

PUBLIC NOTICE

The Board of Education, Northfield Township High School District #225 has scheduled a Regular Board Meeting on **Monday, November 9, 2020, at 7:00 p.m.** The agenda for the Regular Board meeting is attached to this notice.

Location: Glenbrook District Office Public Meeting Room 100A
3801 W. Lake Avenue, Glenview, IL 60026*

*** This meeting will be held in person and will be available via Zoom webinar. Public comment will be in-person only. Seating in the Public Meeting Room is limited to 13 people. Limited overflow seating will be available in the professional development room. Six feet social distancing and masks are required and will be enforced.**

Zoom Meeting Information

[Click Here to Join Meeting](#)

Meeting ID: 829 2725 1810

Meeting Passcode: 3801

The meeting will be open to the public, with the exception of the closed sessions.

BRUCE DOUGHTY
BOARD PRESIDENT

ROSANNE WILLIAMSON
BOARD SECRETARY

**BOARD OF EDUCATION
GLENBROOK HIGH SCHOOLS**

November 9, 2020

REGULAR BOARD MEETING - 7:00 p.m.

**Location: Glenbrook District Office Public Meeting Room 100A
3801 W. Lake Avenue, Glenview, IL 60026***

*** This meeting will be held in person and will be available via Zoom webinar. Public comment will be in-person only. Seating in the Public Meeting Room is limited to 13 people. Limited overflow seating will be available in the professional development room. Six feet social distancing and masks are required and will be enforced.**

Zoom Meeting Information

[Click Here to Join Meeting](#)

Meeting ID: 829 2725 1810

Meeting Passcode: 3801

AGENDA

1. (7:00) Call to Order – Roll Call
2. (7:02) Approval of the Agenda for this Meeting
3. (7:03) Recognition of Community Visitors
This public comment period shall normally be limited to 30 minutes.
4. (7:33) Board and Superintendent Reports
5. (7:35) Approval of Consent Agenda Items:
 - A. Appointments
 - a. Certified
 - b. Support Staff
 - B. Resignations/Terminations
 - a. Certified
 - b. Support Staff
 - C. FOIA
 - D. Approval of Accounts Payable Bills
 - E. Approval of Payroll Disbursements
 - F. Approval of Revolving Fund Reimbursement
 - G. Minutes
 - a. October 19, 2020, Special Board Meeting
 - b. October 19, 2020, Special Closed Board Meeting
 - c. October 26, 2020, Regular Board Meeting
 - d. October 26, 2020, Closed Board Meeting
 - e. October 29, 2020, Special Board Meeting
 - f. October 29, 2020, Special Closed Board Meeting - Part 1
 - g. October 29, 2020, Special Closed Board Meeting - Part 2
 - H. Gifts
 - I. Administrative Compensation Reporting Requirement (P.A. 96-0434)
6. (7:37) Public Hearing: D225 E-learning Plan (Exclusive from the Learning and Operational Plan)
7. (7:45) Discussion/Action: D225 E-learning Plan (Exclusive from the Learning and Operational Plan)

8. (8:00) Discussion/Action: Illinois School Report Card
9. (8:05) Discussion/Action: Acceptance of the Comprehensive Annual Financial Report (CAFR)
10. (8:15) Discussion/Action: Resolution Regarding Estimated Amounts Necessary to be Levied for the Year 2020
11. (8:25) Discussion/Action: IASB Resolutions
12. (8:30) Discussion/Action: Adaptive Pause Criteria
13. (9:00) Review and Summary of Board Meeting
14. (9:02) Possible Topics for Future Board Meetings

Future Meeting Dates:

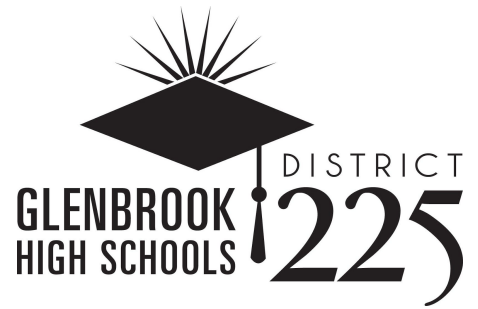
Monday, November 23, 2020 - 7:00 p.m. - Regular Board Meeting

Monday, December 14, 2020 - 7:00 p.m. - Regular Board Meeting

15. (9:05) Closed Session: To consider the appointment, employment, compensation, discipline, performance, or dismissal of specific employees of the public body or legal counsel for the public body, including hearing testimony on a complaint lodged against an employee of the public body or against legal counsel for the public body to determine its validity; 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; The selection of a person to fill a public office, as defined in this Act, including a vacancy in a public office, when the public body is given power to appoint under law or ordinance, or the discipline, performance or removal of the occupant of a public office when the public body is given the power to remove the occupant under law or ordinance; the purchase or lease of real property for the use of the public body, including meetings held for the purpose of discussing whether a particular parcel should be acquired; the setting of a price for sale or lease of property owned by the public body; Security procedures and the use of personnel and equipment to respond to an actual, a threatened, or a reasonably potential danger to the safety of employees, students, staff, the public, or public property; student disciplinary cases; the placement of individual students in special education programs and other matters relating to individual students; and litigation, when an action against, affecting or on behalf of the particular public body has been filed and is pending before a court or administrative tribunal, or when the public body finds that an action is probable or imminent, in which case the basis for the finding shall be recorded and entered into the minutes of the closed meeting. (Section 2(c) (1), (2), (3), (5), (6), (8), (9), (10) and (11) of the Open Meetings Act).
16. Possible Action Regarding GEA Impact Bargaining Agreement
17. Possible Action Regarding Topics Discussed in Closed Session
18. (10:00) Adjournment

Times are estimates. Electronic Board packet can be found at

<http://www.glenbrook225.org/district/Board-of-Education/Board-Packet-Agendas>



To: Dr. Charles Johns
Board of Education
From: Brad Swanson
Date: November 9, 2020
Re: Appointments: Certified

NONE

Position:

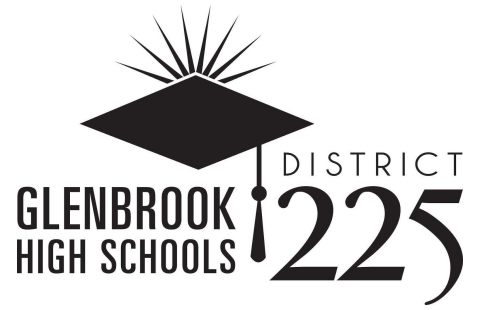
Degrees:

Certifications:

Professional Experience:

Salary:

Start Date:



To: Dr. Charles Johns
Board of Education

From: Brad Swanson

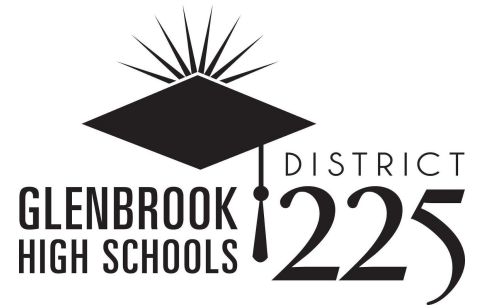
Date: November 09, 2020

Re: Appointments: Support Staff

<u>Name</u>	<u>Bldg</u>	<u>Position</u>	<u>Calendar</u>	<u>FTE</u>	<u>Start Date</u>	<u>CAT</u>	<u>Step</u>	<u>Rate</u>
NONE								

Extracurricular

<u>Name</u>	<u>Bldg</u>	<u>Position</u>	<u>FTE</u>	<u>Start Date</u>	<u>CAT</u>	<u>Step</u>	<u>Stipend Amount</u>
NONE							



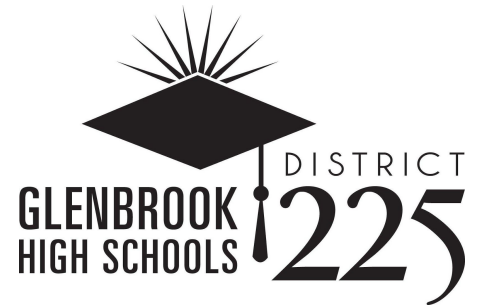
To: Dr. Charles Johns
Board of Education

From: Brad Swanson

Date: November 9, 2020

Re: Resignations/Terminations: Certified

<u>Name</u>	<u>Position</u>	<u>Effective</u>	<u>School</u>
NONE			



To: Dr. Charles Johns
Board of Education

From: Brad Swanson

Date: November 09, 2020

Re: Resignations/Terminations: Support Staff

Resignations

<u>Name</u>	<u>Position</u>	<u>Effective</u>	<u>School</u>
NONE			



TO: Dr. Charles Johns
FROM: Rosanne Williamson
RE: FOIA Requests

FOIA Response:

Please see the attached email response. Responsive documents can be found online at <http://il.glenbrook.schoolboard.net/board>. (Responsive documents will not be attached to the all documents pdf, but can be found under the FOIA agenda item.)

Background:

The Freedom of Information Act (FOIA - 5 ILCS 140/1 et seq.) is a state statute that provides the public the right to access government documents and records. A person can ask a public body for a copy of its records on a specific subject and the public body must provide those records, unless there is an exemption in the statute that protects those records from disclosure (for example: records containing information concerning student records or personal privacy).

A public body must respond to a FOIA request within 5 business days after the public body receives the request or 21 business days if the request is for commercial purpose. That time period may be extended for an additional 5 business days from the date of the original due date if:

- The requested information is stored at a different location;
- The request requires the collection of a substantial number of documents;
- The request requires an extensive search;
- The requested records have not been located and require additional effort to find;
- The requested records need to be reviewed by staff who can determine whether they are exempt from FOIA;
- The requested records cannot be produced without unduly burdening the public body or interfering with its operations; or
- The request requires the public body to consult with another public body who has substantial interest in the subject matter of the request.

If additional time is needed, the public body must notify the requester in writing within 5 business days after the receipt of the request of the statutory reasons for the extension and when the requested information will be produced.



Rosanne Marie Williamson <rwilliamson@glenbrook225.org>

10.16.20 Kamensky FOIA Re: 09.30.20 FOIA REQUEST Kamensky

1 message

Rosanne Marie Williamson <rwilliamson@glenbrook225.org>

Tue, Oct 20, 2020 at 2:29 PM

To: Rob <misc@netmkt.com>

Bcc: Elaine Geallis <egeallis@glenbrook225.org>, James Petrunaro <jpetrunaro@edlawyer.com>, Brad Swanson <bswanson@glenbrook225.org>, Charles Johns <cjohns@glenbrook225.org>

Dear Mr. Kamensky,

Thank you for writing to Glenbrook High School District 225 with your request for information pursuant to the Illinois Freedom of Information Act, 5 ILCS 140/1 et seq. (Act).

On 10/16/20 we received your request for the following information:

- Copies of the blank form of the three accommodation request forms (employee medical, consideration of Family Members, and Child Care Need).

District Response: Please see attached.

- Copies of Child Care Need accommodation request forms made on or after July 15, 2020.
- Copies of Consideration of Family Members accommodation request forms made on or after July 15, 2020.

District Response: Please see attached. Per our phone conversation on Monday, October 19, 2020, you indicated information presented in spreadsheet form was acceptable rather than the District having to redact all private information on individual educator accommodation request forms.

- Copies of employee medical accommodation request forms made on or after July 15, 2020. Please redact protected health information.

District Response: Please see attached. Per our phone conversation on Monday, October 19, 2020, you indicated information presented in spreadsheet form was acceptable rather than the District having to redact all private information on individual educator accommodation request forms.

Please note: "Family" refers to Family Medical and "Employee" refers to Employee Medical on the attached spreadsheet.

Sincerely,

Rosanne Williamson, Ed.D.
Secretary, Board of Education
Assistant Superintendent for Educational Services
Glenbrook High School District 225
3801 West Lake Avenue
Glenview, IL 60026

On Thu, Oct 15, 2020 at 6:30 PM Rob <misc@netmkt.com> wrote:

Ms. Williamson,

In connection with my FOIA request dated 9-30-2020, it appears that there are documents that should be provided, but were not. To clarify the request, please provide:

- copies of the blank form of the three accommodation request forms (employee medical, consideration of Family Members and Child Care Need).
- copies of Child Care Need accommodation request forms made on or after July 15, 2020.
- copies of Consideration of Family Members accommodation request forms made on or after July 15, 2020.
- copies of employee medical accommodation request forms made on or after July 15, 2020. Please redact protected health information.

Thank you once again.

Robert Kamensky

On Thu, Oct 15, 2020 at 3:31 PM Rosanne Marie Williamson <rwilliamson@glenbrook225.org> wrote:

Dear Mr. Kamensky,

Thank you for writing to Glenbrook High School District 225 with your request for information pursuant to the Illinois Freedom of Information Act, 5 ILCS 140/1 et seq. (Act).

On 9/30/20 we received your request for the following information. On 10/7/20 we stated that we needed an extension of 5 business days and that because our offices were closed October 12, 2020, for Columbus Day, a state holiday, we stated we would respond by October 15, 2020.

You have requested records according to the following bulleted inquiries:

- Requesting information regarding educator's requests for special accommodations from the district to avoid being physically present to teach classes. This request should be construed broadly to include all relevant communications and documents regarding the foregoing.

1. Please provide (by school) a list of the number of educators who have:

- requested accommodation;

District Response: Please see this [documentation](#). Note that some teachers are listed twice because they teach in two different departments.

- the number of accommodations granted including reason or general category for request for accommodation; and

District Response: Please see attached the Summary Data of Accommodations document.

- the number of accommodations denied including reason or general category for request for accommodation and reason for rejection.

District Response: No responsive documents are possessed by the School District.

Note that FOIA does not require the disclosure of “information,” explanations or responses to interrogatories. Rather, the FOIA requires only that reasonably identified public records be disclosed unless an applicable exemption allows the record to be withheld. Though you have not identified specific public records to be disclosed, we have reasonably attempted to comply with your request by disclosing records apparently responsive to your inquiries.

2. Please provide a list of all educators who have requested a special or other accommodation to avoid being physically present to teach classes within the District's two schools.

Without limiting the foregoing, the response should include the educator's name, school primarily taught at, the general specialty area of such educator, the general category/type of accommodation requested, whether the accommodation was granted or denied and the date of the request and date of grant/denial.

District Response: Please see [documentation](#) (which is based on the assumption that your request is in response to the COVID pandemic in March 2019) and note that any records not provided is because there are no responsive documents. Note that some teachers are listed twice because they teach in two different departments.

3. Please provide all communications* between the District (and its employees, agents and representatives) and the Glenbrook Education Association regarding educator accommodations.

* including Public Records

District Response: No responsive documents are possessed by the District insofar your request seeks correspondence between the Administration and the Association's representatives. To the extent you are seeking correspondence between Association members (e.g., educators) and the Association, those records are prohibited from disclosure pursuant to Section 7(1)(a) of the FOIA and Section 3(d) of the Illinois Educational Labor Relations Act

4. Please provide all communications* between the District (and its employees, agents and representatives) and any educator regarding educator accommodations.

* including Public Records

District Response: Please see attached Accommodation Request Process document. If you are seeking records other than those disclosed with this correspondence, this request is categorical in nature, and responding to this broad request would be unduly burdensome to the School District. As disclosed to you, over 200 educators requested accommodations. Reviewing each request and determining whether it is exempt (or partially exempt and subject to redaction) would unduly disrupt the operations of the District. Many of the accommodations requests, particularly those involving medical conditions, require the redaction of confidential and personal information. We believe that the records disclosed to you with this correspondence may already provide all of the information you are seeking. To the extent you are seeking communications for individual educators, please identify with particularity the educators for whom you seek records and consider narrowing the scope of your request to avoid the burden on the District.

You have a right to have any denial of your request reviewed by the Public Access Counselor (PAC) at the Office of the Illinois Attorney General. 5 ILCS 140/9.5(a). You can file your Request for Review with the PAC by writing to:

Public Access Counselor Office of the Attorney General
500 South 2nd Street Springfield, Illinois 62706
Phone: 1-877-299-FOIA
E-mail: publicaccess@atg.state.il.us

Sincerely,

Rosanne Williamson, Ed.D.
Secretary, Board of Education
Assistant Superintendent for Educational Services
Glenbrook High School District 225
3801 West Lake Avenue
Glenview, IL 60026

----- Forwarded message -----

From: **Rosanne Marie Williamson** <rwilliamson@glenbrook225.org>
Date: Wed, Oct 7, 2020 at 10:39 AM
Subject: 09.30.20 FOIA REQUEST Kamensky
To: Rob <misc@netmkt.com>

Dear Mr. Kamensky,

Thank you for writing to Glenbrook High School District 225 with your request for information pursuant to the Illinois Freedom of Information Act, 5 ILCS 140/1 et seq.

On 9/30/20 we received your request for the following information:

- Requesting information regarding educator's requests for special accommodations from the district to avoid being physically present to teach classes. This request should be construed broadly to include all relevant communications and documents regarding the foregoing.

1. Please provide (by school) a list of the number of educators who have:

- requested an accommodation;
- the number of accommodations granted including reason or general category for request for accommodation; and
- the number of accommodations denied including reason or general category for request for accommodation and reason for rejection.

2. Please provide a list of all educators who have requested a special or other accommodation to avoid being physically present to teach classes within the District's two schools. Without limiting the foregoing, the response should include the educator's name, school primarily taught at, the general specialty area of such educator, the general category/type of accommodation requested, whether the accommodation was granted or denied and the date of the request and date of grant/denial.

3. Please provide all communications* between the District (and its employees, agents and representatives) and the Glenbrook Education Association regarding educator accommodations.

* including Public Records

4. Please provide all communications* between the District (and its employees, agents and representatives) and any educator regarding educator accommodations.

* including Public Records

District Response:

Under the Freedom of Information Act, a public body may extend the time to respond to a FOIA request by up to 5 business days for a limited number of reasons. 5 ILCS 140/3(e). We are extending the time to respond to your request by 5 business day for the following reason(s) :

- Responding to the request requires that we collect a (possible) substantial number of specified records.
- We cannot comply with the request for records within the 5 business day time limit without unduly burdening or interfering with our operations.

We will respond to your request by October 15, 2020. Monday, October 12, is Columbus Day, a state holiday, and our offices are officially closed.

Sincerely,
Rosanne Williamson, Ed.D.
Secretary, Board of Education
Assistant Superintendent for Educational Services
Glenbrook High School District 225
3801 West Lake Avenue
Glenview, IL 60026

On Wed, Sep 30, 2020 at 12:13 AM Rob <misc@netmkt.com> wrote:
September 29, 2020

FOIA Officer – Dr. Rosanne Williamson
Glenbrook High Schools District 225
3801 W. Lake Ave., Suite 203
Glenview, IL 60026-5806

Dear FOIA Officer:

Pursuant to the Illinois Freedom of Information Act, 5 ILCS 140/1 et seq., we hereby request Glenbrook High Schools District 225 produce copies of any and all public records in its possession relating to the following.

We are requesting information regarding educator's requests for special accommodations from the district to avoid being physically present to teach classes. This request should be construed broadly to include all relevant communications and documents regarding the foregoing.

1. Please provide (by school) a list of the number of educators who have:

- requested an accommodation;
- the number of accommodations granted including reason or general category for request for accommodation; and
- the number of accommodations denied including reason or general category for request for accommodation and reason for rejection.

2. Please provide a list of all educators who have requested a special or other accommodation to avoid being physically present to teach classes within the District's two schools.

Without limiting the foregoing, the response should include the educator's name, school primarily taught at, the general specialty area of such educator, the general category/type of accommodation requested, whether the accommodation was granted or denied and the date of the request and date of grant/denial.

3. Please provide all communications* between the District (and its employees, agents and representatives) and the Glenbrook Education Association regarding educator accommodations.

* including Public Records

4. Please provide all communications* between the District (and its employees, agents and representatives) and any educator regarding educator accommodations.

* including Public Records

Pursuant to 5 ILCS 140/6(c), we are requesting the documents be furnished without charge in the public interest. The specific purpose for the request is to access and disseminate information regarding the health, safety and welfare or the legal rights of the general public and is not for the principal purpose of personal or commercial benefit. This request is not for commercial purposes.

We request that the records responsive to our request be provided in electronic format. If electronic format is available, please transmit the records to misc@netmkt.com. If the documents are not available electronically, please advise us at misc@netmkt.com.

We understand that in accordance with the FOIA, we will receive an initial response from Glenbrook High Schools District 225 within five business days beginning the day after Glenbrook High Schools District 225 receives the present request.

Thank you in advance.

R. Kamensky
misc@netmkt.com

2 attachments



MOST RECENT (10_13)_ Master Accommodation List - Teacher Accommodations for FOIA (10_19).pdf

83K



Forms.pdf

490K



Rosanne Marie Williamson <rwilliamson@glenbrook225.org>

Re: FOIA - Document requesting accommodations for teachers

1 message

Rosanne Marie Williamson <rwilliamson@glenbrook225.org>

Fri, Oct 23, 2020 at 3:16 PM

To: Kati Spaniak <kati@spaniakteam.com>

Bcc: Elaine Geallis <egeallis@glenbrook225.org>, Brad Swanson <bswanson@glenbrook225.org>

Dear Ms. Spaniek,

Thank you for writing to Glenbrook High School District 225 with your request for information pursuant to the Illinois Freedom of Information Act, 5 ILCS 140/1 et seq ("Act").

On 10/16/20 we received your request for the following information:

- Please provide me with the communication/'document the school sent to teachers in order to allow them to receive accommodations. This would mean the document that was used for them to request either medical or childcare accommodations.

District Response: See attached.

Sincerely,

Rosanne Williamson, Ed.D.
Secretary, Board of Education
Assistant Superintendent for Educational Services
Glenbrook High School District 225
3801 West Lake Avenue
Glenview, IL 60026

On Fri, Oct 16, 2020 at 12:59 PM Kati Spaniak <kati@spaniakteam.com> wrote:

Please provide me with the communication/'document the school sent to teachers in order to allow them to receive accommodations.

This would mean the document that was used for them to request either medical or childcare accommodations. Thank you.

Kati

--

2 attachments

 Forms.pdf

490K



03.01 Glenbrook High School District 225 Mail - Fwd_ Accommodation Request Process_ 2020-21.pdf

69K



Rosanne Marie Williamson <rwilliamson@glenbrook225.org>

10.19.20 FOIA Levy Fwd: FOIA Request for Information

1 message

Rosanne Marie Williamson <rwilliamson@glenbrook225.org>

Mon, Oct 26, 2020 at 2:39 PM

To: Levy Pauline <Pauline.Levy@us.mcd.com>

Bcc: Elaine Geallis <egeallis@glenbrook225.org>, Charles Johns <cjohns@glenbrook225.org>, "R.J. Gravel" <rgravel@glenbrook225.org>, Brad Swanson <bswanson@glenbrook225.org>

Dear Ms. Levy,

Thank you for writing to Glenbrook High School District 225 with your request for information pursuant to the Illinois Freedom of Information Act, 5 ILCS 140/1 et seq ("Act").

On 10/19/20 we received your request for the following information (Please note, we have five business days to respond, weekend dates do not apply):

- All documents that reflect the amount the district is paying toward instructional assistants each week, especially any estimates regarding the weekly cost for instructional assistants when the district moves to the full hybrid model.

Please note that the word documents includes any and all electronic communications (as well as hard copy documents), including but not in any way limited to emails, memos, summaries, notes, presentations, etc.

District Response: Please see attached.

Sincerely,

Rosanne Williamson, Ed.D.
Secretary, Board of Education
Assistant Superintendent for Educational Services
Glenbrook High School District 225
3801 West Lake Avenue
Glenview, IL 60026

----- Forwarded message -----

From: **Levy Pauline** <Pauline.Levy@us.mcd.com>

Date: Sun, Oct 18, 2020 at 3:10 PM

Subject: RE: FOIA Request for Information

To: Rosanne Marie Williamson <rwilliamson@glenbrook225.org>

Hi Rosanne – I am hoping you can help me with another Freedom of Information Act request. Can you please provide me with the following documents:

All documents that reflect the amount the district is paying toward instructional assistants each week, especially any estimates regarding the weekly cost for instructional assistants when the district moves to the full hybrid model.

Please note that the word documents includes any and all electronic communications (as well as hard copy documents), including but not in any way limited to emails, memos, summaries, notes, presentations, etc.

Please let me know if you need anything further from me.

Thanks for your assistance.

Pauline Levy







GBS Parent

The information contained in this e-mail and any accompanying documents is confidential, may be privileged, and is intended solely for the person and/or entity to whom it is addressed (i.e. those identified in the "To" and "cc" box). They are the property of McDonald's Corporation. Unauthorized review, use, disclosure, or copying of this communication, or any part thereof, is strictly prohibited and may be unlawful. If you have received this e-mail in error, please return the e-mail and attachments to the sender and delete the e-mail and attachments and any copy from your system. McDonald's thanks you for your cooperation.

--

Rosanne Williamson Ed.D.
Assistant Superintendent for Educational Services
Glenbrook H.S. District 225
3801 West Lake Ave.
Glenview, IL 60026
847-486-4701

6 attachments

-  **Instructional Assistant - Short-Term Assignment Financial Projection - Sheet1.pdf**
28K
-  **2020_09_29_Progress Updates re_ Learning and Operational Plan for the 2020-21 School Year.pdf**
505K
-  **2020_09_21_Progress Updates re_ Learning and Operational Plan for the 2020-21 School Year.pdf**
804K
-  **2020_10_13_Progress Updates re_ Learning and Operational Plan for the 2020-21 School Year.pdf**
606K
-  **2020_10_05_Progress Updates re_ Learning and Operational Plan for the 2020-21 School Year.pdf**
726K
-  **Online Employment Application _ Open Positions.pdf**
173K



Rosanne Marie Williamson <rwilliamson@glenbrook225.org>

10.20.20. FOIA Kapsim request for information

1 message

Rosanne Marie Williamson <rwilliamson@glenbrook225.org>

Tue, Oct 27, 2020 at 11:44 AM

To: kathy kapsim <kkapsimalis@yahoo.com>

Bcc: Elaine Geallis <egeallis@glenbrook225.org>, Brad Swanson <bswanson@glenbrook225.org>, Charles Johns <cjohns@glenbrook225.org>

Dear Ms. Kapsimalis,

Thank you for writing to Glenbrook High School District 225 with your request for information pursuant to the Illinois Freedom of Information Act, 5 ILCS 140/1 et seq ("Act").

On 10/20/20 we received your request for the following information:

- Documents which relate in any way to teachers' requests for childcare accommodations.
District Response: Please see attached.
- Documents which relate in any way to teachers' requests for medical condition accommodations.
District Response: Please see attached.
- Documents which relate in any way to teachers' requests for age-related concern and/or health issue of a relative accommodations.
District Response: Please see attached.
- Any and all blank forms and surveys that teachers are required to fill out to request one of these accommodations: childcare, medical conditions, age-related concerns and/or health issues of a relative.
District Response: Please see attached.
- Any and all documents relating to any changes that have been made to the teachers' CBA since March 13, 2020.
District Response: The District possesses no documents responsive to your request.

Sincerely,

Rosanne Williamson, Ed.D.
Secretary, Board of Education
Assistant Superintendent for Educational Services
Glenbrook High School District 225
3801 West Lake Avenue
Glenview, IL 60026

----- Forwarded message -----

From: 'kathy kapsim' via FOIA <Foia@glenbrook225.org>

Date: Mon, Oct 19, 2020 at 10:36 PM

Subject: FOIA request for information

To: foia@glenbrook225.org <foia@glenbrook225.org>

Dear Dr. Williamson,

I am requesting information pursuant to the Freedom of Information Act. Please provide the following documents to me.

Documents which relate in any way to teachers' requests for childcare accommodations.

Documents which relate in any way to teachers' requests for medical condition accommodations.

Documents which relate in any way to teachers' requests for age-related concern and/or health issue of a relative accommodations.

Any and all blank forms and surveys that teachers are required to fill out to request one of these accommodations: childcare, medical conditions, age-related concerns and/or health issues of a relative.

Any and all documents relating to any changes that have been made to the teachers' CBA since March 13, 2020.

Please note that the word documents includes any and all electronic communications (as well as hard copy documents), including but not in any way limited to emails, memos, summaries, notes, presentations, etc.

Please let me know if you need anything further from me.

Thank you for your assistance,

Kathy Kapsimalis

2 attachments



Forms.pdf
490K



Glenbrook High School District 225 Mail - Fwd_ Accommodation Request Process_ 2020-21.pdf
69K

**MINUTES OF SPECIAL MEETING,
BOARD OF EDUCATION, SCHOOL
DISTRICT #225, COOK COUNTY,
ILLINOIS, OCTOBER 19, 2020**

A special meeting of the Board of Education, School District No. 225 was held on Monday, October 19, 2020, at approximately 7:00 p.m. at Glenbrook District Office Public Meeting Room 100A, pursuant to due notice of all members and the public.

* This meeting was conducted telemetrically using the Zoom webinar platform pursuant to [Executive Order in Response to COVID-19 No. 5](#)

The president called the meeting to order. Upon calling of the roll, the following members answered present:

Doughty, Glowacki, Hanley, Kim, Shein, Sztainberg, Taub

Also present: Fagel, Geallis, Gravel, Johns, Markey, Swanson, Williamson

Approval of Agenda for this Meeting

Motion by Mr. Glowacki, seconded by Mrs. Hanley to approve the agenda for this meeting.

Upon calling of the roll:

aye: Doughty, Glowacki, Hanley, Kim, Shein, Sztainberg, Taub

nay: none

Motion carried 7-0.

Recognition of Community Visitors

The Board president thanked the community for their comments. He stated starting with the next board meeting we will be meeting in person (more details to come).

Community members commented on:

- The district should not open because they are concerned about the safety of students, staff and community members
- The increase in COVID cases
- Congratulations for being rated #5 Nationwide in academics, teachers, college prep, sports, food, resources/facilities, health and safety, clubs/activities and administration

Board and Superintendent Reports

The board president provided a brief update where we stand on the learning and

operational plan and thanked stakeholders for their continued comments.

COVID-19 Testing Proposal

The administration:

- Discussed reasoning for testing proposal
- Reviewed the testing exploration process
 - Discussed different providers, test types, costs and considerations
 - Provided clarification regarding survey responses
- Stated the testing would be an additional in-person learning strategy to reduce the spread of COVID-19
- Outlined options for proposed testing framework and other options for consideration
- Shared testing workflow
- Provided testing cost projections and stated that funding this possibility would still need to be discussed, currently vetting the idea of testing
- Potential Next Steps
 - Discussed the pros of a PowerSchool form for students and staff

The Board discussed the pros and cons of testing.

In response to board members' questions, the administration/Dr. Campbell (Associate Professor Ph.D. Loyola University at Chicago):

- Stated that the contract can have language protecting the district for possible shut downs, adaptive pauses, etc.
- Discussed amount of time and monies spent on contact tracing
- Shared information on other schools who are testing
- Reviewed the benefits and limitations of testing
- Quantified number of students in afterschool activities
- Commented on current and future testing location
- Outlined ways to “teach” how to self-administer a test at home
- Stated the CDC said it was “unethical and illegal to test someone who does not want to be tested”
- Provided our attorneys legal opinion regarding mandatory testing and the reasoning
- Explained that in order to survey parents they will need some context, the administration suggested survey parameters
- Noted that we have not seen as many students for in-person learning as we anticipated or that have opted in
- Cannot report testing results to the IDPH because the suggested test is not a diagnostic test

The Board directive to the administration is:

- To provide additional legal insight
- To review the pros and cons of testing only students who are involved in athletics, performing arts and other outside activities

- To ascertain the validity of testing if testing is voluntary
- To create concrete proposals for the Board to discuss and possibly act on at the next board meeting
- To explain what we will be using testing data for

The Board president stated we are always keeping our community in mind when making decisions. The safety protocols and testing are just some of the safety measures the district is reviewing to keep the community safe.

Review and Summary of Board Meeting

The board president summarized what happened at the meeting and future meeting dates.

Possible Topics for Future Board Meetings

Future Meeting Dates:

Monday, October, 26, 2020 - 7:00 p.m. - Regular Board Meeting

Monday, November 9, 2020 - 7:00 p.m. - Regular Board Meeting

Motion to Move into Closed Session

Motion by Mr. Glowacki, seconded by Mrs. Hanley to move into closed session at approximately 9:05 p.m. to consider:

- 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
- Litigation, when an action against, affecting or on behalf of the particular public body has been filed and is pending before a court or administrative tribunal, or when the public body finds that an action is probable or imminent, in which case the basis for the finding shall be recorded and entered into the minutes of the closed meeting.
- (Section 2(c) (2) and (11) of the Open Meeting Act).

Upon calling of the roll:

aye: Doughty, Glowacki, Hanley, Kim, Shein, Sztainberg, Taub

nay: none

Motion carried 7-0.

The Board returned to open session at 12:05 a.m.

Adjournment

4
10/19/20

Motion by Mr. Doughty, seconded by Mrs. Hanley to adjourn the meeting at approximately 12:07 a.m.

Upon call for a vote on the motion, all present voted aye.*

Motion carried 7-0.

* Doughty, Glowacki, Hanley, Kim, Shein, Sztainberg, Taub

CERTIFIED TO BE CORRECT:

PRESIDENT - BOARD OF EDUCATION

SECRETARY - BOARD OF EDUCATION

**MINUTES OF REGULAR MEETING,
BOARD OF EDUCATION, SCHOOL
DISTRICT #225, COOK COUNTY,
ILLINOIS, OCTOBER 26, 2020**

A regular meeting of the Board of Education, School District No. 225 was held on Monday, October 26, 2020, at approximately 7:00 p.m. at Glenbrook District Office Public Meeting Room 100A, pursuant to due notice of all members and the public.

*** This meeting was held in person and was available via Zoom webinar. Public comments were in-person only. Seating in the Public Meeting Room was limited to 18 people. Limited overflow seating was available in the professional development room. Six feet social distancing and masks were required and enforced.**

The president called the meeting to order. Upon calling of the roll, the following members answered present:

Doughty, Glowacki, Hanley, Kim, Shein, Sztainberg, Taub

Also present: Fagel, Geallis, Gravel, Johns, Markey, Swanson, Williamson

Approval of Agenda for this Meeting

Motion by Mr. Glowacki, seconded by Mrs. Hanley to approve the agenda for this meeting.

Upon calling of the roll:

aye: Doughty, Glowacki, Hanley, Kim, Shein, Sztainberg, Taub

nay: none

Motion carried 7-0.

Recognition of Community Visitors

Community members commented on:

- Wanting teachers back in the school for the emotional, educational and social needs of our students
- Teachers are our most valued asset, we must keep them safe; they will be burned out doing both e-learning and in-person/hybrid, need to consider their point of view
- The hard work of the Board, administrators and staff and appreciate the safety measures that have been put in place
- Community members need to be part of the solution

10/26/20

- Concerns about cheating with remote learners
- Questioning policy which allows students who are not in the school during the day to participate in extracurricular activities

The board president thanked community members for their continued support.

Board and Superintendent Reports

The administration stated:

- Dr. Fagel is not attending the meeting in person because she is in quarantine
- Everyone must continue to be vigilant because COVID cases are increasing

The Board thanked all stakeholders for their role in helping us successfully proceed through these unprecedented times. We need to continue to work together with our differing views.

Motion to Approve Consent Agenda Items

Motion by Mr. Glowacki, seconded by Dr. Sztainberg to approve the following items on the consent agenda:

- A. Appointments
 - a. Certified
 - b. Support Staff
- B. Resignations/Terminations
 - a. Certified
 - b. Support Staff
- C. FOIA
- D. Approval of Accounts Payable Bills
- E. Approval of Payroll Disbursements
- F. Approval of Revolving Fund Reimbursement
- G. Minutes
 - a. October 13, 2020, Regular Board Meeting
 - b. October 13, 2020, Closed Board Meeting
- H. Gifts
- I. Academic Attainment

aye: Doughty, Glowacki, Hanley, Kim, Shein, Sztainberg, Taub

nay: none

Motion carried 7-0.

COVID Testing

The administration:

- Shared the parent survey questions and results
- Noted the testing information is available on line
 - Reviewed the testing exploration process
 - Noted testing is an additional in-person learning strategy to reduce the spread of COVID-19
 - Proposed testing framework
 - Discussed the testing workflow
 - Commented on the cost projections
 - Provided a test overview: RT-LAMP Surveillance testing
- Stated they are concerned about the results
 - Not many participated in survey
 - Not positive feedback from many that testing will help make people feel safe
- Explained quarantine protocols at the schools
- Suggested it is not cost-effective to conduct testing
- Stated testing is fairly new in public schools -it will be interesting to see New Trier's path once they are out of e-learning

The administration stated:

- Not seeing a real desire from students and staff; current safety protocols are working
- The benefits of testing
- Support for mandatory testing for smaller higher risk students (athletics and other contact/nonface mask wearing activities)
- The frequency of testing being an important factor
- Not wanting to give people a false sense of security
- Moving forward with testing now in order to test protocols, build a successful testing program and if we don't do it now tests may not be available when we want them
- With COVID numbers increasing activities may be canceled so testing might be a mute point
- Future possible cost savings of having an on-site clinic
- The importance of clear guidelines for how we will use testing results - protocols for quarantining, etc
- The need to have a financial commitment with the testing company in order to move forward
- If activities are canceled other opportunities for using the contracted tests
- IHSA will make an announcement this Wednesday if winter sports will be going forward
- The possibility of allowing those in the community with a nexus to the school to be tested

In response to board members' questions, the administration:

- Provided clarification on testing cost
- Shared information on COVID contact tracing timeframe

10/26/20

- Discussed cost to the district for contact tracing
- Reviewed pros and cons of starting with a small data testing group
- Outlined benefits of working closely with New Trier and using their program as a test
- Stated we could do a pilot program, but there would be infrastructure costs
- Provided information on the legalities of mandatory testing
- Shared their opinions on contract language and the availability of testing capabilities if we wait to move forward

Motion for COVID-19 Testing

Motion by Mr. Glowacki, seconded by Mr. Taub to approve a pilot test with extracurricular activities such as athletics, arts and the performing arts that can be expanded to co-curricular activities and staff at the next stage on a voluntary basis not to exceed \$125,000 for a 90 day period or greater as per negotiations with the testing company.

Upon calling of the roll:

aye: Doughty, Glowacki, Hanley, Kim, Shein, Sztainberg, Taub

nay: none

Motion carried 7-0.

Review and Summary of Board Meeting

The board president summarized what happened at the meeting and future meeting dates.

Possible Topics for Future Board Meetings

Future Regular Meeting Dates:

Monday, November 9, 2020 - 7:00 p.m. - Regular Board Meeting

Monday, November 23, 2020 - 7:00 p.m. - Regular Board Meeting

Motion to Move into Closed Session

Motion by Mr. Glowacki, seconded by Mrs. Hanley to move into closed session at approximately 8:42 p.m. to consider:

- 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 (Section 2(c) (2) of the Open Meetings Act).

Upon calling of the roll:

aye: Doughty, Glowacki, Hanley, Kim, Shein, Sztainberg, Taub

nay: none

Motion carried 7-0.

The Board returned to open session at 11:08 p.m.

Adjournment

Motion by Mr. Glowacki, seconded by Dr. Kim to adjourn the meeting at approximately 11:09 p.m.

Upon call for a vote on the motion, all present voted aye.*

Motion carried 7-0

* Doughty, Glowacki, Hanley, Kim, Shein, Sztainberg, Taub

CERTIFIED TO BE CORRECT:

PRESIDENT - BOARD OF EDUCATION

SECRETARY - BOARD OF EDUCATION

**MINUTES OF SPECIAL MEETING,
BOARD OF EDUCATION, SCHOOL
DISTRICT #225, COOK COUNTY,
ILLINOIS, OCTOBER 29, 2020**

A special meeting of the Board of Education, School District No. 225 was held on Thursday, October 29, 2020, at approximately 7:00 p.m. at Glenbrook District Office Public Meeting Room 100A, pursuant to due notice of all members and the public.

The president called the meeting to order. Upon calling of the roll, the following members answered present:

In person: Doughty, Hanley, Kim, Sztainberg

Virtually: Glowacki, Shein, Taub

Also present:

In person: Gravel, Johns, Markey, Swanson, Williamson

Virtually: Fagel, Geallis

Approval of Agenda for this Meeting

Motion by Mr. Glowacki , seconded by Mrs. Hanley to approve the agenda for this meeting.

Upon calling of the roll:

aye: Doughty, Glowacki, Hanley, Kim, Shein, Sztainberg, Taub

nay: none

Motion carried 7-0.

Recognition of Community Visitors

Community Members commented on:

- Winter sports and extracurricular activities
 - Believe they can be played/done safely
 - Critical for the mental health and safety our our children
 - Noted basketball parents are willing to sign a waiver
 - Shared a letter with approximately 50 signatures to ask the Board to allow the winter season of boys and girls basketball
- Wanting the schools open and teachers in the classroom

Motion to Move into Closed Session

Motion by Mr. Glowacki, seconded by Mrs. Hanley to move into closed session at approximately 7:29 p.m.

- to consider 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, (Section 2(c) (2) of the Open Meeting Act).

Upon calling of the roll:

aye: Doughty, Glowacki, Hanley, Kim, Shein, Sztainberg, Taub

nay: none

Motion carried 7-0.

The Board returned to open session at 9:49 p.m.

Learning Continuum/Adaptive Pause Decision Making Criteria

The board president shared a statement regarding a process should the school district need to transition to an Adaptive Pause. Adaptive Pause, by definition, does not mean that schools are closed. Instead, Adaptive Pause offers degrees of in-person or remote learning. The District administration will be in regular contact with the Board and will make recommendations when an Adaptive Pause may be necessary. The Superintendent has the authority to implement a short-term Adaptive Pause in an emergency situation. Any other recommendation for an Adaptive Pause will be presented to the Board for consideration.

Motion Regarding Adaptive Pause Decision Making Criteria

Motion by Mr. Glowacki, seconded by Dr. Kim to direct the administration to make final edits to the Adaptive Pause Decision Making Guidelines as discussed in closed session before the next meeting, which clearly do not limit the building and limit our abilities to building closures and maintain that the superintendent has the ability to direct short term adapted pauses in emergency situations until the board can be brought together in an emergency meeting to review whether additional measures are warranted.

Upon calling of the roll:

aye: Doughty, Glowacki, Hanley, Kim, Shein, Sztainberg, Taub

nay: none

Motion carried 7-0.

Motion to Move into Closed Session

Motion by Mr. Glowacki, seconded by Mrs. Hanley to move into closed session at approximately 9:53 p.m.

- to consider 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, (Section 2(c) (2) of the Open Meeting Act).

Upon calling of the roll:

aye: Doughty, Glowacki, Hanley, Kim, Shein, Sztainberg, Taub

nay: none

Motion carried 7-0.

The Board returned to open session at 11:52 p.m.

Adjournment

Motion by Mr. Glowacki, seconded by Mrs. Hanley to adjourn the meeting at approximately 11:55 p.m.

Upon call for a vote on the motion, all present voted aye.*

Motion carried 7-0.

* Doughty, Glowacki, Hanley, Kim, Shein, Sztainberg, Taub

CERTIFIED TO BE CORRECT:

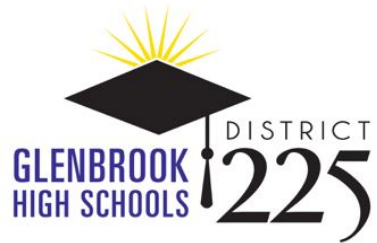
PRESIDENT - BOARD OF EDUCATION

SECRETARY - BOARD OF EDUCATION



To: Dr. Charles Johns
From: Rosanne Williamson
Re: Gifts
Date: November 9, 2020

There have been no gifts received since the last acceptance of gifts by the Board of Education.



To: Dr. Charles Johnns
Board of Education

From: Ms. Vicki Tarver
Dr. R.J. Gravel

Date: Monday, November 9, 2020

Re: Administrative Compensation Reporting Requirement (P.A. 96-0434)

Recommendation

It is recommended that the Board of Education approve the posting of the salary compensation report as presented in compliance with Public Act 96-0434.

Background

On August 13, 2009, Senate Bill 2270 was signed by Governor Quinn creating Public Act 96-0434. This legislation amended the Illinois School Code requiring school districts to post an itemized salary compensation report for all employees holding an administrative certificate and working in that capacity. The report is to be presented at a regular school board meeting, posted online, and submitted to the Regional Superintendent of Schools on or before October 1st of each year. The report must include the following information:

- Base Salary;
- Bonuses;
- Pension Contributions;
- Retirement Increases;
- Cost of Health Insurance;
- Cost of Life Insurance;
- Paid Sick and Vacation Day Payouts;
- Annuities; and
- Other Forms of Compensation or Income Paid on Behalf of the Employee.

This report will be accessible using the following path:

Glenbrook225.org > Offices > Business/Technology > Financial Information > Compensation Reports

In addition to the salary compensation report for administrators, Public Acts 96-0434 and 95-707 require that the school district post any collective bargaining agreements online. These agreements have already been posted online and made available through our website using the following path:

Glenbrook225.org > Offices > Business/Technology > Financial Information >
Collective Bargaining Agreements

PA96-0434 Administrative Compensation Report for the 2020-21 Fiscal Year

Employee	Bldg	Position	Degree	Years of Services (Illinois)	Days per Year	Salary			Board Paid Benefits								Leave Included in Base Salary			Other		
						(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	Allotted Sick Days	Allotted Vacation Days	Allotted Personal Days	Board Paid Annuity	
						Base Salary	Retirement Enhancement	E/E TRS	E/E THIS	E/R TRS	E/R THIS	Estimated E/R Medicare	Medical Insurance	Dental Insurance	Life Insurance	Long Term Disability	HSA Contribution					
Adamji, David	GBS	Instructional Supervisor - English	MA	14	203	153,008				887	1,408	2,219	28,296	1,680	857	291		15			2	
Bean, Ronald	GBS	Assistant Principal - Dean	MA	27	260	170,330				988	1,567	2,470	28,296	1,680	954	324		15	22		2	
Bonner, Lauren	GBN	Associate Principal - Administrative Services	MA	16	239	170,525				989	1,569	2,473	24,485	1,680	955	324	1,600	15	18		2	
Boyle, David	GBN	College Counselor	Ed.D.	32	193	164,072				952	1,509	2,379	21,175	1,680	919	312		15			2	
Bretag, Ryan	GBA	Director of Instructional Innovation	MA	19	260	191,906				1,113	1,766	2,783	28,296	1,680	1,075	365		15	22		2	
Catalano, John	GBN	Assistant Principal - Athletics	MA	37	260	182,639				1,059	1,680	2,648	19,824	1,680	1,023	347		15	23		2	
Cummings, Lara	GBS	Assistant Principal - Student Services	Ph.D.	26	260	187,511				1,088	1,725	2,719	28,296	1,680	1,050	356		15	21		2	
Cunningham, Karen	GBN	Instructional Supervisor - English	MA	30	203	168,467	5,975			1,012	1,605	2,529	24,504	1,680	977	331	1,600	15			2	
Davidson, Chad	GBN	Instructional Supervisor - Fine Arts	MA	26	203	164,036				951	1,509	2,379	21,192	1,680	919	312		15			2	
Eike, William	GBN	Assistant Principal - Dean	MA	28	260	188,976	6,430			1,133	1,798	2,833	28,296	1,680	1,094	371		15	23		2	
Etherton, Eric	GBN	Assistant Principal - Student Services	MA	32	260	188,976	8,379			1,145	1,816	2,862	24,504	1,680	1,105	375	1,600	15	25		2	
Fagel, Lauren	GBS	Principal	Ed.D.	20	260	213,880				1,241	1,968	3,101	28,296	1,680	1,198	406		15	20		2	
Finan, John	GBN	Instructional Supervisor - Summer School	Ed.D.	29	260	187,663				1,088	1,727	2,721	21,192	1,680	1,051	357		15	22		2	
Fitch, Danita	GBS	Instructional Supervisor - World Language	MA	26	203	174,327				1,011	1,604	2,528	28,296	1,680	976	331		15			2	
French, Kathryn	GBN	Instructional Supervisor - Special Education	Ed.S.	13	203	174,327				1,011	1,604	2,528	28,296	1,680	976	331		15			2	
Garrison, Sean	GBS	Associate Dean	MA	29	203	174,327	6,105			1,047	1,660	2,616	13,416	1,680	1,010	343		15			2	
Gartner, Phillip	GBS	Instructional Supervisor - Mathematics	MA	24	203	174,327				1,011	1,604	2,528	28,296	1,680	976	331		15			2	
Goldsmith, Amy	GBN	Interm Instructional Supervisor - English	MA	19	203	141,282				819	1,300	2,049	28,296	1,680	791	268		15			2	
Gravel III, R.J.	GBA	Assitant Superintendent for Business Services/CSBO	Ed.D.	16	260	194,641				1,129	1,791	2,822	28,296	1,680	1,090	370		15	20		2	
Greenstein, Michael	GBN	Interm Instructional Supervisor - English	MA	18	203	141,971				823	1,306	2,059	28,296	1,680	795	270		15			2	
Hall, Dawn	GBS	Instructional Supervisor - CTE	MA	19	203	167,066				969	1,537	2,422	9,432	720	936	317		15			2	
Johns, Charles	GBA	Superintendent	Ph.D.	30	260	256,363		25,355	3,493	1,487	2,359	3,717	28,296	1,680	1,436	487		15	20		2	6,000
Jordan, Jeanette	GBN	Associate Dean	MA	33	203	171,397	12,571			1,067	1,693	2,668	28,296	1,680	1,030	350		15			2	
Klassen, John	GBS	College Counselor	MA	19	193	159,677				926	1,469	2,315	21,192	1,680	894	303		15			2	
Kosirog, Mary	GBN	Instructional Supervisor - CTE	MA	32	203	174,327				1,011	1,604	2,528	19,824	1,680	976	331		15			2	
Logan, Jeannie	GBS	Instructional Supervisor - Social Studies	MA	22	203	159,900				927	1,471	2,319	15,528	1,680	895	304	1,600	15			2	
Maranto, Mark	GBS	Assistant Principal - Student Activities	MA	23	203	169,932				986	1,563	2,464	9,432	720	952	323		15			2	
Markey, Jason	GBN	Principal	MA	14	260	198,497				1,151	1,826	2,878	24,504	1,680	1,112	377		15	20		2	
Morrel, Josh	GBN	Instructional Supervisor - World Language	MA	11	203	117,783				683	1,084	1,708	9,432	720	660	224		15			2	
Muir, Cameron	GBS	Associate Principal - Curriculum & Instruction	MA	31	260	196,301				1,139	1,806	2,846	19,824	1,680	1,099	373		15	22		2	
Pearson, Jennifer	GBA	Director of Special Education	Ph.D.	26	260	203,625				1,181	1,873	2,953	28,296	1,680	1,140	387		15	21		2	
Pieper, Robert	GBN	Instructional Supervisor - PE/HE/DE	MA	28	203	174,327				1,011	1,604	2,528	20,544	1,680	976	331		15			2	
Prak, Kimberly	GBA	Director of Operations/CSBO	Ed.D.	17	260	151,181				877	1,391	2,192	28,296	1,680	847	287		15	23		2	
Rockrohr, Mary	GBN	Instructional Supervisor - Science	MA	24	203	174,327				1,011	1,604	2,528	28,296	1,680	976	331		15			2	
Rockrohr, Steven	GBS	Assistant Principal - Athletics	MA	31	260	93,217				541	858	1,352	7,074	420	522	177		15	23		2	
Russell, Markeise	GBS	Instructional Supervisor - Fine Arts	MA	3	203	96,779				561	890	1,403	7,080	720	542	184		15			2	
Rylander, Jeffrey	GBS	Instructional Supervisor - Science	MA	30	203	174,327				1,011	1,604	2,528	21,192	1,680	976	331		15			2	
Solis, Edward	GBN	Associate Principal - Curriculum & Instruction	MA	28	260	190,441				1,105	1,752	2,761	17,928	1,680	1,066	362		15	20		2	
Stamieck, Stephen	GBS	Instructional Supervisor - PE/HE/DE	MA	41	203	164,036	10,783			1,014	1,608	2,535	19,824	1,680	979	332		15			2	
Strong, Douglas	GBO	Instructional Supervisor/Dean - Special Education	Ed.D.	31	203	174,327	6,105			1,047	1,660	2,616	28,296	1,680	1,010	343		15			2	
Swanson, Brad	GBA	Assistant Superintendent for Human Resources	MA	30	260	208,020	5,355			1,238	1,963	3,094	28,296	1,680	1,195	405		15	20		2	
Tarjan, Michael	GBN	Assistant Principal - Student Activities	Ed.D.	25	260	188,976				1,096	1,739	2,740	24,504	1,680	1,058	359	1,600	15	22		2	
Tarver-Andersen, Vicki	GBA	Director of Business Services/CSBO	MA	20	260	162,447				942	1,495	2,355	21,192	1,680	910	309		15	21		2	
Turner, Andrew	GBS	Interm Assistant Principal - Athletics	MA	25	100	73,553						1,067						15			2	
Vasilopoulos, Maria	GBN	Instructional Supervisor - Mathematics	MA	20	203	169,932				986	1,563	2,464	21,192	1,680	952	323		15			2	
Williams, Scott	GBN	Instructional Supervisor - Social Studies	MA	28	260	169,932				986	1,563	2,464	20,544	1,680	952	323		15	25		2	
Williamson, Rosanne	GBA	Assistant Superintendent for Educational Services	Ed.D.	28	260	210,950	6,917			1,264	2,004	3,159	19,824	1,680	1,220	414		15	23		2	
Wolfe, Stacey	GBS	Instructional Supervisor - Special Education	MA	19	203	170,407				988	1,568	2,471	28,296	1,680	954	324		15			2	
Wright, Casey	GBS	Associate Principal - Administrative Services	MA	24	260	190,441				1,105	1,752	2,761	28,296	1,680	1,066	362		15	20		2	

(1) All administrative base salaries, with the exception of the Superintendent, are tied to the teachers' salary schedule, reflecting a % over the schedule defined by position and years within the position

(2) The Retirement Enhancement reflects the difference of the current years base salary increase and the increase of 6% over the prior year's base salary

(3) TRS E/E contributions are calculated at a flat rate of 9.8901% for the Superintendent and is TRS creditable

(4) THIS E/E contributions are calculated at a flat rate of 1.18% of total compensation and is not TRS creditable

(5) TRS E/R contributions are calculated at a flat rate of .58% of total compensation and is not TRS creditable

(6) THIS E/R contributions are calculated at a flat rate of .92% of total compensation and is not TRS creditable

(7) Medicare E/R taxes are calculated at a flat rate of 1.45% of total taxable compensation

(8) FY20 Plan Premium is 100% board paid upon plan selection. Administrators selecting single coverage must purchase a 403(b) tax sheltered annuity for a minimum of \$700 per taxable year

(9) FY20 Plan Premium is 100% board paid

(10) Basic Life is calculated at 2x salary at a rate of 0.0028

(11) Long-term disability is calculated at 2x salary at a rate of 0.00095

(12) Section 125 fringe benefit allotment equals \$700 applied towards family health insurance and a \$600 flexible spending medical reimbursement account

(13) For the 2019-20 fiscal year, the BOE is contributing \$1,000 for individuals electing the High-Deductible PPO plan with single coverage, and \$1,600 for individuals electing the High-Deductible PPO plan with family coverage, into an HSA (Health Savings Account)



To: Dr. Charles Johns

From: Rosanne Williamson

Re: D225 E-learning Plan

Date: November 9, 2020

Recommendation

The administration is seeking approval of the [resolution](#) to adopt a research-based [program for e-learning](#) days district-wide that shall permit student instruction to be received electronically while students are not physically present in lieu of the district's scheduled emergency days as required by Section 10-19 of this Code ([105 ILCS 5/10-20.56](#)).

Background

The school board must hold a [public hearing](#) before adoption of the plan. Notice of the public hearing must be provided at least 10 days prior to the hearing by:

- (1) Publication of hearing notice in a newspaper of general circulation in the school district;
- (2) Written or electronic notice designed to reach the parents or guardians of all students enrolled in the school district; and
- (3) Written or electronic notice designed to reach any exclusive collective bargaining representatives of school district employees and all those employees not in a collective bargaining unit.

The school board's approval of a school district's initial e-learning program and renewal of the e-learning program shall be for a term of 3 years.

Requirements

The e-learning proposal will ensure access for all students; ensure that the specific needs of all students are met, including special education students and English learners; ensure all mandates are still met using the e-learning program adopted; and contain provisions designed to accomplish the following:

- Ensure and verify at least five clock hours of school work
- Ensure access from home or other appropriate remote facility for all students participating, including computers, the internet, and other forms of electronic communication
- Ensure non-electronic materials are made available for students who do not have access to the required technology
- Ensure appropriate learning opportunities for students with special needs
- Monitor and verify each student's electronic participation
- Address the extent to which student participation is within the student's control as to the time, pace, and means of learning
- Provide effective notice to students and their parents or guardian for the use of particular

days for e-learning

- Provide staff and students with adequate training for participation
- Ensure an opportunity for collective bargaining negotiations
- Review and revise the program as implement to address difficulties confronted
- Ensure that the protocol regarding general expectations and responsibilities of the program is communicated to teachers, staff and students at least 30 days prior to utilizing and e-learning day



To: Dr. Charles Johns

From: Rosanne Williamson

Re: 2020 Illinois School Report Card

Date: November 9, 2020

Background

State and federal laws require public schools to release report cards to the public each year. No action is required.

The Illinois Report Card is an annual report released by the Illinois State Board of Education that shows how the state, and each school and district, are progressing on a wide range of educational goals. The Report Card offers a complete picture of student and school performance in order to inform and empower families and communities as they support their local schools. To view an interactive display of Report Card data, visit www.IllinoisReportCard.com.

Summary

Please note that much of the data presented may have possibly been affected by the suspension of in-person instruction during the 2019-20 school year. Thus, use caution when interpreting results and trends. Also due to the suspension of in-person instruction during the 2019-20 school year, there is some data that is unavailable for use in the School Year 2020 Report Card.

The federal Every Student Succeeds Act requires states to provide every school a summative designation based upon performance. All states were given a waiver of this requirement for the school year 2019-2020. This waiver mandates that schools and the districts are reissued summative designations from the previous year. The Glenbrooks all earned the highest designation of exemplary last year and were issued the same designation for 2019-2020 due to the federal waiver.

A more comprehensive review of student and teacher data will be presented to the Board at a future meeting through the Dashboard Reports. Information regarding school district finances contained in the school report card is taken directly from the required Annual Financial Report (AFR).

Northfield Twp HSD 225
Northbrook, ILLINOIS 60062

Charles Johns
Email - cjohns@glenbrook225.org
(847) 998-6100
<http://www.glenbrook225.org>



EBF District Funding Tier - 4
Financial capacity to meet expectations - 145.1 %
State Senate District - 09
State House District - 017

State and federal laws require public school districts to release report cards to the public each year.

The Illinois Report Card is an annual report released by the Illinois State Board of Education that shows how the state, and each school and district, are progressing on a wide range of educational goals. The Report Card offers a complete picture of student and school performance in order to inform and empower families and communities as they support their local schools. To view an interactive display of Report Card data, visit www.IllinoisReportCard.com.

The federal Every Student Succeeds Act requires states to provide every school a summative designation. All states were given a waiver of this requirement for school year 2019-2020 due to the impact of COVID-19. The waiver requires that states reissue schools their designations from the previous year. Illinois has four summative designations: Exemplary, Commendable, Targeted Support, and Comprehensive Support. Schools that receive a designation of Targeted Support for particular student groups or Comprehensive Support for the school receive additional funding and resources to build local capacity and improve student outcomes. Multiple measures of school performance and environment determine a school's designation. For more information about Illinois' accountability system please visit www.isbe.net/summative.

For additional information, refer to the [2020 Glossary of Terms](#).

STUDENTS

STUDENT ENROLLMENT												
	All	White	Black	Hispanic	Asian	Native Hawaiian /Pacific Islander	American Indian	Two or More Races	Children with Disabilities	English Learners	Low Income	Homeless
District	5,200	3,447	56	535	886	1	1	274	1,220	178	670	17
		66.3%	1.1%	10.3%	17.0%	0.0%	0.0%	5.3%	23.5%	3.4%	12.9%	0.3%
State	1,957,018	929,443	324,212	519,982	102,732	2,035	4,936	73,678	348,751	245,502	949,618	38,890
		47.5%	16.6%	26.6%	5.2%	0.1%	0.3%	3.8%	17.8%	12.5%	48.5%	2.0%

Student Enrollment is based on Serving School.

Children with Disabilities are those students eligible to receive special education services through an IEP or support through a 504 plan.

English Learners are students eligible for transitional bilingual programs.

Low Income are students who receive or live in households that receive SNAP or TANF; are classified as homeless, migrant, runaway, Head Start, or foster children; or live in a household where the household income meets the USDA income guidelines to receive free or reduced-price meals.

Homeless students are those who do not have permanent and adequate homes.

CHRONIC ABSENTEEISM RATE												
	All	White	Black	Hispanic	Asian	Native Hawaiian /Pacific Islander	American Indian	Two or More Races	Children with Disabilities	Students with IEPs	English Learners	Low Income
District	12.9%	11.8%	30.2%	26.4%	6.2%	*	*	18.2%	23.9%	27.1%	28.3%	27.9%
State	11.0%	7.8%	18.7%	12.5%	5.7%	10.0%	15.6%	13.0%	16.3%	16.9%	11.3%	16.4%

Users of this report should note that this data may have possibly been affected by the suspension of in-person instruction during the 2019-20 school year.

While it was collected in accordance with ISBE data policy and validated through normal procedures, the state environment and policy changes resulting from the suspension of in-person instruction may have possibly affected the results. Thus, please use caution when interpreting results and trends.

STUDENT MOBILITY RATE														
	All	Male	Female	White	Black	Hispanic	Asian	Native Hawaiian /Pacific Islander	American Indian	Two or More Races	Children with Disabilities	Students with IEPs	English Learners	Low Income
District	2.1%	2.2%	2.0%	1.5%	8.3%	4.4%	2.0%	*	*	3.0%	2.8%	3.8%	8.1%	5.5%
State	6.2%	6.5%	5.8%	4.1%	11.8%	5.9%	6.1%	8.2%	8.6%	7.6%	6.2%	6.8%	7.4%	9.0%

Students with IEPs are those eligible to receive special education services.

Users of this report should note that this data may have possibly been affected by the suspension of in-person instruction during the 2019-20 school year. While it was collected in accordance with ISBE data policy and validated through normal procedures, the state environment and policy changes resulting from the suspension of in-person instruction may have possibly affected the results. Thus, please use caution when interpreting results and trends.

EARLY LEARNING

KINDERGARTEN INDIVIDUAL DEVELOPMENTAL SURVEY (KIDS) RESULTS								
	% of Entering Kindergartners Rated on Required 14 Measures	% of Entering Kindergartners Demonstrating Readiness by Developmental Area						
		In 0 Developmental Areas	In 1 Developmental Area	In 2 Developmental Areas	In All 3 Developmental Areas	Social and Emotional Development	Language and Literacy Development	Math
District	*	*	*	*	*	*	*	*
State	88.7%	36.9%	17.0%	17.5%	28.6%	56.0%	47.1%	34.6%

The Kindergarten Individual Development Survey (KIDS) is an observational tool designed to help teachers, administrators, families and policymakers better understand the developmental readiness of children entering kindergarten.

KINDERGARTEN INDIVIDUAL DEVELOPMENTAL SURVEY (KIDS) RESULTS (Demographics)													
	% of Entering Kindergartners Demonstrating Readiness in all 3 Developmental Areas												
	White	Black	Hispanic	Asian	Native Hawaiian /Pacific Islander	American Indian	Two or More Races	English Learners	Non English Learners	Students with IEPs	Students with Non-IEPs	Free/ Reduced Price Lunch	Non Free/ Reduced Price Lunch
District	*	*	*	*	*	*	*	*	*	*	*	*	*
State	34.9%	23.4%	17.3%	35.3%	36.6%	14.5%	30.9%	13.7%	31.6%	14.3%	30.2%	19.7%	36.3%

The Kindergarten Individual Development Survey (KIDS) is an observational tool designed to help teachers, administrators, families and policymakers better understand the developmental readiness of children entering kindergarten.

GIFTED STUDENTS

“Gifted Education” is defined as educational services, including differentiated curricula and instructional methods, designed to meet the needs of gifted children as defined in Article 14A of this code.

“Advanced Academic Program” is defined as a course of study to which students are assigned based on advanced cognitive ability or advanced academic achievement compared to local age peers and in which the curriculum is substantially differentiated from the general curriculum to provide appropriate challenge and pace. Note that gifted students are a subset of accelerated placement /advanced academic program students and are included in these metrics also.

STUDENTS ASSESSED FOR GIFTEDNESS		
	# Students	% Students
District	*	*
State	165,182	7.6%

STUDENTS ASSESSED FOR GIFTEDNESS (Demographics)													
	All	Male	Female	White	Black	Hispanic	Asian	Native Hawaiian /Pacific Islander	American Indian	Two or More Races	Students With IEPs	English Learners	Low Income
District	*	*	*	*	*	*	*	*	*	*	*	*	*
State	165,182	7.5%	7.7%	8.5%	4.7%	5.5%	18.4%	8.1%	7.4%	9.1%	5.9%	6.3%	4.7%

STUDENTS ASSESSED FOR GIFTEDNESS TAUGHT BY GIFTED-ENDORSED TEACHERS		
	# Students	% Students
District	*	*
State	19,414	0.9%

STUDENTS ASSESSED FOR GIFTEDNESS TAUGHT BY GIFTED-ENDORSED TEACHERS (Demographics)													
	All	Male	Female	White	Black	Hispanic	Asian	Native Hawaiian /Pacific Islander	American Indian	Two or More Races	Students With IEPs	English Learners	Low Income
District	*	*	*	*	*	*	*	*	*	*	*	*	*
State	19,414	0.9%	0.9%	1.1%	0.3%	0.6%	2.7%	0.3%	0.7%	0.9%	0.4%	0.4%	0.4%

STUDENTS IDENTIFIED AS GIFTED		
	# Students	% Students
District	*	*
State	50,813	2.3%

STUDENTS IDENTIFIED AS GIFTED (Demographics)													
	All	Male	Female	White	Black	Hispanic	Asian	Native Hawaiian /Pacific Islander	American Indian	Two or More Races	Students With IEPs	English Learners	Low Income
District	*	*	*	*	*	*	*	*	*	*	*	*	*
State	50,813	2.3%	2.4%	2.5%	1.1%	1.4%	9.9%	3.4%	1.3%	2.7%	0.6%	0.5%	1.0%

STUDENTS IDENTIFIED AS GIFTED TAUGHT BY GIFTED-ENDORSED TEACHERS		
	# Students	% Students
District	*	*
State	9,454	0.4%

STUDENTS IDENTIFIED AS GIFTED TAUGHT BY GIFTED-ENDORSED TEACHERS (Demographics)													
	All	Male	Female	White	Black	Hispanic	Asian	Native Hawaiian /Pacific Islander	American Indian	Two or More Races	Students With IEPs	English Learners	Low Income
District	*	*	*	*	*	*	*	*	*	*	*	*	*
State	9,454	0.4%	0.4%	0.5%	0.1%	0.2%	1.9%	0.1%	0.3%	0.5%	0.1%	0.1%	0.1%

Please note that asterisks in the tables indicate either non-reported data or suppressed data due to privacy concerns. Student counts reported are counts out of groups 10 or greater.

INSTRUCTIONAL SETTING

TOTAL SCHOOL DAYS	
Number of Days	
District	181
State	175

Users of this report should note that this data may have possibly been affected by the suspension of in-person instruction during the 2019-20 school year. While it was collected in accordance with ISBE data policy and validated through normal procedures, the state environment and policy changes resulting from the suspension of in-person instruction may have possibly affected the results. Thus, please use caution when interpreting results and trends.

% of 8TH GRADERS PASSING ALGEBRA I	
District	*
State	30.8%

Users of this report should note that this data may have possibly been affected by the suspension of in-person instruction during the 2019-20 school year. HOWEVER, based on the data collected and comparisons to historical data, the data collected for this collection cycle does not, in aggregate, exhibit greater variation than is normally observed from year to year.

STUDENT-TO-STAFF RATIOS				
	Pupil- Teacher Elementary	Pupil- Teacher Secondary	Pupil- Certified Staff	Pupil- Administrator
District	0.0	14.7	10.0	126.2
State	18.1	18.6	10.1	171.1

HEALTH AND WELLNESS (days per week)	
District	2.6
State	3.6

Users of this report should note that this data may have possibly been affected by the suspension of in-person instruction during the 2019-20 school year. HOWEVER, based on the data collected and comparisons to historical data, the data collected for this collection cycle does not, in aggregate, exhibit greater variation than is normally observed from year to year.

AVERAGE CLASS SIZE (as of the first school day in May)											
Grades	K	1	2	3	4	5	6	7	8	9 - 12	Overall
District	*	*	*	*	*	*	*	*	25.0	22.7	22.9
State	19.1	20.8	21.2	21.9	22.0	22.6	23.1	23.0	22.5	21.6	21.7

TEACHER INFORMATION (Full-Time Equivalents)												
	Total Number	Male	Female	White	Black	Hispanic	Asian	Native Hawaiian /Pacific Islander	American Indian	Two or More Races	Unknown	
District	437	43.0%	57.0%	90.2%	0.2%	0.7%	6.9%	*	*	1.8%	0.2%	
State	131,230	23.2%	76.8%	82.3%	5.9%	7.0%	1.7%	0.1%	0.2%	0.8%	2.0%	

TEACHER INFORMATION (Experience)			
	Average Teaching Experience (Years)	% of Teachers with Bachelor's Degrees	% of Teachers with Masters's & Above
District	15.8	25.0%	75.0%
State	13.4	39.6%	59.8%

TEACHER RETENTION RATE	
District	95.2%
State	85.9%

PRINCIPAL TURNOVER (Count)	
District	2.0
State	2.0

TEACHER ATTENDANCE RATE	
District	99.4%
State	86.6%

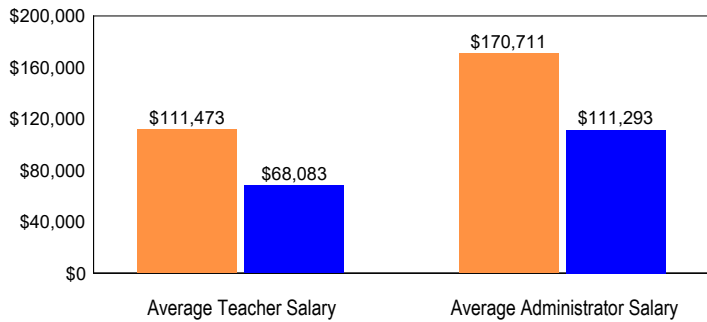
Users of this report should note that this data may have possibly been affected by the suspension of in-person instruction during the 2019-20 school year. While it was collected in accordance with ISBE data policy and validated through normal procedures, the state environment and policy changes resulting from the suspension of in-person instruction may have possibly affected the results. Thus, please use caution when interpreting results and trends.

TEACHER EVALUATION RATE	
District	*
State	98.7%

Users of this report should note that this data may have possibly been affected by the suspension of in-person instruction during the 2019-20 school year. While it was collected in accordance with ISBE data policy and validated through normal procedures, the state environment and policy changes resulting from the suspension of in-person instruction may have possibly affected the results. Thus, please use caution when interpreting results and trends.

SCHOOL DISTRICT FINANCES

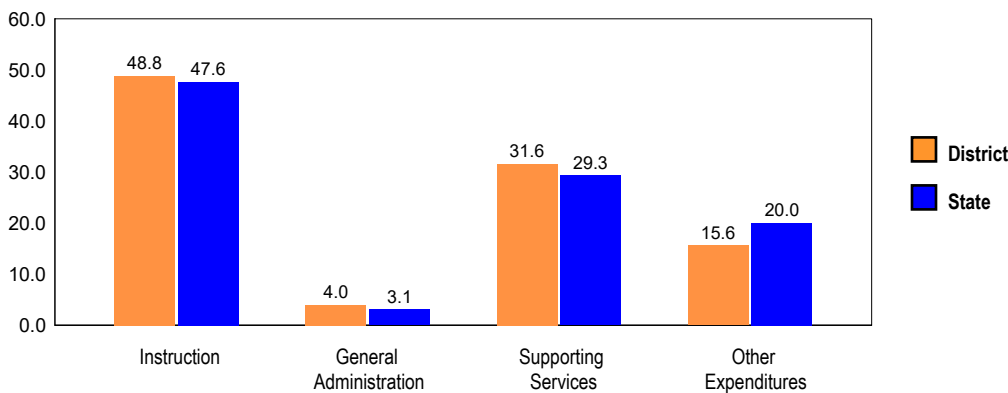
AVERAGE TEACHER/ADMINISTRATOR SALARIES



Salaries and counts of staff are summed across a district based on the percentage of time that each individual is employed as a teacher or an administrator and may or may not reflect the actual paid salaries for the district.

■ District
■ State

EXPENDITURE BY FUNCTION 2018-19 (Percentages)



REVENUE BY SOURCE 2018-19

	District	District %	State %
Local Property Taxes	\$125,614,508	89.4%	60.3%
Other Local Funding	\$7,129,263	5.1%	6.1%
Evidence-Based Funding	\$3,364,000	2.4%	21.7%
Other State Funding	\$1,528,942	1.1%	4.9%
Federal Funding	\$2,856,101	2.0%	7.0%
TOTAL	\$140,492,814		

EXPENDITURE BY FUND 2018-19

	District	District %	State %
Education	\$108,425,735	76.9%	70.4%
Operations & Maintenance	\$8,248,773	5.8%	7.3%
Transportation	\$3,018,022	2.1%	3.9%
Debt Service	\$9,813,253	7.0%	8.4%
Tort	\$0	0.0%	1.2%
Municipal Retirement/ Social Security	\$3,448,250	2.4%	1.9%
Fire Prevention & Safety	\$5,972,964	4.2%	0.6%
Capital Projects	\$2,110,765	1.5%	6.3%
TOTAL	\$141,037,762		

OTHER FINANCIAL INDICATORS

	2017 Equalized Assessed Valuation per Pupil	2017 Total School Tax Rate per \$100	2018-19 Instructional Expenditure per Pupil	2018-19 Operating Expenditure per Pupil
District	\$1,114,643	2.10	\$14,181	\$23,669
State	**	**	\$8,582	\$14,492

** Due to the way Illinois school districts are configured, state averages for equalized assessed valuation per pupil and total school tax rate per \$100 are not provided.

Equalized assessed valuation includes all computed property values upon which a district's local tax rate is calculated.

Total school tax rate is a district's total tax rate as it appears on local property tax bills.

Instructional expenditure per pupil includes the direct costs of teaching pupils or the interaction between teachers and pupils.

Operating expenditure per pupil includes the gross operating cost of a school district excluding summer school, adult education, bond principal retired, and capital expenditures.

SCHOOL-LEVEL FINANCES

The Every Student Succeeds Act requires LEAs to report school-level expenditure data, beginning with school year 2018-19. LEAs are required to report actual personnel and non-personnel expenditures of both site-specific and district centralized expenditures. These data are self-reported and may differ from Annual Financial Report data. For more information, visit www.isbe.net/site-based.

For Site-Based Expenditure Reporting, enrollment numbers display the average of the enrolled student count on October 1 and March 1 of the reporting year, including all children aged 3 through 21 in grades prekindergarten through 12 served by the LEA or placed in another educational institution by the LEA. Note that students attending only part of each day are counted as proportional students in the count, which may lead to decimal places in the enrollment number.

District Sites	Enrollment	Site-Level Per-Pupil Expenditures			District Centralized Per-Pupil Expenditures			Total Per-Pupil Expenditures			Exclusions	Total Expenditures
		Federal	State/Local	Subtotal	Federal	State/Local	Subtotal	Federal	State/Local	Subtotal		
Glenbrook North High School	2,023.00	\$46	\$20,025	\$20,071	\$214	\$6,017	\$6,231	\$260	\$26,042	\$26,302		
Glenbrook Off-Campus Center	43.00	\$0	\$59,463	\$59,463	\$214	\$6,017	\$6,231	\$214	\$65,480	\$65,694		
Glenbrook South High School	3,128.00	\$112	\$16,354	\$16,466	\$214	\$6,017	\$6,231	\$326	\$22,371	\$22,697		
District	5,194.00	\$85	\$18,141	\$18,226	\$214	\$6,017	\$6,231	\$299	\$24,158	\$24,457	\$83,795,308	\$210,825,312

SCHOOL IMPROVEMENT FUNDS

Title I School Improvement - 1003(a) Grant funds are federal Title I funds allocated to districts to support school improvement efforts in schools designated as targeted or comprehensive. Funds must be spent on activities that supplement core programs. Comprehensive schools receive comprehensive support and are required to utilize an approved Learning Partner. Targeted schools receive targeted support and may utilize an approved Learning Partner. Any school utilizing Title I School Improvement - 1003(a) funds must complete an application and School Improvement Report based on a local Board of Education approved School Improvement Plan and submit the Illinois Quality Framework Supporting Rubric. Additional information on the requirements of this grant can be found here: <https://www.isbe.net/Pages/IL-EMPOWER.aspx>

SCHOOL IMPROVEMENT FUNDS				
Schools Who Receive Title I School Improvement - 1003(a) Funds	School Year First Identified As Needing Support	Level of Support	Title I School Improvement - 1003(a) Funds Received for Previous School Year	Reason for Receiving Title I School Improvement - 1003(a) Funds

ACADEMIC PERFORMANCE - ASSESSMENTS

The federal Every Student Succeeds Act (ESSA) requires states to assess their learning standards for English language arts (ELA), mathematics, and science. Each state may also have a general assessment for the majority of its students, and an alternate assessment for the one percent of students with the most significant cognitive disabilities. ESSA also requires that English Learners be assessed in four domains (reading, writing, speaking and listening) each year until they reach proficiency. Results are presented both by subject (all tests combined) and then by individual test.

ELA PARTICIPATION - ALL TESTS (Demographics)														
	All	Male	Female	White	Black	Hispanic	Asian	Native Hawaiian /Pacific Islander	American Indian	Two or More Races	Children with Disabilities	Students with IEPs	English Learners	Low Income
District														
State														

Due to the suspension of in-person instruction during the 2019-20 school year, the data for this metric is unavailable for use in the School Year 2020 Report Card.

MATH PARTICIPATION - ALL TESTS (Demographics)														
	All	Male	Female	White	Black	Hispanic	Asian	Native Hawaiian /Pacific Islander	American Indian	Two or More Races	Children with Disabilities	Students with IEPs	English Learners	Low Income
District														
State														

Due to the suspension of in-person instruction during the 2019-20 school year, the data for this metric is unavailable for use in the School Year 2020 Report Card.

SCIENCE PARTICIPATION - ALL TESTS (Demographics)														
	All	Male	Female	White	Black	Hispanic	Asian	Native Hawaiian /Pacific Islander	American Indian	Two or More Races	Children with Disabilities	Students with IEPs	English Learners	Low Income
District														
State														

Due to the suspension of in-person instruction during the 2019-20 school year, the data for this metric is unavailable for use in the School Year 2020 Report Card.

NUMBER AND PERCENTAGE OF ENGLISH LEARNERS EXEMPTED FROM ASSESSMENT

No English Learners are exempted from assessment, including those who are newly arrived in the U.S. Previously, states could exempt newly arrived English Learners from ELA testing only. Under ESSA, states have flexibility in how they test and use scores from newly arrived English Learners. Per the approved Illinois ESSA State Plan, "Illinois will assess newly arrived ELs, enrolled in their first year in U.S. schools, in grades 3-12 in academic content areas: English language arts, mathematics, and science. Data from the first-year assessments will not be included in accountability determinations, but serve solely for baseline purposes."

IAR ELA PARTICIPATION (Demographics)														
	All	Male	Female	White	Black	Hispanic	Asian	Native Hawaiian /Pacific Islander	American Indian	Two or More Races	Children with Disabilities	Students with IEPs	English Learners	Low Income
District														
State														

Due to the suspension of in-person instruction during the 2019-20 school year, the data for this metric is unavailable for use in the School Year 2020 Report Card.

IAR MATH PARTICIPATION (Demographics)														
	All	Male	Female	White	Black	Hispanic	Asian	Native Hawaiian /Pacific Islander	American Indian	Two or More Races	Children with Disabilities	Students with IEPs	English Learners	Low Income
District														
State														

Due to the suspension of in-person instruction during the 2019-20 school year, the data for this metric is unavailable for use in the School Year 2020 Report Card.

SAT ELA PARTICIPATION (Demographics)														
	All	Male	Female	White	Black	Hispanic	Asian	Native Hawaiian /Pacific Islander	American Indian	Two or More Races	Children with Disabilities	Students with IEPs	English Learners	Low Income
District														
State														

Due to the suspension of in-person instruction during the 2019-20 school year, the data for this metric is unavailable for use in the School Year 2020 Report Card.

SAT MATH PARTICIPATION (Demographics)														
	All	Male	Female	White	Black	Hispanic	Asian	Native Hawaiian /Pacific Islander	American Indian	Two or More Races	Children with Disabilities	Students with IEPs	English Learners	Low Income
District														
State														

Due to the suspension of in-person instruction during the 2019-20 school year, the data for this metric is unavailable for use in the School Year 2020 Report Card.

DLM-AA ELA PARTICIPATION (Demographics)														
	All	Male	Female	White	Black	Hispanic	Asian	Native Hawaiian /Pacific Islander	American Indian	Two or More Races	Children with Disabilities	Students with IEPs	English Learners	Low Income
District														
State														

Due to the suspension of in-person instruction during the 2019-20 school year, the data for this metric is unavailable for use in the School Year 2020 Report Card.

DLM-AA MATH PARTICIPATION (Demographics)														
	All	Male	Female	White	Black	Hispanic	Asian	Native Hawaiian /Pacific Islander	American Indian	Two or More Races	Children with Disabilities	Students with IEPs	English Learners	Low Income
District														
State														

Due to the suspension of in-person instruction during the 2019-20 school year, the data for this metric is unavailable for use in the School Year 2020 Report Card.

DLM-AA SCIENCE PARTICIPATION (Demographics)														
	All	Male	Female	White	Black	Hispanic	Asian	Native Hawaiian /Pacific Islander	American Indian	Two or More Races	Children with Disabilities	Students with IEPs	English Learners	Low Income
District														
State														

Due to the suspension of in-person instruction during the 2019-20 school year, the data for this metric is unavailable for use in the School Year 2020 Report Card.

ISA PARTICIPATION (Demographics)														
	All	Male	Female	White	Black	Hispanic	Asian	Native Hawaiian /Pacific Islander	American Indian	Two or More Races	Children with Disabilities	Students with IEPs	English Learners	Low Income
District														
State														

Due to the suspension of in-person instruction during the 2019-20 school year, the data for this metric is unavailable for use in the School Year 2020 Report Card.

ELA PROFICIENCY - ALL TESTS (Demographics)										
	All Students	Male	Female	White	Black	Hispanic	Asian	Native Hawaiian /Pacific Islander	American Indian	Two or More Races
District										
State										

Due to the suspension of in-person instruction during the 2019-20 school year, the data for this metric is unavailable for use in the School Year 2020 Report Card.

ELA PROFICIENCY - ALL TESTS (Demographics Continued)								
	Children with Disabilities	Students with IEPs	English Learners	Low Income	Homeless	Migrant	Youth In Care	Military
District								
State								

Due to the suspension of in-person instruction during the 2019-20 school year, the data for this metric is unavailable for use in the School Year 2020 Report Card.

MATH PROFICIENCY - ALL TESTS (Demographics)										
	All Students	Male	Female	White	Black	Hispanic	Asian	Native Hawaiian /Pacific Islander	American Indian	Two or More Races
District										
State										

Due to the suspension of in-person instruction during the 2019-20 school year, the data for this metric is unavailable for use in the School Year 2020 Report Card.

MATH PROFICIENCY - ALL TESTS (Demographics Continued)								
	Children with Disabilities	Students with IEPs	English Learners	Low Income	Homeless	Migrant	Youth In Care	Military
District								
State								

Due to the suspension of in-person instruction during the 2019-20 school year, the data for this metric is unavailable for use in the School Year 2020 Report Card.

SCIENCE PROFICIENCY - ALL TESTS (Demographics)										
	All Students	Male	Female	White	Black	Hispanic	Asian	Native Hawaiian /Pacific Islander	American Indian	Two or More Races
District										
State										

Due to the suspension of in-person instruction during the 2019-20 school year, the data for this metric is unavailable for use in the School Year 2020 Report Card.

SCIENCE PROFICIENCY - ALL TESTS (Demographics Continued)								
	Children with Disabilities	Students with IEPs	English Learners	Low Income	Homeless	Migrant	Youth In Care	Military
District								
State								

Due to the suspension of in-person instruction during the 2019-20 school year, the data for this metric is unavailable for use in the School Year 2020 Report Card.

EL PROFICIENCY ON ACCESS							
	# ELS	# Tested	% Participation	# Proficient	% Proficient	# Long Term EL	% Long Term EL
District	160	160	100.0%	24	15.0%	105	65.6%
State	223,399	220,920	98.9%	17,503	7.9%	20,127	9.0%

MEAN ELA GROWTH PERCENTILE - IAR (Demographics)										
	All Students	Male	Female	White	Black	Hispanic	Asian	Native Hawaiian /Pacific Islander	American Indian	Two or More Races
District										
State										

Due to the suspension of in-person instruction during the 2019-20 school year, the data for this metric is unavailable for use in the School Year 2020 Report Card.

MEAN ELA GROWTH PERCENTILE - IAR (Demographics Continued)								
	Children with Disabilities	Students with IEPs	English Learners	Low Income	Homeless	Migrant	Youth In Care	Military
District								
State								

Due to the suspension of in-person instruction during the 2019-20 school year, the data for this metric is unavailable for use in the School Year 2020 Report Card.

MEAN MATH GROWTH PERCENTILE - IAR (Demographics)										
	All Students	Male	Female	White	Black	Hispanic	Asian	Native Hawaiian /Pacific Islander	American Indian	Two or More Races
District										
State										

Due to the suspension of in-person instruction during the 2019-20 school year, the data for this metric is unavailable for use in the School Year 2020 Report Card.

MEAN MATH GROWTH PERCENTILE - IAR (Demographics Continued)								
	Children with Disabilities	Students with IEPs	English Learners	Low Income	Homeless	Migrant	Youth In Care	Military
District								
State								

Due to the suspension of in-person instruction during the 2019-20 school year, the data for this metric is unavailable for use in the School Year 2020 Report Card.

9th Grade On Track												
	All	White	Black	Hispanic	Asian	Native Hawaiian /Pacific Islander	American Indian	Two or More Races	Children with Disabilities	Students with IEPs	English Learners	Low Income
District	1,259	99.6%	100.0%	94.5%	99.6%	*	*	98.4%	97.1%	96.3%	96.2%	94.1%
State	130,164	92.8%	78.5%	85.9%	96.9%	91.0%	86.3%	87.8%	82.4%	80.6%	80.5%	81.7%

Users of this report should note that this data may have possibly been affected by the suspension of in-person instruction during the 2019-20 school year. While it was collected in accordance with ISBE data policy and validated through normal procedures, the state environment and policy changes resulting from the suspension of in-person instruction may have possibly affected the results. Thus, please use caution when interpreting results and trends.

CAREER AND TECHNICAL EDUCATION ENROLLMENT	
District	3,082
State	286,237

Users of this report should note that this data may have been affected by the suspension of in-person instruction during the 2019-20 school year. HOWEVER, based on the data collected and comparisons to historical data, the data collected for this collection cycle does not, in aggregate, exhibit any more variation than is normally observed from year to year.

ADVANCED COURSE WORK (AP/IB/DUAL CREDIT)				
	GRADE 9	GRADE 10	GRADE 11	GRADE 12
District	106	319	635	921
State	19,855	32,687	62,063	77,243

Users of this report should note that this data may have possibly been affected by the suspension of in-person instruction during the 2019-20 school year. While it was collected in accordance with ISBE data policy and validated through normal procedures, the state environment and policy changes resulting from the suspension of in-person instruction may have possibly affected the results. Thus, please use caution when interpreting results and trends.

ADVANCED PLACEMENT COURSE WORK													
		ADVANCED PLACEMENT (AP) COURSE WORK				INTERNATIONAL BACCALAUREATE (IB) COURSE WORK				DUAL CREDIT COURSE WORK			
		Grade9	Grade10	Grade11	Grade12	Grade9	Grade10	Grade11	Grade12	Grade9	Grade10	Grade11	Grade12
All	District	32	251	583	864	*	*	*	*	76	98	127	178
	State	14,877	27,199	46,708	53,642	263	314	2,827	2,608	5,392	6,740	19,846	38,017
White	District	17	155	361	574	*	*	*	*	39	65	73	112
	State	6,680	13,468	24,167	28,113	29	36	357	356	2,857	3,776	12,960	23,702
Black	District	*	*	*	*	*	*	*	*	*	*	*	*
	State	1,556	2,162	4,037	4,833	58	93	852	789	917	844	1,574	3,438
Hispanic	District	*	23	42	66	*	*	*	*	*	*	12	20
	State	3,906	6,689	11,696	13,503	154	167	1,378	1,230	1,153	1,478	3,504	7,448
Asian	District	11	59	148	172	*	*	*	*	27	27	30	40
	State	2,157	3,836	5,093	5,325	17	12	190	179	279	416	1,127	2,114
Native Hawaiian/ Pacific Islander	District	*	*	*	*	*	*	*	*	*	*	*	*
	State	37	36	66	61	1	1	2	3	3	7	15	42
American Indian	District	*	*	*	*	*	*	*	*	*	*	*	*
	State	20	64	105	104	0	1	8	12	10	16	34	77
Two or More Races	District	*	13	31	45	*	*	*	*	*	*	10	*
	State	521	944	1,544	1,703	4	4	40	39	173	203	632	1,196
Children with Disabilities	District	*	13	76	109	*	*	*	*	11	*	34	27
	State	805	1,511	2,887	3,710	18	14	228	223	668	858	2,094	3,838
IEP	District	*	*	12	23	*	*	*	*	*	*	14	*
	State	152	306	648	1,124	3	3	85	88	485	571	1,323	2,230
Non IEP	District	32	247	571	841	*	*	*	*	71	95	113	169
	State	14,725	26,893	46,060	52,518	260	311	2,742	2,520	4,907	6,169	18,523	35,787
EL	District	*	*	*	*	*	*	*	*	*	*	*	*
	State	174	405	695	1,046	8	12	88	76	276	266	489	850
Non EL	District	32	250	579	858	*	*	*	*	75	97	123	173
	State	14,703	26,794	46,013	52,596	255	302	2,739	2,532	5,116	6,474	19,357	37,167
Low Income	District	*	10	31	99	*	*	*	*	*	*	20	33
	State	4,122	6,746	11,929	16,202	150	200	1,546	1,856	1,874	2,259	5,742	11,597
Non Low Income	District	32	241	552	765	*	*	*	*	68	93	107	145
	State	10,755	20,453	34,779	37,440	113	114	1,281	752	3,518	4,481	14,104	26,420

Users of this report should note that this data may have possibly been affected by the suspension of in-person instruction during the 2019-20 school year. While it was collected in accordance with ISBE data policy and validated through normal procedures, the state environment and policy changes resulting from the suspension of in-person instruction may have possibly affected the results. Thus, please use caution when interpreting results and trends.

ADVANCED PLACEMENT (AP) EXAMS				
GRADE 10				
	No. of AP Exams Taken	No. of AP Exams Passed	Took One or More AP Exams	Passed One or More AP Exams
District	270	240	233	212
State	48,657	32,833	23,795	16,823

Users of this report should note that this data may have possibly been affected by the suspension of in-person instruction during the 2019-20 school year. While it was collected in accordance with ISBE data policy and validated through normal procedures, the state environment and policy changes resulting from the suspension of in-person instruction may have possibly affected the results. Thus, please use caution when interpreting results and trends.

GRADE 11				
	No. of AP Exams Taken	No. of AP Exams Passed	Took One or More AP Exams	Passed One or More AP Exams
District	1,734	1,611	571	524
State	152,218	105,918	39,025	29,462

Users of this report should note that this data may have possibly been affected by the suspension of in-person instruction during the 2019-20 school year. While it was collected in accordance with ISBE data policy and validated through normal procedures, the state environment and policy changes resulting from the suspension of in-person instruction may have possibly affected the results. Thus, please use caution when interpreting results and trends.

GRADE 12				
	No. of AP Exams Taken	No. of AP Exams Passed	Took One or More AP Exams	Passed One or More AP Exams
District	4,873	4,384	765	708
State	278,398	195,120	37,687	30,599

Users of this report should note that this data may have possibly been affected by the suspension of in-person instruction during the 2019-20 school year. While it was collected in accordance with ISBE data policy and validated through normal procedures, the state environment and policy changes resulting from the suspension of in-person instruction may have possibly affected the results. Thus, please use caution when interpreting results and trends.

POSTSECONDARY ENROLLMENT 12 MONTH						
	All	Public Institution	Private Institution	4 Yr	2 Yr	< 2 Yr
District	*	*	*	*	*	*
State	*	*	*	*	*	*

POSTSECONDARY ENROLLMENT 16 MONTH						
	All	Public Institution	Private Institution	4 Yr	2 Yr	< 2 Yr
District	*	*	*	*	*	*
State	*	*	*	*	*	*

HIGH SCHOOL 4-YEAR GRADUATION RATE (Demographics)										
	Gender			Race / Ethnicity						
	All	Male	Female	White	Black	Hispanic	Asian	Native Hawaiian /Pacific Islander	American Indian	Two or More Races
District	96.9%	96.0%	97.7%	97.0%	92.3%	91.7%	98.5%	*	*	100.0%
State	88.0%	85.6%	90.5%	91.5%	79.9%	85.5%	94.5%	89.4%	80.0%	85.7%

Users of this report should note that this data may have possibly been affected by the suspension of in-person instruction during the 2019-20 school year. While it was collected in accordance with ISBE data policy and validated through normal procedures, the state environment and policy changes resulting from the suspension of in-person instruction may have possibly affected the results. Thus, please use caution when interpreting results and trends.

HIGH SCHOOL 4-YEAR GRADUATION RATE (Demographics Continued)								
	Children with Disabilities	Students with IEPs	English Learners	Low Income	Homeless	Migrant	Youth In Care	Military
	District	91.4%	85.6%	*	90.7%	*	*	*
State	81.3%	74.0%	*	82.0%	74.0%	67.9%	52.4%	52.4%

Users of this report should note that this data may have possibly been affected by the suspension of in-person instruction during the 2019-20 school year. While it was collected in accordance with ISBE data policy and validated through normal procedures, the state environment and policy changes resulting from the suspension of in-person instruction may have possibly affected the results. Thus, please use caution when interpreting results and trends.

HIGH SCHOOL 5-YEAR GRADUATION RATE (Demographics)										
	Gender			Race / Ethnicity						
	All	Male	Female	White	Black	Hispanic	Asian	Native Hawaiian /Pacific Islander	American Indian	Two or More Races
District	97.1%	96.5%	97.7%	96.6%	91.7%	97.6%	99.0%	*	*	98.6%
State	88.4%	86.0%	90.9%	92.0%	80.2%	85.6%	95.3%	87.1%	78.8%	88.5%

Users of this report should note that this data may have possibly been affected by the suspension of in-person instruction during the 2019-20 school year. While it was collected in accordance with ISBE data policy and validated through normal procedures, the state environment and policy changes resulting from the suspension of in-person instruction may have possibly affected the results. Thus, please use caution when interpreting results and trends.

HIGH SCHOOL 5-YEAR GRADUATION RATE (Demographics Continued)								
	Children with Disabilities	Students with IEPs	English Learners	Low Income	Homeless	Migrant	Youth In Care	Military
	District	90.7%	84.0%	*	93.3%	*	*	*
State	85.7%	75.1%	*	82.1%	74.5%	73.3%	65.2%	65.2%

Users of this report should note that this data may have possibly been affected by the suspension of in-person instruction during the 2019-20 school year. While it was collected in accordance with ISBE data policy and validated through normal procedures, the state environment and policy changes resulting from the suspension of in-person instruction may have possibly affected the results. Thus, please use caution when interpreting results and trends.

HIGH SCHOOL 6-YEAR GRADUATION RATE (Demographics)										
	Gender			Race / Ethnicity						
	All	Male	Female	White	Black	Hispanic	Asian	Native Hawaiian /Pacific Islander	American Indian	Two or More Races
District	96.8%	95.2%	98.3%	97.6%	90.5%	91.2%	98.1%	*	*	96.5%
State	88.2%	85.8%	90.6%	92.2%	79.4%	84.9%	95.4%	85.6%	84.1%	87.1%

Users of this report should note that this data may have possibly been affected by the suspension of in-person instruction during the 2019-20 school year. While it was collected in accordance with ISBE data policy and validated through normal procedures, the state environment and policy changes resulting from the suspension of in-person instruction may have possibly affected the results. Thus, please use caution when interpreting results and trends.

HIGH SCHOOL 6-YEAR GRADUATION RATE (Demographics Continued)								
	Children with Disabilities	Students with IEPs	English Learners	Low Income	Homeless	Migrant	Youth In Care	Military
	District	11.5%	84.6%	*	95.6%	*	*	*
State	37.3%	75.2%	*	81.6%	74.9%	73.7%	41.9%	41.9%

Users of this report should note that this data may have possibly been affected by the suspension of in-person instruction during the 2019-20 school year. While it was collected in accordance with ISBE data policy and validated through normal procedures, the state environment and policy changes resulting from the suspension of in-person instruction may have possibly affected the results. Thus, please use caution when interpreting results and trends.

DROPOUT RATE														
	Gender			Race / Ethnicity							Children with Disabilities	Students with IEPs	English Learners	Low Income
	All	Male	Female	White	Black	Hispanic	Asian	Native Hawaiian /Pacific Islander	American Indian	Two or More Races				
District	1.0%	1.2%	0.7%	0.8%	3.1%	2.0%	0.4%	*	*	2.5%	1.1%	2.0%	0.5%	2.3%
State	3.5%	3.9%	3.0%	2.5%	6.2%	3.8%	1.4%	4.0%	5.3%	4.0%	2.5%	3.8%	1.4%	5.5%

Users of this report should note that this data may have been affected by the suspension of in-person instruction during the 2019-20 school year. It was collected in accordance with ISBE data policy and validated through normal procedures but the state environment and policy changes resulting from the suspension of in-person instruction may have affected the results. Please use caution when interpreting results and trends.

NAEP

2019 Mathematics State Snapshot Report Illinois ■ Grade 4 ■ Public Schools

Results for Student Groups in 2019

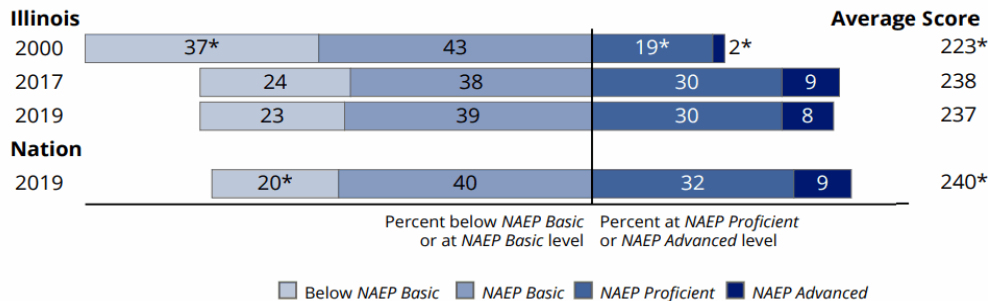
Reporting Groups	Percentage of students	Avg. score	Percentage at or above NAEP		Percentage at NAEP Advanced
			Basic	Proficient	
Race/Ethnicity					
White	46	246	86	51	11
Black	17	217	57	14	1
Hispanic	27	231	74	28	4
Asian	4	259	88	65	25
American Indian/Alaska Native	#	‡	‡	‡	‡
Native Hawaiian/Pacific Islander	#	‡	‡	‡	‡
Two or more races	4	238	76	40	12
Gender					
Male	50	239	78	41	10
Female	50	236	77	36	6
National School Lunch Program					
Eligible	52	226	67	24	3
Not eligible	48	249	88	54	14

Rounds to zero.

‡ Reporting standards not met.

NOTE: Detail may not sum to totals because of rounding, and because the "Information not available" category for the National School Lunch Program, which provides free/reduced-price lunches, is not displayed. Black includes African American and Hispanic includes Latino. Race categories exclude Hispanic origin.

NAEP Achievement-Level Percentages and Average Score Results



* Significantly different ($p < .05$) from state's results in 2019. Significance tests were performed using unrounded numbers.

NOTE: NAEP achievement levels are to be used on a trial basis and should be interpreted and used with caution. Detail may not sum to totals because of rounding.

NAEP

2019 Mathematics State Snapshot Report

Illinois ■ Grade 8 ■ Public Schools

Results for Student Groups in 2019

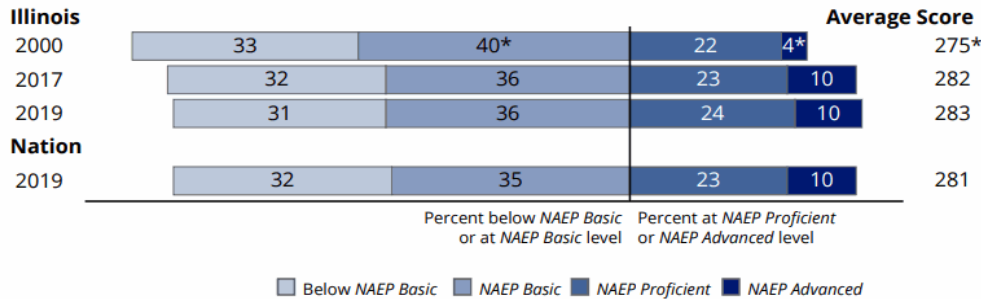
Reporting Groups	Percentage of students	Avg. score	Percentage at or above NAEP		Percentage at NAEP Advanced
			Basic	Proficient	
Race/Ethnicity					
White	48	291	78	42	12
Black	18	262	49	14	2
Hispanic	25	273	62	24	5
Asian	6	320	92	73	36
American Indian/Alaska Native	#	‡	‡	‡	‡
Native Hawaiian/Pacific Islander	#	‡	‡	‡	‡
Two or more races	3	286	71	38	17
Gender					
Male	51	283	69	35	12
Female	49	282	70	32	9
National School Lunch Program					
Eligible	48	269	56	20	4
Not eligible	52	295	82	46	15

Rounds to zero.

‡ Reporting standards not met.

NOTE: Detail may not sum to totals because of rounding, and because the "Information not available" category for the National School Lunch Program, which provides free/reduced-price lunches, is not displayed. Black includes African American and Hispanic includes Latino. Race categories exclude Hispanic origin.

NAEP Achievement-Level Percentages and Average Score Results



* Significantly different ($p < .05$) from state's results in 2019. Significance tests were performed using unrounded numbers.

NOTE: NAEP achievement levels are to be used on a trial basis and should be interpreted and used with caution. Detail may not sum to totals because of rounding.

NAEP

National Center for Education Statistics

2019 Mathematics Grades 4 and 8 Assessment Report Cards: Summary Data Tables for National and State Sample Sizes, Participation Rates, Proportions of SD and ELL Students Identified, and Types of Accommodations

Table A-11. Inclusion rate and standard error (SE) in NAEP mathematics for fourth- and eighth-grade public school students with disabilities (SD) and English language learners (ELL), as a percentage of identified SD or ELL students, by state/jurisdiction: 2019

State/jurisdiction	Percentage of identified SD or ELL students							
	Grade 4				Grade 8			
	SD		ELL		SD		ELL	
	Inclusion rate	SE	Inclusion rate	SE	Inclusion rate	SE	Inclusion rate	SE
Illinois	95 ¹	1.2	98 ¹	0.7	94 ¹	1.1	95 ¹	2.0

† Not applicable. Standard error estimate cannot be accurately determined.

‡ Reporting standards not met. Sample size insufficient to permit a reliable estimate.

¹ The state/jurisdiction's inclusion rate is higher than or not significantly different from the National Assessment Governing Board goal of 85 percent.

² Department of Defense Education Activity (overseas and domestic schools).

NOTE: Beginning with the 2017 assessment, NAEP mathematics results are from a digitally based assessment; prior to 2017, results were from a paper-and-pencil based assessment. SD includes students identified as having an Individualized Education Program but excludes other students protected under Section 504 of the Rehabilitation Act of 1973. In Puerto Rico, the English language learner (ELL) category is for the Spanish language learner (SLL).

SOURCE: U.S. Department of Education, Institute of Education Sciences, National Center for Education Statistics, National Assessment of Educational Progress (NAEP), 2019 Mathematics Assessment.

NAEP

2019 Reading State Snapshot Report

Illinois ■ Grade 4 ■ Public Schools

Results for Student Groups in 2019

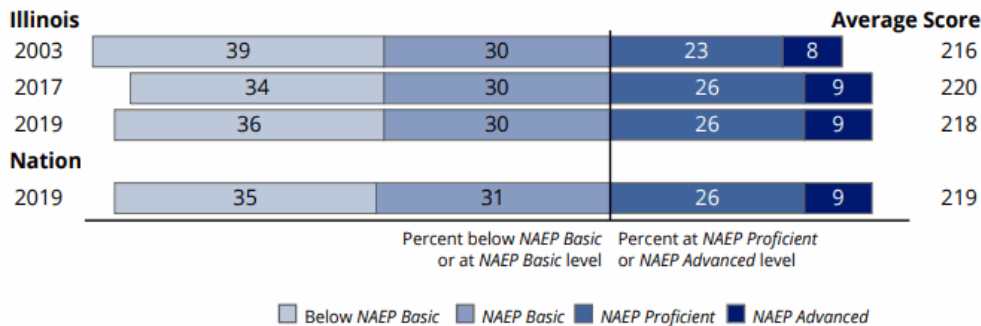
Reporting Groups	Percentage of students	Avg. score	Percentage at or above NAEP		Percentage at NAEP Advanced
			Basic	Proficient	
Race/Ethnicity					
White	46	228	75	45	12
Black	18	200	46	17	2
Hispanic	27	208	55	23	4
Asian	4	238	82	57	19
American Indian/Alaska Native	#	‡	‡	‡	‡
Native Hawaiian/Pacific Islander	#	‡	‡	‡	‡
Two or more races	4	229	74	43	12
Gender					
Male	50	215	61	32	8
Female	50	221	68	36	9
National School Lunch Program					
Eligible	52	205	51	21	3
Not eligible	47	233	79	50	14

Rounds to zero.

‡ Reporting standards not met.

NOTE: Detail may not sum to totals because of rounding, and because the "Information not available" category for the National School Lunch Program, which provides free/reduced-price lunches, is not displayed. Black includes African American and Hispanic includes Latino. Race categories exclude Hispanic origin.

NAEP Achievement-Level Percentages and Average Score Results



NOTE: NAEP achievement levels are to be used on a trial basis and should be interpreted and used with caution. Detail may not sum to totals because of rounding.

NAEP

2019 Reading State Snapshot Report

Illinois ■ Grade 8 ■ Public Schools

Results for Student Groups in 2019

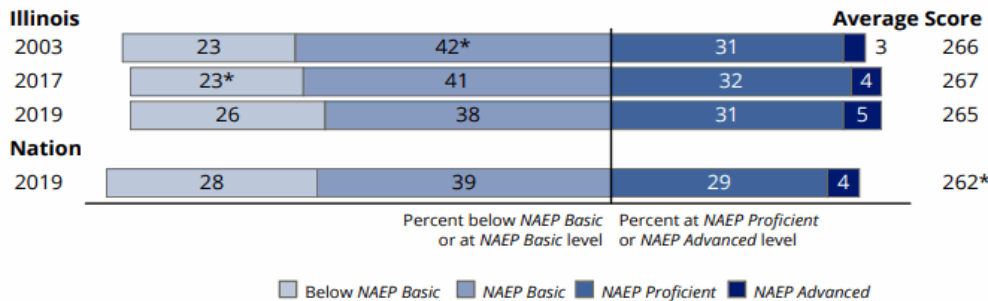
Reporting Groups	Percentage of students	Avg. score	Percentage at or above NAEP		Percentage at NAEP Advanced
			Basic	Proficient	
Race/Ethnicity					
White	48	274	82	45	6
Black	18	246	56	15	1
Hispanic	25	255	66	25	2
Asian	6	290	90	66	15
American Indian/Alaska Native	#	‡	‡	‡	‡
Native Hawaiian/Pacific Islander	#	‡	‡	‡	‡
Two or more races	3	263	72	32	5
Gender					
Male	51	260	69	32	4
Female	49	269	78	40	6
National School Lunch Program					
Eligible	50	251	62	21	1
Not eligible	50	278	85	50	8

Rounds to zero.

‡ Reporting standards not met.

NOTE: Detail may not sum to totals because of rounding, and because the "Information not available" category for the National School Lunch Program, which provides free/reduced-price lunches, is not displayed. Black includes African American and Hispanic includes Latino. Race categories exclude Hispanic origin.

NAEP Achievement-Level Percentages and Average Score Results



* Significantly different ($p < .05$) from state's results in 2019. Significance tests were performed using unrounded numbers.

NOTE: NAEP achievement levels are to be used on a trial basis and should be interpreted and used with caution. Detail may not sum to totals because of rounding.

NAEP

National Center for Education Statistics**2019 Reading Grades 4 and 8 Assessment Report Cards: Summary Data Tables for National and State Sample Sizes, Participation Rates, Proportions of SD and ELL Students Identified, and Types of Accommodations****Table A-11. Inclusion rate and standard error (SE) in NAEP reading for fourth- and eighth-grade public school students with disabilities (SD) and English language learners (ELL), as a percentage of identified SD or ELL students, by state/jurisdiction: 2019**

State/jurisdiction	Percentage of identified SD or ELL students							
	Grade 4				Grade 8			
	SD		ELL		SD		ELL	
Inclusion rate	SE	Inclusion rate	SE	Inclusion rate	SE	Inclusion rate	SE	
Illinois	91 ¹	2.1	96 ¹	1.0	95 ¹	1.4	94 ¹	1.6

† Not applicable. Standard error estimate cannot be accurately determined.

‡ Reporting standards not met. Sample size insufficient to permit a reliable estimate.

¹ The state/jurisdiction's inclusion rate is higher than or not significantly different from the National Assessment Governing Board goal of 85 percent.

² Department of Defense Education Activity (overseas and domestic schools).

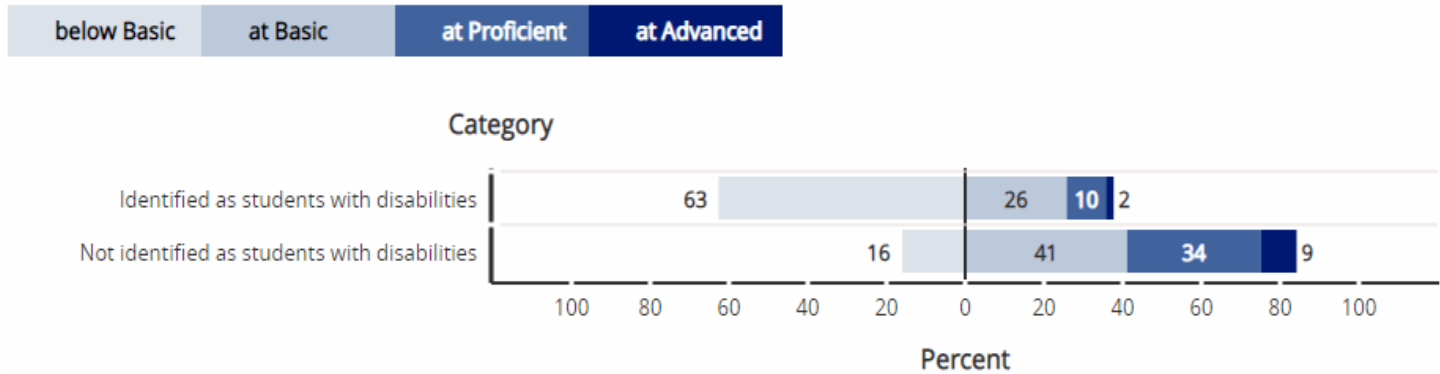
NOTE: Beginning with the 2017 assessment, NAEP reading results are from a digitally based assessment; prior to 2017, results were from a paper-and-pencil based assessment. SD includes students identified as having an Individualized Education Program but excludes other students protected under Section 504 of the Rehabilitation Act of 1973.

SOURCE: U.S. Department of Education, Institute of Education Sciences, National Center for Education Statistics, National Assessment of Educational Progress (NAEP), 2019 Reading Assessment.

NAEP

2019 IL Gr 4 Math - Students with Disabilities

Percentage below Basic, percentage at Basic, percentage at Proficient and percentage at Advanced for grade 4 mathematics, by Disability status of student, including those with 504 plan [IEP] for jurisdiction: 2019
2019, Illinois



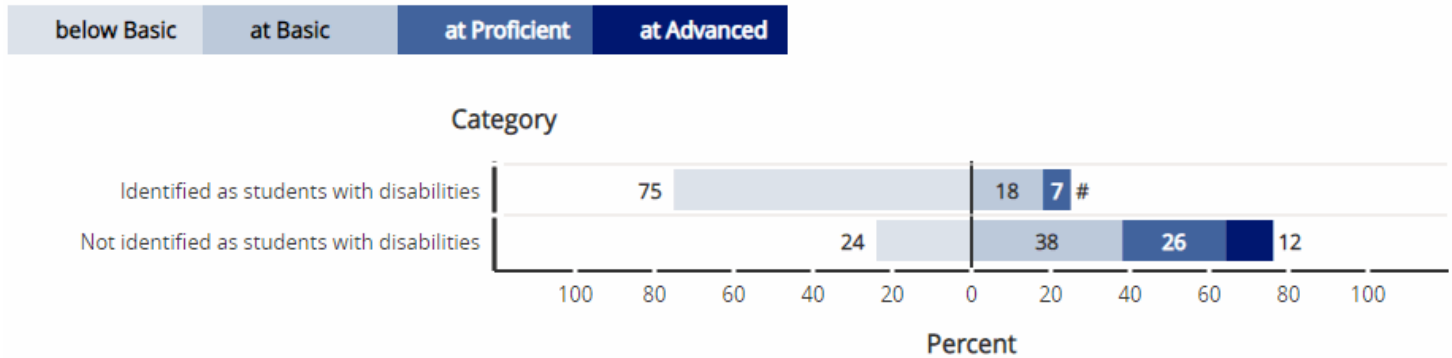
IEP NOTE: The category "students with disabilities" includes students identified as having either an Individualized Education Program (IEP) or protection under Section 504 of the Rehabilitation Act of 1973.

NOTE: Some apparent differences between estimates may not be statistically significant.

SOURCE: U.S. Department of Education, Institute of Education Sciences, National Center for Education Statistics, National Assessment of Educational Progress (NAEP), 2019 Mathematics Assessment.

2019 IL Gr 8 Math - Students with Disabilities

Percentage below Basic, percentage at Basic, percentage at Proficient and percentage at Advanced for grade 8 mathematics, by Disability status of student, including those with 504 plan [IEP] for jurisdiction: 2019
2019, Illinois



Rounds to zero.

IEP NOTE: The category "students with disabilities" includes students identified as having either an Individualized Education Program (IEP) or protection under Section 504 of the Rehabilitation Act of 1973.

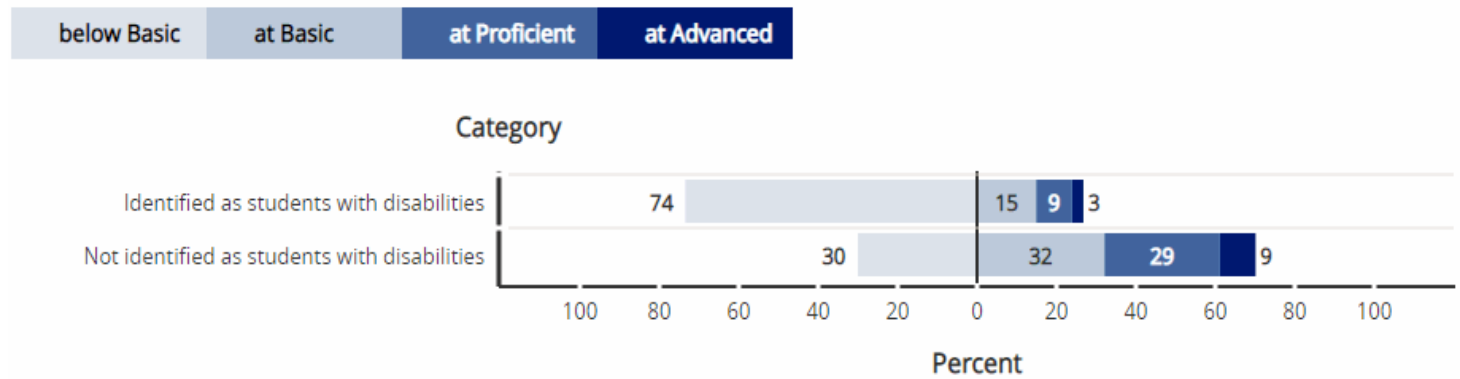
NOTE: Some apparent differences between estimates may not be statistically significant.

SOURCE: U.S. Department of Education, Institute of Education Sciences, National Center for Education Statistics, National Assessment of Educational Progress (NAEP), 2019 Mathematics Assessment.

NAEP

2019 IL Gr 4 Reading - Students with Disabilities

Percentage below Basic, percentage at Basic, percentage at Proficient and percentage at Advanced for grade 4 reading, by Disability status of student, including those with 504 plan [IEP] for jurisdiction: 2019, Illinois



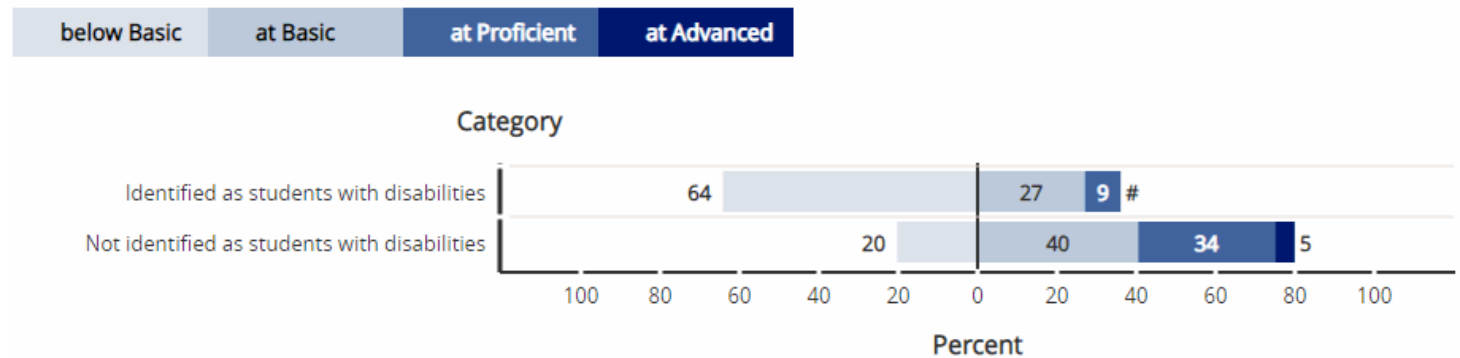
IEP NOTE: The category "students with disabilities" includes students identified as having either an Individualized Education Program (IEP) or protection under Section 504 of the Rehabilitation Act of 1973.

NOTE: Some apparent differences between estimates may not be statistically significant.

SOURCE: U.S. Department of Education, Institute of Education Sciences, National Center for Education Statistics, National Assessment of Educational Progress (NAEP), 2019 Reading Assessment.

2019 IL Gr 8 Reading - Students with Disabilities

Percentage below Basic, percentage at Basic, percentage at Proficient and percentage at Advanced for grade 8 reading, by Disability status of student, including those with 504 plan [IEP] for jurisdiction: 2019, Illinois



Rounds to zero.

IEP NOTE: The category "students with disabilities" includes students identified as having either an Individualized Education Program (IEP) or protection under Section 504 of the Rehabilitation Act of 1973.

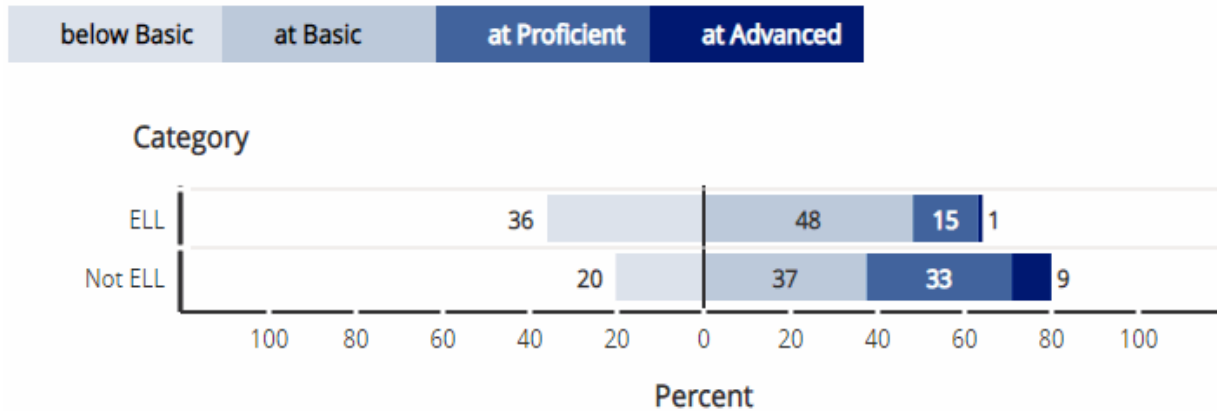
NOTE: Some apparent differences between estimates may not be statistically significant.

SOURCE: U.S. Department of Education, Institute of Education Sciences, National Center for Education Statistics, National Assessment of Educational Progress (NAEP), 2019 Reading Assessment.

NAEP

2019 IL Gr 4 Math - English Learners

Percentage below Basic, percentage at Basic, percentage at Proficient and percentage at Advanced for grade 4 mathematics, by Status as English Language Learner, 2 categories [LEP] for jurisdiction: 2019
2019, Illinois

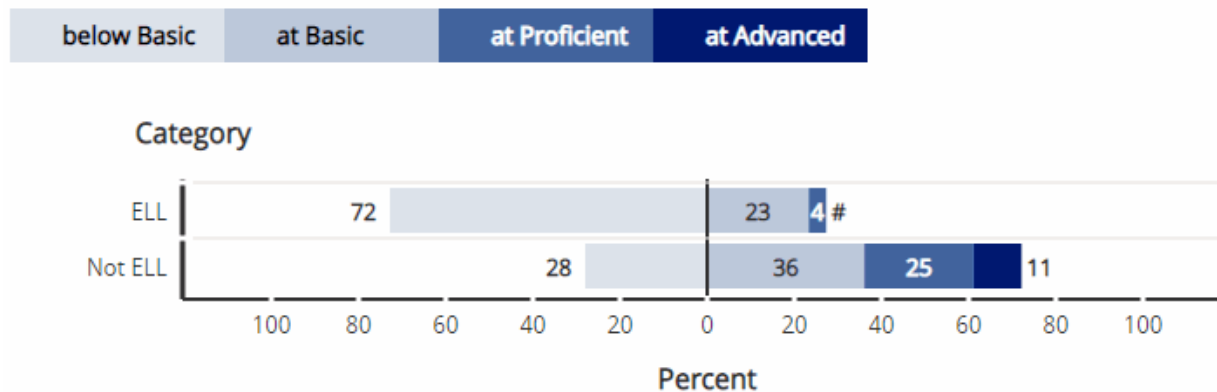


NOTE: Some apparent differences between estimates may not be statistically significant.

SOURCE: U.S. Department of Education, Institute of Education Sciences, National Center for Education Statistics, National Assessment of Educational Progress (NAEP), 2019 Mathematics Assessment.

2019 IL Gr 8 Math - English Learners

Percentage below Basic, percentage at Basic, percentage at Proficient and percentage at Advanced for grade 8 mathematics, by Status as English Language Learner, 2 categories [LEP] for jurisdiction: 2019
2019, Illinois



Rounds to zero.

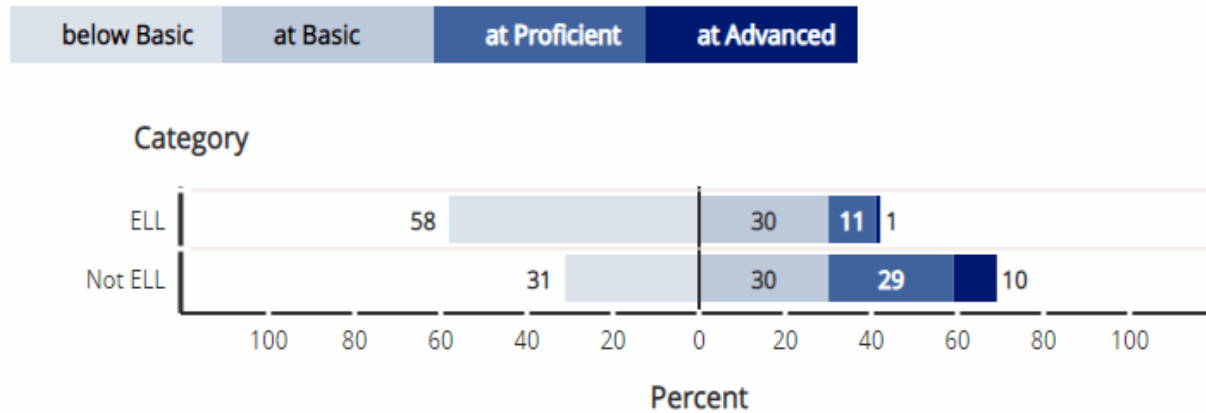
NOTE: Some apparent differences between estimates may not be statistically significant.

SOURCE: U.S. Department of Education, Institute of Education Sciences, National Center for Education Statistics, National Assessment of Educational Progress (NAEP), 2019 Mathematics Assessment.

NAEP

2019 IL Gr 4 Reading - English Learners

Percentage below Basic, percentage at Basic, percentage at Proficient and percentage at Advanced for grade 4 reading, by Status as English Language Learner, 2 categories [LEP] for jurisdiction: 2019
2019, Illinois

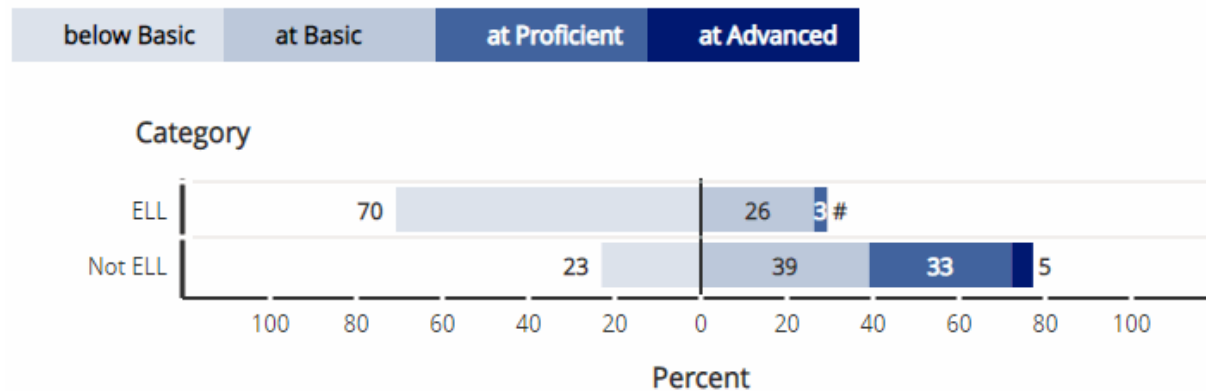


NOTE: Some apparent differences between estimates may not be statistically significant.

SOURCE: U.S. Department of Education, Institute of Education Sciences, National Center for Education Statistics, National Assessment of Educational Progress (NAEP), 2019 Reading Assessment.

2019 IL Gr 8 Reading - English Learners

Percentage below Basic, percentage at Basic, percentage at Proficient and percentage at Advanced for grade 8 reading, by Status as English Language Learner, 2 categories [LEP] for jurisdiction: 2019
2019, Illinois



Rounds to zero.

NOTE: Some apparent differences between estimates may not be statistically significant.

SOURCE: U.S. Department of Education, Institute of Education Sciences, National Center for Education Statistics, National Assessment of Educational Progress (NAEP), 2019 Reading Assessment.

NAEP

The National Assessment of Educational Progress is a nationally representative and continuing assessment have been conducted periodically in reading, mathematics, science writing, U.S. history, civics, geography, and the arts.

NAEP does not provide scores for individual students or schools; instead, it offers results regarding subject-matter achievement, instructional experiences, and school environment for populations of students and sub-groups of those populations. NAEP results are based on a sample of student populations of interest.

Additional information regarding NAEP results can be found here:

- Mathematics
 - o 2019 Grade 4 <https://www.isbe.net/Documents/naep-2019-math-snap-4.pdf>
 - o 2019 Grade 8 <https://www.isbe.net/Documents/naep-2019-math-snap-8.pdf>
 - o 2019 State Report Grades 4 and 8
<https://www.isbe.net/Documents/naep-2019-math-state-4-8.pdf>
 - o 2019 NAEP Inclusion Rates
https://www.nationsreportcard.gov/mathematics/supportive_files/2019_technical_appendix_math.pdf
- Reading
 - o 2019 Grade 4 <https://www.isbe.net/Documents/naep-2019-read-snap-4.pdf>
 - o 2019 Grade 8 <https://www.isbe.net/Documents/naep-2019-read-snap-8.pdf>
 - o 2019 State Report Grades 4 and 8
<https://www.isbe.net/Documents/naep-2019-read-state-4-8.pdf>
 - o 2019 NAEP Inclusion Rates
https://www.nationsreportcard.gov/reading/supportive_files/2019_technical_appendix_reading.pdf

CIVIL RIGHTS DATA COLLECTION - 2017-18 SCHOOL YEAR

Data from the Civil Rights Data Collection comes directly from the U.S. Department of Education (ED). ED collects the data directly from ISBE and school districts and releases the information on a two to three-year delay.

ISBE also collects some of these data elements from districts and reports the results in the year it was collected. Current year data for in-school suspensions, out-of-school suspensions, and expulsions is reported by ISBE in a separate report on www.isbe.net. Current year data for chronic absenteeism can be found in the Students section of the Report Card. Current year data for accelerated coursework can be found in the Academic Performance section of the Report Card. Please note data may not match due to differences in data collection methods.

CRDC - IN-SCHOOL SUSPENSIONS		CRDC - OUT-OF-SCHOOL SUSPENSIONS		CRDC - EXPULSIONS	
District	2.1%	District	1.2%	District	0.2%
State	5.1%	State	3.5%	State	0.1%

CRDC - SCHOOL-RELATED ARRESTS		CRDC - REFERRAL TO LAW ENFORCEMENT		CRDC - CHRONIC ABSENTEEISM	
District	0.0%	District	0.7%	District	4.1%
State	0.1%	State	0.7%	State	16.3%

CRDC - INCIDENTS OF VIOLENCE		CRDC - INCIDENTS OF VIOLENCE - FIREARM AND HOMICIDE		
	Rate of Incidents of Violence		Firearm	Homicide
District	0.3%	Schools in the District with Incidents of Violence	0	0
State	2.2%	Schools in the State with Incidents of Violence	153	5

Please note that at the school level, these metrics are displayed as a yes or no indicator. However, at the district and state level, these metrics are displayed as a count.

CRDC - NUMBER AND PERCENT ENROLLED IN PRESCHOOL	
District	0 0.0%
State	78,272 3.9%

CRDC - ADVANCED PLACEMENT COURSE WORK						
	ADVANCED PLACEMENT (AP) COURSE WORK		INTERNATIONAL BACCALAUREATE (IB) COURSE WORK		DUAL CREDIT COURSE WORK	
	Number	Percent	Number	Percent	Number	Percent
All						
District	1,580	30.6%	0	0.0%	191	3.7%
State	143,753	7.2%	5,004	0.3%	65,736	3.3%

RACE/ETHNICITY AND DISABILITY CATEGORY FOR STUDENTS WITH IEPs

Percent of Students with IEPs by Race / Ethnicity

		White	Black	Hispanic	Asian	Native Hawaiian	Native American	Two or More Races
District	All Students	66.3%	1.1%	10.3%	17.0%	0.0%	0.0%	5.3%
	Students with IEPs	64.8%	2.8%	19.9%	6.2%			6.3%
All Peer Districts *	All Students	52.0%	12.8%	25.2%	6.6%	0.1%	0.2%	3.1%
	Students with IEPs	48.0%	19.7%	26.0%	2.8%	0.1%	0.3%	3.1%
State	All Students	47.5%	16.6%	26.6%	5.2%	0.1%	0.3%	3.8%
	Students with IEPs	46.5%	19.7%	26.8%	2.7%	0.1%	0.3%	3.9%

Percent of Students with IEPs in Each Disability Category

Disability Category	Percent of All Students			Percent of Students with IEPs		
	District	All Peer Districts*	State	District	All Peer Districts*	State
Autism	2.2%	1.7%	1.4%	15.9%	12.2%	9.6%
Deafness	0.0%	0.0%	0.0%	0.3%	0.2%	0.2%
Deaf-Blindness		0.0%	0.0%		0.0%	0.0%
Developmental Delay			2.0%			13.4%
Emotional Disability	3.3%	1.9%	0.9%	23.3%	13.5%	6.2%
Hearing Impairment	0.0%	0.1%	0.1%	0.3%	1.0%	0.9%
Intellectual Disability	1.1%	1.3%	0.8%	7.6%	9.0%	5.1%
Multiple Disabilities	0.1%	0.2%	0.2%	0.8%	1.7%	1.0%
Orthopedic Impairment	0.1%	0.1%	0.0%	0.6%	0.4%	0.3%
Other Health Impairment	2.9%	2.5%	2.0%	21.0%	17.7%	13.2%
Specific Learning Disability	3.8%	6.0%	5.1%	26.9%	42.1%	33.6%
Speech or Language Impairment	0.4%	0.2%	2.4%	3.2%	1.7%	16.0%
Traumatic Brain Injury	0.0%	0.0%	0.0%	0.3%	0.3%	0.2%
Visual Impairment		0.0%	0.1%		0.3%	0.3%

*Peer districts are districts of the same type as this district: Elementary School, High School, or Unit District

** Peer districts for Unit Districts do not include Chicago Public Schools

*** Students who are receiving special education and/or related services via an Individualized Service Plan (ISP) have been removed from all calculations

EDUCATIONAL ENVIRONMENTS FOR STUDENTS WITH IEPS

Educational environment refers to the extent to which students with IEPs receive special education and related services in classes or schools with their non-disabled peers. Research has shown that students with IEPs who received their special education and/or related services in the general education environment displayed increased motivation, higher self-esteem, improved communication and socialization skills, and greater academic achievement as compared to students who received their special education and/or related services in a more restrictive, or segregated, environment.

The educational environments in which students with IEPs ages 6-21 receive their special education and/or related services are generally classified into four settings:

1. Served inside the general education classroom 80% or more of the day
2. Served inside the general education classroom 40% to 79% of the day
3. Served inside the general education classroom less than 40% of the day
4. Served in separate educational facilities

The following information is provided for students ages 6 through 21.

Percent of Students with IEPs in Various Educational Environments					
		Inside \geq 80%	Inside 40-79%	Inside <40%	Separate Facility
All Students with an IEP	District	48.0%	27.2%	16.1%	8.7%
	All Peer Districts*	40.2%	30.7%	15.6%	13.5%
	State	53.5%	26.7%	13.1%	6.8%

Educational Environments by Race / Ethnicity					
		Inside \geq 80%	Inside 40-79%	Inside <40%	Separate Facility
White	District	52.8%	24.3%	13.8%	9.1%
	All Peer Districts*	45.1%	27.7%	14.0%	13.2%
	State	56.9%	25.2%	11.1%	6.8%
Black	District	35.0%	30.0%	25.0%	10.0%
	All Peer Districts*	30.8%	32.3%	19.6%	17.3%
	State	44.8%	30.2%	16.3%	8.7%
Hispanic	District	43.1%	29.9%	20.8%	6.3%
	All Peer Districts*	38.7%	35.3%	15.4%	10.6%
	State	54.2%	27.4%	13.3%	5.1%
Asian	District	48.9%	24.4%	20.0%	6.7%
	All Peer Districts*	35.4%	27.6%	20.3%	16.8%
	State	54.2%	18.9%	19.9%	7.1%
Native Hawaiian	District				
	All Peer Districts*	55.6%	22.2%	3.7%	18.5%
	State	52.0%	22.9%	15.2%	9.9%
Native American	District				
	All Peer Districts*	40.8%	29.6%	20.4%	9.2%
	State	52.0%	25.8%	14.7%	7.4%
Two or More Races	District	19.6%	50.0%	17.4%	13.0%
	All Peer Districts*	39.8%	30.5%	14.7%	14.9%
	State	53.7%	24.1%	14.1%	8.2%

*Peer districts are districts of the same type as this district: Elementary School, High School, or Unit District

** Peer districts for Unit Districts do not include Chicago Public Schools

Educational Environments for Students with IEPs for Selected Disabilities					
		Inside \geq 80%	Inside 40-79%	Inside <40%	Separate Facility
Autism	District	32.2%	28.7%	32.2%	7.0%
	All Peer Districts*	24.6%	26.4%	24.5%	24.5%
	State	30.0%	22.2%	31.4%	16.4%
Emotional Disability	District	38.5%	31.4%	7.1%	23.1%
	All Peer Districts*	31.3%	21.6%	12.6%	34.6%
	State	34.6%	19.6%	14.4%	31.3%
Intellectual Disability	District	18.2%	16.4%	61.8%	3.6%
	All Peer Districts*	1.7%	25.0%	49.8%	23.5%
	State	3.8%	29.5%	50.6%	16.2%
Other Health Impairment	District	61.2%	29.6%	3.9%	5.3%
	All Peer Districts*	54.6%	27.9%	9.4%	8.1%
	State	57.7%	27.8%	9.2%	5.3%
Specific Learning Disability	District	63.1%	26.2%	9.2%	1.5%
	All Peer Districts*	49.2%	39.1%	9.0%	2.7%
	State	55.7%	37.1%	6.0%	1.1%
Speech or Language Impairment	District	78.3%	17.4%	4.3%	0.0%
	All Peer Districts*	78.2%	14.2%	6.5%	1.1%
	State	97.4%	1.9%	0.7%	0.1%

Early Childhood (EC) Educational Environments (ages 3-5)

Educational environments for children ages 3 through 5 can be generally classified into one of the following settings:

- A. Children attending a regular early childhood program and receives the majority of special education and related services in the regular early childhood program.
- B. Children attending a regular early childhood program and receives the majority of special education and related services in some other location.
- C. Children receiving special education or related services full-time in a separate class/facility.
- D. Children receiving special education or related services full-time in the child's home.
- E. Children receiving special education or related services from a service provider, and who do not attend an early childhood or special education program.

Percent of Students with IEPs in Various Educational Environments					
	Regular Early Childhood Program		Separate Class/Facility	Home	Service Provider
	Majority of Services Inside EC Program	Majority of Services Outside EC Program			
District					
All Peer Districts*					
State					

Educational Environments by Race/Ethnicity					
	Regular Early Childhood Program		Separate Class/ Facility	Home	Service Provider
	Majority of Services Inside EC Program	Majority of Services Outside EC Program			
White					
District	0.0%	0.0%	0.0%	0.0%	0.0%
All Peer Districts*	0.0%	0.0%	0.0%	0.0%	0.0%
State	41.7%	30.6%	20.1%	0.2%	7.4%
Black					
District	0.0%	0.0%	0.0%	0.0%	0.0%
All Peer Districts*	0.0%	0.0%	0.0%	0.0%	0.0%
State	47.4%	21.4%	28.9%	0.1%	2.2%
Hispanic					
District	0.0%	0.0%	0.0%	0.0%	0.0%
All Peer Districts*	0.0%	0.0%	0.0%	0.0%	0.0%
State	54.1%	15.8%	25.7%	0.1%	4.2%
Asian					
District	0.0%	0.0%	0.0%	0.0%	0.0%
All Peer Districts*	0.0%	0.0%	0.0%	0.0%	0.0%
State	46.5%	15.2%	32.1%	0.2%	5.9%
Native Hawaiian					
District					
All Peer Districts*	0.0%	0.0%	0.0%	0.0%	0.0%
State	43.8%	15.6%	40.6%	0.0%	0.0%
Native American					
District					
All Peer Districts*	0.0%	0.0%	0.0%	0.0%	0.0%
State	41.7%	23.3%	31.7%	0.8%	2.5%
Two or More Races					
District	0.0%	0.0%	0.0%	0.0%	0.0%
All Peer Districts*	0.0%	0.0%	0.0%	0.0%	0.0%
State	44.6%	28.0%	22.8%	0.2%	4.4%

*Peer districts are districts of the same type as this district: Elementary, High School , or Unit

** Peer districts for Unit Districts do not include Chicago Public Schools

Educational Environments for Students with IEPs for Selected Disabilities					
	Regular Early Childhood Program		Separate Class/ Facility	Home	Service Provider
	Majority of Services Inside EC Program	Majority of Services Outside EC Program			
Autism					
District	0.0%	0.0%	0.0%	0.0%	0.0%
All Peer Districts*	0.0%	0.0%	0.0%	0.0%	0.0%
State	30.5%	13.6%	55.3%	0.0%	0.5%
Developmental Delay					
District					
All Peer Districts*					
State	50.9%	14.9%	33.0%	0.0%	1.0%
Emotional Disability					
District	0.0%	0.0%	0.0%	0.0%	0.0%
All Peer Districts*	0.0%	0.0%	0.0%	0.0%	0.0%
State	39.6%	18.9%	39.6%	0.0%	1.9%
Intellectual Disability					
District	0.0%	0.0%	0.0%	0.0%	0.0%
All Peer Districts*	0.0%	0.0%	0.0%	0.0%	0.0%
State	22.9%	24.3%	52.9%	0.0%	0.0%
Other Health Impairment					
District	0.0%	0.0%	0.0%	0.0%	0.0%
All Peer Districts*	0.0%	0.0%	0.0%	0.0%	0.0%
State	45.1%	14.0%	38.0%	2.1%	0.7%
Specific Learning Disability					
District	0.0%	0.0%	0.0%	0.0%	0.0%
All Peer Districts*	0.0%	0.0%	0.0%	0.0%	0.0%
State	62.7%	13.4%	19.4%	0.0%	4.5%
Speech or Language Impairment					
District	0.0%	0.0%	0.0%	0.0%	0.0%
All Peer Districts*	0.0%	0.0%	0.0%	0.0%	0.0%
State	43.9%	40.1%	2.9%	0.2%	12.9%

*Peer districts are districts of the same type as this district: Elementary, High School , or Unit

** Peer districts for Unit Districts do not include Chicago Public Schools

STATE PERFORMANCE PLAN INDICATORS FOR STUDENTS WITH IEPs

The Individuals with Disabilities Education Act (IDEA 2004) requires states to develop and submit a State Performance Plan (SPP) to the Office of Special Education Programs (OSEP) at the U.S. Department of Education. The SPP is designed to evaluate the State's efforts to implement the requirements and purposes of IDEA and describe how the State will improve its implementation. The plan consists of several priority areas with specific indicators defined for each area. Measurable and rigorous targets are defined for each indicator to show progress throughout the life of the SPP. States are required to publicly report on SPP Indicators 1-14. A link to the Illinois State Performance Plan, Part B can be found at: <https://www.isbe.net/Pages/State-Performance-Plan-Data-and-Accountability.aspx>

The table below shows how this school district performed on specific indicators and whether or not it met the annual state targets for those indicators as defined in the Illinois State Performance Plan. Some indicators require a minimum number of students before comparing district data to the state targets. "N/A" indicates that either the district did not have enough students to report on the district's performance for that particular indicator or the district does not serve students of the ages measured by the indicator.

The State Test Participation Rate is calculated by dividing the number of participants by the Tested Enrollment. At least 95% of students should be tested in ELA and mathematics with at least 10 students. If the state test participation rate is less than 95%, a 95% confidence interval is applied and the student group can meet the 95% target through the confidence interval.

SPP Indicator	Indicator Description	2019 - 2020 District Data	2019 - 2020 State Target	District Met State Target
1	Graduation Rate for students with IEPs (Data lag one year)	78.3	74.2	Yes
2	Dropout Rate for students with IEPs (Data lag one year)	2.0	4.5	Yes
3a	Made adequate yearly progress (AYP) for students with IEPs	N/A	N/A	N/A
3b	Reading assessment participation rate for students with IEPs		95.1	N/A
3b	Math assessment participation rate for students with IEPs		95.1	N/A
3c	Students with IEPs meeting or exceeding standards on state reading assessments		23.3	N/A
3c	Students with IEPs meeting or exceeding standards on state math assessments		23.6	N/A
4a	Significant discrepancy in the rate of suspensions and expulsions of greater than 10 days for children with IEPs (Data lag one year)	No	No	Yes
4b	Significant discrepancy by race or ethnicity, in the rate of suspensions and expulsions greater than 10 days of children with IEPs and have policies, procedures and practices that contributed to the significant discrepancy (Data lag one year)	No	No	Yes
5a	Students with IEPs ages 6-21 served inside the general classroom \geq 80% of the time	48.0	58.0	No
5b	Students with IEPs ages 6-21 served inside of the general classroom < 40% of the time	16.1	15.5	No
5c	Students with IEPs ages 6-21 served in separate educational facilities	8.7	3.9	No

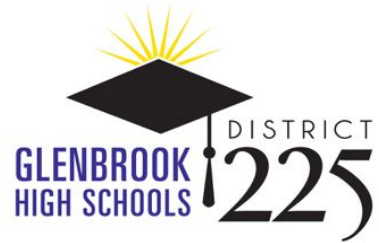
Please note that asterisks in the tables indicate either non-reported data or suppressed data due to privacy concerns. Student counts reported are counts out of groups 10 or greater.

SPP Indicator	Indicator Description	2018 - 2019 District Data	2018 - 2019 State Target	District Met State Target
6a	Children ages 3-5 in regular early childhood program and receiving the majority of special education and related services in the regular early childhood program		32.9	N/A
6b	Children ages 3-5 in separate special education class, separate school or residential facility		30.5	N/A
7a	Children who entered or exited an Early Childhood Special Education program below age expectations who substantially increased their rate of growth with improved functioning in positive social-emotional skills		86.3	N/A
7a	Children in an Early Childhood Special Education program who were functioning within age expectations with positive social-emotional skills by the time they exited the program		55.6	N/A
7b	Children who entered or exited an Early Childhood Special Education program below age expectations who substantially increased their rate of growth with improved acquisition and use of knowledge and skills by the time they exited the program		87.0	N/A
7b	Children in an Early Childhood Special Education program who were functioning within age expectations with acquisition and use of knowledge and skills by the time they exited the program		53.9	N/A
7c	Children who entered or exited an Early Childhood Special Education program that substantially increased their rate of growth in the use of appropriate behavior to meet their needs by the time they exited the program		88.1	N/A
7c	Children in an Early Childhood Special Education program that were functioning within age expectations regarding the use of appropriate behavior to meet their needs by the time they exited the program		61.0	N/A
8	Parents with a child receiving special education services who report that schools facilitated parent involvement as a means of improving services and results for children with disabilities		61.0	N/A
9	Disproportionate representation of racial and ethnic groups in special education and related services that was the result of inappropriate identification	No	No	Yes
10	Disproportionate representation of racial and ethnic groups in specific disability categories that was a result of inappropriate identification	No	No	Yes

SPP Indicator	Indicator Description	2018 - 2019 District Data	2018 - 2019 State Target	District Met State Target
11	Children with parental consent to evaluate who were evaluated and eligibility determined within 60 days	100.0	100.0	Yes
12	Children referred by early intervention prior to age three who were found eligible for special education services and have an IEP developed and implemented by their third birthdays		100.0	N/A
13	Youth age 16 and above with an IEP that includes coordinated, measurable annual IEP goals and transition services that will reasonably enable the student to meet the post-secondary goals	100.0	100.0	Yes
14a	Youth who had IEPs, are no longer in secondary school and are enrolled in higher education within one year of leaving high school		35.1	N/A
14b	Youth who had IEPs, are no longer in secondary school and are enrolled in higher education or competitively employed within one year of leaving high school		57.0	N/A
14c	Youth who had IEPs, are no longer in secondary school and are enrolled in higher education or some other post secondary education or training program; or competitively employed or in some other employment within one year of leaving high school		75.0	N/A

SPP Indicators 1 - 8 and 14 are Results Indicators

SPP Indicators 9 - 13 are Compliance Indicators



To: Dr. Charles Johns
Board of Education

From: Ms. Vicki Tarver
Dr. R.J. Gravel

Date: Monday, November 9, 2020

Re: Acceptance of the Comprehensive Annual Financial Report (CAFR) for the Fiscal Year Ended June 30, 2020

Recommendation

It is recommended that the Board of Education acknowledge receipt of the Comprehensive Annual Financial Report (CAFR) for the year ended June 30, 2020, as prepared by Glenbrook High School District 225, and audited by Lauterbach & Amen, LLP.

Background

On February 26, 2018, the Board of Education selected Lauterbach & Amen, LLP of Naperville, to perform an independent audit of the District's financial statements for the year ended June 30, 2020. Preparation for the audit started in May 2020, and activities continued through October 2020. During this time, members of our assigned team from Lauterbach & Amen, LLP were provided access to the Business Services team and the District's financial records to complete their review and testing activities.

Illinois School Code (105 ILCS 5/3-7) requires each school district to conduct an independent audit of its financial statements at the close of each fiscal year. In addition to performing a thorough review and analysis of the District's funds, accounts, statements, and other financial matters, the auditor is charged by the District with:

- Assisting with the preparation of the Annual Financial Report¹ for submission to the Illinois State Board of Education; and
- Assisting with the preparation of the Comprehensive Annual Financial Report (CAFR) for submission to the Association of School Business Officials International (ASBO International) and the Government Finance Officers Association (GFOA).

Although not required by Illinois School Code, the CAFR is a thorough and detailed presentation of the District's financial condition, which includes an understanding of the District's structure and academic activities, and an independent opinion of the information presented within the report from our auditor. The Governmental Accounting Standards Board (GASB) encourages governments to prepare a detailed report in the spirit of transparency and full disclosure. Additionally, the CAFR serves as a primary source

¹ The Annual Financial Report utilizes information collected during the course of the District's audit, and is submitted in a format defined by the Illinois State Board of Education that is consistent for all school districts. This report is due each year to ISBE by November 15th.

document for investors in new bond issues and is used for other credit monitoring agency submissions, including Dun and Bradstreet, Moody's Investors Service, and Standard and Poors.

As referenced previously, the CAFR has historically been submitted to both ASBO International² and the GFOA³ as part of each organization's financial reporting recognition program. It should be noted that the District maintains a strong legacy of receiving both of these awards each year, including for the year ended June 30, 2019. The District is in the process of applying for both of these awards for the fiscal year ended June 30, 2020.

In addition to a complete copy of the CAFR, two additional letters are included with this memo for the Board of Education's review. The first document is the required communication to the Board letter. The auditor must communicate with those charged with governance (the Board) matters related to the audit of the financial statements that, in the auditor's professional judgment, are significant and relevant to the responsibilities of those charged with overseeing the financial reporting process. The second document is commonly referred to as the "management letter," which presents current and repeated recommendations:

Current Recommendation #1

Lauterbach & Amen, LLP, will work directly with the District to review the new lease criteria in conjunction with the District's current leases to determine the appropriate financial reporting for these activities under GASB Statement No. 87.

Action Plan

The Business Services department has adjusted its budgeting practices for the 2020-21 fiscal year to be consistent with this recommendation.

Prior Recommendation #1

Lauterbach & Amen, LLP will work directly with the District to review the new custodial fund criteria in conjunction with the District's current student activity funds to determine the appropriate financial reporting for these activities under GASB Statement No. 84.

Action Plan

The Business Services department intended to implement this recommendation during the 2019-20 fiscal year. As a result of COVID-19, the Illinois State Board of Education delayed the required implementation of GASB Statement No. 84 until the 2020-21 fiscal year. Implementation of this recommendation will begin upon additional guidance from the Illinois State Board of Education.

Prior Recommendation #2

Lauterbach & Amen, LLP noted that Student Activity Accounts were not being monitored and reconciled on a timely basis. It was recommended that the School District investigate the reasons for the negative balances and make appropriate corrections to properly reflect the balance in each

² The Association of School Business Officials International facilitates the Certificate of Excellence in Financing Reporting (COE) program, providing school districts additional feedback for use in continuing to improve the quality of financial reporting, and recognizing districts for a commitment to excellence in financial management and reporting.

³ The Government Finance Officers Association facilitates the Certificate of Achievement for Excellence in Financial Reporting program, recognizing state and local governments that go beyond the minimum requirements of financial reporting, providing comprehensive financial reports that provide transparency and full disclosure.

Student Activity account as well as review internal controls for the Student Activities funds and verify the internal controls are operating appropriately.

Action Plan

This Recommendation was successfully implemented in 2019-20. Ongoing efforts will be made to ensure continued adherence to internal controls.

Prior Recommendation #3

Previously and during our current year-end audit procedures, we noted that the following funds had an excess of actual expenditures over budget for the previous fiscal year and current fiscal year: Debt Service, Capital Projects, and Fire Prevention and Safety.

Action Plan

The Business Services department will institute a practice of presenting an amended budget to the Board of Education each April, inclusive of fund-level updates to reflect reclassified expenses that take place during the fiscal year.

As you review the CAFR and supporting documentation, please do not hesitate to reach out to either Vicki Tarver or R.J. Gravel with any questions.



October 14, 2020

Members of the Board of Education
Northfield Township High School District 225
Glenview, Illinois

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Northfield Township High School District 225 (District), Illinois for the year ended June 30, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated October 14, 2020. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in the Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 2020. We noted no transactions entered into by the Northfield Township High School District 225 during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the governmental activities' financial statements was:

Management's estimate of the depreciation expense on capital assets is based on assumed useful lives of the underlying capital assets. We evaluated the key factors and assumptions used to develop the depreciation expense estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

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

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP

Significant Audit Findings – Continued

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Any material misstatements detected as a result of audit procedures were corrected by management.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 14, 2020.

Management Consultations with Other Independent Auditors

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

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

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

Other Matters – Continued

We were engaged to report on the other supplementary information and supplemental schedules, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory section and statistical section, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, and we do not express an opinion or provide any assurance on it.

Restrictions on Use

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

We wish to express our gratitude to the Board of Education and staff (in particular the Finance Department) of the Northfield Township High School District 225, Illinois for their valuable cooperation throughout the audit engagement.

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP

**NORTHFIELD TOWNSHIP HIGH
SCHOOL DISTRICT 225**

MANAGEMENT LETTER

**FOR THE FISCAL YEAR ENDED
JUNE 30, 2020**



October 14, 2020

Members of the Board of Education
Northfield Township High School District 225
Glenview, Illinois

In planning and performing our audit of the financial statements of the Northfield Township High School District 225 (the District), Illinois, for the year ended June 30, 2020, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

We do not intend to imply that our audit failed to disclose commendable aspects of your system and structure. For your consideration, we herein submit our comments and suggestions which are designed to assist in effecting improvements in internal controls and procedures. Those less-significant matters, if any, which arose during the course of the audit, were reviewed with management as the audit field work progressed.

The accompanying comments and recommendations are intended solely for the information and use of the Board, Executive Director and senior management of the Northfield Township High School District 225, Illinois.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various District personnel. We would be pleased to discuss our comments and suggestions in further detail with you at your convenience, to perform any additional study of these matters, or to review the procedures necessary to bring about desirable changes.

We commend the finance department for the well prepared audit package and we appreciate the courtesy and assistance given to us by the entire District staff.

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP

CURRENT RECOMMENDATION

1. GASB STATEMENT NO. 87 LEASES

Comment

In June 2017, the Governmental Accounting Standards Board (GASB) issued Statement No. 87, *Leases*, which provides guidance regarding the information needs of financial statement users by improving accounting and financial reporting for leases by governments. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. In accordance with GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*, which was issued as temporary relief to governments and other stakeholders in light of the COVID-19 pandemic, GASB Statement No. 87, *Leases* is applicable to the District's financial statements for the year ended June 30, 2022.

Recommendation

Lauterbach & Amen, LLP will work directly with the District to review the new lease criteria in conjunction with the District's current leases to determine the appropriate financial reporting for these activities under GASB Statement No. 87.

Management Response

Management acknowledges this comment and will work with Lauterbach & Amen, LLP to implement the provisions of this statement for June 30, 2022.

PRIOR RECOMMENDATIONS

1. **GASB STATEMENT NO. 84 FIDUCIARY ACTIVITIES**

Comment

In January 2017, the Governmental Accounting Standards Board (GASB) issued Statement No. 84, *Fiduciary Activities*, which provides guidance regarding the identification of fiduciary activities, with criteria related to the control of the assets of the fiduciary activity and the relationship with the beneficiaries of the activity. Qualifying fiduciary activities are then required to be reported in four fiduciary fund types: 1) pension (and other employee benefit) trust funds, 2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds. The custodial funds category will be the focus for School Districts, as this category replaces the current agency fund reporting category with more defined criteria. In applying these new criteria, it is likely that the student activity funds for School Districts will not meet the criteria to be reported as a custodial fund under GASB Statement No. 84, and will instead need to be incorporated in to the School District's operating funds. GASB Statement No. 84 is applicable to the District's financial statements for the year ended June 30, 2021.

Recommendation

Lauterbach & Amen, LLP will work directly with the District to review the new custodial fund criteria in conjunction with the District's current student activity funds to determine the appropriate financial reporting for these activities under GASB Statement No. 84.

Status

Due to the extension of GASB 84 implementation, this comment has not been implemented and will be implemented in the future.

Management Response

Management acknowledges this comment and will work with Lauterbach & Amen, LLP to implement the provisions of this statement for June 30, 2021.

PRIOR RECOMMENDATIONS - Continued

2. **STUDENT ACTIVITY ACCOUNTS**

Comment

Previously, we noted that the Student Activity accounts are not being monitored and reconciled on a timely basis. The Student Activity accounts hold assets that are owned, operated and managed by the District's student body. Although not District assets, the District is the fiduciary on the accounts and is responsible for all accounting. As a result, various accounts have negative balances.

Recommendation

We recommended that the School District investigate the reasons for the negative balances and make appropriate corrections to properly reflect the balance in each Student Activity account. In addition, the District should review the internal controls for the Student Activity funds and verify the internal controls are operating appropriately. The internal controls may need to be modified to ensure the Student Activity accounts are operating effectively.

Status

This comment has been implemented and will not be repeated in the future.

3. **FUNDS OVER BUDGET**

Comment

Previously and during our current year-end audit procedures, we noted that the following funds had an excess of actual expenditures over budget for the previous fiscal year and current fiscal year:

Fund	6/30/19	6/30/20
Debt Service	\$ 562,929	212,332
Capital Projects	929,731	606,773
Fire Prevention and Safety	72,964	—

PRIOR RECOMMENDATIONS - Continued

3. **FUNDS OVER BUDGET - Continued**

Recommendation

We recommended the District investigate the causes of the funds over budget and adopt appropriate future funding measures.

Status

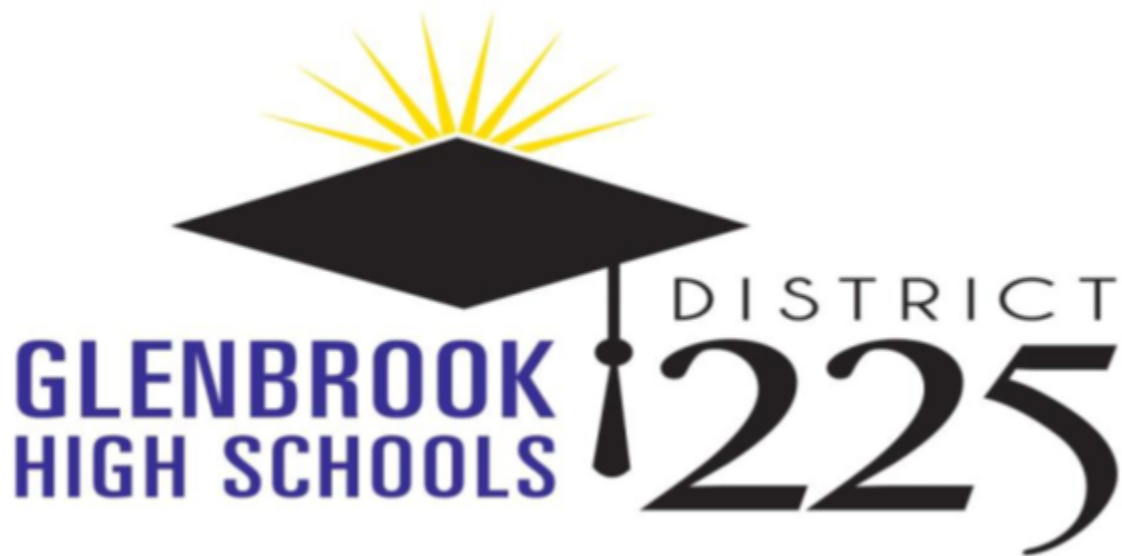
This comment has not been implemented and will be repeated in the future.

Management Response

Management acknowledges this comment and will work to correct it in the coming year.

NORTHFIELD TOWNSHIP HIGH
SCHOOL DISTRICT 225

COMPREHENSIVE ANNUAL FINANCIAL REPORT



FOR THE FISCAL YEAR ENDED
JUNE 30, 2020

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Fiscal Year Ended June 30, 2020

Prepared by:

Dr. R. J. Gravel
Assistant Superintendent for Business Services/CSBO

Ms. Vicki Tarver
Director of Business Services/CSBO

Department Issuing Report:
Business Services

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

TABLE OF CONTENTS

PAGE

INTRODUCTORY SECTION

List of Principal Officials	1
Organizational Chart	2
Transmittal Letter	3
Certificate of Achievement for Excellence in Financial Reporting	8
Certificate of Excellence for Association of School Business Officials	9

FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT	12
-------------------------------------	--------------------

MANAGEMENT'S DISCUSSION AND ANALYSIS	16
---	--------------------

BASIC FINANCIAL STATEMENTS

Government-Wide Financial Statements	
Statement of Net Position	31
Statement of Activities	33
Fund Financial Statements	
Balance Sheet - Governmental Funds	35
Reconciliation of Total Governmental Fund Balance to the Statement of Net Position - Governmental Activities	37
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	39
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities - Governmental Activities	41
Statement of Fiduciary Assets and Liabilities - Agency Fund	42
Notes to Financial Statements	43

REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Employer Contributions	
Teacher's Health Insurance Security Fund	91
Schedule of the Employer's Proportionate Share of the Collective Net OPEB Liability	
Teacher's Health Insurance Security Fund	93
Schedule of Changes in the Employer's Total OPEB Liability	
Retiree Health Plan	94

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

TABLE OF CONTENTS

PAGE

FINANCIAL SECTION - Continued

REQUIRED SUPPLEMENTARY INFORMATION - Continued

Schedule of the Employer's Proportionate Share of the Net Pension Liability and Employer Teachers' Retirement System	96
Schedule of Employer Contributions Illinois Municipal Retirement Fund	98
Schedule of Changes in the Employer's Net Pension Liability Illinois Municipal Retirement Fund	100
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual General Fund	102
Operations and Maintenance - Special Revenue Fund	114
Transportation - Special Revenue Fund	116
Municipal Retirement/Social Security - Special Revenue Fund	117

OTHER SUPPLEMENTARY INFORMATION

Combining Balance Sheet - General Fund - By Accounts	123
Combining Statement of Revenues, Expenditures and Changes in Fund Balances General Fund - by Accounts	124
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Educational Account - General Fund	125
Working Cash Account - General Fund	137
Debt Service Fund	138
Capital Projects Fund	139
Fire Prevention and Safety - Capital Projects Fund	140
Statement of Changes in Fiduciary Assets and Liabilities Student Activity - Agency Fund	141
Consolidated Year-End Financial Report	150

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

TABLE OF CONTENTS

PAGE

FINANCIAL SECTION - Continued

SUPPLEMENTAL SCHEDULES

Long-Term Debt Requirements	
Capital Appreciation Refunding School Bonds of 2002B	152
General Obligation School Bonds of 2010	153
General Obligation Refunding School Bonds of 2016A	154
Limited Tax Life Safety Bonds of 2016B	155
Limited Tax Life Safety Bonds of 2017	156
General Obligation Refunding School Bonds of 2018	157

STATISTICAL SECTION (Unaudited)

Net Position by Component - Last Ten Fiscal Years	160
Changes in Net Position - Last Ten Fiscal Years	162
Fund Balance of Governmental Funds - Last Ten Fiscal Years	164
Governmental Funds Revenue - Last Ten Fiscal Years	166
Governmental Funds Expenditures and Debt Service Ratio - Last Ten Fiscal Years	168
Government-Wide Funds Revenues - Last Ten Fiscal Years	170
Assessed Value and Actual Value of Taxable Property - Last Ten Fiscal Years	172
Direct and Overlapping Property Tax Rates - Last Ten Tax Levy Years	174
Principal Property Tax Payers - Current Tax Levy Year and Nine Tax Levy Years Ago	176
Property Tax Levies and Collections - Last Ten Fiscal Years	177
Ratios of Outstanding Debt by Type - Last Ten Fiscal Years	178
Ratio of General Obligation Bonded Debt - Last Ten Fiscal Years	179
Schedule of Direct and Overlapping Bonded Debt	180
Schedule of Legal Debt Margin - Last Ten Fiscal Years	182
Demographic and Economic Statistics - Last Ten Fiscal Years	184
Principal Employers - Current Fiscal Year and Nine Fiscal Years Ago	185
Staffing Information by Function - Last Ten Fiscal Years	186
Operating Indicators by Function/Program - Last Ten Fiscal Years	188
Capital Asset Statistics by Function/Program - Last Ten Fiscal Years	190
Operating Costs and Tuition Charge - Current Fiscal Year and Prior Fiscal Year	192

INTRODUCTORY SECTION

This section includes miscellaneous data regarding the District:

- List of Principal Officials
- Organizational Chart
- Transmittal Letter
- Certificate of Achievement for Excellence in Financial Reporting
- Certificate of Excellence for Association of School Business Officials

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

List of Principal Officials

June 30, 2020

BOARD OF EDUCATION

Bruce Doughty, President

Peter Glowacki, Vice President

Karen Stang Hanley, Member

Marcelo Sztainberg, Member

Sonia Kim, Member

Joel Taub, Member

Skip Shein, Member

TOWNSHIP SCHOOL TREASURER

Dr. Craig Schilling, Township Treasurer

Ms. Vicki L. Tarver, Associate Township Treasurer

Dr. Kimberly Ptak, Associate Township Treasurer

Dr. R.J. Gravel, Assistant Treasurer

ADMINISTRATION

Dr. Charles Johns, Superintendent

Dr. R. J. Gravel, Assistant Superintendent for Business Services/CSBO

OFFICIALS ISSUING REPORT

Dr. R. J. Gravel, Assistant Superintendent for Business Services/CSBO

Vicki Tarver, Director of Business Services/CSBO

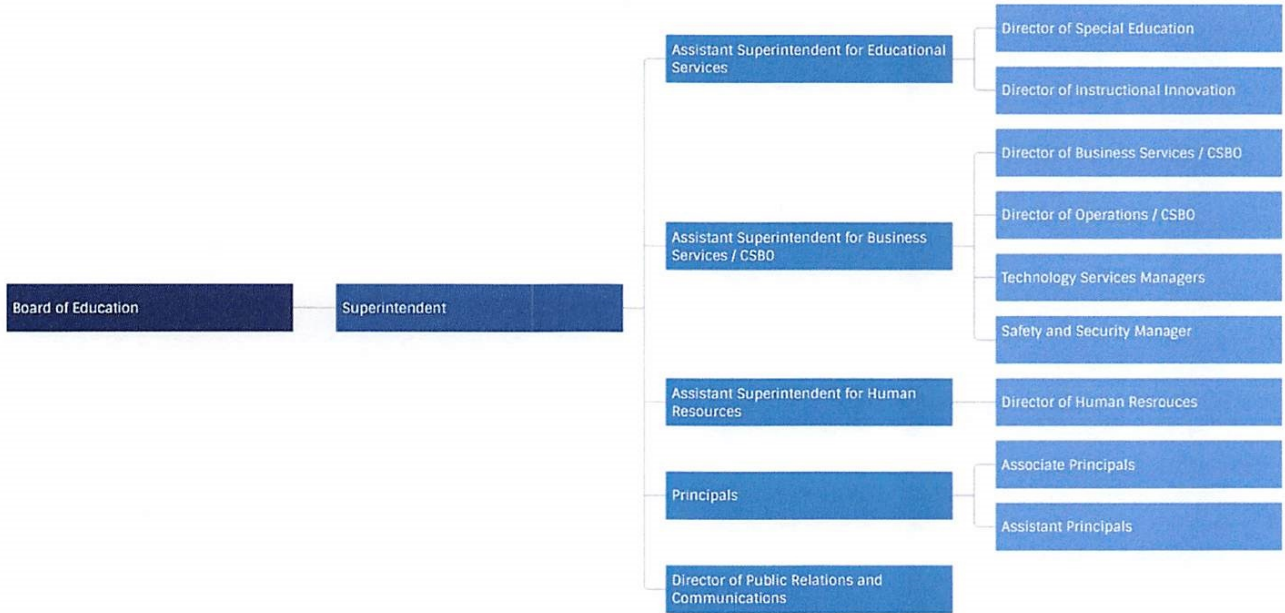
PRINCIPALS

Dr. John Finan, Glenbrook North

Dr. Lauren Fagel, Glenbrook South

Organizational Chart

The Board of Education is responsible for employing a Superintendent and other personnel, including the District's leadership team. An organizational chart outlining the District's leadership team is presented as follows:



Senior Leadership Team

Current senior leadership team members include:

District Office Positions

Superintendent	Dr. Charles Johns
Assistant Superintendent for Business Services / CSBO	Dr. R.J. Gravel
Assistant Superintendent for Educational Services	Dr. Rosanne Williamson
Assistant Superintendent for Human Resources	Mr. Brad Swanson
Director of Business Services / CSBO	Ms. Vicki Tarver
Director of Human Resources	Mrs. Alice Raflores
Director of Instructional Innovation	Mr. Ryan Bretag
Director of Operations / CSBO	Dr. Kim Ptak
Director of Public Relations	Ms. Karen Geddeis
Director of Special Education	Dr. Jennifer Pearson
Safety and Security Manager	Mr. Joel Reyes
Technology Services Manager	Mr. Ryan Manly

School Positions

Principal – Glenbrook North High School	Mr. Jason Markey
Principal – Glenbrook South High School	Dr. Lauren S. Fagel
Associate Principal – Glenbrook North High School – Administrative Services	Mrs. Lauren Bonner
Associate Principal – Glenbrook North High School – Curriculum and Instruction	Dr. Ed Solis
Associate Principal – Glenbrook South High School – Administrative Services	Mr. Casey Wright
Associate Principal – Glenbrook South High School – Curriculum and Instruction	Mr. Cameron Muir



October 14, 2020

Board of Education
Glenbrook High School District 225
3801 W. Lake Ave
Glenview, IL 60026

The Illinois State Board of Education requires that every school district issue a complete set of audited financial statements. This report is published to fulfill that requirement for the fiscal year ended June 30, 2020.

The Comprehensive Annual Financial Report of Northfield Township High School District 225 for the fiscal year ended June 30, 2020, is submitted herewith.

The District's leadership team assumes full responsibility for the completeness and reliability of the information contained in this report, based on a comprehensive framework of internal control that has been established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free from any material misstatements.

The District's external auditor, Lauterbach & Amen, LLP, have issued an unmodified ("clean") opinion on the Northfield Township High School District 225 financial statements for the year ended June 30, 2020. The independent auditors' report is located at the front of the financial section of this report.

A discussion and analysis from the District's leadership team is provided in the management's discussion and analysis (MD&A) located in the financial section, immediately following the independent auditors' report, providing a narrative introduction, overview and analysis of the basic financial statements. The MD&A complements this letter of transmittal and should be read in conjunction with it.

Profile of the District

Northfield Township High School District 225, doing business as Glenbrook High School District 225, located approximately twenty-five miles north of downtown Chicago, Illinois, is a public high school district serving students in grades 9 – 12. During fiscal year 2020, the District served 5,198 students[1] in two high schools, Glenbrook North, located in Northbrook, and Glenbrook South, located in Glenview, as well as in a therapeutic day school (Glenbrook Off-Campus) also located in Glenview.

The governing body consists of a seven-member Board of Education elected from within the school district's boundaries, who each serve a four-year term. Board members are volunteers who do not receive a salary for their services. The most common areas of action for the Board of Education include approving policies for the operation of the schools, adopting and monitoring the budget, adopting the levy, authorizing curriculum development, approving the appointment of teachers and other staff members, and providing overall direction. The Board of Education appoints a superintendent, who in turn recommends to the Board of Education the appointment of the remaining administrative team. An organizational chart is provided in the Introductory Section of this report.

[1] Enrollment data based on October 1, 2019 actual counts.

Glenbrook High School District 225 serves an area of 32.96 square miles. Glenbrook students primarily reside within the Villages of Glenview and Northbrook and offers its diverse student population a broad cross-section of courses and opportunities tailored to the needs of every student. Extensive curricular offerings are available from which students may choose, including Advanced Placement (AP), Work Study opportunities and a comprehensive special education program. We also encourage student involvement in extra-curricular activities, athletics, clubs and the fine arts. There are more than 30 competitive sports and over 180 clubs for our students to join. District 225's students enjoy an excellent blend of educational opportunities in academics, athletics and activities.

The District is required to adopt an annual budget for all of its funds by September 30 of each year. The annual budget serves as a foundation for financial planning and control. The budget is organized by fund, location, function (e.g., instruction, support services), object (e.g., salaries, employee benefits), and program. Development and presentation of the budget is progressive and presented in distinguishable parts beginning in January of each calendar year. A complete presentation of the tentative budget is presented to the Board of Education in July and made available for public inspection throughout the month of August. After a public hearing, the Board of Education formally adopts a finalized budget for the fiscal year in September. Throughout the fiscal year, the Board of Education participates in the regular review and approval of personnel actions, awarding of bids, and payments to vendors at its meetings throughout the year.

Local Economy

Northfield Township is located in Cook County, Illinois, and is comprised of the Villages of Glenview, Deerfield, Northbrook, Northfield and unincorporated parts of northern Cook County. In addition to its residential real estate, the Township houses numerous national and international businesses, such as Allstate Insurance Company, Baxter Healthcare Corp., Walgreen Company, Underwriters Laboratories, Inc., CVS Caremark, Astellas Pharmacy US, Inc., ABT Electronics, Anixter International, Inc., Kraft Foods, Inc., Takeda Pharmaceuticals North America, and North Shore University Health Systems Glenbrook Hospital.

The equalized assessed valuation of all real property located within the boundaries of the District has increased by 14.5% from tax year 2018 to 2019. This increase represents a triannual adjustment in property values.

In February 1995, the Illinois General Assembly passed tax cap legislation (P.A. 89-1) for Cook County making it retroactive to the 1994 tax year. This legislation, known as the Property Tax Extension Limitation Law (PTELL), controls the District's ability to generate property tax revenues. In addition to P.A. 89-1, the Illinois General Assembly amended Article 20, which limits the amount of taxes for debt service that can be generated through the sale of non-referendum bonds, to the district's 1994 aggregate non-referendum debt service amount, increased annually by the change in the Consumer Price Index (CPI). For Glenbrook the current limit is \$2.4 million.

In November 2006, the voters of District 225 approved a \$94 million building bond referendum increasing the debt service tax rate by 8.5 cents. As outlined in the District's pre-referendum planning process, initial proceeds were used to restructure debt, with the balance of funds invested for future capital projects. As a result of these transactions, approximately \$4 million was replenished to the District's operating funds that had previously been restricted for alternate revenue bond payments, building maintenance and infrastructure.

In October 2016, the District approved the refunding of existing debt from the 2006 referendum, to maximize debt service funds given historically low interest rates. The District was able to save approximately \$6.6M in interest expenses as a result of the refunding activities. With access to these savings, and additional DSEB capacity, the District was able to raise approximately \$15M through the sale of limited life safety bonds, for the purposes of performing necessary facility and learning space projects. In January 2018 and April 2020, the District approved the refunding of existing debt from the 2006 referendum, to further maximize low interest rates. The District was able to save approximately \$3.4M through a uniform debt restructure. The savings of this debt issue was wholly passed on to the school district's tax payers, through slightly lower debt service rates for tax years 2025, 2026, and 2027.

A goal of the 2016, 2018, and 2020 restructuring was to positively position the District to become debt free in tax year 2026.

For information regarding the District's financial position and respective changes in financial position, including projected enrollment, please read the Management's Discussion and Analysis.

Long-Term Financial Planning

Although the District has benefited from a successful building referendum, it will continue to monitor its operating budget. Key areas of concern are property tax refunds, reduced/deferred state funding, unfunded mandates, utility costs, growing special education student needs, increasing health care costs, decreasing investment earnings, and the overall impact of economic conditions. The District will continue to explore reducing expenditures wherever possible.

District administration routinely completes five-year projections as part of its comprehensive financial planning process. Over the past five years, the District has aggressively reviewed every area of operations for improvements in efficiencies. This on-going review has resulted in major cost reductions in the areas of energy, insurance, bookstore operations, food service, technology infrastructure, transportation, printing and copy services and investment property.

District finances are monitored through such means as periodic financial reports to the Board of Education, the annual budget process and long-term financial projections. The Board of Education has an established Finance Committee that meets several times per year to review financial reports, updated budgetary data, significant legislative issues and pending events that may have a financial impact upon the District.

As a result of the District's internal control policies and procedures, budget oversight and fiscal management, both Standard and Poor's Financial Services LLC and Moody's Investors Service have awarded the District "AAA" bond ratings for all outstanding bond issues. In addition to these excellent financial ratings, Standard and Poor's has awarded the District their highest management rating of "strong", which reflects an independent opinion of excellence in financial management.

Relevant Financial Policies

Budget planning for the upcoming fiscal year begins no later than October, following adoption of the District's final budget. The proposed budget is available for public inspection and comment at least 30 days before the budget hearing. Within 30 days of adoption, the budget is filed with the Cook County Clerk's office and filed electronically with the Illinois State Board of Education (ISBE). Also, the adopted budget is posted on the District's website. The Board of Education may amend the budget by following the same procedure as provided for in the original adoption. The legal level of budgetary control is maintained at the fund, program, and object level. More stringent control is applied to self-funded programs such as Glenbrook Aquatics, and non-direct revenue funds such as Capital Projects (60) and Life Safety (90), which are maintained at the line-item level.

The Board of Education maintains an established budget policy that requires unassigned reserves in the operating funds be maintained at a level equal to approximately 33% of the next year's projected operating expense budget. The budget policy outlines parameters for the distribution of resources, maintenance of the District's tax rate, provisions for safe and operationally sound facilities, compliance with all applicable regulation, establishment of reasonable contingencies and the continuous monitoring of efficiencies.

The Township Treasurer serves as the Chief Investment Officer. The Township Treasurer invests funds not required for current operations in accordance with Board policy and State law. The Board of Education has an established investment policy to ensure safety of principal, liquidity of principal, return on investments, and

maintenance of the public's trust. See the Notes to the Basic Financial Statements for additional information on cash and investments.

The certificate of property tax levy is filed with the Cook County Clerk's office by the last Tuesday in December. The District annually publishes a statement of affairs regarding its financial position by December 1st of each year.

Major Initiatives

Building Capacities/Student Enrollment

The boundaries of the school district encompass one of the most vibrant commercial, industrial, and residential region in the Chicagoland area. As property growth and modernizations continue (as measured in year-over-year growth of new property and equalized assessed value), the school district experienced a 15-year increase in student population. That growth cycle has started to stabilize, with district enrollment averaging 5,200.

Self-Insured Health Benefits Program

Since the fall of 2017, we have continuously reviewed the school district's benefits program structure. This collaborative process has resulted in a shared knowledge base among employee group leaders, administrators, and the Board of Education. In the Spring of 2020, our health care program audit was performed utilizing a third-party, the Horton Group. As a result of that audit, and subsequent efforts, the school district elected to transition away from a health insurance cooperative, and enter into new, independent agreements with benefit service providers (e.g., third-party administrator, network). As a result of these efforts, the school district will realize a \$1.7M savings in the first year, with plans to continue to modernize its health benefits program over the next 3 years.

Communication

The District believes that effective communication with its stakeholders is paramount to the success of the organization. An external audit completed in March 2020 and recently presented to the Board of Education, offers a roadmap for the next two fiscal years (2021 and 2022) to enhance and modernize the school district's communication approach.

Awards and Achievements

Certificate of Excellence in Financial Reporting

Glenbrook High School District 225 has been awarded the Certificate of Excellence in Financial Reporting (COE) recognition from Association of School Business Officials International (ASBO International) for the past 9 years. The District first received the award in conjunction with the Comprehensive Annual Financial Report from the 2007-2008 fiscal year.

In addition to nationwide recognition, the COE program provides school districts with additional feedback for use in continuing to improve the quality of financial reporting and recognizes districts for their commitment to excellent in financial management and reporting.

Certificate of Achievement for Excellence in Financial Reporting

Glenbrook High School District 225 has received the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA) for the past 10 years. The District first received the award in conjunction with our Comprehensive Annual Financial Report from the 2008-2009 fiscal year.

This recognition is awarded to state and local governments that go beyond the minimum requirements of financial reporting, by providing comprehensive financial reports that provide transparency and full disclosure.

Moody's Investors Services - Aaa Bond Rating

Glenbrook High School District 225 has received the highest bond rating available for the District's outstanding debt from Moody's Investors Services.

The rating of 'Aaa' indicates that our obligations have been judged to be of the highest quality, subject to the lowest level of credit risk.

S&P Global Ratings - AAA Bond Rating

Glenbrook High School District 225 has received the highest bond and management rating available for the District's outstanding debt from S&P Global Ratings.

The rating of 'AAA' indicates that our capacity to meet our financial commitments of our obligations is extremely strong. Additionally, a financial management assessment (FMA) rating of 'Strong' indicates that our management practices are strong, well embedded, and likely sustainable.

Illinois State Board of Education – Financial Recognition Status

Glenbrook High School District was issued the status of "Financial Recognition" for 2019 from the Illinois State Board of Education. The numeric rating of 4.00 indicates that the District is in the highest category of financial strength. This rating was issued based on the 2017-2018 Annual Financial Report data.

The Illinois State Board of Education takes into consideration (5) factors when assigning a financial profile designation: fund balance to revenue ratio; expenditures to revenue ratio; days cash on hand; percent of short-term borrowing maximum remaining and percent of long-term debt margin remaining.

Acknowledgments

The preparation of this report would not have been possible without the efficient and dedicated service of the entire school district's leadership team. We wish to express our appreciation to all members of the Central Office who assisted and contributed to the preparation of this report. Also, credit must be given to the President and members of the Board of Education for their desire and commitment to maintain the highest standards of professionalism in the management of Glenbrook High School District 225's finances.

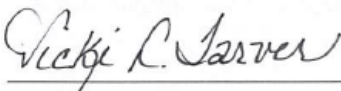
Respectfully submitted,



Dr. Charles Johns, Superintendent



Dr. R.J. Gravel, Assistant Superintendent for Business Services/CSBO



Ms. Vicki L. Tarver, Director of Business Services/CSBO



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Northfield Township High School District 225
Illinois**

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

June 30, 2019

Christopher P. Morrill

Executive Director/CEO



**The Certificate of Excellence in Financial Reporting
is presented to**

Glenbrook High School District 225

**for its Comprehensive Annual Financial Report (CAFR)
for the Fiscal Year Ended June 30, 2019.**

The CAFR meets the criteria established for
ASBO International's Certificate of Excellence.



A handwritten signature in black ink that reads 'Claire Hertz'.

Claire Hertz, SFO
President

A handwritten signature in black ink that reads 'David J. Lewis'.

David J. Lewis
Executive Director

FINANCIAL SECTION

This section includes:

- Independent Auditors' Report
- Management's Discussion and Analysis
- Basic Financial Statements
- Required Supplementary Information
- Other Supplementary Information
- Supplemental Schedules

INDEPENDENT AUDITORS' REPORT

This section includes the opinion of the District's independent auditing firm.



October 14, 2020

Members of the Board of Education
Northfield Township High School District 225
Glenview, Illinois

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Northfield Township High School District 225, Illinois, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Northfield Township High School District 225, Illinois, as of June 30, 2020, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Northfield Township High School District 225, Illinois', basic financial statements. The other supplementary information and supplemental schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The other supplementary information and supplemental schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information and supplemental schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Matters - Continued

Other Information

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 14, 2020, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provision of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP

MANAGEMENT'S DISCUSSION AND ANALYSIS

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Management's Discussion and Analysis

June 30, 2020

The discussion and analysis of Northfield Township High School 225's (the District) financial performance provides an overall review of the District's financial activities for the year ended June 30, 2020. The District's leadership team 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

- For tax year 2019, payable in 2020, the District's aggregate equalized assessed value (EAV) for all real property within the boundaries of Northfield Township increased approximately 14.7% from \$5.32 billion to \$6.10 billion. This is partly attributed to the triennial reassessment cycle of northern Cook County, which was the first reassessment performed utilizing new procedures implemented by the Cook County Assessor.
- In August 2020 the school district took advantage of historical low interest rates to refund existing debt, resulting in a savings of \$1.7 million to taxpayers. Glenbrook is on track to retire all existing debt by January 1, 2028.
- General revenues accounted for \$141.3 million, or 50.1% of total revenue. Program specific revenues in the form of charges for services and grants and contributions accounted for \$141.0 million, or 49.9% of total revenue.
- The District had \$281.3 million in expenses related to governmental activities, of which \$141.0 million were offset by program specific charges for services or operating grants and contributions. General revenues of \$141.3 million more than were adequate to provide for the remaining costs of these programs.
- Among the major funds, the General Fund (Educational and Working Cash Accounts) had \$251.9 million in revenues, primarily consisting of property taxes, On-Behalf Payments, state and federal aid, and other local revenue, and \$250.5 million in expenditures.
- Enrollment increased by 0.1% or 4 students between FY2019 and FY2020.
- The FY2020 budget included numerous initiatives that were implemented during the year. These initiatives included the final phase of a 3-year life safety program, funded through the restructuring of existing debt. Additionally the school district completed the implementation of multiple safety and security projects including the transition to electronic door locks across all schools, funded through a one-time use of fund balance.

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Management's Discussion and Analysis

June 30, 2020

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
- Notes to the financial statements

This report also contains required supplementary information and supplementary financial information in addition to the basic financial statements.

Government-wide financial statements

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

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

The Statement of Activities presents information showing how the government's net position changed during the fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of 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 has no business-type activities; that is, functions that are intended to recover all or a significant portion of their costs through user fees and charges. The District's governmental activities include instructional services (regular education, special education and other), supporting services, operation and maintenance of facilities and transportation services.

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Management's Discussion and Analysis

June 30, 2020

Overview of the Financial Statements (Continued)

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 funds financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a 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 government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains seven governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures and changes in fund balances for the General (includes the Educational and Working Cash Accounts), Operations and Maintenance, Transportation, Municipal Retirement/Social Security, Debt Service, Capital Projects and Fire Prevention and Safety Funds, all of which are considered to be major funds.

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

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

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Management's Discussion and Analysis June 30, 2020

Overview of the Financial Statements (Continued)

Notes to the financial statements

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

Other information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information, including fund budgetary data, as well as pension data related to the Teacher's Health Insurance Security Fund (THIS), Teachers' Retirement System of Illinois (TRS) and the Illinois Municipal Retirement Fund (IMRF), and the schedule of funding progress for the other postemployment benefits (OPEB) plan.

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

**Management's Discussion and Analysis
June 30, 2020**

Government-Wide Financial Analysis

Table 1		
Condensed Statement of Net Position		
	Governmental Activities FY2019	Governmental Activities FY2020
Assets		
Current and other assets	\$ 160,380,010	161,911,763
Capital assets	135,371,212	135,312,323
Construction in progress	1,626,186	975,175
Total assets	<u>297,377,408</u>	<u>298,199,261</u>
Deferred outflows of resources	<u>11,335,785</u>	<u>18,135,100</u>
Liabilities		
Long-term liabilities	189,637,985	189,111,573
Other liabilities	11,714,916	16,341,321
Total liabilities	<u>201,352,901</u>	<u>205,452,894</u>
Deferred inflows of resources	<u>74,773,776</u>	<u>77,203,428</u>
Net position		
Net investment in capital assets	49,885,066	55,161,532
Restricted	18,262,725	18,755,651
Unrestricted	(35,561,275)	(40,239,144)
Total net position	<u>32,586,516</u>	<u>33,678,039</u>

The net result of increase in the school district's net position is primarily attributed to an increase in the school district's health program reserve (other liability).

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

**Management's Discussion and Analysis
June 30, 2020**

Government-Wide Financial Analysis (Continued)

Table 2				
Changes in Net Position				
	Governmental		Governmental	
	Activities	% of	Activities	% of
	FY2019	Total	FY2020	Total
Revenues				
Program revenues:				
Charges for services	\$ 746,763	0.4%	670,699	0.2%
Operating grants and contributions	48,986,357	26.8%	140,352,293	49.7%
General revenues:				
Taxes	122,895,064	67.3%	131,090,835	46.4%
State aid formula grants	3,298,769	1.8%	3,400,683	1.2%
Other	6,576,167	3.6%	6,839,764	2.4%
Total revenues	<u>182,503,120</u>	100.0%	<u>282,354,274</u>	100.0%
Expenses				
Instruction	123,600,206	68.0%	220,048,240	78.2%
Pupil and instructional services	15,627,592	8.6%	16,684,906	5.9%
Administration and business	19,002,190	10.4%	20,214,284	7.2%
Transportation	3,025,052	1.7%	2,631,442	0.9%
Operations and maintenance	9,760,501	5.4%	10,497,722	3.7%
Other	10,825,332	6.0%	11,186,157	4.0%
Total expenses	<u>181,840,873</u>	100.0%	<u>281,262,751</u>	100.0%
Change in net position	662,247		1,091,523	
Net position, beginning of year	<u>31,924,269</u>		<u>32,586,516</u>	
Net position, end of year	<u>32,586,516</u>		<u>33,678,039</u>	

As a result of the school closure taking place between March 2020 and June 2020 of the fiscal year, the school district's actual to budget expenditures were lower than anticipated. This was a direct result of lower payroll costs that would have been incurred through student athletic and activity programs that were canceled, and decreased service and supply expenses that were not necessary during the school closure.

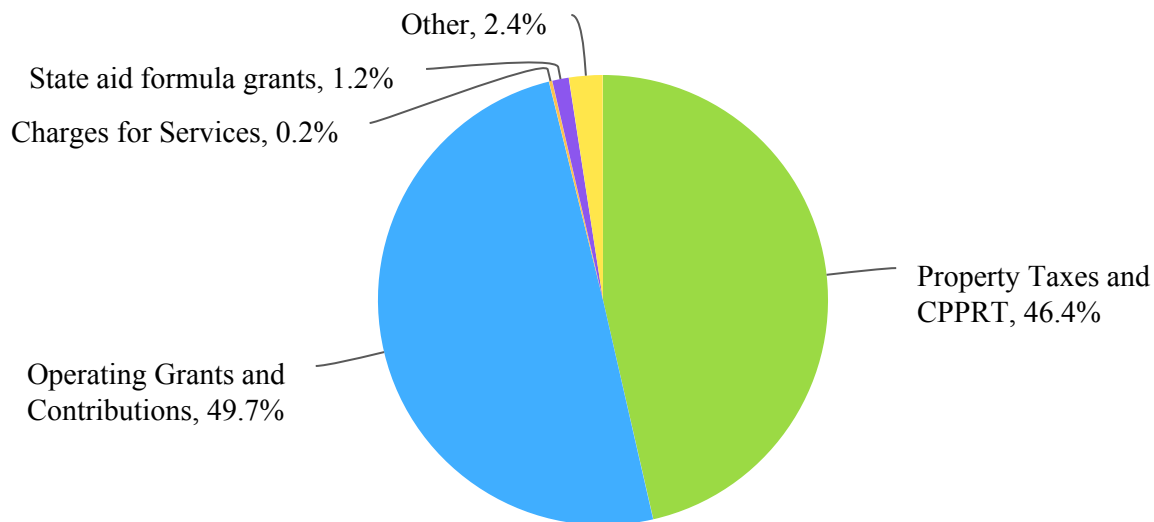
NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Management's Discussion and Analysis June 30, 2020

Revenues by Source

Property taxes and personal property replacement taxes in the amount of \$131.1 million accounted for 46.4% of total revenues, while operating grants and contributions in the amount of \$140.4 accounted for 49.7%, charges for services in the amount of \$670.7 thousand accounted for 0.2%, evidence-based funding in the amount of \$3.4 million accounted for 1.2%, and other local revenue in the amount of \$6.8 million accounted for 2.4% (Figure A-1).

Figure A-1 Government-Wide Revenue by Source



The District's total revenue increased compared to June 30, 2019 by \$99.9 million. This increase can mostly be attributed to an increase from FY2019 to FY2020 in On-Behalf payments of \$86.1 million. The State of Illinois is responsible for a portion of each teacher's retirement contribution. This is reflected on each school district's State budget form and is also included in this annual financial report (within Operating Grants and Contributions). There is a matching expenditure for this revenue and is solely stated due to accounting and reporting requirements. For the 2019-20 Fiscal Year this amount was significantly higher than the prior fiscal year but has no monetary effect on the district's fund balance. With respect to revenue sources, COVID-19 had a minimal impact on actual receipts.

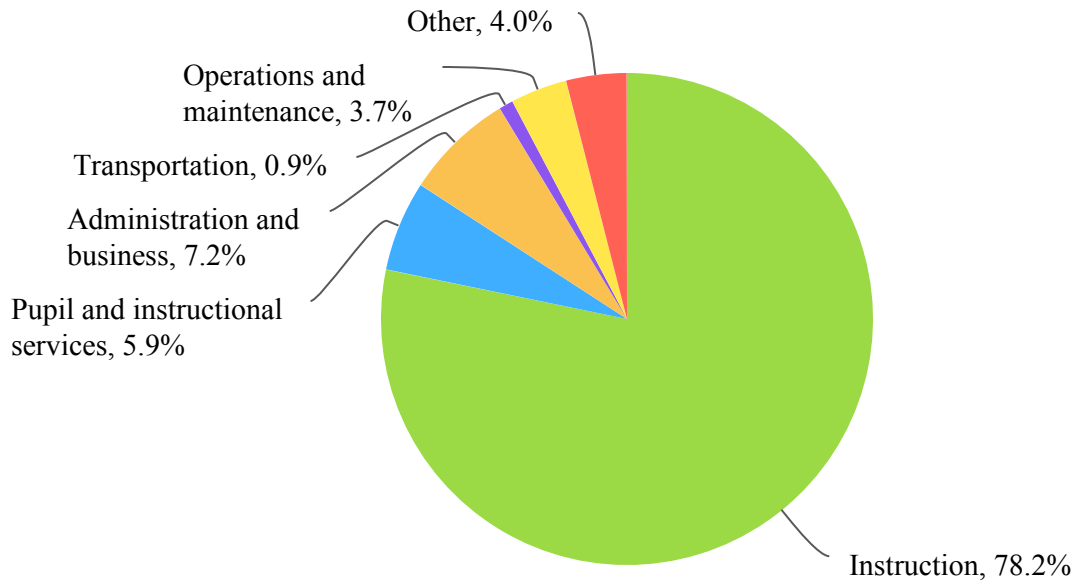
NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Management's Discussion and Analysis June 30, 2020

Expenses by Function

Expenses for instruction in the amount of \$220.0 million accounted for 78.2% of total expenses, while pupil and instructional services in the amount of \$16.7 million accounted for 5.9%, administration and business in the amount of \$20.2 million accounted for 7.2%, transportation in the amount of \$2.6 million accounted for 0.9%, operations and maintenance in the amount of \$10.5 million accounted for 3.7%, and other expenses in the amount of \$11.2 million accounted for 4.0% (Figure A-2).

Figure A-2 Government-Wide Expenses by Function



The District's total expenses increased compared to June 30, 2019 by \$99.4 million. This increase can mostly be attributed to an increase from FY2018 to FY2019 in On-Behalf payments of \$86.1 million. The State of Illinois is responsible for a portion of each teacher's retirement contribution. This is reflected on each school district's State budget form and is also included in this annual financial report (within Operating Grants and Contributions). There is a matching revenue for this expenditure and is solely stated due to accounting and reporting requirements. For the 2019-20 Fiscal Year this amount was significantly higher than the prior fiscal year but has no monetary effect on the district's fund balance. As a result of the school closure taking place between March 2020 and June 2020 of the fiscal year, the school district's actual to budget expenditures were lower than anticipated. This was a direct result of lower payroll costs that would have been incurred through student athletic and activity programs that were canceled, and decreased service and supply expenses that were not necessary during the school closure.

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Management's Discussion and Analysis

June 30, 2020

Financial Analysis of the District's Funds

As the District closed the year, the District's governmental funds reported a combined fund balance of \$94,957,906, which is less than last year's ending fund balance of \$98,455,723, a decrease of approximately 3.6%. This change is attributed to completion of the final phase of a 3-year life safety program, funded through non-referendum bonds.

The General Fund is the largest of the governmental funds. The fund balance at the beginning of the year was \$73,653,057. Actual total revenues were \$251,877,572; actual total expenditures were \$250,530,347 actual net total for other financing sources/uses related to interfund transfers and the disposal of capital assets was a \$298,541 deficit. The net change in fund balance was an increase of \$1,048,684; the fund balance at the end of the year was \$74,701,741. This increase is primarily due to revenues exceeding expenditures.

The Operations and Maintenance Fund fund balance at the beginning of the year was \$7,700,591. Actual total revenues were \$9,027,300; actual total expenditures were \$9,164,086. The net change in fund balance was a decrease of \$136,786; the fund balance at the end of the year was \$7,563,805. This decrease is primarily due to purposeful use of fund balance for safety and security initiatives.

The Transportation Fund fund balance at the beginning of the year was \$3,243,216. Actual total revenues were \$3,394,308; actual total expenditures were \$2,631,442. The net change in fund balance was an increase of \$762,866; the fund balance at the end of the year was \$4,006,082. This increase is primarily due to revenues exceeding expenditures as a result of received transportation categorical payments from the Illinois State Board of Education.

The Municipal Retirement/Social Security Fund fund balance at the beginning of the year was \$1,354,737. Actual total revenues were \$3,847,815; actual total expenditures were \$3,508,023. The net change in fund balance was an increase of \$339,792; the fund balance at the end of the year was \$1,694,529. This increase is primarily due to a purposeful use of fund balance to support current expenditures.

The Debt Service Fund fund balance at the beginning of the year was \$5,076,449. Actual total revenues were \$9,981,278; actual total expenditures were \$9,607,639; actual net total for other financing sources/uses related to operating transfers were \$353,037. The net change in fund balance was an increase of \$726,676; the fund balance at the end of the year was \$5,803,125. This increase is primarily related to the timing differences between tax receipts and scheduled principal and interest payments.

The Capital Projects Fund fund balance at the beginning of the year was \$6,265,398. Actual total revenues were \$204,081; actual total expenditures were \$5,280,855. The net change in fund balance was a decrease of \$5,076,774; the fund balance at the end of the year was \$1,188,624. This decrease is due to a purposeful use of fund balance to support current expenditures.

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Management's Discussion and Analysis June 30, 2020

Financial Analysis of the District's Funds (Continued)

The Fire Prevention and Safety Fund fund balance at the beginning of the year was \$1,162,275. Actual total revenues were \$6,552; actual total expenditures were \$1,168,827. The net change in fund balance was a decrease of \$1,162,275; the fund balance at the end of the year was \$0. This decrease is due to the purposeful use of fund balance for life safety projects approved by the State. All outstanding funds were required to be utilized by the spring of 2020.

General Fund Budgetary Highlights

The District's budget for the General Fund (Education and Working Cash Funds) anticipated that direct expenditures would exceed direct revenues by \$2,146,060. The year ended with an actual \$1,347,225 surplus (excluding other financing sources/uses), resulting in a favorable variance. Actual direct revenues were higher than the budgeted amount by \$2,101,581, primarily resulting from higher than anticipated property tax collection rates. Actual direct expenditures were lower than the budgeted amount by \$1,276,383, resulting in less than budgeted general operating expenditures.

Capital Asset and Debt Administration

Capital assets

By the end of FY2020, the District had invested \$136.3 million (net of depreciation) in a broad range of capital assets, including land, construction in progress, buildings and land improvements, and equipment and vehicles (Table 3). Additional detailed information on capital assets is in Note 3 of the financial statements.

Table 3		
Capital Assets (net of depreciation)		
	Governmental Activities FY2019	Governmental Activities FY2020
Land	\$ 1,477,361	1,477,361
Construction in progress	1,626,186	975,175
Building and land improvements	131,619,383	131,961,120
Equipment and vehicles	2,274,468	1,873,842
Total	136,997,398	136,287,498

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Management's Discussion and Analysis June 30, 2020

Capital Asset and Debt Administration (Continued)

Long-term debt and other long-term liabilities

In January 2018 and May 2020, the District approved the refunding of existing debt from the 2006 referendum (Series 2008 bonds), to maximize low interest rates. The District was able to save approximately \$4.5 million through a uniform debt restructure. The savings of this debt issue was wholly passed on to the school district's tax payers, through slightly lower debt service rates for tax years 2025, 2026, and 2027. The school district remains on track to become debt free on January 1, 2028.

The District reports compensated absences, net pension liabilities/(asset), and other postemployment benefits as long-term liabilities. Additional detailed information on long-term liabilities, pension obligations, and other post-employment benefits are in Note 3 in the financial statements.

Table 4		
Long-Term Liabilities		
	Governmental Activities FY2019	Governmental Activities FY2020
General obligation bonds (met)	\$ 83,688,256	76,748,499
Capital leases	567,595	247,326
Compensated absences	1,016,786	1,332,827
Property tax settlement	3,985,000	—
IMRF net pension liability	9,812,106	2,960,815
TRS net pension liability	6,843,590	17,418,945
Other postemployment benefits	90,047,576	98,224,366
Total	195,960,909	196,932,778

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Management's Discussion and Analysis

June 30, 2020

Factors bearing on the District's Future

Following are significant issues that will affect the District's future:

- **Corporate Campus Consolidation and Relocations:** The Villages of Glenview and Northbrook benefit from a strong corporate campus presence within their communities. As corporations continue to evaluate their real estate holdings and the residential preferences of their workforce, larger suburban corporate offices have been consolidating and relocating to metropolitan areas. While the District's largest representative taxpayers remain committed to our two communities, this is an area that is closely monitored by the District as we plan for the future.
- **The Glen TIF:** The Glen (formally known as the Glenview Naval Air Station, "GNAS") TIF (Tax Increment Financing) provides that the District receives make-whole payments for new students attending the District. A critical factor for future financial planning is the rate at which housing is occupied and high school enrollment increases. It is anticipated that the property located in The Glen will become part of the District's EAV in tax year 2022. The District is working closely with the Village of Glenview regarding the future impact of development upon student enrollment.
- **Property Tax Appeals:** Business taxpayers have the choice of filing property tax appeals through either the Property Tax Appeals Board (PTAB) or the Cook County Circuit Court (tax court). The District has the right to intervene in cases filed through the PTAB or the Circuit Court for assessment adjustments over \$100,000. Over the last fifteen fiscal years, District 225 has lost over \$32 million to property tax refunds, through both the PTAB and the tax court. This is an average of \$2.2 million per year, which is included in the District's annual operating budget. If not for the District's intervention, this amount would be significantly higher. The District will continue to exercise its legal right to reduce losses through property tax appeals.
- **Collective Bargaining:** The District successfully negotiated multi-year contracts with the Glenbrook Education Association (G.E.A.), the Glenbrook Educational support Staff Association (G.E.S.S.A.) and the Glenbrook Educational Support Paraprofessionals Association (G.E.S.P.A.). The negotiated agreements are within the parameters set by the Board of Education and provide for consistency and stability across all employee groups. The G.E.A. contract is scheduled to expire on June 30, 2023; the G.E.S.S.A. and G.E.S.P.A. contracts are scheduled to expire on June 30, 2022.
- **Health Care Reform:** The District has also established a joint committee of school leaders and collective bargaining representatives to review health care claim trends, and propose health benefit plan changes for each plan renewal cycle. Through recently approved collective bargaining agreements, the school district's financial liability for annual health care increases has been capped at 5%.

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Management's Discussion and Analysis

June 30, 2020

Factors bearing on the District's Future (Continued)

- **Student Enrollment:** Recent enrollment and census data indicate a projected increase in student enrollment over the next four years, particularly at Glenbrook South High School. Two distinct methodologies have been implemented to measure enrollment trends on an annual basis, and have resulted in near precise enrollment estimates since FY2014. Current District budget strategies include provisions for future enrollment variances.

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 Services Department: Northfield Township High School District 225, 3801 W. Lake Avenue, Glenview, IL 60026.

BASIC FINANCIAL STATEMENTS

The basic financial Statements include integrated sets of financial statements as required by the GASB. The sets of statements include:

- Government-Wide Financial Statements
- Fund Financial Statements
 - Governmental Funds
 - Fiduciary Fund

In addition, the notes to the financial statements are included to provide information that is essential to a user's understanding of the basic financial statements.

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Statement of Net Position

June 30, 2020

See Following Page

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Statement of Net Position

June 30, 2020

	<u>Governmental Activities</u>
ASSETS	
Current Assets	
Cash and Investments	\$ 96,964,359
Receivables - Net of Allowances	
Property Taxes	61,920,074
Intergovernmental	1,770,701
Other	113,050
Prepays	<u>1,143,579</u>
Total Current Assets	<u>161,911,763</u>
Noncurrent Assets	
Capital Assets	
Nondepreciable	2,452,536
Depreciable	237,605,271
Accumulated Depreciation	<u>(103,770,309)</u>
Total Noncurrent Assets	<u>136,287,498</u>
Total Assets	<u>298,199,261</u>
DEFERRED OUTFLOWS OF RESOURCES	
Unamortized Loss on Refunding	261,818
Deferred Items - THIS	2,272,656
Deferred Items - RHP	4,162,921
Deferred Items - TRS	8,897,569
Deferred Items - IMRF	<u>2,540,136</u>
Total Deferred Outflows of Resources	<u>18,135,100</u>
Total Assets and Deferred Outflows of Resources	<u>316,334,361</u>

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

	<u>Governmental Activities</u>
LIABILITIES	
Current Liabilities	
Accounts Payable	\$ 6,597,780
Claims Payable	1,107,096
Accrued Interest Payable	257,793
Other Payables	557,447
Current Portion of Long-Term Debt	7,821,205
Total Current Liabilities	<u>16,341,321</u>
Noncurrent Liabilities	
Compensated Absences	1,066,262
Total OPEB Liability - THIS	69,540,367
Total OPEB Liability - RHP	28,683,999
Net Pension Liability - TRS	17,418,945
Net Pension Liability - IMRF	2,960,815
General Obligation Bonds - Net	69,441,185
Total Noncurrent Liabilities	<u>189,111,573</u>
Total Liabilities	<u>205,452,894</u>
DEFERRED INFLOWS OF RESOURCES	
Property Taxes	58,726,397
Unamortized Refunding Gain	4,391,959
Deferred Items - THIS	9,153,584
Deferred Items - RHP	271,026
Deferred Items - TRS	852,771
Deferred Items - IMRF	3,807,691
Total Deferred Inflows of Resources	<u>77,203,428</u>
Total Liabilities and Deferred Inflows of Resources	<u>282,656,322</u>
NET POSITION	
Net Investment in Capital Assets	55,161,532
Restricted	
Operations and Maintenance	7,563,805
Student Transportation	3,951,985
Retirement Benefits	1,694,529
Debt Service	5,545,332
Unrestricted (Deficit)	<u>(40,239,144)</u>
Total Net Position	<u>33,678,039</u>

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

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Statement of Activities

For the Fiscal Year Ended June 30, 2020

	Expenses	Program Revenues		(Expenses)/
		Charges for Services	Operating Grants/ Contributions	Revenues Governmental Activities
Governmental Activities				
Instruction				
Regular Programs	\$ 53,449,763	—	—	(53,449,763)
Special Programs	17,388,140	—	3,851,450	(13,536,690)
Other Instructional Programs	13,815,117	220,335	10,647	(13,584,135)
State Retirement Contributions	135,395,220	—	135,395,220	—
Support Services				
Pupils	14,044,316	—	—	(14,044,316)
Instructional Staff	2,640,590	—	46,579	(2,594,011)
General Administration	8,052,770	—	—	(8,052,770)
School Administration	8,193,929	—	—	(8,193,929)
Business	3,967,585	—	84,794	(3,882,791)
Transportation	2,631,442	450,364	913,603	(1,267,475)
Operations and Maintenance	10,497,722	—	50,000	(10,447,722)
Central	8,615,037	—	—	(8,615,037)
Other Support Services	84,928	—	—	(84,928)
Community Services	1,000,993	—	—	(1,000,993)
Interest on Long-Term Debt	1,485,199	—	—	(1,485,199)
Total Governmental Activities	281,262,751	670,699	140,352,293	(140,239,759)
General Revenues				
Taxes				
Real Estate Taxes, Levied for General Purposes				102,064,130
Real Estate Taxes, Levied for Specific Purposes				9,337,288
Real Estate Taxes, Levied for Debt Service				9,786,947
Personal Property Replacement Taxes				2,707,536
Other Payments in Lieu of Taxes				7,194,934
State Aid-Formula Grants				3,400,683
Investment Income				1,641,307
Miscellaneous				5,198,457
				<u>141,331,282</u>
Change in Net Position				1,091,523
Net Position - Beginning				<u>32,586,516</u>
Net Position - Ending				<u><u>33,678,039</u></u>

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

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Balance Sheet - Governmental Funds

June 30, 2020

See Following Page

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Balance Sheet - Governmental Funds

June 30, 2020

	General	Operations and Maintenance
ASSETS		
Cash and Investments	\$ 76,543,944	7,504,769
Receivables - Net of Allowances		
Property Taxes	51,686,600	2,085,146
Intergovernmental	1,544,842	—
Other	100,219	12,831
Prepays	1,089,482	—
	<u>130,965,087</u>	<u>9,602,746</u>
LIABILITIES		
Accounts Payable	5,694,739	61,341
Claims Payable	1,107,096	—
Other Payables	440,772	—
Total Liabilities	<u>7,242,607</u>	<u>61,341</u>
DEFERRED INFLOWS OF RESOURCES		
Property Taxes	49,020,739	1,977,600
Total Liabilities and Deferred Inflows of Resources	<u>56,263,346</u>	<u>2,038,941</u>
FUND BALANCES		
Nonspendable	1,089,482	—
Restricted	—	7,563,805
Committed	—	—
Unassigned	73,612,259	—
Total Fund Balances	<u>74,701,741</u>	<u>7,563,805</u>
Total Liabilities and Fund Balances	<u>130,965,087</u>	<u>9,602,746</u>

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

Special Revenue		Capital Projects			
Transportation	Municipal Retirement/ Social Security	Debt Service	Capital Projects	Fire Prevention and Safety	Totals
3,672,383	1,750,407	5,525,354	1,967,502	—	96,964,359
1,042,573	1,720,246	5,385,509	—	—	61,920,074
225,859	—	—	—	—	1,770,701
—	—	—	—	—	113,050
54,097	—	—	—	—	1,143,579
4,994,912	3,470,653	10,910,863	1,967,502	—	161,911,763
30	144,604	—	697,066	—	6,597,780
—	—	—	—	—	1,107,096
—	—	—	81,812	—	522,584
30	144,604	—	778,878	—	8,227,460
988,800	1,631,520	5,107,738	—	—	58,726,397
988,830	1,776,124	5,107,738	778,878	—	66,953,857
54,097	—	—	—	—	1,143,579
3,951,985	1,694,529	5,803,125	—	—	19,013,444
—	—	—	1,188,624	—	1,188,624
—	—	—	—	—	73,612,259
4,006,082	1,694,529	5,803,125	1,188,624	—	94,957,906
4,994,912	3,470,653	10,910,863	1,967,502	—	161,911,763

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

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Reconciliation of the Total Governmental Fund Balance to the Statement of Net Position - Governmental Activities

June 30, 2020

Total Governmental Fund Balances	\$ 94,957,906
Amounts reported for Governmental Activities in the Statement of Net Position are different because:	
Capital assets used in Governmental Activities are not financial resources and therefore, are not reported in the funds.	136,287,498
Revenue that is deferred in the funds financial statement because it is not available and recognized as revenue in the government-wide financial statements.	(34,863)
Deferred Outflows/Inflows of Resources related to the retirement plans not reported in the funds.	
Deferred Items - THIS	(6,880,928)
Deferred Items - RHP	3,891,895
Deferred Items - TRS	8,044,798
Deferred Items - IMRF	(1,267,555)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	
Compensated Absences Payable	(1,332,827)
Total OPEB Liability - THIS	(69,540,367)
Total OPEB Liability - RHP	(28,683,999)
Net Pension Liability - TRS	(17,418,945)
Net Pension Liability - IMRF	(2,960,815)
General Obligation Bonds - Net	(76,748,499)
Capital Leases Payable	(247,326)
Unamortized Refunding Loss	261,818
Unamortized Refunding Gain	(4,391,959)
Accrued Interest Payable	(257,793)
Net Position of Governmental Activities	<u>33,678,039</u>

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

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

**Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the Fiscal Year Ended June 30, 2020**

See Following Page

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

**Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the Fiscal Year Ended June 30, 2020**

	General	Operations and Maintenance
Revenues		
Local Sources		
Property Taxes	\$ 98,079,130	4,016,037
Replacement Taxes	—	2,176,483
Investment Income	1,535,705	40,979
Other Revenue from Local Sources	9,503,732	2,743,801
State Sources	4,052,772	50,000
Federal Sources	3,311,013	—
On-Behalf Payments	135,395,220	—
Total Revenues	<u>251,877,572</u>	<u>9,027,300</u>
Expenditures		
Current		
Instruction		
Regular Programs	40,588,064	—
Special Programs	16,292,351	—
Other Instructional Programs	13,370,840	9,209
Support Services		
Pupils	13,467,461	6,821
Instructional Staff	2,538,407	—
General Administration	7,955,474	—
School Administration	7,656,265	—
Business	3,177,474	2,196
Facilities Acquisition and Construction Services	—	21,510
Transportation	—	—
Operations and Maintenance	—	7,503,963
Central	8,154,393	2,471
Other Support Services	84,928	—
Community Services	993,303	—
Payments to Other Districts and Govt. Units	728,266	—
Capital Outlay	127,901	1,617,916
Debt Service		
Principal Retirement	—	—
Interest and Fiscal Charges	—	—
On-Behalf Payments	135,395,220	—
Total Expenditures	<u>250,530,347</u>	<u>9,164,086</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,347,225</u>	<u>(136,786)</u>
Other Financing Sources (Uses)		
Disposal of Capital Assets	54,496	—
Transfers In	—	—
Transfers Out	(353,037)	—
	<u>(298,541)</u>	<u>—</u>
Net Change in Fund Balances	1,048,684	(136,786)
Fund Balances - Beginning	<u>73,653,057</u>	<u>7,700,591</u>
Fund Balances - Ending	<u>74,701,741</u>	<u>7,563,805</u>

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

Special Revenue		Capital Projects			
Transportation	Municipal Retirement/ Social Security	Debt Service	Capital Projects	Fire Prevention and Safety	Totals
2,008,020	3,313,231	9,786,947	—	—	117,203,365
—	531,053	—	—	—	2,707,536
22,299	3,531	44	32,197	6,552	1,641,307
450,386	—	—	171,884	—	12,869,803
913,603	—	—	—	—	5,016,375
—	—	194,287	—	—	3,505,300
—	—	—	—	—	135,395,220
3,394,308	3,847,815	9,981,278	204,081	6,552	278,338,906
—	614,818	—	—	—	41,202,882
—	358,560	—	—	—	16,650,911
—	411,757	—	—	—	13,791,806
—	548,558	—	—	—	14,022,840
—	99,323	—	—	—	2,637,730
—	92,650	—	—	—	8,048,124
—	255,984	—	—	—	7,912,249
—	787,915	—	—	—	3,967,585
—	—	—	4,089,141	1,168,827	5,279,478
2,631,442	—	—	—	—	2,631,442
—	—	—	—	—	7,503,963
—	330,768	—	—	—	8,487,632
—	—	—	—	—	84,928
—	7,690	—	—	—	1,000,993
—	—	—	—	—	728,266
—	—	—	1,191,714	—	2,937,531
—	—	6,112,513	—	—	6,112,513
—	—	3,495,126	—	—	3,495,126
—	—	—	—	—	135,395,220
2,631,442	3,508,023	9,607,639	5,280,855	1,168,827	281,891,219
762,866	339,792	373,639	(5,076,774)	(1,162,275)	(3,552,313)
—	—	—	—	—	54,496
—	—	353,037	—	—	353,037
—	—	—	—	—	(353,037)
—	—	353,037	—	—	54,496
762,866	339,792	726,676	(5,076,774)	(1,162,275)	(3,497,817)
3,243,216	1,354,737	5,076,449	6,265,398	1,162,275	98,455,723
4,006,082	1,694,529	5,803,125	1,188,624	—	94,957,906

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

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of the Governmental Funds to the Statement of Activities - Governmental Activities
For the Fiscal Year Ended June 30, 2020**

Net Change in Fund Balances - Total Governmental Funds \$ (3,497,817)

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

Governmental Funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital Outlays	5,244,366
Depreciation Expense	(5,954,266)

Changes in Deferred Items Related to Pensions

THIS	995,682
RHP	3,063,439
TRS	8,195,398
IMRF	(6,876,192)

Some revenues not collected as of the year end are not considered available revenues in the governmental funds. These are the amounts that were not considered available in the current year.

30,368

The issuance of long-term debt provides current financial resources to Governmental Funds, while the repayment of the principal on long-term debt consumes the current financial resources of the governmental funds.

Change in Compensated Absences Payable	(316,041)
Change in Total OPEB Liability - THIS	(3,855,706)
Change in Total OPEB Liability - RHP	(4,321,084)
Change in Net Pension Liability - TRS	(10,575,355)
Change in Net Pension Liability - IMRF	6,851,291
Retirement of Long-Term Debt	6,112,513
Amortization on Bond Premium	1,165,521
Amortization of Bond Discount	(18,008)
Amortization of Loss on Refunding	878,391
Amortization of Gain on Refunding	(32,727)
Change in Property Tax Liability	3,985,000

Changes to accrued interest on long-term debt in the Statement of Activities does not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.

16,750

Changes in Net Position of Governmental Activities

1,091,523

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

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

**Statement of Fiduciary Assets and Liabilities - Agency Fund
June 30, 2020**

	<u>Agency</u> <u>Student</u> <u>Activity</u>
ASSETS	
Cash and Investments	<u>\$ 1,581,371</u>
LIABILITIES	
Due to Activity Fund Organizations	<u>1,581,371</u>

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

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Notes to the Financial Statements

June 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Northfield Township High School District 225 (the “District”) operates as a public-school system governed by a seven-member board. The District is organized under the School Code of the State of Illinois, as amended. The board maintains final responsibility for all budgetary, taxing, and debt matters.

The government-wide financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant of the District’s accounting policies established under GAAP and used by the District are described below.

REPORTING ENTITY

In determining the financial reporting entity, the District complies with the provisions of GASB Statement No. 61, “The Financial Reporting Omnibus - an Amendment of GASB Statements No. 14 and No. 34” and includes all component units that have a significant operational or financial relationship with the District. Based upon the criteria set forth in the GASB Statement No. 61, there are no component units included in the reporting entity.

BASIS OF PRESENTATION

Government-Wide Statements

The District’s basic financial statements include both government-wide (reporting the District as a whole) and fund financial statements (reporting the District’s major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. The District’s operating activities are all considered governmental activities, that is, activities normally supported by taxes and intergovernmental revenues. The District has no operating activities that would be considered business-type activities.

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

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Notes to the Financial Statements

June 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

Government-Wide Statements - Continued

The government-wide Statement of Activities reports both the gross and net cost of each of the District's functions (instruction, support services, community services, etc.). The functions are supported by general government revenues (property and personal property replacement taxes, interest income, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, which 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 contributions that are restricted to meeting the operational or capital requirements of a particular function or segment.

The net costs (by function) are normally covered by general revenue (property and personal property replacement taxes, interest income, etc.).

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

Fund Financial Statements

The financial transactions of the District are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets/deferred outflows, liabilities/deferred inflows, fund equity, revenues and expenditures/expenses. An emphasis is placed on major funds within the governmental category. A fund is considered major if it is the primary operating fund of the District or meets the following criteria:

Total assets/deferred outflows, liabilities/deferred inflows, revenues, or expenditures/expenses of that individual governmental fund are at least 10 percent of the corresponding total for all funds of that category or type.

The various funds are reported by generic classification within the financial statements. The following fund types are used by the District:

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Notes to the Financial Statements

June 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

Fund Financial Statements - Continued

Governmental Funds

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

General Fund is the general operating fund of the District. It accounts for all financial resources except those required to be accounted for in another fund. This fund is primarily used for most of the instructional and administrative aspects of the District's operations. Revenues consist largely of local property taxes and state government aid. The General Fund is a major fund and is comprised of two subfunds, the Educational Accounts Fund and the Working Cash Accounts Fund.

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted or committed to expenditures for specified purposes, other than those accounted for in the Debt Service Fund, Capital Projects Funds or Fiduciary Funds. The District maintains three major special revenue funds. The Operations and Maintenance Fund is used to account for expenditures made for repair and maintenance of the District's buildings and land. Revenue consists primarily of local property taxes, tax increment financing district monies, and personal property replacement taxes. The Transportation Fund is used to account for all revenue and expenditures made for student transportation. Revenue is derived primarily from local property taxes and state reimbursement grants. The Municipal Retirement/Social Security Fund is used to account for the District's portion of pension contributions to the Illinois Municipal Retirement Fund, payments to Medicare, and payments to the Social Security System for non-certified employees. Revenue to finance the contributions is derived primarily from local property taxes and personal property replacement taxes.

Debt Service Fund is used to account for the accumulation of resources that are restricted, committed, or assigned for, and the payment of, long-term debt principal, interest and related costs. The primary revenue source is local property taxes levied specifically for debt service. The Debt Service Fund is a major fund.

Capital Projects Funds are used to account for the financial resources that are restricted, committed, or assigned to be used for the acquisition or construction of, and/or additions to, major capital facilities. The District maintains two major capital projects funds. The Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities. Revenues are derived from bond proceeds, tax increment financing district monies, and transfers from other funds. The Fire Prevention and Safety Fund is used to account for State-approved life safety projects financed through serial bond issues or local property taxes levied specifically for such purposes.

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Notes to the Financial Statements

June 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

Fund Financial Statements - Continued

Fiduciary Funds

Fiduciary funds are used to account for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, other governments or other funds.

Agency Fund includes Student Activity Fund. This fund is custodial in nature and do not present results of operations or have a measurement focus. Although the Board of Education has the ultimate responsibility for Activity Funds, they are not local education agency funds. Student Activity Funds account for assets held by the District which are owned, operated and managed generally by the student body, under the guidance and direction of adults or a staff member, for educational, recreational or cultural purposes.

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

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

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

Measurement Focus

On the government-wide Statement of Net Position and the Statement of Activities, the governmental activities are presented using the economic resources measurement focus as defined below. In the fund financial statements, the "current financial resources" measurement focus is used.

All governmental funds utilize a "current financial resources" measurement focus. Only current financial assets/deferred outflows and liabilities/deferred inflows are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Notes to the Financial Statements

June 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING - Continued

Measurement Focus - Continued

The accounting objective of the “economic resources” measurement focus is the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets/deferred outflows, liabilities/deferred inflows (whether current or noncurrent) associated with their activities are reported.

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

Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities, the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability/deferred inflow is incurred or economic asset used. Revenues, expenses, gains, losses, assets/deferred outflows, and liabilities/deferred inflows resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when “measurable and available.” Measurable means that the amount of the transaction can be determined, and “available” means collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers all revenues available if they are collected within 60 days after year-end, except for state aid. State aid payments received after 60 days are being considered as available as historically, state aid collected within 60 days has represented all state aid expected to be collected. The state is currently behind on payments to local government agencies, which is a highly unusual circumstance, resulting in current year state aid collections after 60 days of year-end. Expenditures are recorded when the related fund liability is incurred. However, expenditures for unmatured principal and interest on general long-term debt are recognized when due; and certain compensated absences, claims and judgments are recognized when the obligations are expected to be liquidated with expendable available financial resources.

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. Property taxes, replacement taxes, certain state and federal aid, and interest on investments are susceptible to accrual. Other receipts become measurable and available when cash is received by the District and are recognized as revenue at that time. Grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant. Accordingly, when such funds are received, they are recorded as unearned revenues until earned.

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Notes to the Financial Statements

June 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY

Cash and Investments

Cash and cash equivalents on the Statement of Net Position are considered to be cash on hand, demand deposits, cash with fiscal agent.

Investments are generally reported at fair value. Short-term investments are reported at cost, which approximates fair value. For investments, the District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. All of the District's investments are in 2a7-like investment pools that are measured at the net asset value per share determined by the pool.

Receivables

In the government-wide financial statements, receivables consist of all revenues earned at year-end and not yet received. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable. Major receivables balances for governmental activities include property taxes and grants.

Interfund Receivables, Payables and Activity

Interfund activity is reported as loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers.

Prepays

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaids in both the government-wide and fund financial statements. The costs of governmental fund type prepaids are recorded as expenditures when consumed rather than when purchased.

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Notes to the Financial Statements

June 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY - Continued

Capital Assets

Capital assets purchased or acquired with an original cost of \$5,000 or more, depending on asset class, are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. General capital assets are long-lived assets of the District as a whole. When purchased, such assets are recorded as expenditures in the governmental funds and capitalized. The valuation basis for general capital assets is historical cost, or where historical cost is not available, estimated historical costs based on replacement costs.

Depreciation on all assets is computed and recorded using the straight-line method of depreciation over the following estimated useful lives:

Land Improvements	20 - 40 Years
Buildings	40 Years
Equipment	5 - 15 Years
Vehicles	8 Years

Compensated Absences

Employees who work a twelve-month year are entitled to be compensated for vacation time. Vacations are usually taken within the calendar year. Accrued but unpaid vacation leave at June 30, 2020 has been reflected as a liability. All accrued vacation is considered a long-term liability, with a portion reported as due within one year. When a certified employee with 120 or more days of service resigns from the District, he/she receives payment of unused accrued vacation time payable at their current salary rate.

A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee termination, resignation, or retirements. These amounts are recorded in the fund from which the employees who have accumulated vacation leave are paid.

Educational support personnel receive a specified number of vacation days per year, depending on their years of service. The District reimburses employees for unused accrued vacation days remaining upon termination of employment at their current salary rate.

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Notes to the Financial Statements

June 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY - Continued

Compensated Absences - Continued

All certified employees receive a specified number of sick days per year, in accordance with the agreement between the Board of Education and the Education Association. Unused sick leave days accumulate to a maximum of 360 days. Upon retirement, a certified employee may apply up to 180 days of unused sick leave toward service credit for the Teachers' Retirement System (TRS). Upon retirement, a member of the Illinois Municipal Retirement Fund (IMRF) may apply up to 221 days of unused sick leave toward IMRF service credit.

Due to the nature of the policies on sick leave, and the fact that any liability is contingent upon future events, and cannot be reasonably determined, no liability for unused sick leave has been reported within the financial statements.

Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as expenses at the time of issuance.

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

Deferred Outflows/Inflows of Resources

Deferred outflow/inflow of resources represents an acquisition/reduction of net position that applies to a future period and therefore will not be recognized as an outflow of resources (expense)/inflow of resources (revenue) until that future time.

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Notes to the Financial Statements

June 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY - Continued

Net Position

In the government-wide financial statements, equity is classified as net position and displayed in three components:

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 - Consists of net position with constraints placed on the 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 legislations.

Unrestricted - All other net position balances that do not meet the definition of “restricted” or “net investment in capital assets.”

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

BUDGETARY INFORMATION

Budgets are adopted on a basis consistent with generally accepted accounting principles. Annual budgets are adopted at the fund level for the governmental funds. The annual budget is legally enacted and provides for a legal level of control at the fund level.

The Board of Education follows these procedures in establishing the budgetary data reflected in the general-purpose financial statements:

1. The Administration submits to the Board of Education a proposed operating budget for the fiscal year commencing July 1. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted and the proposed budget is available for inspection to obtain taxpayer comments.
3. Prior to September 30, the budget is legally adopted through passage of a resolution. By the last Tuesday in December, a tax levy resolution is filed with the county clerk to obtain tax revenues.
4. Management is authorized to transfer budget amounts, provided funds are transferred between the same function and object codes. The Board of Education is authorized to transfer up to a legal level of 10% of the total budget between functions within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the Board of Education, after following the public hearing process mandated by law.

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Notes to the Financial Statements

June 30, 2020

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY - Continued

BUDGETARY INFORMATION - Continued

5. Formal budgetary integration is employed as a management control device during the year for all governmental funds.
6. The budget amounts shown in the financial statements are as originally adopted by the Board of Education on September 23, 2019.
7. All budget appropriations lapse at the end of the fiscal year.

EXCESS OF ACTUAL EXPENDITURES OVER BUDGET IN INDIVIDUAL FUNDS

The following funds had an excess of actual expenditures over budget as of the date of this report:

Fund	Excess
Debt Service	\$ 212,332
Capital Projects	606,773

NOTE 3 - DETAIL NOTES ON ALL FUNDS

DEPOSITS AND INVESTMENTS

Under the Illinois Compiled Statutes, the Township Treasurer is the lawful custodian of all school funds. The Treasurer is appointed by the Township School Trustees, an independently elected body, to serve the school districts in the Township. The Treasurer is the direct recipient of property taxes, replacement taxes and most state and federal aid and disburses school funds upon lawful order of the school board. The Treasurer invests excess funds at their discretion, subject to the legal restrictions discussed below. For these purposes, the Treasurer is permitted to combine monies from more than one fund of a single district and to combine monies of more than one district in the township. Monies combined under these circumstances, as well as investment earnings, are accounted for separately for each fund and/or district.

Cash and investments, other than the student activity and convenience accounts, petty cash, and imprest funds, are part of a common pool for all school districts and cooperatives within the township. The Treasurer maintains records that segregate the cash and investment balances by district or cooperative. Income from investments is distributed monthly based upon the District's percentage participation in the pool. All cash for all funds, including cash applicable to the Debt Service Fund and the Illinois Municipal Retirement/Social Security Fund, is not deemed available for purposes other than those for which these balances are intended.

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Notes to the Financial Statements

June 30, 2020

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

DEPOSITS AND INVESTMENTS - Continued

The Treasurer's investment policies are established by the Township School Trustees as prescribed by the Illinois School Code and the Illinois Compiled Statutes. The Treasurer is authorized to invest in obligations of the U.S. Treasury, backed by the full faith and credit of the U.S. Government, certificates of deposit issued by commercial banks and savings and loan associations, and commercial paper rated within the three highest classifications by at least two standard rating services (subject to certain limitations).

The Treasurer's Office operates as a non-rated, external investment pool. The fair value of the District's investment in the Treasurer's pool is determined by the District's proportionate share of the fair value of the investments held by the Treasurer's Office.

The weighted average maturity of all marketable pooled investments held by the Treasurer was 55.10 years at June 30, 2020. The Treasurer also holds money market type investments, certificates of deposits, and other deposits with financial institutions. As of June 30, 2020, the fair value of all investments held by the Treasurer's Office was \$168,516,723 and the fair value of the District's proportionate share of the pool was \$96,846,889.

Because all cash and investments are pooled by a separate legal governmental agency (Treasurer), categorization by risk category is not determinable. Further information about whether investments are insured, collateralized, or uncollateralized is available from the Treasurer's financial statements.

Deposits. Under State law, limits are imposed as to investments in commercial paper, corporate bonds, and mutual funds in which the District may invest, as well as the Illinois School District Liquid Asset Fund Plus (ISDLAF+). Deposits of the imprest fund, which are held in the District's custody, consist of deposits with financial institutions.

At the year-end, the carrying amount of the District's deposits for governmental activities totaled \$117,470 and the bank balances totaled \$119,238.

Interest Rate Risk, Credit Risk, Custodial Credit Risk, and Concentration Risk

Interest Rate Risk. Interest rate risk is the risk that changes in interest rates will adversely affect the value of an investment. The District does not have a formal investment policy that limits investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates. However, a periodic review of the investment portfolio is performed to ensure performance is consistent with the safety, liquidity of return, diversification and overall performance the District needs.

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Notes to the Financial Statements

June 30, 2020

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

DEPOSITS AND INVESTMENTS - Continued

Interest Rate Risk, Credit Risk, Custodial Credit Risk, and Concentration Risk - Continued

Custodial Credit Risk - Deposits. With respect to deposits, custodial credit risk refers to the risk that, in the event of a bank failure, the District's deposits may not be returned to it. The District's investment policy limits exposure to deposit custodial risk by requiring that all deposits in excess of FDIC insurable limits to be secured by collateral in the event of default or failure of the financial institution holding the funds. As of June 30, 2020, the entire bank balance of the District was insured through FDIC insurance or collateral.

Custodial Credit Risk - Investments. For an investment, this is the risk that in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District's investment policy limits the exposure to investment custodial credit risk by requiring that all investments be secured by private insurance or collateral. At year end, the District investments in ISDLAF+ were not subject to custodial credit risk.

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The investment policy indicates that investments may be made only those savings banks or savings and loan associations the shares, or investment certificates of which are insured by the Federal Deposit Insurance Corporation. At year-end, the District's investment in ISDLAF+ was not rated.

Concentration Risk. This is the risk of loss attributed to the magnitude of the District's investment in a single issuer. The District's investment policy requires diversification of the investment portfolio to minimize the risk of loss resulting from overconcentration in a particular type of security, risk factor, issuer, or maturity. The policy requires diversification strategies to be determined and revised periodically by the District's Investment Officer (Treasurer) to meet the District's ongoing need for safety, liquidity, and rate of return.

PROPERTY TAXES

The District must file its tax levy resolution by the last Tuesday in December of each year. The District's 2019 levy resolution was approved during the December 9, 2019 board meeting. The District's property tax is levied each year on all taxable real property located in the District and it becomes a lien on the property on January 1 of that year. The owner to real property on January 1 in any year is liable for taxes of that year.

The tax rate ceilings are applied at the fund level. These ceilings are established by state law subject to change only by the approval of the voters of the District.

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Notes to the Financial Statements

June 30, 2020

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

PROPERTY TAXES - Continued

The PTELA limitation is applied in the aggregate to the total levy (excluding certain levies for the repayment of debt). PTELA limits the increase in total taxes billed to the lesser of 5% or the percentage increase in the Consumer Price Index (CPI) for the preceding year. The amount can be exceeded to the extent there is “new growth” in the District’s tax base. The new growth consists of new construction, annexations and tax increment finance district property becoming eligible for taxation.

Property taxes are collected by the Cook County Collector/Treasurer, who remits to the District its share of collections. Taxes levied in one year become due and payable in two installments: the first due on March 1 and the second due on or after August 1 or 30 days after the second installment tax bill is mailed. The first installment is an estimated bill and is fifty-five percent of the prior year's tax bill. The second installment is based on the current levy, assessment and equalization, and any changes from the prior year will be reflected in the second installment bill. Property taxes are normally collected by the District within 60 days of the due date.

The 2019 property tax levy is recognized as a receivable in the fiscal year 2020, net of estimated uncollectible amounts approximating 1% and less amounts already received. The District considers that the first installment of the 2019 levy is to be used to finance operations in the fiscal year 2020. The District has determined that the second installment of the 2019 levy is to be used to finance operations in fiscal year 2021 and has included the corresponding receivable as a deferred inflow of resources.

PERSONAL PROPERTY REPLACEMENT TAXES

Personal property replacement taxes are first allocated to the Illinois Municipal Retirement and Social Security Fund, and the balance is allocated to the remaining funds at the discretion of the District.

INTERFUND TRANSFERS

Transfer In	Transfer Out	Amount
Debt Service	General	<u>\$ 353,037</u>

Transfers are used to move receipts restricted to debt service from the funds collecting the receipts to the Debt Service Fund as debt service payments become due.

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Notes to the Financial Statements

June 30, 2020

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

CAPITAL ASSETS

Governmental Activities

Governmental capital asset activity for the year was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land	\$ 1,477,361	—	—	1,477,361
Construction in Progress	1,626,186	4,515,122	5,166,133	975,175
	<u>3,103,547</u>	<u>4,515,122</u>	<u>5,166,133</u>	<u>2,452,536</u>
Depreciable Capital Assets				
Land Improvements	7,320,326	5,573,292	—	12,893,618
Buildings	218,099,091	—	—	218,099,091
Equipment	5,636,407	269,382	—	5,905,789
Vehicles	654,070	52,703	—	706,773
	<u>231,709,894</u>	<u>5,895,377</u>	<u>—</u>	<u>237,605,271</u>
Less Accumulated Depreciation				
Land Improvements	4,499,863	291,145	—	4,791,008
Buildings	89,300,171	4,940,410	—	94,240,581
Equipment	3,736,223	656,244	—	4,392,467
Vehicles	279,786	66,467	—	346,253
	<u>97,816,043</u>	<u>5,954,266</u>	<u>—</u>	<u>103,770,309</u>
Total Net Depreciable Capital Assets	<u>133,893,851</u>	<u>(58,889)</u>	<u>—</u>	<u>133,834,962</u>
Total Net Capital Assets	<u>136,997,398</u>	<u>4,456,233</u>	<u>5,166,133</u>	<u>136,287,498</u>

Depreciation expense was charged to governmental activities as follows:

Regular Programs	\$ 3,808,406
Special Programs	8,963
Other Instructional Programs	23,311
Pupils	21,476
General Administration	2,860
School Administration	4,646
Business	281,680
Operations and Maintenance	21,116
Central	127,405
Unallocated	1,654,403
	<u>5,954,266</u>

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Notes to the Financial Statements

June 30, 2020

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT

General Obligation Bonds

The District issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for governmental activities. General obligation bonds are direct obligations and pledge the full faith and credit of the District. General obligation bonds currently outstanding are as follows:

Issue	Beginning Balances	Issuances	Retirements	Ending Balances
Capital Appreciation Refunding School Bonds of 2002B - Due in annual installments of \$125,000 to \$2,035,000 plus semi-annual interest at 4.73% to 5.65% through December 1, 2021.	\$ 5,623,648	262,756	2,035,000	3,851,404
General Obligation School Bonds of 2010 - Due in annual installments of \$845,000 to \$3,020,000 plus semi-annual interest at 5.70% to 5.90% through December 1, 2027.	10,190,000	—	—	10,190,000
General Obligation Refunding School Bonds of 2016A - Due in annual installments of \$3,165,000 to \$6,295,000 plus semi-annual interest at 5.00% through December 1, 2024.	33,005,000	—	4,020,000	28,985,000
Limited Tax Life Safety Bonds of 2016B - Due in annual installments of \$710,000 to \$835,000 plus semi-annual interest at 4.00% through December 1, 2027.	4,485,000	—	—	4,485,000
Limited Tax Life Safety Bonds of 2017 - Due in Annual installments of \$20,000 to \$1,945,000 plus semi-annual interest at 2.69% through December 1, 2027.	10,000,000	—	—	10,000,000

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Notes to the Financial Statements

June 30, 2020

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

General Obligation Bonds - Continued

Issue	Beginning Balances	Issuances	Retirements	Ending Balances
General Obligation Refunding School Bonds of 2018 - Due in annual installments of \$3,870,000 to \$4,780,000 plus semi-annual interest at 4.00% to 5.00% through December 1, 2027.	\$ 13,075,000	—	—	13,075,000
	<u>76,378,648</u>	<u>262,756</u>	<u>6,055,000</u>	<u>70,586,404</u>

Capital Leases

The District has entered into lease agreements as lessee for financing the acquisition of computers and equipment. Capital assets of \$6,053,573 have been added to equipment as a result of the capital leases. These lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of the future minimum lease payments as of the inception date. The capital leases have been recorded as liabilities of the governmental activities. The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2020, are as follows:

	Total Lease Payment
2021	\$ 254,529
Interest Portion	<u>(7,203)</u>
Principal Balance	<u><u>247,326</u></u>

Legal Debt Margin

The District is subject to the Illinois School Code, which limits the amount of certain indebtedness to 6.9% of the most recent available equalized assessed valuation of the District. At year-end the legal debt margin is as follows:

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Notes to the Financial Statements

June 30, 2020

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

Legal Debt Margin - Continued

Assessed Valuation - 2019	<u>\$ 6,100,548,661</u>
Legal Debt Limit - 6.9% of Assessed Value	420,937,858
Amount of Debt Applicable to Limit	<u>70,586,404</u>
Legal Debt Margin	<u>350,351,454</u>

Long-Term Liabilities Activity

Changes in long-term liabilities during the fiscal year were as follows:

Type of Debt	Beginning Balances	Additions/ Accretion	Deductions	Ending Balances	Amounts Due within One Year
Governmental Activities					
Compensated Absences	\$ 1,016,786	632,082	316,041	1,332,827	266,565
Total OPEB Liability					
THIS	65,684,661	3,855,706	—	69,540,367	—
Retiree's Health Plan	24,362,915	4,321,084	—	28,683,999	—
Net Pension Liability					
TRS	6,843,590	10,575,355	—	17,418,945	—
IMRF	9,812,106	—	6,851,291	2,960,815	—
General Obligation Bonds Payable	76,378,648	262,756	6,055,000	70,586,404	7,307,314
Unamortized Items					
Unamortized Bond Premium	7,342,597	—	1,165,521	6,177,076	—
Unamortized Bond Discount	(32,989)	—	(18,008)	(14,981)	—
Capital Leases Payable	567,595	—	320,269	247,326	247,326
Property Tax Liability	3,985,000	—	3,985,000	—	—
	<u>195,960,909</u>	<u>19,646,983</u>	<u>18,675,114</u>	<u>196,932,778</u>	<u>7,821,205</u>

The compensated absences, the total OPEB liabilities, the net pension liability for TRS, and the property tax liability are being liquidated from the General Fund (Educational Accounts). The net pension liability for IMRF is being liquidated from the Municipal Retirement/Social Security Fund. The general obligation bonds and the capital leases are being paid by the Debt Service Fund.

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Notes to the Financial Statements

June 30, 2020

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

Debt Service Requirements to Maturity

The annual debt service requirements to maturity, including principal and interest, are as follows:

Fiscal Year	Governmental Activities	
	General	
	Obligation Bonds	
	Principal	Interest
2021	\$ 7,307,314	2,957,635
2022	7,704,090	2,678,866
2023	8,650,000	2,345,737
2024	8,440,000	1,964,822
2025	8,650,000	1,576,240
2026	9,510,000	1,151,344
2027	9,935,000	687,171
2028	10,390,000	224,995
Totals	<u>70,586,404</u>	<u>13,586,810</u>

FUND BALANCE/NET POSITION

Net Position Classifications

Net investment in capital assets was comprised of the following as of June 30, 2020:

Governmental Activities	
Capital Assets - Net of Accumulated Depreciation	\$ 136,287,498
Add:	
Unamortized Refunding Loss	261,818
Unamortized Discount	14,981
Less Capital Related Debt:	
Capital Appreciation Refunding School Bonds of 2002B	(3,851,404)
General Obligation School Bonds of 2010	(10,190,000)
General Obligation Refunding School Bonds of 2016A	(28,985,000)
Limited Tax Life Safety Bonds of 2016B	(4,485,000)
Limited Tax Life Safety Bonds of 2017	(10,000,000)
General Obligation Refunding School Bonds of 2016A	(13,075,000)
Capital Leases	(247,326)
Unamortized Premium	(6,177,076)
Unamortized Refunding Gain	<u>(4,391,959)</u>
Net Investment in Capital Assets	<u>55,161,532</u>

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Notes to the Financial Statements

June 30, 2020

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

FUND BALANCE/NET POSITION - Continued

Fund Balance Classifications

In the governmental fund financial statements, the District considers restricted amounts to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. The District first utilizes committed, then assigned and then unassigned fund balance when an expenditure is incurred for purposes for which all three unrestricted fund balances are available.

Nonspendable Fund Balance. Consists of resources that cannot be spent because they are either: a) not in a spendable form; or b) legally or contractually required to be maintained intact.

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

Committed Fund Balance. Consists of resources constrained (issuance of an ordinance) to specific purposes by the government itself, using its highest level of decision-making authority, the Board of Education; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint.

Assigned Fund Balance. Consists of amounts that are constrained by the Board of Education' intent to be used for specific purposes but are neither restricted nor committed. Intent is expressed by a) the board of Education itself or b) a body or official to which the Board of Education has delegated the authority to assign amounts to be used for specific purposes. The District's highest level of decision-making authority is the Board of Education, who is authorized to assign amounts to a specific purpose.

Unassigned Fund Balance. Consists of residual net resources of a fund that has not been restricted, committed, or assigned within the General Fund and deficit fund balances of other governmental funds.

Minimum Fund Balance Policy. The District's fund balance policy states that the General Fund, the Operations and Maintenance Fund, the Transportation Fund, and the Municipal Retirement/Social Security Fund should maintain a minimum unassigned fund balance equal to 33% if the next year's budgeted operating expenditures.

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

**Notes to the Financial Statements
June 30, 2020**

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

FUND BALANCE/NET POSITION - Continued

Fund Balance Classifications - Continued

The following is a schedule of fund balance classifications for the governmental funds as of the date of this report:

	Special Revenue							Totals
	General	Operations and Maintenance	Transportation	Municipal Retirement/ Social Security	Debt Service	Capital Projects	Fire Prevention and Safety	
Fund Balances								
Nonspendable								
Prepays	\$ 1,089,482	—	54,097	—	—	—	—	1,143,579
Restricted								
Operations and Maintenance	—	7,563,805	—	—	—	—	—	7,563,805
Student Transportation	—	—	3,951,985	—	—	—	—	3,951,985
Retirement Benefits	—	—	—	1,694,529	—	—	—	1,694,529
Debt Service	—	—	—	—	5,803,125	—	—	5,803,125
	—	7,563,805	3,951,985	1,694,529	5,803,125	—	—	19,013,444
Committed								
Futue Capital Projects	—	—	—	—	—	1,188,624	—	1,188,624
Unassigned	73,612,259	—	—	—	—	—	—	73,612,259
Total Fund Balances	74,701,741	7,563,805	4,006,082	1,694,529	5,803,125	1,188,624	—	94,957,906

NOTE 4 – OTHER INFORMATION

JOINT AGREEMENTS

The District is a member of the North Suburban Special Education District (NSSSED), a joint agreement that provides certain special education services to residents of many school districts. The District believes that because it does not control the selection of the governing authority, and because of the control over employment of management personnel, operations, scope of public service, and special financing relationships exercised by the joint agreement governing boards, these are not included as component units of the District.

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Notes to the Financial Statements

June 30, 2020

NOTE 4 – OTHER INFORMATION - Continued

RISK MANAGEMENT

The District is exposed to various risks of loss related to employee health benefits; workers' compensation claims; theft of, damage to, and destruction of assets; and natural disasters. To protect from such risks, the District participates in the following public entity risk pool: Secondary School Cooperative Risk Management Program (SSCRMP). The District pays annual premiums to the pool for insurance coverage. The arrangements with the pool provide that each will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of certain levels established by the pool. The District has purchased insurance from private insurance companies for life insurance and long-term disability insurance that is provided to District personnel. Premiums have been recorded as expenditures in the appropriate funds. There have been no significant reductions in insurance coverage from coverage in any of the past three fiscal years.

The District is self-insured for medical coverage that is provided to District personnel and dependents. Blue Cross/Blue Shield administers claims for a per person, per month fee. Expenditures are recorded as incurred in the form of direct contributions from the District to Blue Cross/Blue Shield for payment of employment health claims and administration fees. The District's liability will not exceed \$250,000 per employee, in the PPO, or \$125,000 per employee, in the HMO plan, or \$250,000 per employee in the HSA plan, as provided by stop-loss provisions incorporated in the respective plans.

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount of claims that have been incurred but not reported (IBNR). Claims liabilities are calculated considering the effects of inflation, recent claim settlement trends including frequency and amount of payouts, and other economic and social factors. Changes in the balances of claims liabilities are as follows:

	Fiscal Year	
	6/30/20	6/30/19
Claims Payable - Beginning \$	923,013	1,137,307
Incurred Claims	(11,290,397)	(11,446,100)
Claims Paid	11,474,480	11,231,806
Claims Payable - Ending	<u>1,107,096</u>	<u>923,013</u>

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Notes to the Financial Statements

June 30, 2020

NOTE 4 - OTHER INFORMATION - Continued

CONTINGENT LIABILITIES

Litigation

The District is the defendant in various tax objection lawsuits, the District settled one property tax objection in the prior year for total refund of \$5,985,000 which will be withheld from future tax revenues. The total settlement amount has been recorded in the Government-wide financial statements as a long-liability. In the current fiscal year, a payment of \$3,985,000 has been made for the settlements. The outstanding balance at June 30, 2020 is \$0.

With regard to other pending matters, the eventual outcome and related liability, if any, is not determinable at this time. No provision has been made in the accompanying financial statements for settlement costs, other than stated above.

State and Federal Aid Contingencies

The District has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under the terms of the grant. Management believes such disallowance, if any, would be immaterial.

Financial Impact from COVID-19

In March 2020, the World Health Organization declared the COVID-19 virus a public health emergency. As of the date of this report, the extent of the impact of COVID-19 on the District's operations and financial position cannot be determined.

OTHER POST-EMPLOYMENT BENEFITS

Teachers' Health Insurance Security Fund

Plan Description

The District participates in the Teacher Health Insurance Security (THIS) Fund, a cost-sharing, multiple-employer defined benefit post-employment healthcare plan that was established by the Illinois legislature for the benefit of retired Illinois public school teachers employed outside the City of Chicago. THIS health coverage includes provisions for medical, prescription, and behavioral health benefits, but does not provide vision, dental, or life insurance benefits. Annuitants not enrolled in Medicare may participate in the state-administered participating provider option plan or choose from several managed care options. Beginning February 1, 2015, annuitants who were enrolled in Medicare Parts A and B may be eligible to enroll in Medicare Advantage Plans.

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Notes to the Financial Statements

June 30, 2020

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Teachers' Health Insurance Security Fund - Continued

Plan Description - Continued

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

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

On Behalf Contributions to THIS Fund. The State of Illinois makes employer retiree health insurance contributions on behalf of the District. State contributions are intended to match contributions to THIS Fund from active members which were 1.24 percent of pay during the year ended June 30, 2020. State of Illinois contributions were \$796,092, and the District recognized revenues and expenditures of this amount during the year.

State contributions intended to match active member contributions during the years ended June 30, 2019 and June 30, 2018 were 1.24 and 1.18 percent of pay, respectively. For these years, state contributions on behalf of District employees were \$765,564 and \$697,482, respectively.

Employer Contributions to THIS Fund. The District also makes contributions to THIS Fund. The employer THIS Fund contribution was 0.92 percent during the year ended June 30, 2020. For the year ended June 30, 2020 the District paid \$590,649 to the THIS Fund, which was 100 percent of the required contribution. For the year ended June 30, 2019 the employer THIS contribution was 0.92 and the District paid \$567,999 to the THIS Fund, which was 100 percent 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: <https://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."

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Notes to the Financial Statements

June 30, 2020

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Teachers' Health Insurance Security Fund - Continued

Plan Description - Continued

Actuarial Assumptions. The total OPEB liability was determined by an actuarial valuation as of June 30, 2018, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified.

Inflation:	2.50%
Salary Increases:	Depends on service and ranges from 9.50% at 1 year of service to 4.00% at 20 or more years of service. Salary increase includes a 3.25% wage inflation assumption.
Investment Rate of Return:	0%, net of OPEB plan investment expense, including inflation, for all plan years.
Healthcare Cost Trend Rates:	Actual trend used for fiscal year 2019. For fiscal years on and after 2020, trend starts at 8.00% and 9.00% for non-Medicare cost and Medicare costs, respectively, and gradually decreases to an ultimate trend of 4.50%. Additional trend rate of 0.31% is added to non-Medicare cost on and after 2022 to account for the Excise Tax.

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

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

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Notes to the Financial Statements

June 30, 2020

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Teachers' Health Insurance Security Fund - Continued

Single Discount Rate

Projected benefit payments are required to be discounted to their actuarial present values using a Single Discount Rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the plan's fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

Since the THIS fund is financed on a pay-as-you-go basis, the sponsor has selected a discount rate consistent with the 20-year general obligation bond index described above. The discount rates are 3.62 percent as of June 30, 2018, and 3.13 percent as of June 30, 2019.

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

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

	1% Decrease (4.13%)	Current Discount Rate (3.13%)	1% Increase (2.13%)
Employer's Proportionate Share of the OPEB Liability	\$ 83,612,832	69,540,367	58,426,245

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Notes to the Financial Statements

June 30, 2020

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Teachers' Health Insurance Security Fund - Continued

Sensitivity of the Employer's Proportionate Share of the Collective Net OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the District's proportionate share of the collective net OPEB liability, using current trend rates and sensitivity trend rates that are either one percentage point higher or lower. The key trend rates are 8.00% in 2020 decreasing to an ultimate trend rate of 4.81% in 2027, for non-Medicare coverage, and 9.00% in 2020 decreasing to an ultimate trend rate of 4.50% in 2027 for Medicare coverage.

	1% Decrease	Healthcare Cost Trend Rates	1% Increase
Employer's Proportionate Share of the OPEB Liability	\$ 56,182,993	69,540,367	87,581,329

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

At June 30, 2020, the District reported a liability for its proportionate share of the net OPEB liability that reflected a reduction for State OPEB support provided to the District. The collective net OPEB liability was measured as of June 30, 2019, and the total OPEB liability used to calculate the collective net OPEB liability was determined by an actuarial valuation as of that date. The District's proportion of the collective net OPEB liability was based on a projection of the District's long-term share of contributions to the OPEB plan relative to the projected contributions of the District, actuarially determined. At June 30, 2019, the District's proportion was 0.251253 percent, which was an increase of 0.001936 from its proportion measured as of June 30, 2018. The State's support and total are for disclosure purposes only. The amount recognized by the District as its proportionate share of the net OPEB liability, the related State support, and the total portion of the net OPEB liability that was associated with the District were as follow:

Employer's Proportionate Share of the Net OPEB Liability	\$ 69,540,367
Shate's Proportionate Share of the Net OPEB Liability Associated with the Employer	<u>86,205,582</u>
Total	<u><u>155,745,949</u></u>

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Notes to the Financial Statements

June 30, 2020

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Teachers' Health Insurance Security Fund - Continued

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

For the year ending June 30, 2020, the District recognized OPEB revenue and expense of \$796,092 for support provided by the State. For the year ending June 30, 2020, the District recognized OPEB expense of \$3,450,673. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Differences Between Expected and Actual Experience	\$ —	(1,153,967)	(1,153,967)
Net Difference Between Projected and Actual Earnings on Pension Investments	26,363	(7,971,591)	(7,945,228)
Changes of Assumptions	—	(2,277)	(2,277)
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,655,644	(25,749)	1,629,895
Total Pension Expense to be Recognized in Future Periods	1,682,007	(9,153,584)	(7,471,577)
Employer Contributions Subsequent to the Measurement Date	590,649	—	590,649
Totals	<u>2,272,656</u>	<u>(9,153,584)</u>	<u>(6,880,928)</u>

\$590,649 reported as deferred outflows of resources related to OPEB resulting from District contributions subsequent to the measurement date and before the end of the fiscal year will be included as a reduction of the collective net OPEB liability in the year ending June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in the District's OPEB expense as follows:

Fiscal Year	Net Deferred (Inflows) of Resources
2021	\$ (1,504,814)
2022	(1,504,814)
2023	(1,504,667)
2024	(1,504,360)
2025	(1,022,254)
Thereafter	<u>(430,668)</u>
Total	<u>(7,471,577)</u>

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Notes to the Financial Statements

June 30, 2020

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Retiree Health Plan

General Information about the OPEB Plan

Plan Description. The District's defined benefit OPEB plan, Retiree Health Program (RHP), provides OPEB for all permanent full-time employees of the District. RHP is a single-employer defined benefit OPEB plan administered by the District. Article 11 of the State Compiled Statutes grants the authority to establish and amend the benefit terms and financing requirements to the District Board. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Benefits Provided. RHP provides the ability for retirees, their spouses, and qualifying dependents to access the District's group health insurance plan during retirement, provided they are on the group health insurance plan at the time of retirement until the age of 65. Retirees are responsible for contributing 5 percent of health insurance premiums for single coverage. Retirees are responsible for the full premium, less the Board's contribution of 95 percent single premium equivalent, for family coverage. Retirees may also access dental benefits on a direct pay basis. The plan also provides all retirees with \$10,000 of life insurance benefits until the age of 65.

Plan Membership. As of June 30, 2020, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	81
Inactive Plan Members Entitled to but not yet Receiving Benefits	—
Active Plan Members	<u>806</u>
Total	<u><u>887</u></u>

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Notes to the Financial Statements

June 30, 2020

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Retiree Health Plan - Continued

Total OPEB Liability

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

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

Inflation	3.00%
Salary Increases	4.00%
Discount Rate	2.66%
Healthcare Cost Trend Rates	
Plans	7.29% decreasing to an ultimate rate of 5.00%
HMO Illinois & Blue Advantage HMO Plans	5.43% decreasing to an ultimate rate of 5.00%
TRIP Managed Care Plan	5.00%
Retirees' Share of Benefit-Related Costs	Not Available

The discount rate is the S&P Municipal Bond 20-Year High-Grade Rate Index as of June 30, 2020.

The mortality projection assumption is based off of IMRF employees and retirees' rates from December 31, 2019 IMRF actuarial valuation report.

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Notes to the Financial Statements

June 30, 2020

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Retiree Health Plan - Continued

Change in the Total OPEB Liability

	Total OPEB Liability
Balance at June 30, 2019	\$ 24,362,915
Changes for the Year:	
Service Cost	1,598,605
Interest on the Total OPEB Liability	659,269
Changes of Benefit Terms	—
Difference Between Expected and Actual Experience	623,634
Changes of Assumptions or Other Inputs	3,055,363
Benefit Payments	(1,466,462)
Other Changes	(149,325)
Net Changes	4,321,084
Balance at June 30, 2020	28,683,999

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

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

	1% Decrease (1.66%)	Current Discount Rate (2.66%)	1% Increase (3.66%)
Total OPEB Liability	\$ 30,825,271	28,683,999	26,677,825

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Notes to the Financial Statements

June 30, 2020

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Retiree Health Program - Continued

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

The following presents the total OPEB liability, calculated using variable Healthcare Trend Rates, as well as what the total OPEB liability would be if it were calculated using variable Healthcare Trend Rates that are one percentage point lower or one percentage point higher:

	1% Decrease (Varies)	Healthcare Cost Trend Rates (Varies)	1% Increase (Varies)
Total OPEB Liability	\$ 25,860,125	28,683,999	32,018,634

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

For the year ended June 30, 2020, the District recognized OPEB expense of \$2,724,107. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	\$ 560,622	(109,398)	451,224
Change in Assumptions	3,602,299	(161,628)	3,440,671
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	—	—	—
Total Deferred Amounts Related to OPEB	4,162,921	(271,026)	3,891,895

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Notes to the Financial Statements

June 30, 2020

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Retiree Health Program - Continued

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

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

Fiscal Year	Net Deferred Outflows of Resources
2021	\$ 466,234
2022	466,234
2023	466,234
2024	466,234
2025	466,234
Thereafter	<u>1,560,725</u>
Total	<u><u>3,891,895</u></u>

RETIREMENT SYSTEMS

The retirement plans of the District include the Teachers' Retirement System of the State of Illinois (TRS) and the Illinois Municipal Retirement Fund (IMRF). Most funding for TRS is provided through payroll withholdings of certified employees and contributions made by the State of Illinois on-behalf of the District. IMRF is funded through property taxes and a perpetual lien of the District's corporate personal property replacement tax. Each retirement system is discussed below.

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Notes to the Financial Statements

June 30, 2020

NOTE 4 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Teachers' Retirement System (TRS)

Plan Descriptions, Provisions and Funding Policies

The District participates in the Teachers' Retirement System of the State of Illinois (TRS). TRS is a cost-sharing multiple-employer defined benefit pension plan that was created by the Illinois legislature for the benefit of Illinois public school teachers employed outside the City of Chicago. TRS members include all active non-annuitants who are employed by a TRS-covered employer to provide services for which teacher licensure is required. The Illinois Pension Code outlines the benefit provisions of TRS, and amendments to the plan can only be made by legislative action with the Governor's approval. The TRS Board of Trustees is responsible for TRS's administration. TRS issues a publicly available financial report that can be obtained at <https://www.trsil.org/financial/cafrs/fy2019>; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling 888-678-3675, option 2.

Benefits Provided

TRS provides retirement, disability, and death benefits. Tier 1 members have TRS or reciprocal system service prior to January 1, 2011. Tier 1 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 at the percentage of average salary to which the member is entitled. Most members retire under a formula that provides 2.2 percent of final average salary up to a maximum of 75 percent with 34 years of service. Disability and death benefits are also provided.

Tier 2 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 2 are identical to those of Tier 1. Death benefits are payable under a formula that is different from Tier 1.

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Notes to the Financial Statements

June 30, 2020

NOTE 4 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Teachers' Retirement System (TRS) - Continued

Benefits Provided - Continued

Essentially all Tier 1 retirees receive an annual 3 percent increase in the current retirement beginning January 1 following the attainment of age 61 or on January 1 following the members' first anniversary in retirement, whichever is later. Tier 2 annual increases will be the lesser of 3 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 members' first anniversary in retirement, whichever is later.

Public Act 100-0023, enacted in 2017, creates an optional Tier 3 hybrid retirement plan, but it has not yet gone into effect. Public Act 100-0587, enacted in 2018, requires TRS to offer two temporary benefit buyout programs that expire on June 30, 2021. One program allows retiring Tier 1 members to receive a partial lump-sum payment in exchange for accepting a lower, delayed annual increase. The other allows inactive vested Tier 1 and 2 members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs will begin in 2019 and will be funded by bonds issued by the state of Illinois.

Contributions

The State of Illinois maintains the primary responsibility for funding TRS. The Illinois Pension Code, as amended by Public Act 88-0593 and subsequent acts, provides that for years 2010 through 2045, the minimum contribution to the System for each fiscal year shall be an amount determined to be sufficient to bring the total assets of the System up to 90 percent 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 contributions rates are specified by the pension code. The active member contribution rate for the year ended June 30, 2019, was 9.0 percent 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 employer. For the year ended June 30, 2020, State of Illinois contributions recognized by the employer were based on the State's proportionate share of the collective net pension liability associated with the employer, and the employer recognized revenue and expenditures of \$134,599,128 in pension contributions from the State. For the year ended June 30, 2019, the employer recognized revenue and expenditures of \$44,029,417 in pension contributions from the State.

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Notes to the Financial Statements

June 30, 2020

NOTE 4 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Teachers' Retirement System (TRS) - Continued

Contributions - Continued

2.2 Formula Contributions. Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2020 and June 30, 2019 were \$372,365 and \$358,086, respectively. The June 30, 2020 contributions are deferred because they were paid after the June 30, 2019 measurement date.

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

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

For the fiscal year ended June 30, 2020, the employer pension contribution was 10.66 percent of salaries paid from federal and special trust funds. For the fiscal year ended June 30, 2019, the employer pension contribution was 9.85 percent of salaries paid from those funds. For the fiscal year ended June 30, 2020, salaries totaling \$86,496 were paid from federal and special trust funds that required employer contributions of \$9,220, which was equal to the District's actual contributions. The June 30, 2020 contributions are deferred because they were paid after the June 30, 2019 measurement date. For the fiscal year ended June 30, 2019, salaries totaling \$96,499 were paid from federal and special trust funds that required employer contributions of \$9,505, which was equal to the District's actual contributions.

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

A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2020, the employer paid \$7,900 to TRS for employer contributions due on salary increases in excess of 6 percent, \$29,163 for contributions on salaries in excess of Governor's statutory salary and \$0 for sick leave days granted in excess of the normal annual allotment. For the year ended June 30, 2019, the District paid \$3,465 to TRS for employer contributions due on salary increases in excess of 3 percent, \$19,921 for contributions on salaries in excess of Governor's statutory salary and \$0 for sick leave days granted in excess of the normal annual allotment.

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Notes to the Financial Statements

June 30, 2020

NOTE 4 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Teachers' Retirement System (TRS) - Continued

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

At June 30, 2019, the employer 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 employer. The state's support and total are for disclosure purposes only. The amount recognized by the employer 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 employer were as follows:

Employer's Proportionate Share of the Net Pension Liability	\$ 17,418,945
State's Proportionate Share of the Net Pension Liability Associated with the Employer	<u>1,239,687,293</u>
Total	<u><u>1,257,106,238</u></u>

The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2018, and rolled forward to June 30, 2019. The employer's proportion of the net pension liability was based on the employer's share of contributions to TRS for the measurement year ended June 30, 2019, relative to the contributions of all participating TRS employers and the state during that period. At June 30, 2019, the employer's proportion was 0.0215 percent, which was an increase of 0.0127 percent from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the employer recognized pension expense of \$134,599,128 and revenue of \$134,599,128 for support provided by the state. At June 30, 2020, the employer reported deferred outflows of resources and deterred inflows of resources related to pension from the following sources:

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Notes to the Financial Statements

June 30, 2020

NOTE 4 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Teachers' Retirement System (TRS) - Continued

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

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Differences Between Expected and Actual Experience	\$ 285,623	—	285,623
Net Difference Between Projected and Actual Earnings on Pension Investments	27,593	—	27,593
Changes of Assumptions	390,303	(334,355)	55,948
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,812,464	(518,416)	7,294,048
Total Pension Expense to be Recognized in Future Periods	8,515,983	(852,771)	7,663,212
Employer Contributions Subsequent to the Measurement Date	381,586	—	381,586
Totals	<u>8,897,569</u>	<u>(852,771)</u>	<u>8,044,798</u>

\$381,586 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 ended June 30, 2021.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year	Net Deferred Outflows of Resources
2021	\$ 1,863,235
2022	1,537,430
2023	1,708,968
2024	1,789,545
2025	764,034
Thereafter	<u>—</u>
Total	<u>7,663,212</u>

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Notes to the Financial Statements

June 30, 2020

NOTE 4 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Teachers' Retirement System (TRS) - Continued

Actuarial Assumptions

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

Inflation: 2.50 Percent

Salary Increases: Varies by Amount of Service Credit

Investment Rate of Return: 7.00 Percent, Net of Pension Plan Investment Expense, Including Inflation

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

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

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Notes to the Financial Statements

June 30, 2020

NOTE 4 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Teachers' Retirement System (TRS) - Continued

Actuarial Assumptions - Continued

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
U.S. Large Cap	15.0%	6.3%
U.S. Small/Mid Cap	2.0%	7.7%
International Equities Developed	13.6%	7.0%
Emerging Market Equities	3.4%	9.5%
U.S. Bonds Core	8.0%	2.2%
U.S. Bonds High Yield	4.2%	4.0%
International Debt Developed	2.2%	1.1%
Emerging International Debt	2.6%	4.4%
Real Estate	16.0%	5.2%
Real Return	4.0%	1.8%
Absolute Return	14.0%	4.1%
Private Equity	15.0%	9.7%
Total	<u>100.0%</u>	

Discount Rate

At June 30, 2019, the discount rate used to measure the total pension liability was 7.0 percent, which was the same as the June 30, 2018 rate. The projection of cash flows used to determine the discount rate assumed that employee contributions, employer contributions and state contributions will be made at the current statutorily-required rates.

Based on those assumptions, TRS's fiduciary net position at June 30, 2019 was projected to be available to make all projected future benefit payments to current active and inactive members and all benefit recipients. Tier 1's liability is partially funded by Tier 2 members, as the Tier 2 member contribution is higher than the cost of Tier 2 benefits. Due to this subsidy, contributions from future members in excess of the service cost are also included in the determination of the discount rate. All projected future payments were covered, so the long-term expected rate of return on TRS investments was applied to all periods of projected benefit payments to determine the total pension liability.

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Notes to the Financial Statements

June 30, 2020

NOTE 4 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Teachers' Retirement System (TRS) - Continued

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

The following presents the employer's proportionate share of the net pension liability calculated using the discount rate of 7.00 percent, as well as what the employer's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate.

	1% Decrease (8.00)%	Current Discount Rate (7.00%)	1% Increase (6.00)%
Employer's Proportionate Share of the OPEB Liability	\$ 21,275,715	17,418,945	14,247,913

TRS Fiduciary Net Position

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

Illinois Municipal Retirement Fund (IMRF)

The District contributes to the Illinois Municipal Retirement Fund (IMRF), a defined benefit agent multiple-employer public employee retirement system. IMRF issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole, but not by individual employer. That report may be obtained online at www.imrf.org. The benefits, benefit levels, employee contributions, and employer contributions are governed by Illinois Compiled Statutes (ILCS) and can only be amended by the Illinois General Assembly.

Plan Descriptions

Plan Administration. All employees (other than those covered by the Teachers Retirement Plan) hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. The plan is accounted for on the economic resources measurement focus and the accrual basis of accounting. Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable.

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Notes to the Financial Statements

June 30, 2020

NOTE 4 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

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

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

Plan Membership. As of December 31, 2019, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	358
Inactive Plan Members Entitled to but not yet Receiving Benefits	424
Active Plan Members	<u>350</u>
Total	<u><u>1,132</u></u>

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Notes to the Financial Statements

June 30, 2020

NOTE 4 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

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. For the year-ended June 30, 2020, the District's contribution was 8.72% of covered payroll.

Net Pension Liability. The District's net pension liability was measured as of December 31, 2019. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

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

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Market
Actuarial Assumptions	
Interest Rate	7.25%
Salary Increases	3.35% to 14.25%
Cost of Living Adjustments	2.50%
Inflation	2.50%

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Notes to the Financial Statements

June 30, 2020

NOTE 4 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

Actuarial Assumptions - Continued. For nondisabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). 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). IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustments that were applied for nondisabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). 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	Long-Term Expected Real Rate of Return
Fixed Income	28.00%	3.25%
Domestic Equities	37.00%	5.75%
International Equities	18.00%	6.50%
Real Estate	9.00%	5.20%
Blended	7.00%	3.60% - 7.60%
Cash and Cash Equivalents	1.00%	1.85%

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Notes to the Financial Statements

June 30, 2020

NOTE 4 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Discount Rate

The discount rate used to measure the total pension liability was 7.25%, the same as the prior valuation. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that District contributions will be made at rates equal to the difference between the actuarially determined contribution rates and the member rate. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all project future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the total pension liability.

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability/(asset) to changes in the discount rate. The table below presents the pension liability/(asset) of the District calculated using the discount rate as well as what the District's net pension liability/(asset) would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net Pension Liability/(Asset)	\$ 13,092,858	2,960,815	(5,367,458)

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Notes to the Financial Statements

June 30, 2020

NOTE 4 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Changes in the Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2018	\$ 80,712,920	70,900,814	9,812,106
Changes for the Year:			
Service Cost	1,605,254	—	1,605,254
Interest on the Total Pension Liability	5,754,978	—	5,754,978
Changes of Benefit Terms	—	—	—
Difference Between Expected and Actual Experience of the Total Pension Liability	1,356,908	—	1,356,908
Changes of Assumptions	—	—	—
Contributions - Employer	—	1,255,026	(1,255,026)
Contributions - Employees	—	721,001	(721,001)
Net Investment Income	—	13,205,562	(13,205,562)
Benefit Payments, Including Refunds of Employee Contributions	(4,273,067)	(4,273,067)	—
Other (Net Transfer)	—	386,842	(386,842)
Net Changes	4,444,073	11,295,364	(6,851,291)
Balances at December 31, 2019	85,156,993	82,196,178	2,960,815

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

For the year ended June 30, 2020, the District recognized pension expense of \$1,398,690. At June 30, 2020, the District reported deferred outflows or resources and deferred inflows of resources related to pensions from the following sources:

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Notes to the Financial Statements

June 30, 2020

NOTE 4 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

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

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Differences Between Expected and Actual Experience	\$ 957,994	(328,996)	628,998
Changes of Assumptions	807,717	(156,086)	651,631
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	—	(3,322,609)	(3,322,609)
Total Pension Expense to be Recognized in Future Periods	1,765,711	(3,807,691)	(2,041,980)
Pension Contributions Made Subsequent to the Measurement Date	774,425	—	774,425
Total Deferred Amounts Related to Pensions	<u>2,540,136</u>	<u>(3,807,691)</u>	<u>(1,267,555)</u>

\$774,425 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 ended June 30, 2021. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Fiscal Year	Net Deferred Outflows/ (Inflows) of Resources
2021	\$ (226,677)
2022	(534,772)
2023	346,367
2024	(1,626,898)
2025	—
Thereafter	—
Total	<u>(2,041,980)</u>

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Notes to the Financial Statements

June 30, 2020

NOTE 4 - OTHER INFORMATION - Continued

SUBSEQUENT EVENT

On September 23, 2020, the District issued \$8,400,000 of General Obligation Refunding School Bonds, due in annual installments of \$115,000 to \$2,795,000, plus interest at 5.00% through December 1, 2027.

REQUIRED SUPPLEMENTARY INFORMATION

Required supplementary information includes financial information and disclosures that are required by the GASB but are not considered a part of the basic financial statements. Such information includes:

- Schedule Employer Contributions
Teacher's Health Insurance Security Fund
- Schedule of Employer's Proportionate Share of the Collective Net OPEB Liability
Teacher's Health Insurance Security Fund
- Schedule of Changes in the Employer's Total OPEB Liability
Retiree Health Plan
- Schedule of Employer's Proportionate Share of the Net Pension Liability and Employer Contributions
Teachers' Retirement System
- Schedule Employer Contributions
Illinois Municipal Retirement Fund
- Schedule of Changes in the Employer's Net Pension Liability
Illinois Municipal Retirement Fund
- Budgetary Comparison Schedules
General Fund
Operations and Maintenance - Special Revenue Fund
Transportation - Special Revenue Fund
Municipal Retirement/Social Security - Special Revenue Fund

Notes to the Required Supplementary Information

Budgetary information - Except for the exclusion of on-behalf payments from other governments, the budgeted amounts are adopted on a modified accrual basis, which is consistent with accounting principles generally accepted in the United States of America.

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

**Teacher's Health Insurance Security Fund
Schedule of Employer Contributions
June 30, 2020**

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2018	\$ 520,156	\$ 520,156	\$ —	\$ 59,108,639	0.88%
2019	567,999	567,999	—	61,739,040	0.92%
2020	590,649	590,649	—	64,200,942	0.92%

Note:

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

**Teacher's Health Insurance Security Fund
Schedule of Employer Contributions - Continued
June 30, 2020**

Notes to the Schedule of Employer Contributions

Valuation Date	June 30, 2018
Measurement Date	June 30, 2019
Sponsor's Fiscal Year End	June 30, 2020

Methods and Assumptions Used to Determine Actuarial Liability and Contributions:

Actuarial Cost Method	Entry Age Normal, used to measure the Total OPEB Liability
Contribution Policy	Benefits are financed on a pay-as-you basis. Contribution rates are defined by statute. For fiscal year end June 30, 2019, contribution rates are 1.24% of pay for active members, 0.92% of pay for school districts, and 1.24% of pay for the State. Retired members contribute a percentage of premium rates. The goal of the policy is to finance current year costs plus a margin for incurred but not paid plan costs.
Asset Valuation Method	Market Value
Investment Rate of Return	0%, net of OPEB plan investment expense, including inflation, for all plan years.
Inflation	2.50%
Salary Increases	Depends on service and ranges from 9.50% at 1 year of service to 4.00% at 20 or more years of service. Salary increase includes a 3.25% wage inflation assumption.
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the June 30, 2018 actuarial valuation.
Mortality	Retirement and Beneficiary Annuitants: RP-2014 White Collar Annuitant Mortality Table, adjusted for TRS experience. Disabled Annuitants: RP-2014 Disabled Annuitant Table. Pre-Retirement: RP-2014 White Collar Table. All tables reflect future mortality improvements using Projection Scale MP-2017.
Healthcare Cost Trend Rates	Actual trend used for fiscal year 2019. For fiscal years on and after 2020, trend starts at 8.00% and 9.00% for non-Medicare cost and Medicare costs, respectively, and gradually decreases to an ultimate trend of 4.50%. Additional trend rate of 0.31% is added to non-Medicare cost on and after 2022 to account for the Excise Tax.
Aging Factors	Based on the 2013 SOA Study "Health Care Costs - From Birth to Death".
Expenses	Health administrative expenses are included in the development of the per capita claims costs. Operating expenses are included as a component of the Annual OPEB Expense.

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Teacher's Health Insurance Security Fund

Schedule of the Employer's Proportionate Share of the Collective Net OPEB Liability

June 30, 2020

	6/30/18	6/30/19	6/30/20
Employer's Proportion of the Net OPEB Liability	0.248885%	0.249317%	0.251253%
Employer's Proportionate Share of the Net OPEB Liability	\$ 64,584,589	65,684,661	69,540,367
State's Proportionate Share of the Net OPEB Liability Associated with the Employer	84,815,625	88,200,340	86,205,582
Total	149,400,214	153,885,001	155,745,949
Employer's Covered Payroll	\$ 59,108,639	61,739,040	64,200,942
Employer's Proportionate Share of the Net OPEB Liability as a % of its Covered Payroll	109.26%	106.39 %	108.32 %
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	(0.17%)	(0.07%)	0.25%

Notes:

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

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Retiree Benefit Plan

Schedule of Changes in the Employer's Total OPEB Liability

June 30, 2020

	6/30/18	6/30/19	6/30/20
Total OPEB Liability			
Service Cost	\$ 1,235,193	1,313,499	1,598,605
Interest	651,857	677,758	659,269
Changes in Benefit Terms	—	—	—
Differences Between Expected and Actual Experience	(162,763)	—	623,634
Change of Assumptions or Other Inputs	597,920	319,663	3,055,363
Benefit Payments	(1,635,834)	(1,574,067)	(1,466,462)
	151,939	95,457	(149,325)
Net Change in Total OPEB Liability	838,312	832,310	4,321,084
Total OPEB Liability - Beginning	22,692,293	23,530,605	24,362,915
Total OPEB Liability - Ending	23,530,605	24,362,915	28,683,999
Covered Payroll	\$ 67,607,365	67,607,365	71,203,719
Total OPEB Liability as a Percentage of Covered Payroll	34.80 %	36.04%	40.28%

Notes:

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

Changes of Assumptions. Changes in assumptions related to the discount rate were made in 2018, 2019 and 2020.

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Teachers' Retirement System

**Schedule of the Employer's Proportionate Share of the Net Pension Liability and Employer Contributions
June 30, 2020**

See Following Page

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Teachers' Retirement System

**Schedule of the Employer's Proportionate Share of the Net Pension Liability and Employer Contributions
June 30, 2020**

	06/30/2015	6/30/2016
Employer's Proportion of the Net Pension Liability	0.0100%	0.0106%
Employer's Proportionate Share of the Net Pension Liability	\$ 6,092,723	6,970,006
State's Proportionate Share of the Net Pension Liability Associated with the Employer	325,713,078	332,308,931
Total	331,805,801	339,278,937
Employer's Covered Payroll	\$ 52,795,056	55,455,031
Employer's Proportionate Share of the Net Pension Liability as a % of its Covered-Employee Payroll	11.54%	12.57%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	43.00%	41.50%
Contractually-Required Contribution	\$ 357,199	368,043
Contributions in Relation to the Contractually Required Contribution	357,199	372,811
Contribution Deficiency (Excess)	—	(4,768)
Employer's Covered Payroll	\$ 52,795,056	55,455,031
Contributions as a % of Covered Payroll	0.68%	0.67%

Notes:

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

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

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

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

For the 2014 measurement year, the assumed investment rate of return was also 7.5 percent, including an inflation rate of 3.0 percent and a real return of 4.5 percent. However, salary increases were assumed to vary by age.

6/30/2017	6/30/2018	6/30/2019	6/30/2020
0.0097%	0.0094%	0.0088%	0.0215%
7,663,855	7,189,688	6,843,590	17,418,945
481,069,010	395,551,261	468,814,581	1,239,687,293
488,732,865	402,740,949	475,658,171	1,257,106,238
56,483,375	59,108,639	61,739,040	64,200,942
13.57%	12.16%	11.08%	27.13%
36.44%	39.26%	40.00%	39.60%
371,748	353,776	367,592	381,586
375,999	358,166	368,957	406,326
(4,251)	(4,390)	(1,365)	(24,740)
56,483,375	59,108,639	61,739,040	64,200,942
0.67%	0.61%	0.60%	0.63%

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

**Illinois Municipal Retirement Fund
Schedule of Employer Contributions
June 30, 2020**

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2015	\$ 1,474,629	\$ 1,474,629	\$ —	\$ 13,846,282	10.65%
2016	1,488,927	1,489,117	190	14,086,347	10.57%
2017	1,505,284	1,505,025	(259)	14,336,039	10.50%
2018	1,458,424	1,458,424	—	14,750,749	9.89%
2019	1,348,107	1,348,107	—	15,289,120	8.82%
2020	1,373,789	1,373,789	—	15,751,036	8.72%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	24 Years
Asset Valuation Method	5-Year Smoothed Market
Inflation	2.50%
Salary Increases	3.35% - 14.25%
Investment Rate of Return	7.50%
Retirement Age	See the Notes to the Financial Statements
Mortality	IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015).

Note:

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Illinois Municipal Retirement Fund

Schedule of Changes in the Employer's Net Pension Liability

June 30, 2020

See Following Page

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

**Illinois Municipal Retirement Fund
Schedule of Changes in the Employer's Net Pension Liability
June 30, 2020**

	<u>12/31/14</u>
Total Pension Liability	
Service Cost	\$ 1,629,789
Interest	4,714,279
Changes in Benefit Terms	—
Differences Between Expected and Actual Experience	141,193
Change of Assumptions	2,656,875
Benefit Payments, Including Refunds of Member Contributions	<u>(3,228,417)</u>
Net Change in Total Pension Liability	5,913,719
Total Pension Liability - Beginning	<u>63,656,363</u>
 Total Pension Liability - Ending	 <u><u>69,570,082</u></u>
 Plan Fiduciary Net Position	
Contributions - Employer	\$ 1,474,629
Contributions - Members	624,628
Net Investment Income	3,843,654
Benefit Payments, Including Refunds of Member Contributions	<u>(3,228,417)</u>
Other (Net Transfer)	73,544
Net Change in Plan Fiduciary Net Position	2,788,038
Plan Net Position - Beginning	<u>63,575,304</u>
 Plan Net Position - Ending	 <u><u>66,363,342</u></u>
 Employer's Net Pension Liability/(Asset)	 <u><u>\$ 3,206,740</u></u>
 Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	 95.39%
 Covered Payroll	 \$ 13,846,282
 Employer's Net Pension Liability as a Percentage of Covered Payroll	 23.16%

Note: This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

12/31/15	12/31/16	12/31/17	12/31/18	12/31/19
1,581,866	1,562,443	1,566,161	1,499,412	1,605,254
5,142,729	5,354,127	5,540,534	5,638,427	5,754,978
—	—	—	—	—
(196,828)	(545,203)	890,754	(887,656)	1,356,908
84,885	(87,540)	(2,515,076)	2,179,287	—
(3,582,595)	(3,795,378)	(3,995,777)	(4,291,734)	(4,273,067)
3,030,057	2,488,449	1,486,596	4,137,736	4,444,073
69,570,082	72,600,139	75,088,588	76,575,184	80,712,920
72,600,139	75,088,588	76,575,184	80,712,920	85,156,993
1,489,117	1,505,025	1,430,244	1,488,700	1,255,026
639,874	653,770	647,950	702,370	721,001
328,183	4,492,717	11,999,215	(4,162,491)	13,205,562
(3,582,595)	(3,795,378)	(3,995,777)	(4,291,734)	(4,273,067)
248,765	(326,702)	(1,058,542)	124,761	386,842
(876,656)	2,529,432	9,023,090	(6,138,394)	11,295,364
66,363,342	65,486,686	68,016,118	77,039,208	70,900,814
65,486,686	68,016,118	77,039,208	70,900,814	82,196,178
7,113,453	7,072,470	(464,024)	9,812,106	2,960,815
90.20%	90.58%	100.61%	87.84%	96.52%
14,086,347	14,336,039	14,419,849	15,049,091	15,766,119
50.50%	49.33%	-3.22%	65.20%	18.78%

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended June 30, 2020

	Budget		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Local Sources				
General Levy	\$ 95,238,910	95,238,910	98,079,130	2,840,220
Other Payments in Lieu of Taxes	7,191,740	7,191,740	7,194,934	3,194
Tuition				
Regular	—	—	25,594	25,594
Summer School	400,000	400,000	220,335	(179,665)
Investment Income	1,302,500	1,302,500	1,535,705	233,205
Admissions - Athletic	88,000	88,000	176,677	88,677
Fees	2,137,000	2,137,000	1,317,673	(819,327)
Sales - Other	—	—	421	421
Rentals	375,000	375,000	207,015	(167,985)
Contributions and Donations from				
Private Sources	40,000	40,000	49,309	9,309
Serviced Provided by Other Districts	40,000	40,000	48,054	8,054
Refund of Prior Years' Expenditures	90,000	90,000	160,580	70,580
Drivers' Education Fees	70,000	70,000	79,285	9,285
Proceeds from Vendors' Contracts	33,000	33,000	23,762	(9,238)
Other Revenue from Local Sources	10,000	10,000	93	(9,907)
Total Local Sources	107,016,150	107,016,150	109,118,567	2,102,417
State Sources				
General State Aid	3,364,000	3,364,000	3,370,315	6,315
Special Education				
Private Facility Tuition	225,000	225,000	374,066	149,066
Orphanage - Individual	90,000	90,000	60,864	(29,136)
Orphanage - Summer Individual	—	—	25,616	25,616
Summer School	—	—	32,553	32,553
CTE - Secondary Program				
Improvement (CTEI)	96,352	108,492	114,635	6,143
CTE - Other	—	—	2,648	2,648
Drivers Education	65,000	65,000	68,284	3,284
Other Restricted Revenue from				
State Sources	—	3,791	3,791	—
Total State Sources	3,840,352	3,856,283	4,052,772	196,489

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

General Fund

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Continued
For the Fiscal Year Ended June 30, 2020**

	Budget		Actual	Variance with Final Budget
	Original	Final		
Revenues - Continued				
Federal Sources				
Grants-In-Aid Received Directly from				
the Federal Government	\$ 121,676	121,676	91,149	(30,527)
Summer Food Service Program	—	—	84,794	(30,527)
Title I - Low Income	—	340,761	206,045	(134,716)
Title IV - Drug Free Schools	—	26,173	24,589	(1,584)
Federal - Special Education - IDEA				
Flow-Through/Low Incident	888,288	1,056,049	845,733	(210,316)
Room and Board	1,000,000	1,000,000	1,245,514	245,514
CTE- Perkins - Title III E - Tech Prep	64,171	64,171	51,159	(13,012)
Title III - Language Inst. Program -				
Limited English	15,000	15,000	10,647	(4,353)
Title II - Teacher Quality	—	82,083	46,579	(35,504)
Medicaid Matching Funds				
Administrative Outreach	140,000	140,000	67,339	(72,661)
Fee-For-Service Program	200,000	200,000	196,075	(3,925)
Other Restricted Revenue from				
Federal Sources	100,000	347,104	441,390	94,286
Total Federal Sources	2,529,135	3,393,017	3,311,013	(197,325)
Total Direct Revenues	113,385,637	114,265,450	116,482,352	2,101,581
On-Behalf Payments	49,274,479	49,274,479	135,395,220	86,120,741
Total Revenues	162,660,116	163,539,929	251,877,572	88,222,322
Expenditures				
Instruction				
Regular Programs				
Salaries	35,399,053	35,399,053	34,341,744	1,057,309
Employee Benefits	4,896,427	4,896,427	4,956,353	(59,926)
Purchased Services	519,730	593,086	535,462	57,624
Supplies and Materials	426,955	426,955	329,278	97,677
Capital Outlay	4,399	4,399	—	4,399
Other Objects	41,870	41,870	30,838	11,032
Non-Capitalized Equipment	242,882	242,882	394,389	(151,507)
Total Regular Programs	41,531,316	41,604,672	40,588,064	1,016,608

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Continued

For the Fiscal Year Ended June 30, 2020

	Budget		Actual	Variance with Final Budget
	Original	Final		
Expenditures - Continued				
Instruction - Continued				
Special Education Programs				
Salaries	\$ 7,970,363	7,990,363	7,233,930	756,433
Employee Benefits	1,480,419	1,483,742	1,485,662	(1,920)
Purchased Services	165,952	156,280	60,288	95,992
Supplies and Materials	49,425	83,800	36,535	47,265
Capital Outlay	360	47,500	—	47,500
Other Objects	—	—	180	(180)
Non-Capitalized Equipment	57,933	22,000	49,240	(27,240)
Total Special Education Programs	9,724,452	9,783,685	8,865,835	917,850
Remedial and Supplemental Programs K-12				
Salaries	—	140,083	140,650	(567)
Employee Benefits	—	34,454	36,072	(1,618)
Purchased Services	—	35,047	25,767	9,280
Supplies and Materials	—	100	—	100
Total Remedial and Supplemental Programs K-12	—	209,684	202,489	7,195
CTE Programs				
Salaries	3,760,729	3,760,729	3,735,212	25,517
Employee Benefits	550,248	550,248	600,176	(49,928)
Purchased Services	80,070	80,070	40,880	39,190
Supplies and Materials	163,463	173,464	131,300	42,164
Capital Outlay	64,119	62,864	17,420	45,444
Other Objects	6,475	6,475	3,229	3,246
Non-Capitalized Equipment	34,700	38,094	135,046	(96,952)
Total CTE Programs	4,659,804	4,671,944	4,663,263	8,681
Interscholastic Programs				
Salaries	5,162,355	5,162,355	4,992,513	169,842
Employee Benefits	283,342	283,342	260,970	22,372
Purchased Services	536,050	536,050	407,931	128,119
Supplies and Materials	328,755	328,755	251,561	77,194
Capital Outlay	75,000	75,000	—	75,000
Other Objects	178,345	178,345	119,617	58,728
Non-Capitalized Equipment	54,000	54,000	154,762	(100,762)
Total Interscholastic Programs	6,617,847	6,617,847	6,187,354	430,493

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

General Fund

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Continued
For the Fiscal Year Ended June 30, 2020**

	Budget		Actual	Variance with Final Budget
	Original	Final		
Expenditures - Continued				
Instruction - Continued				
Summer School Programs				
Salaries	\$ 520,500	520,500	368,733	151,767
Employee Benefits	6,108	6,108	4,247	1,861
Purchased Services	1,000	1,000	450	550
Supplies and Materials	6,000	6,000	11,462	(5,462)
Other Objects	—	—	15,515	(15,515)
Total Summer School Programs	533,608	533,608	400,407	133,201
Gifted Programs				
Salaries	666,001	666,001	663,540	2,461
Employee Benefits	108,630	108,630	107,834	796
Purchased Services	5,000	5,000	2,666	2,334
Supplies and Materials	2,500	2,500	2,501	(1)
Other Objects	150	150	142	8
Total Gifted Programs	782,281	782,281	776,683	5,598
Driver's Education Programs				
Salaries	709,455	709,455	721,461	(12,006)
Employee Benefits	87,369	87,369	111,057	(23,688)
Purchased Services	5,500	5,500	3,857	1,643
Supplies and Materials	3,600	3,600	2,716	884
Other Objects	—	—	153	(153)
Total Driver's Education Programs	805,924	805,924	839,244	(33,320)
Bilingual Programs				
Salaries	461,011	461,011	407,746	53,265
Employee Benefits	98,308	98,308	85,891	12,417
Purchased Services	1,000	1,000	358	642
Supplies and Materials	2,220	2,220	774	1,446
Total Bilingual Programs	562,539	562,539	494,769	67,770
Truant Alternative and Optional Programs				
Other Objects	30,000	30,000	26,540	3,460

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

General Fund

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Continued
For the Fiscal Year Ended June 30, 2020**

	Budget		Actual	Variance with Final Budget
	Original	Final		
Expenditures - Continued				
Instruction - Continued				
Special Education Programs - K-12 Private Tuition				
Purchased Services	\$ 30,000	30,000	321	29,679
Other Objects	7,570,000	7,570,000	7,223,706	346,294
Total Special Education Programs				
K-12 Private Institution	7,600,000	7,600,000	7,224,027	375,973
Total Instruction	72,847,771	73,202,184	70,268,675	2,933,509
Support Services				
Pupils				
Attendance and Social Work Services				
Salaries	1,866,959	1,866,959	1,733,862	133,097
Employee Benefits	397,589	397,589	419,937	(22,348)
Purchased Services	26,100	26,100	19,720	6,380
Supplies and Materials	16,500	16,500	11,539	4,961
Other Objects	3,000	3,000	2,820	180
Non-Capitalized Equipment	7,100	7,100	5,873	1,227
Total Attendance and Social Work Services	2,317,248	2,317,248	2,193,751	123,497
Guidance Services				
Salaries	5,224,706	5,224,706	5,212,852	11,854
Employee Benefits	778,371	778,371	799,973	(21,602)
Purchased Services	86,630	86,630	40,821	45,809
Supplies and Materials	31,350	31,350	28,896	2,454
Other Objects	1,405	1,405	854	551
Non-Capitalized Equipment	3,400	3,400	11,835	(8,435)
Total Guidance Services	6,125,862	6,125,862	6,095,231	30,631
Health Services				
Salaries	410,906	403,152	405,324	(2,172)
Employee Benefits	71,480	70,537	107,908	(37,371)
Purchased Services	33,600	30,600	16,775	13,825
Supplies and Materials	9,850	9,850	6,137	3,713
Non-Capitalized Equipment	3,000	3,000	13,320	(10,320)
Total Health Services	528,836	517,139	549,464	(32,325)

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

General Fund

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Continued
For the Fiscal Year Ended June 30, 2020**

	Budget		Actual	Variance with Final Budget
	Original	Final		
Expenditures - Continued				
Support Services - Continued				
Pupils - Continued				
Psychological Services				
Salaries	\$ 1,739,730	1,737,415	1,828,401	(90,986)
Employee Benefits	218,233	217,952	247,980	(30,028)
Supplies and Materials	19,200	19,000	7,097	11,903
Total Psychological Services	<u>1,977,163</u>	<u>1,974,367</u>	<u>2,083,478</u>	<u>(109,111)</u>
Speech Pathology and Audiology Services				
Salaries	421,284	421,284	421,282	2
Employee Benefits	63,367	63,367	68,531	(5,164)
Supplies and Materials	4,000	4,000	869	3,131
Total Speech Pathology and Audiology Services	<u>488,651</u>	<u>488,651</u>	<u>490,682</u>	<u>(2,031)</u>
Other Support Services				
Salaries	1,308,633	1,308,633	1,277,347	31,286
Employee Benefits	250,025	250,025	335,558	(85,533)
Purchased Services	444,500	444,500	408,654	35,846
Supplies and Materials	13,500	13,500	19,575	(6,075)
Capital Outlay	8,000	8,000	—	8,000
Other Objects	—	—	990	(990)
Non-Capitalized Equipment	2,000	2,000	12,731	(10,731)
Total Other Support Services	<u>2,026,658</u>	<u>2,026,658</u>	<u>2,054,855</u>	<u>(28,197)</u>
Total Pupils	<u>13,464,418</u>	<u>13,449,925</u>	<u>13,467,461</u>	<u>(17,536)</u>
Instructional Staff				
Improvement of Instructional Services				
Salaries	248,431	283,821	292,388	(8,567)
Employee Benefits	148,233	148,233	210,325	(62,092)
Purchased Services	119,364	171,187	97,543	73,644
Supplies and Materials	47,861	47,636	49,652	(2,016)
Total Improvement of Instructional Services	<u>563,889</u>	<u>650,877</u>	<u>649,908</u>	<u>969</u>

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

General Fund

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Continued
For the Fiscal Year Ended June 30, 2020**

	Budget		Actual	Variance with Final Budget
	Original	Final		
Expenditures - Continued				
Support Services - Continued				
Instructional Staff - Continued				
Educational Media Services				
Salaries	\$ 1,436,276	1,436,276	1,395,382	40,894
Employee Benefits	291,698	291,698	281,517	10,181
Purchased Services	42,700	42,700	6,896	35,804
Supplies and Materials	198,700	202,491	170,358	32,133
Other Objects	750	750	1,712	(962)
Non-Capitalized Equipment	192,500	192,500	25,747	166,753
Total Educational Media Services	2,162,624	2,166,415	1,881,612	284,803
Assessment and Testing				
Purchased Services	3,500	3,695	6,887	(3,192)
Total Instructional Staff	2,730,013	2,820,987	2,538,407	282,580
General Administration				
Board of Education Services				
Salaries	52,248	52,248	46,691	5,557
Employee Benefits	5,033	5,033	5,594	(561)
Purchased Services	1,142,169	1,142,169	1,235,158	(92,989)
Supplies and Materials	7,500	7,500	4,139	3,361
Other Objects	125,000	125,000	120,291	4,709
Total Board of Education Services	1,331,950	1,331,950	1,411,873	(79,923)
Executive Administration Services				
Salaries	586,298	586,298	587,505	(1,207)
Employee Benefits	113,025	113,025	126,511	(13,486)
Purchased Services	26,100	26,100	19,176	6,924
Supplies and Materials	4,650	4,650	11,722	(7,072)
Other Objects	1,500	1,500	7,680	(6,180)
Non-Capitalized Equipment	500	500	7,070	(6,570)
Total Executive Administration Services	732,073	732,073	759,664	(27,591)

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Continued

For the Fiscal Year Ended June 30, 2020

	Budget		Actual	Variance with Final Budget
	Original	Final		
Expenditures - Continued				
Support Services - Continued				
General Administration - Continued				
Special Area Administration Services				
Salaries	\$ 981,741	981,741	1,435,354	(453,613)
Employee Benefits	268,928	268,928	304,789	(35,861)
Purchased Services	65,700	65,700	24,900	40,800
Supplies and Materials	22,460	22,460	15,772	6,688
Other Objects	2,000	2,000	1,384	616
Non-Capitalized Equipment	7,100	7,100	16,738	(9,638)
Total Special Area Administration Services	1,347,929	1,347,929	1,798,937	(451,008)
Judgment and Settlements				
Other Objects	2,000,000	2,000,000	3,985,000	(1,985,000)
Total General Administration	5,411,952	5,411,952	7,955,474	(2,543,522)
School Administration				
Office of the Principal Services				
Salaries	1,582,608	1,582,608	1,620,784	(38,176)
Employee Benefits	283,406	283,406	250,861	32,545
Purchased Services	52,400	52,400	15,058	37,342
Supplies and Materials	144,400	144,400	74,909	69,491
Other Objects	3,000	3,000	1,906	1,094
Non-Capitalized Equipment	28,200	28,200	84,931	(56,731)
Total Office of the Principal Services	2,094,014	2,094,014	2,048,449	45,565
Other Support Services - School Admin.				
Salaries	4,685,138	4,685,138	4,712,127	(26,989)
Employee Benefits	1,002,399	1,002,399	895,689	106,710
Total Other Support Services - School Admin.	5,687,537	5,687,537	5,607,816	79,721
Total School Administration	7,781,551	7,781,551	7,656,265	125,286

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Continued

For the Fiscal Year Ended June 30, 2020

	Budget		Actual	Variance with Final Budget
	Original	Final		
Expenditures - Continued				
Support Services - Continued				
Business				
Direction of Business Support Services				
Salaries	\$ 274,751	274,751	269,602	5,149
Employee Benefits	42,032	42,032	40,942	1,090
Purchased Services	26,000	26,000	16,720	9,280
Supplies and Materials	18,400	18,400	9,648	8,752
Other Objects	5,500	5,500	5,654	(154)
Non-Capitalized Equipment	2,000	2,000	327	1,673
Total Direction of Business Support Services	368,683	368,683	342,893	25,790
Fiscal Services				
Salaries	622,799	622,799	574,900	47,899
Employee Benefits	123,480	123,480	127,386	(3,906)
Purchased Services	43,287	43,287	26,543	16,744
Supplies and Materials	5,000	5,000	3,192	1,808
Other Objects	29,000	29,000	4,782	24,218
Non-Capitalized Equipment	50,000	50,000	1,909	48,091
Total Fiscal Services	873,566	873,566	738,712	134,854
Operations and Maintenance of				
Plant Services				
Purchased Services	230,300	225,000	126,115	98,885
Supplies and Materials	1,350,000	1,350,000	1,163,129	186,871
Total Operations and Maintenance of Plant Services	1,580,300	1,575,000	1,289,244	285,756
Food Services				
Purchased Services	33,000	104,859	116,219	(11,360)
Supplies and Materials	5,000	5,000	1,245	3,755
Other Objects	500	500	275	225
Non-Capitalized Equipment	20,000	20,000	10,574	9,426
Total Food Services	58,500	130,359	128,313	2,046

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Continued

For the Fiscal Year Ended June 30, 2020

	Budget		Actual	Variance with Final Budget
	Original	Final		
Expenditures - Continued				
Support Services - Continued				
Business - Continued				
Internal Services				
Purchased Services	\$ 624,000	624,000	563,775	60,225
Supplies and Materials	120,000	120,000	102,678	17,322
Capital Outlay	30,000	30,000	—	30,000
Non-Capitalized Equipment	15,000	15,000	11,859	3,141
Total Internal Services	789,000	789,000	678,312	110,688
Total Business	3,670,049	3,736,608	3,177,474	559,134
Central				
Direction of Central Support Services				
Salaries	11,425	11,425	24,544	(13,119)
Employee Benefits	42	42	178	(136)
Purchased Services	—	—	2,184	(2,184)
Supplies and Materials	15,000	15,000	18,503	(3,503)
Non-Capitalized Equipment	80,000	80,000	125,123	(45,123)
Total Direction of Central Support Services	106,467	106,467	170,532	(64,065)
Information Services				
Salaries	196,478	196,478	191,219	5,259
Employee Benefits	54,349	54,349	49,761	4,588
Purchased Services	36,600	36,600	19,220	17,380
Supplies and Materials	2,300	2,300	1,785	515
Other Objects	300	300	455	(155)
Non-Capitalized Equipment	500	500	4,928	(4,428)
Total Information Services	290,527	290,527	267,368	23,159
Staff Services				
Salaries	713,752	758,752	717,945	40,807
Employee Benefits	1,180,986	1,180,986	825,974	355,012
Purchased Services	153,100	153,100	114,291	38,809
Supplies and Materials	49,500	49,500	23,108	26,392
Other Objects	8,000	8,000	6,345	1,655
Non-Capitalized Equipment	1,000	1,000	814	186
Termination Benefits	797,000	797,000	1,010,595	(213,595)
Total Staff Services	2,903,338	2,948,338	2,699,072	249,266

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

General Fund

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Continued
For the Fiscal Year Ended June 30, 2020**

	Budget		Actual	Variance with Final Budget
	Original	Final		
Expenditures - Continued				
Support Services - Continued				
Central - Continued				
Data Processing Services				
Salaries	\$ 1,586,466	1,586,466	1,418,408	168,058
Employee Benefits	289,794	289,794	252,717	37,077
Purchased Services	1,845,000	1,853,304	2,357,939	(504,635)
Supplies and Materials	31,000	31,000	5,475	25,525
Capital Outlay	157,500	157,500	110,481	47,019
Non-Capitalized Equipment	625,000	625,000	982,882	(357,882)
Total Data Processing Services	4,534,760	4,543,064	5,127,902	(584,838)
Total Central	7,835,092	7,888,396	8,264,874	(376,478)
Other Support Services				
Purchased Services	—	84,928	84,928	—
Total Support Services	40,893,075	41,174,347	43,144,883	(1,970,536)
Community Services				
Salaries	653,149	709,177	581,412	127,765
Employee Benefits	132,843	138,777	150,573	(11,796)
Purchased Services	109,492	125,415	78,422	46,993
Supplies and Materials	97,944	97,944	78,718	19,226
Capital Outlay	25,000	25,000	—	25,000
Other Objects	131,600	130,400	102,610	27,790
Non-Capitalized Equipment	—	—	1,568	(1,568)
Total Community Services	1,150,028	1,226,713	993,303	233,410
Payments to Other Districts and Governmental Units				
Payments for Regular Programs				
Purchased Services	669,763	808,266	728,266	80,000
Total Direct Expenditures	115,560,637	116,411,510	115,135,127	1,276,383

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

General Fund

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Continued
For the Fiscal Year Ended June 30, 2020**

	Budget		Actual	Variance with Final Budget
	Original	Final		
Expenditures - Continued				
On Behalf Payments	\$ 49,274,479	49,274,479	135,395,220	(86,120,741)
Total Expenditures	164,835,116	165,685,989	250,530,347	(84,844,358)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,175,000)	(2,146,060)	1,347,225	3,377,964
Other Financing Sources (Uses)				
Disposal of Capital Assets	175,000	175,000	54,496	(120,504)
Transfers Out	—	—	(353,037)	(353,037)
	175,000	175,000	(298,541)	(473,541)
Net Change in Fund Balance	<u>(2,000,000)</u>	<u>(1,971,060)</u>	1,048,684	<u>(3,019,744)</u>
Fund Balance - Beginning			<u>73,653,057</u>	
Fund Balance - Ending			<u>74,701,741</u>	

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Operations and Maintenance - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended June 30, 2020

	Budget		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Local Sources				
General Levy	\$ 3,996,688	3,996,688	4,016,037	19,349
Personal Property Replacement Taxes	2,332,344	2,332,344	2,176,483	(155,861)
Other Payments in Lieu of Taxes	2,388,254	2,388,254	2,388,254	—
Investment Income	175,000	175,000	40,979	(134,021)
Fees	400,000	400,000	278,289	(121,711)
Rentals	40,000	40,000	71,711	31,711
Refund of Prior Years' Expenditures	—	—	5,412	5,412
Other Revenue from Local Sources	—	—	135	135
Total Local Sources	9,332,286	9,332,286	8,977,300	(354,986)
State Sources				
School Infrastructure - Maintenance Projects	—	—	50,000	50,000
Total Revenues	9,332,286	9,332,286	9,027,300	(304,986)
Expenditures				
Instruction				
Regular Programs				
Purchased Services	6,400	6,400	—	6,400
Interscholastic Programs				
Salaries	40,000	40,000	9,209	30,791
Total Instruction	46,400	46,400	9,209	37,191
Support Services				
Other Support Service- Pupils				
Salaries	40,000	40,000	6,821	33,179
Facilities Acquisition and Construction Services				
Employee Benefits	10,000	10,000	2,946	7,054
Purchased Services	—	—	4,725	(4,725)
Supplies and Materials	20,000	20,000	9,604	10,396
Capital Outlay	1,009,443	1,009,443	1,564,623	(555,180)
Non-Capitalized Equipment	—	—	4,235	(4,235)
Total Facilities Acquisition and Construction Services	1,039,443	1,039,443	1,586,133	(546,690)

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Operations and Maintenance - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Continued

For the Fiscal Year Ended June 30, 2020

	Budget		Actual	Variance with Final Budget
	Original	Final		
Expenditures - Continued				
Support Services - Continued				
Operation and Maintenance				
of Plant Services				
Salaries	\$ 5,002,894	5,002,894	4,597,057	405,837
Employee Benefits	1,188,406	1,188,406	1,218,156	(29,750)
Purchased Services	1,227,100	1,227,100	1,044,664	182,436
Supplies and Materials	633,400	633,400	610,277	23,123
Capital Outlay	59,400	59,400	53,293	6,107
Other Objects	6,000	6,000	713	5,287
Non-Capitalized Equipment	44,000	44,000	33,096	10,904
Total Operation and Maintenance				
of Plant Services	8,161,200	8,161,200	7,557,256	603,944
Business				
Food Services				
Salaries	5,000	5,000	2,196	2,804
Central				
Data Processing				
Salaries	40,000	40,000	2,444	37,556
Employee Benefits	243	243	27	216
Total Central	40,243	40,243	2,471	37,772
Total Support Services	9,285,886	9,285,886	9,154,877	131,009
Total Expenditures	9,332,286	9,332,286	9,164,086	168,200
Net Change in Fund Balance	<u>—</u>	<u>—</u>	(136,786)	<u>(136,786)</u>
Fund Balance - Beginning			<u>7,700,591</u>	
Fund Balance - Ending			<u><u>7,563,805</u></u>	

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

**Transportation - Special Revenue Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Fiscal Year Ended June 30, 2020**

	Budget		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Local Sources				
General Levy	\$ 2,018,344	2,018,344	2,008,020	(10,324)
Regular Transportation Fees from Pupils or Parents	400,000	400,000	450,364	50,364
Investment Income	40,000	40,000	22,299	(17,701)
Refund of Prior Years' Expenditures	—	—	22	22
Total Local Sources	2,458,344	2,458,344	2,480,705	22,361
State Sources				
Transportation - Special Education	1,000,000	1,000,000	913,603	(86,397)
Total Revenues	3,458,344	3,458,344	3,394,308	(64,036)
Expenditures				
Support Services				
Pupil Transport Services				
Salaries	45,682	45,682	47,264	(1,582)
Employee Benefits	10,498	10,498	12,388	(1,890)
Purchased Services	3,390,564	3,390,564	2,559,090	831,474
Supplies and Materials	10,000	10,000	12,090	(2,090)
Other	1,100	1,100	550	550
Non-Capitalized Equipment	500	500	60	440
Total Expenditures	3,458,344	3,458,344	2,631,442	826,902
Net Change in Fund Balance	—	—	762,866	762,866
Fund Balance - Beginning			<u>3,243,216</u>	
Fund Balance - Ending			<u><u>4,006,082</u></u>	

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Municipal Retirement/Social Security - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended June 30, 2020

	Budget		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Local Sources				
General Levy	\$ 1,471,258	1,471,258	1,506,014	34,756
FICA/Medicare Levy	1,775,510	1,775,510	1,807,217	31,707
Personal Property Replacement Taxes	531,053	531,053	531,053	—
Investment Income	16,000	16,000	3,531	(12,469)
Total Revenues	3,793,821	3,793,821	3,847,815	53,994
Expenditures				
Instruction				
Regular Programs	642,882	642,882	614,818	28,064
Special Education Programs	368,341	368,626	338,122	30,504
Remedial and Supplemental Programs K - 12	—	23,166	20,438	2,728
CTE Programs	87,644	87,644	89,143	(1,499)
Interscholastic Programs	271,327	271,327	269,178	2,149
Summer School Programs	23,750	23,750	16,323	7,427
Gifted Programs	9,455	9,455	9,227	228
Driver's Education Programs	10,049	10,049	10,145	(96)
Bilingual Programs	35,910	35,910	17,741	18,169
Total Instruction	1,449,358	1,472,809	1,385,135	87,674
Support Services				
Pupil				
Attendance and Social Work Services	118,140	118,140	118,354	(214)
Guidance Services	161,752	161,752	158,678	3,074
Health Services	35,833	35,721	33,384	2,337
Psychological Services	30,353	30,319	31,444	(1,125)
Speech Pathology and Audiology Services	5,809	5,809	5,824	(15)
Other Support Services - Pupils	206,498	206,498	200,874	5,624
Total Pupils	558,385	558,239	548,558	9,681

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Municipal Retirement/Social Security - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Continued

For the Fiscal Year Ended June 30, 2020

	Budget		Actual	Variance with Final Budget
	Original	Final		
Expenditures - Continued				
Support Services - Continued				
Instructional Staff				
Improvement of Instructional Staff	\$ 5,673	5,673	4,926	747
Educational Media Services	101,412	101,412	94,397	7,015
Total Instructional Staff	107,085	107,085	99,323	7,762
General Administration				
Board of Education Services	1,845	1,845	1,784	61
Executive Administration Services	33,381	33,381	32,710	671
Special Area Administration Services	52,949	52,949	58,156	(5,207)
Total General Administration	88,175	88,175	92,650	(4,475)
School Administration				
Office of the Principal Services	80,731	80,731	82,779	(2,048)
Other Support Services	169,021	169,021	173,205	(4,184)
Total School Administration	249,752	249,752	255,984	(6,232)
Business				
Direction of Business Support Services	17,464	17,464	16,750	714
Fiscal Services	74,831	74,831	56,416	18,415
Operation and Maintenance of				
Plant Services	781,107	781,107	706,910	74,197
Pupil Transportation Services	7,231	7,231	7,498	(267)
Food Services	783	783	341	442
Total Business	881,416	881,416	787,915	93,501
Central				
Direction of Central Support Services	1,558	1,558	2,614	(1,056)
Information Services	31,105	31,105	29,176	1,929
Staff Services	167,877	167,877	77,557	90,320
Data Processing	255,686	255,686	221,421	34,265
Total Central	456,226	456,226	330,768	125,458

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Municipal Retirement/Social Security - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Continued

For the Fiscal Year Ended June 30, 2020

	Budget		Actual	Variance with Final Budget
	Original	Final		
Expenditures - Continued				
Total Support Services	\$ 2,341,039	2,340,893	2,115,198	225,695
Community Services	3,424	8,916	7,690	1,226
Total Expenditures	3,793,821	3,822,618	3,508,023	314,595
Net Change in Fund Balance	<u>—</u>	<u>(28,797)</u>	339,792	<u>368,589</u>
Fund Balance - Beginning			<u>1,354,737</u>	
Fund Balance - Ending			<u><u>1,694,529</u></u>	

OTHER SUPPLEMENTARY INFORMATION

Other supplementary information includes financial statements and schedules not required by the GASB, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

Such statements and schedules include:

- Budgetary Comparison Schedules - Major Governmental Funds
- Combining Statements - General Fund Subfunds
- Budgetary Comparison Schedules - General Fund Subfunds
- Schedule of Changes in Assets and Liabilities - Agency Fund
- Consolidated Year-End Financial Report

INDIVIDUAL FUND DESCRIPTIONS

GENERAL FUND

The General Fund is used to account for all financial resources except those required to be accounted for in another fund. The General Fund includes the Educational and Working Cash Accounts.

SPECIAL REVENUE FUNDS

The Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than fiduciary funds or capital project funds) that are legally restricted to expenditure for specified purposes.

Operations and Maintenance Fund

The Operations and Maintenance Fund is used to account for expenditures made for repair and maintenance of the District's buildings and land. Revenue consists primarily of local property taxes, tax increment financing district monies, and personal property replacement taxes.

Transportation Fund

The Transportation Fund is used to account for all revenue and expenditures made for student transportation. Revenue is derived primarily from local property taxes and state reimbursement grants.

Municipal Retirement/Social Security Fund

The Municipal Retirement/Social Security Fund is used to account for the District's portion of pension contributions to the Illinois Municipal Retirement Fund, payments to Medicare, and payments to the Social Security System for non-certified employees. Revenue to finance the contributions is derived primarily from local property taxes and personal property replacement taxes.

DEBT SERVICE FUND

The Debt Service Fund is used to account for the accumulation of resources that are restricted, committed, or assigned for, and the payment of, long-term debt principal, interest and related costs. The primary revenue source is local property taxes levied specifically for debt service.

INDIVIDUAL FUND DESCRIPTIONS

CAPITAL PROJECTS FUNDS

The Capital Projects Funds is used to account for financial resources that are restricted, committed, or assigned to be used for the acquisition or construction of, and/or additions to, major capital facilities.

Capital Projects Fund

The Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities. Revenues are derived from bond proceeds, tax increment financing district monies, and transfers from other funds.

Fire Prevention and Safety Fund

The Fire Prevention and Safety Fund is used to account for State-approved life safety projects financed through serial bond issues or local property taxes levied specifically for such purposes.

AGENCY FUND

Student Activity Fund

The Student Activity Fund is used to account for assets held by the District which are owned, operated and managed generally by the student body, under the guidance and direction of adults or a staff member, for educations, recreational, or cultural purposes.

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

General Fund - by Accounts

Combining Balance Sheet

June 30, 2020

	Educational Account	Working Cash Account	Totals
ASSETS			
Cash and Investments	\$ 53,883,725	22,660,219	76,543,944
Receivables - Net of Allowances			
Property Taxes	51,243,506	443,094	51,686,600
Intergovernmental	1,544,842	—	1,544,842
Other	100,219	—	100,219
Prepays	1,089,482	—	1,089,482
Total Assets	<u>107,861,774</u>	<u>23,103,313</u>	<u>130,965,087</u>
LIABILITIES			
Accounts Payable	5,694,739	—	5,694,739
Claims Payable	1,107,096	—	1,107,096
Other Payables	440,772	—	440,772
Total Liabilities	<u>7,242,607</u>	<u>—</u>	<u>7,242,607</u>
DEFERRED INFLOWS OF RESOURCES			
Property Taxes	48,600,499	420,240	49,020,739
Total Liabilities and Deferred Inflows of Resources	<u>55,843,106</u>	<u>420,240</u>	<u>56,263,346</u>
FUND BALANCES			
Nonspendable	1,089,482	—	1,089,482
Unassigned	50,929,186	22,683,073	73,612,259
Total Fund Balances	<u>52,018,668</u>	<u>22,683,073</u>	<u>74,701,741</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>107,861,774</u>	<u>23,103,313</u>	<u>130,965,087</u>

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

General Fund - by Accounts

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

For the Fiscal Year Ended June 30, 2020

	Educational Account	Working Cash Account	Totals
Revenues			
Local Sources			
Property Taxes	\$ 97,225,722	853,408	98,079,130
Investment Income	1,299,359	236,346	1,535,705
Other Revenue from Local Sources	9,503,732	—	9,503,732
State Sources			
Federal Sources	4,052,772	—	4,052,772
On-Behalf Payments	3,311,013	—	3,311,013
Total Revenues	<u>250,787,818</u>	<u>1,089,754</u>	<u>251,877,572</u>
Expenditures			
Current			
Instruction			
Regular Programs	40,588,064	—	40,588,064
Special Programs	16,292,351	—	16,292,351
Other Instructional Programs	13,370,840	—	13,370,840
Support Services			
Pupils	13,467,461	—	13,467,461
Instructional Staff	2,538,407	—	2,538,407
General Administration	7,955,474	—	7,955,474
School Administration	7,656,265	—	7,656,265
Business	3,177,474	—	3,177,474
Central	8,154,393	—	8,154,393
Other Support Services	84,928	—	84,928
Community Services	993,303	—	993,303
Capital Outlay	127,901	—	127,901
Payments to Other Districts and Government Units			
On-Behalf Payments	728,266	—	728,266
Total Expenditures	<u>250,530,347</u>	<u>—</u>	<u>250,530,347</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>257,471</u>	<u>1,089,754</u>	<u>1,347,225</u>
Other Financing Sources (Uses)			
Disposal of Capital Assets	54,496	—	54,496
Transfers Out	(353,037)	—	(353,037)
	<u>(298,541)</u>	<u>—</u>	<u>(298,541)</u>
Net Change in Fund Balances	(41,070)	1,089,754	1,048,684
Fund Balances - Beginning	<u>52,059,738</u>	<u>21,593,319</u>	<u>73,653,057</u>
Fund Balances - Ending	<u><u>52,018,668</u></u>	<u><u>22,683,073</u></u>	<u><u>74,701,741</u></u>

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Educational Account - General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended June 30, 2020

	Budget		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Local Sources				
General Levy	\$ 94,396,864	94,396,864	97,225,722	2,828,858
Other Payments in Lieu of Taxes	7,191,740	7,191,740	7,194,934	3,194
Tuition				
Regular	—	—	25,594	25,594
Summer School	400,000	400,000	220,335	(179,665)
Investment Income	1,302,500	1,302,500	1,299,359	(3,141)
Admissions - Athletic	88,000	88,000	176,677	88,677
Fees	2,137,000	2,137,000	1,317,673	(819,327)
Sales - Other	—	—	421	421
Rentals	375,000	375,000	207,015	(167,985)
Contributions and Donations from				
Private Sources	40,000	40,000	49,309	9,309
Serviced Provided by Other Districts	40,000	40,000	48,054	8,054
Refund of Prior Years' Expenditures	90,000	90,000	160,580	70,580
Drivers' Education Fees	70,000	70,000	79,285	9,285
Proceeds from Vendors' Contracts	33,000	33,000	23,762	(9,238)
Other Revenue from Local Sources	10,000	10,000	93	(9,907)
Total Local Sources	106,174,104	106,174,104	108,028,813	1,854,709
State Sources				
General State Aid	3,364,000	3,364,000	3,370,315	6,315
Special Education				
Private Facility Tuition	225,000	225,000	374,066	149,066
Orphanage - Individual	90,000	90,000	60,864	(29,136)
Orphanage - Summer Individual	—	—	25,616	25,616
Summer School	—	—	32,553	32,553
CTE - Secondary Program				
Improvement (CTEI)	96,352	108,492	114,635	6,143
CTE - Other	—	—	2,648	2,648
Drivers Education	65,000	65,000	68,284	3,284
Other Restricted Revenue from				
State Sources	—	3,791	3,791	—
Total State Sources	3,840,352	3,856,283	4,052,772	196,489

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Educational Account - General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Continued

For the Fiscal Year Ended June 30, 2020

	Budget		Actual	Variance with Final Budget
	Original	Final		
Revenues - Continued				
Federal Sources				
Grants-In-Aid Received Directly from				
the Federal Government	\$ 121,676	121,676	91,149	(30,527)
Summer Food Service Program	—	—	84,794	84,794
Title I - Low Income	—	340,761	206,045	(134,716)
Title IV - Drug Free Schools	—	26,173	24,589	(1,584)
Federal - Special Education - IDEA				
Flow-Through/Low Incident	888,288	1,056,049	845,733	(210,316)
Room and Board	1,000,000	1,000,000	1,245,514	245,514
CTE- Perkins - Title III E - Tech Prep	64,171	64,171	51,159	(13,012)
Title III - Language Inst. Program -				
Limited English	15,000	15,000	10,647	(4,353)
Title II - Teacher Quality	—	82,083	46,579	(35,504)
Medicaid Matching Funds				
Administrative Outreach	140,000	140,000	67,339	(72,661)
Fee-For-Service Program	200,000	200,000	196,075	(3,925)
Other Restricted Revenue from				
Federal Sources	100,000	347,104	441,390	94,286
Total Federal Sources	2,529,135	3,393,017	3,311,013	(82,004)
Total Direct Revenues	112,543,591	113,423,404	115,392,598	1,969,194
On-Behalf Payments	49,274,479	49,274,479	135,395,220	86,120,741
Total Revenues	161,818,070	162,697,883	250,787,818	88,089,935
Expenditures				
Instruction				
Regular Programs				
Salaries	35,399,053	35,399,053	34,341,744	1,057,309
Employee Benefits	4,896,427	4,896,427	4,956,353	(59,926)
Purchased Services	519,730	593,086	535,462	57,624
Supplies and Materials	426,955	426,955	329,278	97,677
Capital Outlay	4,399	4,399	—	4,399
Other Objects	41,870	41,870	30,838	11,032
Non-Capitalized Equipment	242,882	242,882	394,389	(151,507)
Total Regular Programs	41,531,316	41,604,672	40,588,064	1,016,608

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Educational Account - General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Continued

For the Fiscal Year Ended June 30, 2020

	Budget		Actual	Variance with Final Budget
	Original	Final		
Expenditures - Continued				
Instruction - Continued				
Special Education Programs				
Salaries	\$ 7,970,363	7,990,363	7,233,930	756,433
Employee Benefits	1,480,419	1,483,742	1,485,662	(1,920)
Purchased Services	165,952	156,280	60,288	95,992
Supplies and Materials	49,425	83,800	36,535	47,265
Capital Outlay	360	47,500	—	47,500
Other Objects	—	—	180	(180)
Non-Capitalized Equipment	57,933	22,000	49,240	(27,240)
Total Special Education Programs	9,724,452	9,783,685	8,865,835	917,850
Remedial and Supplemental Programs K-12				
Salaries	—	140,083	140,650	(567)
Employee Benefits	—	34,454	36,072	(1,618)
Purchased Services	—	35,047	25,767	9,280
Supplies and Materials	—	100	—	100
Total Remedial and Supplemental Programs K-12	—	209,684	202,489	7,195
CTE Programs				
Salaries	3,760,729	3,760,729	3,735,212	25,517
Employee Benefits	550,248	550,248	600,176	(49,928)
Purchased Services	80,070	80,070	40,880	39,190
Supplies and Materials	163,463	173,464	131,300	42,164
Capital Outlay	64,119	62,864	17,420	45,444
Other Objects	6,475	6,475	3,229	3,246
Non-Capitalized Equipment	34,700	38,094	135,046	(96,952)
Total CTE Programs	4,659,804	4,671,944	4,663,263	8,681
Interscholastic Programs				
Salaries	5,162,355	5,162,355	4,992,513	169,842
Employee Benefits	283,342	283,342	260,970	22,372
Purchased Services	536,050	536,050	407,931	128,119
Supplies and Materials	328,755	328,755	251,561	77,194
Capital Outlay	75,000	75,000	—	75,000
Other Objects	178,345	178,345	119,617	58,728
Non-Capitalized Equipment	54,000	54,000	154,762	(100,762)
Total Interscholastic Programs	6,617,847	6,617,847	6,187,354	430,493

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Educational Account - General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Continued

For the Fiscal Year Ended June 30, 2020

	Budget		Actual	Variance with Final Budget
	Original	Final		
Expenditures - Continued				
Instruction - Continued				
Summer School Programs				
Salaries	\$ 520,500	520,500	368,733	151,767
Employee Benefits	6,108	6,108	4,247	1,861
Purchased Services	1,000	1,000	450	550
Supplies and Materials	6,000	6,000	11,462	(5,462)
Other Objects	—	—	15,515	(15,515)
Total Summer School Programs	533,608	533,608	400,407	133,201
Gifted Programs				
Salaries	666,001	666,001	663,540	2,461
Employee Benefits	108,630	108,630	107,834	796
Purchased Services	5,000	5,000	2,666	2,334
Supplies and Materials	2,500	2,500	2,501	(1)
Other Objects	150	150	142	8
Total Gifted Programs	782,281	782,281	776,683	5,598
Driver's Education Programs				
Salaries	709,455	709,455	721,461	(12,006)
Employee Benefits	87,369	87,369	111,057	(23,688)
Purchased Services	5,500	5,500	3,857	1,643
Supplies and Materials	3,600	3,600	2,716	884
Other Objects	—	—	153	(153)
Total Driver's Education Programs	805,924	805,924	839,244	(33,320)
Bilingual Programs				
Salaries	461,011	461,011	407,746	53,265
Employee Benefits	98,308	98,308	85,891	12,417
Purchased Services	1,000	1,000	358	642
Supplies and Materials	2,220	2,220	774	1,446
Total Bilingual Programs	562,539	562,539	494,769	67,770
Truant Alternative and Optional Programs				
Other Objects	30,000	30,000	26,540	3,460

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Educational Account - General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Continued

For the Fiscal Year Ended June 30, 2020

	Budget		Actual	Variance with Final Budget
	Original	Final		
Expenditures - Continued				
Instruction - Continued				
Special Education Programs - K-12 Private Tuition				
Purchased Services	\$ 30,000	30,000	321	29,679
Other Objects	7,570,000	7,570,000	7,223,706	346,294
Total Special Education Programs				
K-12 Private Institution	7,600,000	7,600,000	7,224,027	375,973
Total Instruction	72,847,771	73,202,184	70,268,675	2,933,509
Support Services				
Pupils				
Attendance and Social Work Services				
Salaries	1,866,959	1,866,959	1,733,862	133,097
Employee Benefits	397,589	397,589	419,937	(22,348)
Purchased Services	26,100	26,100	19,720	6,380
Supplies and Materials	16,500	16,500	11,539	4,961
Other Objects	3,000	3,000	2,820	180
Non-Capitalized Equipment	7,100	7,100	5,873	1,227
Total Attendance and Social Work Services	2,317,248	2,317,248	2,193,751	123,497
Guidance Services				
Salaries	5,224,706	5,224,706	5,212,852	11,854
Employee Benefits	778,371	778,371	799,973	(21,602)
Purchased Services	86,630	86,630	40,821	45,809
Supplies and Materials	31,350	31,350	28,896	2,454
Other Objects	1,405	1,405	854	551
Non-Capitalized Equipment	3,400	3,400	11,835	(8,435)
Total Guidance Services	6,125,862	6,125,862	6,095,231	30,631
Health Services				
Salaries	410,906	403,152	405,324	(2,172)
Employee Benefits	71,480	70,537	107,908	(37,371)
Purchased Services	33,600	30,600	16,775	13,825
Supplies and Materials	9,850	9,850	6,137	3,713
Non-Capitalized Equipment	3,000	3,000	13,320	(10,320)
Total Health Services	528,836	517,139	549,464	(32,325)

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Educational Account - General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Continued

For the Fiscal Year Ended June 30, 2020

	Budget		Actual	Variance with Final Budget
	Original	Final		
Expenditures - Continued				
Support Services - Continued				
Pupils - Continued				
Psychological Services				
Salaries	\$ 1,739,730	1,737,415	1,828,401	(90,986)
Employee Benefits	218,233	217,952	247,980	(30,028)
Supplies and Materials	19,200	19,000	7,097	11,903
Total Psychological Services	<u>1,977,163</u>	<u>1,974,367</u>	<u>2,083,478</u>	<u>(109,111)</u>
Speech Pathology and Audiology Services				
Salaries	421,284	421,284	421,282	2
Employee Benefits	63,367	63,367	68,531	(5,164)
Supplies and Materials	4,000	4,000	869	3,131
Total Speech Pathology and Audiology Services	<u>488,651</u>	<u>488,651</u>	<u>490,682</u>	<u>(2,031)</u>
Other Support Services				
Salaries	1,308,633	1,308,633	1,277,347	31,286
Employee Benefits	250,025	250,025	335,558	(85,533)
Purchased Services	444,500	444,500	408,654	35,846
Supplies and Materials	13,500	13,500	19,575	(6,075)
Capital Outlay	8,000	8,000	—	8,000
Other Objects	—	—	990	(990)
Non-Capitalized Equipment	2,000	2,000	12,731	(10,731)
Total Other Support Services	<u>2,026,658</u>	<u>2,026,658</u>	<u>2,054,855</u>	<u>(28,197)</u>
Total Pupils	<u>13,464,418</u>	<u>13,449,925</u>	<u>13,467,461</u>	<u>(17,536)</u>
Instructional Staff				
Improvement of Instructional Services				
Salaries	248,431	283,821	292,388	(8,567)
Employee Benefits	148,233	148,233	210,325	(62,092)
Purchased Services	119,364	171,187	97,543	73,644
Supplies and Materials	47,861	47,636	49,652	(2,016)
Total Improvement of Instructional Services	<u>563,889</u>	<u>650,877</u>	<u>649,908</u>	<u>969</u>

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Educational Account - General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Continued

For the Fiscal Year Ended June 30, 2020

	Budget		Actual	Variance with Final Budget
	Original	Final		
Expenditures - Continued				
Support Services - Continued				
Instructional Staff - Continued				
Educational Media Services				
Salaries	\$ 1,436,276	1,436,276	1,395,382	40,894
Employee Benefits	291,698	291,698	281,517	10,181
Purchased Services	42,700	42,700	6,896	35,804
Supplies and Materials	198,700	202,491	170,358	32,133
Other Objects	750	750	1,712	(962)
Non-Capitalized Equipment	192,500	192,500	25,747	166,753
Total Educational Media Services	2,162,624	2,166,415	1,881,612	284,803
Assessment and Testing				
Purchased Services	3,500	3,695	6,887	(3,192)
Total Instructional Staff	2,730,013	2,820,987	2,538,407	282,580
General Administration				
Board of Education Services				
Salaries	52,248	52,248	46,691	5,557
Employee Benefits	5,033	5,033	5,594	(561)
Purchased Services	1,142,169	1,142,169	1,235,158	(92,989)
Supplies and Materials	7,500	7,500	4,139	3,361
Other Objects	125,000	125,000	120,291	4,709
Total Board of Education Services	1,331,950	1,331,950	1,411,873	(79,923)
Executive Administration Services				
Salaries	586,298	586,298	587,505	(1,207)
Employee Benefits	113,025	113,025	126,511	(13,486)
Purchased Services	26,100	26,100	19,176	6,924
Supplies and Materials	4,650	4,650	11,722	(7,072)
Other Objects	1,500	1,500	7,680	(6,180)
Non-Capitalized Equipment	500	500	7,070	(6,570)
Total Executive Administration Services	732,073	732,073	759,664	(27,591)

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Educational Account - General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Continued

For the Fiscal Year Ended June 30, 2020

	Budget		Actual	Variance with Final Budget
	Original	Final		
Expenditures - Continued				
Support Services - Continued				
General Administration - Continued				
Special Area Administration Services				
Salaries	\$ 981,741	981,741	1,435,354	(453,613)
Employee Benefits	268,928	268,928	304,789	(35,861)
Purchased Services	65,700	65,700	24,900	40,800
Supplies and Materials	22,460	22,460	15,772	6,688
Other Objects	2,000	2,000	1,384	616
Non-Capitalized Equipment	7,100	7,100	16,738	(9,638)
Total Special Area Administration Services	1,347,929	1,347,929	1,798,937	(451,008)
Judgment and Settlements				
Other Objects	2,000,000	2,000,000	3,985,000	(1,985,000)
Total General Administration	5,411,952	5,411,952	7,955,474	(2,543,522)
School Administration				
Office of the Principal Services				
Salaries	1,582,608	1,582,608	1,620,784	(38,176)
Employee Benefits	283,406	283,406	250,861	32,545
Purchased Services	52,400	52,400	15,058	37,342
Supplies and Materials	144,400	144,400	74,909	69,491
Other Objects	3,000	3,000	1,906	1,094
Non-Capitalized Equipment	28,200	28,200	84,931	(56,731)
Total Office of the Principal Services	2,094,014	2,094,014	2,048,449	45,565
Other Support Services - School Admin.				
Salaries	4,685,138	4,685,138	4,712,127	(26,989)
Employee Benefits	1,002,399	1,002,399	895,689	106,710
Total Other Support Services - School Admin.	5,687,537	5,687,537	5,607,816	79,721
Total School Administration	7,781,551	7,781,551	7,656,265	125,286

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Educational Account - General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Continued

For the Fiscal Year Ended June 30, 2020

	Budget		Actual	Variance with Final Budget
	Original	Final		
Expenditures - Continued				
Support Services - Continued				
Business				
Direction of Business Support Services				
Salaries	\$ 274,751	274,751	269,602	5,149
Employee Benefits	42,032	42,032	40,942	1,090
Purchased Services	26,000	26,000	16,720	9,280
Supplies and Materials	18,400	18,400	9,648	8,752
Other Objects	5,500	5,500	5,654	(154)
Non-Capitalized Equipment	2,000	2,000	327	1,673
Total Direction of Business Support Services	368,683	368,683	342,893	25,790
Fiscal Services				
Salaries	622,799	622,799	574,900	47,899
Employee Benefits	123,480	123,480	127,386	(3,906)
Purchased Services	43,287	43,287	26,543	16,744
Supplies and Materials	5,000	5,000	3,192	1,808
Other Objects	29,000	29,000	4,782	24,218
Non-Capitalized Equipment	50,000	50,000	1,909	48,091
Total Fiscal Services	873,566	873,566	738,712	134,854
Operations and Maintenance of Plant Services				
Purchased Services	230,300	225,000	126,115	98,885
Supplies and Materials	1,350,000	1,350,000	1,163,129	186,871
Total Operations and Maintenance of Plant Services	1,580,300	1,575,000	1,289,244	285,756
Food Services				
Purchased Services	33,000	104,859	116,219	(11,360)
Supplies and Materials	5,000	5,000	1,245	3,755
Other Objects	500	500	275	225
Non-Capitalized Equipment	20,000	20,000	10,574	9,426
Total Food Services	58,500	130,359	128,313	2,046

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Educational Account - General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Continued

For the Fiscal Year Ended June 30, 2020

	Budget		Actual	Variance with Final Budget
	Original	Final		
Expenditures - Continued				
Support Services - Continued				
Business - Continued				
Internal Services				
Purchased Services	\$ 624,000	624,000	563,775	60,225
Supplies and Materials	120,000	120,000	102,678	17,322
Capital Outlay	30,000	30,000	—	30,000
Non-Capitalized Equipment	15,000	15,000	11,859	3,141
Total Internal Services	789,000	789,000	678,312	110,688
Total Business	3,670,049	3,736,608	3,177,474	559,134
Central				
Direction of Central Support Services				
Salaries	11,425	11,425	24,544	(13,119)
Employee Benefits	42	42	178	(136)
Purchased Services	—	—	2,184	(2,184)
Supplies and Materials	15,000	15,000	18,503	(3,503)
Capital Outlay	—	—	—	—
Non-Capitalized Equipment	80,000	80,000	125,123	(45,123)
Total Direction of Central Support Services	106,467	106,467	170,532	(64,065)
Information Services				
Salaries	196,478	196,478	191,219	5,259
Employee Benefits	54,349	54,349	49,761	4,588
Purchased Services	36,600	36,600	19,220	17,380
Supplies and Materials	2,300	2,300	1,785	515
Other Objects	300	300	455	(155)
Non-Capitalized Equipment	500	500	4,928	(4,428)
Total Information Services	290,527	290,527	267,368	23,159
Staff Services				
Salaries	713,752	758,752	717,945	40,807
Employee Benefits	1,180,986	1,180,986	825,974	355,012
Purchased Services	153,100	153,100	114,291	38,809
Supplies and Materials	49,500	49,500	23,108	26,392
Other Objects	8,000	8,000	6,345	1,655
Non-Capitalized Equipment	1,000	1,000	814	186
Termination Benefits	797,000	797,000	1,010,595	(213,595)
Total Staff Services	2,903,338	2,948,338	2,699,072	249,266

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Educational Account - General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Continued

For the Fiscal Year Ended June 30, 2020

	Budget		Actual	Variance with Final Budget
	Original	Final		
Expenditures - Continued				
Support Services - Continued				
Central - Continued				
Data Processing Services				
Salaries	\$ 1,586,466	1,586,466	1,418,408	168,058
Employee Benefits	289,794	289,794	252,717	37,077
Purchased Services	1,845,000	1,853,304	2,357,939	(504,635)
Supplies and Materials	31,000	31,000	5,475	25,525
Capital Outlay	157,500	157,500	110,481	47,019
Non-Capitalized Equipment	625,000	625,000	982,882	(357,882)
Total Data Processing Services	4,534,760	4,543,064	5,127,902	(584,838)
Total Central	7,835,092	7,888,396	8,264,874	(376,478)
Other Support Services				
Purchased Services	—	84,928	84,928	—
Total Support Services	40,893,075	41,174,347	43,144,883	(1,970,536)
Community Services				
Salaries	653,149	709,177	581,412	127,765
Employee Benefits	132,843	138,777	150,573	(11,796)
Purchased Services	109,492	125,415	78,422	46,993
Supplies and Materials	97,944	97,944	78,718	19,226
Capital Outlay	25,000	25,000	—	25,000
Other Objects	131,600	130,400	102,610	27,790
Non-Capitalized Equipment	—	—	1,568	(1,568)
Total Community Services	1,150,028	1,226,713	993,303	233,410
Payments to Other Districts and Governmental Units				
Payments for Regular Programs				
Purchased Services	669,763	808,266	728,266	80,000
Total Direct Expenditures	115,560,637	116,411,510	115,135,127	1,276,383

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Educational Account - General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Continued

For the Fiscal Year Ended June 30, 2020

	Budget		Actual	Variance with Final Budget
	Original	Final		
Expenditures - Continued				
On Behalf Payments	\$ 49,274,479	49,274,479	135,395,220	(86,120,741)
Total Expenditures	164,835,116	165,685,989	250,530,347	(84,844,358)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,017,046)	(2,988,106)	257,471	3,245,577
Other Financing Sources (Uses)				
Disposal of Capital Assets	175,000	175,000	54,496	(120,504)
Transfers Out	—	—	(353,037)	(353,037)
	175,000	175,000	(298,541)	(473,541)
Net Change in Fund Balance	<u>(2,842,046)</u>	<u>(2,813,106)</u>	(41,070)	<u>2,772,036</u>
Fund Balance - Beginning			<u>52,059,738</u>	
Fund Balance - Ending			<u>52,018,668</u>	

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

**Working Cash Account - General Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Fiscal Year Ended June 30, 2020**

	Budget		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Local Sources				
General Levy	\$ 842,046	842,046	853,408	11,362
Investment Income	—	—	236,346	236,346
Total Revenues	<u>842,046</u>	<u>842,046</u>	<u>1,089,754</u>	<u>247,708</u>
Expenditures	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Net Change in Fund Balance	<u>842,046</u>	<u>842,046</u>	<u>1,089,754</u>	<u>247,708</u>
Fund Balance - Beginning			<u>21,593,319</u>	
Fund Balance - Ending			<u>22,683,073</u>	

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Debt Service Fund

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2020**

	Budget		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Local Sources				
General Levy	\$ 9,188,838	9,188,838	9,786,947	598,109
Investment Income	—	—	44	44
Total Local Sources	9,188,838	9,188,838	9,786,991	598,153
Federal Sources				
Build America Bond Interest Reimbursement	206,469	206,469	194,287	(12,182)
Total Revenues	9,395,307	9,395,307	9,981,278	585,971
Expenditures				
Debt Service				
Payments on Long Term Debt				
Principal Retirement	4,799,425	4,799,425	6,112,513	(1,313,088)
Interest on Long-Term Debt	4,449,585	4,449,585	3,489,534	960,051
	9,249,010	9,249,010	9,602,047	(353,037)
Other Debt Service				
Purchased Services	146,297	146,297	5,592	140,705
Total Expenditures	9,395,307	9,395,307	9,607,639	(212,332)
Excess (Deficiency) of Revenues Over (Under) Expenditures	—	—	373,639	373,639
Other Financing Sources				
Transfers In	—	—	353,037	353,037
Net Change in Fund Balance	—	—	726,676	726,676
Fund Balance - Beginning			5,076,449	
Fund Balance - Ending			5,803,125	

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Capital Projects Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended June 30, 2020

	Budget		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Local Sources				
Investment Income	\$ —	—	32,197	32,197
Contributions from Private				
Donors	—	—	60	60
Impact Fees	140,000	140,000	171,824	31,824
Total Revenues	140,000	140,000	204,081	64,081
Expenditures				
Support Services				
Facilities Acquisition				
and Construction Services				
Purchased Services	30,000	30,000	6,871	23,129
Non-Capitalized Equipment	1,028,082	1,028,082	1,191,714	(163,632)
Capital Outlay	3,616,000	3,616,000	4,082,270	(466,270)
Total Expenditures	4,674,082	4,674,082	5,280,855	(606,773)
Net Change in Fund Balance	<u>(4,534,082)</u>	<u>(4,534,082)</u>	(5,076,774)	<u>(542,692)</u>
Fund Balance - Beginning			<u>6,265,398</u>	
Fund Balance - Ending			<u><u>1,188,624</u></u>	

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Fire Prevention and Safety - Capital Projects Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended June 30, 2020

	Budget		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Local Sources				
Investment Income	\$ 2,577	2,577	6,552	3,975
Expenditures				
Support Services				
Facilities Acquisition and Construction Services				
Purchased Services	—	—	6,731	(6,731)
Capital Outlay	2,587,459	2,587,459	1,162,096	1,425,363
Total Expenditures	2,587,459	2,587,459	1,168,827	1,418,632
Net Change in Fund Balance	<u>(2,584,882)</u>	<u>(2,584,882)</u>	(1,162,275)	<u>1,422,607</u>
Fund Balance - Beginning			<u>1,162,275</u>	
Fund Balance - Ending			<u>—</u>	

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Student Activity - Agency Fund

Statement of Changes in Fiduciary Assets and Liabilities

For the Fiscal Year Ended June 30, 2020

	Beginning Balances	Additions	Deductions	Ending Balances
ASSETS				
Cash and Investments	\$ 1,274,604	533,366	226,599	1,581,371
Due from Activity Fund Organizations				
Central Activity				
Glenbrook Musical	(17,942)	17,942	—	—
Glenbrook Techny Festival	5,971	—	5,971	—
Total Central Activity	(11,971)	17,942	5,971	—
North Activity				
Cap and Gown	1,023	—	1,023	—
Hurricane Relief	5	—	5	—
Laconian	(9,022)	9,022	—	—
Total North Activity	(7,994)	9,022	1,028	—
South Activity				
Calliope	2,187	—	2,187	—
Cap and Gown	4,274	—	4,274	—
Class of 2018	(7,604)	7,604	—	—
Gymnastics - Girls	315	—	315	—
Math Club	470	—	470	—
Model U N	(1,699)	1,699	—	—
Polish Club	(111)	111	—	—
Volleyball-Boys	(30)	30	—	—
WISTEM	24	—	24	—
Total South Activity	(2,174)	9,444	7,270	—
Total Due from Activity Fund Organizations	(22,139)	36,408	14,269	—
Total Assets	1,252,465	569,774	240,868	1,581,371

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Student Activity - Agency Fund

Statement of Changes in Fiduciary Assets and Liabilities - Continued

For the Fiscal Year Ended June 30, 2020

	Beginning Balances	Additions	Deductions	Ending Balances
LIABILITIES				
Due to Activity Fund Organizations				
Central Activity				
Artificial Turf	\$ 40,000	20,104	—	60,104
Band Parents Organization	25	—	—	25
Debate Tournament	945	—	570	375
Dual Credit Courses	938	—	—	938
Football Coaches Association	1,792	206	—	1,998
Glenbrook Education Foundation	64	111	—	175
Glenbrook United	10,930	1,052	—	11,982
GNCY Fundraising/Donations	270	2,147	—	2,417
Leadership Committee	—	22,548	—	22,548
Peer Group Scholarship	161	—	—	161
Retirement	1,306	—	—	1,306
Scholarship and Trust	12,192	2,423	—	14,615
Vendor Payable	144	—	144	—
Vendor Donations	550	—	—	550
Township Articulation	2,935	—	—	2,935
Interest Earned	38,286	—	10,440	27,846
	<hr/>			
Total Central Activity	110,538	48,591	11,154	147,975
	<hr/>			
North Activity				
A Cappella	3,117	—	1,648	1,469
Activity Tickets	210	175	—	385
Advanced Placement	35,797	107,553	—	143,350
After School All Stars	(127)	128	—	1
Animatin Clum	—	15	—	15
Art Supplies	1,802	—	—	1,802
Best Buddies	689	—	197	492
Booster Club	—	43,055	—	43,055
Breakfast Club	113	—	—	113
Chamber Music	277	—	—	277
Cheerleaders	40,029	—	38,546	1,483
Chess Team	84	—	84	—
Choir	607	—	—	607

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Student Activity - Agency Fund

Statement of Changes in Fiduciary Assets and Liabilities - Continued

For the Fiscal Year Ended June 30, 2020

	Beginning Balances	Additions	Deductions	Ending Balances
LIABILITIES - Continued				
Due to Activity Fund Organizations - Continued				
North Activity - Continued				
Choir/Theater Parents Organization	\$ 100	—	100	—
Choose Health	132	—	—	132
Circle of Friends	126	—	—	126
Class of 2017	16	—	—	16
Class of 2019	7,836	—	2,544	5,292
Class of 2020	6,475	—	4,316	2,159
Class of 2021	658	—	658	—
Class of 2022	757	—	475	282
Class of 2023	—	1,026	—	1,026
Coffee and Tea Club	192	—	—	192
Color Guard	485	—	485	—
Debate	134,424	28,340	—	162,764
DECA	(241)	5,116	—	4,875
Drama Productions	11,813	1,723	—	13,536
Duffy Memorial Scholarship	2,178	—	178	2,000
Earl Young Memorial Scholarship	3,130	—	—	3,130
Entrepreneurship	8,645	(1,631)	—	7,014
Environmental Awareness	—	404	—	404
Envolve	—	5,465	—	5,465
Feminism Club	823	—	—	823
Field Trips	1,900	—	—	1,900
Foreign Film Club	—	103	—	103
Friends and Comp	2,504	—	643	1,861
Future Educators	16	73	—	89
Gay Straight Alliance (GSA)	1,000	—	156	844
GBN HR Herr Scholarship	3,822	—	—	3,822
GBN Scholarship - Ha Vickery Med	5,000	—	1,000	4,000
GBN Sports Tournaments	30,967	—	3,361	27,606
GBN Women in Engineering	807	416	—	1,223
GBN World Lang Honor Society	6,333	—	28	6,305
Global Citizens	5,371	—	4,319	1,052
Grad Nite	—	509	—	509
Guitar Club	1	—	—	1

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Student Activity - Agency Fund

Statement of Changes in Fiduciary Assets and Liabilities - Continued

For the Fiscal Year Ended June 30, 2020

	Beginning Balances	Additions	Deductions	Ending Balances
LIABILITIES - Continued				
Due to Activity Fund Organizations - Continued				
North Activity - Continued				
Helicon	\$ 1,874	488	—	2,362
Hellenic Club	1,289	—	360	929
Home Economics (HERO)	12,099	—	2,380	9,719
Hynda Gamze Educ Scholarship	2,000	—	—	2,000
IL Athletic Directors Assoc.	5	—	—	5
In-HSE Grad	14,748	—	8	14,740
Interact Club	9,480	1,710	—	11,190
Juggle and Magic	23	—	—	23
Key Club	2,219	399	—	2,618
Kids 4 the Cure	378	407	—	785
Knitting Club	25	—	—	25
Korean Connection	394	—	—	394
Library Account	2,815	45	—	2,860
Math Team	4,112	291	—	4,403
Mathematics Department	2,772	785	—	3,557
Medical Club	1,500	—	883	617
Model U N Club	7,301	—	2,171	5,130
Music General	5,070	—	629	4,441
MVP Donation	1,330	—	1,330	—
National Art Honor Society	101	67	—	168
National Forensic League	4,256	—	481	3,775
National Honor Society	16,039	—	—	16,039
North Suburban Chess League	2,172	162	—	2,334
Open Forum	335	—	206	129
Orchesis	27,736	—	3,683	24,053
Pactech	736	—	250	486
Parents' Association - GBN	375	600	—	975
PAWS	2,200	93	—	2,293
P.E. Rental	6,462	—	1,091	5,371
Pom Pom Squad	11,013	—	3,413	7,600
Practical Horticulture Club	154	160	—	314
PSAT/PACT Registration	8,594	—	—	8,594
Radio and Television	9,936	—	761	9,175

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Student Activity - Agency Fund

Statement of Changes in Fiduciary Assets and Liabilities - Continued

For the Fiscal Year Ended June 30, 2020

	Beginning Balances	Additions	Deductions	Ending Balances
LIABILITIES - Continued				
Due to Activity Fund Organizations - Continued				
North Activity - Continued				
Relay For Life Northbrook	\$ 1,594	—	10	1,584
Retirement Events	4	—	—	4
Save a Child's Heart	69	346	—	415
Scholarship - Kiwanis Key Club	4,138	1,500	—	5,638
Scholarship - Marian Rugless	3,348	—	3,000	348
Scholarship - North	2,000	750	—	2,750
Scholastic Bowl	246	—	—	246
Science Club	558	1,491	—	2,049
Snowball	24,754	5,640	—	30,394
Spartans Inspire	778	—	4	774
Spartan Marching Band	9,774	1,781	—	11,555
Spartan Spirit Squad	3,575	701	—	4,276
Student Association	37,689	21,267	—	58,956
Student Correspondence	145	—	—	145
Test Prep Program	1,651	—	—	1,651
Theater Club	1,916	—	730	1,186
Torch North	6,870	6,070	—	12,940
TRI-M	245	—	147	98
Variety Show	34,424	10,090	—	44,514
Water Crsis Bake Sale Fundraising	—	248	—	248
Welfare Memorial	246	—	27	219
Julia Guerrero Memorial Award	—	60	—	60
WGKB Radio	646	—	136	510
Total North Activity	612,081	247,621	80,438	779,264
South Activity				
Activity Tickets	16,838	11,447	—	28,285
Advanced Placement Testing	52,343	—	27,163	25,180
Amber Orchesis Scholarship	(1,000)	1,000	—	—
Amnesty International	1,554	—	1,213	341
Anime	(515)	515	—	—
Badminton - Girls	417	—	417	—

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Student Activity - Agency Fund

Statement of Changes in Fiduciary Assets and Liabilities - Continued

For the Fiscal Year Ended June 30, 2020

	Beginning Balances	Additions	Deductions	Ending Balances
LIABILITIES - Continued				
Due to Activity Fund Organizations - Continued				
South Activity - Continued				
Baseball	\$ 9,373	—	7,981	1,392
Basketball	2,185	—	564	1,621
Bass Fishing	—	1,467	—	1,467
Black Student Union	110	—	45	65
Business Incubator Course	7,141	—	804	6,337
Business Professionals of America	3,914	—	195	3,719
Chamber Singers	1,391	994	—	2,385
Cheerleaders	(1,261)	1,424	—	163
Circle of Friends	186	159	—	345
Class of 2019	4,018	—	4,018	—
Class of 2020	(5,157)	5,157	—	—
Class of 2021	1,100	—	1,100	—
Class of 2022	—	1,600	—	1,600
Class of 2023	—	888	—	888
Club Starter Account	90	1,174	—	1,264
Cooking Club	97	—	—	97
Concessions	8,424	—	412	8,012
Cross Country/Track	528	6,248	—	6,776
Cure Club	2,744	647	—	3,391
De La Cru	249	15	—	264
Debate Club	17,739	47,350	—	65,089
Desi Club	608	—	215	393
Drama Club	2,446	—	929	1,517
Drama Productions	152	4,885	—	5,037
Engineering Club	1,966	—	503	1,463
English Dept. Activities	213	—	—	213
English Junior	100	—	100	—
Etruscan-Yrbk Aid Fund	60,608	78,030	—	138,638
Feminist Club	192	135	—	327
Fencing Club	1,481	—	1,481	—
FCCLA	5,864	—	2,000	3,864

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Student Activity - Agency Fund

Statement of Changes in Fiduciary Assets and Liabilities - Continued

For the Fiscal Year Ended June 30, 2020

	Beginning Balances	Additions	Deductions	Ending Balances
LIABILITIES - Continued				
Due to Activity Fund Organizations - Continued				
South Activity - Continued				
Field Hockey Boosters	\$ 5,239	—	369	4,870
Forensics	980	—	257	723
French Club	2,585	—	21	2,564
French Exchange Program	2,018	—	8	2,010
Gardening Club	210	—	92	118
Gamers Club	155	—	131	24
German Club	324	—	65	259
German Exchange Program	7,222	—	2,256	4,966
Girls' Letter Club	(4,244)	4,244	—	—
GBS Sports Tournament	35,525	—	12,238	23,287
GBS STEM Learning Community	461	—	—	461
GBS World Cultures Celebration	1,929	493	—	2,422
Golf-Boys	8,503	1,028	—	9,531
Golf-Girls	2,224	211	—	2,435
Grad Night	20,596	—	1,922	18,674
Grid Account	7,484	1,562	—	9,046
Gymnastics-Boys	460	—	172	288
Helenic Club	855	139	—	994
Helios	1,079	—	—	1,079
In-House Grad Program	17,460	—	17,460	—
Interact Club	1,057	—	1,057	—
J. Yordy Scholarship	4,384	—	1,000	3,384
Japanese Club	261	—	261	—
Japanese Grant	7,554	—	1,079	6,475
Jeffrey L Aaron Memorial Scholarship	838	—	—	838
Jewelry Club	—	4,778	—	4,778
Key Club	2,247	—	517	1,730
Korean Club	361	120	—	481
Lacrosse-Boys	7,924	—	5,429	2,495
Lacrosse-Girls	44,095	—	12,097	31,998
Library Account	3,294	887	—	4,181
Master Singers	7,672	—	99	7,573
National Art Honorary	(127)	127	—	—
National Honor Society	907	—	—	907

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Student Activity - Agency Fund

Statement of Changes in Fiduciary Assets and Liabilities - Continued

For the Fiscal Year Ended June 30, 2020

	Beginning Balances	Additions	Deductions	Ending Balances
LIABILITIES - Continued				
Due to Activity Fund Organizations - Continued				
South Activity - Continued				
NINE	\$ 374	836	—	1,210
NU M. Whipple Award	—	5,000	—	5,000
Oracle	299	4,686	—	4,985
Orchesis	5,205	1,396	—	6,601
Outdoors Club	629	—	—	629
Paddle Club	1,189	—	104	1,085
Paradox	793	—	—	793
Paranormal Club	434	—	209	225
Parents Association	4,475	1,738	—	6,213
Pencils of Promise	674	59	—	733
Pep Club	15	—	15	—
Photography Club	—	—	—	—
Poms	15,122	—	15,122	—
Retirement Events	398	—	—	398
Radio/Broadcasting Scholarship	967	—	355	612
Richard Goodspeed Memorial	1,000	—	1,000	—
SAGA	773	—	108	665
Scholarship - C. Rogal	3,000	—	2,500	500
Scholarship - M. Sirvatka	315	—	315	—
Scholarship - South	5,711	—	2,000	3,711
Scholarship - Japanese	4,000	—	2,000	2,000
Scholarship - C. "MAMA" Glass	4,740	—	1,000	3,740
Scholarship - C Stiflier	—	9,005	—	9,005
Scholarship - G Kaske Memorial	7,000	—	2,000	5,000
Scholarship - L. Kocian	7,500	—	1,500	6,000
Scholarship - Musical Choir	(320)	861	—	541
Scholarship - W Hicks Memorial	266	2,000	—	2,266
Schreiner Memorial Fund	15,933	—	1,609	14,324
Science Club	6,899	1,468	—	8,367
Science Olympiad	68	—	68	—
Shakespeare Club	5	—	—	5
Soccer-Boys	3,679	4,350	—	8,029
Soccer-Girls	4,264	—	812	3,452

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Student Activity - Agency Fund

Statement of Changes in Fiduciary Assets and Liabilities - Continued

For the Fiscal Year Ended June 30, 2020

	Beginning Balances	Additions	Deductions	Ending Balances
LIABILITIES - Continued				
Due to Activity Fund Organizations - Continued				
South Activity - Continued				
Softball	\$ 953	—	278	675
Solace	374	—	—	374
Spanish Exchange	17	—	—	17
Special Events	465	50	—	515
Stand Against Genocide	1,804	—	1,500	304
Student Activities	740	1,311	—	2,051
Student Council	6,056	3,307	—	9,363
Student-to-Student	775	—	775	—
Student Teachers - P.E.	3,269	—	32	3,237
Student Teachers - Social Studies	1,004	342	—	1,346
Student Travel Donations	225	—	—	225
Swimming/Diving	1,167	—	476	691
Test Prep Programs	(28,713)	44,020	—	15,307
Tennis - Boys	88	304	—	392
Tennis - Girls	—	46	—	46
Titan Booster	(1,706)	1,706	—	—
Titan Balloon Store	2,953	46	—	2,999
Titans Helping Titans	14,173	—	7,184	6,989
Titan Stars	376	640	—	1,016
Track - Boys	304	—	304	—
Tri-M	—	173	—	173
Tutoring Project	68	8	—	76
Unidos Club	335	50	—	385
Variety Show	25,666	10,453	—	36,119
Volleyball-Girls	3,634	—	340	3,294
Water Polo - Boys	1,809	—	661	1,148
Teachers' Welfare	2,825	—	947	1,878
WGBK	686	—	392	294
Wrestling	7,422	2,983	—	10,405
Total South Activity	529,846	273,562	149,276	654,132
Total Liabilities	1,252,465	569,774	240,868	1,581,371

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Consolidated Year-End Financial Report

June 30, 2020

CSFA #	Program Name	State	Federal	Other	Totals
478-00-0251	Medical Assistance Program	\$ —	67,339	—	67,339
586-00-1723	School Maintenance Projects Grants	50,000	—	—	50,000
586-18-0410	Summer Food Service Program	—	84,794	—	84,794
586-18-0428	Title III - Language Inst Program - Limited Eng LIPLP	—	14,885	—	14,885
586-44-0414	Title I Grants to Local Educational Agencies	—	268,989	—	268,989
586-44-1588	Title IV Student Support and Academic Enrichment (SSAE)	—	26,097	—	26,097
586-47-0430	Title II - Teacher Quality Grants	—	78,737	—	78,737
586-69-0418	Career and Technical Basic Grants to States	117,284	51,159	—	168,443
586-64-0417	Special Education - IDEA Flow Through	—	845,733	—	845,733
586-82-1466	Special Education - IDEA Part B Flow Through - Room and Board	—	1,245,514	—	1,245,514
	Other Grant Programs and Activities	—	532,539	—	532,539
	All Other Costs Not Allocated	—	—	277,879,681	277,879,681
	Totals	167,284	3,215,786	277,879,681	281,262,751

SUPPLEMENTAL SCHEDULES

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Schedule of Long-Term Debt Requirements

Capital Appreciation Refunding School Bonds of 2002B

June 30, 2020

Date of Issue	April 1, 2002
Date of Maturity	December 1, 2021
Authorized Issue	\$14,740,000
Denomination of Bonds	\$5,000
Interest Rates	4.73% - 5.65%
Interest Dates	December 1
Principal Maturity Date	December 1
Payable at	Amalgamated Bank, IL

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Beginning Balance	Accretion	Principal	Ending Balance
2022	\$ 3,851,404	162,686	2,035,000	1,979,090
2023	1,979,090	55,910	2,035,000	—
		<u>218,596</u>	<u>4,070,000</u>	

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Schedule of Long-Term Debt Requirements

General Obligation School Bonds of 2010

June 30, 2020

Date of Issue	July 7, 2010
Date of Maturity	December 1, 2027
Authorized Issue	\$10,190,000
Denomination of Bonds	\$5,000
Interest Rates	5.70% - 5.90%
Interest Dates	December 1 and June 1
Principal Maturity Date	December 1
Payable at	Amalgamated Bank, IL

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2021	\$ —	589,910	589,910
2022	—	589,910	589,910
2023	—	589,910	589,910
2024	—	589,910	589,910
2025	845,000	565,828	1,410,828
2026	3,285,000	448,122	3,733,122
2027	3,040,000	266,340	3,306,340
2028	3,020,000	89,090	3,109,090
	<u>10,190,000</u>	<u>3,729,020</u>	<u>13,919,020</u>

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

**Schedule of Long-Term Debt Requirements
General Obligation Refunding School Bonds of 2016A
June 30, 2020**

Date of Issue	October 27, 2016
Date of Maturity	December 1, 2024
Authorized Issue	\$39,845,000
Denomination of Bonds	\$5,000
Interest Rate	5.00%
Interest Dates	December 1 and June 1
Principal Maturity Date	December 1
Payable at	Amalgamated Bank, IL

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2021	\$ 5,435,000	1,313,375	6,748,375
2022	5,705,000	1,034,875	6,739,875
2023	5,995,000	742,375	6,737,375
2024	6,295,000	435,125	6,730,125
2025	5,555,000	138,875	5,693,875
	<u>28,985,000</u>	<u>3,664,625</u>	<u>32,649,625</u>

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Schedule of Long-Term Debt Requirements

Limited Tax Life Safety Bonds of 2016B

June 30, 2020

Date of Issue	October 27, 2016
Date of Maturity	December 1, 2027
Authorized Issue	\$4,485,000
Denomination of Bonds	\$5,000
Interest Rate	4.00%
Interest Dates	December 1 and June 1
Principal Maturity Date	December 1
Payable at	Amalgamated Bank, IL

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2021	\$ —	179,400	179,400
2022	—	179,400	179,400
2023	710,000	165,200	875,200
2024	680,000	137,400	817,400
2025	715,000	109,500	824,500
2026	755,000	80,100	835,100
2027	790,000	49,200	839,200
2028	835,000	16,700	851,700
	4,485,000	916,900	5,401,900
	4,485,000	916,900	5,401,900

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Schedule of Long-Term Debt Requirements

Limited Tax Life Safety Bonds of 2017

June 30, 2020

Date of Issue	February 6, 2017
Date of Maturity	December 1, 2027
Authorized Issue	\$10,000,000
Denomination of Bonds	\$5,000
Interest Rate	2.69%
Interest Dates	December 1 and June 1
Principal Maturity Date	December 1
Payable at	JP Morgan Chase Bank, IL

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2021	\$ —	269,000	269,000
2022	20,000	268,731	288,731
2023	1,945,000	242,302	2,187,302
2024	1,465,000	196,437	1,661,437
2025	1,535,000	156,087	1,691,087
2026	1,600,000	113,922	1,713,922
2027	1,680,000	69,806	1,749,806
2028	1,755,000	23,605	1,778,605
	<u>10,000,000</u>	<u>1,339,890</u>	<u>11,339,890</u>

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

**Schedule of Long-Term Debt Requirements
General Obligation Refunding School Bonds of 2018
June 30, 2020**

Date of Issue	April 2, 2018
Date of Maturity	December 1, 2027
Authorized Issue	\$13,075,000
Denomination of Bonds	\$5,000
Interest Rates	4.00% - 5.00%
Interest Dates	December 1 and June 1
Principal Maturity Date	December 1
Payable at	Amalgamated Bank, IL

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2021	\$ —	605,950	605,950
2022	—	605,950	605,950
2023	—	605,950	605,950
2024	—	605,950	605,950
2025	—	605,950	605,950
2026	3,870,000	509,200	4,379,200
2027	4,425,000	301,825	4,726,825
2028	4,780,000	95,600	4,875,600
	<u>13,075,000</u>	<u>3,936,375</u>	<u>17,011,375</u>

STATISTICAL SECTION (Unaudited)

This part of the comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the District's overall financial health.

Financial Trends

These schedules contain trend information to help the reader understand how the District's financial performance and well-being have changed over time.

Revenue Capacity

These schedules contain information to help the reader assess the District's most significant local revenue sources.

Debt Capacity

These schedules present information to help the reader assess the affordability of the District's current levels of outstanding debt and the government's ability to issue additional debt in the future.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the District's financial report relates to the services the District provides and the activities it performs.

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Net Position by Component - Last Ten Fiscal Years
June 30, 2020 (Unaudited)

See Following Page

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Net Position by Component - Last Ten Fiscal Years*

June 30, 2020 (Unaudited)

	2011	2012	2013 (1)
Governmental Activities			
Net Investment in Capital Assets	\$ 55,002,803	67,202,269	72,714,451
Restricted	9,188,948	10,801,506	19,416,172
Unrestricted	50,117,180	41,338,790	28,433,862
	<hr/>	<hr/>	<hr/>
Total Governmental Activities Net Position	114,308,931	119,342,565	120,564,485

* Accrual Basis of Accounting

- (1) As restated, due to the implementation of GASB 65.
- (2) As restated, due to the implementation of GASB 68 and GASB 71.
- (3) As restated, due to correction of an error.

2014 (2)	2015	2016 (3)	2017	2018	2019	2020
61,976,289	66,726,008	69,325,221	62,896,677	49,053,549	49,885,066	55,161,532
14,243,444	20,153,278	20,524,724	35,451,592	18,093,306	18,262,725	18,755,651
38,226,059	30,044,718	30,079,936	18,078,878	(33,293,757)	(35,561,275)	(40,239,144)
114,445,792	116,924,004	119,929,881	116,427,147	33,853,098	32,586,516	33,678,039

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Changes in Net Position - Last Ten Fiscal Years*
June 30, 2020 (Unaudited)

	2011	2012	2013
Expenses			
Governmental Activities			
Instruction	\$ 68,482,910	73,543,875	77,692,875
Support Services	40,316,561	39,154,844	41,388,236
Community Services	75,120	81,383	86,339
Nonprogrammed Charges	—	—	—
Payments to Other Governments	—	—	—
Interest and Fees	5,082,130	5,290,792	4,947,127
Disposal of Capital Assets	—	—	—
Unallocated Depreciation	1,597,741	1,798,886	1,823,145
Total Governmental Activities Expenses	<u>115,554,462</u>	<u>119,869,780</u>	<u>125,937,722</u>
Program Revenues			
Governmental Activities			
Charges for Services			
Instruction	856,664	869,317	858,500
Support Services	1,411,339	1,492,957	1,402,939
Operating Grants/Contributions			
Instruction	14,593,317	16,625,582	19,066,373
Support Services	1,004,026	1,082,657	1,182,384
Capital Grants/Contributions			
Support Services	—	50,000	—
Total Governmental Activities Program Revenues	<u>17,865,346</u>	<u>20,120,513</u>	<u>22,510,196</u>
Net (Expense) Revenue	<u>(97,689,116)</u>	<u>(99,749,267)</u>	<u>(103,427,526)</u>
General Revenues and Other Changes in Net Position			
Governmental Activities			
Taxes			
Real Estate Taxes, Levied for General Purposes	77,618,479	82,759,740	86,276,961
Real Estate Taxes, Levied for Specific Purposes	17,515,230	17,497,657	14,761,561
Personal Property Replacement Taxes	2,630,663	2,420,029	2,472,665
Miscellaneous	212,692	342,846	293,343
Gain on Sale of Capital Assets	—	—	—
Other Payment in Lieu of Taxes	—	—	—
State Aid Formula Grants	1,599,558	1,559,535	1,118,871
Investment Earnings	295,921	203,094	211,487
Total Governmental Activities General Revenues	<u>99,872,543</u>	<u>104,782,901</u>	<u>105,134,888</u>
Changes in Net Position	<u><u>2,183,427</u></u>	<u><u>5,033,634</u></u>	<u><u>1,707,362</u></u>

* Accrual Basis of Accounting

(1) As originally reported

(2) As restated

2014 (1)	2015	2016 (2)	2017	2018	2019	2020
84,731,323	95,782,160	99,114,383	117,985,315	118,278,761	123,600,206	220,048,240
42,631,380	45,068,176	47,073,332	51,926,269	50,885,816	54,568,998	58,728,319
120,026	102,416	149,853	52,473	894,996	1,249,090	1,000,993
—	—	—	—	—	—	—
—	—	—	—	—	625,000	—
4,635,508	4,471,147	4,245,124	10,394,790	2,005,393	1,797,579	1,485,199
2,157,241	—	—	—	—	—	—
1,855,181	1,997,281	2,073,036	2,159,572	—	—	—
136,130,659	147,421,180	152,655,728	182,518,419	172,064,966	181,840,873	281,262,751
1,113,555	1,453,779	1,331,097	1,685,442	348,047	444,693	220,335
1,288,843	1,404,958	1,446,053	879,669	393,460	302,070	450,364
22,795,629	30,932,973	32,888,927	53,020,772	42,446,587	47,922,537	139,257,317
1,407,691	1,212,292	1,507,259	1,372,577	985,158	1,063,820	1,094,976
—	—	—	—	—	—	—
26,605,718	35,004,002	37,173,336	56,958,460	44,173,252	49,733,120	141,022,992
(109,524,941)	(112,417,178)	(115,482,392)	(125,559,959)	(127,891,714)	(132,107,753)	(140,239,759)
86,587,174	89,069,898	91,013,665	92,119,485	93,203,050	92,351,613	102,064,130
15,337,022	15,416,662	15,488,365	15,456,073	16,869,448	18,329,996	19,124,235
2,501,353	2,689,002	2,148,606	3,032,003	2,286,404	2,473,470	2,707,536
483,688	472,265	1,224,208	769,232	3,679,461	3,936,761	5,198,457
—	—	—	187,178	—	—	—
4,091,793	5,879,780	6,850,781	7,960,446	9,043,482	9,739,985	7,194,934
1,153,977	1,153,612	1,648,367	1,814,463	3,310,052	3,298,769	3,400,683
171,224	214,171	296,712	718,345	1,790,642	2,639,406	1,641,307
110,326,231	114,895,390	118,670,704	122,057,225	130,182,539	132,770,000	141,331,282
801,290	2,478,212	3,188,312	(3,502,734)	2,290,825	662,247	1,091,523

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Fund Balances of Governmental Funds - Last Ten Fiscal Years*
June 30, 2020 (Unaudited)

	2011 (1)	2012	2013
General Fund			
Nonspendable	\$ 45,873	—	—
Unassigned	53,811,223	56,721,576	59,151,242
Total General Fund	<u>53,857,096</u>	<u>56,721,576</u>	<u>59,151,242</u>
All Other Governmental Funds			
Restricted, Reported in,			
Special Revenue Funds	15,387,062	18,129,066	14,981,869
Debt Service Funds	3,491,920	3,671,564	3,802,700
Capital Projects Funds	12,020,288	3,043,427	2,626,662
Committed, Reported in,			
Capital Projects Funds	—	—	—
Unassigned, Reported in,			
Capital Projects Funds	—	—	—
Nonspendable, Reported in,			
Special Revenue Funds	—	—	—
Capital Projects Funds	244,023	266,740	—
Total All Other Governmental Funds	<u>31,143,293</u>	<u>25,110,797</u>	<u>21,411,231</u>
Total Governmental Funds	<u><u>85,000,389</u></u>	<u><u>81,832,373</u></u>	<u><u>80,562,473</u></u>

* Modified Accrual Basis of Accounting

(1) Note: GASB 45 was implemented in fiscal year 2011. With this implementation, the Working Cash Fund was combined with the General Fund and governmental funds report five components of fund balance: nonspendable, restricted, committed assigned and unassigned.

(2) As originally reported.

(3) As restated due to correction of an error.

2014 (2)	2015	2016 (3)	2017	2018	2019	2020
49,372	56,195	302,246	122,896	228,234	1,308,231	1,089,482
61,348,953	61,168,275	61,067,595	62,809,055	68,932,273	72,344,826	73,612,259
61,398,325	61,224,470	61,369,841	62,931,951	69,160,507	73,653,057	74,701,741
15,270,727	15,912,027	15,891,996	18,834,303	13,319,098	12,298,544	13,210,319
4,184,255	4,509,271	4,831,183	4,655,725	5,147,661	5,076,449	5,803,125
1,993,279	—	—	12,504,265	7,056,451	1,162,275	—
—	—	—	—	4,244,234	6,265,398	1,188,624
—	(100,447)	—	(188,377)	—	—	—
—	—	54,097	—	—	—	54,097
—	—	—	—	—	—	—
21,448,261	20,320,851	20,777,276	35,805,916	29,767,444	24,802,666	20,256,165
82,846,586	81,545,321	82,147,117	98,737,867	98,927,951	98,455,723	94,957,906

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225**General Governmental Revenues by Source - Last Ten Fiscal Years
June 30, 2020 (Unaudited)**

	2011	2012	2013	2014
Local Sources				
Taxes	\$ 94,964,627	99,658,391	99,556,406	104,425,549
Earnings on Investments	295,921	203,094	211,487	171,224
Other Local Sources	5,278,687	2,620,294	6,509,563	6,977,879
Total Local Sources	100,539,235	102,481,779	106,277,456	111,574,652
State and Federal Sources	5,731,428	6,707,988	6,527,968	6,201,444
Total Direct Revenues	106,270,663	109,189,767	112,805,424	117,776,096
TRS On-Behalf Revenues	11,467,226	12,713,647	14,839,660	19,155,853
Other Financing Sources	11,759,253	—	5,606,918	2,815,384
Totals	129,497,142	121,903,414	133,252,002	139,747,333

* As restated

Note: Governmental Funds Revenue includes all funds (except Fiduciary Funds).

2015	2016*	2017	2018	2019	2020
107,175,562	108,650,636	110,607,561	112,358,902	115,874,523	119,910,901
214,171	296,712	546,993	1,790,642	2,639,406	1,641,307
9,210,782	10,669,704	11,294,789	13,271,608	14,229,842	12,869,803
116,600,515	119,617,052	122,449,343	127,421,152	132,743,771	134,422,011
6,509,875	8,214,631	8,322,792	7,308,897	7,749,043	8,521,675
123,110,390	127,831,683	130,772,135	134,730,049	140,492,814	142,943,686
26,789,002	27,829,922	47,885,020	39,625,742	44,794,981	135,395,220
3,808,222	4,830,104	66,077,047	22,941,278	685,655	407,533
153,707,614	160,491,709	244,734,202	197,297,069	185,973,450	278,746,439

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Governmental Funds Expenditures and Debt Service Ratio - Last Ten Fiscal Years*

June 30, 2020 (Unaudited)

	2011	2012	2013	2014
Current				
Instruction				
Regular Programs	\$ 31,465,723	33,488,614	34,053,525	35,005,707
Special Programs	10,300,668	11,453,221	12,865,346	13,612,081
Other Instructional Programs	10,666,890	11,022,819	11,205,179	11,535,585
Total Instructional	52,433,281	55,964,654	58,124,050	60,153,373
Supporting Services				
Pupils	9,494,845	9,568,092	10,164,618	10,369,277
Instructional Staff	3,352,437	3,459,712	3,483,041	3,516,703
General Administration	2,399,812	2,493,025	2,104,931	2,678,249
School Administration	6,337,479	6,669,963	6,957,015	7,220,127
Business	2,314,024	2,076,271	2,195,541	2,480,758
Facilities Acquisition and Construction Services	—	—	—	—
Transportation	2,390,249	2,461,555	2,687,928	2,567,425
Operations and Maintenance	9,446,373	9,219,215	9,001,189	9,240,995
Central	3,733,267	3,824,189	3,900,680	3,882,717
Other Supporting Services	1,664	24,931	6,243	16,486
Total Supporting Services	39,470,150	39,796,953	40,501,186	41,972,737
Total Current	91,903,431	95,761,607	98,625,236	102,126,110
Other				
Debt Service				
Principal	3,925,000	4,550,000	4,788,819	5,657,652
Interest and Other Charges	3,997,637	4,037,148	3,722,428	3,504,948
Community Service	75,120	81,383	85,888	120,026
Payments to Other Districts and Governmental Units	—	—	—	—
Nonprogrammed Charges	—	—	—	—
Capital Outlay	5,258,108	10,927,645	7,788,798	5,080,672
Total Other	13,255,865	19,596,176	16,385,933	14,363,298
Total Direct Expenditures	105,159,296	115,357,783	115,011,169	116,489,408
TRS On-Behalf Payment	11,467,226	12,713,647	14,839,660	19,155,853
Other Financing Uses	1,569,253	—	4,671,073	1,817,959
Totals	118,195,775	128,071,430	134,521,902	137,463,220
Net Change in Fund Balance	11,301,367	(6,168,016)	(1,269,900)	2,284,113
Debt Service as a Percentage of Noncapital Expenditures**	7.09 %	7.40 %	6.95 %	7.01 %

* Modified Accrual Basis of Accounting

** Calculation does not include On-Behalf Payment from the State of Illinois.

2015	2016	2017	2018	2019	2020
37,463,503	37,637,938	35,669,892	37,154,149	39,298,125	41,202,882
15,075,139	15,970,697	15,999,486	15,765,855	16,166,743	16,650,911
12,228,989	13,149,499	12,889,820	12,800,500	13,831,885	13,791,806
64,767,631	66,758,134	64,559,198	65,720,504	69,296,753	71,645,599
11,287,609	11,005,158	11,470,478	11,830,917	13,104,842	14,022,840
3,710,474	3,791,506	3,684,429	3,643,857	2,501,348	2,637,730
2,747,970	2,905,855	2,887,359	3,190,205	5,659,023	8,048,124
7,237,537	7,322,687	7,785,489	7,991,177	8,143,023	7,912,249
2,361,392	2,256,463	2,109,502	4,449,177	3,578,497	3,967,585
—	—	—	556,292	2,889,734	5,279,478
2,845,782	2,937,958	3,109,777	2,727,104	3,025,052	2,631,442
9,664,333	9,783,605	11,003,614	8,062,758	8,131,385	7,503,963
3,699,760	5,749,998	8,406,499	7,900,656	7,026,697	8,487,632
—	—	—	—	—	84,928
43,554,857	45,753,230	50,457,147	50,352,143	54,059,601	60,575,971
108,322,488	112,511,364	115,016,345	116,072,647	123,356,354	132,221,570
6,774,760	6,664,463	7,115,054	5,727,947	5,929,994	6,112,513
3,342,695	3,144,545	4,042,965	3,857,963	3,883,259	3,495,126
99,962	145,350	191,965	901,216	1,249,090	1,000,993
—	—	—	—	625,000	728,266
—	—	191,954	—	—	—
7,637,076	5,224,495	4,807,401	7,845,518	5,994,065	2,937,531
17,854,493	15,178,853	16,349,339	18,332,644	17,681,408	14,274,429
126,176,981	127,690,217	131,365,684	134,405,291	141,037,762	146,495,999
26,789,002	27,829,922	47,885,020	39,625,742	44,794,981	135,395,220
2,042,896	4,369,774	49,084,713	22,932,868	612,935	353,037
155,008,879	159,889,913	228,335,417	196,963,901	186,445,678	282,244,256
(1,301,265)	601,796	16,398,785	333,168	(472,228)	(3,497,817)
6.94 %	6.55 %	6.45 %	7.57 %	7.26 %	6.80 %

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

**Government-Wide Revenues - Last Ten Fiscal Years
June 30, 2020 (Unaudited)**

	2011	2012	2013	2014
Program Revenue				
Charges for Services	\$ 2,268,003	2,362,274	2,261,439	2,402,398
Operating Grants	15,597,343	17,708,239	20,248,757	24,203,320
Capital Grants	—	50,000	—	—
General Revenues				
Taxes	97,764,372	102,677,426	103,511,187	104,425,549
Payments in Lieu of Taxes	—	—	—	4,091,793
Investment Income	295,921	203,094	211,487	171,224
Miscellaneous	1,812,250	1,902,381	1,412,214	1,637,665
Total Revenues	<u>117,737,889</u>	<u>124,903,414</u>	<u>127,645,084</u>	<u>136,931,949</u>

*As restated.

2015	2016*	2017	2018	2019	2020
2,858,737	2,594,715	2,565,111	741,507	746,763	670,699
32,145,265	34,396,186	54,393,349	43,431,745	48,986,357	140,352,293
—	—	—	—	—	—
107,175,562	108,650,636	110,607,561	112,358,902	113,155,079	123,895,901
5,879,780	6,850,781	7,960,446	9,043,482	9,739,985	7,194,934
214,171	296,712	718,345	1,790,642	2,639,406	1,641,307
1,625,877	2,872,575	2,770,873	6,989,513	7,235,530	8,599,140
149,899,392	155,661,605	179,015,685	174,355,791	182,503,120	282,354,274

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

**Assessed Value and Actual Value of Taxable Property - Last Ten Fiscal Years
June 30, 2020 (Unaudited)**

Fiscal Year	Tax Levy Year	Residential Property	Farm	Commercial Property
2011	2010	\$ 4,329,437,564	\$ 4,068	\$ 1,066,957,877
2012	2011	3,927,277,492	3,700	918,619,999
2013	2012	3,636,940,149	3,700	878,560,970
2014	2013	3,192,189,440	3,700	805,924,983
2015	2014	3,061,139,557	127,014	1,206,076,671
2016	2015	2,991,516,817	124,429	1,099,941,610
2017	2016	3,756,709,770	80,043	1,180,395,777
2018	2017	3,847,864,404	82,437	1,245,922,688
2019	2018	3,764,062,458	81,013	1,210,715,846
2020	2019	4,160,636,254	91,111	1,524,886,339

Data Source: Cook County Clerk's Office

Industrial Property	Railroad	Total Taxable Assessed Value	Total Direct Tax Rate
\$ 638,019,315	\$ 1,316,381	\$ 6,035,735,205	1.609
560,017,835	1,413,311	5,407,332,337	1.819
520,113,057	1,569,565	5,037,187,441	2.027
482,846,272	1,946,744	4,482,911,139	2.341
272,105,588	2,058,874	4,541,507,704	2.366
296,538,708	2,497,570	4,390,619,134	2.493
324,897,921	2,549,002	5,264,632,513	2.105
340,388,538	2,594,451	5,436,852,518	2.102
340,951,511	2,753,363	5,318,564,191	2.216
411,948,123	2,986,834	6,100,548,661	2.006

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

**Direct and Overlapping Property Tax Rates - Last Ten Tax Levy Years
June 30, 2020 (Unaudited)**

	2010	2011	2012
District Direct Rates			
High School District No. 225	1.609	1.819	2.027
Overlapping Rates			
County of Cook	0.423	0.462	0.531
Cook County Forest Preserve District	0.051	0.058	0.063
Consolidated Elections	0.000	0.025	0.000
Northfield Township	0.013	0.020	0.024
Northfield Township Road and Bridge	0.036	0.041	0.046
Northfield Township General Assistance	0.011	0.008	0.009
Metropolitan Water Reclamation District	0.274	0.320	0.370
North Shore Mosquito Abatement District	0.009	0.010	0.010
Community College District No. 535	0.160	0.196	0.219
Glenview Park District	0.000	0.538	0.579
Village of Glenview and Library Fund	0.661	0.759	0.829
School District No. 34	2.160	2.429	2.706
Total Tax Rates	5.407	6.685	7.413

Note: Rates are per \$100 of Assessed Value

Data Source: Office of the County Clerk

2013	2014	2015	2016	2017	2018	2019
2.341	2.366	2.493	2.105	2.102	2.216	2.006
0.560	0.568	0.552	0.533	0.496	0.489	0.454
0.069	0.069	0.069	0.063	0.062	0.060	0.059
0.031	0.000	0.034	0.000	0.031	0.000	0.030
0.031	0.032	0.028	0.024	0.023	0.024	0.021
0.053	0.054	0.057	0.049	0.049	0.052	0.047
0.008	0.007	0.007	0.006	0.006	0.007	0.007
0.417	0.430	0.426	0.406	0.402	0.396	0.389
0.013	0.011	0.012	0.010	0.010	0.010	0.009
0.591	0.258	0.271	0.231	0.232	0.246	0.221
0.662	0.661	0.684	0.563	0.567	0.651	0.576
0.950	0.948	1.000	0.836	0.831	0.852	0.750
3.129	3.173	3.291	2.719	2.745	2.898	2.584
8.855	8.577	8.924	7.545	7.556	7.901	7.153

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

**Principal Property Tax Payers - Current Tax Levy Year and Nine Tax Levy Years Ago
June 30, 2020 (Unaudited)**

Taxpayer	2019			2010		
	Taxable Assessed Valuation	Rank	Percentage of Total District Taxable Assessed Value	Taxable Assessed Valuation	Rank	Percentage of Total District Taxable Assessed Value
Allstate Insurance Tax Gateway Fairview Inc., Shopping Center	\$ 41,120,635	1	0.67%	\$ 100,355,086	2	1.66%
Jones Lang LaSalle, Office Building	39,737,831	2	0.65%	72,792,948	3	1.21%
Willow Festival Regency	36,589,583	3	0.60%			
Underwriters Laboratory Taxpayer of (Residences)	33,050,579	4	0.54%	26,579,484	9	0.44%
T Glenview Center IL Retail Stores	27,830,657	5	0.46%			
ABT Electronics	26,389,142	6	0.43%			
KIMCO Realty Corp	23,355,481	7	0.38%			
CPUS GLEN Point LP	21,905,344	8	0.36%			
Brookfield Prop Retail, Shopping Center	21,623,925	9	0.35%	126,496,729	1	2.10%
Walgreen Company, Drug Store	20,474,193	10	0.34%	51,510,155	4	0.85%
Lake/Cook Road & MidAmerica				49,437,254	5	0.82%
CFL 100 Milwaukee Ave., Office Complex				39,586,718	6	0.66%
AGF Sanders Office, Commercial Properties				37,079,120	7	0.61%
Thomson Tax & Accounting 207				32,949,378	8	0.55%
James Campbell Co., Office Complex				17,277,879	10	0.29%
	<u>292,077,370</u>		<u>4.78%</u>	<u>554,064,751</u>		<u>9.19%</u>

Data Source: Cook County Assessor's Office; Years presented are the most recent available.

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

**Property Tax Levies and Collections - Last Ten Fiscal Years
June 30, 2020 (Unaudited)**

Fiscal Year	Tax Levy Year	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
			Amount	Percentage of Levy		Amount	Percentage of Levy
2011	2010	\$ 97,759,455	\$ 48,786,468	49.90 %	\$ 46,586,704	\$ 95,373,172	97.56 %
2012	2011	98,340,107	50,932,890	51.79 %	45,420,809	96,353,699	97.98 %
2013	2012	102,116,482	50,420,779	49.38 %	49,564,934	99,985,713	97.91 %
2014	2013	104,942,068	53,310,658	50.80 %	49,669,394	102,980,052	98.13 %
2015	2014	107,465,094	54,598,735	50.81 %	50,591,114	105,189,849	97.88 %
2016	2015	109,431,809	56,289,892	51.44 %	50,246,657	106,536,549	97.35 %
2017	2016	110,835,607	50,642,593	45.69 %	50,410,079	101,052,672	91.17 %
2018	2017	114,250,151	58,605,787	51.30 %	52,141,356	110,747,143	96.93 %
2019	2018	117,810,666	61,261,546	52.00 %	53,576,351	114,837,897	97.48 %
2020	2019	122,346,661	63,620,264	52.00 %	—	63,620,264	52.00 %

Data Source: Office of the County Clerk

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

**Ratios of Outstanding Debt by Type - Last Ten Fiscal Years
June 30, 2020 (Unaudited)**

Fiscal Year	Governmental Activities			Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
	General Obligation Bonds	Capital Leases	Lease Certificates			
2011	\$ 105,012,852	\$ —	\$ 2,440,000	\$ 107,452,852	2.89%	\$ 1,243.44
2012	101,777,567	—	2,170,000	103,947,567	3.19%	1,212.26
2013	98,739,590	651,664	1,885,000	101,276,254	2.98%	1,181.11
2014	95,268,728	409,467	1,590,000	97,268,195	2.20%	1,134.36
2015	91,173,995	1,442,002	1,280,000	93,895,997	2.12%	1,095.04
2016	85,167,192	1,172,869	955,000	87,295,061	1.97%	1,018.05
2017	95,565,317	1,500,213	615,000	97,680,530	2.21%	1,139.17
2018	90,183,102	883,848	260,000	91,326,950	2.07%	1,065.07
2019	83,688,256	567,595	—	84,255,851	1.72%	982.61
2020	76,748,499	247,326	—	76,995,825	1.49%	897.94

Data Source: District Records

(1) See the Schedule of Demographic and Economic Statistics for personal income and population data.

Note: Details regarding the Village's outstanding debt can be found in the notes to the financial statements.

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

**Ratio of General Obligation Bonded Debt - Last Ten Fiscal Years
June 30, 2020 (Unaudited)**

Fiscal Year	General Obligation Bonds	Less: Amounts Available for Debt Service	Total	Percentage of Total Taxable Assessed Value of Property (1)	Per Capita (2)
2011	\$ 105,012,852	\$ 3,491,920	\$ 101,520,932	1.68 %	\$ 1,174.79
2012	101,777,567	3,671,564	98,106,003	1.81 %	1,144.13
2013	98,739,590	3,802,700	94,936,890	1.88 %	1,107.17
2014	95,268,728	4,184,255	91,084,473	2.03 %	1,062.25
2015	91,173,995	4,509,721	86,664,274	1.91 %	1,010.70
2016	85,167,192	4,831,183	80,336,009	1.83 %	936.90
2017	95,565,317	4,269,227	91,296,090	1.73 %	1,064.71
2018	90,183,102	4,774,208	85,408,894	1.57 %	996.06
2019	83,688,256	4,801,906	78,886,350	1.48 %	919.99
2020	76,748,499	5,545,332	71,203,167	1.17 %	830.39

Data Source: District Records

(1) See the Schedule of Assessed Value and Actual Value of Taxable Property for property value data.

(2) See the Schedule of Demographic and Economic Statistics for population data.

Note: Details regarding the District's outstanding debt can be found in the notes to the financial statements.

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

**Schedule of Direct and Overlapping Bonded Debt
June 30, 2020 (Unaudited)**

Governmental Unit	Gross Debt	Percentage of Debt Applicable to District (1)	District's Share of Debt
District	\$ 76,995,825	100.000%	\$ 76,995,825
Overlapping Debt			
Cook County	2,803,851,750	3.653%	102,424,704
Cook County Forest Preserve (2)	83,265,000	3.653%	3,041,670
Metropolitan Water Reclamation District (1)(2)	2,704,577,000	3.717%	100,529,127
Village of Deerfield	60,380,000	100.000%	60,380,000
Village of Glenview	42,040,000	91.196%	38,338,798
Village of Golf	1,543,000	100.000%	1,543,000
Village of Northbrook	126,510,000	96.398%	121,953,110
Village of Northfield (2)	—	3.584%	—
City of Prospect Heights	8,365,000	3.646%	304,988
Deerfield Park District (2)	850,000	100.000%	850,000
Glenview Park District (2)	22,165,000	84.867%	18,810,771
Northbrook Park District (2)	13,410,000	98.998%	13,275,632
School District #30	32,350,000	100.000%	32,350,000
School District #31	11,825,000	100.000%	11,825,000
School District #34	18,380,000	99.774%	18,338,461
Community College District No. 535	29,000,000	23.902%	6,931,580
Total Overlapping Debt	5,958,511,750		530,896,842
Total Direct and Overlapping Debt	6,035,507,575		607,892,667

Data Source: Cook County Tax Extension Department

(1) Includes IEPA Revolving Loan Fund Bonds.

(2) Excludes outstanding General Obligation Alternate Revenue Source Bonds which are expected to be paid from sources other than general taxation. Also excludes other self-supporting bonds.

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Schedule of Legal Debt Margin - Last Ten Fiscal Years

June 30, 2020 (Unaudited)

See Following Page

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

**Schedule of Legal Debt Margin - Last Ten Fiscal Years
June 30, 2020 (Unaudited)**

	2011	2012	2013	2014
Legal Debt Limit	\$ 461,197,786	373,105,931	347,565,933	309,320,869
Total Net Debt Applicable to Limit	105,273,156	101,869,014	98,641,772	106,856,437
Legal Debt Margin	355,924,630	271,236,917	248,924,161	202,464,432
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	22.83%	27.30%	28.38%	34.55%

Data Source: Audited Financial Statements

2015	2016	2017	2018	2019	2020
313,364,032	302,952,720	363,259,643	375,142,824	366,980,929	420,937,858
101,847,002	95,642,869	91,380,213	81,732,389	76,378,648	70,586,404
211,517,030	207,309,851	271,879,430	293,410,435	290,602,281	350,351,454
32.50%	31.57%	25.16%	21.79%	20.81%	16.77%

Legal Debt Margin Calculation for Fiscal Year 2020

Assessed Value	<u>\$ 6,100,548,661</u>
Bonded Debt Limit - 6.9% of Assessed Value	420,937,858
Amount of Debt Applicable to Limit	<u>70,586,404</u>
Legal Debt Margin	<u><u>350,351,454</u></u>

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Demographic and Economic Statistics - Last Ten Fiscal Years June 30, 2020 (Unaudited)

Fiscal Year	Population	Personal Income	Per Capita Income**	Unemployment Percentage
2011	86,416	\$ 3,717,818,426	\$ 43,022	2.8%
2012	85,747	3,260,615,422	38,026	3.6%
2013	85,747	3,393,523,272	39,576	4.4%
2014	85,747	4,421,372,561	51,563	4.3%
2015	85,747	4,421,372,561	51,563	3.9%
2016	85,747	4,421,372,561	51,563	3.6%
2017	85,747	4,421,372,561	51,563	2.7%
2018	85,747	4,421,372,561	51,563	2.9%
2019	85,747	4,909,873,220	57,260	2.9%
2020	85,747	5,167,971,690	60,270	2.8%

Data Sources

**Bureau of Economic Analysis: Regional Economic Accounts used the 2006 per capita income for 2009; new estimates used for 2011-2013. U.S. Census Bureau (2014-2018 American Community Survey).

Note: The District boundaries include significant portions of both the Village of Glenview and the Village of Northbrook.

Data Source: U.S. Census Bureau, IES Center for Educational Statistics; Bureau of Economic Analysis: Regional Economic Accounts; State of Illinois Department of Employment Security

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

**Principal Employers - Current Fiscal Year and Nine Fiscal Years Ago
June 30, 2020 (Unaudited)**

Employer	2020			2011		
	Employees	Rank	Percentage of Total District Employment	Employees	Rank	Percentage of Total District Employment
Allstate Corporation & Insurance Co.	8,000	1	23.98%	5,750	1	15.12%
Walgreens Boots Alliance, Inc.	6,500	2	19.48%			
Walgreen Co.	2,500	3	7.49%	2,500	3	6.57%
Alera Group, Inc.	1,900	4	5.70%			
Baxter Healthcare Corp.	1,700	5	5.10%	1,400	6	3.68%
Underwriters Laboratories, Inc.	1,700	6	5.10%	1,600	5	4.21%
ABT Electronics	1,600	7	4.80%	1,000	7	2.63%
Astellas Pharmacy US, Inc.	1,150	8	3.45%			
Anixter International, Inc.	1,000	9	3.00%			
Kraft Heinz Foods Co, Tech	1,000	10	3.00%	1,000	8	2.63%
Takeda Pharm North America				2,668	2	7.02%
Kinetek, Inc.				2,500	4	6.57%
Caremark, Inc.				1,000	9	2.63%
United Stationers, Inc.				800	10	2.10%
	<u>27,050</u>		<u>81.10%</u>	<u>20,218</u>		<u>53.16%</u>

Note: Includes employees in Deerfield, Glenview, and Northbrook. District employee information provided by the District.

Data Source: 2020 & 2011 Illinois Manufacturers, 2020 & 2011 Services Directories and Illinois Department of Employment Security.

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

Staffing Information by Function - Last Ten Fiscal Years

June 30, 2020 (Unaudited)

Function	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Administration										
Superintendent	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
District Administrators	7.00	7.00	7.00	7.00	7.00	9.00	9.00	9.00	9.00	8.80
Principals and Assistants	13.00	13.00	13.00	13.00	13.00	13.00	12.00	12.00	15.00	14.00
Building Administrators	23.00	23.00	25.00	25.00	25.00	23.00	23.00	24.00	23.00	19.40
	<u>44.00</u>	<u>44.00</u>	<u>46.00</u>	<u>46.00</u>	<u>46.00</u>	<u>46.00</u>	<u>45.00</u>	<u>46.00</u>	<u>48.00</u>	<u>43.20</u>
Teachers										
Regular Classroom	342.00	338.00	326.00	342.00	344.00	332.00	355.00	353.00	344.30	347.75
Special Education	48.00	48.00	45.00	48.00	49.00	44.00	40.00	41.00	51.95	55.39
Guidance/Counselors	23.00	24.00	23.00	24.00	24.00	24.00	21.00	23.00	22.40	22.43
Psychologists	10.00	9.00	10.00	10.00	9.00	12.00	12.00	12.00	13.20	14.20
Librarians/Media Specialists	6.00	6.00	6.00	6.00	6.00	7.00	7.00	6.00	6.60	5.60
Social Workers	10.00	10.00	9.00	11.00	8.00	10.00	9.00	10.00	10.00	9.00
Speech/Language Therapists	1.00	1.00	2.00	3.00	3.00	3.00	3.00	3.00	3.00	4.00
Certified Nurses	2.00	2.00	2.00	2.00	1.00	2.00	2.00	2.00	2.00	2.00
	<u>442.00</u>	<u>438.00</u>	<u>423.00</u>	<u>446.00</u>	<u>444.00</u>	<u>434.00</u>	<u>449.00</u>	<u>450.00</u>	<u>453.45</u>	<u>460.37</u>
Coordinators/Supervisors	<u>2.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>2.00</u>	<u>6.00</u>	<u>11.00</u>	<u>12.00</u>
Other Supporting Staff										
Secretarial/Clerical/Instructional										
Assistants	183.00	189.00	194.00	196.00	187.00	215.00	215.00	213.00	222.20	207.51
Custodial/Maintenance/Security/	124.00	132.00	132.00	139.00	142.00	151.00	126.00	128.00	123.00	126.75
Technology	<u>307.00</u>	<u>321.00</u>	<u>326.00</u>	<u>335.00</u>	<u>329.00</u>	<u>366.00</u>	<u>341.00</u>	<u>341.00</u>	<u>345.20</u>	<u>334.26</u>
Totals	<u>795.00</u>	<u>806.00</u>	<u>798.00</u>	<u>830.00</u>	<u>822.00</u>	<u>849.00</u>	<u>837.00</u>	<u>843.00</u>	<u>857.65</u>	<u>849.83</u>

Data Source: District's Personnel Records, Seniority Lists and Teacher Service Records

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

**Operating Indicators by Function/Program - Last Ten Fiscal Years
June 30, 2020 (Unaudited)**

See Following Page

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

**Operating Indicators by Function/Program - Last Ten Fiscal Years
June 30, 2020 (Unaudited)**

Function/Program	2011	2012	2013
Instruction			
Regular and Special Student Enrollment	4,770	4,754	4,807
Support Services			
Pupil			
Languages Spoken by Student Population	51	46	46
Instructional Staff			
Average ACT Total Score	25.4	25.0	25.2
School Administration			
Average Daily Attendance	4,327	4,473	4,633
Fiscal			
Purchase Orders Processed	1,371	3,100	1,625
Maintenance			
District Square Footage Maintained by Custodians and Maintenance Staff	1,250,000	1,250,000	1,250,000
District Acreage Maintained by Grounds Staff	160	160	160
Transportation			
Average Number of Regular Pupils Transported Per Year	831	872	923
Average Number of Regular Bus Runs to/from School	10	10	11
Extra Curricular Activities			
Number of Competitive Sports	28	28	28
Number of Student Clubs	190	163	144

Data Source: SIS System, Illinois District Report Card, District Financial System, District's Risk Management Consultant, and the General State Aid Report

N/A - Not available

2014	2015	2016	2017	2018	2019	2020
4,823	4,933	5,059	5,075	5,174	5,198	5,257
47	47	47	52	67	59	66
25.3	25.4	24.7	25.6	N/A	N/A	N/A
4,492	4,583	4,702	4,696	4,913	4,976	4,926
2,044	1,136	1,153	1,036	645	662	282
1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
160	160	160	160	160	160	160
964	983	986	975	1,018	1,009	1,067
22	26	26	26	26	25	23
28	28	28	30	30	30	30
158	158	163	160	163	182	171

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

**Capital Asset Statistics by Function/Program - Last Ten Fiscal Years
June 30, 2020 (Unaudited)**

Function/Program	2011	2012	2013
Glenbrook North High School			
Square Feet			
Capacity (Students)	580,000	580,000	580,000
Enrollment	2,385	2,385	2,385
	2,126	2,073	2,060
Glenbrook South High School			
Square Feet	670,000	670,000	670,000
Capacity (Students)	2,753	2,753	2,753
Enrollment	2,644	2,681	2,747

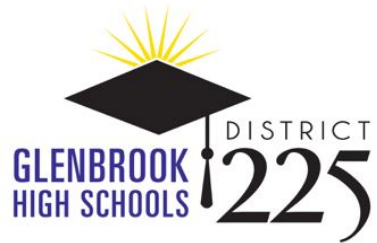
Data Source: Architect's Data and Sixth Day Enrollment Forms

2014	2015	2016	2017	2018	2019	2020
580,000	580,000	580,000	580,000	580,000	580,000	580,000
2,385	2,400	2,400	2,400	2,400	2,400	2,400
2,087	2,038	2,057	2,049	2,027	2,059	2,070
670,000	670,000	670,000	670,000	670,000	670,000	670,000
2,753	3,100	3,100	3,100	3,100	3,100	3,200
2,736	2,895	3,002	3,026	3,147	3,139	3,187

NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT 225

**Operating Costs and Tuition Charge - Current Fiscal Year and Prior Fiscal Year
June 30, 2020 (Unaudited)**

	2020	2019
Average Daily Attendance (ADA):	5,339	4,851
Operating Costs		
Educational	\$ 115,135,129	108,425,735
Operations and Maintenance	9,164,086	8,248,773
Debt Service	9,607,639	9,813,253
Transportation	2,631,442	3,018,022
Municipal Retirement/Social Security	3,508,023	3,448,250
Subtotal	140,046,319	132,954,033
Less Revenues/Expenditures of Nonregular Programs		
Tuition	7,224,027	7,163,782
Summer School	416,730	454,300
Capital Outlay	1,855,011	51,799
Debt Principal Retired	6,390,503	5,929,994
Community Services	999,425	1,131,913
Payments to Other Government Units	728,266	625,000
Non-capitalized Equipment	1,986,210	2,326,970
Subtotal	19,600,172	17,683,758
Operating Costs	120,446,147	115,270,275
Operating Costs Per Pupil - Based on ADA	22,559	23,765
Operating Costs	120,446,147	115,270,275
Less Revenues from Specific Programs, Such as Special Education or Lunch Programs	9,216,513	8,845,908
Net Operating Costs	111,229,634	106,424,367
Depreciation Allowance	6,272,058	6,377,059
Allowable Tuition Costs	117,501,692	112,801,426
Tuition Charge Per Pupil - Based on ADA	22,008	23,256



To: Dr. Charles Johns
Board of Education

From: Dr. R.J. Gravel

Date: Monday, November 9, 2020

Re: Resolution Regarding Estimated Amounts Necessary to be Levied for the Year 2020

Recommendation

It is recommended that the Board of Education approve the “Resolution Regarding Estimated Amounts Necessary to be Levied for the Year 2020”. Further, it is recommended that the Board direct the administration to publish the estimated levy amounts, and to schedule a public hearing on the estimated tax levy as part of the regular board meeting scheduled for December 14, 2020.

Background

Each year the Business Services department prepares an estimated tax levy, to be presented and discussed with the Finance Committee and the Board of Education. The estimated levy identifies the amount of money requested to be raised by taxation for the year 2020. This is the first action in the process to secure the District’s property tax revenue.

To provide additional insight into the tax levy process, the following timeline has been constructed:

Estimated Date	Activity
November 5, 2020	Board of Education Finance Committee Reviews Estimated Tax Levy
November 9, 2020	Board of Education Reviews Estimated Tax Levy; Approves Resolution to Publish Estimated Levy
December 14, 2020	Public Hearing on Estimated Levy; Board of Education Certifies Tax Levy*
January 31, 2021	Cook County Treasurer Mails 1st Installment Bills to Taxpayers (55% of TY2019 Assessment); District Begins to Receive Tax Receipts for TY2020**
June 15, 2021	Cook County Clerk Finalizes Tax Rate and Levy Amounts
July 1, 2021	Cook County Treasurer Mails 2nd Installment Bills to Taxpayers (Remainder for TY2020 Assessment); District Begins to Receive Remaining Tax Receipts for TY2020**

* School districts are required to file a tax levy with the County Clerk annually, on or before the last Tuesday in December.

** Property tax revenue is received across two fiscal years.

Calculation of the Estimated Tax Levy for 2020

For the 2020-21 fiscal year, local property taxes represent 94% of the District's direct revenue receipts. In certifying the tax levy, the Board of Education is formalizing its request for property tax revenue for the 2020 tax year, which is paid by taxpayers through two (2) installments during the 2021 calendar year.

To develop a levy, the school district begins by reviewing last year's property tax extension (finalized by the Cook County Clerk in June 2020), and determines if tax amounts levied in the prior year should be decreased, left at the same level, or increased. Historically, our school district has increased the tax levy by:

- The maximum amount allowable under the Property Tax Extension Limitation Law (PTELL), which is the lesser of 5%, or the applicable percentage increase in the Consumer Price Index (35 ILCS 200).
- A calculated factor that represents new property growth added to the tax base since the last extension was finalized. It is important to note that:
 - Increased revenue as a result of new property provides the financial resources necessary to provide educational services to the increased student population.
 - The ability to increase the District's tax extension as a result of new property only exists in the year in which the new property is added to the tax base. If the levy does not reflect a calculation to capture potential new property in a given year, the negative financial impact compounds each year.

Taking these two factors into consideration, the following data was utilized to develop the estimated tax levy for 2020:

- Equalized Assessed Value (EAV) for Tax Year 2019
 - \$6,100,548,661
 - Calculated by the Cook County Clerk; included in the District's Agency Tax Rate Report published in June 2020.
- Percent change in the Consumer Price Index for All Urban Consumers (CPI-U) Not Seasonally Adjusted between December 2018 and December 2019 (12 month comparison period).
 - 2.3%
 - Calculated by the US Department of Labor's Bureau of Labor Statistics; Published by the Bureau on January 14, 2020.
- Estimated New Property Growth Between Since the 2019 Tax Extension was Finalized
 - 2.3%
 - Calculated by the District based on trend-line analysis, known development activities, expiring tax incentives (e.g. 6(b), TIF), and triennial reassessment activities.
 - New property captured during the 2019 tax year was \$65.4M. During the prior four years new property averaged \$53.9M, illustrating the volatility in the EAV of new property from one year to the next. Utilizing a percent of the school district's EAV, in lieu of a certain dollar amount, provides greater security to ensure that we capture all new growth.
 - As part of the 2022 tax year levy request process, it is expected that the school district will need to utilize a much higher factor of 15% to capture the equalized assessed value of the Glenview Naval Air Station redevelopment project (The Glen), as the TIF expires. The value of The Glen's EAV in 2015 was \$469,838,455, which would have represented 9.66% of the District's EAV, if that value was included.

A detailed review of historical tax extensions and the 2020 levy, which incorporates the three previously stated factors has been attached to this memo. Please note that while the estimated levy presents a 4.6% increase, exclusive of the amounts required for previously approved debt service payments, the actual amount to be raised by taxation will be limited by the maximum amount permissible with PTELL.

Publication of the Estimated Levy and Public Hearing

In accordance with Truth in Taxation law (35 ILCS 200/18-56), taxing bodies with estimated tax levies that are more than 105% of the preceding year's extension, are required to publish the estimated amounts, and hold a public hearing. While our estimated levy does not require us to perform these two activities, it is recommended that the District continue past practice by publishing the levy, and holding a public hearing to provide an opportunity for our community to express their thoughts regarding the proposal.

**Resolution Regarding Estimated Amounts
Necessary To Be Levied For The Year 2020**

WHEREAS, the Truth in Taxation Act (35 ILCS 200/18-55) requires that all taxing districts in the State of Illinois determine the estimated amount of money, exclusive of levies for debt service estimated to be necessary to be raised by taxation for the year 2020 not less than twenty (20) days prior to the official adoption of the aggregate tax levy of the district; and

WHEREAS, if the estimated aggregate amount necessary to be levied, exclusive of bond and interest costs, exceeds 105% of the aggregate amount of property taxes extended or estimated to be extended, including any amount abated by the taxing district prior to such extension, upon the levy of the preceding year, public notice shall be given and a public hearing shall be held on the district's intent to adopt a tax levy in an amount which is more than 105% of such extension or estimated extension for the preceding year; and

WHEREAS, while the estimated aggregate amount necessary to be levied for the year 2020 does not exceed 105%, it has been deemed in the best interest of the community for the school district to give public notice, and to schedule a public hearing regarding the district's intent to adopt a tax levy;

NOW, THEREFORE, BE IT RESOLVED, by the Board of Education, Northfield Township High School District No. 225, County of Cook, State of Illinois, as follows:

Section 1: The aggregate amount of taxes, estimated to be levied for the year 2020 is \$116,843,995, exclusive of levies for bond and interest and including estimated levies for the specific purposes as follows:

Educational Purposes	\$107,293,995
Operations and Maintenance Purposes	\$5,000,000
Transportation Purposes	\$1,500,000
Illinois Municipal Retirement Fund Purposes	\$1,000,000
Social Security/Medicare Purposes	\$1,800,000
Working Cash Fund Purposes	\$250,000

Section 2: The amount of taxes estimated to be levied or to have already been levied for bond and interest purposes for the year 2020 is \$10,347,708.

Section 3: Appropriate public notice will be published and a public hearing scheduled on December 14, 2020 at 7:00 PM regarding the 2020 levy.

Section 4: This resolution shall be in full force and effect forthwith upon its adoption.

Board of Education, Northfield Township High School District No. 225

By:

Bruce Doughty
President, Board of Education

ATTEST:

Rosanne Williamson
Secretary, Board of Education

Date: November 9, 2020

**Notice of Proposed Tax Increase for
Northfield Township High School District No. 225**

- I. A public hearing to approve a proposed property tax levy increase for Northfield Township High School District No. 225 for 2020 will be held on December 14, 2020 at 7:00 PM at 3801 W. Lake Avenue., Public Meeting Room, Glenview, Illinois, 60026.

Any person desiring to appear at the public hearing and present testimony to the taxing district may contact Dr. Rosanne Williamson, Assistant Superintendent for Educational Services, at 3801 W. Lake Avenue, Glenview, Illinois, phone: (847) 486-4701, e-mail: rwilliamson@glenbrook225.org.

- II. The corporate and special purpose property taxes extended or abated for 2019 were \$111,705,540.

The proposed corporate and special purpose property taxes to be levied for 2020 are \$116,843,995. This represents a 4.6% increase over the previous year.

- III. The property taxes extended for debt service and public building commission leases for 2019 were \$10,641,121.

The estimated property taxes to be levied for debt service and public building commission leases for 2020 are \$10,347,708. This represents a 2.76% decrease over the previous year.

- IV. The total property taxes extended for 2019 were \$122,346,661. The estimated total property taxes to be levied for 2020 are \$127,191,703. This represents a 3.96% increase over the previous year.

Historical Tax Extensions and Estimated 2020 Levy

Equalized Assessed Value	2014 Actual	2015 Actual	2016 Actual ^A	2017 Actual	2018 Actual	2019 Estimated Levy	2019 Actual ^A	Difference	2020 Estimated Levy
Agency Existing EAV	4,499,001,072	4,350,789,183	5,228,661,177	5,368,343,182	5,272,721,056	5,419,616,911	6,035,167,626	615,550,715	6,240,861,280
New Growth EAV	42,506,632	39,829,951	35,971,336	68,509,336	45,843,135	122,326,976	65,381,035	(56,945,941)	140,312,619
Total EAV	4,541,507,704	4,390,619,134	5,264,632,513	5,436,852,518	5,318,564,191	5,541,943,887	6,100,548,661	558,604,774	6,381,173,899

Tax Levy Percent	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Estimated Levy	2019 Actual	Difference	2020 Estimated Levy
Consumer Price Index (CPI-U)	1.5%	0.8%	0.7%	2.1%	2.1%	1.9%	1.9%	0.0%	2.3%
New Growth Factor	0.9%	0.9%	0.7%	1.3%	2.3%	2.3%	1.1%	-1.2%	2.3%
Tax Levy Percent	2.4%	1.7%	1.4%	3.4%	4.4%	4.2%	3.0%	-1.2%	4.6%

Tax Levy Rate	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Estimated Levy	2019 Actual	Difference	2020 Estimated Levy
Educational	2.0028	2.1114	1.7885	1.7447	1.8427	1.8561	1.6597	-0.1964	1.6814
Operations and Maintenance	0.0661	0.0683	0.0587	0.0758	0.0775	0.0722	0.0675	-0.0047	0.0784
Transportation	0.0110	0.0114	0.0098	0.0379	0.0387	0.0361	0.0338	-0.0023	0.0235
Municipal Retirement	0.0330	0.0342	0.0245	0.0284	0.0290	0.0271	0.0253	-0.0018	0.0157
Social Security	0.0396	0.0410	0.0352	0.0341	0.0349	0.0325	0.0304	-0.0021	0.0282
Working Cash	0.0187	0.0194	0.0166	0.0161	0.0165	0.0153	0.0144	-0.0009	0.0039
Sub-total Operating	2.1712	2.2857	1.9340	1.9370	2.0400	2.0392	1.8320	-0.2072	1.8311
Building Bonds *	0.1492	0.1581	0.1263	0.1251	0.1290	0.1421	0.1329	-0.0092	0.1238
Limited Bonds **	0.0459	0.0487	0.0457	0.0393	0.0469	0.0435	0.0415	-0.0020	0.0383
Sub-total Debt Services	0.1951	0.2068	0.1720	0.1644	0.1759	0.1856	0.1744	-0.0112	0.1622
Total Tax Rate	2.366	2.493	2.106	2.102	2.216	2.225	2.006	-0.219	1.993

Tax Levy Extension	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Estimated Levy	2019 Actual	Difference	2020 Estimated Levy
Educational	90,955,281	92,702,146	94,156,068	94,857,484	98,002,874	102,862,584	101,251,040	(1,611,544)	107,293,995
Operations and Maintenance	3,000,000	3,000,000	3,090,000	4,120,000	4,120,000	4,000,000	4,120,000	120,000	5,000,000
Transportation	500,000	500,000	515,000	2,060,000	2,060,000	2,000,000	2,060,000	60,000	1,500,000
Municipal Retirement	1,500,000	1,500,000	1,287,500	1,545,000	1,545,000	1,500,000	1,545,000	45,000	1,000,000
Social Security	1,800,000	1,800,000	1,854,000	1,854,000	1,854,000	1,800,000	1,854,000	54,000	1,800,000
Working Cash	850,000	850,000	875,500	875,500	875,500	850,000	875,500	25,500	250,000
Sub-total Operating	98,605,281	100,352,146	101,778,068	105,311,984	108,457,374	113,012,584	111,705,540	(1,307,044)	116,843,995
Building Bonds *	6,774,250	6,942,913	6,651,068	6,483,567	6,859,431	7,873,642	8,109,851	236,209	7,902,700
Limited Bonds **	2,085,563	2,136,750	2,406,471	2,454,600	2,493,861	2,410,733	2,531,270	120,537	2,445,008
Sub-total Debt Services	8,859,813	9,079,663	9,057,539	8,938,167	9,353,292	10,284,375	10,641,121	356,746	10,347,708
Total Tax Extension	107,465,094	109,431,809	110,835,607	114,250,151	117,810,666	123,296,959	122,346,661	(950,298)	127,191,703

^A Denotes a triennial reassessment year.

* Building bonds are those issued as a result of an approved referendum.

** Limited bonds are those issued as part of the debt service extension base.



2020 Resolutions Committee Report

For the 2020 Delegate Assembly meeting
on November 14, 2020

September 2020

For further information please contact Ben Schwarm at (217) 528-9688, ext. 1132

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

One Imperial Place
1 East 22nd Street, Suite 20
Lombard, IL 60148-6120
(630) 629-3776 • Fax (630) 629-3940

TO: Board Members and Administrators

FROM: Simon Kampwerth Jr., Resolutions Committee Chair

DATE: September, 2020

SUBJECT: 2020 Resolutions Committee Report to the Membership

Thank you for your interest in the 2020 Resolutions Committee Report to the Membership. Proposals set forth in this report will be acted upon at the virtual Annual Meeting of the IASB Delegate Assembly, which convenes at 10 a.m. on Saturday, November 14, 2020.

The Resolutions Process is vital to the Association's mission, and the Delegate Assembly is one of the most important functions conducted by IASB. It gives member districts ownership in the Association and the opportunity to establish the direction of the Association and its major policies. Every member district has a delegate, a vote, and a voice.

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

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

With the cancellation of the 2020 Joint Annual Conference, and the Delegate Assembly being conducted virtually, there will be changes in our procedures. Your board will have to choose its delegate and register that delegate with IASB in advance. This will ensure that only voting delegates will have access to the link for the virtual assembly. More details on when and how to do this will be forthcoming.

On behalf of the Resolutions Committee, thank you for your interest in the Resolutions Process.

**Service of the following school board members on the 2020
Resolutions Committee is acknowledged with sincere appreciation.**

Chair	Simon Kampwerth Jr.	Peru ESD 124
Abe Lincoln.....	Amy Reynolds	Rochester CUSD 3A
Blackhawk	Julie Wagner.....	Mercer County SD 404
Central IL Valley	Daniel Walther.....	Peoria SD 150
Corn Belt	Nick Sartoris.....	Pontiac THSD 90
DuPage.....	James Blair	Salt Creek SD 48
Egyptian	Lisa Irvin	Opdyke-Belle Rive CCSD 5
Illini.....	Sandra Uhlott	Rantoul City SD 137
Kaskaskia.....	Kent Kistler	Brownstown CUSD 201
Kishwaukee	Stephen Nelson	Sycamore CUSD 427
Lake.....	Odie Pahl	Gurnee SD 56
North Cook.....	Anna Klimkowicz.....	Township HSD 211
Northwest.....	Steve Snider	Eastland CUSD 308
Shawnee	Vernon Stubblefield.....	Cairo CUSD 1
South Cook.....	Juanita Jordan	Prairie Hills ESD 144
Southwestern.....	Gabrielle Schwemmer.....	Smithton CCSD 130
Starved Rock.....	Carol Alcorn.....	LaSalle-Peru THSD 120
Three Rivers.....	Liz Campbell	Valley View CUSD 365U
Two Rivers.....	Rodney Reif	Carrollton CUSD 1
Wabash Valley	Casey Overbeck.....	Casey-Westfield CUSD 4C
West Cook.....	Dianne Williams.....	Maywood-Melrose Park-Broadview SD 89
Western.....	Scott Vogler	West Prairie SD 103

DELEGATE ASSEMBLY AGENDA

1. Call to Order
2. Report of the Credentials Committee
3. Approval of Delegate Assembly Business Rules
4. President's Report, Tom Neeley
5. Executive Director's Report, Thomas Bertrand, Ph.D.
6. Financial Report, Linda Eades
7. Election of Officers
 - A. Nominating Committee Report, Joanne Osmond, Nominating Committee Chair
8. Resolutions Committee Report, Simon Kampwerth Jr.
 - A. New Resolutions
 - B. Reaffirmation of Existing Positions
9. Belief Statements
10. Deletions and Amendments of Existing Positions
11. Adjournment

TABLE OF CONTENTS

2020 IASB Resolutions Committee	2
Delegate Assembly Agenda.....	2
My Board’s Recommendation	4
Current Positions Index.....	5
Delegate Assembly Business Rules	6
Resolutions Procedures	7
Nominating Committee Report.....	8
New Resolutions.....	9
Reaffirmation of Existing Positions	13
New Belief Statement	14
Deletions and Amendments of Existing Positions	15
Current Positions	19
Current IASB Belief Statements.....	34

My Board's Recommendation

Support Oppose

NEW RESOLUTIONS

- | | | |
|--------------------------|--------------------------|-------------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | 1. Loan Program |
| <input type="checkbox"/> | <input type="checkbox"/> | 2. Gun Storage |
| <input type="checkbox"/> | <input type="checkbox"/> | 3. School Report Card |
| <input type="checkbox"/> | <input type="checkbox"/> | 4. Pre-K Teacher Licensure |
| <input type="checkbox"/> | <input type="checkbox"/> | 5. Teacher Shortage |
| <input type="checkbox"/> | <input type="checkbox"/> | 6. E-Learning on Election Day |
| <input type="checkbox"/> | <input type="checkbox"/> | 7. Local Control Pandemic |
| <input type="checkbox"/> | <input type="checkbox"/> | 8. Local Control Pandemic |

REAFFIRMATION OF EXISTING POSITIONS

- | | | |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | 9. Position Statement 1.16 Charter Schools – Renewal of Charters |
| <input type="checkbox"/> | <input type="checkbox"/> | 10. Position Statement 1.17 Charter Schools – At-Risk Students |
| <input type="checkbox"/> | <input type="checkbox"/> | 11. Position Statement 2.27 State Authorized Charter School Funding |

NEW BELIEF STATEMENTS

- | | | |
|--------------------------|--------------------------|------------|
| <input type="checkbox"/> | <input type="checkbox"/> | 12. Equity |
|--------------------------|--------------------------|------------|

CURRENT POSITIONS INDEX

Abatements for Home Builders (2.49)	26	Impact Aid (Student Housing) (2.06)	22
Administrative Caps (6.15).....	31	Impact Fees for Residential Development (2.42).....	25
Alternative Schools (2.17)	22	IMRF Qualification (5.09).....	29
Annexing District Requirements (7.03).....	32	ISBE Oversight Agreement (2.24).....	23
Attention Deficit Disorder (4.01)	28	ISBE Rules and Regulations Review (6.08).....	30
Background Checks – Substitute Teachers (5.14).....	30	Life Safety Fund Use (2.63).....	27
Bidding Contracts – Local Bidders (6.19)	31	Limited Bill Introductions (3.03)	28
Bilingual Education (6.16)	31	Local Control (6.01).....	30
Bilingual Education Options (1.13)	20	Local Legislative Visits (3.07).....	28
Board Member Involvement (3.01).....	27	Local Tax Collection and Distribution (2.15)	22
Board Member – Travel Reimbursement (4.03).....	28	Local Taxes on School Districts (2.44)	26
Board Rights (5.01).....	29	Longitudinal Data Systems (1.20).....	21
Board Vacancy Filings (7.10).....	33	Mandate Cost and Periodic Review (6.22)	31
Bond and Interest Levy (2.43)	26	Multi-County School District GSA Offset (2.25).....	23
Budget Stability for School Districts (3.09).....	28	Non-Public School Funding (2.59).....	27
Business Enterprises – Minority Owned (4.06)	29	Non-Public Student Reporting (2.60).....	27
Candidate Support (3.02).....	27	Non-Resident Student Tuition (2.23)	23
Capital Funding for School Construction (2.12).....	22	PARCC Testing Results (6.23)).....	32
Categorical Reductions Prospective Only (2.26).....	23	P.E. Exemption for Show Choir (1.04)	19
Changes in School Accounting Practices (2.40).....	25	Pension-Normal Cost Shift (2.53).....	26
Charter Schools – At-Risk Students (1.17).....	21	Periodic Review of State and Federal Mandates (6.02).....	30
Charter School – Renewal of Charters (1.16).....	20	Permissive Rate Equalization (2.09).....	22
Clock Hours vs. Minutes (2.29).....	24	PTELL – Debt Service Extension Base (2.50)	26
Collective Bargaining (5.03).....	29	PTELL – No Penalty for Under Levy (2.51)	26
Constitutional Amendment on School Funding (2.22).....	23	Physical Education (1.03)	19
Constitutional Convention Support (6.18)	31	Polling Places in Schools (7.08).....	32
Contracting Driver’s Education (2.07).....	22	Preschool Programs (1.06).....	19
Corporate Personal Property Replacement Tax (2.05)	22	Prevailing Wage Act (5.05).....	29
Curricular Material Determination (1.02).....	19	Priority and Support (2.01).....	21
Data Equity (1.19)	21	Property Tax Assessment and Collection (2.31).....	24
Data Utilization (3.06).....	28	Property Tax Base (2.32).....	24
Design Profession Selection (6.12)	30	Property Tax Cap (2.36).....	24
Detachment from Unit District (7.04)	32	Property Tax Cap – GSA Calculation (2.37).....	25
Discipline for Special Education Students (1.07).....	19	Property Tax Classification (2.38)	25
District Reorganization (7.01).....	32	Property Tax Cap Expiration (2.46).....	26
EAV Adjustments – Timely Notification (2.52).....	26	Property Tax Rate Increases (2.45).....	26
Educational Labor Relations Board Procedures (6.03)	30	Public Question Voting Dates (7.05)	32
Educational Programs (1.01)	19	Railroad Crossings (6.07).....	30
Effective Date and State Board Rules and Regulations (3.05) ...	28	Residential Placement Costs (2.10).....	22
Elected State Board of Education (3.08)	28	Sales Tax for School Districts (2.48).....	26
Election Schedules (7.07).....	32	School as Polling Place Reimbursement (7.09)).....	33
Energy Savings Funding and Borrowing (2.56).....	26	School Attendance Days (1.11).....	20
E-Rate Discount Program (2.58).....	27	School Ballot Format (7.06).....	32
ESP Progressive Disciplinary Procedures (5.06)	29	School Board Elections – Seating New Members (7.11)	33
Every Student Succeeds Act – Military Recruitment (1.10).....	20	School Board Elections – Terms (7.12)	33
Fair Labor Standards Act (6.17)	31	School Board Member Training (4.04).....	28
Freedom of Information Act Changes (6.20).....	31	School Construction Grant Index (2.21).....	23
Funding for Differentiated Instruction (1.12)	20	School Construction Grant Program (2.20).....	23
Funding Mandated Programs (2.03)	21	School District Police Force (5.13)	30
Funding Sources (2.02).....	21	School District Reorganization Voting Requirements (7.02)	32
Funding Special Education Programs (2.04)	21	School Employee Strikes (5.11)	29
General Assembly Rules (3.04).....	28	School Facility Occupation Tax (2.54).....	26
Heat Days Funding (2.13).....	22	School Finance Reform (2.39).....	25
Homeless Student Transportation (6.21).....	31	School Funding and Taxation Reform (2.19).....	23
Home Schooling Policy (6.11).....	30	School Holidays – Local Option (6.10)	30
Illinois Educational Labor Relations Act (5.07).....	29	School Safety Grant Program (2.30)	24

School Safety – Traffic Zones (6.24).....	32
Self-Insure Risk (4.02).....	28
Site Development (2.35).....	24
Special Education Student Transportation Cost (2.28).....	24
Standardized Test Procedures (1.08).....	19
Standing on Tax Appeals (2.33).....	24
Statement of Affairs (4.05).....	28
State Aid Payments (2.11).....	22
State and Federal Grant Carryover (2.64).....	27
State and Local Federal Tax Deduction (2.57).....	27
State Authorized Charter School Funding (2.27).....	24
State Board Communication (6.04).....	30
State Board of Education Membership (6.05).....	30
Statutory Job Descriptions (6.14).....	31
Student Academic Placement (1.14).....	20
Student Assessment (1.09).....	20
Student Discipline Practices (1.18).....	21
Student Retention and High School Completion (1.05).....	19
Students on Public Aid (6.09).....	30

Summer School Funding (2.14).....	22
Support Services to Private Schools (6.13).....	31
Tax Assessment Schedules (2.08).....	22
Tax – Exempt Bond Use (2.62).....	27
Tax Increment Financing (2.34).....	24
Tax Increment Financing (2.55).....	26
Tax Law and Assessment Practices (2.41).....	25
Tax Levy Amendments (2.16).....	22
Teacher Salaries (Length of Contract) (5.02).....	29
Tenure Repeal (5.10).....	29
Third Party Contracting (5.12).....	29
Tort Immunity Fund (2.18).....	23
Transportation for Private School Students (2.61).....	27
Truth in Taxation (2.47).....	26
Unemployment Compensation) (Substitute Teachers) (5.04).....	29
Virtual Charter Schools (1.15).....	20
Workers’ Compensation Law (5.08).....	29
Zoning Hearing Participation (6.06).....	30

DELEGATE ASSEMBLY BUSINESS RULES

1. **Business Procedures** — Robert’s Rules of Order Newly Revised shall govern.
2. **Credentials** — Delegates shall be registered with the Credentials Committee.
3. **Delegate Seating** — Only those delegates seated in the reserved section will be permitted to participate in the business session.
4. **Recognition by Chair** — Delegates wishing to speak on a motion shall rise and be recognized by the Chair before speaking. They shall give their full name and the name of the board they represent.
5. **Debate on the Floor** — No delegate shall speak in debate more than twice on the same question and no longer than five minutes at one time. No delegate shall speak a second time on the same question until all persons have had an opportunity to speak at least once.
6. **Calls for the Question** — A delegate may “call for the question” to end debate on a motion. The delegate may not make such a motion if, immediately preceding the motion, he or she has engaged in discussion of the motion or otherwise participated in the debate. A motion, a second, and a 2/3 majority vote is required to end debate.
7. **Consent Agenda** — Use of a Consent Agenda to expedite the proceedings is authorized. Proposed resolutions which have been recommended “Do Adopt” by the Resolutions Committee may appear on a Consent Agenda.
8. **Appeals** — Those delegates wishing to appeal a “Do Not Adopt” recommendation of the Resolutions Committee, and have met the notice provisions required by Article IX, Section 5 of the IASB Constitution, shall have a period of time not to exceed five minutes in which to explain why the proposed action should be considered by the Delegate Assembly. Appeals shall only be accepted from

- the submitter of the proposed resolution that has received the negative recommendation of its proposal. Those proposed resolutions that have received a “Do Not Adopt” recommendation from the Resolutions Committee, and of which the committee has not received a timely written appeal of the negative recommendation from the submitting entity, will not be considered by the Delegate Assembly.
9. **Reaffirmation of Existing Position Statements** — The Delegate Assembly has the authority to reaffirm existing Position Statements. Proposals to reaffirm an existing position may be initiated by member school boards or the Resolutions Committee. All such proposals shall be submitted through the same procedure as all other resolutions and shall meet all criteria and constitutional timelines applicable to all resolutions.
 10. **Other Recognition** — Members of the Resolutions Committee and IASB staff shall be given the privilege of the floor at the discretion of the presiding officer.
 11. **Voting** — The indications to signify voting shall be specified by the presiding officer.
 12. **Nomination** — the consent of any nominee from the floor during the election of officers must be secured in writing prior to presentation to the Delegate Assembly, as required in Article IV, Section 1, of the IASB Constitution.
 13. **Remote Participation** — The 2020 Resolutions Committee and Delegate Assembly will allow for remote participation by delegates. This is not a precedent for future meetings of the Delegate Assembly, but will only be utilized during times of a statewide emergency as proclaimed by the Governor. In such cases, the Board of Directors may modify rules 4-7 as deemed necessary to accommodate remote participation technology and assembly decorum.

RESOLUTIONS PROCEDURES

1. Types of Resolutions — (Article IX, Section 1) Resolutions may be either in the form of a position statement or a belief statement. Position statements address issues affecting or concerning local boards of education; they direct the Association's advocacy efforts. Belief statements express significant values commonly held by local boards of education; they may or may not call for action to be taken by the Association.

2. Proposals — (Article IX, Section 2) Resolutions for proposed position statements or belief statements may be proposed by any Active Member, Association Division, the Association's Board of Directors, or the Resolutions Committee. Resolutions to be published and distributed to the Active Members must be submitted to the Resolutions Committee at least 150 days prior to the Annual Meeting of the Delegate Assembly.

3. Presentation of Resolutions — (Article IX, Section 3) The Resolutions Committee shall review all proposed resolutions, distribute a final draft of proposed resolutions to the membership not less than 45 days prior to the Annual Meeting of the Delegate Assembly, and may recommend the approval or disapproval of any resolution to the Delegate Assembly. The Resolutions Committee has the prerogative to determine which resolutions are to be presented to the Delegate Assembly; and whether they are presented as position statements or belief statements. However, all resolutions that are timely submitted to the Resolutions Committee according to Section 2 above, must be distributed to Active Members not less than 45 days prior to the Annual Meeting of the Delegate Assembly.

4. Annual Review — (Article IX, Section 4) The Resolutions Committee shall annually review currently in force position statements and belief statements to determine whether they are consistent with the current positions or beliefs of Association members. The Resolutions Committee shall recommend that the Delegate Assembly amend or rescind any position statement or belief statement that is not consistent with the current positions or beliefs of Association members. All position statements and belief statements currently in force will be published annually and distributed to Active Members prior to the Annual Meeting of the Delegate Assembly.

5. Appeals — (Article IX, Section 5) Any Active Member, Association Division, or Association Board of Directors, that has submitted a proposal that has received a negative recommendation from the Resolutions Committee, shall

have the right to appeal the decisions of the Resolutions Committee at the Annual Meeting of the Delegate Assembly. Notice of appeal must be submitted in writing to the Resolutions Committee. The committee must be in receipt of the written appeal no later than the close of business eight calendar days before the Annual Meeting of the Delegate Assembly. A majority of the delegates present and voting at the Annual Meeting of the Delegate Assembly is required for consideration of appeals.

6. Amendments to Resolutions — (Article IX, Section 6) Any proposed amendment to a resolution that does not meet the time requirements as set in Section 3 above shall be immediately remanded to the Resolutions Committee for consideration.

7. Late Resolutions — (Article IX, Section 7), Resolutions which are not presented to the Resolutions Committee at least 150 days prior to the Annual Meeting of the Delegate Assembly may be considered only by the following procedure: Such resolutions may be proposed by an Active Member, Association Division, Association Board of Directors, or the Resolutions Committee and submitted in writing to the Resolutions Committee. Any resolution which is not submitted in the manner described above shall not be considered by the Delegate Assembly. Late resolutions shall be considered for approval by the Resolutions Committee. The Resolutions Committee may recommend approval or disapproval of the late resolution to the Delegate Assembly. Any such resolution disapproved by the Resolutions Committee may be appealed by a seventy-five (75)% majority vote of the delegates present. Delegates seeking authority to present late resolutions at the Annual Meeting of the Delegate Assembly shall provide copies for all delegates present at the meeting, including rationale and relevant supporting documentation.

8. Order of Resolutions — Each resolution to be adopted will be considered in the following order of categories: Educational Programs, Financing Public Education, Legislative Activity, Board Operations and Duties, Board Employee Relations, Local State Federal Relations, and District Organization and Elections. Reaffirmation or deletion of existing positions will be done with a single motion unless a delegate wishes a particular position or positions to be considered separately.

NOMINATING COMMITTEE REPORT

AUGUST 2020

The 2020 Nominating Committee proposes the following officer slate for Delegate Assembly consideration, 10 a.m., Saturday, November 14, 2020.

President – Tom Neeley
Morton CUSD 709

Vice President – Simon Kampwerth Jr.
Peru ESD 124

2020 NOMINATING COMMITTEE MEMBERSHIP

Joanne Osmond, Chair
Immediate Past President

Mark Christ
O’Fallon THSD 203

Dennis Inboden
Robinson CUSD 2

Sue McCance
CUSD 3 Fulton Co

Sheila Nelson
Cairo USD 1

Carla Joiner-Herrod
Lindop SD 92

Marc Tepper, Alternate
Kildeer-Countryside CCSD 96

NEW RESOLUTIONS

FINANCING PUBLIC EDUCATION – STATE

1. Loan Program

Submitted by: Grayslake Community High School 127

BE IT RESOLVED THAT the Illinois Association of School Boards shall request the State of Illinois establish a low-cost loan program for public school districts. This program will allow local dollars to flow more directly to students while providing relief to local taxpayers.

District Rationale: Due to the pandemic and economic downturns, school districts face significant reductions in revenue, while at the same time needing to invest significantly to keep students and teachers safe. Safe schools are integral to opening our economy. Because school districts can borrow far less easily than the State or Federal government, we request the State of Illinois establish a low-cost loan program for public school districts. This program will allow local dollars to flow more directly to students while providing relief to local taxpayers.

Resolution Committee Rationale: The submitting district explains that a program like this is needed because districts are likely going to see a reduction in revenue due to the economic downturn resulting from the pandemic, and that districts can borrow far less easily than the State or Federal governments. The district adds that this program will allow local dollars to flow more directly to students while providing relief to local taxpayers.

The State of Texas has a program that assists school districts with good credit ratings in obtaining low cost interest bonds. The program was established in 1854 and is mostly funded from royalties and mineral rights (oil and gas).

The Committee was concerned about the uncertainty of where funds would come from to create a program like this in Illinois. It was, however, recognized that there is a significant need for financial assistance for school infrastructure. The Committee questioned the idea of a loan program for funds districts could use to cover costs the State should be helping districts pay for.

The Resolutions Committee RECOMMENDS DO NOT ADOPT.

LEGISLATIVE ACTIVITY

2. Gun Storage

Submitted by: Glen Ellyn SD 41; CCSD 93 (Carol Stream)

BE IT RESOLVED THAT the Illinois Association of School Boards shall support and advocate for legislation which strengthens child safe gun storage laws in the state of Illinois, requiring gun owners to store firearms, whether they are loaded or unloaded, in a securely locked container, if a person under the age of 18 is likely to gain access to the weapon without permission.

District Rationale: Illinois currently prohibits any person from storing or leaving his or her firearm unlocked and accessible to a minor under the age of 14 if that person knows or has reason to believe that the minor under the age of 14 who does not have a Firearm Owner's Identification (FOID) card is likely to gain access to the firearm and the minor causes death or great bodily harm with that firearm. Research indicates that strong child access prevention laws decrease unintentional shootings, suicides, and school shootings. Between 70% and 90% of guns used in school shootings perpetrated by shooters under the age of 18 were acquired from the home or the homes of relatives or friends. Furthermore, more than half of gun owners store at least one gun unsafely, without any locks or other safe storage measures. In fact, nearly a quarter of all gun owners report storing all of their guns in an unlocked location in the home. While some data suggests that gun owners with children in the home are slightly more likely than other gun owners to store firearms safely, roughly 4.6 million minors live in homes with loaded, unlocked firearms.

58% of school shooters were current or former students, staff, faculty, or school resource officers. Because these perpetrators are part of the school, they are also familiar with active shooter protocols within the district, and can plan accordingly. Illinois's current safe storage laws only apply to children up to age 14. A study by *Education Week*, whose findings were reported in an article in their magazine in April 2019 says, "Finally, schools can make it harder for students to act upon violent intent. Sensible security upgrades are part of this, but more important may be tackling the availability of guns. Our data show that 80% of school shooters get their guns from family members, most often parents and grandparents, since they are too young to purchase them themselves."

Knowing how school shooters gain access to their guns and the likelihood that they are familiar with the school and have easy access to guns compels us to advocate for raising the safe storage age limit to 18 to capture the school-aged population in our public K-12 schools.

Resolution Committee Rationale: The vast majority of IASB position statements deal directly with issues that happen inside of a school district. This proposal would be a departure from that practice, and the Committee questioned whether Association resources should be spent on a non-educational issue. While the committee considered the arguments of the submitting district on the potential impact on students, the majority of members felt this was not an issue for IASB's involvement.

The Resolutions Committee RECOMMENDS DO NOT ADOPT.

The submitting district has appealed the recommendation of the committee and will have an opportunity to bring the proposal to the Delegate Assembly.

3. School Report Card

Submitted by: Peoria SD 150

BE IT RESOLVED THAT the Illinois Association of School Boards shall support legislation that would direct the Illinois State Board of Education to prepare and disclose all available school report card data for the current academic year by June 1, of that year.

District Rationale: School boards, families, and other community stakeholders utilize school report card data to make decisions and assess progress from year to year. Standardized tests like NWEA are taken electronically throughout the year and the Illinois Assessment of Readiness (IAR) typically occurs in March. Graduation requirements and progress measures are evaluated in the lead up to the end of the school year. However, the public release of that data in the compiled school report card does not occur until late October of the following academic year. By this time in the following school year, evaluations have been completed, goals have been set and people have moved on, all without being informed by this critical data set. If that assessment data is to be useful at all for policy-making and community consideration it needs to be available electronically and promptly, like other public data sets.

Resolution Committee Rationale: The submitting district's rationale is sound regarding the information in the report card that affects planning for teaching and student learning. The philosophy that timely receipt of learning assessments is critical to effective student learning can also be found in current IASB position statements 1.08 Standardized Test Procedures and 1.09 Student Assessment. Both of these recommend a timeline more effective for schools to respond effectively to the learning needs of students.

Unfortunately, the Illinois State Report Card includes information that cannot be tabulated and reported until the close of the fiscal year, June 30. In addition to that, in many districts a June 1 deadline for this data would be impossible to meet to determine student placement and graduation completion criteria, as many students are finishing the last quarter after June 1.

The Resolutions Committee agreed that untimely information regarding student learning hinders the ability of schools to meet the learning needs of students, but also felt that the report card would not be the best way to expedite assessment results for the purposes stated. IASB staff and committee members agreed to continue work to address this issue in other ways.

The Resolutions Committee **RECOMMENDS DO NOT ADOPT.**

4. Pre-K Teacher Licensure

Submitted by: Avoca 37

BE IT RESOLVED THAT the Illinois Association of School Boards shall advocate for legislation mandating the Illinois State Board of Education require pre-service teachers seeking licensure in the areas listed compete at least one undergraduate level literacy education course solely dedicated to scientifically proven methods of reading instruction. Before being granted licensure in the following areas, individuals must receive a passing score on the Foundations of Reading Exam. Licensure areas that should meet these requirements are: Early Childhood Education, Early Childhood Special Education, Elementary Education, English Language Arts, Middle Grades Language Arts, Reading Specialist, Reading Teacher, Special Education, and Speech Language Pathologist.

District Rationale: In the 2019 National Assessment of Educational Progress report, only 34% of Illinois 4th graders and 35% of Illinois 8th graders taking the test scored as “Proficient or Above” for their grade level. Low literacy level can be a lifelong obstacle to success, academically and economically. Such an obstacle not only correlates to behavioral challenges and higher dropout rates for students, but in the long term low literacy represents a challenge for communities’ and broader economic success in Illinois. For too long, despite there being clear scientifically supported evidence on how to teach our youngest students to read successfully, teacher education programs in Illinois have failed to provide pre-service teachers the appropriate coursework. These methods are clearly identified by long standing scientific research and include but are not limited to: phonemic awareness, phonics, spelling, decoding, and comprehension.

In a 2020 study conducted by the National Council on Teacher Quality 43% of university teacher education programs in Illinois earned a “D” or “F” grade for how they prepared students to teach scientifically proven methods for reading. “Not only does Illinois not do well, but there are no signs of improvement and that runs counter to what we’re seeing in many states,” said Kate Walsh, president of the National Council on Teacher Quality. “It’s extremely frustrating to see. Kids aren’t learning how to read and what is more damaging to your life than not learning that essential skill?”

The most effective path to ensure that teachers in Illinois are trained in the scientifically proven methods of reading instruction so that the future of Illinois students, communities, and the economy is more secure than it is today.

Resolution Committee Rationale: Teacher Preparation programs that anticipate having a self-contained environment usually have reading courses as a part of their curriculum, however, with the passage of Public Act 101-0220 the requirement that teacher candidates pass a test of basic skills to receive a Professional Educator License was eliminated. Now, skills in the area of Reading are only tested for content endorsements.

Historically, IASB has not taken positions on teacher education programs at universities. School districts have the authority to include the criteria it desires when posting teacher vacancy positions. If a school district desires this additional accreditation, it could require it. Committee members were also concerned that by statutorily increasing standards for teacher licensure and adding new testing requirements could have an adverse effect in filling teaching positions in some areas of the state. This would be even more problematic given the current teacher shortage situation. Lastly, the original resolution seems to add a mandate, which traditionally IASB advocates against opting for local flexibility instead.

The Committee supported the concepts within the original resolution. However, it was noted that the language of the original resolution was too rigid in its approach.

The Resolutions Committee RECOMMENDS DO NOT ADOPT.

The submitting district has appealed the recommendation of the Committee and will have an opportunity to bring the proposal to the Delegate Assembly.

The Committee did approve the following replacement language for this resolution:

BE IT RESOLVED THAT The Illinois Association of School Boards shall support initiatives in teacher preparation programming that prepare teachers to be trained in scientifically proven methods of reading instruction that promote student literacy.

5. Teacher Shortage

Submitted by: Altamont CUSD 10

BE IT RESOLVED THAT the Illinois Association of School Boards shall support efforts to direct the Illinois State Board of Education to expand the issuance of provisional teacher licenses to all curricular areas.

District Rationale: The State of Illinois is currently experiencing a shortage of teachers to meet the educational needs of its students and communities. This shortage of teachers is having an impact across the state, particularly in rural areas. This shortage is hitting certain curricular areas especially hard, as those areas have typically been the targets of reductions by school districts to meet the ever increasing costs of education. With the coming state mandate that will raise the minimum teacher's salary to \$40,000 beginning in 2022, this problem will become even greater for rural schools whose budgets are limited by local property values and strained by state requirements.

The Illinois State Board of Education (ISBE) has taken steps to alleviate this problem by issuing temporary licensure for certain curricular areas. With a prescribed number of hours in a related field and a bachelor's degree from an accredited institution, a person may qualify for a provisional license to teach in these curricular areas for up to five years, with another five-year renewal possible if the district has not been

able to successfully fill the position. Currently, our district has taken advantage of this provision to provide our students with educational opportunities in Industrial Technology, and the program is flourishing.

However, ISBE has not extended the provisional license option to enough curricular areas. In accessing any of the available job placement boards it becomes clear that there is a dramatic statewide shortage of licensed teachers in curricular areas such as Foreign Language, Physical Education, and Special Education. Our district has had the good fortune of finding licensed teachers in those areas in the past, but we were unable to fill an open position in Physical Education for the past school year, and have had zero licensed applicants for our open Spanish position. Each of those positions has had interested parties who would otherwise meet the Provisional License requirement of the State Board of Education, but Illinois does not offer a Provisional License in those curricular areas.

Resolutions Committee Rationale: The Illinois State Board of Education has streamlined the requirements for qualified teachers to earn short-term approvals and endorsements in high-demand areas. Among the changes, short-term approvals returned in 2015 in response to feedback from school districts that emergency credentials were needed in all content areas to staff unfilled classrooms. The short-term approval is now available in all areas and grade spans, except in driver's education and special education. The short-term emergency approval allows individuals who have met some, but not all, of the requirements for the Learning Behavior Specialist I endorsement to begin teaching special education.

The submitting district specifically mentioned not being able to fill positions in the areas of Physical Education, Foreign Language, and Special Education. Both the Short-Term Approval for Teachers at All Grade Levels and the Short-Term Emergency 25.48 licensure options allow for filling the specific areas of need. Most can be filled with candidates with the minimum requirements of a valid Professional Educator License (PEL) endorsed in a teaching field, and official transcripts showing completion of nine hours of coursework in the subject area to be taught. Both licenses are valid for three years which allows for candidates to work towards the requirements for the corresponding endorsement during the validity period. Unfortunately, these licenses will not be issued after June 30, 2023.

The approved resolution reflects a change agreed upon by the submitting district and the Committee so it encompasses all school districts. Originally, the resolution was directed only towards rural schools.

The Resolutions Committee RECOMMENDS DO ADOPT.

LOCAL – STATE – FEDERAL RELATIONS

6. E-Learning on Election Day

Submitted by: Naperville CUSD 203

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

District Rationale: School safety is a significant concern among districts across the state of Illinois. Many schools are currently used as polling places where the general public can easily access areas of the school where students are learning, which presents a potential security risk. Moreover, school districts are required to cover the cost of any enhanced security required on election days. Additionally, with the need to respond to the COVID-19 pandemic, it is becoming increasingly likely that schools may take on roles in public health activities such as locations for vaccination drives. Therefore, this resolution allows the district to shift schools being used not only for elections, but for any mandated public function, to use e-learning or remote learning to prevent any scheduled or unforeseen disruptions in student learning and to minimize additional safety and security concerns on those days.

Resolutions Committee Rationale: The submitted resolution asks the Illinois Association of School Boards (IASB) to support legislation that allows school districts to use e-learning or remote learning days for any days that a school is required to be used for a public function during school hours, specifically when schools are used as election polling places.

School districts have been struggling with the requirement to be a polling place for elections held on school days for many years. Now that legislation has been adopted to allow school districts to hold e-Learning and remote learning for students, not requiring them to be in the school building, there are options afforded to school districts to keep students and staff safe, provide a place for required or requested public gatherings, and still provide student learning. Naperville CUSD 203 and the Committee concurred that it is critical for school districts to have the ability to consider this option but not be required to utilize e-learning or remote learning days to accommodate use of facilities by entities outside the school.

Additionally, school calendars that establish student contact days, vacation days, and other holidays are negotiated with the bargaining unit before the school year begins. E-learning or remote learning options demand much preparation and buy-in by staff, parents, and students, and it should not be assumed that schools are available to provide that type of learning at-will without sufficient notice for the school district and staff to consider implications.

The Resolutions Committee RECOMMENDS DO ADOPT.

7. Local control Pandemic

Submitted by: New Berlin CUSD 16

BE IT RESOLVED THAT the Illinois Association of School Boards shall encourage members of the U.S. Congress, the Illinois General Assembly, related administrative agencies, and state and federal courts to take a regional approach in response to national health emergencies.

District Rationale: During the most recent COVID-19 pandemic, the State had decision-making authority over pandemic closures, openings, and other guidelines despite the difference in prevalence amongst differing counties. Scott County, which had zero (0) reported cases, and Pike County, which had (1) reported case, were required to follow the same school closures as Chicago, which had 48,742 reported cases at the time, and surrounding Cook County, which had 34,843 reported cases. It would be less disruptive for students in lesser affected areas if their district or regions could determine whether a school closing was appropriate under the circumstances.

Resolutions Committee Rationale: The submitting district expressed concern that there were significant differences in the prevalence of COVID-19 cases in many areas of the state compared to Chicago and the surrounding communities, yet all areas of the state were subjected to the same closure requirements and restrictions despite those differences.

IASB has historically supported local control with a Position Statement named as such since 1976, and agreed that a stand-alone position for this specific situation was warranted.

The Resolutions Committee RECOMMENDS DO ADOPT

8. Local Control Pandemic

Submitted by: Edwards County CUSD 1

BE IT RESOLVED THAT the Illinois Association of School Boards shall support and advocate for schools to open back up and allow local school boards and the administration to make decisions based upon what is best for the school and school community during this COVID-19 pandemic.

District Rationale: The safety and protection of our students and school personnel is one of our most important and top priorities, and:

- Local school districts should have the ability to make decisions based upon the best interest of their students in all circumstances, and;
- There may be justifiable reasons when short term statewide or region wide school closures are appropriate, and;
- Bordering states are beginning to open up to more normal settings, and;
- Illinois still has extremely restrictive social gathering guidelines in place, and;
- There will be potentially dire consequences for Illinois Schools if schools remain closed and are not allowed to open for the 2020-2021 school year, and;
- Families are already planning to home school their children,

- or move to a bordering state to avoid remote learning, and;
- Students are missing educational, social, and co-curricular experiences by not being in school, and;
- Student athletes are having their athletic careers stripped away from them while other States are making allowances and resuming sports, and;
- Seniors are making preparations to attend college outside of Illinois due to the uncertainty in the State while other states are making provisions and arrangements for in-person instruction in tandem with online learning, and;
- The financial wellbeing of Illinois Schools has been turned upside down as a result of the State shutdown, and as a result Illinois schools are falling further from the Adequacy

Target, and;

- If Illinois Schools are not allowed to open and operate somewhat normal in August, many staff members potentially will be laid off, adding to the already enormous unemployment crisis in Illinois.

Resolution Committee Rationale: The submitted resolution addresses an issue very similar to Resolution 7.

Since it is so similar, and as the Committee voted a “Do Adopt” motion on that, the recommendation for this resolution was “Do Not Adopt” so as not to have duplicate resolutions.

The Resolutions Committee RECOMMENDS DO NOT ADOPT.

REAFFIRMATION OF EXISTING POSITIONS

EDUCATION PROGRAMS

9. Position Statement 1.16 Renewal of Charters

Submitted by: Woodland CCSD 50

THE ILLINOIS ASSOCIATION OF SCHOOL BOARDS SHALL urge adoption of legislation that allows for participation of the host school district in the charter school renewal process for State Authorized Charter Schools.

District Rationale: Once the charter school is authorized by the State over the objection of the local school board, the school board loses all opportunity to participate in the 5-year renewal proceedings. The local school board lacks any opportunity for meaningful input, participation, or challenge related to the renewal process, despite funding 100% of the charter school (millions of dollars annually). It is akin to taxation without representation. Local control must be honored.

Resolutions Committee Rationale: The resolution would reaffirm current Position Statement 1.16.

The issue presented in the resolution would only apply to the districts that “host” a state authorized charter school. State authorized charter schools are charter schools run by an entity of the State of Illinois and in existence over the opposition of local school districts. State authorized charter schools present fiscal challenges to local school districts because they receive per capita tuition dollars from Illinois that were originally designated for the host district.

The Resolutions committee RECOMMENDS DO ADOPT.

10. Position Statement 1.17 Charter Schools – At-Risk Students

Submitted by: Woodland CCSD 50

THE ILLINOIS ASSOCIATION OF SCHOOL BOARDS SHALL urge the adoption of legislation that defines the special expectations of State Authorized Charter Schools to educate at-risk students, including the requirement that the State Authorized Charter School’s program and operations be specifically designed to attract and service at-risk students, and that the State Authorized Charter School be required to report to the public its progress in achieving these expectations.

District Rationale: The State Charter School Commission and the Illinois State Board of Education have failed to hold charter schools accountable for balanced enrollment of at-risk students at State Authorized Charter Schools. The Commission and ISBE have taken the position that while the School Code requires charter schools to place a “special emphasis” on educating at-risk students, such language is aspirational and not a requirement. Without a legislative cure, State Authorized Charter Schools are allowed to perpetuate discriminatory practices to deter at-risk student enrollment (students who need and deserve a premium of resources), while receiving 100% of the local tuition rate.

Resolutions Committee Rationale: The resolution would reaffirm current Position Statement 1.17.

In the Charter School Article of the Illinois School Code, the General Assembly declares one of the purposes of charter schools is, “to increase learning opportunities for all pupils, with special emphasis on expanding learning experiences for at-risk pupils.” One major issue with charter schools applying the expectation of the law is the lack of a clear definition of “at-risk” students. “At-Risk” is defined differently in various sections of law and administrative rules.

The Resolutions Committee RECOMMENDS DO ADOPT.

FINANCING PUBLIC EDUCATION – STATE

11. Position Statement 2.27 State Authorized Charter School Funding

Submitted by: Woodland CCSD 50

THE ILLINOIS ASSOCIATION OF SCHOOL BOARDS SHALL urge adoption of legislation which would create a new methodology for the funding of State Authorized Charter Schools which would not have a negative financial impact on the host district, particularly in the spirit of evidence based funding. With respect to State authorized virtual charter schools, further limit the withholding of State funds from host school districts in proportion to the per pupil expenditure used for building maintenance, classroom supplies, transportation, safety and security, and other costs unique to “brick and mortar” schools. For all State-authorized charter schools, require that proof of continuing enrollment and attendance be submitted quarterly, with prorated refunds to the host school district upon withdrawal of students from the charter school.

District Rationale:

1. The loss of students from the school district to the charter school does not equate to a proportionate reduction in host district expenses. Charter schools are the opposite of the consolidation theory. Educating the same number of students with additional facilities, additional administration and additional staff – all without additional funding from the State – is unsound.
2. The diversion of 100% of a school district’s “per capita tuition charge” means that school boards and local

taxpayers pay for 100% of charter school tuition, despite opposing the creation of the charter school. Local control must be honored and restored.

3. The State assumes no financial responsibility for the charter school, despite opening the school over the objection of the local school board. The State oversees the operations of the school; thus it should bear responsibility for the funding of the school.
4. The current funding model erodes the values and the intent of evidence-based-funding (EBF) for school districts and ensures that State Authorized Charter Schools receive all the benefits of EBF, even if the student body at the charter school is vastly different. Effectively, charter schools can receive a funding windfall by receiving 100% of the local tuition rate, while not being required to provide the same/similar services and operations to the same student population.

Resolutions Committee Rationale: The resolution would reaffirm current Position Statement 2.27.

State-authorized charter schools continue to be a major issue as “host” districts have to scramble to find a way to deal with fewer revenues from the State of Illinois while still providing a quality education to the students they serve.

Current law takes state funding from a local district and distributes it to a state authorized charter school. If the local school district looked to raise revenue and provide additional resources to students from local sources, the state-authorized charter schools would receive an even larger share of the local districts’ state funding.

The Resolutions Committee RECOMMENDS DO ADOPT.

NEW BELIEF STATEMENTS

12. Equity

Submitted by: Indian Prairie SD 204

The Illinois Association of School Boards urges its member districts and the leadership of member districts to integrate the principles of equity and inclusion in school curriculum, policies, programs, and operations, ensuring every student is welcomed and supported in a respectful learning environment.

District Rationale: The School Board Association, representing the State of Illinois, must have as part of its Belief Statements its unequivocal and uncompromising belief that equity must be a priority and, within each district, that must begin with the local Board of Education. The principles should be found in the entire educational spectrum, as the value of each student must be affirmed in all facets of their school experience. If our board leaders provide the example, then the probability is enhanced that

the inherent dignity and equal rights of each student will be recognized.

Resolutions Committee Rationale: The submitted resolution would add a new Belief Statement.

Currently, IASB does not have a Belief Statement that mentions diversity, equity, or inclusiveness. With the importance and timeliness of the ideas of equity and inclusion, it is appropriate that member districts are asking for IASB to be a source of direction.

The Committee supported the concept that the Illinois Association of School Boards needs to be an equity and inclusiveness leader in the area of education for the state of Illinois.

The Resolutions Committee RECOMMENDS DO ADOPT

POSITION STATEMENTS DELETIONS AND AMENDMENTS

1.02 Curricular Material Determination

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

Rationale: Amend. The Common Core Standards are no longer implemented in Illinois.

1.15 Virtual Charter Schools

The Illinois Association of School Boards shall encourage the ~~Charter School Commission~~ Illinois State Board of Education to develop regulations that ensure State-authorized virtual charter schools meet the full needs of Illinois students and follow the intent of current State laws prohibiting the use of public funds for profit-driven educational firms. ~~Examples of such regulations might include, but not be limited to, the following:~~

- ~~Assurance of student access to teachers, including information regarding teacher accessibility, teacher/student ratio, and amount of teacher/student contact time~~
- ~~Evidence of the social-emotional well-being of students, such as information regarding opportunities for peer interaction and collaboration, adult advisory resources, and protocols to prevent bullying or other inappropriate online behavior~~
- ~~Not-for-profit entities that sponsor virtual charter schools shall be in existence for at least one year before submitting a virtual charter school proposal and operate under the Open Meetings Act and the Freedom of Information Act once a charter school has been approved~~
- ~~Entities proposing virtual charter schools are limited to submitting a proposal to only one school district per year~~
- ~~Members of the not-for-profit board that proposes a virtual charter school must demonstrate a direct link to the community in which it is proposing a charter school, through either residency, employment, or education~~
- ~~Funding for State authorized virtual charter schools shall be reduced proportionately to reflect annual State aid prorations, as well as per pupil expenditure used for building maintenance, classroom supplies, transportation, and other costs unique to the services provided by a “brick and mortar” school. (Adopted 2013)~~

Rationale: Amend. The Charter School Commission has been abolished and those duties and responsibilities were transferred to the Illinois State Board of Education. The opening statement is sound on its own and hypothetical examples are not necessary.

1.19 Data Equity

~~The Illinois Association of School Boards shall support legislation allowing non-unit districts to enter into agreements to share student data to the same extent and with the same ease as unit districts. (Adopted 2014)~~

Rationale: Delete. After further research on the issue, it was found that dual districts can share such data with each other to better align curricula and other programs under current law and practices.

2.01 Priority And Support

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

Rationale: Amend. The position needs to be updated with the adoption and implementation of the new funding formula.

2.07 Contracting Driver's Education

~~The Illinois Association of School Boards shall support legislation authorizing school districts to provide a comprehensive driver's education program through contract. Such contracts shall be made with properly authorized persons or agencies and may include provisions calling for the use of school property. (Adopted 1982)~~

Rationale: Delete. The driver's education law and the mandate waiver law now allow for school districts to contract out for driver's education services for students – albeit with some limitations on the school district and some restrictions and mandates on the private contractor providing the service.

2.11 State Aid Payments

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

Rationale: Amend. The position needs to be updated with the adoption and implementation of the new funding formula.

2.13 Heat Days Funding

~~The Illinois Association of School Boards shall strongly support legislation to totally fund “heat” days for our schools. (Adopted 1996)~~

Rationale: Delete. Over the years, the Illinois State Board of Education has given more flexibility to local school districts regarding school closings related to weather and other emergencies.

2.19 School Funding And Taxation Reform

The Illinois Association of School Boards shall actively support the general concepts regarding school funding reform, property tax relief, and tax reform identified in the legislative outline prepared by the Center for Tax and Budget Accountability in June of 2004. Legislation resulting from that legislative outline shall be supported by the Illinois Association of School Boards provided that oppose school funding and tax reform proposals unless the State guarantees that the payment of property tax relief grants will be made in a timely fashion with no loss of funds to the school district and that school districts have continued access to local property tax revenues through levies and referenda, the legislation meets the criteria outlined in the IASB Position Statement 2.37—School Finance Reform.

(Adopted 2004; Amended 2005; Reaffirmed 2014)

Rationale: Amend. The Center for Tax and Budget Accountability plan for school funding reform was never approved. Instead, the Evidence-Based Funding Model was put in place. There do continue to be proposals considered that would prevent access to property tax revenues by local school districts so this portion of the position is still relevant.

2.25 Multi-County School District GSA Offset

The Illinois Association of School Boards shall support legislation to modify the GSA (General State Aid) Formula calculation for multi-county PTELL (Property Tax Extension Limitation Law) school districts which have lost GSA experienced a loss of state aid for current and prior years due to an estimate of Equalized Assessed Value (EAV) utilized by the county providing the limiting rate to the Illinois State Board of Education (ISBE) for use in calculating a District's base funding minimum GSA. (Adopted 2010)

Rationale: Amend. The position needs to be updated with the adoption and implementation of the new funding formula.

2.29 Clock Hours Vs. Minutes

The Illinois Association of School boards shall research the impact and viability of moving from a methodology of required days of student instruction to minutes of student instruction as necessary to compensate for minutes of instruction lost due to school closures caused by disaster, flood, extreme weather conditions, evacuations, or other events beyond the control of the school district. (Adopted 2016)

Rationale: Delete. The position statement calls for IASB to research the impact of this methodology, which IASB staff did. Further, with the enactment of the Evidence-Based Funding Model in fall of 2017, the long-standing "clock hour" provision was eliminated to give school districts more flexibility in how they provided educational programs to students. In 2019, the legislature re-instated the clock hour provision over the opposition of IASB. In 2020, with the pandemic health emergency and the shut-down of schools, more changes were made to the clock hour provision – especially regarding remote learning and e-learning programs.

2.37 Property Tax Cap — GSA Calculation

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

Rationale: Amend. The position needs to be updated with the adoption and implementation of the new funding formula.

2.39 School Finance Reform

Evidence-Based Funding Model

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

~~Education funding should~~ It takes into account the cost associated with delivering quality, research-based programming, geographic conditions, and student needs. Fully funding districts ~~would~~ ensures adequate funding for districts to locally determine and deliver appropriate and effective educational experiences to every student.

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

1. ~~The state's funding of public education should~~ It provides for a stable, reliable, and predictable commitment of revenue.
2. ~~State funding levels for public education should be~~ It is a function of the actual cost of providing an appropriate education based on research, data, and current best practices.
3. Adequate funding should be sought through the addition of new state revenues for public education.
4. Any funding formula developed by the General Assembly shall It places high priority upon achieving the goal of equity in providing financial resources to local school districts.
5. Increased state funding for public education should It does not reduce the access of school districts to the local property tax base.
6. ~~In the distribution of state funds to local school districts:~~
 - ~~Funding a funding~~ differentials for various levels of schooling are ~~appropriate only~~ if based on verified costs;
 - ~~consideration should be~~ Consideration is given to regional differences in the cost of providing an appropriate education;
 - ~~the method of calculating~~ The calculation of the number of students coming from disadvantaged backgrounds should be based on current, verifiable data;
 - d. size of school district is important only to the extent that a district provides an appropriate education.

7. A specified local tax effort ~~should be~~ is required to qualify for state aid.
8. Authority for changing a district's aggregate tax levy ~~should be~~ is retained by the local board of education.
9. ~~Taxing authority without referendum for unit districts in all funds should be equal to the sum of the taxing authority in dual districts.~~

24

10. ~~Funding should not be tied to mandated training of local Boards of Education. In order to obtain substantial new state revenues for funding an appropriate education, the following considerations should have an impact on any proposal for school finance reform:~~
 - a. ~~A legitimate level and type of accountability will be needed.~~
 - b. ~~The physical plant needs of Illinois' school districts should be addressed.~~
 - c. ~~Taxpayer equity and relief, including uniform tax assessment and procedures as well as tax relief for limited fixed income and disabled citizens, should be provided. (Adopted 1990; Amended 1996, 2008, 2014, 2016; Reaffirmed 2001, 2012)~~

Rationale: Amend. The position needs to be updated with the adoption and implementation of the new funding formula.

4.01 Attention Deficit Disorder

~~The Illinois Association of School Boards shall encourage the Illinois State Board of Education (ISBE) to continue to study Attention Deficit Hyperactivity Disorder and methods to accurately identify and meet the educational needs of children with this disorder. Further, IASB shall seek clarification of state policies and categories of special education to provide for consistency in special education placement and disseminate relevant information from the ISBE to local school districts. (Adopted 1992)~~

Rationale: Delete. The position calls for IASB to "encourage" the ISBE to study the issue – that has been done. Further, much has been learned on this matter since 1992 and many changes have taken place in addressing these students.

4.04 School Board Member Training

The Illinois Association of School Boards shall oppose any legislation that includes a ~~provision for additional requirements or expansion of~~ mandatory training of school board members. IASB encourages local boards of education to model continuous improvement by pursuing all professional development and training opportunities. IASB, with its unique combination of expertise and resources, is uniquely in the position to be the primary agency responsible for school board member training and professional development as recognized by Article 23 of the School code, and any such legislation requiring school board member training shall specifically list IASB as a training provider. (Adopted 2008; Amended 2012)

Rationale: Amend. Mandatory school board member training has been the law for several years and, at the time, IASB helped draft the language knowing passage was probable despite IASB opposition, so the essentials of board governance were the required training subjects. There is a concern that an endless list of new topics could be added if IASB membership is not vigilant.

5.03 Collective Bargaining

The Illinois Association of School Boards shall strongly oppose legislation that diminishes the local school board's ability to collectively bargain with employees and shall encourage the General Assembly, ~~the Illinois State Board of Education, and the State Superintendent to refrain from passing legislation and the Illinois State Board of Education or State Superintendent of Schools from promulgating administrative rules or issuing guidance documents~~ that tips the balance of the bargaining process in favor of employee bargaining units. The Association shall continue to oppose any change in the collective bargaining law which fails to protect the rights of students, employees, taxpayers, and boards of education and their administrative staffs. (Adopted 1981; Amended 1985, 2001; Reaffirmed 2012)

Rationale: Amend. Neither the Illinois State Board of Education nor the State Superintendent of Schools can pass legislation, but they have attempted to do this through these other channels.

5.06 ESP Contracts

The Illinois Association of School Boards shall support legislation that allows local school boards to determine locally all contractual arrangements for education support personnel. (Adopted 1990)

Rationale: Amend. It is suggested the title be changed to more accurately reflect the content of the position statement.

5.09 IMRF Qualification

The Illinois Association of School Boards shall support legislation that would amend the Illinois Municipal Retirement Fund (IMRF) laws for non-certified school staff to change, at each local district's option, the number of minimum hours an employee would work to qualify for IMRF from the current 600-hour standard to a 1,000-hour standard. This change would only be for new employees after the effective date of the legislation. (Adopted 1994)

Rationale: Delete. There has been no desire for change to this standard in over 25 years and this issue has not been raised again by IASB membership since then.

6.05 State Board Of Education Membership

The Illinois Association of School Boards shall participate in the development of legislation amending Section 105 ILCS 5/1A with a goal of insuring fair representation on the State Board of Education from all geographic areas of Illinois. (Adopted 1999)

Rationale: Delete. Since 1999, the statute regarding the make-up of the Illinois State Board of Education has been amended to assure geographical and political balance. Board members must be apportioned so that the City of Chicago, suburban Chicago counties, and downstate must be represented. There are also at-large members to assist with this balance. Further, some members must be from the educator community.

6.09 Students On Public Aid

The Illinois Association of School Boards shall seek and support legislation to mandate that students of families receiving State/Federal financial assistance (e.g. welfare, AFDC) maintain "regular" attendance as a stipulation for receipt of same. (Adopted 1995)

Rationale: Amend. The terms given as examples are obsolete.

6.10 School Holidays — Local Option

The Illinois Association of School Boards shall support legislation that would allow local school districts the authority to decide whether to observe legal holidays as a day of non-attendance for students. (Adopted 1996)

Rationale: Delete. Local school districts may decide whether to observe holidays by applying through the mandate waiver process through the Illinois State Board of Education. Such waivers are routinely requested – and approved – by the ISBE each year.

6.13 Support Services To Private Schools

The Illinois Association of School Boards shall support modifications in the Illinois Intergovernmental Agreement Act to allow public school districts to work together in a time and cost efficient manner to provide support services to private schools as required by the U.S. Supreme Court rendered in the case of *Agostini v. Felton*, 65 U.S.L.W. 4526. (U.S. June 23, 1997) (Adopted 1997)

Rationale: Delete. This issue has not been brought up by IASB membership in over 20 years.

6.23 PARCC Testing Results

The Illinois Association of School Boards shall petition the Illinois State Board of Education to fairly report discrepancies in the scoring of state required standardized testing: 1) between paper and pencil versus electronic results AND 2) within the electronic testing method. Further, that such discrepancies will be made public so that schools may provide said information to parents and media when the testing results are reported as required under state law. (Adopted 2017)

Rationale: Delete. The PARCC test is no longer administered in Illinois.

7.10 Board Vacancy Filings

The Illinois Association of School Boards shall support legislation to increase the timeline to fill a school board vacancy from 45 days to 60 days to allow school boards more time to fill such vacancies. (Adopted 2014)

Rationale: Delete. IASB was successful in passing legislation to meet this objective.

BELIEF STATEMENTS

~~4. The Illinois Association of School Boards believes that a comprehensive restructuring is needed in the way public schools are funded in Illinois and that IASB should be an active partner in responsible grassroots initiatives for school funding reform.~~

Rationale: Delete. A comprehensive restructuring of education funding took place with the adoption of the Evidence-Based Funding Model. Further, school funding is adequately covered in position statements 2.01, 2.19, and 2.39.

~~7. The Illinois Association of School Boards supports teacher salaries which are performance-based, market-sensitive, professionally competitive, and which are tied to an effective evaluation system.~~

Rationale: Delete. Position statement 5.02 adequately covers the issue of teacher salaries.

9. The Illinois Association of School Boards believes that local boards of education should be prepared for possible public health crises (such as an Avian Flu pandemic) and other public safety concerns. IASB should obtain the most recent and accurate information from the pertinent federal, state, and local agencies and disseminate such information to school districts throughout the State. School districts are encouraged to adopt proactive pandemic preparedness strategies. IASB also encourages school participation in the National Fire Protection Association's campaign for fire escape planning and practice among our member families and citizens.

Rationale: Amend. The example given is dated and any new example given would likely eventually be viewed the same. The last sentence does not address the same subject and detracts from the main statement.

~~10. The Illinois Association of School Boards urges local boards of education to provide education programs on awareness of the advantages of wearing bicycle helmets when riding bicycles.~~

Rationale: Delete. Legislation was enacted in 2018 that requires school districts to provide education to students in grades K-8 on safe bicycling.

~~11. The Illinois Association of School Boards urges its member districts to limit career exploration activities to non-school attendance days or to school-run career~~

~~days. In addition, the Association believes Take-Your-Daughter-to-Work Day should be designated for a non-attendance day and should also consider working to make this day non-gender specific.~~

Rationale: Delete. The issue of “Take-Your-Daughter-To-Work Day” seems to have taken care of itself as it has not been brought up by IASB membership in years.

The Resolutions Committee RECOMMENDS DO ADOPT on all proposed deletions and amendments.

CURRENT POSITIONS

EDUCATIONAL PROGRAMS

1.01 Educational Programs

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

1.02 Curricular Material Determination

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

1.03 Physical Education

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

1.04 P. E. Exemption for Show Choir

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

1.05 Student Retention And High School Completion

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

1.06 Preschool Programs

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

1.07 Discipline For Special Education Students

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

1.08 Standardized Test Procedures

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

- Require that the test be given no later than October of each year with results received by local school districts no later than December of that same year;
- Provide that assessments include both an annual overall performance measure as well as a system of formative classroom-level assessments that are linked to desired standards;
- Require that the test will remain the same for 10 years with only changes in the test items to maintain security;
- Require that the cut scores be set before the test results are tabulated, leaving the score ranges the same from year to year and from grade to grade; and
- Expedite and fully fund test development and implementation of an appropriate assessment instrument for English language learners. (Adopted 2002; Amended 2003, 2008, 2016; Reaffirmed 2011)

1.09 Student Assessment

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

- Reduce costs to schools, the state and therefore taxpayers;
- Enhance student achievement;
- Increase student instructional time;
- Facilitate test score comparability within and across state lines;
- Fairly test students who are English language learners so that their academic progress can be accurately assessed regardless of their fluency;
- Return test results in a manner that will allow school districts to maximize student learning;
- Comply with the federal accountability mandate tied to testing;
- Maintain a needed emphasis on the Illinois Learning Standards; and
- Develop a reporting process that reflects a school's progress beyond simply student assessment scores. (Adopted 2002; Amended 2008; Reaffirmed 2011)

1.10 Every Student Succeeds Act – Military Recruitment

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

1.11 School Attendance Days

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

1.12 Funding For Differentiated Instruction

The Illinois Association of School Boards shall seek administrative and legislative actions calling for the provision of separate and sufficient new monies to support programs of differentiated instruction for those students identified as having exceptional talents and abilities, permitting these students to reach their potential. Such student talents and abilities may be in areas that expand beyond the core curricula. To ensure efficiency and productivity in the

implementation of these programs, school districts should be provided sufficient flexibility in the acquisition and expenditure of such State funds. (Adopted 2007)

1.13 Bilingual Education Options

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

1.14 Student Academic Placement

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

1.15 Virtual Charter Schools

The Illinois Association of School Boards shall encourage the Charter School Commission to develop regulations that ensure State-authorized virtual charter schools meet the full needs of Illinois students and follow the intent of current State laws prohibiting the use of public funds for profit-driven educational firms. Examples of such regulations might include, but not be limited to, the following:

- Assurance of student access to teachers, including information regarding teacher accessibility, teacher/student ratio, and amount of teacher/student contact time
- Evidence of the social-emotional well-being of students, such as information regarding opportunities for peer interaction and collaboration, adult advisory resources, and protocols to prevent bullying or other inappropriate online behavior
- Not-for-profit entities that sponsor virtual charter schools shall be in existence for at least one year before submitting a virtual charter school proposal and operate under the Open Meetings Act and the Freedom of Information Act once a charter school has been approved
- Entities proposing virtual charter schools are limited to submitting a proposal to only one school district per year
- Members of the not-for-profit board that proposes a virtual charter school must demonstrate a direct link to the community in which it is proposing a charter school, through either residency, employment, or education
- Funding for State authorized virtual charter schools shall be reduced proportionately to reflect annual State aid prorations, as well as per pupil expenditure used for building maintenance, classroom supplies, transportation, and other costs unique to the services provided by a “brick and mortar” school. (Adopted 2013)

1.16 Charter School — Renewal Of Charters

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

1.17 Charter Schools — At-Risk Students

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

1.18 Student Discipline Practices

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

- Ensure a safe, responsive, and effective instructional environment
- Strive to meet the social, emotional, and behavioral needs of all Illinois students
- Strive to expedite investigations in response to alleged student misconduct and communicate findings and determinations to parents/guardians. (Adopted 2014)

1.19 Data Equity

The Illinois Association of School Boards shall support legislation allowing non-unit districts to enter into agreements to share student data to the same extent and with the same ease as unit districts. (Adopted 2014)

1.20 Longitudinal Data Systems

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

FINANCING PUBLIC EDUCATION — STATE

2.01 Priority And Support

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

2.02 Funding Sources

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

2.03 Funding Mandated Programs

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

- Shall oppose programs or services mandated by the Illinois General Assembly, the State Board of Education, or any other State agency, unless there is clear evidence of need for the mandate and the Illinois General Assembly provides non-local revenues to fully fund the additional costs of those programs;
- Shall urge the members of the General Assembly to strictly comply with the State Mandates Act, including specifying and labeling in the descriptions of legislation containing unfunded mandates that such mandates occur, and to refrain from passing any legislation which contains an exemption from the Act, and urge the Governor to veto any such legislation that may reach the Governor's desk;
- Shall urge State agencies and commissions that adopt regulations accompanying legislative mandates to specify required outcomes and criteria for determining compliance, and allow local districts to determine the specific methods and procedures by which required outcomes will be accomplished. Required time lines for accomplishment should reflect consideration of the human and material resources and amount of deliberation and development necessary to accomplish the mandate;
- Shall support legislation that causes all statutory and regulatory educational mandates to sunset if sufficient funding is not provided to implement such mandates and requirements. Local school districts may choose to continue to implement the mandated programs voluntarily until such time that the General Assembly appropriates the funding necessary to cover the costs of the required programs. (Adopted 1976; Amended 1988, 1989, 2001, 2005, 2013; Reaffirmed 1980, 1991, 1994, 1999, 2002, 2009, 2014)

2.04 Funding Special Education Programs

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

- Shall strongly encourage the State of Illinois to totally fund with new monies, in a timely manner, the extra costs of educating children with special needs including transportation and accessibility costs;
- Shall seek changes in current practice to fund local districts for special education professional personnel at 51% of the prior year's average salary for such professionals; and
- Shall continue to oppose any requirement that local public school districts pay room and board costs for any handicapped child placed in private facilities. (Portions adopted 1977, 1980, 1986; Portions Reaffirmed 1985, 1986, 2002; Amended 1988, 2000, 2001)

2.05 Corporate Personal Property Replacement Tax

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

2.06 Impact Aid (Student Housing)

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

2.07 Contracting Driver's Education

The Illinois Association of School Boards shall support legislation authorizing school districts to provide a comprehensive driver's education program through contract. Such contracts shall be made with properly authorized persons or agencies and may include provisions calling for the use of school property. (Adopted 1982)

2.08 Tax Assessment Schedules

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

2.09 Permissive Rate Equalization

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

2.10 Residential Placement Costs

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

- Shall work to increase the financial incentives to those local school districts which provide alternatives to residential placement for those students;
- Shall initiate and support legislation that will require the Department of Children and Family Services to involve local school districts in any plans for group placements of children in those districts and that funds for educating the placed youngsters must be earmarked (appropriated, planned for) in the agency's budget prior to finalizing any plan; and
- Shall seek and support legislation for the State of Illinois to provide funds to local school districts for purchasing or constructing additional classrooms that are required to provide instruction for students who reside in state facilities located within the district. (Adopted 1991; Amended 2001)

2.11 State Aid Payments

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

2.12 Capital Funding For School Construction

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

2.13 Heat Days Funding

The Illinois Association of School Boards shall strongly support legislation to totally fund "heat" days for our schools. (Adopted 1996)

2.14 Summer School Funding

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

2.15 Local Tax Collection And Distribution

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

2.16 Tax Levy Amendments

The Illinois Association of School Boards shall seek legislation to provide that a duly constituted Board of Education may submit an amended tax levy to avail itself of potential additional revenue through a change and increase in district EAV (Equalized Assessed Valuation), provided the original levy was properly filed on time, based upon the best information available at the time of filing, and the change in EAV has occurred since the filing of the original levy. (Adopted 1996)

2.17 Alternative Schools

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

2.18 Tort Immunity Fund

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

2.19 School Funding And Taxation Reform

The Illinois Association of School Boards shall actively support the general concepts regarding school funding reform, property tax relief, and tax reform identified in the legislative outline prepared by the Center for Tax and Budget Accountability in June of 2004. Legislation resulting from that legislative outline shall be supported by the Illinois Association of School Boards provided that the State guarantees the payment of property tax relief grants will be made in a timely fashion with no loss of funds to the school district: school districts have continued access to local property tax revenues through levies and referenda the legislation meets the criteria outlined in the IASB Position Statement 2.37 – School Finance Reform. (Adopted 2004; Amended 2005; Reaffirmed 2014)

2.20 School Construction Grant Program

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

2.21 School Construction Grant Index

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

2.22 Constitutional Amendment On School Funding

The Illinois Association of School Boards shall support passage of an amendment to the Illinois Constitution that would make education a fundamental right, would make it a paramount duty for the State to provide a thorough and efficient system of public education, and that would provide that the State has the preponderant financial responsibility for financing the system of public education. (Adopted 2006; Reaffirmed 2007, 2014)

2.23 Non-Resident Student Tuition

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

2.24 ISBE Oversight Agreement

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

- Unless called for by the local school district, an oversight panel or finance authority shall not be imposed without a rigorous set of criteria proving the school district will not or cannot serve the needs of its students, staff, and community;
- Clear benchmarks and goals shall be included in the establishment of an oversight panel or finance authority and once substantially met, the oversight panel or finance authority shall be dissolved;
- Bonding authority and issuance must remain the responsibility of the elected school board so that the duration of the oversight can be minimal;
- Progress toward benchmarks and goals must be reviewed and shared with the school district under oversight on a regular basis including any reasons or criteria for inability to make progress. Review should also recommend any modifications needed to achieve success;
- Due process and review by the Attorney General must be afforded school districts when appropriate; and
- ISBE authority to establish oversight panels or finance authorities shall not be broadened to facilitate imposition of a panel or authority or to expand their oversight once put in place. (Adopted 2009; Amended 2010)

2.25 Multi-County School District GSA Offset

The Illinois Association of School Boards shall support legislation to modify the GSA (General State Aid) Formula calculation for multi-county PTELL (Property Tax Extension Limitation Law) school districts which have lost GSA for current and prior years due to an estimate of Equalized Assessed Value (EAV) utilized by the county providing the limiting rate to the Illinois State Board of Education (ISBE) for use in calculating a District's GSA. (Adopted 2010)

2.26 Categorical Reductions Prospective Only

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

2.27 State Authorized Charter School Funding

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

2.28 Special Education Student Transportation Cost

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

2.29 Clock Hours Vs. Minutes

The Illinois Association of School boards shall research the impact and viability of moving from a methodology of required days of student instruction to minutes of student instruction as necessary to compensate for minutes of instruction lost due to school closures caused by disaster, flood, extreme weather conditions, evacuations, or other events beyond the control of the school district. (Adopted 2016)

2.30 School Safety Grant Program

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

2.31 Property Tax Assessment And Collection

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

2.32 Property Tax Base

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

2.33 Standing On Tax Appeals

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

2.34 Tax Increment Financing

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

2.35 Site Development

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

2.36 Property Tax Cap

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

- Exempt the districts in counties under the Property Tax Extension Limitation Law (PTELL) from the restrictions of the tax cap in their Fire and Life Safety, IMRF, Social Security and Tort Immunity funds

- Base the property tax cap on the Employment Cost Index (ECI) rather than the Consumer Price Index;
- Base any such index (CPI or ECI) on a method for calculating average over time to lessen the unpredictability of tax capped local resources; and
- To establish a “floor” to PTELL to ensure that the allowable percentage increase in
- The extension cannot be less than the allowable percentage increase in the 1998 levy year. (Adopted 1990; Amended 2001, 2002, 2006, 2009; Reaffirmed 1991)

2.37 Property Tax Cap – GSA Calculation

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

2.38 Property Tax Classification

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

2.39 School Finance Reform

The Illinois Association of School Boards believes that adequate funding must be provided for each student in order to guarantee the opportunity for an appropriate public education. Education funding should take into account the cost associated with delivering quality, research-based programming, geographic conditions, and student needs. Fully funding districts would ensure adequate funding for districts to locally determine and deliver appropriate and effective educational experiences to every student.

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

1. The state’s funding of public education should provide for a stable, reliable, and predictable commitment of revenue.
2. State funding levels for public education should be a function of the actual cost of providing an appropriate education based on research, data, and current best practices.
3. Adequate funding should be sought through the addition of new state revenues for public education.
4. Any funding formula developed by the General Assembly shall place high priority upon achieving the goal of equity in providing financial resources to local school districts.
5. Increased state funding for public education should not reduce the access of school districts to the local property tax base.

6. In the distribution of state funds to local school districts:
 - a. Funding differentials for various levels of schooling are appropriate only if based on verified costs;
 - b. Consideration should be given to regional differences in the cost of providing an appropriate education;
 - c. The method of calculating the number of students coming from disadvantaged backgrounds should be based on current, verifiable data;
 - d. Size of school district is important only to the extent that a district provides an appropriate education.
7. A specified local tax effort should be required to qualify for state aid.
8. Authority for changing a district’s aggregate tax levy should be retained by the local board of education.
9. Taxing authority without referendum for unit districts in all funds should be equal to the sum of the taxing authority in dual districts.
10. Funding should not be tied to mandated training of local Boards of Education.

In order to obtain substantial new state revenues for funding an appropriate education, the following considerations should have an impact on any proposal for school finance reform:

- a. A legitimate level and type of accountability will be needed.
- b. The physical plant needs of Illinois’ school districts should be addressed.
- c. Taxpayer equity and relief, including uniform tax assessment and procedures as well as tax relief for limited fixed income and disabled citizens, should be provided. (Adopted 1990; Amended 1996, 2008, 2014, 2016; Reaffirmed 2001, 2012)

2.40 Changes In School Accounting Practices

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

2.41 Tax Law And Assessment Practices

The Illinois Association of School Boards shall support legislation to create uniformity and equality in Illinois property tax laws regarding assessment practices. (Adopted 1993; Reaffirmed 2002)

2.42 Impact Fees For Residential Development

The Illinois Association of School Boards shall participate in the development and passage of statewide enabling legislation allowing local boards of education to impose residential development impact fees with the option of local municipal control through intergovernmental cooperation. (Adopted 1994; Reaffirmed 1996, 1998)

2.43 Bond And Interest Levy

The Illinois Association of School Boards shall attempt to have legislation passed that would permit a school district to increase the bond and interest levy to recover taxes lost from an adverse Property Tax Appeal Board Decision, that caused the district to expend operating funds to amortize debt. (Adopted 1994)

2.44 Local Taxes On School Districts

The Illinois Association of School Boards shall support legislation that would exempt public schools from all taxes imposed by state, federal, and units of local government. They shall not seek to deprive or deplete public schools of their funds. Each public school district shall be issued its own district's State and Federal Tax Exemption Identification Number for such exemption. It shall be the responsibility of the taxing body to notify the agency collecting the tax of its exemption and assure its implementation. (Adopted 1996; Reaffirmed 2001, 2008; Amended 2004)

2.45 Property Tax Rate Increases

The Illinois Association of School Boards shall support legislation that would require that new property tax rates levied immediately following successful passage of tax rate increases be used as the calculating rate and extended as required under the School Code (105 ILCS 5/17-3.2). (Adopted 2002)

2.46 Property Tax Cap Expiration

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

2.47 Truth In Taxation

The Illinois Association of School Boards shall seek a modification in the Truth in Taxation Notice that reflects the natural economic appreciation effect of changes in property values when reporting the percentage increase or decrease over the previous year's tax levy. (Adopted 2006)

2.48 Sales Tax For School Districts

The Illinois Association of School Boards shall advocate that the General Assembly study and consider legislation allowing school districts access to additional forms of financial revenue, both state and local sources, including but not limited to, sales tax revenue. Further, any form of additional revenue for schools must provide that school districts determine the fund(s) in which to place the additional revenue. (Adopted 2006)

2.49 Abatements For Home Builders

The Illinois Association of School Boards shall support legislation to amend the Illinois Property Code (35 ILCS 200/18-165, et seq.) to enable Boards of Education to develop

criteria for awarding abatements of school property tax to individual homebuilders. Said legislation shall provide rural school boards that are struggling with declining enrollments and loss of assessed valuation with a tool to stimulate the growth of both tax base and population base of their districts. (Adopted 2008)

2.50 PTELL – Debt Service Extension Base

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

2.51 PTELL – No Penalty For Under Levy

The Illinois Association of School Boards shall support legislation (currently House Bill 1341) that allows school districts to levy an amount less than the Property Tax Extension Limitation Law (PTELL) formula would allow without penalty in future years. This would require that when a district "under" levies, that the full allowable extension amount be tracked and made accessible in future years. (Adopted 2012)

2.52 EAV Adjustments – Timely Notification

The Illinois Association of School Boards shall support legislation to require timely notification between county assessors of substantial adjustments to assessed values for a taxing district that has assessed property in multiple counties. (Adopted 2011)

2.53 Pension-Normal Cost Shift

The Illinois Association of School Boards recognizes that legislation to sensibly resolve Illinois' current pension crisis must be fully compliant with prevailing actuarial scientific standards in order to achieve fully-funded and sustainable pension funds. The Illinois Association of School Boards therefore shall not support a "cost-shift" to local districts as a true sensible solution to the pension burden. (Adopted 2013)

2.54 School Facility Occupation Tax

The Illinois Association of School Boards shall support an amendment to State Statute 55 ILCS 5/5-1006.7 School Facility Occupation Tax, to include the purpose to purchase or lease technology to aid instruction, education, or efficiency of the school district. (Adopted 2014)

2.55 Tax Increment Financing

The Illinois Association of School Boards shall support changes to the Tax Increment Financing statute to include the following: a municipality cannot reset a TIF district, which would extend the life of the TIF beyond the 23 years. (Adopted 2014; Reaffirmed 2016)

2.56 Energy Savings Funding And Borrowing

The Illinois Association of School Boards shall recommend to the legislature that a bill be passed that allows districts to borrow or otherwise obtain money without referendum for the sole and specific purpose of purchasing and installing energy saving equipment relating to the utility usage (water, gas and electricity). (Adopted 2018)

FINANCING PUBLIC EDUCATION – FEDERAL

2.57 State And Local Federal Tax Deduction

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

2.58 E-Rate Discount Program

The Illinois Association of School Boards shall urge Congress and the Federal Communications Commission to continue to support discount programs, including but not limited to the “E-Rate” program created in the Telecommunications Act of 1996, to provide affordable Internet access, distance-learning, and other educational programs for school districts and libraries. (Adopted 1998)

FINANCING PUBLIC EDUCATION – OTHER

2.59 Non-Public School Funding

The Illinois Association of School Boards opposes payment of state funds directly or indirectly to non-public elementary and secondary schools. Specifically, the Association is opposed to the use of any form of “Educational Voucher”, “Tax Deduction” and “Tax Credit” plan at the state or national level. (Portions Adopted 1970, 1975, 1982; Amended 1988; Reaffirmed 2006, 2012)

2.60 Non-Public Student Reporting

The Illinois Association of School Boards shall support legislation to require that non-public schools receiving the benefit of public funds or services, submit to the Illinois State Board of Education an annual report including the names, ages, and addresses of all students enrolled in their schools. (Adopted 1980)

2.61 Transportation For Private School Students

The Illinois Association of School Boards shall pursue and support legislation amending 105 ILCS 5/29-4 of the Illinois Compiled Statutes (School Code) to require schools other

than public to conform to public school attendance dates and times as needed to minimize busing costs, or pay the additional costs as a result of scheduling differences in busing students attending those schools. (Adopted 1995)

2.62 Tax Exempt Bond Use

The Illinois Association of School Boards shall oppose any reduction by the Federal Government in the amount of tax exempt bonds which can be issued. In addition to this continuing opposition, IASB shall explore alternatives available should such limitation be forthcoming at the Federal level. This would include but not be limited to income tax credits for individuals, commercial bonds property casualty companies, etc., to provide incentives within the State of Illinois for the purchase of said bonds. (Adopted 1989)

2.63 Life Safety Fund Use

The Illinois Association of School Boards shall support legislation that allows the State Board of Education to approve the use of monies generated from the health/life safety tax levy or the sale of health/life safety bonds for building projects that, while not specifically listed as a State Board approved project, will directly result in the improved safety of the students and/or community. Specifically, such funds shall be eligible to cover the costs for the following purposes: 1) repair or replacement of property such as school sidewalks, driveways, parking lots, and playground equipment, in instances when a specific safety hazard is demonstrated by a licensed architect or engineer; 2) mandated alterations to facilities and school property pursuant to requirements of the Federal Americans with Disabilities Act; and 3) to provide air conditioning and climate control in the classrooms, and to provide for the lease and/or purchase of air-conditioning equipment under the tax for leasing (including lease purchase and installment purchase) of educational facilities. (Adopted 1989; Reaffirmed 1991; Amended 1993, 2006)

2.64 State And Federal Grant Carryover

The Illinois Association of School Boards shall encourage the state and federal governments to remove restrictions on grant programs which currently require local school districts to return grant fund balances back to the state. (Adopted 1991)

LEGISLATIVE ACTIVITY

3.01 Board Member Involvement

The Illinois Association of School Boards shall continue its legislative involvement and encourage increased legislative activity by local school board members at the district, division, and state levels while providing leadership in guiding those board members in their efforts to seek public support of legislation essential to good school government. (Portions Adopted 1974, 1981; Amended 1988; Reaffirmed 2006)

3.02 Candidate Support

The Illinois Association of School Boards shall actively encourage and assist school board members to effectively evaluate positions of legislative candidates relative to public education and to support those candidates who have demonstrated understanding and support for the principles of school management to ensure the best education for public school students in Illinois. (Adopted 1975; Reaffirmed 1986; Amended 2006)

3.03 Limited Bill Introductions

The Illinois Association of School Boards shall encourage the Illinois General Assembly to limit the quantity of legislation introduced in each two-year period to allow time for each bill to be researched, debated, and thoroughly investigated before action by the General Assembly. (Adopted 1987; Reaffirmed 2012)

3.04 General Assembly Rules

The Illinois Association of School Boards shall support changes in the operating procedures of the Illinois General Assembly which would promote maximum exchange of information between legislators and interested citizens and ensure enlightened debate on the merits of all proposed bills and take the action necessary to prevent legislation from being changed by amendments which are not germane to the original purpose of the bill, or establish a time limit for such amendments sufficient to avoid last minute changes in the final weeks of a legislative session. (Portions Adopted 1980, 1984; Amended 1988; Reaffirmed 2012)

3.05 Effective Date And State Board Rules And Regulations

The Illinois Association of School Boards shall encourage the Illinois General Assembly to allow a minimum of one-year lead time for implementation of any regulation or legislation increasing costs in public schools. Any such changes to existing educational programs should not be implemented until the final regulations have been adopted by the State Board of Education. (Adopted 1981; Amended 1993; Reaffirmed 2012)

3.06 Data Utilization

The Illinois Association of School Boards shall support legislation requiring the State Board of Education and the State Superintendent to base rules, regulations, and recommendations regarding legislation affecting public schools on empirical research, which shall be made available to the Illinois General Assembly and the interested public. (Adopted 1987)

3.07 Local Legislative Visits

The Illinois Association of School Boards shall support and encourage each local Board of Education throughout the State of Illinois to make a “good faith” effort to initiate, undertake, and make an in-person visit with their local legislators in order to discuss specific issues and proposed legislation affecting local school districts. Further resolve that conducting any such visits will be part of any Awards Program adopted by IASB that recognizes outstanding leadership and development activities by local Boards of Education. (Adopted 1995; Reaffirmed 2006)

3.08 Elected State Board Of Education

The Illinois Association of School Boards shall support legislation or other appropriate action requiring that the members of the Illinois State Board of Education be elected on a regional basis. (Adopted 2002)

3.09 Budget Stability For School Districts

The Illinois Association of School Boards shall support legislation requiring the Illinois General Assembly to determine the amount of funding for educational entitlements and General State Aid no later than March 31 (3 months prior to the start of the budget year) and enact a biennial budgetary cycle. Once the amount of funding for educational entitlements is determined, the General Assembly shall be required to vote on the funding in a stand-alone piece of legislation. (Adopted 2010; Reaffirmed 2011; Amended 2012, 2016)

BOARD OPERATIONS AND DUTIES

4.01 Attention Deficit Disorder

The Illinois Association of School Boards shall encourage the Illinois State Board of Education (ISBE) to continue to study Attention Deficit Hyperactivity Disorder and methods to accurately identify and meet the educational needs of children with this disorder. Further, IASB shall seek clarification of state policies and categories of special education to provide for consistency in special education placement and disseminate relevant information from the ISBE to local school districts. (Adopted 1992)

4.02 Self-Insure Risk

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

4.03 Board Member – Travel Reimbursement

The Illinois Association of School Boards shall support legislation which will allow members of Boards of Education to be reimbursed for mileage for school board meetings held in compliance with the Illinois Open Meetings Act and for events regarding school district staff. Mileage reimbursement would be paid at the federally allowable travel reimbursement rate. (Adopted 2008)

4.04 School Board Member Training

The Illinois Association of School Boards shall oppose any legislation that includes a provision for mandatory training of school board members. IASB encourages local boards of education to model continuous improvement by pursuing all professional development and training opportunities. IASB, with its unique combination of expertise and resources, is uniquely in the position to be the primary agency responsible for school board member training and professional development as recognized by Article 23 of the Illinois School code, and any such legislation requiring school board member training shall specifically list IASB as a training provider. (Adopted 2008; Amended 2012)

4.05 Statement Of Affairs

The Illinois Association of School Boards shall support legislation that allows a school district to publish any notice, agenda, record, or other information or material required by law electronically instead of in a newspaper. (Adopted 2016)

4.06 Business Enterprises – Minority Owned

The Illinois Association of School Boards shall support legislation amending sections of statute that regulate contracting out for services to allow school districts to consider any goals set to address social responsibility, including preferences for businesses owned by minorities, women, persons with disabilities, and veterans, in selecting companies to service contracts. (Adopted 2019)

BOARD – EMPLOYEE RELATIONS

5.01 Board Rights

The Illinois Association of School Boards supports local boards of education's rights to determine and control, as duly elected representatives of the community, the employment, dismissal, and staff reduction of certificated and non-certificated employees. To this end, the Association shall support statutory rules and regulations changes that will:

- a. Enable the initial placement of employees on the salary schedule without regard to years of experience or graduate credit;
- b. Allow for greater flexibility in staffing patterns to improve efficiency and effectiveness of programs;
- c. Maintain the tenure rights of teachers in cooperatives in a single district but not in multiple districts; and
- d. Allow school districts to take action on reductions in force up to sixty calendar days following the date elementary and secondary appropriations bills become law. (Portions adopted 1976, 1979, 1980, 1983, 1984, 1988; Amended 1988, 1996, 2006, 2012; Reaffirmed 1992, 2011)

5.02 Teacher Salaries (Length Of Contract)

The Illinois Association of School Boards believes that teacher salaries should be determined at the local level; if teacher salary increases are legislatively mandated, they should be linked to an increase in the length of the teacher contract year for purposes to be determined locally. (Adopted 1985; Reaffirmed 2012)

5.03 Collective Bargaining

The Illinois Association of School Boards shall strongly oppose legislation that diminishes the local school board's ability to collectively bargain with employees and shall encourage the General Assembly, the Illinois State Board of Education, and the State Superintendent to refrain from passing legislation that tips the balance of the bargaining process in favor of employee bargaining units. The Association shall continue to oppose any change in the collective bargaining law which fails to protect the rights of students, employees, taxpayers, and boards of education and their administrative staffs. (Adopted 1981; Amended 1985, 2001; Reaffirmed 2012)

5.04 Unemployment Compensation (Substitute Teachers)

The Illinois Association of School Boards shall support legislation which would exempt substitute teachers from being eligible for unemployment compensation. (Adopted 1986; Reaffirmed 2012)

5.05 Prevailing Wage Act

The Illinois Association of School Boards shall work to repeal legislation that regulates wages of laborers, mechanics, and other workers employed by school districts and those under contract for work being done in school districts, or amend the Prevailing Wage Act to exempt school districts from its scope. (Adopted 1978; Amended 1982, 1990, 2011; Reaffirmed 1985, 1988, 1996, 2009, 2012, 2013, 2016)

5.06 ESP Progressive Disciplinary Procedures

The Illinois Association of School Boards shall support legislation that allows local school boards to determine locally all contractual arrangements for education support personnel. (Adopted 1990)

5.07 Illinois Educational Labor Relations Act

The Illinois Association of School Boards shall support the proposed amendment to the Illinois Educational Labor Relations Act, Section 10, which provides that an employer's duty to bargain over specified matters does not include a duty to bargain over a decision to reduce the number of employees and the impact of a reduction of employees. (Adopted 1993; Reaffirmed 2012)

5.08 Workers' Compensation Law

The Illinois Association of School Boards shall actively support legislation to reduce the costs of Workers' Compensation. (Adopted 1993; Reaffirmed 2012)

5.09 IMRF Qualification

The Illinois Association of School Boards shall support legislation that would amend the Illinois Municipal Retirement Fund (IMRF) laws for non-certified school staff to change, at each local district's option, the number of minimum hours an employee would work to qualify for IMRF from the current 600-hour standard to a 1,000-hour standard. This change would only be for new employees after the effective date of the legislation. (Adopted 1994)

5.10 Tenure Repeal

The Illinois Association of School Boards shall seek reform of the School Code to eliminate contractual continued service for teachers as currently provided by 105 ILCS 5/24-11. (Adopted 1995; Reaffirmed 2012)

5.11 School Employee Strikes

The Illinois Association of School Boards shall strongly seek and support legislation forbidding public school employees from striking. The Association shall also work with legislators, the Illinois State Board of Education, and the teachers' unions to develop alternatives to striking, including mediation and binding arbitration. (Adopted 1996; Amended 2009; Reaffirmed 2012)

5.12 Third Party Contracting

The Illinois Association of School Boards shall strongly oppose legislation or rulemaking that regulates and restricts the ability of school boards to contract with third parties for the provision of non-instructional services. The Illinois Association of School Boards shall seek to repeal or amend the provisions of the School Code which unreasonably restrict the ability of school boards to enter into contracts with third parties for the provision of non-instruction services. (Adopted 2012)

5.13 School District Police Force

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

5.14 Background Checks-Substitute Teachers

The Illinois Association of School Boards shall support and encourage legislation that will develop a centralized process for Regional Superintendent Offices to submit certification results for each other to use in the hiring process for substitute teachers in their respective region. (Adopted 2019)

LOCAL – STATE – FEDERAL RELATIONS

6.01 Local Control

The Illinois Association of School Boards shall take all appropriate action to encourage members of the U.S. Congress, the Illinois General Assembly, related administrative agencies, and state and federal courts to refrain from introducing, supporting or promulgating rules, regulations, and legislation which deprive local school districts of decision-making powers on matters in which there is not a clear and compelling state or national interest. In the event any such rule, regulation, or legislation is promulgated or adopted, the Association shall take all appropriate actions calling for amendment (s) to return the decision making powers back to the local school district. (Adopted 1976; Amended 2014; Reaffirmed 2006, 2012, 2014, 2016)

6.02 Periodic Review Of State And Federal Mandates

The Illinois Association of School Boards shall support at the state and national level periodic review of all mandates, rules, and regulations affecting local districts. Such mandates, rules, and regulations should be broad in scope providing great flexibility in implementation, eased or reduced during periods when state supporting funds are unavailable or reduced, and eliminated if not of benefit to educational opportunities and outcomes. (Adopted 1981; Reaffirmed 1985; Amended 1988)

6.03 Educational Labor Relations Board Procedures

The Illinois Association of School Boards shall work with the Illinois Educational Labor Relations Board to increase its sensitivity to the need for timely decisions and establish criteria to identify matters in need of expedited attention. Further, the Association shall utilize the legislative process to remove statutory barriers to timely and expedited decisions and support legislation to enhance the decision making process. (Adopted 1989)

6.04 State Board Communication

The Illinois Association of School Boards shall continue to work with the Illinois State Board of Education to provide opportunities throughout the state each fiscal year to render local boards of education the time to express their concerns as well as to discuss their position on various pertinent educational issues. (Adopted 1982; Amended 1988)

6.05 State Board Of Education Membership

The Illinois Association of School Boards shall participate in the development of legislation amending Section 105 ILCS 5/1A with a goal of insuring fair representation on the State Board of Education from all geographic areas of Illinois. (Adopted 1999)

6.06 Zoning Hearing Participation

The Illinois Association of School Boards supports requiring planning commissions, zoning boards, and the governing bodies of the jurisdiction in which real estate developments or zoning changes are proposed to notify the school district affected about such proposals and hearings about them and, if any, about the effect of the proposed changes and developments before completing any action to approve or adopt such a change or development. (Adopted 1973; Reaffirmed 2006)

6.07 Railroad Crossings

The Illinois Association of School Boards urges the Illinois General Assembly, the Congress of the United States, state and federal commerce commissions, and railroad industries to continue working toward the installation of adequate warning devices at all railroad crossings maintained for public use in Illinois. (Adopted 1976; Reaffirmed 2006)

6.08 ISBE Rules And Regulations Review

The Illinois Association of School Boards shall encourage the Illinois State Board of Education to include school board members, administrators, and other practitioners on committees to review proposed rules and regulations. (Adopted 1990)

6.09 Students On Public Aid

The Illinois Association of School Boards shall seek and support legislation to mandate that students of families receiving State/Federal financial assistance (e.g. welfare, AFDC) maintain “regular” attendance as a stipulation for receipt of same. (Adopted 1995)

6.10 School Holidays-Local Option

The Illinois Association of School Boards shall support legislation that would allow local school districts the authority to decide whether to observe legal holidays as a day of non-attendance for students. (Adopted 1996)

6.11 Home Schooling Policy

The Illinois Association of School Boards shall support legislation to enact appropriate laws and policies to demonstrate that the education received by home-taught students is of sufficient quality to ensure appropriate transfer to schools that have current certification and recognition status from the Illinois State Board of Education. (Adopted 1996; Amended 1998; Reaffirmed 2000)

6.12 Design Profession Selection

The Illinois Association of School Boards shall support legislation in the Illinois General Assembly amending or repealing the Local Government Professional Services Selection Act, or any other applicable laws, rules, or regulations, to the extent necessary to permit Illinois school boards to solicit, and to permit licensed architects, engineers, and land surveyors to submit cost proposals for these professional services as part of a school board’s design professional selection process. (Adopted 1997)

6.13 Support Services To Private Schools

The Illinois Association of School Boards shall support modifications in the Illinois Intergovernmental Agreement Act to allow public school districts to work together in a time and cost efficient manner to provide support services to private schools as required by the U.S. Supreme Court rendered in the case of *Agostini v. Felton*, 65 U.S.L.W. 4526. (U.S. June 23, 1997). (Adopted 1997)

6.14 Statutory Job Descriptions

The Illinois Association of School Boards shall oppose legislation which allows job descriptions for employees of school district to be placed into state law. (Adopted 1997)

6.15 Administrative Caps

The Illinois Association of School Boards shall not support recent Illinois State legislation concerning Administrative Caps and Superintendent's Contracts as this legislation takes away local control from duly elected Boards of Education. Be it further resolved that IASB calls for the repeal of these provisions of PA 90-548 so that these provisions are again placed in the hands of local school boards. (Adopted 1998)

6.16 Bilingual Education

The Illinois Association of School Boards shall promote legislative action calling for the Illinois State Board of Education, the U.S. Department of Education and school districts to study the alignment of, and full financial support of, the implementation of second language, native language, and bilingual education programs. (Adopted 2004)

6.17 Fair Labor Standards Act

The Illinois Association of School Boards shall support legislation at both the Federal and State levels to exempt school district employees from overtime and salary regulations as described in the Fair Labor Standards Act. (Adopted 2005)

6.18 Constitutional Convention Support

The Illinois Association of School Boards shall actively participate in promoting a Constitutional Convention for the State of Illinois when the question is submitted to the voters in 2008 (or earlier, if submitted before) and shall begin planning strategy and marshalling resources for the promotion of a vote in favor of conducting the Constitutional Convention. (Adopted 2005; Reaffirmed 2006, 2007)

6.19 Bidding Contracts-Local Bidders

The Illinois Association of School Boards shall support legislation that allows the local Board of Education to award a contract, under certain circumstances, to a qualified bidder that may not be the lowest responsible bidder. The bid must not be more than 2% over the lowest responsible bid and the bidder must be considered a local contractor by the local Board of Education. (Adopted 2006)

6.20 Freedom Of Information Act Changes

The Illinois Association of School Boards shall support legislation to modify the Freedom of Information Act (FOIA) to facilitate school districts' compliance with the Act and to remove unnecessary burdens on units of local government. The legislative changes should:

- Increase allowable FOIA response time from five business days to 10 business days
- Exclude official school breaks in business day response time
- Allow denials for commercial purposes
- Allow denials for any request that is unduly burdensome
- Clarify language that would allow a request to be denied if it is unduly burdensome to the public body if the public body deems compliance with the request would result in excessive response costs
- Allow the imposition of reasonable fees regardless of the number of pages being provided
- Remove the balancing test between the public's interest and the employee's right to privacy in the privacy exception
- Expand the evaluation exemption to cover all school employees
- Exempt employment applications to protect the privacy of individuals that apply for high profile employment positions
- Delete provisions requiring public bodies to write a virtual legal opinion as to why they are claiming an exemption
- Delete provisions requiring public bodies to prepare a virtual legal pleading before being challenged for a denial
- Limit public bodies' liability by limiting a court's inquiry to violations of FOIA and not the content of information provided
- Force the Public Access Counselor to defend its decisions before a court of law if a public body is sued
- Allow public bodies to seek review of a binding opinion of the Public Access Counselor in the county in which they are located rather than just Sangamon or Cook Counties. (Adopted 2010)

6.21 Homeless Student Transportation

The Illinois Association of School Boards shall support legislation conforming Illinois law with federal law, specifically related to 105 ILCS 45 and the requirement for school districts to transport homeless students beyond district boundaries. (Adopted 2012)

6.22 Mandate Cost And Periodic Review

The Illinois Association of School Boards shall support modifications to the Illinois State Mandates Act (30 ILCS 805) that will strengthen the ability of the Illinois State Board of Education (ISBE) to accurately and sufficiently provide timely information on the costs of mandates including input from local elected boards of education. In addition, the mandates report required for other local governments shall be required of ISBE to provide timely, updated information on the impact of new mandates as they are enacted. (Adopted 2013; Reaffirmed 2014)

6.23 PARCC Testing Results

The Illinois Association of School Boards shall petition the Illinois State Board of Education to fairly report discrepancies in the scoring of state required standardized testing: 1) between paper and pencil versus electronic results AND 2) within the electronic testing method. Further, that such discrepancies will be made public so that schools may provide said information to parents and media when the testing results are reported as required under state law. (Adopted 2017)

6.24 School Safety — Traffic Zones

The Illinois Association of School Boards shall urge adoption of legislation that urges increased traffic-calming measures in front of all schools that could include but not be limited to:

1. Reduced speed limits to 20 mph or less within one block of the school from any direction on all federally designated municipal routes or Illinois Department of Transportation designated local roads
2. Enhanced speed limit signs to increase motorist awareness
3. Increased police enforcement of school zones, where feasible for local law enforcement agencies
4. Other traffic-calming measures that mitigate speeds and cut-through traffic in neighborhoods (eg. striping, islands, speed bumps, etc.)
5. Removing the designation “during school hours when children are present” from traffic signs or implementing other warning systems to accommodate after-school activities and use of facilities (eg. playgrounds)

(Adopted 2019)

DISTRICT ORGANIZATION AND ELECTIONS

7.01 District Reorganization

The Illinois Association of School Boards favors school district reorganization and consolidation intended to facilitate educational improvement rather than changes in district organization based only on enrollment or geographical location. Further, IASB shall oppose any future attempts by the Legislature, Governor, and/or State Board of Education to mandate, by statute or rules and regulations, the reorganization and consolidation of school districts. Reorganization and consolidation studies should be initiated by local citizens. In addition, IASB shall oppose legislation containing financial incentives based solely on district size or organizational pattern intended to force school district consolidation or reorganization. (Adopted 1962; Amended 1985; Reaffirmed 2006)

7.02 School District Reorganization Voting Requirements

The Illinois Association of School Boards shall seek, encourage, and support efforts for school district reorganization – in all forms – to include a requirement that before such reorganization is deemed passed, a majority vote of voters in each of the affected districts is necessary. (Adopted 1987; Amended 1988, 2006)

7.03 Annexing District Requirements

The Illinois Association of School Boards shall seek an amendment to Article 7 of The School Code providing that neither a petition initiated by the citizens of one school district nor a petition initiated by a local school board of education seeking to annex their entire school district or a portion of the school district above and beyond one (1) home to another should be permitted without the affirmative vote of the citizens of each of the school districts affected. Specifically, 105 ILCS 5/7-1 and 7-2 shall be amended to include the following language: “When a petition is initiated by two-thirds (2/3) of the registered voters in one school district seeking to annex said district in its entirety to another school district or school districts and the board of education of such receiving school district or school districts has not adopted a resolution agreeing to such annexation, such annexation, if approved by the regional board of school trustees, shall not become effective until it is approved in an election called for the purpose of voting on the question of the voters in each school district affected.” (Adopted 1988; Amended 1996, 2006; Reaffirmed 2000)

7.04 Detachment From Unit District

The Illinois Association of School Boards shall oppose any efforts to amend the Illinois School Code to allow for less restrictive procedures for school districts to detach and form a new district. (Adopted 2005; Amended 2006)

7.05 Public Question Voting Dates

The Illinois Association of School Boards shall support legislation to repeal the statute in the Election Code, amended by Public Act 84-739, which became effective January 1, 1986, which restricts school districts from placing a public question on the ballot other than when voters are scheduled to cast votes for any candidates for nomination for, election to, or retention in public office. (Adopted 1986)

7.06 School Ballot Format

The Illinois Association of School Boards shall urge the State Legislature to review and revise the school ballot formats as established in section 9-12 of the School Code to more clearly identify for whom the voter is casting a ballot. (Adopted 2001)

7.07 Election Schedules

The Illinois Association of School Boards shall continue to support the non-partisan election of school board members at a non-partisan election. (Adopted 2003; Amended 2006)

7.08 Polling Places In Schools

The Illinois Association of School Boards shall support legislation that amends the Election Code to allow a school district to refuse to be used as a polling place during elections for student safety reasons. If a school building is used as a polling place, the safety of the children and staff should not be compromised, and voters must be physically separated from students when the school is in session. (Adopted 2007; Amended 2009)

7.09 School As Polling Place Reimbursement

The Illinois Association of School Boards shall support legislation that amends the Election Code and the School Code to mandate that the appropriate officer or board having responsibility for providing a polling place for the election reimburse the school district for any costs, included cost of security to ensure student safety, in acting as a polling place which estimated costs shall be provided to the appropriate officer or board in advance of any decision to use a particular public building in order to ensure the efficient use of public resources. (Adopted 2017)

7.10 Board Vacancy Filings

The Illinois Association of School Boards shall support legislation to increase the timeline to fill a school board vacancy from 45 days to 60 days to allow school boards more time to fill such vacancies. (Adopted 2014)

7.11 School Board Elections – Seating New Members

The Illinois Association of School Boards shall support legislation allowing newly elected candidates, who have been elected uncontested, to be sworn in or affirmed at the next regularly scheduled board meeting or special meeting, held at least 14 days after the Consolidated Election. (Adopted 2019)

7.12 School Board Elections – Terms

The Illinois Association of School Boards shall support legislation that all school districts having a population of not more than 500,000 shall serve four-year terms and be seated at the first board meeting held at least 14 days following the school board election. (Adopted 2019)

CURRENT IASB BELIEF STATEMENTS

1. **The Illinois Association of School Boards believes** in improving the image of school boards and public education at the state and national levels
2. **The Illinois Association of School Boards believes** school administrations and faculties should be composed of persons supporting the principles of constitutional government because schools should continue with vigor their programs for giving young citizens a clear understanding of the principles of the American way of life and a desire to make these principles prevail in their own lives and in the life of their country. Further, the Association believes in the value of student non-partisan civic responsibility, including the importance of student voter registration.
3. **The Illinois Association of School Boards believes** that local boards of education should provide the necessary leadership for educational reform by sharing information and resources and collaborating with each other and the larger educational community.
4. **The Illinois Association of School Boards believes** that a comprehensive restructuring is needed in the way public schools are funded in Illinois and that IASB should be an active partner in responsible grassroots initiatives for school funding reform.
5. **The Illinois Association of School Boards believes** that schools should provide a safe and secure environment for all students. School board members and staff should try to protect students from the effects of bullying and offer appropriate instruction to improve intergroup relations and to promote peaceful resolution to conflict.
6. **The Illinois Association of School Boards believes** strongly in the non-partisan election of local school boards.
7. **The Illinois Association of School Boards supports** teacher salaries which are performance-based, market-sensitive, professionally competitive, and which are tied to an effective evaluation system.
8. **The Illinois Association of School Boards believes** in the vigorous support and the rigid enforcement of the laws pertaining to the sale, possession, and/or use of firearms.
9. **The Illinois Association of School Boards believes** that local boards of education should be prepared for possible public health crises (such as an Avian Flu pandemic) and other public safety concerns. IASB should obtain the most recent and accurate information from the pertinent federal, state, and local agencies and disseminate such information to school districts throughout the State. School districts are encouraged to adopt proactive pandemic preparedness strategies. IASB also encourages school participation in the National Fire Protection Association's campaign for fire escape planning and practice among our member families and citizens.
10. **The Illinois Association of School Boards urges** local boards of education to provide education programs on awareness of the advantages of wearing bicycle helmets when riding bicycles.
11. **The Illinois Association of School Boards urges** its member districts to limit career exploration activities to non-school attendance days or to school-run career days. In addition, the Association believes Take-Your-Daughter-to-Work Day should be designated for a non-attendance day and should also consider working to make this day non-gender specific.
12. **The Illinois Association of School Boards believes** that the overall health of our students is of prime importance. Local boards of education and school district officials should have the authority and flexibility to access State and community health services as deemed appropriate. To that end, IASB: urges school districts to comply with the required notification provisions regarding vision screening for students, recommends that parents provide for regular and on-going comprehensive vision examinations for their children, and encourages school districts to consider adopting a policy requiring optometric vision examinations for all children entering kindergarten.
13. **The Illinois Association of School Boards believes** that the work of locally elected, volunteer school board members should be valued and that employers should be encouraged to allow employees to utilize vacation days or days off with pay to attend mandated school board member training and professional development opportunities offered by IASB or other approved training providers.
14. **The Illinois Association of School Boards believes** that effective local school board governance is vital to the success of our public schools and urges local boards of education to abide by IASB's Foundational Principles of Effective Governance, avoid real or perceived incidents of impropriety, and adopt policies or procedures to ensure that board members and elected board officers have no conflicts of interest.
15. **The Illinois Association of School Boards believes** school boards should employ competitive bidding practices for upgrades in technology and energy savings and should also provide energy savings contracting model policy and training opportunities for school districts.
16. **The Illinois Association of School Boards believes** that schools should provide a safe and secure environment for all students and staff. Decisions of school safety drills, plans, and procedures should be made at the local level, utilizing evidence-based practices that maximize resources and effectiveness, and by soliciting input from local emergency responders resulting in fewer physical, emotional, and psychological risks to students and staff.