

Board of Education

Regular Business/Educational Focus Board Meeting

Monday, November 16, 2020

Remote Meeting via ZOOM - www.dupage88.net/boardstream

2 Friendship Plaza

Addison, Illinois 60101

7:00 PM

AGENDA

1. **Call To Order**
2. **Pledge of Allegiance**
3. **Roll Call**
4. **Petitions and Hearings**

It is the practice of this Board of Education to provide a place on the agenda for and welcome comments and suggestions from the public.

5. **Recognition of District 88 Successes**
 - A. 88's Best Students

88'S BEST

At the Board of Education meeting, we will be honoring two students as 88's Best for their Highly Improved Performance.

Attached you will find information about Kathan Parikh from Addison Trail and Le'Kendra Hill from Willowbrook, the November 16, 2020 honorees.

DISTRICT 88'S BEST

Kathan Parikh

It is our distinct honor to recognize senior Kathan Parikh as District 88's Best for the month of November. Kathan's story has influenced not only his path through high school, but it has shaped who he is as a young man and will no doubt determine how he navigates his future.

Kathan came to the United States during his eighth-grade year from Gujarat, India. A rough start made him question his desire to find success, but a trip back to India, to his culture, and to the people who care about him helped him reset and return to the United States with a desire to reach his goals and help others. Kathan came to Addison because he had family here, and started at Addison Trail as a freshman in the ESL program.

Kathan's start in ESL at Addison Trail High School began positively, and he quickly excelled. He found a group of friends who were very supportive, and because of the warm learning environments created by his teachers, he felt safe and comfortable taking risks. He wanted to get out of ESL and so he pushed himself more so he could take the challenging honors and AP courses he really desired. When you look at Kathan's historical academic record, As are marked for every class and every semester exam, every single year – the growth from ESL student to AP star is evident, as is the hard work he has put in to reach his goals. Ms. Jessica Connolly, Kathan's counselor, says, "I am so proud of Kathan and all his accomplishments, and am confident he will continue to excel at the university level....Always striving do his best, he maintains A's in all academic subjects. He handles the stress of his full load with ease and always with a smile on his face. He will be missed when he leaves Addison Trail!" Math is Kathan's favorite subject, and he's taken a plethora of math courses, including two honors courses, Computer Science, Project Lead the Way – Cybersecurity, and AP Statistics. He loves how math challenges and improves his thinking; Kathan has the ability to see how math can improve people's lives, and is working hard to prepare for a future using his math skills.

Kathan notes the numerous teachers who have helped him along the way. One of his favorite things about Addison Trail is how the teachers care deeply about their instruction and their interactions with students. He is genuinely grateful for the care they've provided and the opportunities he's had because of their dedication to him. Kathan says, "AT is a key to my success. The four years I've spent have helped me change myself as a person and help me be more physically active and mentally fit. They have prepared me for upcoming challenges I'll face in college, or no matter where I go...the skills I've gained through four years have helped me find success in the future." Mr. Tim Hockensmith, Art teacher, says, "Congratulations, My Liege! I was honored and blessed to have been your humble instructor last year for Photography 1 and Graphic Design. Your diligent work ethic and high level of craftsmanship was outdone only by your enthusiasm and wonderful sense of humor! May this recognition be followed by many more that will come your way." Cara Kluczny, English teacher, says, "Kathan has been an absolute pleasure to have in class! He always works diligently and thoughtfully on his assignments, checking in with me throughout to make sure he is meeting the requirements (and beyond). I have only had him as a virtual student, but I can only imagine the light he brings into a real-life classroom since he shines so brightly even through Zoom. There is no doubt that he is deserving of this recognition!"

Kathan credits Ms. Julie Rana, Math teacher, for encouraging him to take honors and AP courses, and for helping him realize his potential even though at the time, he did not see it. He talks about how Ms. Rana motivated him and pushed him beyond what he thought his limits were. As a result, he went from a sheltered pre-algebra class to AP Statistics in his four-year path at Addison Trail. Ms. Rana says, “Kathan is a remarkable student who continuously pushes himself to achieve at the highest level. I am so proud of the progress he has made during his time at Addison Trail. He would speak to me about college plans as a freshman, which I found amazing. He has always had his future in mind and I know he will accomplish great things! Congratulations, Kathan!”

Ms. Colleen Kane, math teacher, says, “Kathan is one of the hardest working kids I have had in my 22 years of teaching. His dedication to his studies is so impressive. Kathan started his freshman year in Sheltered Pre-Algebra and was enrolled in my Algebra Geometry Honors class as a sophomore. This was a huge jump and he made it look easy. It was truly a pleasure to have him in class. Outside of academics, he is so very mature, responsible and kind. I wish I could have been his math teacher every year.”

Ms. Kirsten Olson, math teacher, says, “Kathan is currently in my Precalculus Honors class and has also joined our Math Team this year. In so many ways, he is the ideal student. He is eager to learn, truly learn material. He is curious and asks thoughtful questions. He is willing to put in extra time if needed. Kathan likes sharing and helping others in his breakout room when asked. At the beginning of the year, I had mentioned in class that my son studied Computer Science and is a Software Engineer. As this is the major Kathan is interested in, he made it a point to set up a Zoom and ask some more questions. Kathan is an impressive young man which is made even more so when someone realizes how little time he has been in the U.S. I am so excited to learn that he is being recognized with this honor.”

Kathan says that all of his teachers have motivated him and helped him focus on his dreams and goals, and have been great mentors for him. But Kathan also gives much credit and thanks to his parents. They struggled to get him a better life and a better education, and he knows how hard they work to make that happen. Kathan notes that it is even harder during the COVID-19 pandemic for his parents, and therefore he works every day to make them proud. They have worked hard to give him a better future, so he does his absolute best to give back to them by doing well in school and carving out a path that will honor their hard work. Kathan is also grateful for his network of friends he’s made while at Addison Trail. They have pushed him and supported him and given him a safe space to not only help him grow academically, but also as a person of high character, which is of the utmost importance to Kathan.

Kathan’s academic record is not the only thing that makes him a stellar student. He was not sure what to expect, but he realized his high school experience would be better if he took part in extra-curriculars that Addison Trail offers, so he decided to join tennis, a sport he had never played! He soon excelled, and spent this year on the varsity team at the third singles spot. Over his four years, he has also been a member of Key Club, National Honors Society, Student Council, Environmental Club, International Club, and Science Club. He has also been invited to participate in Math Team this year, and is excited about the prospect of honing his math skills in competition. Before participating in clubs and sports at Addison Trail, Kathan wasn’t sure if he really belonged. After suffering through some bullying as a younger student and not having the confidence about fitting in, Kathan found a great group of friends, coaches and sponsors who welcomed him with open arms. He credits these people for helping him change his thinking and now, Kathan’s mission is to make sure other students never feel the way he did. Kathan also finds great peace and comfort in his religion. He attends the Hindu temple, and says that his faith has helped him find the anchor to serve his community in a way that it has served him. Faith has helped him gain confidence both personally and academically, and as a result, he works every day to give back to other students and peers.

Just as Kathan has learned from us, we continue to learn and grow because of him. He continually compliments and praises teachers for the work they do to help all of their students, and he reminds students that in the end, it is up to them if they want to succeed. Kathan’s growth both in his academics and in his confidence is limitless, and

his mission is to help students know that they can do whatever they set their minds to. He encourages students to appreciate what Addison Trail gives to them, but also reminds them that organization, time management and ultimately, keeping the focus on your dreams will be the markers of success. Kathan says, “Use what has been given to you to improve yourself! Focus on your dreams and goals so that you don’t feel after five or ten years you wish you would have done something differently. Focus focus focus! Do your thing and do your work and you’ll be all good.”

It is no surprise that Kathan intends to study his favorite subject, math, next year. His top choices for college are the University of Illinois, Urbana-Champaign, University of Michigan, the Pennsylvania State University, and the Illinois Institute of Technology. He’ll focus on computer science and eventually would like to work for a big tech giant like Google, where he will begin his vision of creating artificial intelligence that focuses on not replacing humans, but more on emotions - giving people more resources to be creative and interactive with others through technology. His mission is to serve his community and make life better for people, especially those at a disadvantage. “My experience has motivated me to create an app or software so I can stop people from thinking negatively and instead affect them positively and change their thinking to focus more on their goals.”

Kathan continually praises staff and students for the opportunities he has had, and always expresses his gratefulness for those who have helped him be the positive, confident, funny, caring, genuine and heart-warming young man he is. But there is no doubt – while Kathan had great support systems through his four-year tenure at Addison Trail, Kathan is the one who did the work. He is an incredible person and is the kind of student who teaches us how to be better humans – not the other way around. We are so very proud to recognize Kathan’s growth through high school and extend our congratulations to him and his family for this distinguished award. We can’t wait to see the influences Kathan will bring to our own futures, and good luck to him in every adventure he will have – his Blazer roots guiding his every step.

DISTRICT 88'S BEST

Le’Kendra Hill

The high school experience and academic career is personal for every student as they encounter challenges and celebrate successes. Willowbrook senior Le’Kendra Hill speaks of this with confidence and passion as she reflects on her experiences and the support provided by her family, friends, and staff. Her commitment to improvement and facing challenges head on has led her to be recognized by Willowbrook High School as one of DuPage High School District 88’s Best.

Within her courses, Le’Kendra has continued to improve her academic performance and expand the rigor of courses she is enrolled in. This commitment to continuous growth has resulted in her earning Honor Roll status last semester and is currently earning all A’s and B’s in courses this semester. She is currently enrolled in a dual credit course that will earn her college credit while still in high school as well as a college prerequisite math course that will allow her to transition to college level mathematics without a placement test or remediation.

Learning Services Teacher Matt Cochran says of Le’Kendra, “I am so happy for and proud of Le’Kendra. I don’t think I’ve ever gotten to work with a nicer student or one who works harder at achieving her goals. Le’Kendra used every opportunity given in chemistry her sophomore year to improve her grade or re-learn material. Also, since I have had her in class, she has always gone out of her way to say hello to me and ask about my kids while we passed in the hall and just be a cheery, nice, person. It is a small gesture but being nice, and making others feel better about their day is a small gesture that goes a long way and I always appreciate it. I have five daughters and I hope that they are as nice, caring, and hard working as Le’Kendra. She truly is one of District 88’s best.”

Beyond the classroom, Le’Kendra has further expanded her experiences as a member of our Best Buddies organization and Black Organization for Student Success (BOSS). Dana Whittaker, Director of Guidance, says, “Le’Kendra Hill is an awesome winner this month! Over the summer she reached out and asked for a leadership position with BOSS. She sent a great email and wanted to do some more work and gain some leadership experience and was able to join the board this year. I commend her on the initiative and work she has done thus far!”

Compliments and success stories are abundant when we asked staff for comments related to Le’Kendra.

School Counselor Carmen Avdiu says, “I love Le’Kendra!!! She is so hard working and is an amazing young lady. Throughout this whole time that we have been remote, her motivation has never dwindled. She has applied to Elmhurst University, and every single time we have met via google meet, she is present, camera on, ready to participate. This young lady has come a long way. As a senior it has been so refreshing to see how much she has matured and she has totally come out of her shell! She advocates for herself, is so ready to move into adulthood, and it has been wonderful to be part of her high school journey.”

Brandon Collings, Learning Services Teacher, states, “Le’Kendra is a senior who will be graduating early this year. Le’Kendra had to work extremely hard just to pass a lot of her classes through her first 3 years at Willowbrook. She has had to bounce back and forth between classes because of her struggles. To give you an idea of how amazing she is doing this semester, in a very tough Remote Learning environment, Le’Kendra has an overall GPA of 2.13 through her junior year. She currently is taking 6 general education classes and has 4 A’s and 2 B’s and her B’s are an 88% and 89%. Le’Kendra is also one of the nicest and most caring young women that we have at Willowbrook and witnessing the strides that she has made personally and academically with us here

at WB has been amazing!! On top of it all, Le’Kendra wants to continue her education to become an elementary teacher! She is definitely deserving of 88s Best!”

Le’Kendra plans to continue her education at Elmhurst University and will pursue a degree in Special Education or Social Work. She plans to return to a school setting and provide the support to others that she experienced in her high school career.

Willowbrook High School is proud and honored to recognize Le’Kendra Hill for her success, both academically and beyond the classroom, and for exemplifying what it means to be one of District 88’s Best!

Veterans Day

Each year, in remembrance of Veterans Day on Nov. 11, Addison Trail and Willowbrook honor those who have served/plan to serve in the U.S. military.

Addison Trail hosts a luncheon and creates a video and displays. Members of the Addison Veterans of Foreign Wars (VFW) Post 7446, the Addison Police Department, the Addison Fire Protection District and senior students who plan to enlist after graduation are invited to attend. Willowbrook typically hosts a Veterans Day assembly/presentation and has staff members who have served read announcements to share information about the branches of the military and the history of the day.

The schools might be in a virtual environment this year because of the coronavirus disease 2019 (COVID-19) pandemic, but that didn't stop them from recognizing Veterans Day.

- Addison Trail distributed personalized lawn signs acknowledging and celebrating the service of veterans who have a connection to the school and the Village of Addison, and students also sent them cards and small gifts. To watch the 2020 Veterans Day video, go to <https://sites.google.com/dupage88.org/athsveteransday2020>.
- As in years past, Willowbrook lined the entryway to the school with American flags on Nov. 11.

School Board Members Day and American Education Week

This week is a special time in public education, as we celebrate School Board Members Day on Nov. 15 and American Education Week from Nov. 16 to 20.

According to the Illinois Association of School Boards (IASB), “To recognize the outstanding efforts of the nearly 6,000 elected school board members throughout the state, Nov. 15 of each year is designated as School Board Members Day in Illinois. This is an opportunity to build community awareness and understanding about the essential role locally elected board of education members assume in a representative democracy.” This year’s School Board Members Day theme is “Perseverance through Leadership.” School board members serve their communities without monetary compensation to make public education the best it can be for every child. Their policies and oversight guide the district as tough decisions are made on complex education and social issues that affect the entire community and individual students. District 88 Board members spend countless hours attending meetings, events and workshops to ensure students receive a high-quality education.

According to the National Education Association (NEA), American Education Week “presents everyone with an opportunity to celebrate public education and honor individuals who are making a difference in ensuring that every student receives a quality education.” Educators today serve as teachers, coaches, mentors and more for all students to help them succeed inside the classroom and beyond. We have more than 500 staff members at District 88 – from administrators, to teachers, to support staff, clerical staff and maintenance staff – all of whom work tirelessly to have a positive impact on each and every student, each and every day.

These individuals go above and beyond to build futures for our pupils – especially as we continue to deal with the negative impacts of the coronavirus disease 2019 (COVID-19) pandemic.

During the Nov. 16 District 88 Board of Education meeting, we will recognize these two events. We will show photos of marquees throughout the community with messages of appreciation, and we also will share proclamations from the villages of Addison, Lombard and Villa Park.

The administration thanks District 88 staff and school board members for their passion, dedication and service. It is through their commitment and efforts, along with all of our partners, that we’re able to accomplish the district’s mission of working for the continuous improvement of student achievement.

Rich VEENSTRA
MAYOR

Proclamation

DECLARING NOVEMBER 15, 2020
"SCHOOL BOARD MEMBERS DAY"

WHEREAS, School Board Members are elected to sit in trust for their diverse communities, and in that capacity are charged with meeting the community's expectations and aspirations for the public education of their children; and

WHEREAS, School Board Members are entrusted with the guardianship and wise expenditure of scarce tax dollars, and they are responsible for maintaining and preserving the buildings, grounds, and other areas of the school districts that the community has placed in their trust; and

WHEREAS, School Board Members are responsible for providing leadership that ensures a clear, shared vision of public education for their schools, that sets high standards for the education of all students, and requires the effective and efficient operation of their districts; and

WHEREAS, Addison School District's School Board Members adopt public policy to give voice to that leadership and employ a superintendent to administer board policy, and they are also responsible for the regular monitoring of the district's performance and compliance with state policy; and

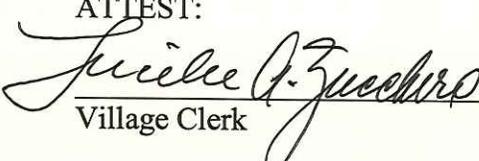
WHEREAS, Members of the Board of Trustees and staff of the Village of Addison do hereby recognize and express deepest appreciation to the members of the Board of Education for their time and effort dedicated to the enhancement of education that contributes to the high quality of education for students in our community.

NOW, THEREFORE, I, RICH VEENSTRA, Mayor, do hereby proclaim November 15, 2020, as "School Board Members Day" as a way to honor our School Board Members who devote so much of their time and energy for the successful education of our children.

READ AND PROCLAIMED THIS 2nd day of November, 2020.



Mayor

ATTEST:


Village Clerk



**PROCLAMATION
SCHOOL BOARD MEMBERS DAY**

WHEREAS, School Board members are elected to sit in trust for their diverse communities, and in that capacity are charged with meeting the community's expectations and aspirations for the public education of their children; and

WHEREAS, School Board members are entrusted with the guardianship and wise expenditure of scarce tax dollars, and they are responsible for maintaining and preserving the buildings, grounds, and other areas of the school district the community has put in their trust; and

WHEREAS, School Board members are responsible for providing leadership that ensures a clear, shared vision of public education for their schools, that sets high standards for the education of all students and requires the effective and efficient operation of their districts; and

WHEREAS, School Board members adopt public policy to give voice to that leadership and employ a superintendent to administer board policy and also are responsible for the regular monitoring of the district's performance and compliance with state policy; and

WHEREAS, School Board members selflessly volunteer countless hours to public service with no compensation; and

WHEREAS, Employers are supportive of their employees who serve as School Board members, generously lending support and time; employers give their employees the opportunity to better serve the needs of the school districts and communities they represent through sometimes tremendous sacrifice to the employer; and

WHEREAS, Decisions made by School Board members directly impact the quality of life in their communities, placing them as the frontline of American democracy;

NOW, THEREFORE, I, Keith T. Giagnorio, President of the Village of Lombard, do hereby proclaim November 15, 2020 as **School Board Members Day** as a way to honor those citizens who devote their time and energy for the successful education of our children.



Keith T. Giagnorio
Village President



Village of Villa Park

Proclamation

Recognizing November 15, 2020 as
"School Board Member's Day"

- WHEREAS,** Members of the Board of Trustees and staff of the Village of Villa Park do hereby recognize and express deepest appreciation to the members of the Board of Education for their time and effort dedicated to the enhancement of education that contributes to the high quality of education for students in our community; and
- WHEREAS,** School Board Members are entrusted with the guardianship and wise expenditure of tax dollars, and they are responsible for maintaining and preserving the buildings, grounds, and other areas of school districts that the community has placed in their trust; and
- WHEREAS,** School Board Members adopt public policy to give voice to that leadership and employ a superintendent to administer board policy, and are responsible for the regular monitoring of the district's performance and compliance with state policy; and
- WHEREAS,** the School District is supportive of those who serve as School Board Members, generously lending support and time to better serve the needs of the school district citizens they represent.

NOW, THEREFORE, I, AL BULTHUIS, Village President, do hereby proclaim November 15, 2020 as "School Board Members Day" as a way to honor the School Board Members who devote so much of their time and energy for the education of the children of Villa Park.

PROCLAIMED THIS 28th day of October, 2020.



Village President

ATTEST:


Village Clerk



6. Discussion Items Requiring No Action*

*These items will be considered part of a Consent Agenda for December 14, 2020, unless otherwise decided by the Board.

A. Financial Reports

- 1) List of Bills for October 2020

TO: Dr. Scott Helton
Board of Education

DATE: November 11, 2020

FROM: Mr. Ryan Domeracki

RE: List of Bills for October 2020

Attached is a summary list of bills including payroll and vendor transactions for the month of October 2020.

Recommendation:

It is recommended that the Board of Education approve the list of payroll and vendor transactions for the month of October 2020.

Cc: Mr. Edward Hoster

LIST OF BILLS - October 2020

It is recommended that the expenditures, by fund, be approved for October 2020

	<u>Payroll Expense</u>	<u>Accounts Payable</u>	<u>Total</u>
Education Fund	\$3,909,495.35	\$771,713.62	\$4,681,208.97
O&M Fund	\$315,097.96	\$286,531.77	\$601,629.73
Debt Services	\$0.00	\$3,861.00	\$3,861.00
Transportation Fund	\$0.00	\$66,536.52	\$66,536.52
IMR Fund	\$174,383.77	\$0.00	\$174,383.77
Capital Projects Fund	\$0.00	\$114,743.77	\$114,743.77
Total Board	<u>\$4,398,977.08</u>	<u>\$1,243,386.68</u>	<u>\$5,642,363.76</u>
Activity Fund	\$5,126.22	\$10,164.74	\$15,290.96
Grand Total	<u><u>\$4,404,103.30</u></u>	<u><u>\$1,253,551.42</u></u>	<u><u>\$5,657,654.72</u></u>

BOARD OF EDUCATION
DU PAGE HIGH SCHOOL DISTRICT 88
DU PAGE COUNTY, ILLINOIS

Recapitulation of Checks and Vouchers written from Board Funds
from October 1, 2020 through October 31, 2020

Education Fund (10)		
Check No. 555149 through 555151	Athletic Officials	\$ 400.00
555152 to 555201		62,328.44
555202 to 555249		16,514.01
554233	Void	(40.94)
555055	Void	(317.95)
555180	Void	(405.78)
555253 to 555296		20,143.48
555297 to 555343		146,350.27
555344 & 555345		14,210.00
551441	Void	(88.36)
552962	Void	(60.00)
555346 through 555348	Athletic Officials	500.00
555350 to 555420		101,609.54
555422 to 555484		869,154.17
549965	Void	(60.01)
554163	Void	(201.40)
555583	Void	(4,020.83)
555488 to 555539		55,831.51
555540 to 555584		157,945.43
555486 and 555487		14,231.42
Total Checks		<u>\$ 1,454,023.00</u>
W/T Fidelity 403B	10/15/20	\$ 11,362.87
W/T TRS Employee W/H	10/15/20	122,484.19
W/T THIS Employee W/H	10/15/20	16,875.54
W/T TRS Board Pd Employee Share	10/15/20	8,196.84
W/T TRS Board Share	10/15/20	8,374.12
W/T THIS Board Pd Employee Share	10/15/20	1,027.71
W/T THIS Board Share	10/15/20	13,283.09
W/T TRS Grant	10/15/20	153.86
W/T-Federal Taxes	10/15/20	\$ 198,454.03
W/T-FICA/MED Taxes	10/15/20	49,093.43
W/T-State Taxes	10/15/20	76,122.88
W/T-Child Support W/H	10/15/20	1,948.35
W/T-Credit Union	10/15/20	4,487.00
Payroll Checks 357922 through 357940	10/15/20	24,873.91
Direct Deposit Transfers V207451-V207980	10/15/20	1,180,705.56
W/T 5/3 Credit Card Payment	10/23/20	\$ 7,938.03
W/T Fidelity 403B	10/30/20	11,362.87
W/T TRS Employee W/H	10/30/20	121,869.20
W/T THIS Employee W/H	10/30/20	16,790.80

BOARD OF EDUCATION
 DU PAGE HIGH SCHOOL DISTRICT 88
 DU PAGE COUNTY, ILLINOIS

Recapitulation of Checks and Vouchers written from Board Funds
 from October 1, 2020 through October 31, 2020

W/T TRS Board Share	10/30/20	8,334.49
W/T TRS Board Pd EE Share	10/30/20	8,196.84
W/T THIS Board Share	10/30/20	13,220.23
W/T THIS Board Pd EE Share	10/30/20	1,027.71
W/T IMRF Employee W/H	10/30/20	31,285.94
W/T IMRF Employee Voluntary	10/30/20	9,837.90
W/T TRS Grant	10/30/20	174.04
W/T-Federal Taxes	10/30/20	\$ 197,139.35
W/T-FICA/MED Taxes	10/30/20	49,147.80
W/T-State Taxes	10/30/20	75,761.66
W/T-Child Support W/H	10/30/20	1,948.35
W/T-Credit Union	10/30/20	4,487.00
Payroll Checks 357941 through 357958	10/30/20	20,923.24
Direct Deposit Transfers V207981-V208513	10/30/20	<u>1,180,272.56</u>
Total Education Fund		<u>\$ 4,931,184.39</u>

O & M Fund (20)

Check No. 555167 to 555199		\$ 83,335.48
555214		159.99
555250 to 555295		29,863.64
555304 to 555329		7,062.36
555349 to 555419		48,047.71
555421 to 555485		152,747.06
551814	Void	(202.95)
555489 to 555535		26,207.17
555543 to 555582		<u>4,433.85</u>
Total O & M Fund		<u>\$ 351,654.31</u>

Debt Service Fund (30)

Check No. 555206		\$ 3,861.00
Total Debt Services Fund		<u>\$ 3,861.00</u>

Transportation Fund (40)

Check No. 555157 to 555197		\$ 9,864.66
555264 to 555327		2,333.53
555364 to 555416		33,173.50
555490 to 555538		7,387.50
555550 and 555551		<u>13,777.33</u>
Total Transportation Fund	19	<u>\$ 66,536.52</u>

BOARD OF EDUCATION
 DU PAGE HIGH SCHOOL DISTRICT 88
 DU PAGE COUNTY, ILLINOIS

Recapitulation of Checks and Vouchers written from Board Funds
 from October 1, 2020 through October 31, 2020

IMR Fund (50)			
W/T-Board FICA/Med	10/15/20	\$	49,093.43
W/T Board Share	10/30/20		72,489.60
W/T IMRF Board Pd EE Share	10/30/20		3,752.10
W/T-Board FICA/Med	10/30/20		49,048.64
			\$ 174,383.77

Capital Projects Fund (60)			
Check No. 555166 and 555200		\$	106,822.32
555419			7,921.45
			\$ 114,743.77

Activity Fund (91)			
Check No. 3703 through 3711		\$	1,881.02
3712 through 3719			1,986.94
3720 through 3748			10,359.74
W/T 5/3 Credit Card Payment	10/23/20		185.73
2814	Void		(308.07)
3100	Void		(80.00)
3749 through 3756			1,265.60
			\$ 15,290.96

GRAND TOTAL CHECKS AND TRANSFERS			\$ 5,657,654.72

TO THE TREASURER OF THE BOARD OF EDUCATION OF DU PAGE HIGH SCHOOL DISTRICT 88:
 We certify this to be a true and correct copy of the payments authorized and approved as shown by the Minutes
 of the Board of Education of DuPage High School District 88, DuPage County, Illinois at its November meeting.

President: _____

Secretary: _____



Vendors over \$0.00
 10-01-2020 to 10-31-2020
 Generated on 11-10-2020 at 9:11 PM
 Total Results: 336

1000BULBS.COM (53736)			\$38.31
10-21-2020 Regular - Check #: 555349			\$38.31
SUPPLIES AT MAINTENANCE	O & M Fund		\$38.31
ACACIA ACADEMY (42126)			\$6,655.68
10-02-2020 Regular - Check #: 555202			\$831.96
SPED PRIVATE TUITION WBHS	Education Fund		\$831.96
10-29-2020 Regular - Check #: 555540			\$5,823.72
SPED PRIVATE TUITION WBHS	Education Fund		\$5,823.72
ACCESS ONE INC. (55660)			\$2,420.59
10-21-2020 Regular - Check #: 555421			\$2,420.59
MEDIA SERVICE	O & M Fund		\$2,420.59
ACCURATE OFFICE SUPPLY CO. (15633)			\$762.83
10-21-2020 Regular - Check #: 555350			\$762.83
SUPPLIES CENT SUPPORT SER	Education Fund		\$340.29
SUPPLIES CENT SUPPORT SER	Education Fund		\$127.16
SUPPLIES CENT SUPPORT SER	Education Fund		\$37.20
SUPPLIES CENT SUPPORT SER	Education Fund		\$104.94
SUPPLIES CENT SUPPORT SER	Education Fund		\$133.80
SUPPLIES CENT SUPPORT SER	Education Fund		\$19.44
ADDISON TRAIL ATHLETIC BOOSTER (24266)			\$157.50
10-21-2020 Regular - Check #: 3720			\$157.50
AT RESERVE ACTIVITY	Activity Fund		\$157.50
ADDISON TRAIL MUSIC BOOSTERS (17863)			\$195.00
10-21-2020 Regular - Check #: 3721			\$195.00
AT RESERVE ACTIVITY	Activity Fund		\$195.00
ADDISON TRAIL TPO BOOSTERS (22237)			\$150.00
10-21-2020 Regular - Check #: 3724			\$150.00
AT RESERVE ACTIVITY	Activity Fund		\$150.00
ADVENTIST GLEN OAKS TRANSITION (52324)			\$3,694.11
10-21-2020 Regular - Check #: 555422		21	\$3,694.11

SPED PRIVATE TUITION ATHS	Education Fund	\$3,694.11	
AERCOR WIRELESS, INC (55333)			\$10,227.58
10-29-2020 Regular - Check #: 555488			\$10,227.58
PUR SVC DIST TECH	Education Fund	\$10,227.58	
AIR CLEANING SPECIALISTS (54689)			\$2,312.96
10-07-2020 Regular - Check #: 555251			\$2,312.96
SUPPLIES WB MAINTENANCE	O & M Fund	\$2,312.96	
ALBERTO BARAHONA DIAZ (56284)			\$100.00
10-21-2020 Regular - Check #: 3725			\$100.00
DIST WELLNESS INITIATIVE	Activity Fund	\$100.00	
ALBERTSONS (49303)			\$88.99
10-21-2020 Regular - Check #: 555351			\$88.99
SUPPLIES WB FAM CONS	Education Fund	\$88.99	
ALBOUM & ASSOCIATES (54149)			\$580.56
10-02-2020 Regular - Check #: 555152			\$57.36
TITLE 1 PS WB PAR OUTREAC	Education Fund	\$57.36	
10-21-2020 Regular - Check #: 555352			\$523.20
TITLE 1 PS WB PAR OUTREAC	Education Fund	\$261.60	
TITLE 1 PS AT PAR OUTREAC	Education Fund	\$261.60	
ALENA EDWARDS (58175)			\$225.00
10-29-2020 Regular - Check #: 555541			\$225.00
SUPPLIES WB PRIN OFF	Education Fund	\$225.00	
ALEXIAN BROTHERS CORPORATE (56786)			\$65.00
10-29-2020 Regular - Check #: 555490			\$65.00
SP ED TRANSPORTATION	Transportation Fund	\$65.00	
ALLDATA (18564)			\$1,755.00
10-07-2020 Regular - Check #: 555253			\$1,755.00
PUR SVC DIST TECH	Education Fund	\$975.00	
PUR SVC DIST TECH	Education Fund	\$780.00	
ALMA VILLEGAS (48229)			\$113.03
10-21-2020 Regular - Check #: 3726			\$113.03
CLASSIFIED MEDICAL REIMB	Activity Fund	\$113.03	
AMAZON CAPITAL SERVICES (58120)			\$7,861.35
10-21-2020 Regular - Check #: 555353			\$195.78
SUPPLIES CENT SUPPORT SER	Education Fund	\$130.52	
SUPPLIES CENT SUPPORT SER	Education Fund	\$32.63	
SUPPLIES CENT SUPPORT SER	Education Fund	\$32.63	

10-29-2020 Regular - Check #: 555491

\$7,665.57

DIST INSTR SUP-CARES	Education Fund	\$2,199.50
DIST INSTR SUP-CARES	Education Fund	\$2,044.50
DIST INSTR SUP-CARES	Education Fund	\$2,037.50
DIST INSTR SUP-CARES	Education Fund	\$490.68
DIST INSTR SUP-CARES	Education Fund	\$149.90
SUPPLIES CENT SUPPORT SER	Education Fund	\$32.63
SUPPLIES CENT SUPPORT SER	Education Fund	\$32.63
SUPPLIES CENT SUPPORT SER	Education Fund	\$32.63
SUPPLIES CENT SUPPORT SER	Education Fund	\$32.63
SUPPLIES CENT SUPPORT SER	Education Fund	\$32.61
SUPPLIES CENT SUPPORT SER	Education Fund	\$32.61
SUPPLIES CENT SUPPORT SER	Education Fund	\$27.94
SUPPLIES CENT SUPPORT SER	Education Fund	\$27.09
SUPPLIES CENT SUPPORT SER	Education Fund	\$21.95
SUPPLIES CENT SUPPORT SER	Education Fund	\$20.45
SUPPLIES CENT SUPPORT SER	Education Fund	\$20.44
SUPPLIES CENT SUPPORT SER	Education Fund	\$19.25
SUPPLIES CENT SUPPORT SER	Education Fund	\$18.87
DIST INSTR SUP-CARES	Education Fund	\$119.78
SUPPLIES CENT SUPPORT SER	Education Fund	\$5.99
SUPPLIES CENT SUPPORT SER	Education Fund	\$5.99
DIST INSTR SUP-CARES	Education Fund	\$260.00

AMERICAN CRAFT COUNCIL (40299)

\$40.00

10-07-2020 Regular - Check #: 555254

\$40.00

SUPPLIES WB ART	Education Fund	\$40.00
-----------------	----------------	---------

AMERITAS (52853)

\$238.00

10-15-2020 Regular - Check #: 555331

\$119.00

EDUCATION FUND	Education Fund	\$119.00
----------------	----------------	----------

10-29-2020 Regular - Check #: 555542

\$119.00

EDUCATION FUND	Education Fund	\$119.00
----------------	----------------	----------

AMY NOWAK (40590)

\$0.00

10-07-2020 Void - Check #: 555055

(\$317.95)

SUPPLIES WB FAM CONS	Education Fund	\$317.95
SUPPLIES WB FAM CONS	Education Fund	(\$317.95)

10-07-2020 Regular - Check #: 555297

\$317.95

SUPPLIES WB FAM CONS	23 Education Fund	\$317.95
----------------------	----------------------	----------

ANGELA RUIZ (57098)

\$400.00

10-02-2020 Regular - Check #: 3703			\$190.00
CLASSIFIED MEDICAL REIMB	Activity Fund		\$190.00
10-21-2020 Regular - Check #: 3727			\$210.00
CLASSIFIED MEDICAL REIMB	Activity Fund		\$210.00
AQUALAB WATER TREATMENT INC (57789)			\$3,093.66
10-21-2020 Regular - Check #: 555354			\$300.00
SUPPLIES AT MAINTENANCE	O & M Fund		\$300.00
10-29-2020 Regular - Check #: 555492			\$2,793.66
SUPPLIES WB MAINTENANCE	O & M Fund		\$2,793.66
ASCD (107)			\$89.00
10-07-2020 Regular - Check #: 555298			\$89.00
SUPPLIES AT PRIN OFF	Education Fund		\$89.00
ASCD (28680)			\$59.00
10-21-2020 Regular - Check #: 555424			\$59.00
CENT ADMIN PUR SVC	Education Fund		\$59.00
ASHLEY ANDERSON (56740)			\$10.00
10-02-2020 Regular - Check #: 555203			\$10.00
P.S.IMP INST TITLE II	Education Fund		\$10.00
ASSURED SOLUTIONS (58121)			\$1,150.01
10-07-2020 Regular - Check #: 555252			\$341.13
SUPPLIES AT MAINTENANCE	O & M Fund		\$235.20
SUPPLIES DO MAINTENANCE	O & M Fund		\$105.93
10-29-2020 Regular - Check #: 555489			\$808.88
SUPPLIES DO MAINTENANCE	O & M Fund		\$808.88
AT&T (18491)			\$1,255.15
10-29-2020 Regular - Check #: 555543			\$1,255.15
MEDIA SERVICE	O & M Fund		\$1,255.15
ATHS THEATER BOOSTERS (22238)			\$633.58
10-21-2020 Regular - Check #: 3722			\$498.58
THEATER DRAMA	Activity Fund		\$498.58
10-21-2020 Regular - Check #: 3723			\$135.00
AT RESERVE ACTIVITY	Activity Fund		\$135.00
AUTOMATED LOGIC CHICAGO (52223)			\$3,580.25
10-07-2020 Regular - Check #: 555255			\$1,485.25
PUR SVC WB MAINTENANCE	O & M Fund		\$742.63
PUR SVC AT MAINTENANCE	O & M Fund		\$742.62
10-21-2020 Regular - Check #: 555355			\$2,095.00

PUR SVC WB MAINTENANCE	O & M Fund	\$2,095.00	
AUTUMN JONES (52851)			\$203.18
10-21-2020 Regular - Check #: 3728			\$203.18
POM PONS	Activity Fund	\$203.18	
AXA EQUITABLE (7986)			\$45,830.12
10-15-2020 Regular - Check #: 555332			\$22,882.56
EDUCATION FUND	Education Fund	\$22,882.56	
10-29-2020 Regular - Check #: 555544			\$22,947.56
EDUCATION FUND	Education Fund	\$22,947.56	
B & H PHOTO PHOTO VIDEO (22440)			\$2,060.88
10-02-2020 Regular - Check #: 555153			\$892.52
DIST TECH MATERIALS	Education Fund	\$119.84	
DIST TECH MATERIALS	Education Fund	\$700.00	
DIST TECH MATERIALS	Education Fund	\$72.68	
10-29-2020 Regular - Check #: 555493			\$1,168.36
DIST NON CAP TECH	Education Fund	\$510.15	
DIST TECH MATERIALS	Education Fund	\$185.20	
DIST TECH MATERIALS	Education Fund	\$374.70	
DIST TECH MATERIALS	Education Fund	\$98.31	
BADGER HARDWOODS OF WI., LTD (55680)			\$1,877.08
10-02-2020 Regular - Check #: 555154			\$1,877.08
SUPPLIES AT I&T	Education Fund	\$1,378.08	
SUPPLIES C&T ED IMP GRANT	Education Fund	\$499.00	
BANNERVILLE USA, INC. (51773)			\$700.00
10-21-2020 Regular - Check #: 3729			\$700.00
WB ATH RES ACT 2014	Activity Fund	\$700.00	
BARNES & NOBLE BOOKS #2515 (52297)			\$25.78
10-07-2020 Regular - Check #: 555256			\$25.78
BOOKS AT LIBRARY	Education Fund	\$25.78	
BARNES AND NOBLE (27835)			\$679.50
10-21-2020 Regular - Check #: 555356			\$679.50
SUPPLIES WB TITLE I	Education Fund	\$679.50	
BENJAMIN FENSKE (40263)			\$10.00
10-02-2020 Regular - Check #: 555204			\$10.00
P.S.IMP INST TITLE II	Education Fund	\$10.00	
BIDD CONSULTING (53121)			\$4,656.12
	25		
10-21-2020 Regular - Check #: 555425			\$4,656.12

P.S. IMP INST IDEA B	Education Fund	\$3,593.31	
P.S.IMP INST TITLE II	Education Fund	\$1,062.81	
BLACKBOARD INC. (45926)			\$8,160.00
10-21-2020 Regular - Check #: 555357			\$8,160.00
PUR SVC DIST TECH	Education Fund	\$8,160.00	
BLUE CROSS AND BLUE SHIELD (51874)			\$4,228.83
10-21-2020 Regular - Check #: 555426			\$4,228.83
DIST MEDICAL INS-EDUC	Education Fund	\$3,541.77	
DIST MEDICAL INS-O&M	O & M Fund	\$687.06	
BLUE CROSS BLUE SHIELD OF IL (54931)			\$62,365.83
10-21-2020 Regular - Check #: 555446			\$27,209.09
DIST MEDICAL INS-EDUC	Education Fund	\$24,233.59	
DIST MEDICAL INS-O&M	O & M Fund	\$2,975.50	
10-29-2020 Regular - Check #: 555557			\$35,156.74
DIST MEDICAL INS-EDUC	Education Fund	\$33,436.96	
DIST MEDICAL INS-O&M	O & M Fund	\$1,719.78	
BOLLINGER ENVIRONMENTAL INC (58169)			\$1,950.00
10-21-2020 Regular - Check #: 555358			\$1,950.00
CONSTRUCTION SERVICES	O & M Fund	\$1,950.00	
BRAD DONALDSON (27274)			\$0.00
10-28-2020 Void - Check #: 549965			(\$60.01)
AT STUDENT ATHLETE TRAVEL	Education Fund	\$60.01	
AT STUDENT ATHLETE TRAVEL	Education Fund	(\$60.01)	
10-29-2020 Regular - Check #: 555581			\$60.01
AT STUDENT ATHLETE TRAVEL	Education Fund	\$60.01	
BRANDON MURPHY (51441)			\$1,250.20
10-21-2020 Regular - Check #: 3730			\$1,250.20
CLASS CHILD CARE REIMB	Activity Fund	\$1,045.00	
ADMIN MEDICAL REIMB.	Activity Fund	\$205.20	
BRETT BLAIR (43370)			\$70.61
10-02-2020 Regular - Check #: 3704			\$70.61
IND EVENTS SPEECH TEAM	Activity Fund	\$70.61	
BRIAN CHELMECKI (55356)			\$50.00
10-21-2020 Regular - Check #: 3731			\$50.00
DIST WELLNESS INITIATIVE	Activity Fund	\$50.00	
BSN SPORTS (3284)	26		\$2,294.82
10-07-2020 Regular - Check #: 555257			\$90.32

R&M WB PRIN OFF	Education Fund	\$90.32	
10-21-2020 Regular - Check #: 555359			\$2,204.50
SUPPLIES WB ATHLETICS	Education Fund	\$2,204.50	
C.J.C. AUTO PARTS (28491)			\$807.57
10-07-2020 Regular - Check #: 555258			\$41.68
SUPPLIES WB MAINTENANCE	O & M Fund	\$41.68	
10-21-2020 Regular - Check #: 555427			\$494.59
R&M AT I&T	Education Fund	\$494.59	
10-21-2020 Regular - Check #: 3732			\$271.30
AUTO REPAIR CLUB	Activity Fund	\$271.30	
C.O.R.E. ACADEMY (54810)			\$7,696.58
10-07-2020 Regular - Check #: 555299			\$7,696.58
SPED PRIVATE TUITION WBHS	Education Fund	\$3,848.29	
SPED PRIVATE TUITION ATHS	Education Fund	\$3,848.29	
CABLES FOR LESS LLC (52434)			\$27.60
10-07-2020 Regular - Check #: 555259			\$27.60
DIST TECH MATERIALS	Education Fund	\$18.71	
DIST TECH MATERIALS	Education Fund	\$8.89	
CAMELOT SCHOOL (40802)			\$27,205.56
10-02-2020 Regular - Check #: 555205			\$3,427.08
SPED PRIVATE TUITION ATHS	Education Fund	\$2,072.68	
SPED PRIVATE TUITION WBHS	Education Fund	\$1,354.40	
10-29-2020 Regular - Check #: 555545			\$23,195.76
SPED PRIVATE TUITION ATHS	Education Fund	\$19,072.62	
SPED PRIVATE TUITION WBHS	Education Fund	\$4,123.14	
10-29-2020 Regular - Check #: 555546			\$582.72
SPED PRIVATE TUITION ATHS	Education Fund	\$377.30	
SPED PRIVATE TUITION WBHS	Education Fund	\$205.42	
CANON FINANCIAL SERVICES (45470)			\$3,861.00
10-02-2020 Regular - Check #: 555206			\$3,861.00
AT CAPITAL LEAS-PRINCIPAL	Debt Service Fund	\$1,112.26	
WB CAPITAL LEAS-PRINCIPAL	Debt Service Fund	\$1,112.26	
WB CAPITAL LEASE-INTEREST	Debt Service Fund	\$20.74	
AT CAPITAL LEASE-INTEREST	Debt Service Fund	\$20.74	
AT CAPITAL LEAS-PRINCIPAL	Debt Service Fund	\$674.90	
WB CAPITAL LEAS-PRINCIPAL	Debt Service Fund	\$674.90	
DO CAPITAL LEAS-PRINCIPAL	Debt Service Fund	\$149.98	
AT CAPITAL LEASE-INTEREST	Debt Service Fund	\$42.85	

WB CAPITAL LEASE-INTEREST	Debt Service Fund	\$42.85	
DO CAPITAL LEASE-INTEREST	Debt Service Fund	\$9.52	
CANON SOLUTIONS AMERICA (55867)			\$3,296.38
10-21-2020 Regular - Check #: 555428			\$3,296.38
DUPLICATING WB PRIN OFF	Education Fund	\$1,607.82	
DUPLICATING AT PRIN OFF	Education Fund	\$1,688.56	
CARL SANDBURG HIGH SCHOOL (55711)			\$200.00
10-02-2020 Regular - Check #: 555207			\$200.00
SUPPLIES WB PRIN OFF	Education Fund	\$200.00	
CARRIE SKALA (56592)			\$808.00
10-07-2020 Regular - Check #: 555300			\$808.00
TUITION REIMBURSEMENT	Education Fund	\$404.00	
TUITION REIMBURSEMENT	Education Fund	\$404.00	
CARTHAGE COLLEGE (47147)			\$70.00
10-29-2020 Regular - Check #: 555547			\$70.00
SUPPLIES WB PRIN OFF	Education Fund	\$70.00	
CENTRAL DUPAGE HOSPITAL (16895)			\$280.00
10-21-2020 Regular - Check #: 555360			\$280.00
WB HOME & HOSP TUTORING	Education Fund	\$280.00	
CENTURY SPRINGS (47088)			\$33.50
10-21-2020 Regular - Check #: 555361			\$33.50
SUPPLIES WB PRIN OFF	Education Fund	\$33.50	
CERAMIC SUPPLY (52412)			\$1,105.00
10-29-2020 Regular - Check #: 555494			\$1,105.00
SUPPLIES WB ART	Education Fund	\$1,105.00	
CHARLES SYPERSKI (44256)			\$222.49
10-07-2020 Regular - Check #: 3712			\$222.49
ADMIN MEDICAL REIMB.	Activity Fund	\$222.49	
CHARTWELLS DINING SERVICES (56108)			\$22,228.90
10-21-2020 Regular - Check #: 555429			\$1,872.34
PUR SVC WB FOOD SERVICE	Education Fund	\$936.17	
PUR SVC AT FOOD SERVICES	Education Fund	\$936.17	
10-21-2020 Regular - Check #: 555430			\$20,159.06
PUR SVC WB FOOD SERVICE	Education Fund	\$11,283.25	
PUR SVC AT FOOD SERVICES	Education Fund	\$8,875.81	
10-29-2020 Regular - Check #: 555495	28		\$197.50
SUPPLIES AT PRIN OFF	Education Fund	\$197.50	

CHICAGO OFFICE TECHNOLOGY GROUP (48568)			\$324.59
10-02-2020 Regular - Check #: 555209			\$283.61
DUPLICATING AT PRIN OFF	Education Fund	\$283.61	
10-21-2020 Regular - Check #: 555431			\$40.98
SUPPLIES BUSINESS OFFICE	Education Fund	\$40.98	
CHICAGO SHAKESPEARE THEATER (41253)			\$100.00
10-07-2020 Regular - Check #: 555301			\$100.00
SUPPLIES AT ENGLISH	Education Fund	\$100.00	
CHRISTOPHER DUNK (52087)			\$175.28
10-29-2020 Regular - Check #: 555548			\$175.28
TUITION REIMBURSEMENT	Education Fund	\$175.28	
CINTAS CORPORATION #55A (54522)			\$525.00
10-07-2020 Regular - Check #: 555261			\$525.00
SUPPLIES WB CUSTODIAL	O & M Fund	\$262.50	
SUPPLIES AT CUSTODIAL	O & M Fund	\$262.50	
CITY OF OAK BROOK TERRACE (57689)			\$100.00
10-02-2020 Regular - Check #: 555211			\$100.00
SUPPLIES WB DRIVER ED	Education Fund	\$100.00	
CLAIRE SYCHTA (57449)			\$400.00
10-29-2020 Regular - Check #: 555549			\$400.00
TUITION REIMBURSEMENT	Education Fund	\$400.00	
CLARE WOODS ACADEMY (870)			\$14,450.40
10-07-2020 Regular - Check #: 555303			\$14,450.40
SPED PRIVATE TUITION WBHS	Education Fund	\$7,225.20	
SPED PRIVATE TUITION ATHS	Education Fund	\$7,225.20	
COLLEY ELEVATOR CO (51115)			\$2,432.00
10-07-2020 Regular - Check #: 555262			\$296.00
PUR SVC WB MAINTENANCE	O & M Fund	\$199.00	
PUR SVC WB MAINTENANCE	O & M Fund	\$97.00	
10-21-2020 Regular - Check #: 555362			\$2,136.00
PUR SVC AT MAINTENANCE	O & M Fund	\$908.00	
PUR SVC WB MAINTENANCE	O & M Fund	\$480.00	
PUR SVC WB OPERATIONS	O & M Fund	\$344.00	
PUR SVC AT OPERATIONS	O & M Fund	\$280.00	
PUR SVC DO OPERATION	O & M Fund	\$124.00	
COLONIAL LIFE & ACCIDENT INS. (15805)		29	\$300.80
10-15-2020 Regular - Check #: 555333			\$300.80

EDUCATION FUND	Education Fund	\$300.80
COMCAST (51355)		\$23.14
10-21-2020 Regular - Check #: 555432		\$23.14
MEDIA SERVICE	O & M Fund	\$23.14
COMED (1285)		\$25.61
10-07-2020 Regular - Check #: 555304		\$25.61
ELECTRICITY DO	O & M Fund	\$25.61
CONANT HIGH SCHOOL (1835)		\$40.00
10-08-2020 Regular - Check #: 555330		\$40.00
PUR SVC AT ATH	Education Fund	\$40.00
CONNECTIONS DAY SCHOOL (53579)		\$8,658.79
10-07-2020 Regular - Check #: 555305		\$5,361.93
SPED PRIVATE TUITION WBHS	Education Fund	\$5,361.93
10-21-2020 Regular - Check #: 555433		\$3,296.86
AT SPED PRIV ESY TUITION	Education Fund	\$3,296.86
CONSERV FS (19132)		\$3,431.00
10-29-2020 Regular - Check #: 555496		\$3,431.00
SUPPLIES AT MAINTENANCE	O & M Fund	\$1,804.25
SUPPLIES WB MAINTENANCE	O & M Fund	\$1,626.75
CONVERGINT TECHNOLOGIES (47010)		\$600.00
10-21-2020 Regular - Check #: 555363		\$600.00
PUR SVC WB OPERATIONS	O & M Fund	\$300.00
PUR SVC AT OPERATIONS	O & M Fund	\$300.00
CORNERSTONE REALTY ADVISORS RVG LLC (58157)		\$800.00
10-02-2020 Regular - Check #: 555155		\$800.00
PUR SVC BOE LEGAL SERVICE	Education Fund	\$400.00
PUR SVC BOE LEGAL SERVICE	Education Fund	\$400.00
CORPORATE CONCEPTS (52143)		\$4,133.39
10-02-2020 Regular - Check #: 555156		\$4,133.39
CAP/OUTLAY WB LIBRARY	Education Fund	\$4,133.39
COTTAGE HILL OPERATING CO. (1670)		\$17,317.16
10-21-2020 Regular - Check #: 555364		\$17,317.16
SP ED TRANSPORTATION	Transportation Fund	\$17,317.16
COTTAGE HILL OPERATING CO. (14729)		\$14,568.88
10-02-2020 Regular - Check #: 555158		\$6,319.95
FIELD TRIPS WB ATHLETICS	Transportation Fund	\$6,319.95
10-29-2020 Regular - Check #: 555551		\$8,248.93

FIELD TRIPS WB ATHLETICS	Transportation Fund	\$8,248.93	
COTTAGE HILL OPERATING CO. (236)			\$8,511.85
10-02-2020 Regular - Check #: 555157			\$2,983.45
FIELD TRIPS AT ATHLETICS	Transportation Fund	\$2,983.45	
10-29-2020 Regular - Check #: 555550			\$5,528.40
FIELD TRIPS AT ATHLETICS	Transportation Fund	\$5,528.40	
COURTNEY VALA (51568)			\$120.95
10-21-2020 Regular - Check #: 555434			\$120.95
SUPPLIES WB I&T	Education Fund	\$120.95	
CURTIS TATE (52978)			\$1,292.86
10-21-2020 Regular - Check #: 555435			\$1,292.86
STAFF TRAVEL WB PRIN OFF	Education Fund	\$92.86	
TUITION REIMBURSEMENT	Education Fund	\$600.00	
TUITION REIMBURSEMENT	Education Fund	\$600.00	
CUSTOM BINDERY SERVICES (45930)			\$1,462.75
10-02-2020 Regular - Check #: 555159			\$1,462.75
SUPPLIED CENTRAL - HR	Education Fund	\$755.75	
SUPPLIED CENTRAL - HR	Education Fund	\$707.00	
DAILY HERALD (9987)			\$245.40
10-21-2020 Regular - Check #: 555436			\$245.40
SUPPLIES EXEC ADMIN	Education Fund	\$245.40	
DANIEL KRAUSE (46581)			\$1,238.83
10-02-2020 Regular - Check #: 555212			\$481.52
SUPPLIES WB PRIN OFF	Education Fund	\$301.52	
SUPPLIES WB PRIN OFF	Education Fund	\$180.00	
10-21-2020 Regular - Check #: 555437			\$749.12
SUPPLIES WB PRIN OFF	Education Fund	\$440.00	
SUPPLIES WB PRIN OFF	Education Fund	\$178.00	
SUPPLIES WB PRIN OFF	Education Fund	\$71.86	
SUPPLIES WB PRIN OFF	Education Fund	\$59.26	
10-21-2020 Regular - Check #: 3733			\$8.19
RESERVE ACTIVITY FUND	Activity Fund	\$4.49	
RESERVE ACTIVITY FUND	Activity Fund	\$3.70	
DANIELLE BRINK (53771)			\$69.00
10-02-2020 Regular - Check #: 555213			\$69.00
PUR SVC BOE PUBLIC REL	Education Fund	\$69.00	
DEBRA MUHLENA (50745)			\$222.10
10-21-2020 Regular - Check #: 3734			\$222.10

CLASSIFIED MEDICAL REIMB	Activity Fund	\$222.10	
DELL COMPUTER CORP. (23355)			\$19,833.23
10-21-2020 Regular - Check #: 555365			\$19,833.23
DISTRICT TECHNOLOGY	Education Fund	\$19,833.23	
DEMCO (1386)			\$340.50
10-29-2020 Regular - Check #: 555497			\$340.50
SUPPLIES WB LIBRARY	Education Fund	\$303.88	
SUPPLIES AT LIBRARY	Education Fund	\$36.62	
DIRECTV (53560)			\$159.99
10-02-2020 Regular - Check #: 555214			\$159.99
MEDIA SERVICE	O & M Fund	\$159.99	
DONNA WHEELER (58166)			\$14.38
10-07-2020 Regular - Check #: 555306			\$14.38
PUR SVC SPED TRANSITIONS	Education Fund	\$14.38	
DUPAGE DIST #88 COUNCIL (58128)			\$68.00
10-15-2020 Regular - Check #: 555334			\$34.00
EDUCATION FUND	Education Fund	\$34.00	
10-29-2020 Regular - Check #: 555552			\$34.00
EDUCATION FUND	Education Fund	\$34.00	
DUPAGE DISTRICT #88 COUNCIL (46995)			\$1,087.58
10-15-2020 Regular - Check #: 555335			\$543.79
EDUCATION FUND	Education Fund	\$543.79	
10-29-2020 Regular - Check #: 555553			\$543.79
EDUCATION FUND	Education Fund	\$543.79	
DUPAGE HIGH SCHOOL DIST. 88 (1446)			\$650.00
10-07-2020 Regular - Check #: 555307			\$650.00
P.S. INST SVC IDEA B	Education Fund	\$650.00	
DUPAGE SECURITY SOLUTIONS INC (651)			\$262.58
10-21-2020 Regular - Check #: 555366			\$262.58
SUPPLIES WB MAINTENANCE	O & M Fund	\$187.50	
SUPPLIES WB MAINTENANCE	O & M Fund	\$75.08	
DYNEGY ENERGY SERVICES (55868)			\$76,942.42
10-07-2020 Regular - Check #: 555308			\$2,732.38
ELECTRICITY DO	O & M Fund	\$2,732.38	
10-21-2020 Regular - Check #: 555439			\$37,916.01
ELECTRICITY AT UTILITY	O & M Fund	\$37,916.01	
10-21-2020 Regular - Check #: 555440			\$36,294.03

ELECTRICITY WB UTILITY	O & M Fund	\$36,294.03	
EBSCO INFORMATION SERVICES (283)			\$74.61
10-29-2020 Regular - Check #: 555498			\$74.61
PERIODICALS AT LIBRARY	Education Fund	\$74.61	
EDUARDO DELACRUZ (44863)			\$10.00
10-02-2020 Regular - Check #: 555215			\$10.00
P.S.IMP INST TITLE II	Education Fund	\$10.00	
EDUCATION WEEK (3016)			\$97.00
10-02-2020 Regular - Check #: 555216			\$97.00
EXEC ADMIN STAFF TRAVEL	Education Fund	\$97.00	
EDUCATIONAL ADVOCACY AND CONSULTING (58165)			\$800.00
10-07-2020 Regular - Check #: 555263			\$800.00
P.S. INST SVC IDEA B	Education Fund	\$800.00	
EDUCATIONAL BENEFIT COOPERATIVE (52629)			\$645,237.08
10-21-2020 Regular - Check #: 555441			\$645,237.08
LIFE INSURANCE/LTD	Education Fund	\$3,247.21	
LIFE INSURANCE/LTD	Education Fund	\$150.00	
DIST MEDICAL INS-EDUC	Education Fund	\$309,464.64	
DIST MEDICAL INS-O&M	O & M Fund	\$22,396.20	
RETIREE HEALTH INS-EDUC	Education Fund	\$17,982.00	
RETIREE HEALTH INS-O&M	O & M Fund	\$1,626.00	
DIST MEDICAL INS-EDUC	Education Fund	\$246,701.15	
DIST MEDICAL INS-O&M	O & M Fund	\$39,152.56	
RETIREE HEALTH INS-EDUC	Education Fund	\$3,256.60	
RETIREE HEALTH INS-O&M	O & M Fund	\$1,260.72	
EDYBURN CORPORATION (47491)			\$2,340.00
10-21-2020 Regular - Check #: 3735			\$2,340.00
VARSITY CLUB	Activity Fund	\$2,340.00	
ELENI SIANIS (56221)			\$96.00
10-21-2020 Regular - Check #: 555442			\$96.00
SUPPLIES WB TECH	Education Fund	\$96.00	
ELIZABETH G WILSON (57827)			\$0.00
10-22-2020 Void - Check #: 551441			(\$88.36)
PUR SVC BOE OTHER	Education Fund	\$88.36	
PUR SVC BOE OTHER	Education Fund	(\$88.36)	
10-29-2020 Regular - Check #: 555554	33		\$88.36
PUR SVC BOE OTHER	Education Fund	\$88.36	
ELK GROVE HIGH SCHOOL (1851)			\$240.00

10-02-2020 Regular - Check #: 555218		\$240.00
PUR SVC AT ATH	Education Fund	\$240.00
ENCYCLOPAEDIA BRITANNICA, INC (42907)		\$3,830.00
10-02-2020 Regular - Check #: 555160		\$3,830.00
PUR SVC DIST TECH	Education Fund	\$2,400.00
PUR SVC DIST TECH	Education Fund	\$330.00
PUR SVC DIST TECH	Education Fund	\$1,100.00
ENZA SPILOTRO (43377)		\$84.00
10-29-2020 Regular - Check #: 3749		\$84.00
POM PONS	Activity Fund	\$84.00
ERIC NORBERG (49717)		\$830.50
10-02-2020 Regular - Check #: 555219		\$568.50
PUR SVC AT ATH	Education Fund	\$568.50
10-29-2020 Regular - Check #: 555555		\$262.00
PUR SVC AT ATH	Education Fund	\$262.00
ESTHER DELGADO (50600)		\$201.00
10-21-2020 Regular - Check #: 555443		\$106.00
SUPPLIES SPED TRANSITIONS	Education Fund	\$106.00
10-21-2020 Regular - Check #: 3736		\$95.00
CLASSIFIED MEDICAL REIMB	Activity Fund	\$95.00
FEECE OIL COMPANY (1328)		\$12,327.98
10-21-2020 Regular - Check #: 555367		\$12,327.98
REG TRANSPORTATION SUPPLY	Transportation Fund	\$12,327.98
FIRST STUDENT INC. (56251)		\$1,536.00
10-07-2020 Regular - Check #: 555264		\$1,536.00
SP ED TRANSPORTATION	Transportation Fund	\$1,536.00
FOLLETT SCHOOL SOLUTIONS, INC. (55010)		\$18,210.10
10-02-2020 Regular - Check #: 555161		\$1,690.25
SUPPLY WB VOC ED FAM CON	Education Fund	\$1,680.00
TEXTBOOKS WB BOOKSTORE	Education Fund	\$10.25
10-07-2020 Regular - Check #: 555265		\$498.24
BOOKS AT LIBRARY	Education Fund	\$498.24
10-21-2020 Regular - Check #: 555368		\$14,766.75
TEXTBOOKS AT BOOKSTORE	Education Fund	\$14,766.75
10-29-2020 Regular - Check #: 555499		\$1,254.86
BOOKS WB LIBRARY	Education Fund	\$782.76
BOOKS AT LIBRARY	Education Fund	\$364.08

BOOKS WB LIBRARY	Education Fund	\$108.02	
FOREST PRINTING (52462)			\$991.29
10-07-2020 Regular - Check #: 555266			\$543.79
SUPPLIES AT PRIN OFF	Education Fund	\$543.79	
10-29-2020 Regular - Check #: 555500			\$447.50
REG TRANSPORTATION SUPPLY	Transportation Fund	\$447.50	
FORMS TECH INC (57708)			\$1,694.45
10-02-2020 Regular - Check #: 555162			\$801.87
SUPPLIES CENT SUPPORT SER	Education Fund	\$317.80	
SUPPLIES CENT SUPPORT SER	Education Fund	\$377.00	
SUPPLIES CENT SUPPORT SER	Education Fund	\$35.00	
SUPPLIES CENT SUPPORT SER	Education Fund	\$72.07	
10-21-2020 Regular - Check #: 555369			\$892.58
SUPPLIES CENT SUPPORT SER	Education Fund	\$248.00	
SUPPLIES CENT SUPPORT SER	Education Fund	\$35.00	
SUPPLIES CENT SUPPORT SER	Education Fund	\$345.00	
SUPPLIES CENT SUPPORT SER	Education Fund	\$25.00	
SUPPLIES CENT SUPPORT SER	Education Fund	\$155.00	
SUPPLIES CENT SUPPORT SER	Education Fund	\$35.00	
SUPPLIES CENT SUPPORT SER	Education Fund	\$49.58	
FOX TECH ACADEMY (44975)			\$5,642.98
10-07-2020 Regular - Check #: 555309			\$5,642.98
SPED PRIVATE TUITION WBHS	Education Fund	\$5,642.98	
G. W. BERKHEIMER CO., INC. (1049)			\$7.08
10-21-2020 Regular - Check #: 555370			\$7.08
SUPPLIES AT MAINTENANCE	O & M Fund	\$7.08	
GALIC DISBURSING COMPANY (25119)			\$1,480.00
10-15-2020 Regular - Check #: 555336			\$740.00
EDUCATION FUND	Education Fund	\$740.00	
10-29-2020 Regular - Check #: 555556			\$740.00
EDUCATION FUND	Education Fund	\$740.00	
GFS (51484)			\$158.02
10-02-2020 Regular - Check #: 555163			\$158.02
SUPPLIES WB FAM CONS	Education Fund	\$158.02	
GIANT STEPS ILLINOIS INC. (51506)			\$7,001.19
10-07-2020 Regular - Check #: 555310	35		\$7,001.19
SPED PRIVATE TUITION ATHS	Education Fund	\$7,001.19	
GIMKIT, LLC (57726)			\$650.00

10-02-2020 Regular - Check #: 555164			\$650.00
PUR SVC DIST TECH	Education Fund		\$650.00
GIPPER MEDIA INC (58164)			\$450.00
10-21-2020 Regular - Check #: 555371			\$450.00
PUR SVC WB ATH	Education Fund		\$450.00
GK TRADING LLC (58107)			\$5,428.00
10-29-2020 Regular - Check #: 555501			\$5,428.00
SUPPLIES-COVID/FEMA	O & M Fund		\$2,655.00
SUPPLIES-COVID/FEMA	O & M Fund		\$2,655.00
SUPPLIES-COVID/FEMA	O & M Fund		\$118.00
GLEN OAKS THERAPEUTIC DAY SCH. (22247)			\$12,518.73
10-21-2020 Regular - Check #: 555444			\$12,518.73
SPED PRIVATE TUITION ATHS	Education Fund		\$8,345.82
SPED PRIVATE TUITION WBHS	Education Fund		\$4,172.91
GLENBARD EAST HIGH SCHOOL (1855)			\$512.00
10-07-2020 Regular - Check #: 555311			\$512.00
PUR SVC WB ATH	Education Fund		\$512.00
GLENBARD WEST HIGH SCHOOL (1551)			\$1,140.00
10-02-2020 Regular - Check #: 555220			\$330.00
PUR SVC AT ATH	Education Fund		\$330.00
10-02-2020 Regular - Check #: 555221			\$330.00
PUR SVC WB ATH	Education Fund		\$330.00
10-02-2020 Regular - Check #: 555222			\$240.00
PUR SVC AT ATH	Education Fund		\$240.00
10-02-2020 Regular - Check #: 555223			\$240.00
PUR SVC WB ATH	Education Fund		\$240.00
GLENCOE MCGRAW HILL (26279)			\$3,300.00
10-29-2020 Regular - Check #: 555502			\$3,300.00
SUPPLIES WB ASSESS CENTER	Education Fund		\$1,650.00
SUPPLIES AT ASSESS	Education Fund		\$1,650.00
GLOBAL EQUIPMENT COMPANY INC (49984)			\$385.01
10-21-2020 Regular - Check #: 555372			\$385.01
SUPPLIES WB MAINTENANCE	O & M Fund		\$63.20
SUPPLIES AT MAINTENANCE	O & M Fund		\$321.81
GRACENOTES LLC (58068)			\$214.99
10-07-2020 Regular - Check #: 555267	36		\$214.99
DIST INSTR SUP-CARES	Education Fund		\$34.99

DIST INSTR SUP-CARES	Education Fund	\$180.00	
GRAINGER, INC. (5777)			\$2,156.95
10-21-2020 Regular - Check #: 555373			\$2,024.33
SUPPLIES WB MAINTENANCE	O & M Fund	\$462.00	
SUPPLIES WB MAINTENANCE	O & M Fund	\$288.19	
SUPPLIES AT MAINTENANCE	O & M Fund	\$137.30	
SUPPLIES WB MAINTENANCE	O & M Fund	\$459.78	
SUPPLIES WB MAINTENANCE	O & M Fund	\$77.01	
SUPPLIES WB MAINTENANCE	O & M Fund	\$13.44	
SUPPLIES WB MAINTENANCE	O & M Fund	\$122.35	
SUPPLIES WB MAINTENANCE	O & M Fund	\$87.60	
SUPPLIES AT MAINTENANCE	O & M Fund	\$220.63	
SUPPLIES AT MAINTENANCE	O & M Fund	\$156.03	
10-21-2020 Regular - Check #: 555374			\$132.62
SUPPLIES WB I&T	Education Fund	\$132.62	
GRAND STAGE LIGHTING COMPANY INC (309)			\$135.00
10-29-2020 Regular - Check #: 3750			\$135.00
THEATER DRAMA	Activity Fund	\$135.00	
GRAPHICS ARTS SERVICES INC (58171)			\$2,000.00
10-21-2020 Regular - Check #: 555375			\$2,000.00
SUPPLIES WB STUDENT ACTIV	Education Fund	\$2,000.00	
GREGORY KARIS (54909)			\$61.76
10-21-2020 Regular - Check #: 555445			\$61.76
STAFF TRAVEL DO TECH	Education Fund	\$61.76	
HARRY F KANNRY (53346)			\$300.00
10-21-2020 Regular - Check #: 555346			\$300.00
PUR SVC AT ATH	Education Fund	\$100.00	
PUR SVC AT ATH	Education Fund	\$100.00	
PUR SVC AT ATH	Education Fund	\$100.00	
HIGHWAY SALES, INC. (9682)			\$18.00
10-21-2020 Regular - Check #: 555376			\$18.00
SUPPLIES AT MAINTENANCE	O & M Fund	\$18.00	
HINCKLEY SPRING WATER COMPANY (40179)			\$16.00
10-29-2020 Regular - Check #: 555503			\$16.00
SUPPLIES AT PRIN OFF	Education Fund	\$16.00	
HINSDALE TWP. H.S. DIST. 86 (4683)			\$4,940.00
	37		
10-29-2020 Regular - Check #: 555504			\$4,940.00
HOMELESS TRANSPORTATION	Transportation Fund	\$1,950.00	

HOMELESS TRANSPORTATION	Transportation Fund	\$1,580.00	
HOMELESS TRANSPORTATION	Transportation Fund	\$1,410.00	
HOME DEPOT CREDIT SERVICES (28359)			\$836.24
10-21-2020 Regular - Check #: 555377			\$194.05
SUPPLIES WB MAINTENANCE	O & M Fund	\$44.72	
SUPPLIES WB MAINTENANCE	O & M Fund	\$149.33	
10-21-2020 Regular - Check #: 555378			\$60.58
SUPPLIES WB MAINTENANCE	O & M Fund	\$39.70	
SUPPLIES WB MAINTENANCE	O & M Fund	\$20.88	
10-21-2020 Regular - Check #: 555379			\$39.10
SUPPLIES WB MAINTENANCE	O & M Fund	\$39.10	
10-21-2020 Regular - Check #: 555380			\$493.38
SUPPLIES DO MAINTENANCE	O & M Fund	\$160.82	
SUPPLIES AT MAINTENANCE	O & M Fund	\$332.56	
10-21-2020 Regular - Check #: 555381			\$49.13
SUPPLIES WB MAINTENANCE	O & M Fund	\$2.58	
SUPPLIES WB MAINTENANCE	O & M Fund	\$46.55	
I-55 AUTO SALVAGE/ANDERSON'S TOWING (55762)			\$700.00
10-21-2020 Regular - Check #: 555382			\$700.00
SUPPLY AT VOC ED I&T	Education Fund	\$466.70	
R&M AT I&T	Education Fund	\$233.30	
IASPA (52353)			\$200.00
10-02-2020 Regular - Check #: 555224			\$200.00
SUPPLIED CENTRAL - HR	Education Fund	\$200.00	
IASSW (58115)			\$275.00
10-21-2020 Regular - Check #: 555448			\$275.00
P.S.COM SVCS TITLE II	Education Fund	\$275.00	
IHSA (13852)			\$600.00
10-21-2020 Regular - Check #: 555447			\$600.00
WB STUDENT ATHLETE TRAVEL	Education Fund	\$600.00	
ILLINOIS BED BUG DOG (47495)			\$380.00
10-07-2020 Regular - Check #: 555250			\$380.00
PUR SVC WB MAINTENANCE	O & M Fund	\$150.00	
PUR SVC AT MAINTENANCE	O & M Fund	\$150.00	
PUR SVC DO MAINTENANCE	O & M Fund	\$80.00	
ILLINOIS CONGRESSIONAL DEBATE ASSN. (49552)	38		\$88.00
10-02-2020 Regular - Check #: 555225			\$40.00
PUR SVC AT ATH	Education Fund	\$40.00	

10-02-2020 Regular - Check #: 555226		\$48.00
PUR SVC AT ATH	Education Fund	\$48.00
ILMEA STATE OFFICE (54727)		\$50.00
10-02-2020 Regular - Check #: 555227		\$50.00
SUPPLIES WB MUSIC	Education Fund	\$50.00
INSTITUTE FOR THERAPY THROUGH ARTS (47367)		\$5,200.00
10-29-2020 Regular - Check #: 555505		\$5,200.00
PS IDEA THERAPY SERVICES	Education Fund	\$4,200.00
PS IDEA THERAPY SERVICES	Education Fund	\$1,000.00
INTELLIGENT SYSTEMS SERVICES, INC (47114)		\$1,485.75
10-21-2020 Regular - Check #: 555383		\$1,485.75
PUR SVC WB MAINTENANCE	O & M Fund	\$1,485.75
INTERSTATE ALL BATTERY CENTER (54456)		\$44.95
10-29-2020 Regular - Check #: 555506		\$44.95
SUPPLIES AT MAINTENANCE	O & M Fund	\$44.95
IPA (4343)		\$399.00
10-07-2020 Regular - Check #: 555312		\$399.00
SUPPLIES AT PRIN OFF	Education Fund	\$399.00
ISELA AQUINO (54569)		\$276.11
10-07-2020 Regular - Check #: 555313		\$259.87
SUPPLIES WB PRIN OFF	Education Fund	\$259.87
10-07-2020 Regular - Check #: 3713		\$16.24
RESERVE ACTIVITY FUND	Activity Fund	\$16.24
ISSA DAOU (55783)		\$29.73
10-07-2020 Regular - Check #: 555314		\$29.73
STAFF TRAVEL WB MAINT	O & M Fund	\$29.73
IVETTE DUBIEL (58098)		\$3,600.00
10-29-2020 Regular - Check #: 555507		\$3,600.00
P.S.IMP INST TITLE II	Education Fund	\$3,600.00
J.W. PEPPER AND SON, INC. (28697)		\$942.38
10-02-2020 Regular - Check #: 555165		\$844.53
SUPPLIES WB TITLE I	Education Fund	\$464.00
SUPPLIES WB MUSIC	Education Fund	\$80.64
SUPPLIES WB TITLE I	Education Fund	\$58.00
SUPPLIES WB TITLE I	Education Fund	\$241.89
10-21-2020 Regular - Check #: 555384	39	\$97.85
SUPPLIES AT MUSIC	Education Fund	\$13.75

SUPPLIES WB MUSIC	Education Fund	\$4.50	
SUPPLIES AT MUSIC	Education Fund	\$79.60	
JAMES SMITH (55158)			\$1,626.84
10-21-2020 Regular - Check #: 3737			\$1,626.84
CLASSIFIED MEDICAL REIMB	Activity Fund	\$1,626.84	
JAMIE GOURLEY (51280)			\$270.63
10-21-2020 Regular - Check #: 555450			\$242.45
SUPPLIES WB PRIN OFF	Education Fund	\$242.45	
10-21-2020 Regular - Check #: 3738			\$28.18
RESERVE ACTIVITY FUND	Activity Fund	\$28.18	
JANINE NACHT (24500)			\$156.38
10-21-2020 Regular - Check #: 3739			\$156.38
CLASSIFIED MEDICAL REIMB	Activity Fund	\$156.38	
JASON'S DELI (57069)			\$151.95
10-21-2020 Regular - Check #: 555385			\$151.95
SUPPLIES WB PRIN OFF	Education Fund	\$151.95	
JEANINE FOTOPOULOS (58161)			\$50.93
10-07-2020 Regular - Check #: 3714			\$50.93
ORCHESIS	Activity Fund	\$50.93	
JEFFREY MERSCH (55157)			\$619.75
10-02-2020 Regular - Check #: 3705			\$619.75
CLASSIFIED MEDICAL REIMB	Activity Fund	\$619.75	
JENNA PHILLIPS (51552)			\$1,200.00
10-02-2020 Regular - Check #: 555228			\$1,200.00
TUITION REIMBURSEMENT	Education Fund	\$600.00	
TUITION REIMBURSEMENT	Education Fund	\$600.00	
JENNIFER KOWALSKI (53669)			\$1,336.73
10-21-2020 Regular - Check #: 555451			\$802.77
SUPPLIES AT FAM CONS	Education Fund	\$802.77	
10-29-2020 Regular - Check #: 555558			\$533.96
SUPPLIES AT I&T	Education Fund	\$533.96	
JENNIFER SCHULMEISTER (58168)			\$1,200.00
10-21-2020 Regular - Check #: 555452			\$1,200.00
TUITION REIMBURSEMENT	Education Fund	\$600.00	
TUITION REIMBURSEMENT	Education Fund	\$600.00	
JIAN ZHANG (21336)			\$380.40
	40		
10-02-2020 Regular - Check #: 3706			\$380.40

ADMIN MEDICAL REIMB.	Activity Fund	\$380.40	
JOANN O'DONNELL-LOZA - WBHS NURSE (57101)			\$187.00
10-02-2020 Regular - Check #: 555229			\$187.00
SUPPLIES WB HEALTH SVC	Education Fund	\$187.00	
JOHN EPPLE (29232)			\$500.00
10-21-2020 Regular - Check #: 555453			\$500.00
SUPPLIES WB STUDENT ACTIV	Education Fund	\$500.00	
JOSEPH ACADEMY IN DES PLAINES (51445)			\$4,857.93
10-21-2020 Regular - Check #: 555454			\$4,857.93
SPED PRIVATE TUITION WBHS	Education Fund	\$4,857.93	
JOSEPH T MAHONEY (43744)			\$0.00
10-26-2020 Void - Check #: 3100			(\$80.00)
DECA	Activity Fund	\$80.00	
DECA	Activity Fund	(\$80.00)	
10-29-2020 Regular - Check #: 3751			\$80.00
DECA	Activity Fund	\$80.00	
JUDIE VITIRITTI-LYNCH (25802)			\$116.77
10-02-2020 Regular - Check #: 555230			\$88.90
SUPPLIES AT LANGUAGE	Education Fund	\$88.90	
10-02-2020 Regular - Check #: 555231			\$27.87
SUPPLIES AT LANGUAGE	Education Fund	\$27.87	
JULIO DEL REAL (51465)			\$0.00
10-26-2020 Void - Check #: 2814			(\$308.07)
ADMIN MEDICAL REIMB.	Activity Fund	\$308.07	
ADMIN MEDICAL REIMB.	Activity Fund	(\$308.07)	
10-29-2020 Regular - Check #: 3752			\$308.07
ADMIN MEDICAL REIMB.	Activity Fund	\$308.07	
KATHERINE STRAND-CARROLL (47754)			\$100.00
10-02-2020 Regular - Check #: 555232			\$100.00
SUPPLIES WB LANGUAGE	Education Fund	\$100.00	
KATHLEEN HAUSER (58148)			\$10.00
10-02-2020 Regular - Check #: 3707			\$10.00
PARENTS OF WB (POW)	Activity Fund	\$10.00	
KATHRYN WILSON (53333)			\$10.00
10-02-2020 Regular - Check #: 555233			\$10.00
P.S.IMP INST TITLE II	41 Education Fund	\$10.00	
KEVIN QUINN (55821)			\$380.55

10-21-2020 Regular - Check #: 555455			\$380.55
SUPPLIES WB I&T	Education Fund		\$380.55
KIMBERLY JACKSON PETRELLA (56502)			\$1,200.00
10-21-2020 Regular - Check #: 555456			\$1,200.00
TUITION REIMBURSEMENT	Education Fund		\$800.00
TUITION REIMBURSEMENT	Education Fund		\$400.00
KIWANIS CLUB OF LOMBARD (53655)			\$150.00
10-21-2020 Regular - Check #: 555457			\$150.00
SUPPLIES WB PRIN OFF	Education Fund		\$150.00
KNICKERBOCKER ROOFING (57691)			\$105,553.60
10-02-2020 Regular - Check #: 555166			\$105,553.60
CAP PROJECT-WB	Capital Projects Fund		\$70,720.81
CAP PROJECT-AT	Capital Projects Fund		\$34,832.79
KONICA MINOLTA BUSINESS (55237)			\$1,666.65
10-02-2020 Regular - Check #: 555234			\$71.46
DUPLICATING WB PRIN OFF	Education Fund		\$71.46
10-21-2020 Regular - Check #: 555458			\$1,595.19
SUPPLIES BUSINESS OFFICE	Education Fund		\$1,540.67
DUPLICATING WB PRIN OFF	Education Fund		\$54.52
L & W SUPPLY CORPORATION (57830)			\$2,388.74
10-21-2020 Regular - Check #: 555386			\$2,388.74
SUPPLIES WB MAINTENANCE	O & M Fund		\$2,388.74
LAKE-COOK DISTRIBUTORS, INC. (25487)			\$422.95
10-21-2020 Regular - Check #: 555387			\$422.95
SUPPLIES AT ESL	Education Fund		\$422.95
LAWSON PRODUCTS, INC. (1125)			\$1,368.58
10-02-2020 Regular - Check #: 555167			\$1,036.75
SUPPLIES WB MAINTENANCE	O & M Fund		\$723.72
SUPPLIES WB MAINTENANCE	O & M Fund		\$313.03
10-07-2020 Regular - Check #: 555268			\$331.83
SUPPLIES AT MAINTENANCE	O & M Fund		\$190.91
SUPPLIES AT MAINTENANCE	O & M Fund		\$140.92
LEVONNE CESCOLINI-BOYER (16576)			\$463.54
10-07-2020 Regular - Check #: 3715			\$463.54
ORCHESIS	Activity Fund		\$463.54
LIJA MARZEC (51688)			\$296.54
10-07-2020 Regular - Check #: 555315		42	\$180.00

ASSESS & TEST CTEIG	Education Fund	\$180.00	
10-07-2020 Regular - Check #: 3716			\$116.54
NURSERY SCH CHILD DEV	Activity Fund	\$116.54	
LINCOLN INVESTMENT PLANNING INC. (1241)			\$8,041.66
10-15-2020 Regular - Check #: 555337			\$4,020.83
EDUCATION FUND	Education Fund	\$4,020.83	
10-29-2020 Regular - Check #: 555583			\$4,020.83
EDUCATION FUND	Education Fund	\$4,020.83	
EDUCATION FUND	Education Fund	(\$4,020.83)	
10-29-2020 Void - Check #: 555583			(\$4,020.83)
EDUCATION FUND	Education Fund	\$4,020.83	
EDUCATION FUND	Education Fund	(\$4,020.83)	
10-29-2020 Regular - Check #: 555584			\$4,020.83
EDUCATION FUND	Education Fund	\$4,020.83	
LINDEN OAKS TUTORING SERVICES (53238)			\$1,459.32
10-29-2020 Regular - Check #: 555508			\$1,459.32
WB HOME & HOSP TUTORING	Education Fund	\$963.34	
WB HOME & HOSP TUTORING	Education Fund	\$371.98	
WB HOME & HOSP TUTORING	Education Fund	\$124.00	
LITTLE FRIENDS, INC. (869)			\$10,470.57
10-02-2020 Regular - Check #: 555235			\$795.66
SPED PRIVATE TUITION ATHS	Education Fund	\$795.66	
10-21-2020 Regular - Check #: 555459			\$9,674.91
SPED PRIVATE TUITION ATHS	Education Fund	\$5,569.62	
SPED PRIVATE TUITION ATHS	Education Fund	\$4,105.29	
LOGSDON OFFICE SUPPLY (6899)			\$197.93
10-21-2020 Regular - Check #: 555388			\$197.93
DIST TECH MATERIALS	Education Fund	\$35.78	
DIST TECH MATERIALS	Education Fund	\$35.98	
DIST TECH MATERIALS	Education Fund	\$69.90	
DIST TECH MATERIALS	Education Fund	\$22.99	
DIST TECH MATERIALS	Education Fund	\$5.29	
DIST TECH MATERIALS	Education Fund	\$27.99	
LORI IRVIN (19985)			\$59.88
10-21-2020 Regular - Check #: 555460			\$59.88
SUPPLIES AT PRIN OFF	Education Fund	\$59.88	
M & M SPORTS (48753)			\$908.75
10-21-2020 Regular - Check #: 3740			\$654.75

ATHLETIC SPECIAL PROJECTS	Activity Fund	\$654.75	
10-29-2020 Regular - Check #: 555509			\$254.00
SUPPLIES AT PRIN OFF	Education Fund	\$254.00	
MAGIC PURE LLC (55785)			\$150.00
10-29-2020 Regular - Check #: 555510			\$150.00
SUPPLIES WB FAM CONS	Education Fund	\$150.00	
MARCIA BRENNER ASSOCIATES LLC (56183)			\$5,150.00
10-07-2020 Regular - Check #: 555269			\$5,150.00
PUR SVC DIST TECH	Education Fund	\$5,150.00	
MARCY STUKENBERG (56607)			\$196.22
10-21-2020 Regular - Check #: 3741			\$196.22
CLASSIFIED MEDICAL REIMB	Activity Fund	\$196.22	
MARIANJOY REHAB HOSPITAL (44502)			\$2,272.00
10-02-2020 Regular - Check #: 555168			\$2,272.00
PUR SVC WB SPED	Education Fund	\$1,136.00	
PUR SVC WB SPED	Education Fund	\$1,136.00	
MARKLUND (25087)			\$12,394.20
10-29-2020 Regular - Check #: 555560			\$12,394.20
SPED PRIVATE TUITION ATHS	Education Fund	\$3,718.26	
SPED PRIVATE TUITION ATHS	Education Fund	\$8,675.94	
MARY MCLOUGHLIN (51421)			\$50.00
10-21-2020 Regular - Check #: 3742			\$50.00
DIST WELLNESS INITIATIVE	Activity Fund	\$50.00	
MATRIX TRUST COMPANY (56259)			\$1,960.00
10-15-2020 Regular - Check #: 555338			\$980.00
EDUCATION FUND	Education Fund	\$980.00	
10-29-2020 Regular - Check #: 555561			\$980.00
EDUCATION FUND	Education Fund	\$980.00	
MCCORMICK'S GROUP LLC (58142)			\$624.82
10-21-2020 Regular - Check #: 555389			\$624.82
SUPPLIES WB MUSIC	Education Fund	\$624.82	
MCMASTER CARR SUPPLY CO. (1034)			\$1,023.25
10-02-2020 Regular - Check #: 555169			\$137.35
SUPPLIES WB MAINTENANCE	O & M Fund	\$64.76	
SUPPLIES AT MAINTENANCE	O & M Fund	\$31.22	
SUPPLIES AT MAINTENANCE	O & M Fund	\$28.76	
SUPPLIES WB MAINTENANCE	O & M Fund	\$12.61	

10-07-2020 Regular - Check #: 555270			\$384.50
SUPPLIES AT MAINTENANCE	O & M Fund	\$84.99	
SUPPLIES WB MAINTENANCE	O & M Fund	\$60.36	
SUPPLIES AT MAINTENANCE	O & M Fund	\$45.64	
SUPPLIES AT MAINTENANCE	O & M Fund	\$113.37	
SUPPLIES AT MAINTENANCE	O & M Fund	\$80.14	
10-21-2020 Regular - Check #: 555390			\$501.40
SUPPLIES AT PRIN OFF	Education Fund	\$149.09	
SUPPLIES AT MAINTENANCE	O & M Fund	\$95.54	
SUPPLIES AT MAINTENANCE	O & M Fund	\$27.86	
SUPPLIES AT PRIN OFF	Education Fund	\$113.36	
SUPPLIES AT MAINTENANCE	O & M Fund	\$90.42	
SUPPLIES AT MAINTENANCE	O & M Fund	\$25.13	
MECHANICAL CONCEPTS OF ILLINOIS INC (57692)			\$74,650.95
10-02-2020 Regular - Check #: 555170			\$74,650.95
BUILDING IMPROVEMENTS	O & M Fund	\$74,650.95	
MENARDS (18748)			\$2,278.77
10-02-2020 Regular - Check #: 555171			\$1,697.16
SUPPLIES WB I&T	Education Fund	\$1,697.16	
10-21-2020 Regular - Check #: 555391			\$136.65
SUPPLIES WB I&T	Education Fund	\$136.65	
10-29-2020 Regular - Check #: 555511			\$444.96
SUPPLIES WB I&T	Education Fund	\$444.96	
MENTA ACADEMY HILLSIDE (55780)			\$13,334.12
10-07-2020 Regular - Check #: 555316			\$13,334.12
SPED PRIVATE TUITION WBHS	Education Fund	\$6,667.06	
SPED PRIVATE TUITION ATHS	Education Fund	\$6,667.06	
METROPOLITAN LIFE INS. COMPANY (776)			\$500.00
10-15-2020 Regular - Check #: 555339			\$250.00
EDUCATION FUND	Education Fund	\$250.00	
10-29-2020 Regular - Check #: 555562			\$250.00
EDUCATION FUND	Education Fund	\$250.00	
METROPOLITAN PREPARATORY SCHOOLS (19610)			\$2,320.30
10-02-2020 Regular - Check #: 555238			\$2,320.30
AT SPED PRIV ESY TUITION	Education Fund	\$2,320.30	
MICHAEL J WANGLER (58167)	45		\$104.86
10-21-2020 Regular - Check #: 555464			\$104.86
STAFF TRAVEL WB MAINT	O & M Fund	\$104.86	

MICHAEL T POWERS (55555)			\$290.00
10-02-2020 Regular - Check #: 555149			\$100.00
PUR SVC AT ATH	Education Fund	\$100.00	
10-21-2020 Regular - Check #: 555347			\$100.00
PUR SVC AT ATH	Education Fund	\$100.00	
10-21-2020 Regular - Check #: 555463			\$90.00
PUR SVC AT ATH	Education Fund	\$90.00	
MICHAEL VALESKI (52033)			\$1,025.00
10-21-2020 Regular - Check #: 555461			\$1,025.00
TUITION REIMBURSEMENT	Education Fund	\$341.67	
TUITION REIMBURSEMENT	Education Fund	\$341.67	
TUITION REIMBURSEMENT	Education Fund	\$341.66	
MICHAEL WARREN (47649)			\$600.00
10-21-2020 Regular - Check #: 555462			\$600.00
TUITION REIMBURSEMENT	Education Fund	\$600.00	
MYZONE, INC. (56094)			\$2,398.15
10-29-2020 Regular - Check #: 555512			\$1,828.00
SUPPLIES WB BOOKSTORE	Education Fund	\$1,828.00	
10-29-2020 Regular - Check #: 555563			\$570.15
SUPPLIES WB PE	Education Fund	\$570.15	
NAFME TRI-M MUSIC (54243)			\$100.00
10-21-2020 Regular - Check #: 3743			\$100.00
TRI M -WBHS	Activity Fund	\$100.00	
NATIONAL BALSA (55691)			\$1,939.00
10-02-2020 Regular - Check #: 555172			\$1,939.00
SUPPLY AT VOC ED I&T	Education Fund	\$1,939.00	
NATIONAL HONOR SOCIETY (49597)			\$385.00
10-07-2020 Regular - Check #: 3717			\$385.00
NATIONAL HONOR SOCIETY	Activity Fund	\$385.00	
NCPERS GROUP LIFE INS (10653)			\$688.00
10-07-2020 Regular - Check #: 555317			\$688.00
EDUCATION FUND	Education Fund	\$688.00	
NEENAH FEDERICK (48543)			\$34.85
10-21-2020 Regular - Check #: 555465			\$34.85
SUPPLIES BUSINESS OFFICE	Education Fund	\$24.85	
SUPPLIES CENT SUPPORT SER	Education Fund	\$10.00	
NEW HORIZON CENTER (53518)			\$6,950.45

10-21-2020 Regular - Check #: 555466			\$6,950.45
SPED PRIVATE TUITION WBHS	Education Fund		\$6,950.45
NEWEGG BUSINESS INC (54286)			\$751.96
10-21-2020 Regular - Check #: 555392			\$751.96
DIST TECH MATERIALS	Education Fund		\$369.99
DIST TECH MATERIALS	Education Fund		\$369.88
DIST TECH MATERIALS	Education Fund		\$6.10
DIST TECH MATERIALS	Education Fund		\$5.99
NEWPORT TRUST COMPANY (56733)			\$7,640.00
10-15-2020 Regular - Check #: 555340			\$3,820.00
EDUCATION FUND	Education Fund		\$3,820.00
10-29-2020 Regular - Check #: 555564			\$3,820.00
EDUCATION FUND	Education Fund		\$3,820.00
NICOR GAS (1284)			\$2,347.79
10-21-2020 Regular - Check #: 555467			\$1,031.73
HEATING WB UTILITY	O & M Fund		\$1,031.73
10-21-2020 Regular - Check #: 555468			\$186.02
HEATING DO	O & M Fund		\$186.02
10-21-2020 Regular - Check #: 555469			\$1,130.04
HEATING AT UTILITY	O & M Fund		\$1,130.04
NORTHERN TOOL AND EQUIPMENT (52465)			\$39.99
10-02-2020 Regular - Check #: 555173			\$39.99
SUPPLIES AT MAINTENANCE	O & M Fund		\$39.99
NOVA CARE REHABILITATION (54220)			\$11,833.13
10-21-2020 Regular - Check #: 555470			\$4,134.38
WB SPORTS TRAINER	Education Fund		\$4,134.38
10-21-2020 Regular - Check #: 555471			\$4,112.50
AT SPORTS TRAINER	Education Fund		\$4,112.50
10-29-2020 Regular - Check #: 555565			\$3,586.25
WB SPORTS TRAINER	Education Fund		\$3,586.25
OFFICE DEPOT (26410)			\$2,251.74
10-02-2020 Regular - Check #: 555174			\$1,675.81
SUPPLIES AT BOOKSTORE	Education Fund		\$841.76
SUPPLIES AT BOOKSTORE	Education Fund		\$370.15
SUPPLIES WB BOOKSTORE	Education Fund		\$219.04
SUPPLIES WB SCIENCE	47 Education Fund		\$139.66
SUPPLIES AT BOOKSTORE	Education Fund		\$105.20
10-21-2020 Regular - Check #: 555393			\$100.00

SUPPLIES AT BOOKSTORE	Education Fund	\$100.00	
10-21-2020 Regular - Check #: 555394			\$396.94
SUPPLIES AT BOOKSTORE	Education Fund	\$396.94	
10-29-2020 Regular - Check #: 555513			\$78.99
SUPPLIES AT BOOKSTORE	Education Fund	\$78.99	
OMBUDSMAN EDUC. SERVICES LTD. (874)			\$16,727.55
10-29-2020 Regular - Check #: 555566			\$16,727.55
SPED PRIVATE TUITION WBHS	Education Fund	\$10,036.53	
SPED PRIVATE TUITION ATHS	Education Fund	\$6,691.02	
OVERDRIVE EDUCATION (56569)			\$12,105.31
10-02-2020 Regular - Check #: 555175			\$12,017.31
BOOKS WB LIBRARY	Education Fund	\$272.73	
BOOKS AT LIBRARY	Education Fund	\$272.72	
BOOKS WB LIBRARY	Education Fund	\$51.75	
BOOKS AT LIBRARY	Education Fund	\$51.75	
BOOKS AT LIBRARY	Education Fund	\$421.29	
BOOKS WB LIBRARY	Education Fund	\$421.28	
BOOKS WB LIBRARY	Education Fund	\$4,262.90	
BOOKS AT LIBRARY	Education Fund	\$4,262.89	
BOOKS WB LIBRARY	Education Fund	\$1,000.00	
BOOKS AT LIBRARY	Education Fund	\$1,000.00	
10-29-2020 Regular - Check #: 555514			\$88.00
BOOKS WB LIBRARY	Education Fund	\$88.00	
PACIFIC LIFE (43739)			\$3,460.00
10-15-2020 Regular - Check #: 555341			\$1,730.00
EDUCATION FUND	Education Fund	\$1,730.00	
10-29-2020 Regular - Check #: 555567			\$1,730.00
EDUCATION FUND	Education Fund	\$1,730.00	
PARAGON MICRO INC. (56086)			\$51.80
10-02-2020 Regular - Check #: 555176			\$51.80
DIST TECH MATERIALS	Education Fund	\$51.80	
PARKLAND PREPARATORY ACADEMY (53162)			\$4,025.00
10-21-2020 Regular - Check #: 555472			\$4,025.00
SPED PRIVATE TUITION WBHS	Education Fund	\$4,025.00	
PASCO SCIENTIFIC (5825)			\$52.00
10-02-2020 Regular - Check #: 555177	48		\$52.00
SUPPLIES WB SCIENCE	Education Fund	\$52.00	
PATRICIA SUBERS (54330)			\$63.72

10-29-2020 Regular - Check #: 555568			\$63.72
SUPPLIES AT ENGLISH	Education Fund		\$63.72
PATRICK SZWANKOWSKI (57071)			\$0.00
10-28-2020 Void - Check #: 551814			(\$202.95)
STAFF TRAVEL WB MAINT	O & M Fund		\$202.95
STAFF TRAVEL WB MAINT	O & M Fund		(\$202.95)
10-29-2020 Regular - Check #: 555582			\$202.95
STAFF TRAVEL WB MAINT	O & M Fund		\$202.95
PEARSON EDUCATION, INC (40116)			\$17,770.38
10-02-2020 Regular - Check #: 555178			\$17,770.38
TEXTBOOKS WB BOOKSTORE	Education Fund		\$17,770.38
PENGUIN RANDOM HOUSE LLC (57916)			\$3,000.00
10-21-2020 Regular - Check #: 555395			\$3,000.00
BOOKS WB LIBRARY	Education Fund		\$3,000.00
PERFORMANCE CHEMICAL & SUPPLY (55678)			\$335.16
10-21-2020 Regular - Check #: 555396			\$149.60
CAFETERIA OPERATIONS AT	O & M Fund		\$149.60
10-29-2020 Regular - Check #: 555515			\$185.56
SUPPLIES AT MAINTENANCE	O & M Fund		\$185.56
PETE MAKRINSKI (52642)			\$622.20
10-07-2020 Regular - Check #: 3718			\$622.20
CLASSIFIED MEDICAL REIMB	Activity Fund		\$622.20
PIT STOP (57403)			\$375.00
10-02-2020 Regular - Check #: 555179			\$375.00
RENTAL WB ATHLETICS	Education Fund		\$375.00
PITNEY BOWES (849)			\$1,791.51
10-21-2020 Regular - Check #: 555473			\$1,791.51
LEASE PRINCIPAL	Education Fund		\$1,791.51
PORTABLE COMMUNICATIONS SPEC. (20364)			\$3,745.76
10-02-2020 Regular - Check #: 555180			\$405.78
R&M WB PRIN OFF	Education Fund		\$206.00
R&M WB PRIN OFF	Education Fund		\$199.78
R&M WB PRIN OFF	Education Fund		(\$199.78)
R&M WB PRIN OFF	Education Fund		(\$206.00)
10-07-2020 Regular - Check #: 555271			\$405.78
SUPPLIES WB PRIN OFF	Education Fund		\$206.00
SUPPLIES WB PRIN OFF	Education Fund		\$199.78

10-15-2020 Void - Check #: 555180			(\$405.78)
R&M WB PRIN OFF	Education Fund	\$206.00	
R&M WB PRIN OFF	Education Fund	\$199.78	
R&M WB PRIN OFF	Education Fund	(\$199.78)	
R&M WB PRIN OFF	Education Fund	(\$206.00)	
10-21-2020 Regular - Check #: 555397			\$3,110.00
PUR SVC TRANSPORTATION	Transportation Fund	\$3,110.00	
10-21-2020 Regular - Check #: 555398			\$185.00
SUPPLIES WB PRIN OFF	Education Fund	\$185.00	
10-29-2020 Regular - Check #: 555516			\$44.98
PUR SVC AT MAINTENANCE	O & M Fund	\$44.98	
PORTER PIPE AND SUPPLY CO. (46070)			\$1,485.72
10-02-2020 Regular - Check #: 555181			\$1,122.98
SUPPLIES AT MAINTENANCE	O & M Fund	\$1,122.98	
10-29-2020 Regular - Check #: 555517			\$362.74
SUPPLIES WB MAINTENANCE	O & M Fund	\$362.74	
POWERSCHOOL GROUP LLC (51817)			\$23,626.76
10-02-2020 Regular - Check #: 555182			\$840.00
PUR SVC DATA PROCESSING	Education Fund	\$840.00	
10-21-2020 Regular - Check #: 555399			\$22,753.45
PUR SVC DIST TECH	Education Fund	\$22,753.45	
10-29-2020 Regular - Check #: 555519			\$33.31
SUPPLIES BUSINESS OFFICE	Education Fund	\$33.31	
POWERSCHOOL GROUP LLC (49183)			\$297.00
10-29-2020 Regular - Check #: 555518			\$297.00
SUPPLIES BUSINESS OFFICE	Education Fund	\$297.00	
PROFESSIONAL PAVING (55796)			\$22,469.85
10-21-2020 Regular - Check #: 555400			\$22,469.85
BUILDING IMPROVEMENTS	O & M Fund	\$22,469.85	
PROJECT LEAD THE WAY, INC. (54465)			\$2,000.00
10-07-2020 Regular - Check #: 555272			\$2,000.00
PUR SVC DIST TECH	Education Fund	\$1,000.00	
PUR SVC DIST TECH	Education Fund	\$1,000.00	
PROSOURCE DISTRIBUTORS (55586)			\$12,672.00
10-29-2020 Regular - Check #: 555520			\$12,672.00
SUPPLIES-COVID/FEMA	O & M Fund	\$12,672.00	
PROVANTAGE LLC (54156)			\$39.00

10-29-2020 Regular - Check #: 555521		\$39.00
DIST TECH MATERIALS	Education Fund	\$25.00
DIST TECH MATERIALS	Education Fund	\$14.00
PROVISO EAST HIGH SCHOOL (4002)		\$200.00
10-29-2020 Regular - Check #: 555522		\$200.00
PUR SVC AT ATH	Education Fund	\$200.00
QUADIENT LEASING USA INC (58116)		\$213.38
10-02-2020 Regular - Check #: 555183		\$213.38
PUR SVC BOE POSTAGE	Education Fund	\$213.38
QUINLAN AND FABISH (16088)		\$7,433.02
10-02-2020 Regular - Check #: 555184		\$2,173.11
R&M WB MUSIC	Education Fund	\$1,137.00
SUPPLIES WB MUSIC	Education Fund	\$1,036.11
10-21-2020 Regular - Check #: 555401		\$5,259.91
R&M WB MUSIC	Education Fund	\$4,963.00
SUPPLIES WB MUSIC	Education Fund	\$296.91
R & M PRINTING AND PROMOTIONS, INC (54675)		\$229.63
10-21-2020 Regular - Check #: 3744		\$229.63
ATHLETIC SPECIAL PROJECTS	Activity Fund	\$229.63
RAMROD DISTRIBUTORS, INC. (14417)		\$15,826.41
10-07-2020 Regular - Check #: 555273		\$14,819.11
SUPPLIES WB CUSTODIAL	O & M Fund	\$224.57
SUPPLIES AT CUSTODIAL	O & M Fund	\$210.52
SUPPLIES WB MAINTENANCE	O & M Fund	\$205.91
SUPPLIES AT CUSTODIAL	O & M Fund	\$1,584.81
SUPPLIES WB CUSTODIAL	O & M Fund	\$1,551.54
SUPPLIES WB CUSTODIAL	O & M Fund	\$105.00
SUPPLIES AT CUSTODIAL	O & M Fund	\$105.00
SUPPLIES AT CUSTODIAL	O & M Fund	\$1,829.40
SUPPLIES WB CUSTODIAL	O & M Fund	\$1,717.52
SUPPLIES WB CUSTODIAL	O & M Fund	\$385.00
SUPPLIES AT CUSTODIAL	O & M Fund	\$360.87
SUPPLIES WB CUSTODIAL	O & M Fund	\$548.98
SUPPLIES AT CUSTODIAL	O & M Fund	\$514.57
SUPPLIES WB CUSTODIAL	O & M Fund	\$1,383.75
SUPPLIES AT CUSTODIAL	O & M Fund	\$720.57
SUPPLIES WB CUSTODIAL	O & M Fund	\$85.41
SUPPLIES AT CUSTODIAL	O & M Fund	\$80.06

SUPPLIES WB CUSTODIAL	O & M Fund	\$279.48	
SUPPLIES AT CUSTODIAL	O & M Fund	\$261.96	
SUPPLIES WB CUSTODIAL	O & M Fund	\$812.77	
SUPPLIES AT CUSTODIAL	O & M Fund	\$761.83	
SUPPLIES AT CUSTODIAL	O & M Fund	\$286.69	
SUPPLIES WB CUSTODIAL	O & M Fund	\$282.33	
SUPPLIES WB CUSTODIAL	O & M Fund	\$74.86	
SUPPLIES AT CUSTODIAL	O & M Fund	\$70.17	
SUPPLIES WB CUSTODIAL	O & M Fund	\$85.56	
SUPPLIES AT CUSTODIAL	O & M Fund	\$48.78	
SUPPLIES WB CUSTODIAL	O & M Fund	\$85.56	
SUPPLIES AT CUSTODIAL	O & M Fund	\$50.12	
SUPPLIES WB CUSTODIAL	O & M Fund	\$52.05	
SUPPLIES WB CUSTODIAL	O & M Fund	\$53.47	
10-21-2020 Regular - Check #: 555402			\$965.05
SUPPLIES WB CUSTODIAL	O & M Fund	\$814.52	
SUPPLIES AT MAINTENANCE	O & M Fund	\$150.53	
10-29-2020 Regular - Check #: 555523			\$42.25
SUPPLIES WB MAINTENANCE	O & M Fund	\$42.25	
REINDERS (51443)			\$196.48
10-07-2020 Regular - Check #: 555274			\$169.43
SUPPLIES AT MAINTENANCE	O & M Fund	\$169.43	
10-21-2020 Regular - Check #: 555403			\$27.05
SUPPLIES WB MAINTENANCE	O & M Fund	\$27.05	
RELIANCE STANDARD LIFE INSURANCE CO (53237)			\$410.46
10-21-2020 Regular - Check #: 555474			\$410.46
EDUCATION FUND	Education Fund	\$410.46	
REPUBLIC SERVICES #551 (55610)			\$1,464.12
10-07-2020 Regular - Check #: 555318			\$0.95
REFUSE DISPOSAL AT OPER	O & M Fund	\$0.95	
10-21-2020 Regular - Check #: 555475			\$108.17
REFUSE DISPOSAL DO	O & M Fund	\$108.17	
10-21-2020 Regular - Check #: 555476			\$170.00
REFUSE DISPOSAL AT OPER	O & M Fund	\$170.00	
10-21-2020 Regular - Check #: 555477			\$371.78
REFUSE DISPOSAL AT OPER	O & M Fund	\$371.78	
10-29-2020 Regular - Check #: 555569			\$813.22
REFUSE DISPOSAL AT OPER	O & M Fund	\$813.22	

RESERVE ACCOUNT (44298)			\$15,000.00
10-21-2020 Regular - Check #: 555478			\$15,000.00
PUR SVC POSTAGE - AT	Education Fund		\$15,000.00
RHINO MEDICAL SUPPLY INC (58163)			\$7,450.00
10-21-2020 Regular - Check #: 555404			\$7,450.00
SUPPLIED-COVID/CARES	O & M Fund		\$7,450.00
RIDDELL (2349)			\$3,002.40
10-02-2020 Regular - Check #: 555186			\$310.00
SUPPLIES WB ATHLETICS	Education Fund		\$310.00
10-07-2020 Regular - Check #: 555275			\$1,988.46
R&M WB PRIN OFF	Education Fund		\$1,988.46
10-29-2020 Regular - Check #: 555524			\$703.94
R&M WB PRIN OFF	Education Fund		\$529.38
R&M WB PRIN OFF	Education Fund		\$174.56
ROBBINS SCHWARTZ (56056)			\$2,384.66
10-02-2020 Regular - Check #: 555240			\$1,603.12
PUR SVC BOE LEGAL SERVICE	Education Fund		\$1,603.12
10-29-2020 Regular - Check #: 555525			\$781.54
PUR SVC BOE LEGAL SERVICE	Education Fund		\$781.54
ROBERT SCHADER (49972)			\$50.00
10-02-2020 Regular - Check #: 3708			\$50.00
DIST WELLNESS INITIATIVE	Activity Fund		\$50.00
ROCK VALLEY PUBLISHING, LLC (50142)			\$137.85
10-07-2020 Regular - Check #: 555276			\$137.85
PERIODICALS WB LIBRARY	Education Fund		\$90.00
PERIODICALS AT LIBRARY	Education Fund		\$47.85
ROE PROFESSIONAL SERVICES (25471)			\$5,480.00
10-29-2020 Regular - Check #: 555570			\$5,480.00
TUITION-OTHR IN STATE-GOV	Education Fund		\$3,380.00
TUITION-OTHR IN STATE-GOV	Education Fund		\$2,100.00
ROSEANN JANUSZ (53037)			\$230.89
10-02-2020 Regular - Check #: 555241			\$95.88
SUPPLIES WB LIBRARY	Education Fund		\$95.88
10-21-2020 Regular - Check #: 555405			\$65.99
BOOKS AT LIBRARY	Education Fund		\$33.00
BOOKS WB LIBRARY	Education Fund		\$32.99
10-21-2020 Regular - Check #: 555479			\$69.02

BOOKS WB LIBRARY	Education Fund	\$24.26	
BOOKS AT LIBRARY	Education Fund	\$24.26	
SUPPLIES WB LIBRARY	Education Fund	\$20.50	
ROTARY CLUB OF VILLA PARK (859)			\$50.00
10-02-2020 Regular - Check #: 555242			\$50.00
SUPPLIES WB PRIN OFF	Education Fund	\$50.00	
ROY STROM REFUSE (54814)			\$826.50
10-02-2020 Regular - Check #: 555187			\$413.25
REFUSE DISPOSAL WB OPER	O & M Fund	\$265.00	
REFUSE DISPOSAL WB OPER	O & M Fund	\$148.25	
10-29-2020 Regular - Check #: 555571			\$265.00
REFUSE DISPOSAL WB OPER	O & M Fund	\$265.00	
10-29-2020 Regular - Check #: 555572			\$148.25
REFUSE DISPOSAL WB OPER	O & M Fund	\$148.25	
RUNCO OFFICE SUPPLY & EQUIPMENT CO (57315)			\$1,535.04
10-02-2020 Regular - Check #: 555188			\$335.96
SUPPLIES WB MATH	Education Fund	\$274.83	
SUPPLIES WB LANGUAGE	Education Fund	\$37.33	
SUPPLIES WB MATH	Education Fund	\$23.80	
10-07-2020 Regular - Check #: 555277			\$529.48
SUPPLIES WB PRIN OFF	Education Fund	\$180.78	
SUPPLIES WB PRIN OFF	Education Fund	\$159.35	
SUPPLIES WB ART	Education Fund	\$152.35	
SUPPLIES WB ART	Education Fund	\$37.00	
10-21-2020 Regular - Check #: 555406			\$461.00
SUPPLIES WB SOC STUDIES	Education Fund	\$317.44	
SUPPLIES WB PRIN OFF	Education Fund	\$141.18	
SUPPLIES WB SOC STUDIES	Education Fund	\$2.38	
10-29-2020 Regular - Check #: 555526			\$208.60
SUPPLIES WB PRIN OFF	Education Fund	\$132.10	
SUPPLIES WB BUS ED	Education Fund	\$76.50	
RYAN DINI (50617)			\$450.00
10-21-2020 Regular - Check #: 555480			\$450.00
TUITION REIMBURSEMENT	Education Fund	\$450.00	
RYAN DOMERACKI (57058)			\$317.01
10-29-2020 Regular - Check #: 555573			\$317.01
STAFF TRAVEL BUS OFFICE	54 Education Fund	\$317.01	
S.E.A.L. OF ILLINOIS, INC. (48806)			\$28,779.66

10-07-2020 Regular - Check #: 555319			\$28,779.66
SPED PRIVATE TUITION WBHS	Education Fund	\$14,389.83	
SPED PRIVATE TUITION ATHS	Education Fund	\$14,389.83	
SAGE PUBLICATIONS INC (47669)			\$11,450.00
10-21-2020 Regular - Check #: 555407			\$11,450.00
PS TITLE I	Education Fund	\$1,600.00	
PS TITLE I	Education Fund	\$1,600.00	
PS TITLE I	Education Fund	\$2,000.00	
PS TITLE I	Education Fund	\$2,000.00	
PS TITLE I	Education Fund	\$4,250.00	
SALT CREEK SANITARY DISTRICT (1238)			\$3,602.93
10-21-2020 Regular - Check #: 555481			\$3,573.43
WATER WB UTILITY	O & M Fund	\$3,573.43	
10-29-2020 Regular - Check #: 555574			\$29.50
WATER WB UTILITY	O & M Fund	\$29.50	
SAM'S CLUB (50251)			\$302.24
10-02-2020 Regular - Check #: 555243			\$257.24
SUPPLIES CENT SUPPORT SER	Education Fund	\$257.24	
10-21-2020 Regular - Check #: 3745			\$45.00
PERKS & POSSIBILITIES	Activity Fund	\$45.00	
SANDRA KRAUSE (55931)			\$110.00
10-07-2020 Regular - Check #: 3719			\$110.00
CLASSIFIED MEDICAL REIMB	Activity Fund	\$110.00	
SANTO SPORT STORE (444)			\$366.73
10-07-2020 Regular - Check #: 555278			\$366.73
SUPPLIES AT ATH	Education Fund	\$366.73	
SASED (853)			\$141,748.13
10-21-2020 Regular - Check #: 555482			\$141,748.13
AT TUITION OTHER/GOV	Education Fund	\$137,062.13	
AT ESY SPED TUIT-GOV	Education Fund	\$3,005.00	
WB ESY SPED TUIT-GOV	Education Fund	\$1,681.00	
SCHAUMBURG HIGH SCHOOL (1839)			\$270.00
10-07-2020 Regular - Check #: 555320			\$270.00
PUR SVC AT ATH	Education Fund	\$270.00	
SCHOLASTIC CLASSROOM MAGAZINES (27749)			\$306.56
10-21-2020 Regular - Check #: 555408	55		\$306.56
SUPPLIES AT ART	Education Fund	\$306.56	

SCHOOL DISTRICT 45 (47630)			\$131.25
10-02-2020 Regular - Check #: 555189			\$131.25
SUPPLIES IDEA B	Education Fund	\$131.25	
SCHOOL HEALTH CORPORATION (452)			\$2,671.14
10-02-2020 Regular - Check #: 555190			\$1,291.86
R&M WB PRIN OFF	Education Fund	\$944.73	
R&M WB PRIN OFF	Education Fund	\$347.13	
10-02-2020 Regular - Check #: 3709			\$361.26
ATHLETIC SPECIAL PROJECTS	Activity Fund	\$361.26	
10-07-2020 Regular - Check #: 555279			\$436.11
SUPPLIES WB HEALTH SVC	Education Fund	\$436.11	
10-29-2020 Regular - Check #: 555527			\$505.48
SUPPLIES AT PRIN OFF	Education Fund	\$505.48	
10-29-2020 Regular - Check #: 3753			\$76.43
ATHLETIC SPECIAL PROJECTS	Activity Fund	\$76.43	
SCHOOLWIDE INC (58049)			\$1,700.00
10-29-2020 Regular - Check #: 555528			\$1,700.00
P.S.COM SVCS TITLE II	Education Fund	\$1,700.00	
SCHROEDER'S ACE HARDWARE (116)			\$161.61
10-21-2020 Regular - Check #: 555409			\$138.62
SUPPLIES DO MAINTENANCE	O & M Fund	\$62.55	
SUPPLIES WB MAINTENANCE	O & M Fund	\$14.36	
SUPPLIES WB MAINTENANCE	O & M Fund	\$13.18	
SUPPLIES WB MAINTENANCE	O & M Fund	\$35.95	
SUPPLIES WB MAINTENANCE	O & M Fund	\$12.18	
SUPPLIES DO MAINTENANCE	O & M Fund	\$0.40	
10-29-2020 Regular - Check #: 555529			\$22.99
SUPPLIES DO MAINTENANCE	O & M Fund	\$22.99	
SCOTT YOUNT (55937)			\$200.00
10-02-2020 Regular - Check #: 555150			\$200.00
PUR SVC AT ATH	Education Fund	\$100.00	
PUR SVC AT ATH	Education Fund	\$100.00	
SEIU LOCAL 73 (1595)			\$2,139.54
10-15-2020 Regular - Check #: 555344			\$1,069.77
EDUCATION FUND	Education Fund	\$1,069.77	
10-29-2020 Regular - Check #: 555486	56		\$1,069.77
EDUCATION FUND	Education Fund	\$1,069.77	
SERVICE SANITATION, INC (46465)			\$1,979.75

10-02-2020 Regular - Check #: 555191			\$1,979.75
PUR SVC DIST CARES	O & M Fund		\$1,979.75
SHERI D'AMBROSE (4609)			\$434.88
10-07-2020 Regular - Check #: 555321			\$125.18
SUPPLIES IDEA B	Education Fund		\$125.18
10-29-2020 Regular - Check #: 3754			\$309.70
STUDENT COUNCIL	Activity Fund		\$275.00
ATHLETIC SPECIAL PROJECTS	Activity Fund		\$34.70
SHERWIN-WILLIAMS (53656)			\$666.48
10-02-2020 Regular - Check #: 555192			\$170.42
SUPPLIES AT PRIN OFF	Education Fund		\$126.45
SUPPLIES AT PRIN OFF	Education Fund		\$43.97
10-21-2020 Regular - Check #: 555410			\$145.90
SUPPLIES WB MAINTENANCE	O & M Fund		\$145.90
10-29-2020 Regular - Check #: 555530			\$350.16
SUPPLIES AT MAINTENANCE	O & M Fund		\$145.90
SUPPLIES WB MAINTENANCE	O & M Fund		\$28.18
SUPPLIES AT MAINTENANCE	O & M Fund		\$176.08
SMG SECURITY SYSTEMS, INC. (20483)			\$706.95
10-07-2020 Regular - Check #: 555280			\$706.95
PUR SVC WB OPERATIONS	O & M Fund		\$706.95
SNAP-ON EQUIPMENT, INC. (52713)			\$1,508.00
10-07-2020 Regular - Check #: 555281			\$1,099.00
PUR SVC DIST TECH	Education Fund		\$1,099.00
10-29-2020 Regular - Check #: 555531			\$409.00
SUPPLY AT VOC ED I&T	Education Fund		\$234.00
SUPPLY AT VOC ED I&T	Education Fund		\$175.00
SNAP-ON INDUSTRIAL (42493)			\$62.10
10-21-2020 Regular - Check #: 555411			\$62.10
SUPPLIES WB I&T	Education Fund		\$62.10
SOARING EAGLE ACADEMY (56551)			\$16,923.06
10-07-2020 Regular - Check #: 555322			\$16,923.06
SPED PRIVATE TUITION WBHS	Education Fund		\$8,461.53
SPED PRIVATE TUITION ATHS	Education Fund		\$8,461.53
SOUND OF MUSIC (53524)			\$331.24
10-29-2020 Regular - Check #: 555532	57		\$331.24
SUPPLIES AT TECH	Education Fund		\$250.44
SUPPLIES AT TECH	Education Fund		\$40.00

SUPPLIES AT TECH	Education Fund	\$40.80	
SPANNUTH BOILER (1885)			\$900.00
10-07-2020 Regular - Check #: 555282			\$900.00
PUR SVC WB MAINTENANCE	O & M Fund	\$900.00	
SPARKLE SPIRIT WEAR AND MORE (57699)			\$149.00
10-02-2020 Regular - Check #: 3710			\$149.00
ORCHESIS	Activity Fund	\$149.00	
SPECIAL EDUCATION SYSTEMS INC (43772)			\$949.78
10-07-2020 Regular - Check #: 555283			\$687.42
SP ED TRANSPORTATION	Transportation Fund	\$687.42	
10-21-2020 Regular - Check #: 555412			\$262.36
SP ED TRANSPORTATION	Transportation Fund	\$262.36	
STACEY PUCCINI (55112)			\$329.40
10-21-2020 Regular - Check #: 555483			\$120.00
PUR SVC AT ATH	Education Fund	\$120.00	
10-21-2020 Regular - Check #: 3746			\$50.00
DIST WELLNESS INITIATIVE	Activity Fund	\$50.00	
10-29-2020 Regular - Check #: 3755			\$159.40
ATHLETIC SPECIAL PROJECTS	Activity Fund	\$159.40	
STEINER ELECTRIC COMPANY (49163)			\$2,759.90
10-07-2020 Regular - Check #: 555284			\$2,759.90
PUR SVC WB MAINTENANCE	O & M Fund	\$1,379.95	
PUR SVC AT MAINTENANCE	O & M Fund	\$1,379.95	
STEVE JOHNSON (57380)			\$200.00
10-02-2020 Regular - Check #: 555151			\$100.00
PUR SVC AT ATH	Education Fund	\$100.00	
10-21-2020 Regular - Check #: 555348			\$100.00
PUR SVC AT ATH	Education Fund	\$100.00	
STEVEN BELKNAP (49805)			\$278.00
10-07-2020 Regular - Check #: 555324			\$278.00
PUR SVC WB ATH	Education Fund	\$278.00	
STEVEN ORLANDO (45792)			\$14.38
10-07-2020 Regular - Check #: 555323			\$14.38
STAFF TRAVEL AT MAINT	O & M Fund	\$14.38	
STREAMWOOD BEHAVIORAL (26271)			\$525.00
10-02-2020 Regular - Check #: 555245	58		\$350.00
AT HOME & HOSP TUTORING	Education Fund	\$350.00	

10-07-2020 Regular - Check #: 555285			\$175.00
WB HOME & HOSP TUTORING	Education Fund		\$175.00
SUBSCRIPTION SERVICES (1746)			\$569.80
10-07-2020 Regular - Check #: 555286			\$569.80
PERIODICALS WB LIBRARY	Education Fund		\$284.90
PERIODICALS AT LIBRARY	Education Fund		\$284.90
SUBURBAN DRIVELINE, INC. (45546)			\$80.00
10-07-2020 Regular - Check #: 555287			\$40.00
REG TRANSPORTATION SUPPLY	Transportation Fund		\$40.00
10-21-2020 Regular - Check #: 555413			\$40.00
R&M WB DRIVER ED	Education Fund		\$40.00
SUGAR CREEK GOLF COURSE (46996)			\$10,760.00
10-29-2020 Regular - Check #: 555533			\$10,760.00
PUR SVC WB ATH	Education Fund		\$7,840.00
PUR SVC WB ATH	Education Fund		\$2,920.00
SUN LIFE ASSURANCE CO OF CANADA (57720)			\$5,599.82
10-21-2020 Regular - Check #: 555484			\$5,599.82
LIFE INSURANCE/LTD	Education Fund		\$5,599.82
SUN TIMES MEDIA (541)			\$59.98
10-07-2020 Regular - Check #: 555260			\$29.99
PERIODICALS AT LIBRARY	Education Fund		\$29.99
10-07-2020 Regular - Check #: 555302			\$29.99
PERIODICALS WB LIBRARY	Education Fund		\$29.99
SUSANNA NOLTE (52976)			\$425.16
10-21-2020 Regular - Check #: 3747			\$425.16
CLASSIFIED MEDICAL REIMB	Activity Fund		\$425.16
SWIMMERS EDGE (40277)			\$162.00
10-07-2020 Regular - Check #: 555288			\$162.00
SUPPLIES WB ATHLETICS	Education Fund		\$162.00
TAMELING INDUSTRIES, INC. (4534)			\$1,644.00
10-07-2020 Regular - Check #: 555289			\$1,644.00
SUPPLIES AT MAINTENANCE	O & M Fund		\$1,644.00
TARA MURPHY (50789)			\$322.00
10-29-2020 Regular - Check #: 555575			\$322.00
SUPPLIES WB ATHLETICS	Education Fund		\$322.00
TERRACE SUPPLY (485)			\$55.72
10-21-2020 Regular - Check #: 555414			\$55.72

SUPPLIES WB MAINTENANCE	O & M Fund	\$13.64	
SUPPLIES WB MAINTENANCE	O & M Fund	\$13.20	
SUPPLIES WB PRIN OFF	Education Fund	\$11.78	
SUPPLIES WB PRIN OFF	Education Fund	\$11.40	
SUPPLIES AT MAINTENANCE	O & M Fund	\$5.70	
TFD UNLIMITED LLC (58159)			\$1,375.00
10-07-2020 Regular - Check #: 555290			\$125.00
DIST INSTR SUP-CARES	Education Fund	\$125.00	
10-29-2020 Regular - Check #: 555534			\$1,250.00
DIST INSTR SUP-CARES	Education Fund	\$1,250.00	
THE OMNI GROUP (55154)			\$110.00
10-07-2020 Regular - Check #: 555325			\$110.00
EDUCATION FUND	Education Fund	\$110.00	
THERESA MARZULLO (46566)			\$10.00
10-02-2020 Regular - Check #: 555246			\$10.00
P.S.IMP INST TITLE II	Education Fund	\$10.00	
THERMOSYSTEMS, INC (48518)			\$124.53
10-02-2020 Regular - Check #: 555193			\$124.53
SUPPLIES AT MAINTENANCE	O & M Fund	\$124.53	
TIMROON GROUP LLC (58117)			\$2,100.00
10-02-2020 Regular - Check #: 555185			\$2,100.00
SUPPLIES-COVID/FEMA	O & M Fund	\$2,100.00	
TRANE (41146)			\$395.92
10-02-2020 Regular - Check #: 555194			\$169.93
SUPPLIES AT MAINTENANCE	O & M Fund	\$169.93	
10-07-2020 Regular - Check #: 555291			\$205.99
SUPPLIES AT MAINTENANCE	O & M Fund	\$205.99	
10-29-2020 Regular - Check #: 555535			\$20.00
SUPPLIES AT MAINTENANCE	O & M Fund	\$20.00	
TROPI-QUATICS PET CENTRE (54828)			\$144.63
10-29-2020 Regular - Check #: 555536			\$144.63
SUPPLIES WB SCIENCE	Education Fund	\$144.63	
TROXELL COMMUNICATIONS INC. (28259)			\$3,871.20
10-07-2020 Regular - Check #: 555292			\$1,452.00
DIST NON CAP TECH	Education Fund	\$1,452.00	
10-21-2020 Regular - Check #: 555415	60		\$2,419.20
DIST TECH MATERIALS	Education Fund	\$2,419.20	

UMB BANK F/B/O AXA (57418)			\$8,020.00
10-15-2020 Regular - Check #: 555342			\$4,010.00
EDUCATION FUND	Education Fund	\$4,010.00	
10-29-2020 Regular - Check #: 555576			\$4,010.00
EDUCATION FUND	Education Fund	\$4,010.00	
UNIQUE PRODUCTS (46845)			\$1,038.45
10-02-2020 Regular - Check #: 555195			\$1,038.45
PRIV SCH SHR SUP CARES	Education Fund	\$599.50	
PRIV SCH SHR SUP CARES	Education Fund	\$230.00	
PRIV SCH SHR SUP CARES	Education Fund	\$179.00	
PRIV SCH SHR SUP CARES	Education Fund	\$29.95	
UNITED DISPATCH AGENT FOR 303 TAXI (45046)			\$318.96
10-02-2020 Regular - Check #: 555196			\$318.96
SP ED TRANSPORTATION	Transportation Fund	\$318.96	
UNITED MEDCO INC (58160)			\$1,481.01
10-07-2020 Regular - Check #: 555293			\$1,481.01
SUPPLIED-COVID/CARES	O & M Fund	\$1,481.01	
UNITED PARCEL SERVICE (6763)			\$9.49
10-21-2020 Regular - Check #: 555417			\$9.49
PUR SVC POSTAGE - WB	Education Fund	\$5.02	
PUR SVC POSTAGE - AT	Education Fund	\$4.47	
UNIVERSAL TAXI DISPATCH, INC. (54647)			\$2,333.30
10-02-2020 Regular - Check #: 555197			\$242.30
SP ED TRANSPORTATION	Transportation Fund	\$164.30	
SP ED TRANSPORTATION	Transportation Fund	\$78.00	
10-21-2020 Regular - Check #: 555416			\$156.00
SP ED TRANSPORTATION	Transportation Fund	\$156.00	
10-29-2020 Regular - Check #: 555537			\$899.00
SP ED TRANSPORTATION	Transportation Fund	\$899.00	
10-29-2020 Regular - Check #: 555538			\$1,036.00
SP ED TRANSPORTATION	Transportation Fund	\$1,036.00	
VANGUARD ENERGY SERVICES (49184)			\$2,263.22
10-07-2020 Regular - Check #: 555326			\$944.00
HEATING AT UTILITY	O & M Fund	\$490.48	
HEATING WB UTILITY	O & M Fund	\$452.05	
HEATING DO	O & M Fund	\$1.47	
10-21-2020 Regular - Check #: 555485			\$1,319.22
HEATING AT UTILITY	O & M Fund	\$763.77	

HEATING WB UTILITY	O & M Fund	\$548.85	
HEATING DO	O & M Fund	\$6.60	
VARIABLE ANNUITY LIFE INS. CO. (772)			\$5,716.00
10-15-2020 Regular - Check #: 555343			\$2,858.00
EDUCATION FUND	Education Fund	\$2,858.00	
10-29-2020 Regular - Check #: 555577			\$2,858.00
EDUCATION FUND	Education Fund	\$2,858.00	
VICTOR ENVELOPE CO. (2584)			\$1,430.56
10-07-2020 Regular - Check #: 555294			\$1,430.56
SUPPLIES WB PRIN OFF	Education Fund	\$1,430.56	
VICTOR SCIMECA (55798)			\$50.00
10-02-2020 Regular - Check #: 3711			\$50.00
DIST WELLNESS INITIATIVE	Activity Fund	\$50.00	
VICTORY BADMINTON INC (58162)			\$120.00
10-02-2020 Regular - Check #: 555198			\$120.00
SUPPLIES WB ATHLETICS	Education Fund	\$120.00	
VILLA PARK ELECTRICAL SUPPLY (19787)			\$2,299.42
10-02-2020 Regular - Check #: 555199			\$1,560.00
SUPPLIES WB MAINTENANCE	O & M Fund	\$1,560.00	
10-21-2020 Regular - Check #: 555418			\$739.42
DIST TECH MATERIALS	Education Fund	\$311.76	
SUPPLIES WB MAINTENANCE	O & M Fund	\$237.40	
DIST TECH MATERIALS	Education Fund	\$190.26	
VILLAGE OF ADDISON (136)			\$443.29
10-07-2020 Regular - Check #: 555327			\$443.29
SUPPLIES WB MAINTENANCE	O & M Fund	\$189.53	
SUPPLIES AT MAINTENANCE	O & M Fund	\$183.65	
SPED TRANSPRTATION SUPPLY	Transportation Fund	\$70.11	
VILLAGE OF VILLA PARK (13137)			\$3,026.31
10-02-2020 Regular - Check #: 555248			\$15.44
SUPPLIES WB DRIVER ED	Education Fund	\$15.44	
10-07-2020 Regular - Check #: 555328			\$2,887.69
WATER WB UTILITY	O & M Fund	\$2,887.69	
10-07-2020 Regular - Check #: 555329			\$54.44
WATER WB UTILITY	O & M Fund	\$54.44	
10-29-2020 Regular - Check #: 555578	62		\$68.74
SUPPLIES WB DRIVER ED	Education Fund	\$68.74	

WAREHOUSE DIRECT INC (47538)			\$1,078.90
10-07-2020	Regular - Check #: 555295		\$1,078.90
	SUPPLIES WB CUSTODIAL	O & M Fund	\$774.79
	SUPPLIES WB CUSTODIAL	O & M Fund	\$180.11
	SUPPLIES WB CUSTODIAL	O & M Fund	\$124.00
WEST & SONS TOWING, INC. (52268)			\$211.50
10-21-2020	Regular - Check #: 3748		\$98.50
	AUTO REPAIR CLUB	Activity Fund	\$98.50
10-29-2020	Regular - Check #: 3756		\$113.00
	AUTO REPAIR CLUB	Activity Fund	\$113.00
WEST SUBURBAN CONFERENCE (3603)			\$7,230.36
10-29-2020	Regular - Check #: 555579		\$7,230.36
	SUPPLIES AT PRIN OFF	Education Fund	\$7,230.36
WEST SUBURBAN TEACHERS UNION (1594)			\$26,301.88
10-15-2020	Regular - Check #: 555345		\$13,140.23
	EDUCATION FUND	Education Fund	\$13,140.23
10-29-2020	Regular - Check #: 555487		\$13,161.65
	EDUCATION FUND	Education Fund	\$13,161.65
WESTGATE CLEANERS (58174)			\$111.00
10-29-2020	Regular - Check #: 555580		\$111.00
	R&M WB I&T	Education Fund	\$111.00
WIGHT & COMPANY (511)			\$10,855.88
10-02-2020	Regular - Check #: 555200		\$1,268.72
	A&E CONSTRUCTION SERVICE	Capital Projects Fund	\$1,268.72
10-21-2020	Regular - Check #: 555419		\$9,587.16
	A&E CONSTRUCTION SERVICE	Capital Projects Fund	\$4,050.00
	A&E CONSTRUCTION SERVICE	Capital Projects Fund	\$3,871.45
	CONSTRUCTION SERVICES	O & M Fund	\$1,665.71
WILLOWBROOK HIGH SCHOOL (40139)			\$266.00
10-02-2020	Regular - Check #: 555249		\$266.00
	PUR SVC AT ATH	Education Fund	\$266.00
WOODWORK CAREER ALLIANCE (55539)			\$250.00
10-02-2020	Regular - Check #: 555201		\$250.00
	SUPPLIES AT I&T	Education Fund	\$250.00
ZOOM VIDEO COMMUNICATIONS, INC (57990)			\$329.18
10-07-2020	Regular - Check #: 555296	63	\$90.00
	PUR SVC DIST TECH	Education Fund	\$90.00

10-21-2020 Regular - Check #: 555420			\$224.66
PUR SVC TECH CARES	Education Fund	\$224.66	
10-29-2020 Regular - Check #: 555539			\$14.52
PUR SVC DIST TECH	Education Fund	\$14.52	

7. Educational Focus Item

A. Remote Learning Instructional Showcase: Library Media Center

66

Instructional Showcase

District 88 Library and Media Center Director, Rose Janusz will showcase various activities the program has implemented to engage students during Remote Learning.

8. **Separate Action Items**

A. Treasurer's Report for October 2020

TO: Dr. Scott Helton
Board of Education

DATE: November 10, 2020

FROM: Mr. Edward Hoster

RE: Treasurer's Report

Attached is the treasurer's report as of this past month reflecting deposit and disbursement activity by fund. In addition, the monthly bank account and investment activity as of the month end closing. This information will be presented for board discussion and approval.

Suggested Motion:

Move that the Board of Education approve the Treasurer's Report as presented.

DuPage High School District 88
Treasurer's Report for October 2020

	<u>Cash Balance</u>	<u>Investments</u>	<u>Total</u>
Education Fund	\$48,634,363.96	\$0.00	\$48,634,363.96
O&M Fund	\$6,589,842.09	\$0.00	\$6,589,842.09
Debt Fund	\$10,070,037.85	\$0.00	\$10,070,037.85
Transportation Fund	\$4,432,178.45	\$0.00	\$4,432,178.45
IMR Fund	\$2,368,899.89	\$0.00	\$2,368,899.89
Capital Projects	\$746,925.97	\$0.00	\$746,925.97
Working Cash Fund	\$7,710,892.36	\$0.00	\$7,710,892.36
Fire Prevention/Safety (L/S)	\$0.00	\$0.00	\$0.00
Total Balance Board Accounts	<u>\$80,553,140.57</u>	<u>\$0.00</u>	<u>\$80,553,140.57</u>
Activity Fund	\$1,064,099.07	\$0.00	\$1,064,099.07
Grand Total	<u>\$81,617,239.64</u>	<u>\$0.00</u>	<u>\$81,617,239.64</u>

**DuPage High School District 88
Treasurer's Report for October 2020**

Fund	Cash Balance 9/30/2020	Monthly Receipts	Monthly Disbursements	Cash Balance 10/31/2020	Investments @ 10/31/2020	Cash Plus Investments
Education	\$51,064,307.10	\$2,536,268.59	\$4,966,211.73	\$48,634,363.96	\$0.00	\$48,634,363.96
O & M	\$6,930,958.23	\$260,513.59	\$601,629.73	\$6,589,842.09	\$0.00	\$6,589,842.09
Debt Service	\$9,730,843.38	\$343,055.47	\$3,861.00	\$10,070,037.85	\$0.00	\$10,070,037.85
Transportation	\$4,118,106.78	\$380,879.49	\$66,807.82	\$4,432,178.45	\$0.00	\$4,432,178.45
IMR	\$2,351,440.93	\$191,842.73	\$174,383.77	\$2,368,899.89	\$0.00	\$2,368,899.89
Capital Projects	\$881,661.23	\$100.45	\$134,835.71	\$746,925.97	\$0.00	\$746,925.97
Working Cash	\$7,709,213.22	\$1,679.14	\$0.00	\$7,710,892.36	\$0.00	\$7,710,892.36
Fire Prevention & Safety Activity	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$1,055,823.12	\$23,589.41	\$15,313.46	\$1,064,099.07	\$0.00	\$1,064,099.07
	<u>\$83,842,353.99</u>	<u>\$3,737,928.87</u>	<u>\$5,963,043.22</u>	<u>\$81,617,239.64</u>	<u>\$0.00</u>	<u>\$81,617,239.64</u>

	<u>Matured</u>	<u>Purchased</u>
Investments Matured/Purchased :	\$0.00	\$0.00
Interest Received 10/01/20-10/31/20		<u>\$10,127.65</u>

Investments as of October 31, 2020

Principal Purchase Date Maturity Date Institution Rate

<u>Bank Balance as of October 31, 2020</u>	<u>Rate</u>	
Fifth Third		\$1,537,719.24
Fifth Third-Money Market	0.15%	\$73,370,023.78
Fifth Third-Allied		\$57,776.46
Fifth Third-Student Activity Accounts		\$1,001,484.60
PMA ISDLAF	0.05%	\$1,930,436.10
Addison Bank and Trust Money Market	0.15%	\$3,682,330.85
Inland Bank (WB Café)	0.25%	\$22,927.22
Inland Bank Money Market	0.10%	\$1,568.89
Oxford Bank (AT Café)		\$7,972.50
Petty Cash		\$5,000.00
		<u>\$81,617,239.64</u>

TO: Dr. Scott Helton
Board of Education

DATE: November 10, 2020

FROM: Mr. Edward Hoster

RE: Budget Status Report

Attached is the monthly budget status report reflecting activity as of the prior month closing with comparative analysis to the same period of the prior fiscal year. This information will be presented for board discussion and approval.

Suggested Motion:

Move that the Board of Education approve the Budget Status Report as presented.

**BUDGET STATUS SUMMARY
OCTOBER 2020**

EDUCATION FUND

<u>REVENUES</u>	<u>BUDGET</u>	<u>YTD TOTAL</u>	<u>BALANCE</u>	<u>% REC'D</u>	<u>PRIOR YEAR</u>	<u>VARIANCE</u>
LOCAL SOURCES	\$ 49,366,282	\$ 23,287,187	\$ 26,079,095	47.17%	47.82%	-0.65%
STATE SOURCES	6,732,715	1,823,225	4,909,490	27.08%	27.23%	-0.15%
FEDERAL SOURCES	2,872,726	792,052	2,080,674	27.57%	31.74%	-4.17%
TOTAL REVENUES	\$ 58,971,723	\$ 25,902,464	\$ 33,069,259	43.92%	44.66%	-0.74%

<u>EXPENDITURES</u>	<u>BUDGET</u>	<u>YTD TOTAL</u>	<u>BALANCE</u>	<u>% EXP</u>	<u>PRIOR YEAR</u>	<u>VARIANCE</u>
INSTRUCTION	\$ 41,913,560	\$ 10,626,974	\$ 31,286,586	25.35%	72.28%	-46.93%
SUPPORT	15,663,827	4,387,389	11,276,438	28.01%	28.97%	-0.96%
OTHER/CATEG.	2,997,076	836,533	2,160,543	27.91%	28.70%	-0.79%
TOTAL EXPENDITURES	\$ 60,574,463	\$ 15,850,896	\$ 44,723,567	26.17%	27.79%	-1.62%

**BUDGET STATUS SUMMARY
OCTOBER 2020**

OPERATION & MAINTENANCE FUND

<u>REVENUES</u>	<u>BUDGET</u>	<u>YTD TOTAL</u>	<u>BALANCE</u>	<u>% REC'D</u>	<u>PRIOR YEAR</u>	<u>VARIANCE</u>
LOCAL SOURCES	\$ 6,897,357	\$ 3,268,417	\$ 3,628,940	47.39%	45.88%	1.51%
STATE SOURCES	0	0	0	0.00%	0.00%	0.00%
FEDERAL SOURCES	126,000	50,548	75,452	40.12%	63.83%	-23.71%
TOTAL REVENUES	\$ 7,023,357	\$ 3,318,966	\$ 3,704,391	47.26%	46.22%	1.04%

<u>EXPENDITURES</u>	<u>BUDGET</u>	<u>YTD TOTAL</u>	<u>BALANCE</u>	<u>% EXP</u>	<u>PRIOR YEAR</u>	<u>VARIANCE</u>
SUPPORT SERV.	\$ 7,278,079	\$ 2,498,537	\$ 4,779,542	34.33%	29.74%	4.59%
PERM. TRANSFER	0	0	0	0.00%	0.00%	0.00%
TOTAL EXPENDITURES	\$ 7,278,079	\$ 2,505,688	\$ 4,779,542	34.43%	29.74%	4.69%

O & M UTILITY EXPENSES

	Budget	YTD	Balance	% Exp.	Prior Year	Variance
Heating	\$ 217,300	\$ 12,677	\$ 204,623	5.83%	5.19%	0.64%
Electricity	1,213,000	314,517	898,483	25.93%	33.02%	-7.09%
Water	183,750	29,483	154,267	16.05%	19.98%	-3.93%
Telephone	85,000	21,028	63,972	24.74%	27.97%	-3.23%
Total	\$ 1,699,050	\$ 377,706	\$ 1,321,344	22.23%	27.85%	-5.62%

Note:

1. Heating expenditures are through 9/30/20 for Willowbrook and for Addison Trail.
2. Electricity expenditures are through 10/05/20 for Willowbrook and 9/23/20 for Addison Trail.

**BUDGET STATUS SUMMARY
OCTOBER 2020**

TRANSPORTATION FUND

<u>REVENUES</u>	<u>BUDGET</u>	<u>YTD TOTAL</u>	<u>BALANCE</u>	<u>% REC'D</u>	<u>PRIOR YEAR</u>	<u>VARIANCE</u>
LOCAL SOURCES	\$ 2,098,134	\$ 885,089	\$ 1,213,045	42.18%	50.94%	-8.76%
STATE SOURCES	1,200,000	637,848	562,152	53.15%	22.64%	30.51%
TRANSFER	370,000	370,000	0	100.00%	0.00%	100.00%
TOTAL REVENUES	\$ 3,668,134	\$ 1,892,937	\$ 1,775,197	51.60%	36.14%	15.46%

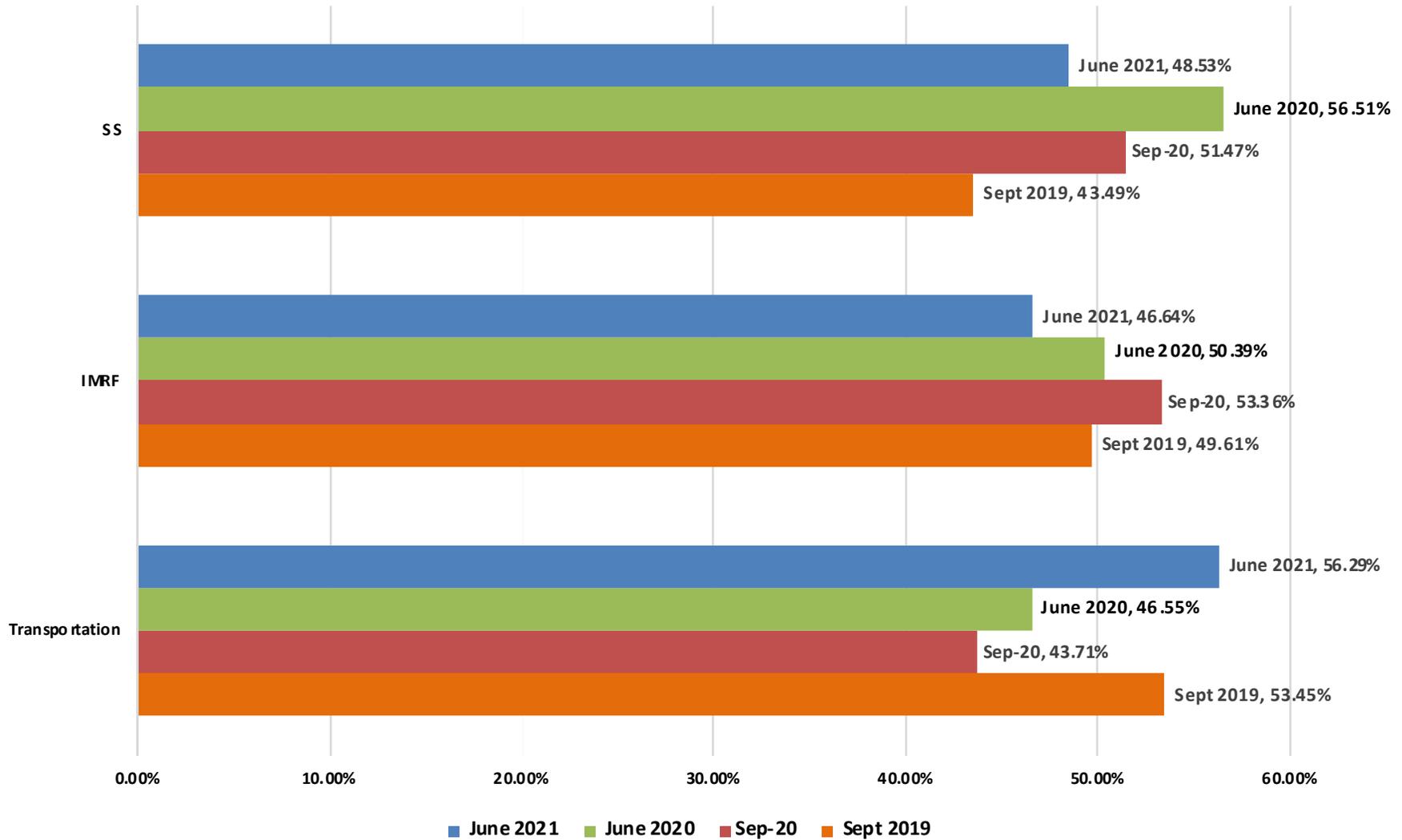
<u>EXPENDITURES</u>	<u>BUDGET</u>	<u>YTD TOTAL</u>	<u>BALANCE</u>	<u>% EXP</u>	<u>PRIOR YEAR</u>	<u>VARIANCE</u>
TOTAL EXPENDITURES	\$ 3,217,386	\$ 491,946	\$ 2,725,440	15.29%	19.57%	-4.28%

ILLINOIS MUNICIPAL RETIREMENT (IMR) PENSION FUND

<u>REVENUES</u>	<u>BUDGET</u>	<u>YTD TOTAL</u>	<u>BALANCE</u>	<u>% REC'D</u>	<u>PRIOR YEAR</u>	<u>VARIANCE</u>
LOCAL SOURCES	\$ 2,326,292	\$ 1,187,851	\$ 1,138,441	51.06%	47.68%	3.38%
OTHER SOURCES	0	0	0	0.00%	0.00%	0.00%
TOTAL REVENUES	\$ 2,326,292	\$ 1,187,851	\$ 1,138,441	51.06%	47.68%	3.38%

<u>EXPENDITURES</u>	<u>BUDGET</u>	<u>YTD TOTAL</u>	<u>BALANCE</u>	<u>% EXP</u>	<u>PRIOR YEAR</u>	<u>VARIANCE</u>
SOC. SEC./IMR/MEDICARE	\$ 2,178,318	\$ 566,352	\$ 1,611,966	26.00%	25.94%	0.06%

DISTRIBUTION OF SEPT. & JUNE PROPERTY TAXES AS LEVIED FY2021 vs FY2020 COLLECTED



Fiscal Year 2020-21 the tax levies for some funds were intentionally shifted for more or less in September or June to adjust fund balances; Consequently ~ Year-over-Year (YOY) budget to actual comparisons will be skewed as a percent +/- throughout the year. Transportation and Social Security/Medicare Funds in particular this year.

TO: Dr. Scott Helton
Board of Education

DATE: November 11, 2020

FROM: Mr. Ryan Domeracki

RE: List of Bills – Vendor Payments from October 15 – November 11, 2020

Attached for approval to release is a list of payments to vendors for the period of October 15 – November 11, 2020 in the total amount of \$2,597,878.57.

Suggested Motion:

Move that the Board of Education approve the list of payments to vendors for the period of October 15 – November 11, 2020 in the total amount of \$2,597,878.57.

Cc: Mr. Edward Hoster



Vendors over \$0.00
 10-15-2020 to 11-11-2020
 Generated on 11-11-2020 at 6:04 PM
 Total Results: 293

1000BULBS.COM (53736)			\$38.31
10-21-2020 Regular - Check #: 555349			\$38.31
SUPPLIES AT MAINTENANCE	O & M Fund		\$38.31
ACACIA ACADEMY (42126)			\$11,370.12
10-29-2020 Regular - Check #: 555540			\$5,823.72
SPED PRIVATE TUITION WBHS	Education Fund		\$5,823.72
11-11-2020 Regular - Check #: 555638			\$5,546.40
SPED PRIVATE TUITION WBHS	Education Fund		\$5,546.40
ACCESS ONE INC. (55660)			\$4,841.38
10-21-2020 Regular - Check #: 555421			\$2,420.59
MEDIA SERVICE	O & M Fund		\$2,420.59
11-11-2020 Regular - Check #: 555639			\$2,420.79
MEDIA SERVICE	O & M Fund		\$2,420.79
ACCURATE OFFICE SUPPLY CO. (15633)			\$762.83
10-21-2020 Regular - Check #: 555350			\$762.83
SUPPLIES CENT SUPPORT SER	Education Fund		\$340.29
SUPPLIES CENT SUPPORT SER	Education Fund		\$127.16
SUPPLIES CENT SUPPORT SER	Education Fund		\$37.20
SUPPLIES CENT SUPPORT SER	Education Fund		\$104.94
SUPPLIES CENT SUPPORT SER	Education Fund		\$133.80
SUPPLIES CENT SUPPORT SER	Education Fund		\$19.44
ADDISON TRAIL ATHLETIC BOOSTER (24266)			\$157.50
10-21-2020 Regular - Check #: 3720			\$157.50
AT RESERVE ACTIVITY	Activity Fund		\$157.50
ADDISON TRAIL MUSIC BOOSTERS (17863)			\$195.00
10-21-2020 Regular - Check #: 3721			\$195.00
AT RESERVE ACTIVITY	Activity Fund		\$195.00
ADDISON TRAIL TPO BOOSTERS (22237)			\$150.00
10-21-2020 Regular - Check #: 3724		79	\$150.00
AT RESERVE ACTIVITY	Activity Fund		\$150.00

ADVENTIST GLEN OAKS TRANSITION (52324)			\$3,694.11
10-21-2020 Regular - Check #: 555422			\$3,694.11
SPED PRIVATE TUITION ATHS	Education Fund		\$3,694.11
AERCOR WIRELESS, INC (55333)			\$10,227.58
10-29-2020 Regular - Check #: 555488			\$10,227.58
PUR SVC DIST TECH	Education Fund		\$10,227.58
ALBERTO BARAHONA DIAZ (56284)			\$100.00
10-21-2020 Regular - Check #: 3725			\$100.00
DIST WELLNESS INITIATIVE	Activity Fund		\$100.00
ALBERTSONS (49303)			\$88.99
10-21-2020 Regular - Check #: 555351			\$88.99
SUPPLIES WB FAM CONS	Education Fund		\$88.99
ALBOUM & ASSOCIATES (54149)			\$523.20
10-21-2020 Regular - Check #: 555352			\$523.20
TITLE 1 PS WB PAR OUTREAC	Education Fund		\$261.60
TITLE 1 PS AT PAR OUTREAC	Education Fund		\$261.60
ALENA EDWARDS (58175)			\$225.00
10-29-2020 Regular - Check #: 555541			\$225.00
SUPPLIES WB PRIN OFF	Education Fund		\$225.00
ALEXANDER STOMBRES (56294)			\$161.00
11-11-2020 Regular - Check #: 555640			\$161.00
SUPPLIES AT MUSIC	Education Fund		\$161.00
ALEXIAN BROTHERS CORPORATE (56786)			\$65.00
10-29-2020 Regular - Check #: 555490			\$65.00
SP ED TRANSPORTATION	Transportation Fund		\$65.00
ALMA VILLEGAS (48229)			\$113.03
10-21-2020 Regular - Check #: 3726			\$113.03
CLASSIFIED MEDICAL REIMB	Activity Fund		\$113.03
AMAZON CAPITAL SERVICES (58120)			\$8,188.33
10-21-2020 Regular - Check #: 555353			\$195.78
SUPPLIES CENT SUPPORT SER	Education Fund		\$130.52
SUPPLIES CENT SUPPORT SER	Education Fund		\$32.63
SUPPLIES CENT SUPPORT SER	Education Fund		\$32.63
10-29-2020 Regular - Check #: 555491			\$7,665.57
DIST INSTR SUP-CARES	Education Fund		\$2,199.50
DIST INSTR SUP-CARES	80 Education Fund		\$2,044.50
DIST INSTR SUP-CARES	Education Fund		\$2,037.50

DIST INSTR SUP-CARES	Education Fund	\$490.68	
DIST INSTR SUP-CARES	Education Fund	\$149.90	
SUPPLIES CENT SUPPORT SER	Education Fund	\$32.63	
SUPPLIES CENT SUPPORT SER	Education Fund	\$32.63	
SUPPLIES CENT SUPPORT SER	Education Fund	\$32.63	
SUPPLIES CENT SUPPORT SER	Education Fund	\$32.63	
SUPPLIES CENT SUPPORT SER	Education Fund	\$32.61	
SUPPLIES CENT SUPPORT SER	Education Fund	\$32.61	
SUPPLIES CENT SUPPORT SER	Education Fund	\$27.94	
SUPPLIES CENT SUPPORT SER	Education Fund	\$27.09	
SUPPLIES CENT SUPPORT SER	Education Fund	\$21.95	
SUPPLIES CENT SUPPORT SER	Education Fund	\$20.45	
SUPPLIES CENT SUPPORT SER	Education Fund	\$20.44	
SUPPLIES CENT SUPPORT SER	Education Fund	\$19.25	
SUPPLIES CENT SUPPORT SER	Education Fund	\$18.87	
DIST INSTR SUP-CARES	Education Fund	\$119.78	
SUPPLIES CENT SUPPORT SER	Education Fund	\$5.99	
SUPPLIES CENT SUPPORT SER	Education Fund	\$5.99	
DIST INSTR SUP-CARES	Education Fund	\$260.00	
11-11-2020 Regular - Check #: 555588			\$326.98
PRIV SCH SHR SUP CARES	Education Fund	\$27.02	
PRIV SCH SHR SUP CARES	Education Fund	\$27.02	
PRIV SCH SHR SUP CARES	Education Fund	\$162.99	
PRIV SCH SHR SUP CARES	Education Fund	\$109.95	
AMERITAS (52853)			\$357.00
10-15-2020 Regular - Check #: 555331			\$119.00
EDUCATION FUND	Education Fund	\$119.00	
10-29-2020 Regular - Check #: 555542			\$119.00
EDUCATION FUND	Education Fund	\$119.00	
11-11-2020 Regular - Check #: 555641			\$119.00
EDUCATION FUND	Education Fund	\$119.00	
AMY FERRARO (41761)			\$240.00
11-11-2020 Regular - Check #: 555642			\$240.00
SUPPLIES AT STUDENT ACTIV	Education Fund	\$240.00	
AMY WELTIN (58054)			\$600.00
11-11-2020 Regular - Check #: 555643			\$600.00
TUITION REIMBURSEMENT	81 Education Fund	\$600.00	
ANGELA RUIZ (57098)			\$210.00

10-21-2020 Regular - Check #: 3727			\$210.00
CLASSIFIED MEDICAL REIMB	Activity Fund		\$210.00
APPLE COMPUTERS (45217)			\$1,747.00
11-11-2020 Regular - Check #: 555589			\$300.00
PS IDEA SPEECH PATH	Education Fund		\$300.00
11-11-2020 Regular - Check #: 555590			\$1,447.00
NON-CAP TRANSITIONS	Education Fund		\$999.00
IDEA SPEC SERV SUPPLY	Education Fund		\$119.00
IDEA SPEC SERV SUPPLY	Education Fund		\$329.00
AQUALAB WATER TREATMENT INC (57789)			\$3,334.72
10-21-2020 Regular - Check #: 555354			\$300.00
SUPPLIES AT MAINTENANCE	O & M Fund		\$300.00
10-29-2020 Regular - Check #: 555492			\$2,793.66
SUPPLIES WB MAINTENANCE	O & M Fund		\$2,793.66
11-11-2020 Regular - Check #: 555591			\$241.06
SUPPLIES WB MAINTENANCE	O & M Fund		\$210.00
SUPPLIES WB MAINTENANCE	O & M Fund		\$31.06
ASCD (28680)			\$59.00
10-21-2020 Regular - Check #: 555424			\$59.00
CENT ADMIN PUR SVC	Education Fund		\$59.00
ASSURED SOLUTIONS (58121)			\$808.88
10-29-2020 Regular - Check #: 555489			\$808.88
SUPPLIES DO MAINTENANCE	O & M Fund		\$808.88
AT&T (18491)			\$2,937.95
10-29-2020 Regular - Check #: 555543			\$1,255.15
MEDIA SERVICE	O & M Fund		\$1,255.15
11-11-2020 Regular - Check #: 555644			\$1,682.80
MEDIA SERVICE	O & M Fund		\$1,682.80
ATHS THEATER BOOSTERS (22238)			\$633.58
10-21-2020 Regular - Check #: 3722			\$498.58
THEATER DRAMA	Activity Fund		\$498.58
10-21-2020 Regular - Check #: 3723			\$135.00
AT RESERVE ACTIVITY	Activity Fund		\$135.00
AUTOMATED LOGIC CHICAGO (52223)			\$2,095.00
10-21-2020 Regular - Check #: 555355			\$2,095.00
PUR SVC WB MAINTENANCE	O & M Fund		\$2,095.00
AUTUMN JONES (52851)			\$203.18

10-21-2020 Regular - Check #: 3728		\$203.18
POM PONS	Activity Fund	\$203.18
AWARD EMBLEM MFG. CO. INC. (5411)		\$617.37
11-11-2020 Regular - Check #: 555592		\$617.37
SUPPLIES AT MUSIC	Education Fund	\$617.37
AXA EQUITABLE (7986)		\$68,777.68
10-15-2020 Regular - Check #: 555332		\$22,882.56
EDUCATION FUND	Education Fund	\$22,882.56
10-29-2020 Regular - Check #: 555544		\$22,947.56
EDUCATION FUND	Education Fund	\$22,947.56
11-11-2020 Regular - Check #: 555645		\$22,947.56
EDUCATION FUND	Education Fund	\$22,947.56
B & H PHOTO PHOTO VIDEO (22440)		\$1,168.36
10-29-2020 Regular - Check #: 555493		\$1,168.36
DIST NON CAP TECH	Education Fund	\$510.15
DIST TECH MATERIALS	Education Fund	\$185.20
DIST TECH MATERIALS	Education Fund	\$374.70
DIST TECH MATERIALS	Education Fund	\$98.31
BANNERVILLE USA, INC. (51773)		\$700.00
10-21-2020 Regular - Check #: 3729		\$700.00
WB ATH RES ACT 2014	Activity Fund	\$700.00
BARNES AND NOBLE (27835)		\$679.50
10-21-2020 Regular - Check #: 555356		\$679.50
SUPPLIES WB TITLE I	Education Fund	\$679.50
BIDD CONSULTING (53121)		\$8,325.35
10-21-2020 Regular - Check #: 555425		\$4,656.12
P.S. IMP INST IDEA B	Education Fund	\$3,593.31
P.S.IMP INST TITLE II	Education Fund	\$1,062.81
11-11-2020 Regular - Check #: 555646		\$3,669.23
P.S. IMP INST IDEA B	Education Fund	\$2,302.75
P.S.IMP INST TITLE II	Education Fund	\$1,366.48
BLACKBOARD INC. (45926)		\$8,160.00
10-21-2020 Regular - Check #: 555357		\$8,160.00
PUR SVC DIST TECH	Education Fund	\$8,160.00
BLUE CROSS AND BLUE SHIELD (51874)		\$4,228.83
10-21-2020 Regular - Check #: 555426	83	\$4,228.83
DIST MEDICAL INS-EDUC	Education Fund	\$3,541.77

DIST MEDICAL INS-O&M	O & M Fund	\$687.06	
BLUE CROSS BLUE SHIELD OF IL (54931)			\$62,365.83
10-21-2020 Regular - Check #: 555446			\$27,209.09
DIST MEDICAL INS-EDUC	Education Fund	\$24,233.59	
DIST MEDICAL INS-O&M	O & M Fund	\$2,975.50	
10-29-2020 Regular - Check #: 555557			\$35,156.74
DIST MEDICAL INS-EDUC	Education Fund	\$33,436.96	
DIST MEDICAL INS-O&M	O & M Fund	\$1,719.78	
BOLLINGER ENVIRONMENTAL INC (58169)			\$1,950.00
10-21-2020 Regular - Check #: 555358			\$1,950.00
CONSTRUCTION SERVICES	O & M Fund	\$1,950.00	
BRAD DONALDSON (27274)			\$0.00
10-28-2020 Void - Check #: 549965			(\$60.01)
AT STUDENT ATHLETE TRAVEL	Education Fund	\$60.01	
AT STUDENT ATHLETE TRAVEL	Education Fund	(\$60.01)	
10-29-2020 Regular - Check #: 555581			\$60.01
AT STUDENT ATHLETE TRAVEL	Education Fund	\$60.01	
BRANDON MURPHY (51441)			\$1,250.20
10-21-2020 Regular - Check #: 3730			\$1,250.20
CLASS CHILD CARE REIMB	Activity Fund	\$1,045.00	
ADMIN MEDICAL REIMB.	Activity Fund	\$205.20	
BRIAN CHELMECKI (55356)			\$50.00
10-21-2020 Regular - Check #: 3731			\$50.00
DIST WELLNESS INITIATIVE	Activity Fund	\$50.00	
BRITTANY OLSON (58179)			\$354.19
11-11-2020 Regular - Check #: 555647			\$354.19
PUR SVC BOE OTHER	Education Fund	\$354.19	
BSN SPORTS (3284)			\$9,628.58
10-21-2020 Regular - Check #: 555359			\$2,204.50
SUPPLIES WB ATHLETICS	Education Fund	\$2,204.50	
11-11-2020 Regular - Check #: 555593			\$2,300.00
SUPPLIES WB ATHLETICS	Education Fund	\$2,300.00	
11-11-2020 Regular - Check #: 3757			\$5,124.08
ATHLETIC SPECIAL PROJECTS	Activity Fund	\$5,124.08	
BUCKARDT TECHNOLOGIES INC (50157)			\$18,193.95
11-11-2020 Regular - Check #: 555606	84		\$18,193.95
PUR SVC DIST TECH	Education Fund	\$16,193.95	

PUR SVC DIST TECH	Education Fund	\$2,000.00	
BUSINESS PROFESSIONALS OF AMERICA (16381)			\$245.00
11-11-2020 Regular - Check #: 3758			\$245.00
AFTER SHCOOL BPA	Activity Fund	\$245.00	
C.J.C. AUTO PARTS (28491)			\$765.89
10-21-2020 Regular - Check #: 555427			\$494.59
R&M AT I&T	Education Fund	\$494.59	
10-21-2020 Regular - Check #: 3732			\$271.30
AUTO REPAIR CLUB	Activity Fund	\$271.30	
C.O.R.E. ACADEMY (54810)			\$9,507.54
11-11-2020 Regular - Check #: 555648			\$9,507.54
SPED PRIVATE TUITION WBHS	Education Fund	\$4,753.77	
SPED PRIVATE TUITION ATHS	Education Fund	\$4,753.77	
CAMELOT SCHOOL (40802)			\$46,974.24
10-29-2020 Regular - Check #: 555545			\$23,195.76
SPED PRIVATE TUITION ATHS	Education Fund	\$19,072.62	
SPED PRIVATE TUITION WBHS	Education Fund	\$4,123.14	
10-29-2020 Regular - Check #: 555546			\$582.72
SPED PRIVATE TUITION ATHS	Education Fund	\$377.30	
SPED PRIVATE TUITION WBHS	Education Fund	\$205.42	
11-11-2020 Regular - Check #: 555649			\$23,195.76
SPED PRIVATE TUITION ATHS	Education Fund	\$11,597.88	
SPED PRIVATE TUITION WBHS	Education Fund	\$11,597.88	
CANON SOLUTIONS AMERICA (55867)			\$3,296.38
10-21-2020 Regular - Check #: 555428			\$3,296.38
DUPLICATING WB PRIN OFF	Education Fund	\$1,607.82	
DUPLICATING AT PRIN OFF	Education Fund	\$1,688.56	
CARITA NELMS (58184)			\$50.00
11-11-2020 Regular - Check #: 3759			\$50.00
DIST WELLNESS INITIATIVE	Activity Fund	\$50.00	
CARTHAGE COLLEGE (47147)			\$70.00
10-29-2020 Regular - Check #: 555547			\$70.00
SUPPLIES WB PRIN OFF	Education Fund	\$70.00	
CENTRAL DUPAGE HOSPITAL (16895)			\$280.00
10-21-2020 Regular - Check #: 555360			\$280.00
WB HOME & HOSP TUTORING	Education Fund	\$280.00	
CENTURY SPRINGS (47088)			\$33.50

10-21-2020 Regular - Check #: 555361		\$33.50
SUPPLIES WB PRIN OFF	Education Fund	\$33.50
CERAMIC SUPPLY (52412)		\$1,105.00
10-29-2020 Regular - Check #: 555494		\$1,105.00
SUPPLIES WB ART	Education Fund	\$1,105.00
CHARTWELLS DINING SERVICES (56108)		\$22,228.90
10-21-2020 Regular - Check #: 555429		\$1,872.34
PUR SVC WB FOOD SERVICE	Education Fund	\$936.17
PUR SVC AT FOOD SERVICES	Education Fund	\$936.17
10-21-2020 Regular - Check #: 555430		\$20,159.06
PUR SVC WB FOOD SERVICE	Education Fund	\$11,283.25
PUR SVC AT FOOD SERVICES	Education Fund	\$8,875.81
10-29-2020 Regular - Check #: 555495		\$197.50
SUPPLIES AT PRIN OFF	Education Fund	\$197.50
CHICAGO OFFICE TECHNOLOGY GROUP (48568)		\$40.98
10-21-2020 Regular - Check #: 555431		\$40.98
SUPPLIES BUSINESS OFFICE	Education Fund	\$40.98
CHRISTOPHER DUNK (52087)		\$175.28
10-29-2020 Regular - Check #: 555548		\$175.28
TUITION REIMBURSEMENT	Education Fund	\$175.28
CLAIRE SYCHTA (57449)		\$400.00
10-29-2020 Regular - Check #: 555549		\$400.00
TUITION REIMBURSEMENT	Education Fund	\$400.00
CLARE WOODS ACADEMY (870)		\$10,115.28
11-11-2020 Regular - Check #: 555651		\$10,115.28
SPED PRIVATE TUITION ATHS	Education Fund	\$10,115.28
COLLEY ELEVATOR CO (51115)		\$2,884.00
10-21-2020 Regular - Check #: 555362		\$2,136.00
PUR SVC AT MAINTENANCE	O & M Fund	\$908.00
PUR SVC WB MAINTENANCE	O & M Fund	\$480.00
PUR SVC WB OPERATIONS	O & M Fund	\$344.00
PUR SVC AT OPERATIONS	O & M Fund	\$280.00
PUR SVC DO OPERATION	O & M Fund	\$124.00
11-11-2020 Regular - Check #: 555594		\$748.00
PUR SVC WB OPERATIONS	O & M Fund	\$344.00
PUR SVC AT OPERATIONS	86 O & M Fund	\$280.00
PUR SVC DO OPERATION	O & M Fund	\$124.00
COLONIAL LIFE & ACCIDENT INS. (15805)		\$601.60

10-15-2020 Regular - Check #: 555333			\$300.80
EDUCATION FUND	Education Fund		\$300.80
11-11-2020 Regular - Check #: 555652			\$300.80
EDUCATION FUND	Education Fund		\$300.80
COMCAST (51355)			\$23.14
10-21-2020 Regular - Check #: 555432			\$23.14
MEDIA SERVICE	O & M Fund		\$23.14
COMCAST BUSINESS (54719)			\$46.28
11-11-2020 Regular - Check #: 555653			\$46.28
MEDIA SERVICE	O & M Fund		\$46.28
COMED (1285)			\$28.60
11-11-2020 Regular - Check #: 555654			\$28.60
ELECTRICITY DO	O & M Fund		\$28.60
CONNECTIONS DAY SCHOOL (53579)			\$8,403.46
10-21-2020 Regular - Check #: 555433			\$3,296.86
AT SPED PRIV ESY TUITION	Education Fund		\$3,296.86
11-11-2020 Regular - Check #: 555655			\$5,106.60
SPED PRIVATE TUITION WBHS	Education Fund		\$5,106.60
CONSERV FS (19132)			\$3,431.00
10-29-2020 Regular - Check #: 555496			\$3,431.00
SUPPLIES AT MAINTENANCE	O & M Fund		\$1,804.25
SUPPLIES WB MAINTENANCE	O & M Fund		\$1,626.75
CONVERGINT TECHNOLOGIES (47010)			\$600.00
10-21-2020 Regular - Check #: 555363			\$600.00
PUR SVC WB OPERATIONS	O & M Fund		\$300.00
PUR SVC AT OPERATIONS	O & M Fund		\$300.00
COTTAGE HILL OPERATING CO. (1670)			\$17,317.16
10-21-2020 Regular - Check #: 555364			\$17,317.16
SP ED TRANSPORTATION	Transportation Fund		\$17,317.16
COTTAGE HILL OPERATING CO. (14729)			\$8,248.93
10-29-2020 Regular - Check #: 555551			\$8,248.93
FIELD TRIPS WB ATHLETICS	Transportation Fund		\$8,248.93
COTTAGE HILL OPERATING CO. (236)			\$5,528.40
10-29-2020 Regular - Check #: 555550			\$5,528.40
FIELD TRIPS AT ATHLETICS	Transportation Fund		\$5,528.40
COURTNEY VALA (51568)			\$120.95
10-21-2020 Regular - Check #: 555434			\$120.95

SUPPLIES WB I&T	Education Fund	\$120.95	
CURTIS TATE (52978)			\$1,350.65
10-21-2020 Regular - Check #: 555435			\$1,292.86
STAFF TRAVEL WB PRIN OFF	Education Fund	\$92.86	
TUITION REIMBURSEMENT	Education Fund	\$600.00	
TUITION REIMBURSEMENT	Education Fund	\$600.00	
11-11-2020 Regular - Check #: 555656			\$57.79
STAFF TRAVEL WB PRIN OFF	Education Fund	\$57.79	
DAILY HERALD (9987)			\$245.40
10-21-2020 Regular - Check #: 555436			\$245.40
SUPPLIES EXEC ADMIN	Education Fund	\$245.40	
DANIEL KRAUSE (46581)			\$757.31
10-21-2020 Regular - Check #: 555437			\$749.12
SUPPLIES WB PRIN OFF	Education Fund	\$440.00	
SUPPLIES WB PRIN OFF	Education Fund	\$178.00	
SUPPLIES WB PRIN OFF	Education Fund	\$71.86	
SUPPLIES WB PRIN OFF	Education Fund	\$59.26	
10-21-2020 Regular - Check #: 3733			\$8.19
RESERVE ACTIVITY FUND	Activity Fund	\$4.49	
RESERVE ACTIVITY FUND	Activity Fund	\$3.70	
DANIKEN TREE FARM (58177)			\$5,175.00
11-11-2020 Regular - Check #: 3760			\$5,175.00
ORCHESIS	Activity Fund	\$5,175.00	
DEBRA MUHLENA (50745)			\$222.10
10-21-2020 Regular - Check #: 3734			\$222.10
CLASSIFIED MEDICAL REIMB	Activity Fund	\$222.10	
DELL COMPUTER CORP. (23355)			\$19,833.23
10-21-2020 Regular - Check #: 555365			\$19,833.23
DISTRICT TECHNOLOGY	Education Fund	\$19,833.23	
DEMCO (1386)			\$340.50
10-29-2020 Regular - Check #: 555497			\$340.50
SUPPLIES WB LIBRARY	Education Fund	\$303.88	
SUPPLIES AT LIBRARY	Education Fund	\$36.62	
DUPAGE DIST #88 COUNCIL (58128)			\$102.00
10-15-2020 Regular - Check #: 555334			\$34.00
EDUCATION FUND	Education Fund	\$34.00	
10-29-2020 Regular - Check #: 555552			\$34.00
EDUCATION FUND	Education Fund	\$34.00	

11-11-2020 Regular - Check #: 555658		\$34.00
EDUCATION FUND	Education Fund	\$34.00
DUPAGE DISTRICT #88 COUNCIL (46995)		\$1,632.44
10-15-2020 Regular - Check #: 555335		\$543.79
EDUCATION FUND	Education Fund	\$543.79
10-29-2020 Regular - Check #: 555553		\$543.79
EDUCATION FUND	Education Fund	\$543.79
11-11-2020 Regular - Check #: 555659		\$544.86
EDUCATION FUND	Education Fund	\$544.86
DUPAGE SECURITY SOLUTIONS INC (651)		\$262.58
10-21-2020 Regular - Check #: 555366		\$262.58
SUPPLIES WB MAINTENANCE	O & M Fund	\$187.50
SUPPLIES WB MAINTENANCE	O & M Fund	\$75.08
DYNEGY ENERGY SERVICES (55868)		\$106,796.05
10-21-2020 Regular - Check #: 555439		\$37,916.01
ELECTRICITY AT UTILITY	O & M Fund	\$37,916.01
10-21-2020 Regular - Check #: 555440		\$36,294.03
ELECTRICITY WB UTILITY	O & M Fund	\$36,294.03
11-11-2020 Regular - Check #: 555595		\$32,586.01
ELECTRICITY AT UTILITY	O & M Fund	\$32,586.01
EBS CO INFORMATION SERVICES (283)		\$74.61
10-29-2020 Regular - Check #: 555498		\$74.61
PERIODICALS AT LIBRARY	Education Fund	\$74.61
EDUCATIONAL BENEFIT COOPERATIVE (52629)		\$1,275,188.80
10-21-2020 Regular - Check #: 555441		\$645,237.08
LIFE INSURANCE/LTD	Education Fund	\$3,247.21
LIFE INSURANCE/LTD	Education Fund	\$150.00
DIST MEDICAL INS-EDUC	Education Fund	\$309,464.64
DIST MEDICAL INS-O&M	O & M Fund	\$22,396.20
RETIREE HEALTH INS-EDUC	Education Fund	\$17,982.00
RETIREE HEALTH INS-O&M	O & M Fund	\$1,626.00
DIST MEDICAL INS-EDUC	Education Fund	\$246,701.15
DIST MEDICAL INS-O&M	O & M Fund	\$39,152.56
RETIREE HEALTH INS-EDUC	Education Fund	\$3,256.60
RETIREE HEALTH INS-O&M	O & M Fund	\$1,260.72
11-11-2020 Regular - Check #: 555660		\$629,951.72
LIFE INSURANCE/LTD	Education Fund	\$3,150.16

LIFE INSURANCE/LTD	Education Fund	\$300.00
DIST MEDICAL INS-EDUC	Education Fund	\$306,223.80
DIST MEDICAL INS-O&M	O & M Fund	\$22,396.20
RETIREE HEALTH INS-EDUC	Education Fund	\$15,938.49
RETIREE HEALTH INS-O&M	O & M Fund	\$1,626.00
DIST MEDICAL INS-EDUC	Education Fund	\$234,855.65
DIST MEDICAL INS-O&M	O & M Fund	\$39,152.56
RETIREE HEALTH INS-EDUC	Education Fund	\$5,645.32
RETIREE HEALTH INS-O&M	O & M Fund	\$663.54
EDUCATIONAL THEATRE ASSOCIATION (48166)		\$129.00
11-11-2020 Regular - Check #: 3761		\$129.00
THEATER DRAMA	Activity Fund	\$129.00
EDYBURN CORPORATION (47491)		\$2,340.00
10-21-2020 Regular - Check #: 3735		\$2,340.00
VARSITY CLUB	Activity Fund	\$2,340.00
ELENI SIANIS (56221)		\$96.00
10-21-2020 Regular - Check #: 555442		\$96.00
SUPPLIES WB TECH	Education Fund	\$96.00
ELIZABETH G WILSON (57827)		\$0.00
10-22-2020 Void - Check #: 551441		(\$88.36)
PUR SVC BOE OTHER	Education Fund	\$88.36
PUR SVC BOE OTHER	Education Fund	(\$88.36)
10-29-2020 Regular - Check #: 555554		\$88.36
PUR SVC BOE OTHER	Education Fund	\$88.36
ENZA SPILOTRO (43377)		\$84.00
10-29-2020 Regular - Check #: 3749		\$84.00
POM PONS	Activity Fund	\$84.00
ERIC NORBERG (49717)		\$262.00
10-29-2020 Regular - Check #: 555555		\$262.00
PUR SVC AT ATH	Education Fund	\$262.00
ESTHER DELGADO (50600)		\$201.00
10-21-2020 Regular - Check #: 555443		\$106.00
SUPPLIES SPED TRANSITIONS	Education Fund	\$106.00
10-21-2020 Regular - Check #: 3736		\$95.00
CLASSIFIED MEDICAL REIMB	Activity Fund	\$95.00
FARMWOOD CLEANERS (52824)		\$2,123.05
11-11-2020 Regular - Check #: 555596		\$2,123.05
R&M AT MUSIC	Education Fund	\$2,123.05

FEECE OIL COMPANY (1328)			\$12,327.98
10-21-2020 Regular - Check #: 555367			\$12,327.98
REG TRANSPORTATION SUPPLY	Transportation Fund		\$12,327.98
FOLLETT SCHOOL SOLUTIONS, INC. (55010)			\$16,021.61
10-21-2020 Regular - Check #: 555368			\$14,766.75
TEXTBOOKS AT BOOKSTORE	Education Fund		\$14,766.75
10-29-2020 Regular - Check #: 555499			\$1,254.86
BOOKS WB LIBRARY	Education Fund		\$782.76
BOOKS AT LIBRARY	Education Fund		\$364.08
BOOKS WB LIBRARY	Education Fund		\$108.02
FOREST PRINTING (52462)			\$447.50
10-29-2020 Regular - Check #: 555500			\$447.50
REG TRANSPORTATION SUPPLY	Transportation Fund		\$447.50
FORMS TECH INC (57708)			\$892.58
10-21-2020 Regular - Check #: 555369			\$892.58
SUPPLIES CENT SUPPORT SER	Education Fund		\$248.00
SUPPLIES CENT SUPPORT SER	Education Fund		\$35.00
SUPPLIES CENT SUPPORT SER	Education Fund		\$345.00
SUPPLIES CENT SUPPORT SER	Education Fund		\$25.00
SUPPLIES CENT SUPPORT SER	Education Fund		\$155.00
SUPPLIES CENT SUPPORT SER	Education Fund		\$35.00
SUPPLIES CENT SUPPORT SER	Education Fund		\$49.58
FOX TECH ACADEMY (44975)			\$6,970.74
11-11-2020 Regular - Check #: 555661			\$6,970.74
SPED PRIVATE TUITION WBHS	Education Fund		\$6,970.74
FRANCZEK (51822)			\$825.36
11-11-2020 Regular - Check #: 555597			\$825.36
PUR SVC BOE OTHER	Education Fund		\$825.36
G. W. BERKHEIMER CO., INC. (1049)			\$42.08
10-21-2020 Regular - Check #: 555370			\$7.08
SUPPLIES AT MAINTENANCE	O & M Fund		\$7.08
11-11-2020 Regular - Check #: 555598			\$35.00
SUPPLIES AT MAINTENANCE	O & M Fund		\$35.00
GABRIELA ROJO (58178)			\$45.06
11-11-2020 Regular - Check #: 3762			\$45.06
ORCHESIS	Activity Fund		\$45.06
GALIC DISBURSING COMPANY (25119)			\$2,220.00

10-15-2020 Regular - Check #: 555336			\$740.00	\$740.00
EDUCATION FUND	Education Fund		\$740.00	
10-29-2020 Regular - Check #: 555556			\$740.00	\$740.00
EDUCATION FUND	Education Fund		\$740.00	
11-11-2020 Regular - Check #: 555662			\$740.00	\$740.00
EDUCATION FUND	Education Fund		\$740.00	
GIANT STEPS ILLINOIS INC. (51506)				\$7,001.19
11-11-2020 Regular - Check #: 555663			\$7,001.19	\$7,001.19
SPED PRIVATE TUITION ATHS	Education Fund		\$7,001.19	
GIPPER MEDIA INC (58164)				\$450.00
10-21-2020 Regular - Check #: 555371			\$450.00	\$450.00
PUR SVC WB ATH	Education Fund		\$450.00	
GK TRADING LLC (58107)				\$5,428.00
10-29-2020 Regular - Check #: 555501			\$5,428.00	\$5,428.00
SUPPLIES-COVID/FEMA	O & M Fund		\$2,655.00	
SUPPLIES-COVID/FEMA	O & M Fund		\$2,655.00	
SUPPLIES-COVID/FEMA	O & M Fund		\$118.00	
GLEN OAKS THERAPEUTIC DAY SCH. (22247)				\$12,518.73
10-21-2020 Regular - Check #: 555444			\$12,518.73	\$12,518.73
SPED PRIVATE TUITION ATHS	Education Fund		\$8,345.82	
SPED PRIVATE TUITION WBHS	Education Fund		\$4,172.91	
GLENCOE MCGRAW HILL (26279)				\$3,300.00
10-29-2020 Regular - Check #: 555502			\$3,300.00	\$3,300.00
SUPPLIES WB ASSESS CENTER	Education Fund		\$1,650.00	
SUPPLIES AT ASSESS	Education Fund		\$1,650.00	
GLOBAL EQUIPMENT COMPANY INC (49984)				\$385.01
10-21-2020 Regular - Check #: 555372			\$385.01	\$385.01
SUPPLIES WB MAINTENANCE	O & M Fund		\$63.20	
SUPPLIES AT MAINTENANCE	O & M Fund		\$321.81	
GOODHEART WILCOX (26145)				\$2,473.10
11-11-2020 Regular - Check #: 555599			\$2,473.10	\$2,473.10
SUPPLY WB VOC ED FAM CON	Education Fund		\$2,473.10	
GRAINGER, INC. (5777)				\$4,529.50
10-21-2020 Regular - Check #: 555373			\$4,529.50	\$2,024.33
SUPPLIES WB MAINTENANCE	O & M Fund		\$462.00	
SUPPLIES WB MAINTENANCE	O & M Fund		\$288.19	
SUPPLIES AT MAINTENANCE	O & M Fund		\$137.30	
SUPPLIES WB MAINTENANCE	O & M Fund		\$459.78	

SUPPLIES WB MAINTENANCE	O & M Fund	\$77.01	
SUPPLIES WB MAINTENANCE	O & M Fund	\$13.44	
SUPPLIES WB MAINTENANCE	O & M Fund	\$122.35	
SUPPLIES WB MAINTENANCE	O & M Fund	\$87.60	
SUPPLIES AT MAINTENANCE	O & M Fund	\$220.63	
SUPPLIES AT MAINTENANCE	O & M Fund	\$156.03	
10-21-2020 Regular - Check #: 555374			\$132.62
SUPPLIES WB I&T	Education Fund	\$132.62	
11-11-2020 Regular - Check #: 555600			\$2,372.55
NON CAP EQUIPMENT	O & M Fund	\$1,135.67	
SUPPLIES WB MAINTENANCE	O & M Fund	\$152.82	
SUPPLIES AT MAINTENANCE	O & M Fund	\$99.85	
SUPPLIES AT MAINTENANCE	O & M Fund	\$463.47	
SUPPLIES AT MAINTENANCE	O & M Fund	\$277.96	
SUPPLIES AT MAINTENANCE	O & M Fund	\$128.44	
SUPPLIES WB MAINTENANCE	O & M Fund	\$31.48	
SUPPLIES AT MAINTENANCE	O & M Fund	\$10.80	
SUPPLIES AT MAINTENANCE	O & M Fund	\$44.94	
SUPPLIES AT MAINTENANCE	O & M Fund	\$27.12	
GRAND STAGE LIGHTING COMPANY INC (309)			\$135.00
10-29-2020 Regular - Check #: 3750			\$135.00
THEATER DRAMA	Activity Fund	\$135.00	
GRAPHICS ARTS SERVICES INC (58171)			\$2,000.00
10-21-2020 Regular - Check #: 555375			\$2,000.00
SUPPLIES WB STUDENT ACTIV	Education Fund	\$2,000.00	
GREAT LAKES APPAREL, INC. (12772)			\$2,820.00
11-11-2020 Regular - Check #: 3763			\$2,820.00
ORCHESIS	Activity Fund	\$1,271.00	
ORCHESIS	Activity Fund	\$1,549.00	
GREAT LAKES COCA-COLA (55489)			\$320.00
11-11-2020 Regular - Check #: 555601			\$320.00
SUPPLIES AT PRIN OFF	Education Fund	\$320.00	
GREGORY KARIS (54909)			\$61.76
10-21-2020 Regular - Check #: 555445			\$61.76
STAFF TRAVEL DO TECH	Education Fund	\$61.76	
HARRY F KANNRY (53346)			\$300.00
10-21-2020 Regular - Check #: 555346			\$300.00
PUR SVC AT ATH	Education Fund	\$100.00	

PUR SVC AT ATH	Education Fund	\$100.00	
PUR SVC AT ATH	Education Fund	\$100.00	
HAUSER, IZZO, PETRARCA, (51652)			\$12,443.00
11-11-2020 Regular - Check #: 555602			\$12,443.00
PUR SVC BOE LEGAL SERVICE	Education Fund	\$12,443.00	
HIGHWAY SALES, INC. (9682)			\$18.00
10-21-2020 Regular - Check #: 555376			\$18.00
SUPPLIES AT MAINTENANCE	O & M Fund	\$18.00	
HINCKLEY SPRING WATER COMPANY (40179)			\$16.00
10-29-2020 Regular - Check #: 555503			\$16.00
SUPPLIES AT PRIN OFF	Education Fund	\$16.00	
HINSDALE TWP. H.S. DIST. 86 (4683)			\$4,940.00
10-29-2020 Regular - Check #: 555504			\$4,940.00
HOMELESS TRANSPORTATION	Transportation Fund	\$1,950.00	
HOMELESS TRANSPORTATION	Transportation Fund	\$1,580.00	
HOMELESS TRANSPORTATION	Transportation Fund	\$1,410.00	
HOLLY FOURNIER (56408)			\$30.00
11-11-2020 Regular - Check #: 555665			\$30.00
P.S.IMP INST TITLE II	Education Fund	\$30.00	
HOME DEPOT CREDIT SERVICES (28359)			\$836.24
10-21-2020 Regular - Check #: 555377			\$194.05
SUPPLIES WB MAINTENANCE	O & M Fund	\$44.72	
SUPPLIES WB MAINTENANCE	O & M Fund	\$149.33	
10-21-2020 Regular - Check #: 555378			\$60.58
SUPPLIES WB MAINTENANCE	O & M Fund	\$39.70	
SUPPLIES WB MAINTENANCE	O & M Fund	\$20.88	
10-21-2020 Regular - Check #: 555379			\$39.10
SUPPLIES WB MAINTENANCE	O & M Fund	\$39.10	
10-21-2020 Regular - Check #: 555380			\$493.38
SUPPLIES DO MAINTENANCE	O & M Fund	\$160.82	
SUPPLIES AT MAINTENANCE	O & M Fund	\$332.56	
10-21-2020 Regular - Check #: 555381			\$49.13
SUPPLIES WB MAINTENANCE	O & M Fund	\$2.58	
SUPPLIES WB MAINTENANCE	O & M Fund	\$46.55	
I-55 AUTO SALVAGE/ANDERSON'S TOWING (55762)			\$700.00
10-21-2020 Regular - Check #: 555382			\$700.00
SUPPLY AT VOC ED I&T	Education Fund	\$466.70	
R&M AT I&T	Education Fund	\$233.30	

IASSW (58115)			\$275.00
10-21-2020 Regular - Check #: 555448			\$275.00
P.S.COM SVCS TITLE II	Education Fund		\$275.00
IHSA (13852)			\$600.00
10-21-2020 Regular - Check #: 555447			\$600.00
WB STUDENT ATHLETE TRAVEL	Education Fund		\$600.00
ILLINOIS BED BUG DOG (47495)			\$1,030.00
11-11-2020 Regular - Check #: 555587			\$1,030.00
SUPPLIES WB MAINTENANCE	O & M Fund		\$270.00
PUR SVC WB MAINTENANCE	O & M Fund		\$150.00
PUR SVC AT MAINTENANCE	O & M Fund		\$150.00
PUR SVC AT MAINTENANCE	O & M Fund		\$150.00
PUR SVC WB MAINTENANCE	O & M Fund		\$150.00
PUR SVC DO MAINTENANCE	O & M Fund		\$80.00
PUR SVC DO MAINTENANCE	O & M Fund		\$80.00
IMAGE MICRO SPARE PARTS INC (58176)			\$62.95
11-11-2020 Regular - Check #: 555603			\$62.95
DIST TECH MATERIALS	Education Fund		\$50.00
DIST TECH MATERIALS	Education Fund		\$12.95
INSPIRA (3587)			\$150.00
11-11-2020 Regular - Check #: 555604			\$150.00
PUR SVC BOE PUBLIC REL	Education Fund		\$150.00
INSTITUTE FOR THERAPY THROUGH ARTS (47367)			\$5,200.00
10-29-2020 Regular - Check #: 555505			\$5,200.00
PS IDEA THERAPY SERVICES	Education Fund		\$4,200.00
PS IDEA THERAPY SERVICES	Education Fund		\$1,000.00
INTELLIGENT SYSTEMS SERVICES, INC (47114)			\$1,485.75
10-21-2020 Regular - Check #: 555383			\$1,485.75
PUR SVC WB MAINTENANCE	O & M Fund		\$1,485.75
INTERSTATE ALL BATTERY CENTER (54456)			\$44.95
10-29-2020 Regular - Check #: 555506			\$44.95
SUPPLIES AT MAINTENANCE	O & M Fund		\$44.95
IVETTE DUBIEL (58098)			\$3,600.00
10-29-2020 Regular - Check #: 555507			\$3,600.00
P.S.IMP INST TITLE II	Education Fund		\$3,600.00
J.W. PEPPER AND SON, INC. (28697)			\$567.85
10-21-2020 Regular - Check #: 555384		95	\$97.85

SUPPLIES AT MUSIC	Education Fund	\$13.75	
SUPPLIES WB MUSIC	Education Fund	\$4.50	
SUPPLIES AT MUSIC	Education Fund	\$79.60	
11-11-2020 Regular - Check #: 555605			\$470.00
SUPPLIES AT MUSIC	Education Fund	\$470.00	
JAMES SMITH (55158)			\$1,626.84
10-21-2020 Regular - Check #: 3737			\$1,626.84
CLASSIFIED MEDICAL REIMB	Activity Fund	\$1,626.84	
JAMIE GOURLEY (51280)			\$470.63
10-21-2020 Regular - Check #: 555450			\$242.45
SUPPLIES WB PRIN OFF	Education Fund	\$242.45	
10-21-2020 Regular - Check #: 3738			\$28.18
RESERVE ACTIVITY FUND	Activity Fund	\$28.18	
11-11-2020 Regular - Check #: 3764			\$200.00
RESERVE ACTIVITY FUND	Activity Fund	\$200.00	
JANINE NACHT (24500)			\$156.38
10-21-2020 Regular - Check #: 3739			\$156.38
CLASSIFIED MEDICAL REIMB	Activity Fund	\$156.38	
JASON'S DELI (57069)			\$151.95
10-21-2020 Regular - Check #: 555385			\$151.95
SUPPLIES WB PRIN OFF	Education Fund	\$151.95	
JENNA PHILLIPS (51552)			\$263.77
11-11-2020 Regular - Check #: 3765			\$263.77
AT RESERVE ACTIVITY	Activity Fund	\$214.72	
DIST WELLNESS INITIATIVE	Activity Fund	\$49.05	
JENNIFER KOWALSKI (53669)			\$1,336.73
10-21-2020 Regular - Check #: 555451			\$802.77
SUPPLIES AT FAM CONS	Education Fund	\$802.77	
10-29-2020 Regular - Check #: 555558			\$533.96
SUPPLIES AT I&T	Education Fund	\$533.96	
JENNIFER SCHULMEISTER (58168)			\$1,200.00
10-21-2020 Regular - Check #: 555452			\$1,200.00
TUITION REIMBURSEMENT	Education Fund	\$600.00	
TUITION REIMBURSEMENT	Education Fund	\$600.00	
JOHN EPPLE (29232)			\$500.00
10-21-2020 Regular - Check #: 555453	96		\$500.00
SUPPLIES WB STUDENT ACTIV	Education Fund	\$500.00	

JOSEPH ACADEMY IN DES PLAINES (51445)			\$4,857.93
10-21-2020 Regular - Check #: 555454			\$4,857.93
SPED PRIVATE TUITION WBHS	Education Fund		\$4,857.93
JOSEPH T MAHONEY (43744)			\$0.00
10-26-2020 Void - Check #: 3100			(\$80.00)
DECA	Activity Fund		\$80.00
DECA	Activity Fund		(\$80.00)
10-29-2020 Regular - Check #: 3751			\$80.00
DECA	Activity Fund		\$80.00
JOSHUA ZWART (50026)			\$121.60
11-11-2020 Regular - Check #: 555666			\$121.60
SUPPLIES C&T ED IMP GRANT	Education Fund		\$121.60
JULIO DEL REAL (51465)			\$0.00
10-26-2020 Void - Check #: 2814			(\$308.07)
ADMIN MEDICAL REIMB.	Activity Fund		\$308.07
ADMIN MEDICAL REIMB.	Activity Fund		(\$308.07)
10-29-2020 Regular - Check #: 3752			\$308.07
ADMIN MEDICAL REIMB.	Activity Fund		\$308.07
KALLIE HANEY (45467)			\$50.00
11-11-2020 Regular - Check #: 3766			\$50.00
DIST WELLNESS INITIATIVE	Activity Fund		\$50.00
KATHERINE STRAND-CARROLL (47754)			\$50.00
11-11-2020 Regular - Check #: 3767			\$50.00
DIST WELLNESS INITIATIVE	Activity Fund		\$50.00
KEVIN CARROLL (58173)			\$350.00
11-11-2020 Regular - Check #: 3768			\$350.00
DENNIS DOYLE SCHOLARSHIP	Activity Fund		\$350.00
KEVIN QUINN (55821)			\$679.55
10-21-2020 Regular - Check #: 555455			\$380.55
SUPPLIES WB I&T	Education Fund		\$380.55
11-11-2020 Regular - Check #: 555667			\$299.00
SUPPLIES CARL PERKINS	Education Fund		\$299.00
KEVIN REDDING (48846)			\$27.93
11-11-2020 Regular - Check #: 555668			\$27.93
SUPPLIES AT GUIDANCE	Education Fund		\$27.93
KIMBERLY JACKSON PETRELLA (56502)			\$1,200.00
10-21-2020 Regular - Check #: 555456			\$1,200.00

TUITION REIMBURSEMENT	Education Fund	\$800.00	
TUITION REIMBURSEMENT	Education Fund	\$400.00	
KIWANIS CLUB OF LOMBARD (53655)			\$150.00
10-21-2020 Regular - Check #: 555457			\$150.00
SUPPLIES WB PRIN OFF	Education Fund	\$150.00	
KMBS LTD (53955)			\$3,324.81
11-11-2020 Regular - Check #: 555669			\$3,324.81
P.S.IMP INST TITLE II	Education Fund	\$3,324.81	
KONICA MINOLTA BUSINESS (55237)			\$1,595.19
10-21-2020 Regular - Check #: 555458			\$1,595.19
SUPPLIES BUSINESS OFFICE	Education Fund	\$1,540.67	
DUPLICATING WB PRIN OFF	Education Fund	\$54.52	
L & W SUPPLY CORPORATION (57830)			\$2,388.74
10-21-2020 Regular - Check #: 555386			\$2,388.74
SUPPLIES WB MAINTENANCE	O & M Fund	\$2,388.74	
LAKE-COOK DISTRIBUTORS, INC. (25487)			\$422.95
10-21-2020 Regular - Check #: 555387			\$422.95
SUPPLIES AT ESL	Education Fund	\$422.95	
LAURA WEINBRENNER (56411)			\$125.15
11-11-2020 Regular - Check #: 555670			\$125.15
SUPPLIES AT SPED	Education Fund	\$125.15	
LAUREN PRESTA (54217)			\$78.58
11-11-2020 Regular - Check #: 555671			\$78.58
HEALTH INS PAYMENTS-EDUC	Education Fund	\$78.58	
LAWSON PRODUCTS, INC. (1125)			\$561.54
11-11-2020 Regular - Check #: 555607			\$561.54
SUPPLIES AT MAINTENANCE	O & M Fund	\$561.54	
LINCOLN INVESTMENT PLANNING INC. (1241)			\$12,062.49
10-15-2020 Regular - Check #: 555337			\$4,020.83
EDUCATION FUND	Education Fund	\$4,020.83	
10-29-2020 Regular - Check #: 555583			\$4,020.83
EDUCATION FUND	Education Fund	\$4,020.83	
EDUCATION FUND	Education Fund	(\$4,020.83)	
10-29-2020 Void - Check #: 555583			(\$4,020.83)
EDUCATION FUND	Education Fund	\$4,020.83	
EDUCATION FUND	Education Fund	(\$4,020.83)	
10-29-2020 Regular - Check #: 555584			\$4,020.83

EDUCATION FUND	Education Fund	\$4,020.83	
11-11-2020 Regular - Check #: 555672			\$4,020.83
EDUCATION FUND	Education Fund	\$4,020.83	
LINDEN OAKS TUTORING SERVICES (53238)			\$1,459.32
10-29-2020 Regular - Check #: 555508			\$1,459.32
WB HOME & HOSP TUTORING	Education Fund	\$963.34	
WB HOME & HOSP TUTORING	Education Fund	\$371.98	
WB HOME & HOSP TUTORING	Education Fund	\$124.00	
LITTLE FRIENDS, INC. (869)			\$9,674.91
10-21-2020 Regular - Check #: 555459			\$9,674.91
SPED PRIVATE TUITION ATHS	Education Fund	\$5,569.62	
SPED PRIVATE TUITION ATHS	Education Fund	\$4,105.29	
LOCALGOVNEWS (54924)			\$1,200.00
11-11-2020 Regular - Check #: 555608			\$1,200.00
PURCH SVC BUSINESS OFFICE	Education Fund	\$1,200.00	
LOGSDON OFFICE SUPPLY (6899)			\$197.93
10-21-2020 Regular - Check #: 555388			\$197.93
DIST TECH MATERIALS	Education Fund	\$35.78	
DIST TECH MATERIALS	Education Fund	\$35.98	
DIST TECH MATERIALS	Education Fund	\$69.90	
DIST TECH MATERIALS	Education Fund	\$22.99	
DIST TECH MATERIALS	Education Fund	\$5.29	
DIST TECH MATERIALS	Education Fund	\$27.99	
LORI IRVIN (19985)			\$59.88
10-21-2020 Regular - Check #: 555460			\$59.88
SUPPLIES AT PRIN OFF	Education Fund	\$59.88	
M & M SPORTS (48753)			\$908.75
10-21-2020 Regular - Check #: 3740			\$654.75
ATHLETIC SPECIAL PROJECTS	Activity Fund	\$654.75	
10-29-2020 Regular - Check #: 555509			\$254.00
SUPPLIES AT PRIN OFF	Education Fund	\$254.00	
MAGIC PURE LLC (55785)			\$150.00
10-29-2020 Regular - Check #: 555510			\$150.00
SUPPLIES WB FAM CONS	Education Fund	\$150.00	
MARCY STUKENBERG (56607)			\$196.22
10-21-2020 Regular - Check #: 3741	99		\$196.22
CLASSIFIED MEDICAL REIMB	Activity Fund	\$196.22	
MARKLUND (25087)			\$12,394.20

10-29-2020 Regular - Check #: 555560			\$12,394.20
SPED PRIVATE TUITION ATHS	Education Fund	\$3,718.26	
SPED PRIVATE TUITION ATHS	Education Fund	\$8,675.94	
MARY BARNEY (54319)			\$69.25
11-11-2020 Regular - Check #: 555673			\$69.25
SUPPLIES WB BUS ED	Education Fund	\$69.25	
MARY KATHRYN MARANOWICZ (58180)			\$796.63
11-11-2020 Regular - Check #: 555674			\$796.63
PUR SVC BOE OTHER	Education Fund	\$796.63	
MARY MCLOUGHLIN (51421)			\$50.00
10-21-2020 Regular - Check #: 3742			\$50.00
DIST WELLNESS INITIATIVE	Activity Fund	\$50.00	
MATRIX TRUST COMPANY (56259)			\$2,940.00
10-15-2020 Regular - Check #: 555338			\$980.00
EDUCATION FUND	Education Fund	\$980.00	
10-29-2020 Regular - Check #: 555561			\$980.00
EDUCATION FUND	Education Fund	\$980.00	
11-11-2020 Regular - Check #: 555675			\$980.00
EDUCATION FUND	Education Fund	\$980.00	
MCCORMICK'S GROUP LLC (58142)			\$624.82
10-21-2020 Regular - Check #: 555389			\$624.82
SUPPLIES WB MUSIC	Education Fund	\$624.82	
MCMASTER CARR SUPPLY CO. (1034)			\$529.20
10-21-2020 Regular - Check #: 555390			\$501.40
SUPPLIES AT PRIN OFF	Education Fund	\$149.09	
SUPPLIES AT MAINTENANCE	O & M Fund	\$95.54	
SUPPLIES AT MAINTENANCE	O & M Fund	\$27.86	
SUPPLIES AT PRIN OFF	Education Fund	\$113.36	
SUPPLIES AT MAINTENANCE	O & M Fund	\$90.42	
SUPPLIES AT MAINTENANCE	O & M Fund	\$25.13	
11-11-2020 Regular - Check #: 555609			\$27.80
SUPPLIES AT MAINTENANCE	O & M Fund	\$27.80	
MENARDS (18748)			\$2,583.93
10-21-2020 Regular - Check #: 555391			\$136.65
SUPPLIES WB I&T	Education Fund	\$136.65	
10-29-2020 Regular - Check #: 555511	100		\$444.96
SUPPLIES WB I&T	Education Fund	\$444.96	

11-11-2020 Regular - Check #: 3769			\$2,002.32
THEATER DRAMA	Activity Fund	\$1,118.12	
ORCHESTRIS	Activity Fund	\$884.20	
MENTA ACADEMY HILLSIDE (55780)			\$20,001.18
11-11-2020 Regular - Check #: 555676			\$20,001.18
SPED PRIVATE TUITION WBHS	Education Fund	\$11,765.40	
SPED PRIVATE TUITION ATHS	Education Fund	\$8,235.78	
METROPOLITAN LIFE INS. COMPANY (776)			\$750.00
10-15-2020 Regular - Check #: 555339			\$250.00
EDUCATION FUND	Education Fund	\$250.00	
10-29-2020 Regular - Check #: 555562			\$250.00
EDUCATION FUND	Education Fund	\$250.00	
11-11-2020 Regular - Check #: 555677			\$250.00
EDUCATION FUND	Education Fund	\$250.00	
MICHAEL C O'BRIEN (58181)			\$273.80
11-11-2020 Regular - Check #: 555678			\$273.80
PUR SVC BOE OTHER	Education Fund	\$273.80	
MICHAEL J WANGLER (58167)			\$104.86
10-21-2020 Regular - Check #: 555464			\$104.86
STAFF TRAVEL WB MAINT	O & M Fund	\$104.86	
MICHAEL T POWERS (55555)			\$190.00
10-21-2020 Regular - Check #: 555347			\$100.00
PUR SVC AT ATH	Education Fund	\$100.00	
10-21-2020 Regular - Check #: 555463			\$90.00
PUR SVC AT ATH	Education Fund	\$90.00	
MICHAEL VALESKI (52033)			\$1,025.00
10-21-2020 Regular - Check #: 555461			\$1,025.00
TUITION REIMBURSEMENT	Education Fund	\$341.67	
TUITION REIMBURSEMENT	Education Fund	\$341.67	
TUITION REIMBURSEMENT	Education Fund	\$341.66	
MICHAEL WARREN (47649)			\$600.00
10-21-2020 Regular - Check #: 555462			\$600.00
TUITION REIMBURSEMENT	Education Fund	\$600.00	
MPS (51037)			\$1,652.70
11-11-2020 Regular - Check #: 555610			\$1,652.70
SUPPLIES AT TITLE I	Education Fund	\$1,652.70	
MYZONE, INC. (56094)			\$2,398.15

10-29-2020 Regular - Check #: 555512			\$1,828.00
SUPPLIES WB BOOKSTORE	Education Fund		\$1,828.00
10-29-2020 Regular - Check #: 555563			\$570.15
SUPPLIES WB PE	Education Fund		\$570.15
NAFME TRI-M MUSIC (54243)			\$100.00
10-21-2020 Regular - Check #: 3743			\$100.00
TRI M -WBHS	Activity Fund		\$100.00
NASSP (41713)			\$250.00
11-11-2020 Regular - Check #: 555679			\$250.00
SUPPLIES AT PRIN OFF	Education Fund		\$250.00
NCPERS GROUP LIFE INS (10653)			\$672.00
11-11-2020 Regular - Check #: 555680			\$672.00
EDUCATION FUND	Education Fund		\$672.00
NEENAH FEDERICK (48543)			\$34.85
10-21-2020 Regular - Check #: 555465			\$34.85
SUPPLIES BUSINESS OFFICE	Education Fund		\$24.85
SUPPLIES CENT SUPPORT SER	Education Fund		\$10.00
NEW HORIZON CENTER (53518)			\$6,950.45
10-21-2020 Regular - Check #: 555466			\$6,950.45
SPED PRIVATE TUITION WBHS	Education Fund		\$6,950.45
NEWEGG BUSINESS INC (54286)			\$751.96
10-21-2020 Regular - Check #: 555392			\$751.96
DIST TECH MATERIALS	Education Fund		\$369.99
DIST TECH MATERIALS	Education Fund		\$369.88
DIST TECH MATERIALS	Education Fund		\$6.10
DIST TECH MATERIALS	Education Fund		\$5.99
NEWPORT TRUST COMPANY (56733)			\$11,360.00
10-15-2020 Regular - Check #: 555340			\$3,820.00
EDUCATION FUND	Education Fund		\$3,820.00
10-29-2020 Regular - Check #: 555564			\$3,820.00
EDUCATION FUND	Education Fund		\$3,820.00
11-11-2020 Regular - Check #: 555681			\$3,720.00
EDUCATION FUND	Education Fund		\$3,720.00
NICK PINGEL (53903)			\$50.00
11-11-2020 Regular - Check #: 3770			\$50.00
DIST WELLNESS INITIATIVE	Activity Fund		\$50.00
NICOR GAS (1284)			\$2,347.79

10-21-2020 Regular - Check #: 555467			\$1,031.73
HEATING WB UTILITY	O & M Fund	\$1,031.73	
10-21-2020 Regular - Check #: 555468			\$186.02
HEATING DO	O & M Fund	\$186.02	
10-21-2020 Regular - Check #: 555469			\$1,130.04
HEATING AT UTILITY	O & M Fund	\$1,130.04	
NOVA CARE REHABILITATION (54220)			\$17,998.75
10-21-2020 Regular - Check #: 555470			\$4,134.38
WB SPORTS TRAINER	Education Fund	\$4,134.38	
10-21-2020 Regular - Check #: 555471			\$4,112.50
AT SPORTS TRAINER	Education Fund	\$4,112.50	
10-29-2020 Regular - Check #: 555565			\$3,586.25
WB SPORTS TRAINER	Education Fund	\$3,586.25	
11-11-2020 Regular - Check #: 555682			\$3,109.37
WB SPORTS TRAINER	Education Fund	\$3,109.37	
11-11-2020 Regular - Check #: 555683			\$3,056.25
AT SPORTS TRAINER	Education Fund	\$3,056.25	
NPN360 (57926)			\$1,856.00
11-11-2020 Regular - Check #: 555611			\$1,856.00
SUPPLY WB VOC ED FAM CON	Education Fund	\$1,856.00	
NYRISSA PAWA (55802)			\$130.00
11-11-2020 Regular - Check #: 555684			\$130.00
SUPPLIES AT SPED	Education Fund	\$130.00	
OAK BROOK MECHANICAL SVC (54270)			\$976.40
11-11-2020 Regular - Check #: 555612			\$976.40
PUR SVC AT MAINTENANCE	O & M Fund	\$976.40	
OFFICE DEPOT (26410)			\$1,319.66
10-21-2020 Regular - Check #: 555393			\$100.00
SUPPLIES AT BOOKSTORE	Education Fund	\$100.00	
10-21-2020 Regular - Check #: 555394			\$396.94
SUPPLIES AT BOOKSTORE	Education Fund	\$396.94	
10-29-2020 Regular - Check #: 555513			\$78.99
SUPPLIES AT BOOKSTORE	Education Fund	\$78.99	
11-11-2020 Regular - Check #: 555613			\$743.73
SUPPLIES AT BOOKSTORE	Education Fund	\$283.12	
SUPPLIES AT SPED	Education Fund	\$252.49	
SUPPLIES WB BOOKSTORE	Education Fund	\$134.28	

SUPPLIES AT SPED	Education Fund	\$50.20	
SUPPLIES AT SPED	Education Fund	\$23.64	
OMBUDSMAN EDUC. SERVICES LTD. (874)			\$59,271.30
10-29-2020 Regular - Check #: 555566			\$16,727.55
SPED PRIVATE TUITION WBHS	Education Fund	\$10,036.53	
SPED PRIVATE TUITION ATHS	Education Fund	\$6,691.02	
11-11-2020 Regular - Check #: 555685			\$42,543.75
OMBUDSMAN TUITION	Education Fund	\$42,543.75	
OVERDRIVE EDUCATION (56569)			\$564.88
10-29-2020 Regular - Check #: 555514			\$88.00
BOOKS WB LIBRARY	Education Fund	\$88.00	
11-11-2020 Regular - Check #: 555614			\$476.88
BOOKS WB LIBRARY	Education Fund	\$238.44	
BOOKS AT LIBRARY	Education Fund	\$238.44	
PACIFIC LIFE (43739)			\$5,190.00
10-15-2020 Regular - Check #: 555341			\$1,730.00
EDUCATION FUND	Education Fund	\$1,730.00	
10-29-2020 Regular - Check #: 555567			\$1,730.00
EDUCATION FUND	Education Fund	\$1,730.00	
11-11-2020 Regular - Check #: 555686			\$1,730.00
EDUCATION FUND	Education Fund	\$1,730.00	
PAMELA BRADFORD (55269)			\$50.00
11-11-2020 Regular - Check #: 3771			\$50.00
DIST WELLNESS INITIATIVE	Activity Fund	\$50.00	
PARKLAND PREPARATORY ACADEMY (53162)			\$4,025.00
10-21-2020 Regular - Check #: 555472			\$4,025.00
SPED PRIVATE TUITION WBHS	Education Fund	\$4,025.00	
PATRICIA SUBERS (54330)			\$63.72
10-29-2020 Regular - Check #: 555568			\$63.72
SUPPLIES AT ENGLISH	Education Fund	\$63.72	
PATRICK SZWANKOWSKI (57071)			\$0.00
10-28-2020 Void - Check #: 551814			(\$202.95)
STAFF TRAVEL WB MAINT	O & M Fund	\$202.95	
STAFF TRAVEL WB MAINT	O & M Fund	(\$202.95)	
10-29-2020 Regular - Check #: 555582			\$202.95
STAFF TRAVEL WB MAINT	O & M Fund	\$202.95	
PENGUIN RANDOM HOUSE LLC (57916)			\$3,000.00

10-21-2020 Regular - Check #: 555395			\$3,000.00
BOOKS WB LIBRARY	Education Fund		\$3,000.00
PEPSI-COLA (1234)			\$506.32
11-11-2020 Regular - Check #: 555615			\$506.32
SUPPLIES - BOE	Education Fund		\$506.32
PERFORMANCE CHEMICAL & SUPPLY (55678)			\$335.16
10-21-2020 Regular - Check #: 555396			\$149.60
CAFETERIA OPERATIONS AT	O & M Fund		\$149.60
10-29-2020 Regular - Check #: 555515			\$185.56
SUPPLIES AT MAINTENANCE	O & M Fund		\$185.56
PIT STOP (57403)			\$375.00
11-11-2020 Regular - Check #: 555616			\$375.00
RENTAL WB ATHLETICS	Education Fund		\$375.00
PITNEY BOWES (849)			\$1,791.51
10-21-2020 Regular - Check #: 555473			\$1,791.51
LEASE PRINCIPAL	Education Fund		\$1,791.51
PORTABLE COMMUNICATIONS SPEC. (20364)			\$2,934.20
10-15-2020 Void - Check #: 555180			(\$405.78)
R&M WB PRIN OFF	Education Fund		\$206.00
R&M WB PRIN OFF	Education Fund		\$199.78
R&M WB PRIN OFF	Education Fund		(\$199.78)
R&M WB PRIN OFF	Education Fund		(\$206.00)
10-21-2020 Regular - Check #: 555397			\$3,110.00
PUR SVC TRANSPORTATION	Transportation Fund		\$3,110.00
10-21-2020 Regular - Check #: 555398			\$185.00
SUPPLIES WB PRIN OFF	Education Fund		\$185.00
10-29-2020 Regular - Check #: 555516			\$44.98
PUR SVC AT MAINTENANCE	O & M Fund		\$44.98
PORTER PIPE AND SUPPLY CO. (46070)			\$362.74
10-29-2020 Regular - Check #: 555517			\$362.74
SUPPLIES WB MAINTENANCE	O & M Fund		\$362.74
POWERSCHOOL GROUP LLC (51817)			\$22,786.76
10-21-2020 Regular - Check #: 555399			\$22,753.45
PUR SVC DIST TECH	Education Fund		\$22,753.45
10-29-2020 Regular - Check #: 555519			\$33.31
SUPPLIES BUSINESS OFFICE	Education Fund		\$33.31
POWERSCHOOL GROUP LLC (56442)			\$13,775.16

11-11-2020 Regular - Check #: 555617		\$13,775.16
PUR SVC DATA PROCESSING	Education Fund	\$13,775.16
POWERSCHOOL GROUP LLC (49183)		\$297.00
10-29-2020 Regular - Check #: 555518		\$297.00
SUPPLIES BUSINESS OFFICE	Education Fund	\$297.00
PROFESSIONAL PAVING (55796)		\$22,469.85
10-21-2020 Regular - Check #: 555400		\$22,469.85
BUILDING IMPROVEMENTS	O & M Fund	\$22,469.85
PROSOURCE DISTRIBUTORS (55586)		\$13,089.62
10-29-2020 Regular - Check #: 555520		\$12,672.00
SUPPLIES-COVID/FEMA	O & M Fund	\$12,672.00
11-11-2020 Regular - Check #: 555618		\$417.62
SUPPLIES AT CUSTODIAL	O & M Fund	\$417.62
PROVANTAGE LLC (54156)		\$39.00
10-29-2020 Regular - Check #: 555521		\$39.00
DIST TECH MATERIALS	Education Fund	\$25.00
DIST TECH MATERIALS	Education Fund	\$14.00
PROVISO EAST HIGH SCHOOL (4002)		\$400.00
10-29-2020 Regular - Check #: 555522		\$200.00
PUR SVC AT ATH	Education Fund	\$200.00
11-11-2020 Regular - Check #: 555687		\$200.00
PUR SVC WB ATH	Education Fund	\$200.00
QUINLAN AND FABISH (16088)		\$5,311.39
10-21-2020 Regular - Check #: 555401		\$5,259.91
R&M WB MUSIC	Education Fund	\$4,963.00
SUPPLIES WB MUSIC	Education Fund	\$296.91
11-11-2020 Regular - Check #: 555619		\$51.48
SUPPLIES AT MUSIC	Education Fund	\$51.48
R & M PRINTING AND PROMOTIONS, INC (54675)		\$229.63
10-21-2020 Regular - Check #: 3744		\$229.63
ATHLETIC SPECIAL PROJECTS	Activity Fund	\$229.63
RAMROD DISTRIBUTORS, INC. (14417)		\$1,353.38
10-21-2020 Regular - Check #: 555402		\$965.05
SUPPLIES WB CUSTODIAL	O & M Fund	\$814.52
SUPPLIES AT MAINTENANCE	O & M Fund	\$150.53
10-29-2020 Regular - Check #: 555523	106	\$42.25
SUPPLIES WB MAINTENANCE	O & M Fund	\$42.25

11-11-2020 Regular - Check #: 555620		\$346.08
PUR SVC AT MAINTENANCE	O & M Fund	\$346.08
READY REFRESH BY NESTLE (50783)		\$108.42
11-11-2020 Regular - Check #: 555621		\$108.42
SUPPLIES AT HEALTH SVC	Education Fund	\$95.43
SUPPLIES AT HEALTH SVC	Education Fund	\$12.99
REBECCA BOISSE (56059)		\$380.15
11-11-2020 Regular - Check #: 555688		\$380.15
SUPPLIES AT MUSIC	Education Fund	\$166.63
SUPPLIES AT MUSIC	Education Fund	\$19.11
SUPPLIES AT MUSIC	Education Fund	\$12.42
SUPPLIES AT MUSIC	Education Fund	\$15.88
SUPPLIES AT MUSIC	Education Fund	\$166.11
REINDERS (51443)		\$27.05
10-21-2020 Regular - Check #: 555403		\$27.05
SUPPLIES WB MAINTENANCE	O & M Fund	\$27.05
RELIANCE STANDARD LIFE INSURANCE CO (53237)		\$410.46
10-21-2020 Regular - Check #: 555474		\$410.46
EDUCATION FUND	Education Fund	\$410.46
REPUBLIC SERVICES #551 (55610)		\$1,463.17
10-21-2020 Regular - Check #: 555475		\$108.17
REFUSE DISPOSAL DO	O & M Fund	\$108.17
10-21-2020 Regular - Check #: 555476		\$170.00
REFUSE DISPOSAL AT OPER	O & M Fund	\$170.00
10-21-2020 Regular - Check #: 555477		\$371.78
REFUSE DISPOSAL AT OPER	O & M Fund	\$371.78
10-29-2020 Regular - Check #: 555569		\$813.22
REFUSE DISPOSAL AT OPER	O & M Fund	\$813.22
RESERVE ACCOUNT (44298)		\$15,000.00
10-21-2020 Regular - Check #: 555478		\$15,000.00
PUR SVC POSTAGE - AT	Education Fund	\$15,000.00
RHINO MEDICAL SUPPLY INC (58163)		\$7,450.00
10-21-2020 Regular - Check #: 555404		\$7,450.00
SUPPLIED-COVID/CARES	O & M Fund	\$7,450.00
RICK OPAL (58172)		\$500.00
11-11-2020 Regular - Check #: 3772	107	\$500.00
DENNIS DOYLE SCHOLARSHIP	Activity Fund	\$500.00

RIDDELL (2349)			\$703.94
10-29-2020 Regular - Check #: 555524			\$703.94
R&M WB PRIN OFF	Education Fund	\$529.38	
R&M WB PRIN OFF	Education Fund	\$174.56	
RIVEREDGE HOSPITAL (48074)			\$387.68
11-11-2020 Regular - Check #: 555622			\$387.68
WB HOME & HOSP TUTORING	Education Fund	\$387.68	
ROBBINS SCHWARTZ (56056)			\$781.54
10-29-2020 Regular - Check #: 555525			\$781.54
PUR SVC BOE LEGAL SERVICE	Education Fund	\$781.54	
ROCK VALLEY PUBLISHING, LLC (50142)			\$50.00
11-11-2020 Regular - Check #: 555623			\$50.00
PUR SVC BOE PUBLIC REL	Education Fund	\$50.00	
ROE PROFESSIONAL SERVICES (25471)			\$5,480.00
10-29-2020 Regular - Check #: 555570			\$5,480.00
TUITION-OTHR IN STATE-GOV	Education Fund	\$3,380.00	
TUITION-OTHR IN STATE-GOV	Education Fund	\$2,100.00	
ROSEANN JANUSZ (53037)			\$267.46
10-21-2020 Regular - Check #: 555405			\$65.99
BOOKS AT LIBRARY	Education Fund	\$33.00	
BOOKS WB LIBRARY	Education Fund	\$32.99	
10-21-2020 Regular - Check #: 555479			\$69.02
BOOKS WB LIBRARY	Education Fund	\$24.26	
BOOKS AT LIBRARY	Education Fund	\$24.26	
SUPPLIES WB LIBRARY	Education Fund	\$20.50	
11-11-2020 Regular - Check #: 555689			\$132.45
SUPPLIES WB LIBRARY	Education Fund	\$64.75	
SUPPLIES WB LIBRARY	Education Fund	\$43.92	
SUPPLIES WB LIBRARY	Education Fund	\$23.78	
ROY STROM REFUSE (54814)			\$413.25
10-29-2020 Regular - Check #: 555571			\$265.00
REFUSE DISPOSAL WB OPER	O & M Fund	\$265.00	
10-29-2020 Regular - Check #: 555572			\$148.25
REFUSE DISPOSAL WB OPER	O & M Fund	\$148.25	
RUNCO OFFICE SUPPLY & EQUIPMENT CO (57315)			\$781.50
10-21-2020 Regular - Check #: 555406	108		\$461.00
SUPPLIES WB SOC STUDIES	Education Fund	\$317.44	
SUPPLIES WB PRIN OFF	Education Fund	\$141.18	

SUPPLIES WB SOC STUDIES	Education Fund	\$2.38	
10-29-2020 Regular - Check #: 555526			\$208.60
SUPPLIES WB PRIN OFF	Education Fund	\$132.10	
SUPPLIES WB BUS ED	Education Fund	\$76.50	
11-11-2020 Regular - Check #: 555624			\$111.90
SUPPLIES WB PRIN OFF	Education Fund	\$111.90	
RYAN DINI (50617)			\$450.00
10-21-2020 Regular - Check #: 555480			\$450.00
TUITION REIMBURSEMENT	Education Fund	\$450.00	
RYAN DOMERACKI (57058)			\$317.01
10-29-2020 Regular - Check #: 555573			\$317.01
STAFF TRAVEL BUS OFFICE	Education Fund	\$317.01	
S.E.A.L. OF ILLINOIS, INC. (48806)			\$25,144.08
11-11-2020 Regular - Check #: 555690			\$25,144.08
SPED PRIVATE TUITION WBHS	Education Fund	\$12,572.04	
SPED PRIVATE TUITION ATHS	Education Fund	\$12,572.04	
SAGE PUBLICATIONS INC (47669)			\$11,450.00
10-21-2020 Regular - Check #: 555407			\$11,450.00
PS TITLE I	Education Fund	\$1,600.00	
PS TITLE I	Education Fund	\$1,600.00	
PS TITLE I	Education Fund	\$2,000.00	
PS TITLE I	Education Fund	\$2,000.00	
PS TITLE I	Education Fund	\$4,250.00	
SALT CREEK GOLF CLUB (51651)			\$4,353.00
11-11-2020 Regular - Check #: 555625			\$4,353.00
PUR SVC AT ATH	Education Fund	\$4,353.00	
SALT CREEK SANITARY DISTRICT (1238)			\$3,602.93
10-21-2020 Regular - Check #: 555481			\$3,573.43
WATER WB UTILITY	O & M Fund	\$3,573.43	
10-29-2020 Regular - Check #: 555574			\$29.50
WATER WB UTILITY	O & M Fund	\$29.50	
SAM'S CLUB (50251)			\$45.00
10-21-2020 Regular - Check #: 3745			\$45.00
PERKS & POSSIBILITIES	Activity Fund	\$45.00	
SASED (853)			\$141,748.13
10-21-2020 Regular - Check #: 555482	109		\$141,748.13
AT TUITION OTHER/GOV	Education Fund	\$137,062.13	
AT ESY SPED TUIT-GOV	Education Fund	\$3,005.00	

WB ESY SPED TUIT-GOV	Education Fund	\$1,681.00	
SCHOLASTIC CLASSROOM MAGAZINES (27749)			\$306.56
10-21-2020 Regular - Check #: 555408			\$306.56
SUPPLIES AT ART	Education Fund	\$306.56	
SCHOOL HEALTH CORPORATION (452)			\$1,027.21
10-29-2020 Regular - Check #: 555527			\$505.48
SUPPLIES AT PRIN OFF	Education Fund	\$505.48	
10-29-2020 Regular - Check #: 3753			\$76.43
ATHLETIC SPECIAL PROJECTS	Activity Fund	\$76.43	
11-11-2020 Regular - Check #: 3773			\$445.30
CONCESSIONS	Activity Fund	\$347.13	
ATHLETIC SPECIAL PROJECTS	Activity Fund	\$98.17	
SCHOOLWIDE INC (58049)			\$1,700.00
10-29-2020 Regular - Check #: 555528			\$1,700.00
P.S.COM SVCS TITLE II	Education Fund	\$1,700.00	
SCHROEDER'S ACE HARDWARE (116)			\$221.36
10-21-2020 Regular - Check #: 555409			\$138.62
SUPPLIES DO MAINTENANCE	O & M Fund	\$62.55	
SUPPLIES WB MAINTENANCE	O & M Fund	\$14.36	
SUPPLIES WB MAINTENANCE	O & M Fund	\$13.18	
SUPPLIES WB MAINTENANCE	O & M Fund	\$35.95	
SUPPLIES WB MAINTENANCE	O & M Fund	\$12.18	
SUPPLIES DO MAINTENANCE	O & M Fund	\$0.40	
10-29-2020 Regular - Check #: 555529			\$22.99
SUPPLIES DO MAINTENANCE	O & M Fund	\$22.99	
11-11-2020 Regular - Check #: 555626			\$59.75
SUPPLIES DO MAINTENANCE	O & M Fund	\$43.78	
SUPPLIES WB MAINTENANCE	O & M Fund	\$5.99	
SUPPLIES WB MAINTENANCE	O & M Fund	\$5.99	
SUPPLIES WB MAINTENANCE	O & M Fund	\$3.99	
SEAN O'CONNOR (24347)			\$75.00
11-11-2020 Regular - Check #: 555691			\$75.00
PUR SVC DIST TECH	Education Fund	\$75.00	
SEIU LOCAL 73 (1595)			\$3,236.74
10-15-2020 Regular - Check #: 555344			\$1,069.77
EDUCATION FUND	Education Fund	\$1,069.77	
10-29-2020 Regular - Check #: 555486			\$1,069.77
EDUCATION FUND	Education Fund	\$1,069.77	

11-11-2020 Regular - Check #: 555585		\$1,097.20
EDUCATION FUND	Education Fund	\$1,097.20
SHERI D'AMBROSE (4609)		\$309.70
10-29-2020 Regular - Check #: 3754		\$309.70
STUDENT COUNCIL	Activity Fund	\$275.00
ATHLETIC SPECIAL PROJECTS	Activity Fund	\$34.70
SHERWIN-WILLIAMS (53656)		\$496.06
10-21-2020 Regular - Check #: 555410		\$145.90
SUPPLIES WB MAINTENANCE	O & M Fund	\$145.90
10-29-2020 Regular - Check #: 555530		\$350.16
SUPPLIES AT MAINTENANCE	O & M Fund	\$145.90
SUPPLIES WB MAINTENANCE	O & M Fund	\$28.18
SUPPLIES AT MAINTENANCE	O & M Fund	\$176.08
SNAP-ON EQUIPMENT, INC. (52713)		\$409.00
10-29-2020 Regular - Check #: 555531		\$409.00
SUPPLY AT VOC ED I&T	Education Fund	\$234.00
SUPPLY AT VOC ED I&T	Education Fund	\$175.00
SNAP-ON INDUSTRIAL (42493)		\$62.10
10-21-2020 Regular - Check #: 555411		\$62.10
SUPPLIES WB I&T	Education Fund	\$62.10
SOARING EAGLE ACADEMY (56551)		\$17,728.92
11-11-2020 Regular - Check #: 555692		\$17,728.92
SPED PRIVATE TUITION WBHS	Education Fund	\$8,864.46
SPED PRIVATE TUITION ATHS	Education Fund	\$8,864.46
SOUND OF MUSIC (53524)		\$331.24
10-29-2020 Regular - Check #: 555532		\$331.24
SUPPLIES AT TECH	Education Fund	\$250.44
SUPPLIES AT TECH	Education Fund	\$40.00
SUPPLIES AT TECH	Education Fund	\$40.80
SPECIAL EDUCATION SYSTEMS INC (43772)		\$3,561.74
10-21-2020 Regular - Check #: 555412		\$262.36
SP ED TRANSPORTATION	Transportation Fund	\$262.36
11-11-2020 Regular - Check #: 555627		\$3,299.38
SP ED TRANSPORTATION	Transportation Fund	\$2,230.06
SP ED TRANSPORTATION	Transportation Fund	\$1,069.32
SRFAX (57531)	111	\$15.90
11-11-2020 Regular - Check #: 555628		\$15.90
PUR SVC DIST TECH	Education Fund	\$15.90

STACEY PUCCINI (55112)			\$929.40
10-21-2020 Regular - Check #: 555483			\$120.00
PUR SVC AT ATH	Education Fund	\$120.00	
10-21-2020 Regular - Check #: 3746			\$50.00
DIST WELLNESS INITIATIVE	Activity Fund	\$50.00	
10-29-2020 Regular - Check #: 3755			\$159.40
ATHLETIC SPECIAL PROJECTS	Activity Fund	\$159.40	
11-11-2020 Regular - Check #: 555693			\$600.00
TUITION REIMBURSEMENT	Education Fund	\$600.00	
STEVE JOHNSON (57380)			\$100.00
10-21-2020 Regular - Check #: 555348			\$100.00
PUR SVC AT ATH	Education Fund	\$100.00	
STRIVEN MEDIA LLC (58158)			\$2,500.00
11-11-2020 Regular - Check #: 555629			\$2,500.00
P.S. INST SVC IDEA B	Education Fund	\$2,500.00	
SUBURBAN DRIVELINE, INC. (45546)			\$40.00
10-21-2020 Regular - Check #: 555413			\$40.00
R&M WB DRIVER ED	Education Fund	\$40.00	
SUGAR CREEK GOLF COURSE (46996)			\$10,760.00
10-29-2020 Regular - Check #: 555533			\$10,760.00
PUR SVC WB ATH	Education Fund	\$7,840.00	
PUR SVC WB ATH	Education Fund	\$2,920.00	
SUN LIFE ASSURANCE CO OF CANADA (57720)			\$5,599.82
10-21-2020 Regular - Check #: 555484			\$5,599.82
LIFE INSURANCE/LTD	Education Fund	\$5,599.82	
SUSANNA NOLTE (52976)			\$425.16
10-21-2020 Regular - Check #: 3747			\$425.16
CLASSIFIED MEDICAL REIMB	Activity Fund	\$425.16	
TARA MURPHY (50789)			\$322.00
10-29-2020 Regular - Check #: 555575			\$322.00
SUPPLIES WB ATHLETICS	Education Fund	\$322.00	
TERRACE SUPPLY (485)			\$87.03
10-21-2020 Regular - Check #: 555414			\$55.72
SUPPLIES WB MAINTENANCE	O & M Fund	\$13.64	
SUPPLIES WB MAINTENANCE	O & M Fund	\$13.20	
SUPPLIES WB PRIN OFF	Education Fund	\$11.78	
SUPPLIES WB PRIN OFF	Education Fund	\$11.40	

SUPPLIES AT MAINTENANCE	O & M Fund	\$5.70	
11-11-2020 Regular - Check #: 555630			\$31.31
SUPPLIES WB MAINTENANCE	O & M Fund	\$13.64	
SUPPLIES WB PRIN OFF	Education Fund	\$11.78	
SUPPLIES AT MAINTENANCE	O & M Fund	\$5.89	
TERRI WOEBEL (51772)			\$96.00
11-11-2020 Regular - Check #: 555694			\$96.00
SUPPLIES WB TECH	Education Fund	\$96.00	
TFD UNLIMITED LLC (58159)			\$1,250.00
10-29-2020 Regular - Check #: 555534			\$1,250.00
DIST INSTR SUP-CARES	Education Fund	\$1,250.00	
THE OMNI GROUP (55154)			\$75.50
11-11-2020 Regular - Check #: 555695			\$75.50
EDUCATION FUND	Education Fund	\$75.50	
THOMSON REUTERS WEST (58182)			\$863.03
11-11-2020 Regular - Check #: 555631			\$863.03
PURCH SVC BUSINESS OFFICE	Education Fund	\$863.03	
TRANE (41146)			\$20.00
10-29-2020 Regular - Check #: 555535			\$20.00
SUPPLIES AT MAINTENANCE	O & M Fund	\$20.00	
TROPHIES BY GEORGE (17960)			\$80.25
11-11-2020 Regular - Check #: 555632			\$80.25
SUPPLIES AT PRIN OFF	Education Fund	\$80.25	
TROPI-QUATICS PET CENTRE (54828)			\$144.63
10-29-2020 Regular - Check #: 555536			\$144.63
SUPPLIES WB SCIENCE	Education Fund	\$144.63	
TROXELL COMMUNICATIONS INC. (28259)			\$2,419.20
10-21-2020 Regular - Check #: 555415			\$2,419.20
DIST TECH MATERIALS	Education Fund	\$2,419.20	
UMB BANK F/B/O AXA (57418)			\$12,030.00
10-15-2020 Regular - Check #: 555342			\$4,010.00
EDUCATION FUND	Education Fund	\$4,010.00	
10-29-2020 Regular - Check #: 555576			\$4,010.00
EDUCATION FUND	Education Fund	\$4,010.00	
11-11-2020 Regular - Check #: 555696			\$4,010.00
EDUCATION FUND	Education Fund	\$4,010.00	
UNITED PARCEL SERVICE (6763)			\$9.49

10-21-2020 Regular - Check #: 555417			\$9.49
PUR SVC POSTAGE - WB	Education Fund	\$5.02	
PUR SVC POSTAGE - AT	Education Fund	\$4.47	
UNIVERSAL TAXI DISPATCH, INC. (54647)			\$5,205.00
10-21-2020 Regular - Check #: 555416			\$156.00
SP ED TRANSPORTATION	Transportation Fund	\$156.00	
10-29-2020 Regular - Check #: 555537			\$899.00
SP ED TRANSPORTATION	Transportation Fund	\$899.00	
10-29-2020 Regular - Check #: 555538			\$1,036.00
SP ED TRANSPORTATION	Transportation Fund	\$1,036.00	
11-11-2020 Regular - Check #: 555633			\$3,114.00
SP ED TRANSPORTATION	Transportation Fund	\$1,684.00	
SP ED TRANSPORTATION	Transportation Fund	\$1,430.00	
VANGUARD ENERGY SERVICES (49184)			\$1,319.22
10-21-2020 Regular - Check #: 555485			\$1,319.22
HEATING AT UTILITY	O & M Fund	\$763.77	
HEATING WB UTILITY	O & M Fund	\$548.85	
HEATING DO	O & M Fund	\$6.60	
VARIABLE ANNUITY LIFE INS. CO. (772)			\$8,574.00
10-15-2020 Regular - Check #: 555343			\$2,858.00
EDUCATION FUND	Education Fund	\$2,858.00	
10-29-2020 Regular - Check #: 555577			\$2,858.00
EDUCATION FUND	Education Fund	\$2,858.00	
11-11-2020 Regular - Check #: 555697			\$2,858.00
EDUCATION FUND	Education Fund	\$2,858.00	
VILLA PARK ELECTRICAL SUPPLY (19787)			\$2,002.78
10-21-2020 Regular - Check #: 555418			\$739.42
DIST TECH MATERIALS	Education Fund	\$311.76	
SUPPLIES WB MAINTENANCE	O & M Fund	\$237.40	
DIST TECH MATERIALS	Education Fund	\$190.26	
11-11-2020 Regular - Check #: 555634			\$1,263.36
SUPPLIES AT MAINTENANCE	O & M Fund	\$1,224.38	
SUPPLIES WB MAINTENANCE	O & M Fund	\$38.98	
VILLAGE OF ADDISON (136)			\$8,766.47
11-11-2020 Regular - Check #: 555698			\$237.56
WATER UTILITY DO	O & M Fund	\$237.56	
11-11-2020 Regular - Check #: 555699			\$203.98
WATER AT UTILITY	O & M Fund	\$203.98	

11-11-2020 Regular - Check #: 555700			\$7,725.90
WATER AT UTILITY	O & M Fund		\$7,725.90
11-11-2020 Regular - Check #: 555701			\$599.03
SUPPLIES WB MAINTENANCE	O & M Fund		\$297.97
SUPPLIES AT MAINTENANCE	O & M Fund		\$284.35
SPED TRANSPRTATION SUPPLY	Transportation Fund		\$16.71
VILLAGE OF VILLA PARK (13137)			\$2,812.06
10-29-2020 Regular - Check #: 555578			\$68.74
SUPPLIES WB DRIVER ED	Education Fund		\$68.74
11-11-2020 Regular - Check #: 555702			\$2,743.32
WATER WB UTILITY	O & M Fund		\$2,743.32
WEST & SONS TOWING, INC. (52268)			\$211.50
10-21-2020 Regular - Check #: 3748			\$98.50
AUTO REPAIR CLUB	Activity Fund		\$98.50
10-29-2020 Regular - Check #: 3756			\$113.00
AUTO REPAIR CLUB	Activity Fund		\$113.00
WEST SUBURBAN CONFERENCE (3603)			\$7,230.36
10-29-2020 Regular - Check #: 555579			\$7,230.36
SUPPLIES AT PRIN OFF	Education Fund		\$7,230.36
WEST SUBURBAN TEACHERS UNION (1594)			\$39,484.95
10-15-2020 Regular - Check #: 555345			\$13,140.23
EDUCATION FUND	Education Fund		\$13,140.23
10-29-2020 Regular - Check #: 555487			\$13,161.65
EDUCATION FUND	Education Fund		\$13,161.65
11-11-2020 Regular - Check #: 555586			\$13,183.07
EDUCATION FUND	Education Fund		\$13,183.07
WESTGATE CLEANERS (58174)			\$111.00
10-29-2020 Regular - Check #: 555580			\$111.00
R&M WB I&T	Education Fund		\$111.00
WESTMONT PARK DISTRICT (52422)			\$2,249.00
11-11-2020 Regular - Check #: 555635			\$2,249.00
PUR SVC WB ATH	Education Fund		\$2,249.00
WIGHT & COMPANY (511)			\$19,602.57
10-21-2020 Regular - Check #: 555419			\$9,587.16
A&E CONSTRUCTION SERVICE	Capital Projects Fund		\$4,050.00
A&E CONSTRUCTION SERVICE	Capital Projects Fund		\$3,871.45
CONSTRUCTION SERVICES	O & M Fund		\$1,665.71

11-11-2020 Regular - Check #: 555636		\$10,015.41
CONSTRUCTION SERVICES	O & M Fund	\$10,015.41

ZOOM VIDEO COMMUNICATIONS, INC (57990) \$329.18

10-21-2020 Regular - Check #: 555420		\$224.66
PUR SVC TECH CARES	Education Fund	\$224.66

10-29-2020 Regular - Check #: 555539		\$14.52
PUR SVC DIST TECH	Education Fund	\$14.52

11-11-2020 Regular - Check #: 555637		\$90.00
PUR SVC TECH CARES	Education Fund	\$90.00

TO: Dr. Scott Helton
Board of Education

DATE: November 3, 2020

FROM: Mr. Edward Hoster

RE: **Annual Financial Audit Fiscal Year 2020**
(Attached: Communications to Those Charged with Governance and Management)

The financial audit for fiscal year ending June 30, 2020 was completed by Lauterbach & Amen, LLP as of October 9, 2020. Mr. Tim Gavin will be attending the November 16, 2020 meeting to present the financial reports. I am pleased to report that this audit resulted in another unqualified opinion or what is commonly referred to as a “clean” opinion. The annual financial report was filed by the October 15, 2020 deadline. In addition, we are now completing all of the required state and federal agency report filings to maintain future grant eligibility and fulfill our continuing disclosure compliance for outstanding bonds in accordance with the SEC Rule 15c2-12.

The financial audit is prepared on an accrual basis which is different from the cash basis that we operate and report on during the fiscal year. This accrual basis is referred to as the most accurate measure of our financial condition as it adjusts for the timing of receipts and expenses to present a “true” position. The total fund balance reserves reflect an increase of \$5,505 as reflected on page 25 of the audit report. The standard financial audit governmental reporting format does not provide for an Operating Funds only measure which takes into consideration the transfer of bond proceeds from Working Cash for the capital projects and bus purchasing. In addition, it removes the state on-behalf pension contributions (\$26,471,459) and all activity from non-operating funds. Consequently, we created such a format as of the year 2016 and that is now part of the supplementary pages at the end of the audit report. This format is more comparable to the Operating Funds format that we submit monthly to the Board. The operating funds reserves as of fiscal year ending June 30, 2020, on an accrual basis, reflect a net increase of \$59,103 (see pages 120-121) net of the transfer of Working Cash bond proceeds. This reflects the decision to fund capital improvements and vehicle replacement from non-operating funds and using the bond issuance proceeds. As these bond proceeds were assigned for such capital expense, we adjust the expenses by the \$1,370,000 to obtain a true expense measure. The remaining bond proceeds will likely be fully exhausted by the fiscal year 2022-23. In addition, the combination of a recovering economy/CPI and the commitment of the Board of Education and administration to implement changes, have helped to achieve financial stability and minimize the use of financial reserves. We know that this same commitment will be essential to sustain this fiduciary and education program balance in the years ahead.

The auditor’s supplemental management letter to the Board of Education, titled “Communications of Informational Points to Management That Are Not Material Weaknesses or Deficiencies” reflects some recommendations including consideration of adopting a fund balance policy, forthcoming GASB 84 reporting for Fiduciary Activities and GASB 87 for leases, and the observation that due to the accrual-based accounting the Capital Projects Fund balance was exceeded. Our responses to each of these is included in their report.

In addition to the financial audit report, the state required Annual Financial Report (AFR) was completed including the estimated Financial Profile score that measures financial health. The preliminary score indicates that we qualify to retain the highest designation level of Recognition for the sixth consecutive year. The final report was submitted by the state deadline of October 15, 2020 to the Regional Office of Education and Illinois State Board of Education (ISBE).

We appreciate the comprehensive approach to this financial audit that Lauterbach & Amen, LLP provided on behalf of the Board of Education during this first year engagement.

Suggested Motion:

Move that the Board of Education accept the financial audit for fiscal year ending June 30, 2020 as prepared by Lauterbach & Amen, LLP.



October 9, 2020

Members of the Board of Education
DuPage High School District No. 88
Addison, Illinois

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the DuPage High School District No. 88, 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 9, 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 DuPage High School District No. 88 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.

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 9, 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.

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 Business Office) of the DuPage High School District No. 88, Illinois for their valuable cooperation throughout the audit engagement.

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP



October 9, 2020

Members of the Board of Education
DuPage High School District No. 88
Addison, Illinois

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the DuPage High School District No. 88, Illinois, as of and for the year ended June 30, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing our auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the following deficiency in the District's internal control to be a material weakness: The District audit resulted in a material restatement to fund balance/net position that was detected by auditing procedures. This represents a material weakness in the internal control over financial reporting in accordance with Statement on Auditing Standards (SAS) No. 115.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We did not identify any deficiencies in internal control that we consider to be a significant deficiency.

This communication is intended solely for the information and use of management, DuPage High School District No. 88's Board of Education, and others within the organization, and is not intended to be and should not be used by anyone other than these specified parties.

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP

**DUPAGE HIGH SCHOOL DISTRICT NO. 88
MANAGEMENT LETTER**

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



October 9, 2020

Members of the Board of Education
DuPage High School District No. 88
Addison, Illinois

In planning and performing our audit of the financial statements of the DuPage High School District No. 88 (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, Chief Financial Officer and senior management of the DuPage High School District No. 88, 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 RECOMMENDATIONS

1. FUND BALANCE POLICY

Comment

During our current year-end audit procedures, we noted that the District does not have a formal fund balance policy. A fund balance policy establishes a minimum level at which the projected end-of-year fund balance/net position should be maintained, taking into account the constraints imposed upon the resources reported by the governmental and proprietary funds. A fund balance policy assists in providing financial stability, cash flow for operations, and the assurance that the District will be able to respond to emergencies with fiscal strength.

It is essential to maintain adequate levels of funds balance/net position to mitigate current and future risks and to ensure tax rates. Fund balance/net position levels are also crucial consideration in long-term financial planning. Credit rating agencies carefully monitor levels of fund balance/net position and unassigned fund balance in the General Fund to evaluate the District's continued creditworthiness.

Recommendation

We recommend the District create and adopt a fund balance policy to be in compliance with GASB Statement No. 54. The District should address fund balance reporting categories (nonspendable, restricted, committed, assigned, and unassigned) as well as review minimum fund balance policies

Management Response

Management acknowledges this comment and will discuss with the Board of Education for further consideration.

CURRENT RECOMMENDATIONS - Continued

2. 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.

Management Response

Management acknowledges this comment and will work to implement in fiscal year 2021 as required.

CURRENT RECOMMENDATIONS - Continued

3. 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 to implement in fiscal year 2022 as required.

CURRENT RECOMMENDATIONS - Continued

4. FUND WITH DEFICIT FUND BALANCE

Comment

During our current year-end audit procedures, we noted the following fund with deficit fund balance.

Fund	4/30/2020
Capital Projects	\$ 258,812

Recommendation

We recommend the District investigate the causes of the deficit and adopt appropriate future funding measures.

Management Response

The District transferred \$1,000,000 from the General Fund's Working Cash to the Capital Projects Fund in July 2020 to cover the deficit.

5. FUNDS OVER BUDGET

Comment

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

Fund	4/30/2020
Debt Service	\$ 132
Capital Projects	264,631

Recommendation

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

Management Response

Management acknowledges this comment and routinely transfers funds subsequent to year-end to satisfy any past or future budget deficits. Due to the District budgeting on a cash basis and the timing of the commitments for capital projects, accruals at year end result in deficits on an accrual basis.

DUPAGE HIGH SCHOOL DISTRICT NO. 88

ANNUAL FINANCIAL REPORT



FOR THE FISCAL YEAR ENDED
JUNE 30, 2020

TABLE OF CONTENTS

PAGE

FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT	<u>1</u>
MANAGEMENT'S DISCUSSION AND ANALYSIS	<u>5</u>
BASIC FINANCIAL STATEMENTS	
Government-Wide Financial Statements	
Statement of Net Position	<u>20</u>
Statement of Activities	<u>22</u>
Fund Financial Statements	
Balance Sheet - Governmental Funds	<u>23</u>
Reconciliation of Total Governmental Fund Balance to the Statement of Net Position - Governmental Activities	<u>24</u>
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	<u>25</u>
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities - Governmental Activities	<u>26</u>
Statement of Fiduciary Net Position	<u>27</u>
Notes to Financial Statements	<u>28</u>
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Changes in the Employer's Total OPEB Liability	
Retiree Health Plan	<u>73</u>
Schedule of Employer Contributions	
Teacher's Health Insurance Security Fund	<u>74</u>
Schedule of the Employer's Proportionate Share of the Collective Net OPEB Liability	
Teacher's Health Insurance Security Fund	<u>76</u>
Schedule of the Employer's Proportionate Share of the Net Pension Liability and Employer Teachers' Retirement System	<u>78</u>
Schedule of Employer Contributions	
Illinois Municipal Retirement Fund	<u>80</u>
Schedule of Changes in the Employer's Net Pension Liability	
Illinois Municipal Retirement Fund	<u>82</u>
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual General Fund	<u>84</u>

TABLE OF CONTENTS

PAGE

FINANCIAL SECTION - Continued

OTHER SUPPLEMENTARY INFORMATION

Combining Balance Sheet - General Fund	88
Combining Statement of Revenues, Expenditures and Changes in Fund Balances General Fund - by Accounts	89
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Educational Account - General Fund	90
Operations and Maintenance Account - General Fund	101
Working Cash Account - General Fund	103
Capital Projects Fund	109
Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Governmental Funds	106
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Municipal Retirement/Social Security - Special Revenue Fund	108
Debt Service Fund	104
Schedule of Changes in Assets and Liabilities - Student Activity - Agency Fund	110
Consolidated Year-End Financial Report	111

SUPPLEMENTAL SCHEDULES

Long-Term Debt Requirements	
General Obligation Limited Tax Refunding School Bonds of 2015A	113
General Obligation Limited Tax Refunding School Bonds of 2015B	114
General Obligation Refunding School Bonds of 2016	115
General Obligation Limited Tax School Bonds of 2018	116
Property Tax Levies and Collections - Last Three Tax Levy Years	117
Summary of Operations - Bookstores	118
District Enrollment - Last Ten Fiscal Years	119
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances by Account Net of State On-Behalf Payments - District's Operating Funds	120

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.



INDEPENDENT AUDITORS' REPORT

October 9, 2020

Members of the Board of Education
DuPage High School District No. 88
Addison, Illinois

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the DuPage High School District No. 88, 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 DuPage High School District No. 88, 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.

We did not audit the financial statements of the DuPage High School District No. 88 as of and for the year ended June 30, 2019. Those statements were audited by another auditor who issued unmodified opinion on December 9, 2019.

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 DuPage High School District No. 88, 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.

Other Matters - Continued

Other Information - Continued

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 Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 9, 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

DUPAGE HIGH SCHOOL DISTRICT NO. 88

Management's Discussion and Analysis

June 30, 2020

The discussion and analysis of DuPage High School District No. 88 (the "District") financial performance provides an overall review of the District's financial activities as of and for the year ended June 30, 2020. The management of the District encourages readers to consider the information presented herein in conjunction with the basic financial statements to enhance their understanding of the District's financial performance. Certain comparative information between the current year and the prior is required to be presented in the Management's Discussion and Analysis (the "MD&A").

FINANCIAL HIGHLIGHTS

The District's fund balances reported an increased of \$5,505 during the fiscal year. Several factors contributed to this change:

- The District continues to decisively control operating expenditures with a commitment to minimizing the impact upon the educational programs and services to students. The District continues to carefully review all program enrollment and staffing to ensure a balance with program offering within available fiscal resources. Personnel staffing accounted for a total decrease of 1.10 positions split 4.20 additional certified teachers and a reduction of 5.60 teacher aides. In addition, the diligent efforts to review outside student placements for tuition-based programs continues to demonstrate control in this critical area that represents seven percent of the operating budget. The District has realized a 22% reduction of outside placement tuition expense since fiscal year 2015.
- The District realized personnel salary expense reductions due to the retirement of three certified and eight non-certified staff for the fiscal year ending June 2019. Total salary expense reductions due to retirements from 2014 to 2020 is \$3.3 million.
- The recovery of the Consumer Price Index (CPI) to 2.10%, which is used to determine the Property Tax Cap, is assisting with the recovery. In addition, there is local new property growth that is beginning to generate more funding through the Tax Cap formula. Together these are positive changes as 80% of the revenue, excluding state of Illinois on-behalf payments, is generated from property taxes.
- Facility improvement projects are being funded from the Working Cash fund and the year 2018 bond proceeds. This is reducing the pressure to the operating funds by approximately \$1,000,000 per year until fiscal year ending June 2022.
- The District continues to use bid solicitation to obtain the highest quality vendors at the most competitive pricing. Food service management is a multi-year agreement, indexed to CPI for Food Away From Home and set to expire in the year 2020-21. The bus transportation contract was renewed for one year at 2.1% inclusive of the new performance-based credits terms that result in lower fees paid if all bus routes are not fully staffed. This was added in fiscal year 2017-18 in response to the on-going staffing challenges that were adversely impacting daily route services.

DUPAGE HIGH SCHOOL DISTRICT NO. 88

Management's Discussion and Analysis

June 30, 2020

FINANCIAL HIGHLIGHTS - Continued

- Certified personnel multi-year agreement was in the final year of a two-year contract with the base salary increase linked to 85% of CPI or 1.80% and estimated step advancement of 2.29%.
- Support staff personnel salaries were negotiated for a three-year agreement ending in 2019-2020 at a base increase of 2.00%. In addition, they will receive schedule step advancement if applicable for an estimated board expense of 1.00%.
- Teacher Aide personnel salaries were negotiated for a three-year agreement ending in 2019-2020 at a base increase of 3.25%. There is no step advancement schedule for this employee group and the board controls the starting salary rate.
- Maintenance and custodial salaries were negotiated for a four-year agreement ending in fiscal year 2021-22 at a base increase of 2.50% for two years and indexed to 80% of CPI in the final two years with a floor of 1.75%. In addition, the step schedule for both employee groups will sunset when the final existing members reach their top step. All new hires will start at the base salary as of 2017-18 and receive the base percent increase only for future years.
- In total, government-wide net position increased by \$3,582,987, due mainly to an increase in property and replacement taxes in FY2020.
- General revenues accounted for \$74,758,407 in revenue or 69.6% of all revenues. Program specific revenues in the form of charges for services and fees and grants accounted for \$32,602,095 or 30.4% of total revenues of \$107,360,502.
- The District had \$103,777,515 in expenses related to government activities. However, only \$32,602,095 of these expenses were offset by program specific charges and grants.
- Revenues for FY2020, as reported on the Statement of Revenues, Expenditures and Changes in Fund Balances, were \$107,360,502, inclusive of on-behalf payments to the Teacher's Retirement System and Teachers' Health Insurance Security Fund. Expenditures for FY2020 were \$107,354,997, also inclusive on State of Illinois payments to the Teachers Retirement System Teachers' Health Insurance Security Fund.
- The Illinois Teacher's Retirement System receives on-behalf pension and post-retirement health insurance programs from the State of Illinois for the District's certified staff. In FY2020, \$26,471,459 was included in the total revenues and expenditures of the District representing the State of Illinois contributions.
- Actual revenues received in FY2020 for the General Fund, exclusive of the State of Illinois on-behalf payment to the Teachers Retirement System, was \$64,582,935. Actual expenditures exclusive of on-behalf contributions were \$63,305,657 in FY2020.

DUPAGE HIGH SCHOOL DISTRICT NO. 88

Management's Discussion and Analysis

June 30, 2020

FINANCIAL HIGHLIGHTS - Continued

- The District decreased the total outstanding long-term debt by 9.2%. As of June 30, 2020, total outstanding debt was \$73,361,063.
-
- The District increased beginning net position by \$46,382,823 due to correcting the District's FY2019 capital asset appraisal and accrued interest.

The combination of expenditure controls, recovering economy, increased state funding and improved property taxes have allowed us to discontinue the use of financial reserves and begin to replenish. As of fiscal year ending 2020 we had fully restored the \$4.9 million of cumulative financial reserves used during the three year period of 2012 to 2014.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (on pages 20 - 22) provide information about the activities of the District as a whole and present a longer-term view of the District's finances. Fund financial statements begin on page 23. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the District's operations in more detail than the government-wide statements by providing information about the District's most significant funds. The remaining statements provide financial information about activities for which the District acts solely as a trustee or agent for the benefit of those outside of the government.

DUPAGE HIGH SCHOOL DISTRICT NO. 88

Management's Discussion and Analysis

June 30, 2020

USING THIS ANNUAL REPORT - Continued

Major Features of the District-Wide and Fund Financial Statements			
	District-Wide Statements	Fund Financial Statements	
		Governmental Funds	Fiduciary Funds
Scope	Entire district (except fiduciary funds)	The activities of the district that are not proprietary or fiduciary, such as instruction, administration, building maintenance, food service, and community education	Instances in which the district administers resources on behalf of someone else, such as student activity funds
Required financial statements	<ul style="list-style-type: none"> • Statement of Net Position • Statement of Activities 	<ul style="list-style-type: none"> • Balance Sheet • Statement of Revenues, Expenditures and Changes in Fund Balance 	<ul style="list-style-type: none"> • Statement of Fiduciary Assets and Liabilities
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial focus	Accrual accounting and economic resources focus
Type of asset/liability information	All assets, deferred outflows of resources, deferred inflows of resources and liabilities, both financial and capital short-term and long-term	Generally, assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets or long-term liabilities included	All assets and liabilities, both short-term and long-term
Type of inflow/outflow of information	All revenues and expenses during the year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and the related liability is due and payable	All additions and dedications during the year, regardless of when cash is received or paid

Management's Discussion and Analysis

June 30, 2020

USING THIS ANNUAL REPORT – Continued

Government-Wide Financial Statements

The government-wide financial statements provide readers with a broad overview of the District's finances, in a matter similar to a private-sector business. The government wide financial statements can be found on pages 20 - 22 of this report.

The Statement of Net Position reports information on all of the District's assets/deferred outflows and liabilities/deferred inflows, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating. Consideration of other nonfinancial factors, such as changes in the District's property tax base and the condition of the District's infrastructure, is needed to assess the overall health of the District.

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

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, like other local governments, 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.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the 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 fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate the comparison between governmental funds and governmental activities.

DUPAGE HIGH SCHOOL DISTRICT NO. 88

Management's Discussion and Analysis

June 30, 2020

USING THIS ANNUAL REPORT – Continued

Fund Financial Statements – Continued

Governmental Funds – Continued

The District maintains five individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund and Debt Service Fund are considered to be major funds. Data from the other three governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The District adopts an annual appropriated budget for all of the governmental funds. A budgetary comparison schedule for these funds has been provided to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 23 - 26 of this report.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the District's own programs. The accounting use for fiduciary funds is much like that used for proprietary funds. The basic fiduciary fund financial statements can be found on page 27 of this report.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 28 - 71 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the District's Retiree's Health Plan, Teacher's Health Insurance Security Fund, Teacher's Retirement and I.M.R.F employee pension obligations and budgetary comparison schedules for the General Fund. Required supplementary information can be found on pages 73 - 84 of this report. Combining and individual fund statements and schedules can be found on pages 88 - 111 of this report.

DUPAGE HIGH SCHOOL DISTRICT NO. 88

Management's Discussion and Analysis

June 30, 2020

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve over time as a useful indicator of a government's financial position. The following tables show that in the case of the District, assets/deferred outflows exceeded liabilities/deferred inflows by \$46,133,957.

	Net Position	
	2020	2019
Current/Other Assets	\$ 100,000,577	98,445,584
Capital Assets	145,586,375	100,958,745
Total Assets	245,586,952	199,404,329
Deferred Outflows	2,684,232	9,237,040
Total Assets/Deferred Outflows	248,271,184	208,641,369
Long-Term Debt	115,218,411	134,709,469
Other Liabilities	10,877,516	1,839,575
Total Liabilities	126,095,927	136,549,044
Deferred Inflows	76,041,300	75,924,175
Total Liabilities/Deferred Inflows	202,137,227	212,473,219
Net Position		
Investment in Capital Assets	69,216,397	23,686,339
Restricted	3,099,634	3,783,602
Unrestricted	(26,182,074)	(31,301,794)
Total Net Position	46,133,957	(3,831,853)

A large portion of the District's net position, \$69,216,397, reflects its investment in capital assets (for example, land, buildings, machinery, and equipment), less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion, \$3,099,634, of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining deficit amount of \$26,182,074, represents unrestricted net position and may be used to meet the government's ongoing obligations to citizens and creditors.

DUPAGE HIGH SCHOOL DISTRICT NO. 88

Management's Discussion and Analysis

June 30, 2020

GOVERNMENT-WIDE FINANCIAL ANALYSIS – Continued

	Change in Net Position	
	2020	2019
Revenues		
Program Revenues		
Charges for Services	\$ 1,348,181	1,428,894
Operating Grants/Contrib.	4,782,455	5,209,429
On-behalf Payments	26,471,459	22,255,091
General Revenues		
Taxes	67,108,929	64,130,035
General State Aid	5,992,753	5,748,659
Other General Revenues	1,656,725	3,676,211
Total Revenues	<u>107,360,502</u>	<u>102,448,319</u>
Expenses		
Instruction	44,816,588	45,411,524
Support Services	28,005,946	25,830,709
Community Services	307,358	248,824
Payments to Other Districts/Govts.	1,819,946	1,505,833
State Retirement Contributions	26,471,459	22,255,091
Interest on Long-Term Debt	2,356,218	2,630,547
Total Expenses	<u>103,777,515</u>	<u>97,882,528</u>
Change in Net Position	3,582,987	4,565,791
Net Position - Beginning as Restated	<u>42,550,970</u>	<u>(8,397,644)</u>
Net Position - Ending	<u><u>46,133,957</u></u>	<u><u>(3,831,853)</u></u>

Net position of the District's governmental activities increased by 8.4 percent (a restated \$42,550,970 in 2019 compared to \$46,133,957 in 2020). Unrestricted net position, the part of net position that can be used to finance day-to-day operations without constraints, totaled (\$26,182,074) at June 30, 2020.

Revenues for governmental activities totaled \$107,360,502, while the cost of all governmental functions totaled \$103,777,515, resulting in an increase of \$3,582,987. In 2019, revenues of \$102,448,319 exceeded expenses of \$97,882,528, resulting in an increase of \$4,565,791. The increase in 2020 is due primarily to continued control of expenditures including staffing, retirements and the use of bond proceeds for facility improvements. In addition, the adverse impact of the COVID-19 pandemic resulted in less other local revenue and lower expenses for the year.

DUPAGE HIGH SCHOOL DISTRICT NO. 88

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS – Continued

	Net Cost of Governmental Activities For the Years Ended June 30, 2020 and 2019			
	Total Cost of Services		Net Costs of Services	
	2020	2019	2020	2019
Instruction	\$ 44,816,588	45,411,524	43,265,732	41,780,949
Student and Instruction Support Services	6,964,954	7,179,258	6,964,954	6,859,546
Community Services	307,358	248,824	307,358	248,824
Payments to Other Districts/Govts.	1,819,946	1,505,833	1,819,946	1,505,833
State Retirement Contributions	26,471,459	22,255,091	—	—
Other Support Services	21,040,992	18,651,451	16,461,212	15,963,415
Interest on Long-Term Debt	2,356,218	2,630,547	2,356,218	2,630,547
Total	103,777,515	97,882,528	71,175,420	68,989,114

- The total cost of all programs and services was \$103,777,515 for the year ended June 30, 2020, an increase of \$5,894,987 from the prior year. This is primarily due to increase in State on-behalf pension contributions. In addition, interest on long-term debt declined as the District has lower outstanding principal.
- The District's expenses are predominantly related to instruction and student and staff support with these areas accounting for 77.5% of total expenses.
- Expenses for fiscal year 2020 were less than revenues by 3.3%.
- Some of that cost was financed by the users of the District's programs \$1,348,181.
- The State and Federal government subsidized certain programs with grants and contributions of \$31,253,914.
- Most of the District's programs and operations were supported with local property taxes representing 83.0% of revenue, net of on-behalf state pension payments.

DUPAGE HIGH SCHOOL DISTRICT NO. 88

Management's Discussion and Analysis

June 30, 2020

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

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

Governmental Funds

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

The District's governmental funds reported combined ending fund balances of \$31,703,163, which is an increase of \$5,505, or less than one percent, from last year's total of \$31,697,658. Of the \$31,703,163 total, \$27,022,608, or 85.2%, of the fund balance constitutes unassigned fund balance.

Actual revenues, excluding on-behalf payments, for FY2020 were \$80,889,043. Actual expenditures, excluding on-behalf payments, totaled \$80,883,538. Expenditures were monitored closely during the year, which resulted in the expenditures being below budget in total, except for the Debt Service Fund and Capital Projects Fund. Property taxes accounted for the largest portion of the District's revenues, contributing \$65,373,325 of total revenues. The remainder of revenues came from other local, state, and federal grant sources.

The total cost of all the District's programs was \$80,883,538, with the majority, 84.4% of expenditures dedicated to instructing and caring for the students and student transportation. The remaining amount of District expenditures was split among district leadership and business services, building operation and non-operational support such as debt service, pension and other payroll taxes, and tort liability and life safety capital improvements.

GENERAL FUND BUDGETARY HIGHLIGHTS

The General Fund is the District's largest budgeted fund and consists of the Educational, Operations and Maintenance, and Working Cash accounts. The General Fund's budgeted revenues were less than actual revenues of \$64,582,935 by \$1,017,167 excluding on-behalf pension payments for both. Actual expenditures of \$63,305,657, were less than budgeted expenditures \$65,610,664 by \$2,305,007, exclusive of on-behalf pension payments for both. In addition to the on-going commitment to control expenditures throughout the budget, this year was unique due to the COVID-19 pandemic. This event resulted in lower than expected salary, benefit and contractual service expenses. The administration continues to work closely with the Board of Education to control expenditures following the continued commitment to use some financial reserves to stabilize programs and services during the past economic downturn. The District has worked tirelessly to balance resources with a comprehensive academic program that is expected by the community. The District continues to make great strides and set milestones with academic achievements while navigating these unprecedented times.

DUPAGE HIGH SCHOOL DISTRICT NO. 88

Management's Discussion and Analysis

June 30, 2020

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The District's investment in capital assets for its governmental activities as of June 30, 2020 was \$145,586,375 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, land improvements, buildings, and equipment.

	Capital Assets - Net of Depreciation	
	2020	2019
Land	\$ 4,162,325	4,162,325
Construction in Progress	947,892	629,022
Land Improvements	2,543,102	2,501,161
Buildings	135,776,627	140,125,430
Equipment	2,156,429	1,481,398
Total	<u>145,586,375</u>	<u>148,899,336</u>

This year's major additions included:

Construction in Progress	\$ 947,892
Land Improvements	433,094
Buildings	41,526
Equipment	<u>992,104</u>
	<u>2,414,616</u>

Additional information on the District's capital assets can be found in Note 3 of this report.

Debt Administration

The District decreased debt by \$7,408,090 during the fiscal year with a total outstanding debt of \$73,361,063. At the end of FY2020, the District had a debt limit of \$448,475,765.

DUPAGE HIGH SCHOOL DISTRICT NO. 88

Management's Discussion and Analysis

June 30, 2020

CAPITAL ASSETS AND DEBT ADMINISTRATION - Continued

Debt Administration - Continued

	<u>Long-Term Debt Outstanding</u>	
	<u>2020</u>	<u>2019</u>
General Obligation Bonds	\$ 73,320,000	80,685,000
Capital Leases	41,063	84,153
Total	<u>73,361,063</u>	<u>80,769,153</u>

Additional information on the District's long-term debt can be found in Note 3 of this report.

FACTORS BEARS ON THE DISTRICT'S FUTURE

The District is dependent on local sources for the majority of its revenue and the Property Tax Extension Limitation Law, commonly referred to as the property tax cap, will continue to limit the revenue the District can realize from its tax levy. In addition, there is proposed legislation that would freeze property tax revenue, combined with discussions to shift more pension cost to the local level and other unfunded mandates. These proposals, of which the district has little control, would place significant pressure on the district's budget to maintain high quality educational and extra-curricular programs.

The current economic climate is struggling for stability as the COVID-19 pandemic continues to adversely impact the relatively stable economy over the past two years. Property sale activity is still showing strong signs with demand outpacing supply. In addition, new property growth is on the rise, including the expiration of some local village tax increment financed (TIF) areas. The State Evidence Based Funding was providing some much needed additional financial resources prior to this pandemic. However, the future state financial position does not appear to be in a position to resume the additional annual funding needed to fully fund this program over time. The proposed state graduated tax referendum will likely determine the course of future funding for Education in the State. The Administration will continue to evaluate revenue and expense trends and propose recommendations as appropriate to the Board of Education to maintain the highest educational standards within the financial resources available.

Within the District's boundaries are eight Tax Increment Finance (TIF) areas spread across all three Village communities that cause the Equalized Assessed Valuation (EAV) of each area to be frozen until the TIF's are individually completed over twenty-three years. When they close the taxable property returns as new property. This brings in much needed financial resources as new taxable property under the tax cap and will help to relieve the tax burden to taxpayers. The next TIF to expire will be returning for the 2020 tax year funding fiscal year 2021-22 and generate approximately \$230,000 of additional annual revenue.

Management's Discussion and Analysis

June 30, 2020

FACTORS BEARS ON THE DISTRICT'S FUTURE - Continued

The Board of Education is committed to maintaining a direct correlation of future employee salary contracts to the Consumer Price Index (CPI) factor. This is a critical alignment as the CPI is used to limit the annual property tax revenue for the District under the Property Tax Extension Limitation Law. Property taxes represent 80% of our annual revenue for the District. This alignment strategy will continue to be essential to achieving financial stability in future years. In addition, there are forty-two staff who have elected to retire between the year 2020 and 2027. This retirement program will continue to help reduce the annual personnel expense, through lower replacement salaries, if enrollment continues to remain relatively stable and we can maintain the staffing levels.

In addition, the changing student demographic reflects a significant increase in the low-income population from 14% to 50% between the year 2001 and 2019. This has a corresponding impact upon the need for services and a decline in local revenue from the waiver of registration fees etc. The implementation of new programs like the technology one-to-one device for all students will require further commitment of financial resources for these students that qualify for a waiver. Furthermore, although the federal National School Lunch Program provides a stable funding for us to provide daily breakfast and lunch meals, it does not cover the full mandated expense.

Homeless transportation expense has increased from approximately \$20,000 in 2014 to over \$200,000 as of FY2020. While somewhat offset by sharing the cost with other public school districts involved and some state reimbursement, this is an expanding program of services that continues to exert pressure on the annual operating budget.

Finally, the funding for capital needs in the district were shifted from annual operating to long term borrowing. We issued another \$4.0 million of bonds in fiscal year 2019 to cover expenses through the year 2023. These bond proceeds are being used to complete the building improvement needs outlined in the Master Facilities Plan, combined with bus fleet updating. Once these proceeds are exhausted we will return to funding the expenses from annual operating funds or consider further borrowing as needed.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the District's finances for all those with an interest in the government's finances. If you have questions about this report or need additional financial information, contact Mr. Edward Hoster, Chief Financial Officer, DuPage High School District #88, 2 Friendship Plaza, Addison, Illinois 60101.

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.

DUPAGE HIGH SCHOOL DISTRICT NO. 88

Statement of Net Position

June 30, 2020

See Following Page

DUPAGE HIGH SCHOOL DISTRICT NO. 88

Statement of Net Position

June 30, 2020

	<u>Governmental Activities</u>
ASSETS	
Current Assets	
Cash and Investments	\$ 65,128,884
Receivables - Net of Allowances	
Property Taxes	33,468,482
Intergovernmental	865,261
Inventories	287,268
Prepays	<u>250,682</u>
Total Current Assets	<u>100,000,577</u>
Noncurrent Assets	
Capital Assets	
Nondepreciable	5,110,217
Depreciable	236,646,218
Accumulated Depreciation	<u>(96,170,060)</u>
Total Noncurrent Assets	<u>145,586,375</u>
Total Assets	<u>245,586,952</u>
DEFERRED OUTFLOWS OF RESOURCES	
Unamortized Refunding Loss	477,886
Deferred Items - RHP	482,988
Deferred Items - THIS	368,933
Deferred Items - TRS	332,480
Deferred Items - IMRF	<u>1,021,945</u>
Total Deferred Outflows of Resources	<u>2,684,232</u>
Total Assets and Deferred Outflows of Resources	<u>248,271,184</u>

LIABILITIES	<u>Governmental Activities</u>
Current Liabilities	
Accounts Payable	\$ 1,492,745
Retainage Payable	267,914
Accrued Interest Payable	1,405,236
Current Portion of Long-Term Debt	7,711,621
Total Current Liabilities	<u>10,877,516</u>
Noncurrent Liabilities	
Total OPEB Liability - RHP	2,516,176
Total OPEB Liability - THIS	36,327,075
Net Pension Liability - TRS	3,372,473
Net Pension Liability - IMRF	717,711
General Obligation Bonds - Net	72,275,534
Capital Leases Payable	9,442
Total Noncurrent Liabilities	<u>115,218,411</u>
Total Liabilities	<u>126,095,927</u>
DEFERRED INFLOWS OF RESOURCES	
Property Taxes	66,468,807
Other Deferred Revenues	67,948
Deferred Items - RHP	229,750
Deferred Items - THIS	5,318,032
Deferred Items - TRS	1,638,820
Deferred Items - IMRF	2,317,943
Total Deferred Inflows of Resources	<u>76,041,300</u>
Total Liabilities and Deferred Inflows of Resources	<u>202,137,227</u>
NET POSITION	
Net Investment in Capital Assets	69,216,397
Restricted	
Transportation	2,437,844
Municipal Retirement/Social Security	661,790
Unrestricted (Deficit)	<u>(26,182,074)</u>
Total Net Position	<u>46,133,957</u>

DUPAGE HIGH SCHOOL DISTRICT NO. 88

Statement of Activities

For the Fiscal Year Ended June 30, 2020

	Expenses	Program Revenues		Net (Expenses)/
		Charges for Services	Operating Grants/ Contributions	Revenues Governmental Activities
Governmental Activities				
Instruction	\$ 44,816,588	853,185	697,671	(43,265,732)
Support Services	28,005,946	494,996	4,084,784	(23,426,166)
Community Services	307,358	—	—	(307,358)
Payments to Other Districts/Govts.	1,819,946	—	—	(1,819,946)
State Retirement Contributions	26,471,459	—	26,471,459	—
Interest on Long-Term Debt	2,356,218	—	—	(2,356,218)
Total Governmental Activities	103,777,515	1,348,181	31,253,914	(71,175,420)
General Revenues				
Taxes				
Property Taxes				65,373,325
Personal Property Replacement Taxes				1,735,604
State Aid-Formula Grants				5,992,753
Investment Income				996,671
Other General Revenues				660,054
				<u>74,758,407</u>
Change in Net Position				3,582,987
Net Position - Beginning as Restated				<u>42,550,970</u>
Net Position - Ending				<u><u>46,133,957</u></u>

DUPAGE HIGH SCHOOL DISTRICT NO. 88

Balance Sheet - Governmental Funds

June 30, 2020

	General	Debt Service	Nonmajor	Totals
ASSETS				
Cash and Investments	\$ 53,454,152	6,380,737	5,293,995	65,128,884
Receivables - Net of Allowances				
Property Taxes	26,071,533	5,413,489	1,983,460	33,468,482
Intergovernmental	552,070	—	313,191	865,261
Inventories	287,268	—	—	287,268
Prepays	250,682	—	—	250,682
Total Assets	80,615,705	11,794,226	7,590,646	100,000,577
LIABILITIES				
Accounts Payable	776,885	—	715,860	1,492,745
Retainage Payable	173,125	—	94,789	267,914
Total Liabilities	950,010	—	810,649	1,760,659
DEFERRED INFLOWS OF RESOURCES				
Property Taxes	51,778,377	10,751,255	3,939,175	66,468,807
Other Deferred Revenues	67,948	—	—	67,948
Total Deferred Inflows of Resources	51,846,325	10,751,255	3,939,175	66,536,755
Total Liabilities and Deferred Inflows of Resources	52,796,335	10,751,255	4,749,824	68,297,414
FUND BALANCES				
Nonspendable	537,950	—	—	537,950
Restricted	—	1,042,971	3,099,634	4,142,605
Unassigned	27,281,420	—	(258,812)	27,022,608
Total Fund Balances	27,819,370	1,042,971	2,840,822	31,703,163
Total Liabilities, Deferred Inflows of Resources and Fund Balances	80,615,705	11,794,226	7,590,646	100,000,577

DUPAGE HIGH SCHOOL DISTRICT NO. 88

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

June 30, 2020

Total Governmental Fund Balances \$ 31,703,163

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. 145,586,375

Deferred Outflows/Inflows of Resources related to the pension plans not reported in the funds.

Deferred Items - RHP	253,238
Deferred Items - THIS	(4,949,099)
Deferred Items - TRS	(1,306,340)
Deferred Items - IMRF	(1,295,998)

Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.

Total OPEB Liability - RHP	(2,516,176)
Total OPEB Liability - THIS	(36,327,075)
Net Pension Liability - TRS	(3,372,473)
Net Pension Liability - IMRF	(717,711)
General Obligation Bonds - Net	(79,955,534)
Capital Leases Payable	(41,063)
Unamortized Refunding Loss	477,886
Accrued Interest Payable	(1,405,236)

Net Position of Governmental Activities 46,133,957

DUPAGE HIGH SCHOOL DISTRICT NO. 88

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

	General	Debt Service	Nonmajor	Totals
Revenues				
Local Sources				
Property Taxes	\$ 50,729,506	10,789,965	3,853,854	65,373,325
Personal Property Replacement Taxes	1,611,770	—	123,834	1,735,604
Earnings on Investments	830,747	87,398	78,526	996,671
Other Revenue from Local Sources	1,900,692	—	107,543	2,008,235
State Sources	6,698,704	—	1,264,988	7,963,692
Federal Sources	2,811,516	—	—	2,811,516
On-Behalf Payments - State of Illinois	26,471,459	—	—	26,471,459
Total Revenues	91,054,394	10,877,363	5,428,745	107,360,502
Expenditures				
Current				
Instruction	39,174,195	—	1,386,148	40,560,343
Support Services	22,010,478	—	5,422,564	27,433,042
Community Services	301,038	—	6,320	307,358
Payments to Other Districts and Govt. Units	1,819,946	—	—	1,819,946
Debt Service				
Principal Retirement	—	7,408,090	—	7,408,090
Interest on Long-Term Debt	—	3,350,909	—	3,350,909
Service Charges	—	3,850	—	3,850
On-Behalf Expenditures	26,471,459	—	—	26,471,459
Total Expenditures	89,777,116	10,762,849	6,815,032	107,354,997
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,277,278	114,514	(1,386,287)	5,505
Other Financing Sources (Uses)				
Transfers In	—	46,332	1,370,000	1,416,332
Transfers Out	(1,416,332)	—	—	(1,416,332)
	(1,416,332)	46,332	1,370,000	—
Net Change in Fund Balances	(139,054)	160,846	(16,287)	5,505
Fund Balances - Beginning	27,958,424	882,125	2,857,109	31,697,658
Fund Balances - Ending	27,819,370	1,042,971	2,840,822	31,703,163

DUPAGE HIGH SCHOOL DISTRICT NO. 88

**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	\$	5,505
---	----	-------

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		2,414,616
Depreciation Expense		(5,727,577)

Change in Deferred Items Related to Pensions

RHP		71,683
THIS		152,489
TRS		422,491
IMRF		(5,623,970)

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 Total OPEB Liability - RHP		(107,394)
Change in Total OPEB Liability - THIS		(1,410,716)
Change in Net Pension Liability - TRS		24,549
Change in Net Pension Liability - IMRF		4,954,680
Retirement of Long-Term Debt - General Obligation Bonds		7,365,000
Retirement of Long-Term Debt - Capital Lease Payable		43,090
Amortization on Bond Premium		910,228
Amortization of Loss on Refunding		(64,219)

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.

		152,532
--	--	---------

Changes in Net Position of Governmental Activities

		3,582,987
--	--	-----------

DUPAGE HIGH SCHOOL DISTRICT NO. 88

Statement of Fiduciary Net Position

June 30, 2020

	<u>Agency</u>
	<u>Student</u>
	<u>Activity</u>
ASSETS	
Cash and Cash Equivalents	<u>\$ 1,007,467</u>
LIABILITIES	
Due to Student Activity Organizations	
Addison Trail School	305,503
Willowbrook School	254,532
School District Office	<u>447,432</u>
Total Liabilities	<u>1,007,467</u>

DUPAGE HIGH SCHOOL DISTRICT NO. 88

Notes to the Financial Statements

June 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

DuPage High School District No. 88 (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 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.

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, both the governmental and business-type activities columns are (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.

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.

DUPAGE HIGH SCHOOL DISTRICT NO. 88

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 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:

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 three subfunds, the Educational Account, the Operations and Maintenance Account, and the Working Cash Account.

DUPAGE HIGH SCHOOL DISTRICT NO. 88

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 - Continued

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 two nonmajor special revenue funds, the Transportation Fund and the Municipal Retirement/Social Security Fund.

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 Fund is 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 Capital Projects Fund is a nonmajor fund.

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 Funds include the Student Activity Fund. This fund is custodial in nature and does not present results of operations or have a measurement focus. Although the Board of Education has the ultimate responsibility for the Activity Funds they are not local education agency funds. The Student Activity Fund accounts 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.

Notes to the Financial Statements

June 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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.

The accounting objectives 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.

Notes to the Financial Statements

June 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING - Continued

Basis of Accounting- Continued

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.

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

Cash and Investments

For the purpose of the Statement of Net Position, cash and cash equivalents are considered to be cash on hand, demand deposits, and cash with a 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.

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

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.

Inventories

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. Inventories are valued at cost, which approximates market, using the first-in/first-out (FIFO) method. The costs of governmental fund-type inventories are recorded as expenditures when consumed rather than when purchased.

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	15 - 20 Years
Buildings and Building Improvements	15 - 40 Years
Furniture, Equipment and Vehicles	5 - 20 Years

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

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.

Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type 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.

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.”

DUPAGE HIGH SCHOOL DISTRICT NO. 88

Notes to the Financial Statements

June 30, 2020

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

BUDGETARY INFORMATION

Budgeted amounts for all Governmental Funds are adopted on the modified accrual basis of accounting, which is consistent with accounting principles generally accepted in the United States of America.

The Board of Education follows these procedures in establishing the budgetary data reflected in the 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 10% of the total budget between line items within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the Board of Education after a public hearing.
5. Formal budgetary integration is employed as a management control device during the year for all governmental funds.
6. The District has adopted a legal budget for all its Governmental Funds. Total actual expenditures for the governmental funds may not legally exceed the total budgeted for such funds. However, under the State Budget Act expenditures may exceed the budget if additional resources are available to finance such expenditures.
7. The budget lapses at the end of each fiscal year. (All appropriations lapse at year end.)

DUPAGE HIGH SCHOOL DISTRICT NO. 88

Notes to the Financial Statements

June 30, 2020

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY - Continued

EXCESS OF ACTUAL EXPENDITURES OVER BUDGET IN INDIVIDUAL FUNDS

The following funds had an excess of actual expenditures over budget for the year ended June 30, 2020:

Fund	Excess
Debt Service	\$ 132
Capital Projects	264,631

DEFICIT FUND BALANCE

The following fund had deficit fund balance as of the date of this report:

Fund	Deficit
Capital Projects	\$ 258,812

The District transferred \$1,000,000 from the General Fund's Working Cash to the Capital Projects Fund in July 2020 to cover the deficit.

NOTE 3 - DETAIL NOTES ON ALL FUNDS

DEPOSITS AND INVESTMENTS

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+).

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

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

Deposits. At year-end, the carrying amount of the District's deposits for governmental activities totaled \$61,828,962 and the bank balances totaled \$62,789,719. In addition, the District has \$3,299,922 invested in the ISDLAF+ at year-end, which has an average maturity of less than one year and is measured at the net asset value per share determined by the pool.

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 its exposure to fair value losses arising from increasing interest rates.

DUPAGE HIGH SCHOOL DISTRICT NO. 88

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

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 does not specifically address concentration risk. At year-end, the District does not have any investments over 5 percent of the total cash and investment portfolio (other than investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments).

Custodial Credit Risk. 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 does not address custodial credit risk for deposits. As of June 30, 2020, the entire bank balance of the District's deposits with financial institutions was insured through FDIC insurance.

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 does not mitigate custodial credit risk for investments. At year-end, the District's investments in the ISDLAF+ is 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 District's investment policy is to apply the prudent-person rule: Investments are made as a prudent person would be expected to act, with discretion and intelligence, to seek reasonable income, preserve capital, and, in general, avoid speculative investments. The District's investment policy allows investments in short term obligations of corporations organized in the United States with assets exceeding \$500,000,000, securities issued or guaranteed by the United States, interest-bearing accounts of banks and Savings and Loan Associations insured up to \$250,000 by the Federal Deposit Insurance Corporation, insured accounts of an Illinois credit union chartered under United States or Illinois law, money market mutual fund with portfolios of securities issued or guaranteed by the United States or agreements to repurchase these same types of obligations, repurchase agreements which meet instrument transaction requirements of Illinois law. At year-end, the District's investments in the ISDLAF+ were rated AAAM by Standard & Poor's.

PROPERTY TAXES

Property taxes attach as an enforceable lien on January 1. They are levied in December (by passage of a Tax Levy Ordinance). Tax bills are prepared by the County and issued on or about May 1 of the following year. They are payable in two installments on or about June 1 and on or about September 1 the following year. The County collects such taxes and remits them periodically.

DUPAGE HIGH SCHOOL DISTRICT NO. 88

Notes to the Financial Statements

June 30, 2020

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

PROPERTY TAXES - Continued

Property taxes are considered to be measurable when they have been collected by DuPage County. The District recognizes property tax revenue in the fiscal year for which they were levied – intended to finance operations. Based on the historical tax collection cycle, the District has intended to finance its operations with portions of both the 2019 and 2018 property tax levies. The property tax revenue in the current fiscal year financial statements represents the collections of the first half of the 2019 tax levy, the second half of the 2018 tax levy and minimal amounts from prior year levies.

Property taxes to be received after June 30, 2020 from the 2019 tax levy, which will be the collection of the second installment of the 2019 tax levy, are intended to finance operations of the fiscal year ended June 30, 2021. That portion of the 2019 tax levy has been recorded as receivable and deferred inflows of resources - deferred revenue and will be recognized as revenue next fiscal year.

PERSONAL PROPERTY REPLACEMENT TAXES

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

INTERFUND TRANSFERS

Interfund transfers for the year consisted of the following:

<u>Transfer In</u>	<u>Transfer Out</u>	<u>Amount</u>
Debt Service	General - Education	46,332 (1)
Nonmajor	General - Working Cash	<u>1,370,000 (2)</u>
		<u><u>1,416,332</u></u>

Transfers are used to (1) move receipts restricted to debt service from the funds collecting the receipts to the Debt Service Fund as debt service payments become due, and (2) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

DUPAGE HIGH SCHOOL DISTRICT NO. 88

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 as Restated	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land	\$ 4,162,325	—	—	4,162,325
Construction in Progress	629,022	947,892	629,022	947,892
	<u>4,791,347</u>	<u>947,892</u>	<u>629,022</u>	<u>5,110,217</u>
Depreciable Capital Assets				
Land Improvements	7,334,420	433,094	—	7,767,514
Buildings and Building Improvements	217,423,148	670,548	—	218,093,696
Furniture, Equipment, and Vehicles	9,792,904	992,104	—	10,785,008
	<u>234,550,472</u>	<u>2,095,746</u>	<u>—</u>	<u>236,646,218</u>
Less Accumulated Depreciation				
Land Improvements	4,833,259	391,153	—	5,224,412
Buildings and Building Improvements	77,297,718	5,019,351	—	82,317,069
Furniture, Equipment, and Vehicles	8,311,506	317,073	—	8,628,579
	<u>90,442,483</u>	<u>5,727,577</u>	<u>—</u>	<u>96,170,060</u>
Total Net Depreciable Capital Assets	<u>144,107,989</u>	<u>(3,631,831)</u>	<u>—</u>	<u>140,476,158</u>
Total Net Capital Assets	<u>148,899,336</u>	<u>(2,683,939)</u>	<u>629,022</u>	<u>145,586,375</u>

DUPAGE HIGH SCHOOL DISTRICT NO. 88

Notes to the Financial Statements

June 30, 2020

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

CAPITAL ASSETS - Continued

Governmental Activities - Continued

Depreciation expense was charged to governmental activities as follows:

Instructional Staff	
Regular Programs	\$ 4,153,868
Special Programs	401,400
Other Programs	599,405
Support Services	
Students	166,105
Instructional Staff	133,089
General Administration	13,277
School Administration	14,902
Business	13,277
Operations and Maintenance	45,773
Transportation	173,204
Staff	13,277
	<u>5,727,577</u>

LONG-TERM DEBT

Legal Debt Margin

The District is subject to the Illinois School Code, which limits the amount of certain indebtedness to 13.8% of the most recent available equalized assessed valuation of the District. At year-end the legal debt margin is as follows:

Assessed Valuation - 2019	<u>\$ 3,249,824,384</u>
Legal Debt Limit - 13.8% of Assessed Value	448,475,765
Amount of Debt Applicable to Limit	<u>(73,361,063)</u>
Legal Debt Margin	<u>375,114,702</u>

DUPAGE HIGH SCHOOL DISTRICT NO. 88

Notes to the Financial Statements

June 30, 2020

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

General Obligation Bonds Payable

The District issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. 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
General Obligation Limited Tax Refunding School Bonds of 2015A, due in annual installments of \$965,000 to \$1,110,000 through January 15, 2025 with interest rates from 2.25% to 4.00%.	\$ 6,245,000	—	965,000	5,280,000
General Obligation Limited Tax Refunding School Bonds of 2015B, due in annual installments of \$100,000 to \$1,190,000 through January 15, 2028 with interest rates of 2.65% to 4.00%.	3,575,000	—	—	3,575,000
General Obligation Refunding School Bonds of 2016, due in annual installments from \$6,340,000 to \$8,825,000 through January 15, 2028 with interest rates of 3.00% to 5.00%.	66,915,000	—	6,340,000	60,575,000
General Obligation Limited Tax School Bonds of 2018, due in annual installments of \$60,000 to \$1,190,000 through January 15, 2032, with interest rates of 3.00% to 4.00%.	3,950,000	—	60,000	3,890,000
	<u>80,685,000</u>	<u>—</u>	<u>7,365,000</u>	<u>73,320,000</u>

DUPAGE HIGH SCHOOL DISTRICT NO. 88

Notes to the Financial Statements

June 30, 2020

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

Capital Leases

The District has entered into a two lease agreements as lessee for financing copier equipment. Capital assets of \$203,766 have been added to equipment. 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 for governmental activities.

The future minimum lease payments and the net present value of these minimum lease payments are as follows:

Fiscal Year	Governmental Activities
2021	\$ 32,736
2022	9,570
	<u>42,306</u>
Interest Portion	<u>(1,243)</u>
	<u><u>41,063</u></u>

Long-Term Liabilities Activity

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

Type of Debt	Beginning Balances	Additions	Deductions	Ending Balances	Amounts Due within One Year
Governmental Activities					
Total OPEB Liability - RHP	\$ 2,408,782	107,394	—	2,516,176	—
Total OPEB Liability - THIS	34,916,359	1,410,716	—	36,327,075	—
Net Pension Liability - TRS	3,397,022	—	24,549	3,372,473	—
Net Pension Liability - IMRF	5,672,391	—	4,954,680	717,711	—
General Obligation Bonds	80,685,000	—	7,365,000	73,320,000	7,680,000
Unamortized Premium	7,545,762	—	910,228	6,635,534	—
Capital Leases	84,153	—	43,090	41,063	31,621
	<u>134,709,469</u>	<u>1,518,110</u>	<u>13,297,547</u>	<u>122,930,032</u>	<u>7,711,621</u>

DUPAGE HIGH SCHOOL DISTRICT NO. 88

Notes to the Financial Statements

June 30, 2020

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

Long-Term Liabilities Activity - Continued

For governmental activities, the total OPEB liabilities, and the net pension liability for TRS will be repaid from the General Fund (Educational Accounts). The Municipal Retirement/Social Security Fund liquidates the net pension liability for IMRF. The Debt Service Fund makes payments on the general obligation bonds and capital leases.

Debt Service Requirements to Maturity

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

Fiscal Year	General Obligation Bonds	
	Principal	Interest
2021	\$ 7,680,000	3,065,969
2022	7,770,000	2,825,519
2023	8,140,000	2,457,919
2024	8,455,000	2,143,119
2025	8,780,000	1,924,344
2026	9,150,000	2,538,384
2027	9,585,000	2,134,165
2028	10,015,000	1,712,175
2029	1,110,000	136,450
2030	1,145,000	103,150
2031	1,190,000	57,350
2032	300,000	9,750
Total	<u>73,320,000</u>	<u>19,108,294</u>

DUPAGE HIGH SCHOOL DISTRICT NO. 88

Notes to the Financial Statements

June 30, 2020

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

NET POSITION RESTATEMENT

Beginning net position was restated due to a correction to the District's FY2019 capital asset appraisal and accrued interest. The following is a summary of the net position as originally reported and as restated:

Net Position	As Reported	As Restated	Increase
Governmental Activities	\$ (3,831,853)	42,550,970	46,382,823

NET POSITION CLASSIFICATION

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

Governmental Activities	
Capital Assets - Net of Accumulated Depreciation	\$ 145,586,375
Plus:	
Unspent Bond Proceeds	3,148,733
Unamortized Refunding Loss	477,886
Less Capital Related Debt:	
General Obligation Limited Tax Refunding School Bonds of 2015A	(5,280,000)
General Obligation Limited Tax Refunding School Bonds of 2015B	(3,575,000)
General Obligation Refunding School Bonds of 2016	(60,575,000)
General Obligation Limited Tax School Bonds of 2018	(3,890,000)
Unamortized Pemium	(6,635,534)
Capital Leases	(41,063)
	<hr/>
Net Investment in Capital Assets	<u>69,216,397</u>

Notes to the Financial Statements

June 30, 2020

NOTE 3 - DETAIL NOTES ON ALL FUNDS - 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 unless the Board or the Finance Committee has provided otherwise in its commitment or assignment actions.

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.

The following is a schedule of fund balance classifications for the governmental funds as of the date of this report:

DUPAGE HIGH SCHOOL DISTRICT NO. 88

Notes to the Financial Statements

June 30, 2020

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

FUND BALANCE CLASSIFICATIONS - Continued

	General	Debt Service	Nonmajor	Totals
Fund Balances				
Nonspendable				
Inventories	\$ 287,268	—	—	287,268
Prepays	250,682	—	—	250,682
	<u>537,950</u>	<u>—</u>	<u>—</u>	<u>537,950</u>
Restricted				
Retirement	—	—	661,790	661,790
Debt Service	—	1,042,971	—	1,042,971
Transportation	—	—	2,437,844	2,437,844
	<u>—</u>	<u>1,042,971</u>	<u>3,099,634</u>	<u>4,142,605</u>
Unassigned	<u>27,281,420</u>	<u>—</u>	<u>(258,812)</u>	<u>27,022,608</u>
Total Fund Balances	<u>27,819,370</u>	<u>1,042,971</u>	<u>2,840,822</u>	<u>31,703,163</u>

NOTE 4 - OTHER INFORMATION

JOINT AGREEMENTS

School Association for Special Education in DuPage County

The District, in conjunction with 17 other area school districts, has created the School Association for Special Education in DuPage County (SASED). The SASED board of directors is composed of one member from each participating school district. SASED charged the District \$1,320,377 for special education, transportation, and related expenditures during the year ended June 30, 2020. SASED prepared separately issued financial statements which may be obtained at 2900 Ogden Avenue, Naperville, Illinois, 60563.

DuPage Area Occupational Education System

The District is a member of DuPage Area Occupational Education System (DAOES), a joint agreement to provide vocational education programs and services to the students enrolled. Each member district has a financial responsibility to annual and special assessments as established by the governing board. Complete financial statements for DAOES can be obtained from the Administrative Offices located at the Technology Center of DuPage at 301 South Swift Road, Addison, IL 60101-1499.

DUPAGE HIGH SCHOOL DISTRICT NO. 88

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 torts; theft of, damage to, and destruction of assets; errors and omission; injuries to employees; and natural disasters. During the fiscal year ended June 30, 2020, the District continued its risk management policies by purchasing commercial insurance for all risks. The amount of coverage has not decreased nor have the amount of settlements exceeded coverage in any of the past three fiscal years.

Collective Liability Insurance Cooperative

The District is a member of Collective Liability Insurance Cooperative (CLIC), which has been formed to provide casualty, property and liability protections and to administer some or all insurance coverages and protection other than health, life and accident coverages procured by the member districts. It is intended, by the creation of CLIC to allow a member district to equalize annual fluctuations in insurance costs by establishing a program whereby reserves may be created and temporary deficits of individual districts covered and to ultimately equalize the risks and stabilize the costs of providing casualty, property and liability protections. If, during any fiscal year, the funds on hand in the account of CLIC are not sufficient to pay expenses of administration, the Board of Directors shall require supplementary payment from all members. Such payment shall be made in the same proportion as prior payments during that year to CLIC.

School Employees Loss Fund

The District is a member of School Employees Loss Fund (SELF), which has been formed to reduce local school districts' workers' compensation costs. SELF is controlled by a Board of Directors which is composed of representative designated by each school district. The day-to-day operations of SELF are managed through an Executive Board elected by the Board of Directors. Each member district has a financial responsibility for annual membership contributions, which are calculated to provide for administrative expenses, specific and aggregate excess insurance coverage, and the funding of a portion of anticipated losses and loss adjustment expenses which will be borne directly by the membership. The losses and loss adjustment expenses to be borne by the membership are those which must be incurred prior to the attachment of excess insurance coverage. Complete financial statements for SELF can be obtained from the accountant at 2850 Golf Road, Rolling Meadows, IL 60008.

DUPAGE HIGH SCHOOL DISTRICT NO. 88

Notes to the Financial Statements

June 30, 2020

NOTE 4 - OTHER INFORMATION - Continued

RISK MANAGEMENT - Continued

Educational Benefits Cooperative

The District is a member of the Educational Benefits Cooperative (EBC), which was formed in 1984 as a voluntary cooperative agency of Illinois Public School Districts and Joint Agreements. The purpose of EBC is to administer some or all of the employee benefit programs offered by the member districts to their employees and employees' dependents. EBC administers the payment of claims that arise under the benefit programs offered by each member district. Additionally, EBC offers to its members group life insurance coverage obtained through outside insurance company. Monthly medical contributions are estimated the Plan's administrator in advance of each membership year based upon each district's plan of coverage, estimated enrollment, estimated claim costs and service fees. Complete financial statements for EBC can be obtained from its treasurer at 2850 Golf Road, Rolling Meadows, IL 60008.

CONTINGENT LIABILITIES

Litigation

The District is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the District's attorney, the resolution of these matters will not have a material adverse effect on the financial condition of the District.

State and Federal 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.

DUPAGE HIGH SCHOOL DISTRICT NO. 88

Notes to the Financial Statements

June 30, 2020

NOTE 4 - OTHER INFORMATION

OTHER POST-EMPLOYMENT BENEFITS

Retiree Health Plan

General Information about the OPEB Plan

Plan Description. The District's defined benefit OPEB plan, Retiree Health Plan (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 healthcare benefits for retirees and their dependents. The benefit terms provide medical, prescription drug, and dental insurance for eligible retirees and their dependents through the District's group insurance plan, which covers both active and retired members. Benefit provisions are established through negotiations between the District and the unions representing District employees and are renegotiated each bargaining period. As of June 30, 2020, retirees are eligible until the first month of Medicare.

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	21
Inactive Plan Members Entitled to but not yet Receiving Benefits	—
Active Plan Members	<u>429</u>
Total	<u><u>450</u></u>

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	4.5% per year
Retirees' Share of Benefit-Related Costs	Retirees

DUPAGE HIGH SCHOOL DISTRICT NO. 88

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 - Continued

Actuarial Assumptions and Other Inputs - Continued. The discount rate was based on The Bond Buyer 20-Bond GO Index. Mortality rates were based on the following:

Active IMRF Mortality follows the RP-2014 Employee Mortality Table for both males and females with 2-dimensional, fully generational improvements using the MP-2017 Mortality Improvement Scale.

Retiree and Spousal IMRF Mortality follows the IMRF-specific mortality rates with 2-dimensional, fully generational improvements using the MP-2017 Mortality Improvement Scale projected from 2015. The rates were developed from the RP-2014 Blue Collar Mortality Table with adjustments to match current IMRF experience.

Active TRS Mortality follows the RP-2014 White Collar Employee Tables projected generationally with Scale MP-2017, with female and male rates multiplied by 104% for all ages.

Retiree, and Spousal TRS Mortality follows RP-2014 White Collar Annuitant Tables projected generationally with Scale MP-2017, with female rates multiplied by 70% for ages under 78 and 110% for ages 78 to 114, and male rates multiplied by 94% for ages under 81 and 110% for ages 81 to 114.

Change in the Total OPEB Liability

	Total OPEB Liability
Balance at June 30, 2019	<u>\$ 2,408,782</u>
Changes for the Year:	
Service Cost	135,850
Interest on the Total OPEB Liability	64,459
Changes of Benefit Terms	—
Difference Between Expected and Actual Experience	(143,906)
Changes of Assumptions or Other Inputs	208,134
Benefit Payments	(196,859)
Other Changes	39,716
Net Changes	<u>107,394</u>
Balance at June 30, 2020	<u><u>2,516,176</u></u>

DUPAGE HIGH SCHOOL DISTRICT NO. 88

Notes to the Financial Statements

June 30, 2020

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Retiree Health Plan - Continued

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

The following presents the total OPEB liability, calculated using a Single Discount Rate of 2.66%, as well as what the total OPEB liability would be if it were calculated using a Single Discount Rate that is one percentage point lower or one percentage point higher:

	1% Decrease (1.66 %)	Current Discount Rate (2.66%)	1% Increase (3.66 %)
Total OPEB Liability	\$ 2,347,868	2,516,176	2,696,567

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	\$ 2,807,376	2,516,176	2,268,576

DUPAGE HIGH SCHOOL DISTRICT NO. 88

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

For the year ended June 30, 2020, the District recognized OPEB expense of \$232,570. 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	\$ —	(186,159)	(186,159)
Change in Assumptions	482,988	(43,591)	439,397
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	—	—	—
Total Deferred Amounts Related to OPEB	<u>482,988</u>	<u>(229,750)</u>	<u>253,238</u>

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	\$ 32,260
2022	32,260
2023	32,260
2024	32,260
2025	32,260
Thereafter	<u>91,938</u>
Total	<u>253,238</u>

Notes to the Financial Statements

June 30, 2020

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

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.

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 \$411,793, and the District recognized revenues and expenditures of this amount during the year.

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 \$305,524 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."

DUPAGE HIGH SCHOOL DISTRICT NO. 88

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.

DUPAGE HIGH SCHOOL DISTRICT NO. 88

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	\$ 43,678,489	36,327,075	30,521,274

DUPAGE HIGH SCHOOL DISTRICT NO. 88

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	\$ 29,349,421	36,327,075	45,751,591

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 0.131252 percent, which was a decrease of 0.001279 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 follows:

Employer's Proportionate Share of the Net OPEB Liability	\$ 36,327,075
State's Proportionate Share of the Net OPEB Liability Associated with the Employer	<u>45,824,773</u>
Total	<u><u>82,151,848</u></u>

DUPAGE HIGH SCHOOL DISTRICT NO. 88

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 \$411,793 for support provided by the State. For the year ending June 30, 2020, the District recognized OPEB expense of \$1,563,751. 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	\$ —	(602,819)	(602,819)
Net Difference Between Projected and Actual Earnings on Pension Investments	13,772	(4,164,266)	(4,150,494)
Changes of Assumptions	—	(1,189)	(1,189)
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	49,637	(549,758)	(500,121)
Total Pension Expense to be Recognized in Future Periods	63,409	(5,318,032)	(5,254,623)
Employer Contributions Subsequent to the Measurement Date	305,524	—	305,524
Totals	<u>368,933</u>	<u>(5,318,032)</u>	<u>(4,949,099)</u>

\$305,524 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	\$ (1,058,308)
2022	(1,058,308)
2023	(1,058,204)
2024	(1,057,989)
2025	(718,932)
Thereafter	<u>(302,882)</u>
Total	<u>191 (5,254,623)</u>

Notes to the Financial Statements

June 30, 2020

NOTE 4 - OTHER INFORMATION - Continued

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.

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.

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 \$26,059,666 in pension contributions from the State. For the year ended June 30, 2019, the employer recognized revenue and expenditures of \$21,855,326 in pension contributions from the State.

DUPAGE HIGH SCHOOL DISTRICT NO. 88

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 were \$192,613 and are deferred because they were paid after the June 30, 2019 measurement date.

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

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 \$34,335 were paid from federal and special trust funds that required employer contributions of \$3,660, which was equal to the District's actual contributions. For the fiscal year ended June 30, 2019, required employer contributions of \$3,702, 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.

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 \$— to TRS for employer contributions due on salary increases in excess of 6 percent, \$14,269 for salary increases in excess of 3 percent and \$— for sick leave days granted in excess of the normal annual allotment. For the year ended June 30, 2019, the District paid \$267 to TRS for employer contributions due on salary increases in excess of 6 percent and made no payments for sick leave days granted in excess of the normal annual allotment.

DUPAGE HIGH SCHOOL DISTRICT NO. 88

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	\$ 3,372,473
State's Proportionate Share of the Net Pension Liability Associated with the Employer	<u>240,015,205</u>
Total	<u><u>243,387,678</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 0.0042 percent, which was a decrease of 0.0002 percent from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the employer recognized pension expense of \$26,059,666 and revenue of \$26,059,666 for support provided by the state. At June 30, 2020, the employer reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

DUPAGE HIGH SCHOOL DISTRICT NO. 88

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	\$ 55,299	—	55,299
Net Difference Between Projected and Actual Earnings on Pension Investments	5,342	—	5,342
Changes of Assumptions	75,566	(64,734)	10,832
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	—	(1,574,086)	(1,574,086)
Total Pension Expense to be Recognized in Future Periods	136,207	(1,638,820)	(1,502,613)
Employer Contributions Subsequent to the Measurement Date	196,273	—	196,273
Totals	332,480	(1,638,820)	(1,306,340)

\$196,273 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 (Inflows) of Resources
2021	\$ (642,655)
2022	(527,097)
2023	(228,232)
2024	(93,774)
2025	(10,855)
Thereafter	—
Total	(1,502,613)

DUPAGE HIGH SCHOOL DISTRICT NO. 88

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:

DUPAGE HIGH SCHOOL DISTRICT NO. 88

Notes to the Financial Statements

June 30, 2020

NOTE 4 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Teachers' Retirement System (TRS) - Continued

Actuarial Assumptions - Continued

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
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.

DUPAGE HIGH SCHOOL DISTRICT NO. 88

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 (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Employer's Proportionate Share of the OPEB Liability	\$ 4,119,180	3,372,473	2,758,531

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)

Plan Descriptions

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

DUPAGE HIGH SCHOOL DISTRICT NO. 88

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	321
Inactive Plan Members Entitled to but not yet Receiving Benefits	364
Active Plan Members	<u>234</u>
Total	<u>919</u>

DUPAGE HIGH SCHOOL DISTRICT NO. 88

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 8.41% 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%

DUPAGE HIGH SCHOOL DISTRICT NO. 88

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:

<u>Asset Class</u>	<u>Target</u>	<u>Long-Term Expected Real Rate of Return</u>
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%

DUPAGE HIGH SCHOOL DISTRICT NO. 88

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 net 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)	\$ 6,851,350	717,711	(4,360,131)

DUPAGE HIGH SCHOOL DISTRICT NO. 88**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	\$ 51,897,949	46,225,558	5,672,391
Changes for the Year:			
Service Cost	981,844	—	981,844
Interest on the Total Pension Liability	3,681,696	—	3,681,696
Changes of Benefit Terms	—	—	—
Difference Between Expected and Actual Experience of the Total Pension Liability	269,796	—	269,796
Changes of Assumptions	—	—	—
Contributions - Employer	—	690,494	(690,494)
Contributions - Employees	—	423,082	(423,082)
Net Investment Income	—	8,805,556	(8,805,556)
Benefit Payments, Including Refunds of Employee Contributions	(3,213,727)	(3,213,727)	—
Other (Net Transfer)	—	(31,116)	31,116
Net Changes	1,719,609	6,674,289	(4,954,680)
Balances at December 31, 2019	53,617,558	52,899,847	717,711

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 \$1,459,526. At June 30, 2020, the District reported deferred outflows or resources and deferred inflows of resources related to pensions from the following sources:

DUPAGE HIGH SCHOOL DISTRICT NO. 88

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	\$ 268,025	—	268,025
Changes of Assumptions	285,807	—	285,807
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	—	(2,317,943)	(2,317,943)
Total Pension Expense to be Recognized in Future Periods	553,832	(2,317,943)	(1,764,111)
Pension Contributions Made Subsequent to the Measurement Date	468,113	—	468,113
Total Deferred Amounts Related to IMRF	<u>1,021,945</u>	<u>(2,317,943)</u>	<u>(1,295,998)</u>

\$468,113 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	\$ (192,833)
2022	(668,649)
2023	203,664
2024	(1,106,293)
2025	—
Thereafter	—
Total	<u>(1,764,111)</u>

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 of Changes in the Employer's Total OPEB Liability
Retiree Health Plan
- 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 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 Schedule
General Fund

Notes to the Required Supplementary Information

Budgetary information - budgets are adopted on a basis consistent with generally accepted accounting principles.

DUPAGE HIGH SCHOOL DISTRICT NO. 88

Retiree Health Plan

Schedule of Changes in the Employer's Total OPEB Liability

June 30, 2020

	6/30/2018	6/30/2019	6/30/2020
Total OPEB Liability			
Service Cost	\$ 114,941	118,604	135,850
Interest	67,535	67,584	64,459
Changes in Benefit Terms	—	—	—
Differences Between Expected and Actual Experience	(80,734)	—	(143,906)
Change of Assumptions or Other Inputs	(1,362)	32,883	208,134
Benefit Payments	(167,027)	(163,720)	(196,859)
Other	266,366	3,657	39,716
Net Change in Total OPEB Liability	199,719	59,008	107,394
Total OPEB Liability - Beginning	2,150,055	2,349,774	2,408,782
Total OPEB Liability - Ending	2,349,774	2,408,782	2,516,176
Covered Payroll	N/A	N/A	N/A
Total OPEB Liability as a Percentage of Covered Payroll	N/A	N/A	N/A

Notes:

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

Changes in Assumptions. Changes in assumptions related to the discount rate were made in 2018, 2019, and 2020.

N/A - Not Available

DUPAGE HIGH SCHOOL DISTRICT NO. 88

**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	\$ 258,112	\$ 257,875	\$ (237)	\$ 30,727,610	0.84%
2019	276,133	276,474	341	31,378,779	0.88%
2020	305,524	305,524	—	33,209,128	0.92%

Note:

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

DUPAGE HIGH SCHOOL DISTRICT NO. 88

**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.

DUPAGE HIGH SCHOOL DISTRICT NO. 88

Teacher's Health Insurance Security Fund

Schedule of the Employer's Proportionate Share of the Collective Net OPEB Liability

June 30, 2020

	6/30/2018	6/30/2019	6/30/2020
Employer's Proportion of the Net OPEB Liability	0.133449%	0.132531%	0.131252%
Employer's Proportionate Share of the Net OPEB Liability	\$ 34,629,431	34,916,359	36,327,075
State's Proportionate Share of the Net OPEB Liability Associated with the Employer	45,477,048	46,885,140	45,824,773
Total	80,106,479	81,801,499	82,151,848
Employer's Covered Payroll	\$ 30,727,610	31,378,779	33,209,128
Employer's Proportionate Share of the Net OPEB Liability as a % of its Covered Payroll	112.70%	111.27%	109.39%
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.

DUPAGE HIGH SCHOOL DISTRICT NO. 88

Teachers' Retirement System

**Schedule of the Employer's Proportionate Share of the Net Pension Liability and Employer Contributions
June 30, 2020**

See Following Page

DUPAGE HIGH SCHOOL DISTRICT NO. 88

Teachers' Retirement System

**Schedule of the Employer's Proportionate Share of the Net Pension Liability and Employer Contributions
June 30, 2020**

	6/30/2015	6/30/2016
Employer's Proportion of the Net Pension Liability	0.0089%	0.0096%
Employer's Proportionate Share of the Net Pension Liability	\$ 5,434,701	6,257,358
State's Proportionate Share of the Net Pension Liability Associated with the Employer	182,781,933	194,217,342
Totals	188,216,634	200,474,700
Employer's Covered Payroll	\$ 29,873,116	29,973,581
Employer's Proportionate Share of the Net Pension Liability as a % of its Covered-Employee Payroll	18.19%	20.88%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	42.95%	41.47%
Contractually-Required Contribution	\$ 324,669	298,797
Contributions in Relation to the Contractually Determined Contribution	\$ 330,177	290,849
Contribution Deficiency/(Excess)	\$ (5,508)	7,948
Employer's Covered Payroll	\$ 29,973,581	31,019,696
Contributions as a % of Covered Payroll	1.08%	0.96%

Notes:

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

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

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
0.0076%	0.0056%	0.0044%	0.0042%
5,980,985	4,309,100	3,397,022	3,372,473
247,736,507	227,277,868	232,710,226	240,015,205
253,717,492	231,586,968	236,107,248	243,387,678
31,019,696	30,727,610	31,378,779	33,209,128
19.28%	14.02%	10.83%	10.16%
36.44%	39.26%	40.00%	39.60%
232,561	185,880	190,689	196,273
232,380	184,952	189,531	195,155
181	928	1,158	1,118
30,727,610	31,378,779	32,239,139	33,209,128
0.76%	0.59%	0.59%	0.59%

DUPAGE HIGH SCHOOL DISTRICT NO. 88

**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	\$ 946,940	\$ 946,965	\$ 25	\$ 8,663,680	10.93%
2016	903,052	902,964	(88)	8,767,495	10.30%
2017	907,000	915,071	8,071	8,962,451	10.21%
2018	868,211	874,154	5,943	9,139,059	9.57%
2019	891,347	891,347	—	9,284,867	9.60%
2020	790,236	790,236	—	9,392,879	8.41%

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.

DUPAGE HIGH SCHOOL DISTRICT NO. 88

**Illinois Municipal Retirement Fund
Schedule of Changes in the Employer's Net Pension Liability
June 30, 2020**

See Following Page

DUPAGE HIGH SCHOOL DISTRICT NO. 88

**Illinois Municipal Retirement Fund
Schedule of Changes in the Employer's Net Pension Liability
June 30, 2020**

	<u>12/31/2014</u>
Total Pension Liability	
Service Cost	\$ 1,027,946
Interest	3,087,331
Changes in Benefit Terms	—
Differences Between Expected and Actual Experience	(530,912)
Change of Assumptions	1,927,793
Benefit Payments, Including Refunds of Member Contributions	<u>(2,460,447)</u>
Net Change in Total Pension Liability	3,051,711
Total Pension Liability - Beginning	<u>41,880,658</u>
 Total Pension Liability - Ending	 <u><u>44,932,369</u></u>
 Plan Fiduciary Net Position	
Contributions - Employer	\$ 946,965
Contributions - Members	390,242
Net Investment Income	2,552,135
Benefit Payments, Including Refunds of Member Contributions	<u>(2,460,447)</u>
Other (Net Transfer)	<u>(258,076)</u>
Net Change in Plan Fiduciary Net Position	1,170,819
Plan Net Position - Beginning	<u>42,399,894</u>
 Plan Net Position - Ending	 <u><u>43,570,713</u></u>
 Employer's Net Pension Liability/(Asset)	 <u><u>\$ 1,361,656</u></u>
 Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	 96.97%
 Covered Payroll	 \$ 8,663,680
 Employer's Net Pension Liability as a Percentage of Covered Payroll	 15.72%

Note: This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

12/31/2015	12/31/2016	12/31/2017	12/31/2018	12/31/2019
993,906	990,286	1,002,378	948,044	981,844
3,308,205	3,393,610	3,527,944	3,563,225	3,681,696
—	—	—	—	—
(495,509)	145,758	623,666	482,660	269,796
51,815	(53,425)	(1,765,227)	1,345,531	—
(2,639,843)	(2,675,070)	(2,828,073)	(2,954,301)	(3,213,727)
1,218,574	1,801,159	560,688	3,385,159	1,719,609
44,932,369	46,150,943	47,952,102	48,512,790	51,897,949
46,150,943	47,952,102	48,512,790	51,897,949	53,617,558
902,964	915,071	874,154	891,347	690,494
409,920	404,822	421,506	421,838	423,082
214,536	2,923,701	7,898,831	(2,842,906)	8,805,556
(2,639,843)	(2,675,070)	(2,828,073)	(2,954,301)	(3,213,727)
68,841	186,970	(867,417)	927,954	(31,116)
(1,043,582)	1,755,494	5,499,001	(3,556,068)	6,674,289
43,570,713	42,527,131	44,282,625	49,781,626	46,225,558
42,527,131	44,282,625	49,781,626	46,225,558	52,899,847
3,623,812	3,669,477	(1,268,836)	5,672,391	717,711
92.15 %	92.35 %	102.62 %	89.07 %	98.66 %
8,767,495	8,962,451	9,139,059	9,284,867	9,358,500
41.33%	40.94%	(13.88%)	61.09%	7.67%

DUPAGE HIGH SCHOOL DISTRICT NO. 88

General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended June 30, 2020

(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2019)

	Budget		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Local Sources				
Property Taxes	\$ 51,163,312	51,163,312	50,729,506	(433,806)
Personal Property Replacement Taxes	1,711,682	1,711,682	1,611,770	(99,912)
Earnings on Investments	930,000	930,000	830,747	(99,253)
Other	2,065,331	2,065,331	1,900,692	(164,639)
State Sources	6,756,667	6,756,667	6,698,704	(57,963)
Federal Sources	2,973,110	2,973,110	2,811,516	(161,594)
On-Behalf Payments				
State of Illinois	—	—	26,471,459	26,471,459
Total Revenues	<u>65,600,102</u>	<u>65,600,102</u>	<u>91,054,394</u>	<u>25,454,292</u>
Expenditures				
Current				
Instruction	40,558,991	40,558,991	39,174,195	1,384,796
Support Services	23,066,163	23,066,163	22,010,478	1,055,685
Community Services	339,481	339,481	301,038	38,443
Payments to Other Districts and Government Units	1,646,029	1,646,029	1,819,946	(173,917)
On Behalf Payments	—	—	26,471,459	(26,471,459)
Total Expenditures	<u>65,610,664</u>	<u>65,610,664</u>	<u>89,777,116</u>	<u>(24,166,452)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,562)	(10,562)	1,277,278	1,287,840
Other Financing (Uses)				
Transfers Out	(1,416,400)	(1,416,400)	(1,416,332)	68
Net Change in Fund Balances	<u>(1,426,962)</u>	<u>(1,426,962)</u>	(139,054)	<u>1,287,908</u>
Fund Balances - Beginning			<u>27,958,424</u>	
Fund Balances - Ending			<u>27,819,370</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:

- Combining Statements - General Fund
- Budgetary Comparison Schedules - General Fund Accounts
- Combining Statements - Nonmajor Governmental Funds
- Budgetary Comparison Schedules - Nonmajor Governmental Funds
- 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, Operations and Maintenance, 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.

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 and Social Security System for non-certified employees. Revenue to finance the contributions is derived primarily from local property 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.

CAPITAL PROJECTS FUND

The Capital Projects Fund 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.

INDIVIDUAL FUND DESCRIPTIONS - Continued

FIDUCIARY FUND

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

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.

DUPAGE HIGH SCHOOL DISTRICT NO. 88

**General Fund - by Accounts
Combining Balance Sheet
June 30, 2020**

	Education	Operations and Maintenance	Working Cash	Totals
ASSETS				
Cash and Investments	\$ 38,614,837	5,776,938	9,062,377	53,454,152
Receivables - Net of Allowance				
Property Taxes	22,732,148	3,328,179	11,206	26,071,533
Intergovernmental	552,070	—	—	552,070
Inventories	287,268	—	—	287,268
Prepays	250,682	—	—	250,682
Total Assets	<u>62,437,005</u>	<u>9,105,117</u>	<u>9,073,583</u>	<u>80,615,705</u>
LIABILITIES				
Accounts Payable	425,025	351,860	—	776,885
Accrued Payroll	173,125	—	—	173,125
Total Liabilities	<u>598,150</u>	<u>351,860</u>	<u>—</u>	<u>950,010</u>
DEFERRED INFLOWS OF RESOURCES				
Property Taxes	45,146,319	6,609,803	22,255	51,778,377
Other Deferred Revenues	67,948	—	—	67,948
Total Deferred Inflows of Resources	<u>45,214,267</u>	<u>6,609,803</u>	<u>22,255</u>	<u>51,846,325</u>
Total Liabilities and Deferred Inflows of Resources	<u>45,812,417</u>	<u>6,961,663</u>	<u>22,255</u>	<u>52,796,335</u>
FUND BALANCES				
Nonspendable	537,950	—	—	537,950
Unassigned	16,086,638	2,143,454	9,051,328	27,281,420
Total Fund Balances	<u>16,624,588</u>	<u>2,143,454</u>	<u>9,051,328</u>	<u>27,819,370</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>62,437,005</u>	<u>9,105,117</u>	<u>9,073,583</u>	<u>80,615,705</u>

DUPAGE HIGH SCHOOL DISTRICT NO. 88

General Fund - by Accounts

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

For the Fiscal Year Ended June 30, 2020

	Educational	Operations and Maintenance	Working Cash	Totals
Revenues				
Local Sources				
Property Taxes	\$ 44,445,303	6,284,362	(159)	50,729,506
Personal Property Replacement Taxes	1,611,770	—	—	1,611,770
Earnings on Investments	541,514	69,746	219,487	830,747
Other Local Sources	1,632,543	268,149	—	1,900,692
State Sources	6,648,704	50,000	—	6,698,704
Federal Sources	2,727,582	83,934	—	2,811,516
Total Direct Revenues	57,607,416	6,756,191	219,328	64,582,935
On-Behalf Payments - State of Illinois	26,471,459	—	—	26,471,459
Total Revenues	84,078,875	6,756,191	219,328	91,054,394
Expenditures				
Current				
Instruction	39,174,195	—	—	39,174,195
Support Services	15,397,637	6,612,841	—	22,010,478
Community Services	301,038	—	—	301,038
Payments to Other Districts and Government Units	1,819,946	—	—	1,819,946
Total Direct Expenditures	56,692,816	6,612,841	—	63,305,657
On-Behalf Expenditures	26,471,459	—	—	26,471,459
Total Expenditures	83,164,275	6,612,841	—	89,777,116
Excess (Deficiency) of Revenues Over (Under) Expenditures	914,600	143,350	219,328	1,277,278
Other Financing (Uses)				
Transfers Out	(46,332)	—	(1,370,000)	(1,416,332)
Net Change in Fund Balance	868,268	143,350	(1,150,672)	(139,054)
Fund Balances - Beginning	15,756,320	2,000,104	10,202,000	27,958,424
Fund Balances - Ending	16,624,588	2,143,454	9,051,328	27,819,370

DUPAGE HIGH SCHOOL DISTRICT NO. 88

Educational Account - General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended June 30, 2020

(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2019)

	2020			Variance with Final Budget	2019
	Original Budget	Final Budget	Actual		Actual
Revenues					
Local Sources					
General Levy	\$ 43,985,039	43,985,039	43,732,218	(252,821)	42,757,365
Special Education Levy	736,608	736,608	713,085	(23,523)	693,829
Personal Property Replacement Tax	1,711,682	1,711,682	1,611,770	(99,912)	1,480,759
Tuition	45,000	45,000	29,510	(15,490)	55,524
Earnings on Investments	700,000	700,000	541,514	(158,486)	869,117
Food Service	441,000	441,000	372,516	(68,484)	429,600
District/School Activity Income	527,181	527,181	561,161	33,980	515,120
Textbooks	276,000	276,000	200,942	(75,058)	224,966
Contributions and Donations - Private	6,000	6,000	6,000	—	20,000
Impact Fees	30,000	30,000	9,951	(20,049)	34,163
Services Provided Other Districts	4,000	4,000	—	(4,000)	4,171
Refund of Prior Year Expenditures	20,000	20,000	18,354	(1,646)	78,406
Drivers' Education Fees	83,000	83,000	61,572	(21,428)	91,008
Other Local Revenues	353,150	353,150	372,537	19,387	295,484
	<u>48,918,660</u>	<u>48,918,660</u>	<u>48,231,130</u>	<u>(687,530)</u>	<u>47,549,512</u>
State Sources					
General State Aid	6,025,736	6,025,736	5,992,753	(32,983)	5,748,659
Special Education	510,000	510,000	481,203	(28,797)	646,322
Vocational Education	71,031	71,031	70,824	(207)	66,985
State Free Lunch and Breakfast	12,000	12,000	8,280	(3,720)	12,993
Drivers' Education	135,000	135,000	95,644	(39,356)	106,224
Other	2,900	2,900	—	(2,900)	58,392
	<u>6,756,667</u>	<u>6,756,667</u>	<u>6,648,704</u>	<u>(107,963)</u>	<u>6,639,575</u>
Federal Sources					
National School Lunch Program	650,000	650,000	507,504	(142,496)	739,815
School Breakfast Program	110,000	110,000	96,160	(13,840)	—
Summer Food Service Program	—	—	351,968	351,968	—
Fresh Fruits and Vegetables	1,000	1,000	—	(1,000)	—
Title I - Low Income	700,000	700,000	483,683	(216,317)	600,536
Federal - Special Education					
IDEA Flow-Through	900,000	900,000	885,167	(14,833)	829,844
IDEA Room and Board	—	—	36,837	36,837	2,945
CTE - Perkins	54,633	54,633	54,487	(146)	57,275

DUPAGE HIGH SCHOOL DISTRICT NO. 88

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

(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2019)

	2020			Variance with Final Budget	2019
	Original Budget	Final Budget	Actual		Actual
Revenues - Continued					
Federal Sources - Continued					
Medicaid Fee for Service	\$ 200,000	200,000	96,618	(103,382)	—
Emergency Immigrant Assistance	7,744	7,744	3,279	(4,465)	7,743
Title III - English Language Acquisition	30,000	30,000	23,849	(6,151)	27,169
Title IV	2,000	2,000	7,276	5,276	—
Title II - Eisenhower/Teacher Quality	100,000	100,000	57,628	(42,372)	20,591
Medicaid Matching Funds					
Administrative Outreach	30,000	30,000	26,901	(3,099)	319,988
Other Federal Sources	56,229	56,229	96,225	39,996	—
	<u>2,841,606</u>	<u>2,841,606</u>	<u>2,727,582</u>	<u>(114,024)</u>	<u>2,605,906</u>
Total Direct Revenues	58,516,933	58,516,933	57,607,416	(909,517)	56,794,993
On-Behalf Payments	—	—	26,471,459	26,471,459	22,255,091
Total Revenues	<u>58,516,933</u>	<u>58,516,933</u>	<u>84,078,875</u>	<u>25,561,942</u>	<u>79,050,084</u>
Expenditures					
Instruction					
Regular Programs					
Salaries	18,676,150	18,676,150	18,476,499	199,651	17,814,530
Employee Benefits	3,451,350	3,451,350	3,406,969	44,381	3,343,906
Purchased Services	536,218	536,218	486,544	49,674	500,565
Supplies and Materials	712,100	712,100	450,508	261,592	1,346,978
Capital Outlay	47,000	47,000	31,940	15,060	7,888
Other Objects	32,000	32,000	16,768	15,232	20,147
Non-Capital Equipment	739,000	739,000	667,707	71,293	464,232
	<u>24,193,818</u>	<u>24,193,818</u>	<u>23,536,935</u>	<u>656,883</u>	<u>23,498,246</u>
Special Education Programs					
Salaries	5,669,950	5,669,950	5,383,294	286,656	5,107,101
Employee Benefits	844,001	844,001	802,171	41,830	843,447
Purchased Services	57,200	57,200	62,833	(5,633)	55,317
Supplies and Materials	44,919	44,919	25,202	19,717	36,583
Capital Outlay	—	—	22,295	(22,295)	10,949

DUPAGE HIGH SCHOOL DISTRICT NO. 88

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

(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2019)

	2020			Variance with Final Budget	2019
	Original Budget	Final Budget	Actual		Actual
Expenditures - Continued					
Instruction - Continued					
Special Education Programs - Continued					
Non-Capital Equipment	\$ 1,000	1,000	2,516	(1,516)	1,497,606
	6,617,070	6,617,070	6,298,311	318,759	7,551,003
Remedial and Supplemental Programs K-12					
Salaries	50,000	50,000	37,636	12,364	50,279
Purchased Services	55,500	55,500	29,048	26,452	54,820
Supplies and Materials	220,459	220,459	201,406	19,053	306,373
	325,959	325,959	268,090	57,869	411,472
CTE Programs					
Salaries	2,065,166	2,065,166	2,036,172	28,994	1,895,707
Employee Benefits	266,150	266,150	265,500	650	263,060
Purchased Services	63,689	63,689	30,755	32,934	56,064
Supplies and Materials	125,901	125,901	128,837	(2,936)	132,889
Capital Outlay	52,062	52,062	47,742	4,320	6,649
Non-Capitalized Equipment	25,056	25,056	24,862	194	56,901
	2,598,024	2,598,024	2,533,868	64,156	2,411,270
Interscholastic Programs					
Salaries	2,277,500	2,277,500	2,211,440	66,060	2,193,535
Employee Benefits	47,367	47,367	47,366	1	45,085
Purchased Services	360,633	360,633	292,611	68,022	364,871
Supplies and Materials	106,120	106,120	101,795	4,325	99,670
Non-Capital Equipment	—	—	—	—	4,967
	2,791,620	2,791,620	2,653,212	138,408	2,708,128
Summer School Programs					
Salaries	115,500	115,500	111,271	4,229	107,700
Supplies and Materials	1,600	1,600	235	1,365	745
	117,100	117,100	111,506	5,594	108,445
Driver's Education Programs					
Salaries	210,000	210,000	162,702	47,298	183,959
Employee Benefits	391	391	387	4	382
Purchased Services	5,200	5,200	2,485	2,715	2,090
Supplies and Materials	9,000	9,000	6,813	2,187	6,162

DUPAGE HIGH SCHOOL DISTRICT NO. 88

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

(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2019)

	2020			Variance with Final Budget	2019 Actual
	Original Budget	Final Budget	Actual		
Expenditures - Continued					
Instruction - Continued					
Driver's Education Programs - Continued					
Capital Outlay	\$ —	—	39,712	(39,712)	—
	224,591	224,591	212,099	12,492	192,593
Bilingual Programs					
Salaries	185,719	185,719	179,755	5,964	303,163
Supplies and Materials	6,481	6,481	4,748	1,733	3,884
	192,200	192,200	184,503	7,697	307,047
Truants Alternative and Optional Programs					
Salaries	1,107,800	1,107,800	1,071,089	36,711	1,000,392
Employee Benefits	75,800	75,800	84,350	(8,550)	223,522
Supplies and Materials	3,600	3,600	946	2,654	1,873
Other Objects	166,850	166,850	174,625	(7,775)	704,755
	1,354,050	1,354,050	1,331,010	23,040	1,930,542
Special Education Programs K - 12 - Private Tuition					
Other Objects	2,144,559	2,144,559	2,044,661	99,898	—
Total Instruction	40,558,991	40,558,991	39,174,195	1,384,796	39,118,746
Support Services					
Pupils					
Attendance and Social Work Services					
Salaries	1,671,400	1,671,400	1,687,400	(16,000)	1,629,649
Employee Benefits	308,130	308,130	347,528	(39,398)	313,204
Purchased Services	345,500	345,500	347,044	(1,544)	269,006
Supplies and Materials	—	—	267	(267)	212
	2,325,030	2,325,030	2,382,239	(57,209)	2,212,071

DUPAGE HIGH SCHOOL DISTRICT NO. 88

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

(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2019)

	2020			Variance with Final Budget	2019
	Original Budget	Final Budget	Actual		Actual
Expenditures - Continued					
Support Services - Continued					
Pupils - Continued					
Guidance Services					
Salaries	\$ 1,711,550	1,711,550	1,715,610	(4,060)	1,662,092
Employee Benefits	238,000	238,000	237,053	947	235,820
Purchased Services	1,691	1,691	—	1,691	—
Supplies and Materials	8,500	8,500	6,561	1,939	7,274
	<u>1,959,741</u>	<u>1,959,741</u>	<u>1,959,224</u>	<u>517</u>	<u>1,905,186</u>
Health Services					
Salaries	329,260	329,260	359,751	(30,491)	292,056
Employee Benefits	54,300	54,300	54,261	39	45,454
Supplies and Materials	5,500	5,500	4,701	799	4,584
	<u>389,060</u>	<u>389,060</u>	<u>418,713</u>	<u>(29,653)</u>	<u>342,094</u>
Psychological Services					
Salaries	499,000	499,000	498,031	969	453,996
Employee Benefits	73,700	73,700	74,111	(411)	50,028
Purchased Services	7,500	7,500	3,400	4,100	6,146
Supplies and Materials	500	500	—	500	—
	<u>580,700</u>	<u>580,700</u>	<u>575,542</u>	<u>5,158</u>	<u>510,170</u>
Speech Pathology and Audiology Services					
Purchased Services	1,000	1,000	600	400	699
Other Support Services					
Salaries	170,000	170,000	161,071	8,929	166,349
Employee Benefits	1,683	1,683	1,650	33	16,582
Purchased Services	10,000	10,000	3,312	6,688	2,016
Non-Capitalized Equipment	26,000	26,000	113,096	(87,096)	25,288
	<u>207,683</u>	<u>207,683</u>	<u>279,129</u>	<u>(71,446)</u>	<u>210,235</u>
Total Pupils	<u>5,463,214</u>	<u>5,463,214</u>	<u>5,615,447</u>	<u>(152,233)</u>	<u>5,180,455</u>

DUPAGE HIGH SCHOOL DISTRICT NO. 88

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

(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2019)

	2020			Variance with Final Budget	2019
	Original Budget	Final Budget	Actual		Actual
Expenditures - Continued					
Support Services - Continued					
Instructional Staff					
Improvement of Instructional Services					
Salaries	\$ 243,500	243,500	176,135	67,365	197,717
Employee Benefits	24,608	24,608	24,608	—	22,350
Purchased Services	220,510	220,510	153,813	66,697	108,434
Supplies and Materials	—	—	3,697	(3,697)	269
Other Objects	—	—	8,739	(8,739)	—
	<u>488,618</u>	<u>488,618</u>	<u>366,992</u>	<u>121,626</u>	<u>328,770</u>
Educational Media Services					
Salaries	674,685	674,685	662,435	12,250	656,373
Employee Benefits	159,933	159,933	157,269	2,664	148,749
Supplies and Materials	80,500	80,500	75,451	5,049	94,653
Capital Outlay	6,000	6,000	5,602	398	—
Non-Capitalized Equipment	6,000	6,000	—	6,000	—
	<u>927,118</u>	<u>927,118</u>	<u>900,757</u>	<u>26,361</u>	<u>899,775</u>
Assessment and Testing					
Salaries	44,000	44,000	10,559	33,441	34,256
Purchased Services	98,280	98,280	29,332	68,948	49,515
Supplies and Materials	69,000	69,000	41,867	27,133	43,359
	<u>211,280</u>	<u>211,280</u>	<u>81,758</u>	<u>129,522</u>	<u>127,130</u>
Total Instructional Staff	<u>1,627,016</u>	<u>1,627,016</u>	<u>1,349,507</u>	<u>277,509</u>	<u>1,355,675</u>
General Administration					
Board of Education Services					
Salaries	9,000	9,000	8,562	438	12,424
Purchased Services	233,500	233,500	173,302	60,198	207,371
Supplies and Materials	15,000	15,000	9,853	5,147	8,107
	<u>257,500</u>	<u>257,500</u>	<u>191,717</u>	<u>65,783</u>	<u>227,902</u>

DUPAGE HIGH SCHOOL DISTRICT NO. 88

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

(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2019)

	2020			Variance with Final Budget	2019
	Original Budget	Final Budget	Actual		Actual
Expenditures - Continued					
Support Services - Continued					
General Administration - Continued					
Executive Administration Services					
Salaries	\$ 323,051	323,051	322,649	402	301,099
Employee Benefits	18,850	18,850	18,842	8	26,673
Purchased Services	20,500	20,500	23,455	(2,955)	11,069
Supplies and Materials	10,000	10,000	5,711	4,289	8,986
	<u>372,401</u>	<u>372,401</u>	<u>370,657</u>	<u>1,744</u>	<u>347,827</u>
Special Area Administration Services					
Salaries	248,322	248,322	246,961	1,361	198,834
Employee Benefits	—	—	—	—	34,953
Purchased Services	18,332	18,332	4,030	14,302	20,364
Supplies and Materials	2,000	2,000	512	1,488	—
	<u>268,654</u>	<u>268,654</u>	<u>251,503</u>	<u>17,151</u>	<u>254,151</u>
Tort Immunity					
Purchased Services	515,000	515,000	503,472	11,528	269,643
	<u>1,413,555</u>	<u>1,413,555</u>	<u>1,317,349</u>	<u>96,206</u>	<u>1,099,523</u>
School Administration					
Office of the Principal Services					
Salaries	1,434,150	1,434,150	1,427,884	6,266	1,386,501
Employee Benefits	291,098	291,098	294,954	(3,856)	273,183
Purchased Services	78,507	78,507	84,633	(6,126)	82,249
Supplies and Materials	358,722	358,722	298,629	60,093	394,638
Capital Outlay	6,000	6,000	—	6,000	—
Non-Capital Outlay	10,000	10,000	16,190	(6,190)	26,214
	<u>2,178,477</u>	<u>2,178,477</u>	<u>2,122,290</u>	<u>56,187</u>	<u>2,162,785</u>
Other Support Services - School Admin					
Salaries	1,658,014	1,658,014	1,662,135	(4,121)	1,639,481
Employee Benefits	15,700	15,700	15,647	53	18,157
	<u>1,673,714</u>	<u>1,673,714</u>	<u>1,677,782</u>	<u>(4,068)</u>	<u>1,657,638</u>
	<u>3,852,191</u>	<u>3,852,191</u>	<u>3,800,072</u>	<u>52,119</u>	<u>3,820,423</u>

DUPAGE HIGH SCHOOL DISTRICT NO. 88

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

(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2019)

	2020			Variance with Final Budget	2019
	Original Budget	Final Budget	Actual		Actual
Expenditures - Continued					
Support Services - Continued					
Business					
Direction of Business Support Services					
Salaries	\$ 229,023	229,023	229,286	(263)	211,461
Employee Benefits	95,333	95,333	66,678	28,655	86,884
Purchased Services	41,300	41,300	33,397	7,903	40,137
Supplies and Materials	15,000	15,000	9,502	5,498	8,557
	<u>380,656</u>	<u>380,656</u>	<u>338,863</u>	<u>41,793</u>	<u>347,039</u>
Fiscal Services					
Salaries	350,875	350,875	341,788	9,087	330,999
Employee Benefits	11,830	11,830	11,813	17	11,405
Supplies and Materials	—	—	—	—	289
Other Objects	27,000	27,000	13,623	13,377	17,884
Non-Capitalized Equipment	20,000	20,000	—	20,000	3,775
	<u>409,705</u>	<u>409,705</u>	<u>367,224</u>	<u>42,481</u>	<u>364,352</u>
Operations and Maintenance of Plant Services					
Employee Benefits	—	—	—	—	28,638.00
Pupil Transportation Services					
Salaries	500	500	1,145	(645)	274
Purchased Services	23,792	23,792	23,276	516	23,227.00
	<u>24,292</u>	<u>24,292</u>	<u>24,421</u>	<u>(129)</u>	<u>23,501</u>
Food Services					
Salaries	55,100	55,100	56,679	(1,579)	53,649
Employee Benefits	12,100	12,100	12,048	52	11,480
Purchased Services	904,000	904,000	1,030,954	(126,954)	827,653
Supplies and Materials	6,500	6,500	3,841	2,659	3,677
Non-Capital Equipment	10,000	10,000	—	10,000	3,602
	<u>987,700</u>	<u>987,700</u>	<u>1,103,522</u>	<u>(115,822)</u>	<u>900,061</u>

DUPAGE HIGH SCHOOL DISTRICT NO. 88

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

(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2019)

	2020			Variance with Final Budget	2019
	Original Budget	Final Budget	Actual		Actual
Expenditures - Continued					
Support Services - Continued					
Business - Continued					
Internal Services					
Salaries	\$ 155,200	155,200	136,741	18,459	145,748
Employee Benefits	25,000	25,000	24,942	58	23,982
	<u>180,200</u>	<u>180,200</u>	<u>161,683</u>	<u>18,517</u>	<u>169,730</u>
Total Business	<u>1,982,553</u>	<u>1,982,553</u>	<u>1,995,713</u>	<u>(13,160)</u>	<u>1,833,321</u>
Central					
Direction of Central Support Services					
Salaries	269,000	269,000	268,618	382	259,775
Employee Benefits	45,608	45,608	45,595	13	43,733
Purchased Services	13,000	13,000	9,776	3,224	6,867
Supplies and Materials	27,000	27,000	20,778	6,222	30,997
Non-Capitalized Equipment	10,000	10,000	—	10,000	—
	<u>364,608</u>	<u>364,608</u>	<u>344,767</u>	<u>19,841</u>	<u>341,372</u>
Planning, Research, Development, and Evaluation Services					
Salaries	10,000	10,000	10,500	(500)	8,978
Information Services					
Salaries	88,000	88,000	87,693	307	80,085
Employee Benefits	9,802	9,802	9,801	1	14,966
Purchased Services	—	—	—	—	293
Supplies and Materials	8,000	8,000	1,519	6,481	1,080
	<u>105,802</u>	<u>105,802</u>	<u>99,013</u>	<u>6,789</u>	<u>96,424</u>
Staff Services					
Salaries	116,000	116,000	115,852	148	117,540
Employee Benefits	30,675	30,675	32,252	(1,577)	29,478
Purchased Services	66,500	66,500	59,725	6,775	26,379
Supplies and Materials	6,000	6,000	6,064	(64)	5,692
	<u>219,175</u>	<u>219,175</u>	<u>213,893</u>	<u>5,282</u>	<u>179,089</u>

DUPAGE HIGH SCHOOL DISTRICT NO. 88

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

(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2019)

	2020			Variance with Final Budget	2019
	Original Budget	Final Budget	Actual		Actual
Expenditures - Continued					
Support Services - Continued					
Central - Continued					
Data Processing Services					
Salaries	\$ 440,000	440,000	436,834	3,166	448,274
Employee Benefits	106,958	106,958	106,860	98	94,149
Purchased Services	104,500	104,500	107,682	(3,182)	93,555
Supplies and Materials	3,000	3,000	—	3,000	—
	<u>654,458</u>	<u>654,458</u>	<u>651,376</u>	<u>3,082</u>	<u>635,978</u>
Total Central	<u>1,354,043</u>	<u>1,354,043</u>	<u>1,319,549</u>	<u>34,494</u>	<u>1,261,841</u>
Total Support Services	<u>15,692,572</u>	<u>15,692,572</u>	<u>15,397,637</u>	<u>294,935</u>	<u>14,551,238</u>
Community Services					
Salaries	77,453	77,453	59,492	17,961	58,475
Employee Benefits	91,692	91,692	58,760	32,932	13,237
Purchased Services	170,336	170,336	176,006	(5,670)	169,035
Supplies and Materials	—	—	6,780	(6,780)	—
Total Community Services	<u>339,481</u>	<u>339,481</u>	<u>301,038</u>	<u>38,443</u>	<u>240,747</u>
Payments to Other Districts and Governmental Units					
Special Education - Tuition	1,124,809	1,124,809	1,271,652	(146,843)	1,035,018
Special Education - Purchased Services	213,235	213,235	215,250	(2,015)	146,704
Special Education - Other	48,445	48,445	110,574	(62,129)	103,689
CTE - Tuition	148,140	148,140	148,140	—	116,302
Other - Tuition	111,400	111,400	74,330	37,070	104,120
Total Payments to Other Districts and Governmental Units	<u>1,646,029</u>	<u>1,646,029</u>	<u>1,819,946</u>	<u>(173,917)</u>	<u>1,505,833</u>
Total Direct Expenditures	<u>58,237,073</u>	<u>58,237,073</u>	<u>56,692,816</u>	<u>1,544,257</u>	<u>55,416,564</u>

DUPAGE HIGH SCHOOL DISTRICT NO. 88

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

(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2019)

	2020			Variance with Final Budget	2019
	Original Budget	Final Budget	Actual		Actual
Expenditures - Continued					
On Behalf Payments	\$ —	—	26,471,459	(26,471,459)	22,255,091
Total Expenditures	58,237,073	58,237,073	83,164,275	(24,927,202)	77,671,655
Excess (Deficiency) of Revenues Over (Under) Expenditures	279,860	279,860	914,600	634,740	1,378,429
Other Financing Sources (Uses)					
Disposal of Capital Assets	—	—	—	—	5,129
Transfers Out	(46,400)	(46,400)	(46,332)	68	(46,332)
	(46,400)	(46,400)	(46,332)	68	(41,203)
Net Change in Fund Balance	<u>233,460</u>	<u>233,460</u>	868,268	<u>634,808</u>	1,337,226
Fund Balance - Beginning			<u>15,756,320</u>		<u>14,419,094</u>
Fund Balance - Ending			<u>16,624,588</u>		<u>15,756,320</u>

DUPAGE HIGH SCHOOL DISTRICT NO. 88

Operations and Maintenance Account - General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended June 30, 2020

(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2019)

	2020			Variance with Final Budget	2019
	Original Budget	Final Budget	Actual		Actual
Revenues					
Local Sources					
General Levy	\$ 6,432,009	6,432,009	6,284,362	(147,647)	6,141,085
Earnings on Investments	90,000	90,000	69,746	(20,254)	112,569
Rentals	200,000	200,000	193,576	(6,424)	202,121
Refund of Prior Year Expenditures	—	—	5,529	5,529	290
Other Revenue from Local Sources	80,000	80,000	69,044	(10,956)	101,251
Total Local Sources	6,802,009	6,802,009	6,622,257	(179,752)	6,557,316
State Sources					
School Infrastructure - Maintenance Project					
	—	—	50,000	50,000	—
Federal Sources					
Other Federal Revenue	131,504	131,504	83,934	(47,570)	—
Total Revenues	6,933,513	6,933,513	6,756,191	(177,322)	6,557,316
Expenditures					
Support Services					
Business					
Facilities Acquisition and Construction Services					
Purchased Services	—	—	—	—	122,205
Supplies and Materials	—	—	—	—	2,496
Capital Outlay	698,800	698,800	627,114	71,686	189,842
Non-Capitalized Equipment	—	—	—	—	14,831
	698,800	698,800	627,114	71,686	329,374
Operation and Maintenance of Plant Services					
Salaries	3,248,551	3,248,551	3,081,218	167,333	3,068,157
Employee Benefits	680,640	680,640	601,287	79,353	510,314
Purchased Services	675,784	675,784	628,034	47,750	584,103
Supplies and Materials	1,857,816	1,857,816	1,524,226	333,590	1,704,197
Capital Outlay	107,000	107,000	96,868	10,132	11,279

DUPAGE HIGH SCHOOL DISTRICT NO. 88

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

(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2019)

	2020			Variance with Final Budget	2019
	Original Budget	Final Budget	Actual		Actual
Expenditures - Continued					
Support Services - Continued					
Business - Continued					
Operation and Maintenance					
of Plant Services - Continued					
Non-Capitalized Equipment	\$ 105,000	105,000	54,094	50,906	51,548
	<u>6,674,791</u>	<u>6,674,791</u>	<u>5,985,727</u>	<u>689,064</u>	<u>5,973,244</u>
Total Expenditures	<u>7,373,591</u>	<u>7,373,591</u>	<u>6,612,841</u>	<u>760,750</u>	<u>6,302,618</u>
Net Change in Fund Balance	<u>(440,078)</u>	<u>(440,078)</u>	143,350	<u>583,428</u>	254,698
Fund Balance - Beginning			<u>2,000,104</u>		<u>1,701,760</u>
Fund Balance - Ending			<u>2,143,454</u>		<u>2,000,104</u>

DUPAGE HIGH SCHOOL DISTRICT NO. 88

**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
 (with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2019)**

	2020			Variance with Final Budget	2019
	Original Budget	Final Budget	Actual		Actual
Revenues					
Taxes					
Property Taxes	\$ 9,656	9,656	(159)	(9,815)	—
Earnings on Investments	140,000	140,000	219,487	79,487	166,922
Total Revenues	149,656	149,656	219,328	69,672	166,922
Expenditures	—	—	—	—	—
Excess (Deficiency) of Revenues Over (Under) Expenditures	149,656	149,656	219,328	69,672	166,922
Other Financing Sources (Uses)					
Debt Issuance	—	—	—	—	3,950,000
Premium on Debt Issuance	—	—	—	—	55,095
Transfers Out	(1,370,000)	(1,370,000)	(1,370,000)	—	(290,000)
	(1,370,000)	(1,370,000)	(1,370,000)	—	3,715,095
Net Change in Fund Balance	<u>(1,220,344)</u>	<u>(1,220,344)</u>	(1,150,672)	<u>69,672</u>	3,882,017
Fund Balance - Beginning			<u>10,202,000</u>		<u>6,319,983</u>
Fund Balance - Ending			<u>9,051,328</u>		<u>10,202,000</u>

DUPAGE HIGH SCHOOL DISTRICT NO. 88

Debt Service Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended June 30, 2020

(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2019)

	2020			Variance with Final Budget	2019 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Local Sources					
Property Taxes	\$ 10,583,502	10,583,502	10,789,965	206,463	10,771,988
Earnings on Investments	80,000	80,000	87,398	7,398	112,977
Total Revenues	10,663,502	10,663,502	10,877,363	213,861	10,884,965
Expenditures					
Debt Service					
Principal Retirement	7,408,100	7,408,100	7,408,090	10	7,340,920
Interest on Long-Term Debt	3,352,767	3,352,767	3,350,909	1,858	3,389,832
Service Charges	1,850	1,850	3,850	(2,000)	5,620
Other Fees	—	—	—	—	84,484
Total Expenditures	10,762,717	10,762,717	10,762,849	(132)	10,820,856
Excess (Deficiency) of Revenues Over (Under) Expenditures	(99,215)	(99,215)	114,514	213,729	64,109
Other Financing Sources					
Transfers In	46,400	46,400	46,332	(68)	46,332
Premium on Debt Issuance	—	—	—	—	84,484
	46,400	46,400	46,332	(68)	130,816
Net Change in Fund Balance	(52,815)	(52,815)	160,846	213,661	194,925
Fund Balance - Beginning			882,125		687,200
Fund Balance - Ending			1,042,971		882,125

DUPAGE HIGH SCHOOL DISTRICT NO. 88

**Nonmajor Governmental Funds
Combining Balance Sheet
June 30, 2020**

	Special Revenue			Totals
	Transportation	Municipal Retirement/ Social Security	Capital Project	
ASSETS				
Cash and Investments	\$ 3,030,962	1,747,772	515,261	5,293,995
Receivables - Net of Allowances				
Property Taxes	882,071	1,101,389	—	1,983,460
Intergovernmental	313,191	—	—	313,191
Total Assets	4,226,224	2,849,161	515,261	7,590,646
LIABILITIES				
Accounts Payable	36,576	—	679,284	715,860
Retainage Payable	—	—	94,789	94,789
Total Liabilities	36,576	—	774,073	810,649
DEFERRED INFLOWS OF RESOURCES				
Property Taxes	1,751,804	2,187,371	—	3,939,175
Total Liabilities and Deferred Inflows of Resources	1,788,380	2,187,371	774,073	4,749,824
FUND BALANCES				
Restricted	2,437,844	661,790	—	3,099,634
Unassigned	—	—	(258,812)	(258,812)
Total Fund Balances	2,437,844	661,790	(258,812)	2,840,822
Total Liabilities, Deferred Inflows of Resources and Fund Balances	4,226,224	2,849,161	515,261	7,590,646

DUPAGE HIGH SCHOOL DISTRICT NO. 88

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

For the Fiscal Year Ended June 30, 2020

	Special Revenue			Totals
	Transportation	Municipal Retirement/ Social Security	Capital Projects	
Revenues				
Local Sources				
Property Taxes	\$ 1,999,212	1,854,642	—	3,853,854
Personal Property Replacement Taxes	—	123,834	—	123,834
Earnings on Investments	42,508	25,880	10,138	78,526
Other Local Sources	102,494	—	5,049	107,543
State Sources	1,264,988	—	—	1,264,988
Total Revenues	3,409,202	2,004,356	15,187	5,428,745
Expenditures				
Current				
Instruction	—	1,386,148	—	1,386,148
Support Services	3,551,459	641,474	1,229,631	5,422,564
Community Services	—	6,320	—	6,320
Total Expenditures	3,551,459	2,033,942	1,229,631	6,815,032
Excess (Deficiency) of Revenues Over (Under) Expenditures	(142,257)	(29,586)	(1,214,444)	(1,386,287)
Other Financing Sources				
Transfers In	370,000	—	1,000,000	1,370,000
Net Change in Fund Balances	227,743	(29,586)	(214,444)	(16,287)
Fund Balances - Beginning	2,210,101	691,376	(44,368)	2,857,109
Fund Balances - Ending	2,437,844	661,790	(258,812)	2,840,822

DUPAGE HIGH SCHOOL DISTRICT NO. 88

Transportation - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended June 30, 2020

(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2019)

	2020			Variance with Final Budget	2019
	Original Budget	Final Budget	Actual		Actual
Revenues					
Local Sources					
Property Taxes	\$ 1,870,189	1,870,189	1,999,212	129,023	1,952,803
Transportation Fees	85,000	85,000	88,175	3,175	99,669
Earnings on Investments	60,000	60,000	42,508	(17,492)	84,278
Other Revenue from Local Sources	—	—	14,319	14,319	—
Total Local Sources	2,015,189	2,015,189	2,144,214	129,025	2,136,750
State Sources					
Transportation					
Regular	120,000	120,000	123,491	3,491	143,556
Special Education	1,100,000	1,100,000	1,141,497	41,497	1,262,403
Total State Sources	1,220,000	1,220,000	1,264,988	44,988	1,405,959
Total Revenues	3,235,189	3,235,189	3,409,202	174,013	3,542,709
Expenditures					
Support Services					
Business					
Pupil Transport Services					
Purchased Services	3,640,808	3,640,808	3,100,036	540,772	3,494,944
Supplies and Materials	208,000	208,000	88,923	119,077	143,997
Capital Outlay	370,000	370,000	362,500	7,500	290,000
Non-Capitalized Equipment	—	—	—	—	1,866
Total Expenditures	4,218,808	4,218,808	3,551,459	667,349	3,930,807
Excess (Deficiency) of Revenues Over (Under) Expenditures	(983,619)	(983,619)	(142,257)	841,362	(388,098)
Other Financing Sources					
Transfers In	370,000	370,000	370,000	—	290,000
Net Change in Fund Balance	(613,619)	(613,619)	227,743	841,362	(98,098)
Fund Balance - Beginning			2,210,101		2,308,199
Fund Balance - Ending			2,437,844		2,210,101

DUPAGE HIGH SCHOOL DISTRICT NO. 88

Municipal Retirement/Social Security Fund - Special Revenue

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended June 30, 2020

(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2019)

	2020			Variance with Final Budget	2019 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Local Sources					
Property Taxes					
General Levy	\$ 840,023	840,023	832,867	(7,156)	813,764
FICA/Medicare Levy	1,175,126	1,175,126	1,021,775	(153,351)	999,201
Replacement Taxes	123,834	123,834	123,834	—	104,801
Earnings on Investments	28,000	28,000	25,880	(2,120)	38,622
Total Revenues	2,166,983	2,166,983	2,004,356	(162,627)	1,956,388
Expenditures					
Instruction	1,393,695	1,393,695	1,386,148	7,547	1,351,373
Support Services	668,966	668,966	641,474	27,492	624,654
Community Services	6,352	6,352	6,320	32	4,657
Total Expenditures	2,069,013	2,069,013	2,033,942	35,071	1,980,684
Net Change in Fund Balance	97,970	97,970	(29,586)	(127,556)	(24,296)
Fund Balance - Beginning			691,376		715,672
Fund Balance - Ending			661,790		691,376

DUPAGE HIGH SCHOOL DISTRICT NO. 88

Capital Projects Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended June 30, 2020

(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2019)

	2020				2019
	Original Budget	Final Budget	Actual	Variance with Final Budget	Actual
Revenues					
Local Sources					
Earnings on Investments	\$ 7,000	7,000	10,138	3,138	13,038
Other Local Revenue	20,000	20,000	5,049	(14,951)	271,768
Total Revenues	<u>27,000</u>	<u>27,000</u>	<u>15,187</u>	<u>(11,813)</u>	<u>284,806</u>
Expenditures					
Support Services					
Business					
Facilities Acquisition and Construction					
Purchased Services	65,000	65,000	84,516	(19,516)	72,891
Capital Outlay	900,000	900,000	1,145,115	(245,115)	728,606
Total Expenditures	<u>965,000</u>	<u>965,000</u>	<u>1,229,631</u>	<u>(264,631)</u>	<u>801,497</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(938,000)	(938,000)	(1,214,444)	(276,444)	(516,691)
Other Financing Sources					
Transfers In	1,000,000	1,000,000	1,000,000	—	—
Net Change in Fund Balance	<u>62,000</u>	<u>62,000</u>	(214,444)	<u>(276,444)</u>	(516,691)
Fund Balance - Beginning			<u>(44,368)</u>		<u>472,323</u>
Fund Balance - Ending			<u>(258,812)</u>		<u>(44,368)</u>

DUPAGE HIGH SCHOOL DISTRICT NO. 88

**Student Activity - Agency Fund
Schedule of Changes in Assets and Liabilities
For the Fiscal Year Ended June 30, 2020**

	Beginning Balances	Additions	Deduction	Ending Balances
ASSETS				
Cash and Investments	\$ 1,103,609	1,007,467	1,103,609	1,007,467
LIABILITIES				
Due to Student Activity Organizations				
Addison Trail School	311,028	305,503	311,028	305,503
Willowbrook School	358,411	254,532	358,411	254,532
School District Office	434,170	447,432	434,170	447,432
Total Liabilities	1,103,609	1,007,467	1,103,609	1,007,467

DUPAGE HIGH SCHOOL DISTRICT NO. 88

**Consolidated Year-End Financial Report
June 30, 2020**

CSFA #	Program Name	State	Federal	Other	Totals
478-00-0251	Medical Assistance Program	\$ —	27,823	—	27,823
586-18-0406	School Breakfast Program	—	96,160	—	96,160
586-18-0407	National School Lunch Program	—	507,504	—	507,504
586-18-0428	English Language Acquisition State Grant	—	27,128	—	27,128
586-18-0507	Career and Technical Education Improvements	70,824	—	—	70,824
586-44-0414	Title I Grants to Local Educational Agencies	—	483,683	—	483,683
586-44-1588	Title IVA Student Support and Academic Enrichment	—	7,276	—	7,276
586-47-0430	Improving Teacher Quality State Grants	—	57,628	—	57,628
586-64-0417	Federal - Special Education - IDEA Flow-Through	—	885,167	—	885,167
586-82-1466	Federal - Special Education - IDEA Room and Board	—	36,837	—	36,837
586-18-2330	Non-Cash Commodity Value	—	67,448	—	67,448
586-00-1723	School Maintenance Project	50,000	—	—	50,000
586-18-0410	Summer Food Service Program	—	351,968	—	351,968
586-17-2175	STOP School Violence Prevention	—	83,934	—	83,934
	Other Grant Programs and Activities	—	150,712	96,618	247,330
	All Other Costs Not Allocated	—	—	100,776,805	100,776,805
	Totals	120,824	2,783,268	100,873,423	103,777,515

SUPPLEMENTAL SCHEDULES

DUPAGE HIGH SCHOOL DISTRICT NO. 88

Long-Term Debt Requirements

General Obligation Limited Tax Refunding School Bonds of 2015A

June 30, 2020

Date of Issue	December 3, 2015
Date of Maturity	January 15, 2025
Authorized Issue	\$8,220,000
Interest Rates	2.25% - 4.00%
Interest Dates	July 15 and January 15
Principal Maturity Date	January 15
Payable at	Amalgamated Bank of Chicago

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2021	\$ 1,005,000	153,885	1,158,885
2022	1,045,000	113,685	1,158,685
2023	1,080,000	82,335	1,162,335
2024	1,110,000	49,935	1,159,935
2025	1,040,000	24,960	1,064,960
	<u>5,280,000</u>	<u>424,800</u>	<u>5,704,800</u>

DUPAGE HIGH SCHOOL DISTRICT NO. 88

Long-Term Debt Requirements

General Obligation Limited Tax Refunding School Bonds of 2015B

June 30, 2020

Date of Issue	December 22, 2015
Date of Maturity	January 15, 2028
Authorized Issue	\$3,950,000
Interest Rates	2.65% - 4.00%
Interest Dates	July 15 and January 15
Principal Maturity Date	January 15
Payable at	Amalgamated Bank of Chicago

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2021	\$ —	105,434	105,434
2022	—	105,434	105,434
2023	—	105,434	105,434
2024	—	105,434	105,434
2025	100,000	205,434	305,434
2026	1,125,000	1,226,434	2,351,434
2027	1,160,000	1,223,465	2,383,465
2028	1,190,000	1,222,725	2,412,725
	3,575,000	4,299,794	7,874,794

DUPAGE HIGH SCHOOL DISTRICT NO. 88

Long-Term Debt Requirements

General Obligation Refunding School Bonds of 2016

June 30, 2020

Date of Issue	December 29, 2016
Date of Maturity	January 15, 2028
Authorized Issue	\$73,070,000
Interest Rates	3.00% - 5.00%
Interest Dates	July 15 and January 15
Principal Maturity Date	January 15
Payable at	Amalgamated Bank of Chicago

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2021	\$ 6,530,000	2,665,850	9,195,850
2022	6,725,000	2,469,950	9,194,950
2023	7,060,000	2,133,700	9,193,700
2024	7,345,000	1,851,300	9,196,300
2025	7,640,000	1,557,500	9,197,500
2026	8,025,000	1,175,500	9,200,500
2027	8,425,000	774,250	9,199,250
2028	8,825,000	353,000	9,178,000
	<u>60,575,000</u>	<u>12,981,050</u>	<u>73,556,050</u>

DUPAGE HIGH SCHOOL DISTRICT NO. 88

Long-Term Debt Requirements

General Obligation Limited Tax School Bonds of 2018

June 30, 2020

Date of Issue	September 6, 2018
Date of Maturity	January 15, 2032
Authorized Issue	\$3,950,000
Interest Rates	3.00% - 4.00%
Interest Dates	July 15 and January 15
Principal Maturity Date	January 15
Payable at	Amalgamated Bank of Chicago

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2021	\$ 145,000	140,800	285,800
2022	—	136,450	136,450
2023	—	136,450	136,450
2024	—	136,450	136,450
2025	—	136,450	136,450
2026	—	136,450	136,450
2027	—	136,450	136,450
2028	—	136,450	136,450
2029	1,110,000	136,450	1,246,450
2030	1,145,000	103,150.00	1,248,150
2031	1,190,000	57,350.00	1,247,350
2032	300,000	9,750.00	309,750
	<u>3,890,000</u>	<u>1,402,650</u>	<u>5,292,650</u>

DUPAGE HIGH SCHOOL DISTRICT NO. 88

**Property Tax Levies and Collections - Last Three Tax Levy Years
June 30, 2020 (Unaudited)**

Tax Levy Year	2017	2018	2019
Assessed Valuation	\$ 2,860,568,495	3,005,454,524	3,211,432,591
Rate			
Educational	\$ 1.4976	1.4593	1.3971
Operations and Maintenance	0.2151	0.2097	0.2079
Bond and Interest	0.3773	0.3601	0.3381
Transportation	0.0684	0.0667	0.0551
Municipal Retirement	0.0285	0.0278	0.0268
Special Education	0.0243	0.0238	0.0229
Social Security	0.0350	0.0341	0.0420
Working Cash	0.0000	0.0000	0.0007
Totals	2.2462	2.1815	2.0906
Extension			
Educational	\$ 42,839,874	43,858,598	44,866,925
Operations and Maintenance	6,153,083	6,302,438	6,676,568
Bond and Interest	10,792,925	10,822,642	10,857,854
Transportation	1,956,629	2,004,638	1,769,499
Municipal Retirement	815,262	835,516	860,664
Special Education	695,118	715,298	735,418
Social Security	1,001,199	1,024,860	1,348,802
Working Cash	—	—	22,480
Totals	64,254,090	65,563,990	67,138,210
Collected			
Educational	\$ 42,754,598	43,734,508	22,053,360
Operations and Maintenance	6,140,759	6,284,738	3,281,722
Bond and Interest	10,771,323	10,792,050	5,336,942
Transportation	1,952,681	1,999,126	869,759
Municipal Retirement	813,700	833,041	423,041
Special Education	693,789	713,278	361,479
Social Security	999,141	1,021,916	662,974
Working Cash	—	—	11,050
Totals	64,125,991	65,378,657	33,000,327
Percent Collections	99.80 %	99.72 %	49.15 %

DUPAGE HIGH SCHOOL DISTRICT NO. 88

**Summary of Operations - Bookstores
June 30, 2020 (Unaudited)**

	Addison Trail High School	Willowbrook High School	Totals
Revenue from Sales:			
Sale of Textbooks	\$ 119,945	63,294	183,239
Sale of Supplies	12,481	15,260	27,741
Total	132,426	78,554	210,980
Cost of Sales:			
Inventory of Supplies and Textbooks at July 1, 2019	148,118	177,822	325,940
Purchase of Supplies	29,681	27,264	56,945
Purchase of Textbooks	263,860	250,067	513,927
Total Available for Sale	441,659	455,153	896,812
 Less Inventory of Supplies and Textbooks at June 30, 2020	 126,566	 160,702	 287,268
 Total Cost of Sales, Including Disposals	 315,093	 294,451	 609,544
 Gross (Loss)	 (182,667)	 (215,897)	 (398,564)
Operating Expenses:			
Salaries	68,644	68,097	136,741
Sales Tax	6,533	10,235	16,768
Insurance	6,246	18,695	24,941
Total Operating Expenses	81,423	97,027	178,450
 Net (Loss)	 (264,090)	 (312,924)	 (577,014)

Note: The activity of the bookstores is accounted for in the General Fund's Educational Account

DUPAGE HIGH SCHOOL DISTRICT NO. 88

**District Enrollment - Last Ten Fiscal Years
June 30, 2020 (Unaudited)**

Willowbrook
Addison Trail
September 30 (excluding special education)

	Enrollment				Totals
	Freshman	Sophomore	Junior	Senior	
2019/2020	1,126	1,046	901	920	3,993
2018/2019	1,155	995	835	1,028	4,013
2017/2018	1,085	965	889	1,033	3,972
2016/2017	1,048	1,028	869	1,055	4,000
2015/2016	1,165	1,031	841	1,028	4,065
2014/2015	1,180	1,006	815	1,070	4,071
2013/2014	1,120	991	948	998	4,057
2012/2013	996	1,084	986	1,042	4,108
2011/2012	1,005	1,032	1,062	1,043	4,142
2010/2011	1,000	1,012	994	872	3,878

Average Daily Attendance

2019/2020	3,456
2018/2019	3,491
2017/2018	3,535
2016/2017	3,537
2015/2016	3,427
2014/2015	3,200
2013/2014	3,239
2012/2013	3,245
2011/2012	3,627
2010/2011	3,776

	Operating Expense Per Pupil	Per Capita Tuition Charge
2019/2020	\$ 18,990.28	18,486.84
2018/2019	18,831.15	17,891.85
2017/2018	18,118.27	17,021.64
2016/2017	18,204.38	17,346.51
2015/2016	18,404.28	17,644.48
2014/2015	19,707.09	18,628.38
2013/2014	19,343.26	18,287.94
2012/2013	18,855.88	17,780.81
2011/2012	16,401.42	15,558.39
2010/2011	15,446.39	14,468.61

DUPAGE HIGH SCHOOL DISTRICT NO. 88

**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances by Account
Net of State On-Behalf Payments - District's Operating Funds
June 30, 2020 (Unaudited)**

	General			Total General
	Educational	Operations and Maintenance	Working Cash	
Revenues				
Property Taxes	\$ 44,445,303	6,284,362	(159)	50,729,506
Personal Property Replacement Taxes	1,611,770	—	—	1,611,770
Earnings on Investments	541,514	69,746	219,487	830,747
Other Local Sources	1,632,543	268,149	—	1,900,692
State Sources	6,648,704	50,000	—	6,698,704
Federal Sources	2,727,582	83,934	—	2,811,516
Total Revenues	57,607,416	6,756,191	219,328	64,582,935
Less: On-Behalf Payments State of Illinois	26,471,459	—	—	26,471,459
Total Revenues - Net of On-Behalf Payments	31,135,957	6,756,191	219,328	38,111,476
Expenditures				
Current Operating				
Instruction	39,174,195	—	—	39,174,195
Supporting Services	15,397,637	6,612,841	—	22,010,478
Community Services	301,038	—	—	301,038
Payments to Other Districts and Governmental Units	1,819,946	—	—	1,819,946
Total Expenditures	56,692,816	6,612,841	—	63,305,657
Less: On-Behalf Payments - State of Illinois	26,471,459	—	—	26,471,459
Total Expenditures - Net of On-Behalf Payments	30,221,357	6,612,841	—	36,834,198
Excess (Deficiency) of Revenues Over (Under) Expenditures	914,600	143,350	219,328	1,277,278
Other Financing Sources (Uses)				
Transfers In	—	—	—	—
Transfers Out	(46,332)	—	(1,370,000)	(1,416,332)
	(46,332)	—	(1,370,000)	(1,416,332)
Net Change in Fund Balances	868,268	143,350	(1,150,672)	(139,054)
Fund Balances - Beginning	15,756,320	2,000,104	10,202,000	27,958,424
Fund Balances - Ending	16,624,588	2,143,454	9,051,328	27,819,370

Transportation	Municipal Retirement/ Social Security	Total Operating Funds
1,999,212	1,854,642	54,583,360
—	123,834	1,735,604
42,508	25,880	899,135
102,494	—	2,003,186
1,264,988	—	7,963,692
—	—	2,811,516
3,409,202	2,004,356	69,996,493
—	—	26,471,459
3,409,202	2,004,356	43,525,034
—	1,386,148	40,560,343
3,551,459	641,474	26,203,411
—	6,320	307,358
—	—	1,819,946
3,551,459	2,033,942	68,891,058
—	—	26,471,459
3,551,459	2,033,942	42,419,599
(142,257)	(29,586)	1,105,435
370,000	—	370,000
—	—	(1,416,332)
370,000	—	(1,046,332)
227,743	(29,586)	59,103
2,210,101	691,376	30,859,901
2,437,844	661,790	30,919,004
Net Change in Fund Balances		59,103

TO: Dr. Scott Helton
Board of Education

DATE: November 9, 2020

FROM: Mr. Edward Hoster

RE: Proposed Property Tax Levy 2020

A property tax levy is the dollar amount of taxes requested by the Board of Education to be collected from all property owners within the District. The District has three limitations to the amount of taxes we may collect:

- √ The legal maximum tax rate
- √ The Property Tax Limitation Law (“tax cap”)
- √ The amount of the levy request filed in December

The District is responsible for levies in the Education, Tort Immunity, Special Education, Operations and Maintenance, Transportation, IMRF, Social Security, Life Safety, and Working Cash Funds. The County Clerk automatically extends the amount of taxes required to meet the payment schedule for each debt issue from the Debt Service Fund. Taxes levied in December of 2020 are scheduled to be collected in June 2021 and September 2021.

Each year the administration prepares the estimated tax levy that is presented to the Board of Education for discussion in November and subsequent approval in December, following a public hearing if necessary. Effective for the 2005 levy year and all subsequent levy years, the maximum tax rate definition was changed to what is set for specific funds by statute. This rate ceiling is not permitted to be further increased by referendum or otherwise. Therefore, taxing districts have substantially increased flexibility to levy taxes for the purposes for which they most need the funding. However, the overall “tax cap” remains in place (see explanation below). A taxing district’s limiting rate will continue to control the overall level of property tax rate change. In accordance with the Truth in Taxation statute, a public notice and hearing will not be necessary for the 2020 Tax Levy as the request for increase will not exceed 5% over the 2019 final property tax extension. However, in accordance with our commitment to transparency, we adopt this estimated tax levy resolution and conduct the public hearing in December.

The Property Tax Extension Limiting Law (PTELL or Tax Cap) was originally applied to the 1991 levy year for taxes payable in 1992. The Tax Cap limits the increase in property tax extensions to the lesser of 5.0% or the actual percent increase in the All Urban Consumer Price Index (CPI) as published by the U.S. Dept. of Labor, during the 12-month calendar year proceeding the levy year, plus new property/construction. **The CPI {as of December 2019} for the 2020 property tax levy is 2.30%.** The ten year history of the CPI is attached for reference **257 Exhibit 3**. The property tax extension for the

previous year 2019 is increased by the CPI for a new base. In addition to the CPI, the formula allows for the recognition of new property/construction that comes onto the tax base for each tax year. This includes any expiring Tax Increment Financing (TIF) property and previously tax exempt property that is sold and may become taxable. The total Equalized Assessed Value (EAV) estimate is what we use as the base for planning the 2020 property tax levy. The past two years **new property/construction** has contributed an additional **0.30%** and **0.95% (2019)** respectively to our annual tax extension. As in the past, because this actual property information is unknown at the time of filing a property tax levy request, it is a sound practice to build in some buffer to capture any potential available funds from new property growth. It is an absolute under the Tax Cap that if the annual Tax Levy request isn't high enough compared to the clerk's extension in the spring, we will forfeit access to the full extension. This would be a permanent loss of access to property tax revenue for the district and one that would compound in the years ahead.

The prior year 2019 new property/construction value of \$28,417,840 represented an increase of 0.95% which was in the normal trend of the past years excluding a year when a TIF expires. The overall Equalized Assessed Value (EAV) of property increased by 6.85% which helped to reduce the overall tax rate. Following discussions with the local assessors the property values continue to improve with increases ranging from 3.50% to 6.70% across the townships. The weighted average increase is approximately 5.42%. In addition, they are estimating that new property combined will be approximately \$22 million excluding the expiring TIF in Villa Park. The total estimated new property, including the TIF 2 Ovaltine property, will be approximately \$40 million.

Unfortunately, even though the prior year 2019 property tax extension was limited by the "tax cap" to an increase of \$1,539,007 or 2.81% overall, some property owners remain frustrated by the fact that their tax bill is increasing. This is due to a number of possible factors including: 1) the total tax levy request that is filed including debt service repayment or, 2) changes in the assessment value of their property by the assessor office or, 3) property assessment appeals that can reduce overall district taxable property (EAV) which in turn increases the tax rate for each remaining property. The downturn in the economy from 2009 to 2014 brought about changes to this taxation process that were unique and challenging for all. The most common concern was how their tax bill could be increasing when the value of their property was declining. A more detailed explanation is provided in the attached Tax Levy Process Frequently Asked Questions (FAQ) that I prepared to assist the community. We are but one of the contributors to this property tax system and work closely to explain the process to our constituents. In addition, the area township assessors provide similar information to help explain the somewhat complex process of property assessment and taxation.

In summary, with the CPI of 2.30% and applying an estimate of \$39,000,000 for new property, it is likely the tax extension will increase approximately 3.57% or \$2,008,056. **The 2020 proposed Property Tax Levy of \$59,035,512** represents an increase of 4.90%, (*see Exhibit 2, row 9, columns C and E*) to protect us from any unexpected new property increase and the continued changes in the tax levy process. This levy is based upon an estimate of property value (EAV) increasing by 5.42% in accordance with trending from area assessors. All that being said, it is still quite reasonable that the overall tax extension increase will not exceed 5.0%. Therefore, we are submitting a levy request that provides appropriate protections to sustain our educational programs.

The tax levy process takes place over three board meetings as follows to comply with the law and avoid unnecessary tax objections.

- Tax levy process is outlined in detail in **Exhibit 1**.
- At the October 19, 2020 Board Meeting, initial property tax levy process discussion.
- At the November 16, 2020 Board Meeting the Board adopts the “Resolution Regarding Estimated Amounts Necessary To Be Levied For The Year 2020”, and establish the Public Hearing date of December 14, 2020.
**Board Secretary must sign Truth In Taxation public notice for publication*
- Truth in Taxation notice to the public will be published in the Daily Herald on Wednesday, December 2, 2020 – see attached
- At the December 14th Board Meeting we will conduct the public hearing and recommend adoption of the 2020 property tax levy to be filed with the DuPage County Clerk.

Property Tax Cap Formula (PTELL)

$$\text{Limiting Tax Rate} = \frac{\text{Prior Year Tax Extension x (1+CPI-U)}}{\text{Total EAV – New Property}}$$

Suggested Motion:

Move that the Board of Education approve the Resolution Regarding Estimated Amounts Necessary To Be Levied For The Year 2020.

**RESOLUTION REGARDING ESTIMATED AMOUNTS
NECESSARY TO BE LEVIED FOR THE YEAR 2020**

WHEREAS, the *Truth in Taxation Law* requires a taxing district to determine the estimated amounts of taxes necessary to be levied for the year not less than 20 days prior to the official adoption of the aggregate tax levy of the district; and

WHEREAS, said statute further requires a taxing district to give public notice and to hold a public hearing on the district’s intent to adopt an aggregate tax levy if the estimated amounts necessary to be levied exceed 105% of the aggregate amount of property taxes extended, including any amount abated prior to such extension, upon the levy of the preceding year; and

WHEREAS, it is hereby determined that the estimated amounts of money necessary to be raised by taxation for the year 2020 upon the taxable property of DuPage High School District No. 88, DuPage County, Illinois are as follows:

a.	Amount levied for Educational Purposes	\$ <u>46,766,404</u>
b.	Amount levied for O&M Purposes	\$ <u>7,048,720</u>
c.	Amount levied for Transportation Purposes	\$ <u>2,356,205</u>
d.	Amount levied for Tort Immunity Purposes	\$ <u>0</u>
e.	Amount levied for Social Security Purposes	\$ <u>1,314,893</u>
f.	Amount levied for IMRF Purposes	\$ <u>777,836</u>
g.	Amount levied for Working Cash Purposes	\$ <u>0</u>
h.	Amount levied for Life Safety Purposes	\$ <u>0</u>
i.	Amount levied for Special Education Purposes	\$ <u>771,454</u>
j.	Amount levied for Leasing Purposes	\$ <u>0</u>
	AGGREGATE LEVY	\$ <u>59,035,512</u>

; and

WHEREAS, the *Truth in Taxation Law* requires that all taxing districts in the State of Illinois provide data in the Notice concerning the levies made for debt service made pursuant to statute, referendum, resolution or agreement to retire principal or pay interest on bonds, notes, and debentures or other financial instruments which evidence indebtedness; and

WHEREAS, the aggregate amount of property taxes extended for debt service purposes for 2019 was \$10,857,853.59 and it is hereby determined that the estimated amount of taxes to be levied for debt service purposes for 2020 is \$10,595,519.00.

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of DuPage High School District No. 88, DuPage County, Illinois, as follows:

Section 1: The aggregate amount of taxes estimated to be levied for the year 2020 is \$59,035,512.00.

Section 2: The aggregate amount of taxes estimated to be levied for debt service for the year 2020 is \$10,595,519.00.

Section 3: The aggregate amount of taxes to be levied for the year 2020, excluding the debt service levy, does not exceed 105% of the aggregate levy extension for 2019.

Section 4: Public notice (see Attachment 1) shall be given in accordance with the *Truth-In-Taxation Law* in the Daily Herald, being a newspaper of general circulation in said district, and a public hearing shall be held, all in the manner and time prescribed in said notice, which notice shall be published not more than 14 days nor less than 7 days prior to said hearing, and shall not be less than 1/8 page in size, with no smaller than twelve (12) point, enclosed in a black border not less than 1/4 inch wide, and such notice shall not be placed in that portion of the newspaper where legal notices and classified advertisements appear.

Section 5: This resolution shall be in full force and effect forthwith upon its adoption.

President, Board of Education
DuPage High School District No. 88,
DuPage County, Illinois

Secretary

ADOPTED this 16th day of November 2020

LEGAL NOTICE

**NOTICE OF PROPOSED PROPERTY TAX INCREASE FOR
DUPAGE HIGH SCHOOL DISTRICT NUMBER 88**

- I. A public hearing to approve a proposed property tax levy increase for DuPage High School District Number 88 for 2020 will be held on December 14, 2020 at 7:00 p.m. at 2 Friendship Plaza, Addison, Illinois 60101, in the District Board Room.
Any person desiring to appear at the public hearing and present testimony to the taxing district may contact Edward Hoster, Chief Financial Officer, 2 Friendship Plaza, Addison, Illinois 60101 (630) 530-3970.
- II. The corporate and special purpose property taxes extended or abated for 2019 were \$56,280,356.16.
The proposed corporate and special purpose property taxes to be levied for 2020 are \$59,035,512.00. This represents a 4.90% increase over the previous year.
- III. The property taxes extended for debt service and public building commission leases for 2019 were \$10,857,853.59.
The estimated property taxes to be levied for debt service and public building commission leases for 2020 are \$10,595,519.00. This represents a 2.42% decrease over the previous year.
- IV. The total property taxes extended or abated for 2019 were \$67,138,209.75 The estimated total property taxes to be levied for 2020 are \$69,631,031.00. This represents a 3.71% increase over the previous year.

Secretary, Board of Education

PROPERTY TAX LEVY PROCESS:

The following process outlines the legal requirements to complete adoption of the annual Property Tax Levy according to section 35 ILCS 200/18 of the Illinois School Code:

1. Before the last Tuesday in December we must certify the amount of our property tax levy request to the County Clerk.
2. **If the levy request exceeds 5% increase** over the prior year estimated or actual tax extension, we are subject to the Truth in Taxation law,
 - a. In accordance with the Truth in Taxation guidelines we will need to publish a notice of a hearing if our levy request exceeds a 5.0% increase over the prior year tax extension. This notice must be published no greater than 14 days or less than 7 days before the Public Hearing.
 - b. We need to approve a Resolution of Intent to Levy at least twenty (20) calendar days before the Public Hearing. We will present this at the November Board of Education Meeting.
3. **If the levy request does not exceed 5% increase** over the prior year estimated or actual tax extension, we do not need to adopt a resolution in November, or hold a public hearing in December. However, in accordance with our past practice of commitment to transparency, we routinely adopt this resolution and schedule the public hearing in December.
4. At the December meeting the Board must adopt the following:
If a hearing is required or voluntarily elected, this must take place before the adoption of said resolutions, in accordance with Truth in Taxation.
 - a. Resolution Authorizing and Directing Tax Levy
 - b. Resolution Authorizing and Directing Certain Special Purpose Tax Levies
5. Once the levy is adopted the President and Secretary of the Board of Education will need to sign:
 - a. Resolution Authorizing and Directing Tax Levy
 - b. Resolution Authorizing and Directing Certain Special Purpose Tax Levies
 - c. Certificate of Tax Levy (ISBE Form 50.02)
 - d. Certification of Compliance with Truth in Taxation Statement

DUPAGE HIGH SCHOOL DISTRICT #88

2020 PROPOSED TAX LEVY vs. PREVIOUS YEAR'S TAX EXTENSION

11/4/2020

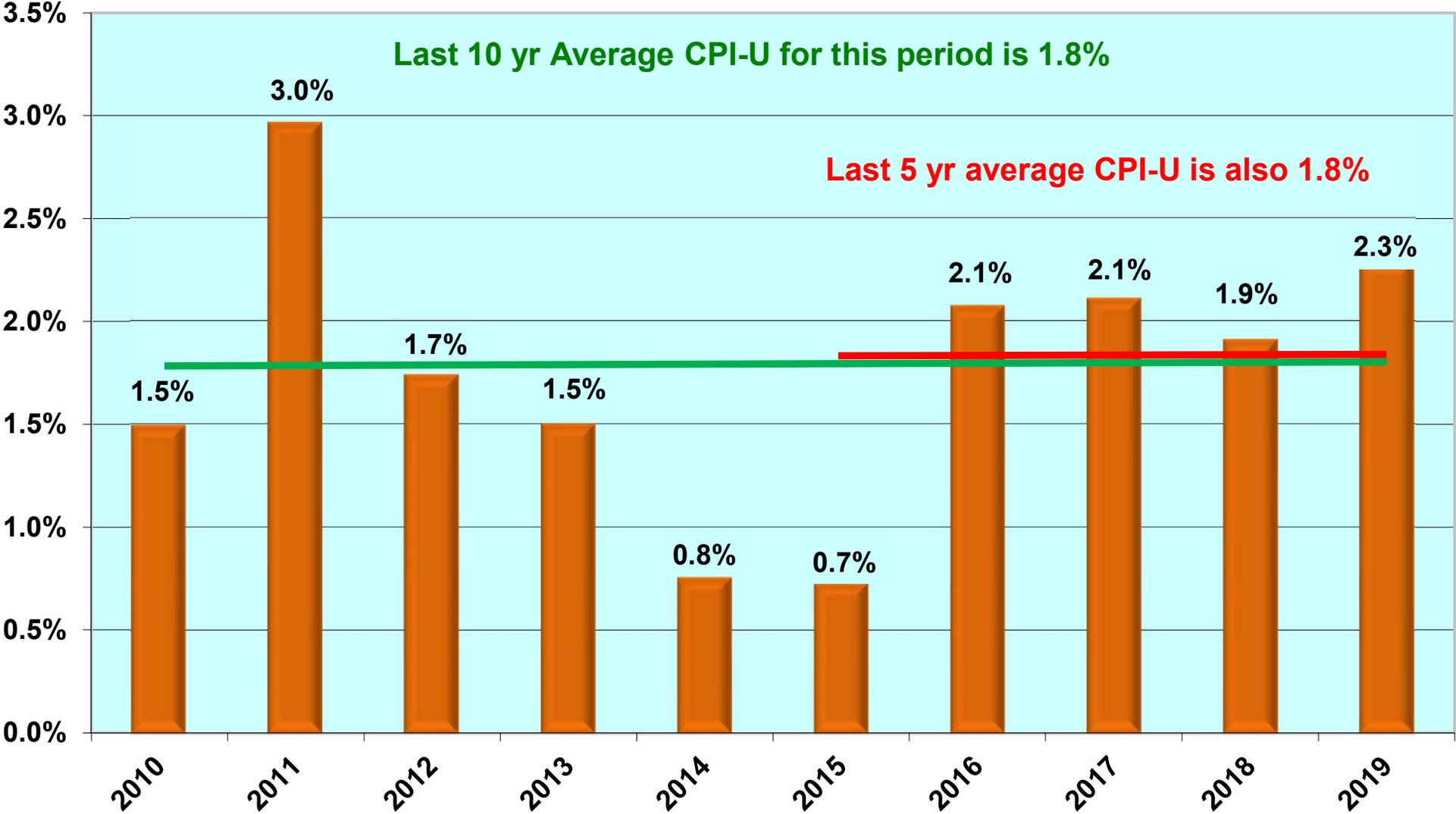
ESTIMATED 2020 "T.I.F." A.V. = \$3,288,857,000

	[A]	[B]	[C]	[D]	[E]	[G]	[H]	[I]	[J]
FUND	FINAL 2019 TAX RATE	2019 TAX EXTENSION	2020 PROPOSED TAX LEVY	\$ CHANGE	% CHANGE	2020 ESTIMATED EXTENSION	% CHANGE	2020 ESTIMATED TAX RATE	Maximum Authorized Rate (a)
1 EDUCATIONAL	1.3971%	\$44,866,924.73	\$46,766,404	\$1,899,479	4.23%	\$46,168,975		1.4593%	3.5000%
2 OPERATIONS & MAINT.	0.2079%	\$6,676,568.36	\$7,048,720	\$372,152	5.57%	\$6,959,221		0.2097%	0.5500%
3 TRANSPORTATION	0.0551%	\$1,769,499.36	\$2,356,205	\$586,706	33.16%	\$2,328,511		0.0667%	0.0000%
4 IMRF PENSION	0.0268%	\$860,663.93	\$777,836	(\$82,828)	-9.62%	\$769,593		0.0278%	0.0000%
5 SOCIAL SECURITY	0.0420%	\$1,348,801.69	\$1,314,893	(\$33,909)	-2.51%	\$1,299,099		0.0341%	0.0000%
6 WORKING CASH	0.0007%	\$22,480.03	\$0	(\$22,480)	0.00%	\$0		0.0000%	0.0500%
7 HEALTH / LIFE SAFETY	0.0000%	\$0.00	\$0	\$0	0.00%	\$0		0.0000%	0.1000%
8 SPECIAL EDUCATION	0.0229%	\$735,418.06	\$771,454	\$36,036	4.90%	\$763,015		0.0238%	0.4000%
9 SUB-TOTAL CAPPED FUNDS	1.7525%	\$56,280,356.16	\$59,035,512	\$2,755,156	4.90%	\$58,288,413	3.57%	1.8214%	
10 DEBT SERVICE	0.3381%	\$10,857,853.59	\$10,595,519	(\$262,335)	-2.42%	\$10,705,230		0.3176%	
11 GRAND TOTAL	2.0906%	\$67,138,209.75	\$69,631,031	\$2,492,821	3.71%	\$68,993,642	2.76%	2.1390%	

OK OK OK

(a) Public Act 94-976 established maximum tax rates for some funds by type of district; Transp., IMRF & Tort are not limited

Percent of YOY Change in December CPI-U for the Last 10 Years



Tax Levy Process and Frequently Asked Questions

1. What is a Levy?

The amount of money a governmental entity (like public school district) certifies to be raised from property tax – the request.

2. What is an extension?

The process in which the County Clerk calculates the tax rate needed to raise the revenue (Levy) allowable by law and certified by each school district in the county. The total extension is the product of the district's total combined property value {referred to as equalized assessed valuation (EAV)} multiplied by its calculated tax rate and is equal to the total property tax billings on the district's behalf. The EAV is calculated by the township assessor but in simple terms they will calculate the most recent three year sales ratio across regional areas and apply the rate of change to other properties in that area. They also manage the various types of exemptions for each property and assist homeowners who may disagree with the assessment value of their property. In general, the goal is to provide a uniform and fair assessment that equates to the established county value for that type of property. This is then multiplied by what is called the county multiplier, assigned by the Illinois Dept. of Revenue to equalize all property values to achieve the overall 33% level for the county. Overall the total property within the county should reach 33% of the determined property value for property tax purposes. Historically the multiplier is typically closer to 1.0 but due to the unprecedented rate of foreclosure activity and downturn in the real estate market, it is not uncommon to see a negative multiplier for some areas recently. More information is available through contacting your local assessor for a more specific discussion about your property value or EAV.

Example: Home value of \$300,000 = (approximately) \$100,000 EAV

3. What is The Truth In Taxation Act?

Legislation approved and effective July 1981 provides procedures for Public Notice and Public Hearings on Tax Increases greater than 105% of the prior year's extension.

4. What is The Property Tax Extension Limitation Law?

The Property Tax Extension Limitation Law, commonly referred to as "TAX CAP" or "PTELL" limits the increase in property Tax Extensions to 5% or the Consumer Price Index (CPI), **whichever is less**, not counting new construction or Bond & Interest Obligations. Last year, the district tax extension (excluding debt service) was approved to collect \$53.4 million in tax revenue. The CPI used for determining this year's levy will be 2.10% percent. This means the district will be allowed to collect an additional \$1,122,684 plus whatever taxes are generated from new properties coming on the tax rolls, including any expiring or closed Tax Increment Finance properties.

5. How does the district determine its levy?

The annual budget expenditures for the education program and support services are projected to define the "need" for financial resources. The district then prepares an annual request (tax levy) and the board adopts that levy request by December each year after holding a public hearing. The law allows the district to make a prediction to request (levy) more taxes than they expect to collect, because at the time of the levy in December, the new property EAV is unknown. The actual new property value is not available until March when the County Clerk finalizes the tax extension and tax rate allowed under the Tax Cap.

6. Is it possible for your tax bill to increase even when your property value is declining?

Yes, the percent change in your property tax bill is not a 1 to 1 relationship with the percent change in your property value. In addition, other important factors also impact your tax bill:

- **Did your homeowner's exemption amount change from the prior year?**
The recent decline of home values is generating a loss of the senior citizen assessed value freeze. This means that while they may have qualified for a protection from increases to their property tax bill during a good economy ...when the value of their homes declines below the "assessment freeze" level, so does their protection. Consequently, they will begin to see increases to their property tax bills. This can be quite troubling to those who are on fixed income during retirement.
- **Did another exemption possibly expire?**
The change in ownership may result in the loss of a senior citizen exemption or the loss of a homestead improvement exemption that expires after four years.
- **What was the change in your taxable property value (EAV) as compared to other taxable properties in the community?**
The rate of change in EAV for individual properties will cause a shift in the tax burden to other properties. If other property EAV's decreased by a larger percent than yours, your resulting EAV would represent a larger portion of the total EAV than it previously did. Therefore, you would be responsible for a larger portion of the taxes than you previously were. With thousands of taxable properties making up the total EAV, it is impossible to predict your tax bill simply based upon what happens to your individual property's EAV.

Consider this simplified example:

Year 1: The school district needs taxes of \$10,000 to provide services to your children. Suppose there are only 2 taxable properties in the community, your home and a commercial bank. The taxable value (EAV) of your home is \$100,000 and the EAV of the bank property is \$700,000.

Your home represents 12.5% of the total EAV ($\$100,000/\$800,000$), so your share of the tax bill is $12.5\% \times \$10,000$ or **\$1,250.**

Year 2 declining EAV: The school district is limited by the Consumer Price Index (CPI) to an increase in property taxes of 0.70% or \$70, for a total tax extension of \$10,070. At the same time, your EAV decreases by 15% to \$85,000 and the bank EAV decreases by 30% to \$490,000.

Your home **now** represents 14.8% of the total EAV ($\$85,000/\$575,000$), so your share of the tax bill is $14.8\% \times \$10,070$ or **\$1,490.**

Therefore, even though your taxable EAV decreased, the bank's EAV decreased more, ***so your property now represents a larger proportion of the total tax base***, and a larger proportion of the tax burden. The recent increase in property assessment appeals combined with the number of foreclosed properties throughout the county has contributed to this actual trend.

Year 2 Increasing EAV: The school district is limited by the Consumer Price Index (CPI) to an increase in property taxes of 0.70% or \$70, for a total tax extension of \$10,070. However, had your EAV increased by 20% to \$120,000 and the bank's EAV by 30% to \$910,000, you would not have seen a 20% increase in your tax bill.

Your home now represents 11.7% of the total EAV (\$120,000/\$1,030,000), so your share of the tax bill is 11.7% x \$10,070 or **\$1,178.**

Even though your EAV increased, the bank's EAV increased more, ***so your property now represents a smaller proportion of the total tax base***, and therefore a smaller proportion of the tax burden.

7. Why would a District propose a levy which is higher than the limits of the Property Tax Extension Limitation Law?

Because under the Property Tax Extension Limitation Law (PTELL) if you under levy, you can never recapture the lost revenues for the District. Also, at the time of the levy, a very important fact is unknown to the School District: ***the amount of new construction property that will be coming on to the tax base in the coming year. The assessment process timing does not align with our November/December levy cycle. The new property value is not determined until three months after the levy request.***

8. Why doesn't the School District lower its Levy?

We would be penalized under the Tax Cap for future years as each year is limited by the year prior. The CPI in 2008 was an unprecedented 0.10% which severely limited property tax revenue and resulted in a funding shortfall for most school districts. As of the 2019 tax extension **we have permanently lost access to \$14.4 million for education programs.** This is a permanent funding reduction of the annual property tax revenue for the district. Consequently, we have worked diligently to adjust the programs and services to live within the available fiscal resources and be diligent with any borrowing.

9. How have the District's financial matters been managed?

During the period of 2003 through the year 2011 DuPage High School District 88 had maintained the highest designation of 4.0 on the Financial Profile rating with ISBE (Illinois State Board of Education) which is the equivalent of the "Recognition" rating. Unfortunately, this score declined during the downturn of the economy from 2012 to 2014, due to a combination of deficit spending and declining property values, to downgrade one level to the "Financial Review" rating. In addition, the District financial rating from Moody's Rating Service was downgraded to Aa1 from Aaa as of 2014. Some of this downgrade was simply due to the deteriorating State of Illinois financial condition. In addition, the combination of the low CPI of 2008 (explained above in paragraph 8) and the program demands for comprehensive services to the community outpacing available resources, are causing us to draw down financial reserves. The combination of a recovering economy and budgetary control have contributed to our achievement of the return to "Recognition" status since the fiscal year 2015 and Moody's has affirmed our financial rating of Aa1 since 2018.

10. How does the District 88 tax rate compare to other districts?

The amount and type of property in a community does affect the homeowner tax bill. A community that has more successful commercial/industrial property will typically generate a total overall taxable EAV that is much greater. This balanced mix of properties helps distribute the tax burden throughout the community. The higher the combined property value the lower the tax rate.

$$\text{Tax Rate} = \frac{\text{Tax Extension}}{\text{Total EAV}}$$

		<u>EAV Per Student (a)</u>	<u>Tax Rate-2019</u>
Hinsdale Twp. HS D86	=	\$ 1,328,631	\$1.6110
Downers Grove HS D99	=	\$ 979,741	\$1.9131
Fenton HS D100	=	\$ 530,812	\$2.0331
DuPage HS D88	=	\$ 819,243	\$2.0906
Glenbard Twp. HS D87	=	\$ 743,146	\$2.2296
West Chicago HS D94	=	\$ 586,390	\$2.2573
Lake Park HS D108	=	\$ 868,039	\$2.2683

(a) Calculated from ISBE Evidence Based Funding Enrollment and County tax extension reports

TO: Dr. Scott Helton
Dr. Jean Barbanente
Board of Education

DATE: November 12, 2020

FROM: Mr. Edward Hoster

RE: Building Improvement Project Recommendation for 2021-22

We are presenting the recommended list of building improvement projects for next fiscal year 2021-22 as discussed with the board Monday, November 9, 2020. As mentioned during the meeting, there are still a few projects that require more time to work through the scope of work to establish a budget estimate. Therefore, this request is “conditional” at this time in that we are seeking approval of all projects except for the ones without a budget estimate (yellow cells). Once we have confirmed the scope and/or budget estimates for those projects we will bring back to the board for consideration to proceed to bidding or request for quotations accordingly.

The funding for this work will be split across the Capital Projects Fund and the Operation & Maintenance (O&M) Fund. There is approximately \$1,500,000 of remaining working cash bond proceeds assigned for these types of capital projects. The balance of the funding would come from the Operations & Maintenance Fund depending on the final recommended list of projects. Once the list of projects is authorized we will work with Wight & Co. Architects and Seegers Architects to develop the detailed drawings, bid specifications and release the call for competitive bids for those projects requiring such. Prior to doing so we will negotiate the architect/engineer professional service fees for each project and present to the board for approval.

Suggested Motion:

Move that the Board of Education authorize the building improvement budget for 2021-22 in the amount of \$2,155,888 including contingency and estimated architect/engineer fees as outlined in Exhibit A.

DUPAGE HIGH SCHOOL DISTRICT #88

BUILDING IMPROVEMENT PROJECT SUMMARY - Recommendation

Accounts for Paving Maintenance Require PS Accts per auditors - not capital items so use new accounts 23331P/33331P =

2021-22

Type of Project Index:
 S = Safety
 M = Maintenance
 O = Other

Type of Project	YEAR INSTALLED	DESCRIPTION	Planning Notes	DIST. OFFICE BUDGET	ATHS BUDGET	WBHS BUDGET	TOTAL CUMMULATIVE BUDGET	
M		WB Roof Replacement - B Wing West Phase 2 of 3 (14,410 sf)	See IRCA Study completed 2012 - these areas are 13+ years beyond warranty			\$403,000	\$403,000	
M		WBHS Stadium track resurfacing and "D" areas in end zones	Showing signs of deterioration, Midwest Track states life expectancy 8 yrs, installed in 2010			\$100,000	\$503,000	
M		ATHS Stadium Sound System Upgrade			\$15,000		\$518,000	
M		ATHS Varsity Baseball Field - Backstop (Replace or Expand)	Need original built netting pole information, how deep? For structural calculations and consideration of extensions; trajectory study approved BOE 11/9/20				\$518,000	
M		ATHS Varsity Baseball Field - Outfield Renovation	Install underground drainage to fix ponding and surface run off across stone warning track to main drain				\$518,000	
M		ATHS East Gym paint glazed block and add pads to register	No pads in there now, possible hazard				\$518,000	
M	2002	ATHS Auditorium Curtains- replace	re sewn many times, need to replace		\$48,000		\$566,000	
M	2008	ATHS Field House dividers-replacement	Replace 3 curtains, 2 in middle, 1 corner and add alcove curtain				\$566,000	
M		Room Divider-Replace accordian style in 221 & 223			\$25,000		\$591,000	
M		ATHS Replace 2 Roof Top Units, Main Gymnasium			\$220,000		\$811,000	
M		Tuckpointing Repairs ATHS			\$50,000		\$861,000	
		Tuckpointing Repairs WBHS				\$50,000	\$911,000	
M		Parking Lot Replacement WBHS	Area by Auto Shop south toward loading dock; severe deterioration, failing pavement, not done during BTF			\$471,400	\$1,382,400	
M		Parking Lot seal coating, crack fill & marking	Area at Addison Trail = Willowbrook = Washout April 2020, insurance claim will cover less deductible of \$2500		\$30,000	\$30,000	\$1,442,400	
M		WBHS Culvert Replacement - South Side				\$2,500	\$1,444,900	
2015-045	M	WBHS North Tennis Court Reconstruction	Replace surface, net posts, fencing and retrofit existing lighting			\$495,000	\$1,939,900	
BUILDING SUB-TOTAL				\$0	\$388,000	\$1,551,900	\$1,939,900	
Contingency Approved Projects				2%	\$0	\$7,760	\$31,038	\$1,978,698
Budgeting Contingency Emergency Work					\$5,000	\$25,000	\$25,000	\$2,033,698
BUILDING RENOVATION TOTAL =				\$5,000	\$420,760	\$1,607,938	\$2,033,698	
Capital Proj. Fund	TOTAL Capital Project Fund Budget =>>			\$0	\$0	\$1,500,438		
OM Fund	TOTAL OM Fund Budget =>>			\$5,000	\$420,760	\$107,500		
	Capital Proj. Fund A&E Fees			\$0	\$0	\$108,190		
	OM Fund Budget - A&E Fees			\$0	\$7,000	\$7,000		
Grand Total Building Improvement Budget Request =>>				\$5,000	\$427,760	\$1,723,128	\$2,155,888	

TO: Dr. Scott Helton
Jean Barbanente
Board of Education

DATE: November 5, 2020

FROM: Mr. Edward Hoster

RE: **Construction Project Pay Application #1 – Security Vestibule**

The administration is presenting pay application #1 from PNK Construction, Inc. for the security vestibule project at Willowbrook in the amount of \$34,560.00. The pay application and the associated lien waivers were reviewed and approved by Wight & Co. The project is moving along as planned except for a slight delay in the manufacturing and delivery of the storefront doors.

Suggested Motion:

Move that the Board of Education approve the pay application #1 from PNK Construction, Inc. for the security vestibule project at Willowbrook in the amount of \$34,560.00.

APPLICATION AND CERTIFICATION FOR PAYMENT

AIA DOCUMENT G702

PAGE ONE OF 1 PAGES

TO OWNER:
DuPage High School District 88
2 Friendship Plaza
Addison, IL 60101

PROJECT: Willowbrook HS
Entrance Security Vestibule

APPLICATION NO: 1

Distribution to:

<input type="checkbox"/>	OWNER
<input checked="" type="checkbox"/>	ARCHITECT
<input type="checkbox"/>	CONTRACTOR
<input type="checkbox"/>	
<input type="checkbox"/>	

PERIOD TO: 9-Nov-2020

FROM CONTRACTOR:
PNK Construction, Inc.
1901 Raymond Drive, Suite 15
Northbrook, IL 60062

VIA ARCHITECT:
Wight & Company
2500 N. Frontage Rd.
Darien, IL 60561

PROJECT NOS: 200013

CONTRACT DATE: 8-Sep-2020

CONTRACTOR'S APPLICATION FOR PAYMENT

Application is made for payment, as shown below, in connection with the Contract.
Continuation Sheet, AIA Document G703, is attached.

The undersigned Contractor certifies that to the best of the Contractor's knowledge, information and belief the Work covered by this Application for Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for Work for which previous Certificates for Payment were issued and payments received from the Owner, and that current payment shown herein is now due.

1. ORIGINAL CONTRACT SUM	\$	<u>135,700.00</u>
2. Net change by Change Orders	\$	<u>0.00</u>
3. CONTRACT SUM TO DATE (Line 1 ± 2)	\$	<u>135,700.00</u>
4. TOTAL COMPLETED & STORED TO DATE (Column G on G703)	\$	<u>38,400.00</u>
5. RETAINAGE:		
a. 10 % of Completed Work (Column D + E on G703)	\$	<u>3,840.00</u>
b. 10 % of Stored Material (Column F on G703)	\$	<u>0.00</u>
Total Retainage (Lines 5a + 5b or Total in Column I of G703)	\$	<u>3,840.00</u>
6. TOTAL EARNED LESS RETAINAGE (Line 4 Less Line 5 Total)	\$	<u>34,560.00</u>
7. LESS PREVIOUS CERTIFICATES FOR PAYMENT (Line 6 from prior Certificate)	\$	<u>0.00</u>
8. CURRENT PAYMENT DUE	\$	<u>34,560.00</u>
9. BALANCE TO FINISH, INCLUDING RETAINAGE (Line 3 less Line 6)	\$	<u>101,140.00</u>

CONTRACTOR:

By: [Signature] Date: 10/21/20

State of: IL County of: Cook
Subscribed and sworn to before me this 21 day of October
Notary Public: [Signature]
My Commission expires: 10/28/21



ARCHITECT'S CERTIFICATE FOR PAYMENT

In accordance with the Contract Documents, based on on-site observations and the data comprising the application, the Architect certifies to the Owner that to the best of the Architect's knowledge, information and belief the Work has progressed as indicated, the quality of the Work is in accordance with the Contract Documents, and the Contractor is entitled to payment of the AMOUNT CERTIFIED.

AMOUNT CERTIFIED \$ 34,560.00

(Attach explanation if amount certified differs from the amount applied. Initial all figures on this Application and on the Continuation Sheet that are changed to conform with the amount certified.)

ARCHITECT:
By: [Signature] Date: 11/4/20

This Certificate is not negotiable. The AMOUNT CERTIFIED is payable only to the Contractor named herein. Issuance, payment and acceptance of payment are without prejudice to any rights of the Owner or Contractor under this Contract.

CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS
Total changes approved in previous months by Owner	\$ -	\$ -
Total approved this Month	\$ -	\$ -
TOTALS	\$ -	\$ -
NET CHANGES by Change Order	\$ -	-

CONTINUATION SHEET

AIA DOCUMENT G703

PAGE 1 OF 1 PAGES

AIA Document G702, APPLICATION AND CERTIFICATION FOR PAYMENT, containing

Contractor's signed certification is attached.

In tabulations below, amounts are stated to the nearest dollar.

Use Column I on Contracts where variable retainage for line items may apply.

APPLICATION NO: **I**
 APPLICATION DATE: **09/18/2020**
 PERIOD TO: **11/09/2020**
 ARCHITECT'S PROJECT NO: **200013**

A ITEM NO.	B DESCRIPTION OF WORK	C SCHEDULED VALUE *	D WORK COMPLETED		F MATERIALS PRESENTLY STORED (NOT IN D OR E)	G TOTAL COMPLETED AND STORED TO DATE (D+E+F)	H % (G ÷ C)	I BALANCE TO FINISH (C - G)	J RETAINAGE (IF VARIABLE RATE 10%)
			FROM PREVIOUS APPLICATION (D + E)	THIS PERIOD					
PNK Construction, Inc.									
1	Selective Demolition & Site Expenses	\$ 4,300.00	\$ -	\$ 4,300.00	\$ -	\$ 4,300.00	100.00%	\$ -	\$ 430.00
2	Rough Carpentry	\$ 8,300.00	\$ -	\$ 8,300.00	\$ -	\$ 8,300.00	100.00%	\$ -	\$ 830.00
3	Cabinetry	\$ 2,026.00	\$ -	\$ -	\$ -	\$ -	0.00%	\$ 2,026.00	\$ -
4	Counter Top	\$ 2,414.00	\$ -	\$ -	\$ -	\$ -	0.00%	\$ 2,414.00	\$ -
5	Storefront System	\$ 28,984.00	\$ -	\$ -	\$ -	\$ -	0.00%	\$ 28,984.00	\$ -
6	Ballistics-Resistant Glazing	\$ 8,836.00	\$ -	\$ -	\$ -	\$ -	0.00%	\$ 8,836.00	\$ -
7	Finish Carpentry	\$ 9,500.00	\$ -	\$ 4,500.00	\$ -	\$ 4,500.00	47.37%	\$ 5,000.00	\$ 450.00
8	Fire Suppression	\$ 1,800.00	\$ -	\$ 1,800.00	\$ -	\$ 1,800.00	100.00%	\$ -	\$ 180.00
9	Electric	\$ 10,000.00	\$ -	\$ 8,500.00	\$ -	\$ 8,500.00	85.00%	\$ 1,500.00	\$ 850.00
10	HVAC	\$ 11,000.00	\$ -	\$ -	\$ -	\$ -	0.00%	\$ 11,000.00	\$ -
11	Building Automation System	\$ 20,500.00	\$ -	\$ -	\$ -	\$ -	0.00%	\$ 20,500.00	\$ -
12	Insurance & Bond Fees	\$ 7,500.00	\$ -	\$ 7,500.00	\$ -	\$ 7,500.00	100.00%	\$ -	\$ 750.00
13	Const. Management, G.C Overhead & Profit	\$ 10,540.00	\$ -	\$ 3,500.00	\$ -	\$ 3,500.00	33.21%	\$ 7,040.00	\$ 350.00
14	Allowance	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	0.00%	\$ 10,000.00	\$ -
	* Includes Overhead and Profit								
	GRAND TOTALS	\$ 135,700.00	\$ -	\$ 38,400.00	\$ -	\$ 38,400.00	28.30%	\$ 97,300.00	\$ 3,840.00

Users may obtain validation of this document by requesting of the license a completed AIA Document D401 - Certification of Document's Authenticity

WAIVER OF LIEN TO DATE

STATE OF ILLINOIS
 COUNTY OF COOK
 TO WHOM IT MAY CONCERN:

FILE NUMBER: 1

WHEREAS The undersigned has been employed by PNK CONSTRUCTION, INC. to furnish GENERAL CONTRACTING work for the premises known as WBHS ENTRANCE SECURITY VESTIBULE of which DUPAGE HIGH SCHOOL DISTRICT 88 is the owner. The undersigned, for and in consideration of THIRTY-FOUR THOUSAND FIVE HUNDRED SIXTY DOLLARS AND ZERO CENTS *****(\$34,560.00) Dollars, and other good and valuable considerations, the receipt whereof is hereby acknowledged, do(es) hereby waive and release any and all lien or claim of, or right to, lien, under the statutes of the State of Illinois, relating to mechanics' liens, with respect to and on said above-described premises, and the improvements thereon, and on the material, fixtures, apparatus or machinery furnished, and on the moneys, funds or other considerations due or to become due from the owner, on account of labor, services, material, fixtures, apparatus or machinery, furnished to this date by the undersigned for the above described premises, INCLUDING EXTRA*.

DATE 10 / 21 / 2020 COMPANY NAME : PNK CONSTRUCTION, INC.
 ADDRESS: 1901 RAYMOND DRIVE, SUITE 15, NORTHBROOK, IL 60062

Signature and Title:  /President

*EXTRAS INCLUDE BUT ARE NOT LIMITED TO CHANGE ORDERS, BOTH ORAN AND WRITTEN, TO THE CONTRACT.

CONTRACTOR'S AFFIDAVIT

STATE OF ILLINOIS
 COUNTY OF COOK
 TO WHOM IT MAY CONCERN: THE undersigned, JIN KYU KIM being duly sworn, deposes and says that he is PRESIDENT of PNK CONSTRUCTION, INC. who is the contractor furnishing GENERAL CONTRACTING work on the building located at 1250 ARDMORE AVE, VILLA PARK, IL 60181 owned by DUPAGE HIGH SCHOOL DISTRICT 88.

That the total amount of the contract including extras is \$135,700.00 on which he has received payment of \$ 0.00 prior to this payment. That all waivers are true, correct and genuine and delivered unconditionally and that there is no claim either legal or equitable to defeat the validity of said waivers. That the following are the names of all parties who have furnished material or labor, or both for said work and all parties having contracts or sub contracts for specific portions of said work or for material entering into the construction thereof and the amount due or to become due to each, and that the items mentioned include all labor and material required to complete said work according to plans and specifications:

NAMES	WHAT FOR	CONTRACT PRICE	AMOUNT PAID	THIS PAYMENT	BALANCE DUE
PNK CONSTRUCTION, INC.	GENERAL CONTRACTOR	\$40,140.00	\$0.00	\$24,260.00	\$15,880.00
Tim's Glass and Mirror	Alum. framed Entrances, Storefronts & Glazing	\$28,984.00	\$0.00	\$0.00	\$28,984.00
Total Security Solutions	Ballistics-resistant Glazing	\$8,836.00	\$0.00	\$0.00	\$8,836.00
Toji Engineering, Ltd	Mechanical, Electric & Bldg. Automation System	\$41,500.00	\$0.00	\$8,500.00	\$33,000.00
DND Fire Protection, Inc	Fire Protection	\$1,800.00	\$0.00	\$1,800.00	\$0.00
Suburban Laminating LLC	MDF. Plastic-laminate-clad Casework	\$2,026.00	\$0.00	\$0.00	\$2,026.00
The Countertop Factory Midwest	Solid Surfacing Countertops	\$2,414.00	\$0.00	\$0.00	\$2,414.00
Allowance		\$10,000.00	\$0.00	\$0.00	\$0.00
Total		\$135,700.00	\$0.00	\$34,560.00	\$91,140.00

That there are no other contracts for said work outstanding, and that there is nothing due or to become due to any person for material, labor or other work of any kind done or to be done upon or in connection with said work other than above stated.

Signed this 21 day of Oct /2020

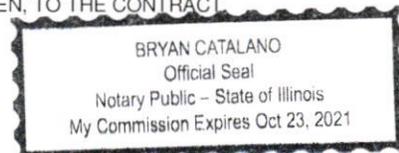
Name and Signature: JIN KYU KIM X 

Subscribed and sworn to before me this 21 day of Oct, 2020


 NOTARY PUBLIC

*EXTRAS INCLUDE BUT ARE NOT LIMITED TO CHANGE ORDER, BOTH ORAL AND WRITTEN, TO THE CONTRACT

WAIVER OF LIEN



WAIVER OF LIEN TO DATE

STATE OF ILLINOIS
 COUNTY OF COOK
 TO WHOM IT MAY CONCERN:

FILE NUMBER: 1

WHEREAS The undersigned has been employed by PNK CONSTRUCTION, INC to furnish MECHANICAL, ELECTRIC & BLDG. AUTOMATION SYSTEM work for the premises known as WBHS ENTRANCE SECURITY VESTIBULE of which DUPAGE HIGH SCHOOL DISTRICT 88 is the owner. The undersigned, for and in consideration of EIGHT THOUSAND FIVE HUNDRED & 00/100 *****(\$ 8,500.00) Dollars, and other good and valuable considerations, the receipt whereof is hereby acknowledged, do(es) hereby waive and release any and all lien or claim of, or right to, lien, under the statutes of the State of Illinois, relating to mechanics' liens, with respect to and on said above-described premises, and the improvements thereon, and on the material, fixtures, apparatus or machinery furnished, and on the moneys, funds or other considerations due or to become due from the owner, on account of labor, services, material, fixtures, apparatus or machinery, furnished to this date by the undersigned for the above described premises, INCLUDING EXTRA*.

DATE 10/23/2020 COMPANY NAME : TOJI ENGINEERING, LTD
 ADDRESS: 260 CORTLAND AVE. UNIT 12, LOMBARD, IL 60148

Signature and Title:  10/23/20

*EXTRAS INCLUDE BUT ARE NOT LIMITED TO CHANGE ORDERS, BOTH ORAN AND WRITTEN, TO THE CONTRACT.

CONTRACTOR'S AFFIDAVIT

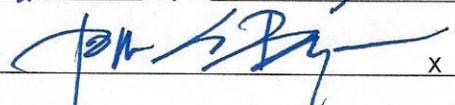
STATE OF ILLINOIS
 COUNTY OF COOK
 TO WHOM IT MAY CONCERN: THE undersigned, _____ being duly sworn, deposes and says that he is _____ of TOJI ENGINEERING, LTD who is the contractor furnishing MECHANICAL, ELECTRIC & BLDG. AUTOMATION SYSTEM work on the building located at 1250 ARDMORE AVE, VILLA PARK, IL 60181 owned by DUPAGE HIGH SCHOOL DISTRICT 88.

That the total amount of the contract including extras is \$41,500.00 on which he has received payment of \$ 0.00 prior to this payment. That all waivers are true, correct and genuine and delivered unconditionally and that there is no claim either legal or equitable to defeat the validity of said waivers. That the following are the names of all parties who have furnished material or labor, or both for said work and all parties having contracts or sub contracts for specific portions of said work or for material entering into the construction thereof and the amount due or to become due to each, and that the items mentioned include all labor and material required to complete said work according to plans and specifications:

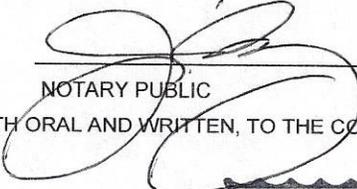
NAMES	WHAT FOR	CONTRACT PRICE	AMOUNT PAID	THIS PAYMENT	BALANCE DUE
TOJI ENGINEERING, LTD	MECHANICAL, ELECTRIC & BLDG. AUTOMATION SYSTEM	\$41,500.00	\$0.00	\$ 8,500.00	\$33,000.00
Total		\$41,500.00	\$0.00	\$ 8,500.00	\$33,000.00

That there are no other contracts for said work outstanding, and that there is nothing due or to become due to any person for material, labor or other work of any kind done or to be done upon or in connection with said work other than above stated.

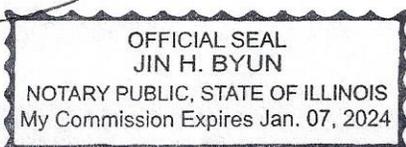
Signed this October day of 23 /2020.

Name and Signature:  X

Subscribed and sworn to before me this 23 day of October.


 NOTARY PUBLIC

*EXTRAS INCLUDE BUT ARE NOT LIMITED TO CHANGE ORDER, BOTH ORAL AND WRITTEN, TO THE CONTRACT.



WAIVER OF LIEN TO DATE

STATE OF ILLINOIS
COUNTY OF COOK
TO WHOM IT MAY CONCERN:

FILE NUMBER: 1

WHEREAS The undersigned has been employed by PNK CONSTRUCTION, INC to furnish FIRE PROTECTION - SPRINKLER work for the premises known as WBHS ENTRANCE SECURITY VESTIBULE of which DUPAGE HIGH SCHOOL DISTRICT 88 is the owner. The undersigned, for and in consideration of ONE THOUSAND EIGHT HUNDRED & 00/100 *****(\$ 1,800.00) Dollars, and other good and valuable considerations, the receipt whereof is hereby acknowledged, do(es) hereby waive and release any and all lien or claim of, or right to, lien, under the statutes of the State of Illinois, relating to mechanics' liens, with respect to and on said above-described premises, and the improvements thereon, and on the material, fixtures, apparatus or machinery furnished, and on the moneys, funds or other considerations due or to become due from the owner, on account of labor, services, material, fixtures, apparatus or machinery, furnished to this date by the undersigned for the above described premises, INCLUDING EXTRA*.

DATE 11 / 04 /2020 COMPANY NAME : DND FIRE PROTECTION, INC
ADDRESS: 4310 REGENCY DR., GLENVIEW, IL 60025

Signature and Title: [Signature] / General Manager

*EXTRAS INCLUDE BUT ARE NOT LIMITED TO CHANGE ORDERS, BOTH ORAN AND WRITTEN, TO THE CONTRACT.

CONTRACTOR'S AFFIDAVIT

STATE OF ILLINOIS
COUNTY OF COOK
TO WHOM IT MAY CONCERN: THE undersigned, YOUNG JOON KIM being duly sworn, deposes and says that he is GENERAL MANAGER of DND FIRE PROTECTION, INC who is the contractor furnishing FIRE PROTECTION - SPRINKLER work on the building located at 1250 ARDMORE AVE, VILLA PARK, IL 60181 owned by DUPAGE HIGH SCHOOL DISTRICT 88.

That the total amount of the contract including extras is \$1,800.00 on which he has received payment of \$ 0.00 prior to this payment. That all waivers are true, correct and genuine and delivered unconditionally and that there is no claim either legal or equitable to defeat the validity of said waivers. That the following are the names of all parties who have furnished material or labor, or both for said work and all parties having contracts or sub contracts for specific portions of said work or for material entering into the construction thereof and the amount due or to become due to each, and that the items mentioned include all labor and material required to complete said work according to plans and specifications:

NAMES	WHAT FOR	CONTRACT PRICE	AMOUNT PAID	THIS PAYMENT	BALANCE DUE
DND FIRE PROTECTION, INC	FIRE PROTECTION - SPRINKLER	\$1,800.00	\$0.00	\$1,800.00	\$0.00
Total		\$1,800.00	\$0.00	\$1,800.00	\$0.00

That there are no other contracts for said work outstanding, and that there is nothing due or to become due to any person for material, labor or other work of any kind done or to be done upon or in connection with said work other than above stated.

Signed this 4th day of November 2020

Name and Signature: YOUNG JOON KIM X [Signature]

Subscribed and sworn to before me this 4th day of November, 2020

[Signature]
NOTARY PUBLIC

*EXTRAS INCLUDE BUT ARE NOT LIMITED TO CHANGE ORDER, BOTH ORAL AND WRITTEN, TO THE CONTRACT.



NOVEMBER 16TH UPDATE

COVID-19 Re-Opening Plan

The DuPage High School District 88 Return to School Plan

During the October 5, 2020 meeting, the District 88 Board of Education approved the administration's recommendation to align the COVID-19 Re-Opening Plan-DuPage High School District 88 Return to School Plan with the DuPage County return to school framework and the DuPage County COVID-19 School Metrics Guidance that was released on August 28, 2020 (<http://www.dupagehealth.org/ReturnToSchool>)

In the DCHD model, there are three levels of transmission that we monitor weekly: Minimal, Moderate, and Substantial Community Transmission. Each of these levels is determined by a variety of factors, including:

- The county-level risk metric color (Orange or Blue)
- Weekly cases per 100,000 people
- Changes in the weekly county overall case numbers
- Changes in the weekly county youth numbers (under the age of 20)
- Positivity rates
- The neighboring/regional indicator level (Cook, Kane, and Will). As health experts learn more about COVID and community spread, these metrics may be modified or changed

DuPage County's Level of COVID-19 Community Transmission is determined by the **highest category** in which a **single metric** is met or exceeded. For example, if one metric is met or exceeded in the "Substantial Community Transmission" category, DuPage County will be at that level. When considering a **shift to more in-person learning, all metrics should be under the identified thresholds for a given level for at least 2 consecutive weeks**. For example, all metrics in the "Minimal Community Transmission" category should be below the identified thresholds for at least 2 consecutive weeks before DuPage County will be listed in the "Minimal Community Transmission" level.

On October 5th the Board also approved the administration's recommendation to transition from Stage 1 (Remote Learning) to Stage 2 (Remote Plus Learning) of the plan. The transition was recommended to be implemented on Oct. 19, provided conditions remain in the Moderate Community Transmission category.

However, as of Monday, October 19, 2020, the DuPage County COVID-19 Metrics moved from Moderate Community Transmission to Substantial Community Transmission (115 per 100,000 - the threshold for Substantial Community Transmission is 100 cases per 100,000) and the Board approved the extension of Stage 1 (Remote Learning) until the Transmission level returns to Moderate Community Transmission.

Currently, the number of COVID-19 cases per 100,000 are reported to be 312 per 100,000 and the DuPage County Health Department has indicated that the cases have not yet peaked. Therefore, we recommend that we continue under the current Board approved status to remain in Stage 1 (Remote Learning) until the Community Transmission returns to at least Moderate.

Additionally, given the rapid rise in cases, we recommend that the Board allow the use of adaptive pauses giving the administration authority to temporarily suspend both curricular and/or extracurricular in-person activities and to allow intermittent remote work for essential employees on a temporary basis to minimize exposure in the event of significant increases in case counts, local outbreaks, and/or staff shortages due to exposures and quarantines.

DuPage County COVID-19 School Metrics¹

DuPage County COVID-19 Community Transmission Level: **SUBSTANTIAL**
 Week 44, 10/25/2020-10/31/2020

COVID-19 School Metric	Value	Trend	Community Transmission Level by Metric
Illinois Department of Public Health (IDPH) County-Level Risk Metric Color Source: IDPH County Level COVID-19 Risk Metrics	Remained in ORANGE (IDPH-defined) for >=2 consecutive weeks ²		Substantial
New Cases per 100,000 per Week² Source: IDPH County Level COVID-19 Risk Metrics	312 per 100,000 per week	 <small>Up from 222 per 100,000 in Week 43</small>	Substantial
Weekly Case Count Trend³ Source: IDPH COVID-19 County & School Metrics	Week 42 to Week 43 = +45.6% Week 43 to Week 44 = +40.7%		Substantial
Weekly Youth (<20 years old) Case Count Trend³ Source: IDPH COVID-19 County & School Metrics	Week 42 to Week 43 = +62.2% Week 43 to Week 44 = +55.8%		Substantial
Weekly Test Positivity² Source: IDPH COVID-19 County & School Metrics	10.6%	 <small>Up from 8.5% in Week 43</small>	Substantial
Neighboring/Regional Indicator Level⁴ Source: IDPH County Level COVID-19 Risk Metrics	Region 8 in Tier 1 mitigation for two or more consecutive weeks	<div style="border: 1px solid gray; padding: 2px 10px; display: inline-block;">Stable</div>	Substantial

Suggested Motion:

Move that the Board of Education approve the administration’s use of adaptive pauses giving the administration authority to temporarily suspend both curricular and/or extracurricular in-person activities and to allow intermittent remote work for essential employees on a temporary basis to minimize exposure in the event of significant increases in case counts, local outbreaks, and/or staff shortages due to exposures and quarantines.

PERSONNEL REPORT

November 16, 2020

CLASSIFIED STAFF APPOINTMENT:

It is recommended that the board approve the following classified staff appointment:

Juan Reyes

Addison Trail Custodian

Salary: \$20,290.56

Effective: November 4, 2020

Kathleen Fisher

District Office Vocational Assistant

Salary: \$13,710.06

Effective: November 17, 2020

CLASSIFIED STAFF RESIGNATION:

It is recommended that the board approve the following classified resignation:

Elizabeth Wilson

Willowbrook Special Education Teacher Aide

Effective: November 5, 2020

SUGGESTED MOTION

Move that the Board of Education approve the Personnel Report as presented.

RECOMMENDATION TO AMEND THE **2020-2021 SCHOOL CALENDAR**

The administration is proposing the following amendments to the 2020-2021 calendar.

Final Exam Dates - We are recommending to forego Semester 1 exams in order to maximize instructional time and learning opportunities for students. Originally scheduled final exam days will now be regular school days and the 20% final exam category will be removed from the PowerSchool gradebook. Teachers may use their discretion to administer cumulative assessments to help students earn passing grades.

Removal of Late State Mondays - In the anticipation of continuing the current block schedule into semester 2 to allow for flexibility to move between remote and hybrid stages, we are recommending to remove the Late Start Mondays from the calendar to align with the block schedule and remote Wednesday schedule we are currently following in semester 1.

Adjustment of Curriculum Showcase Date - We are proposing to move the early release date originally scheduled for January 14th based on Curriculum Showcase, to Wednesday, January 20th which, as a remote Wednesday, is already an early release for students.

Suggested Motion:

Move that the Board of Education approve the amended 2020-21 School Calendar as presented.

2020-21 School Calendar

PROPOSED CALENDAR 11-16-20

August, 2020

Mon	Tues	Wed	Thur	Fri	Total
3	4	5	6	7	
10	11	12	13	14	
◆17	~18	~19	~20	°21	3
{ 24	25	26	27	28	5
31					1
					9

September, 2020

Mon	Tues	Wed	Thur	Fri	Total
	1	VOH 2	3	4	4
H	8	9	10	11	4
14	15	16	17	18	5
21	22	23	24	25	5
28	29	30			3
					21

October, 2020

Mon	Tues	Wed	Thur	Fri	Total
			1	2	2
5	6	PC 7	8	9	4
H	13	14	15	16	4
19	20	21	22	23	5
26	27	28	29	30	5
					20

November, 2020

Mon	Tues	Wed	Thur	Fri	Total
2	H	4	5	6	4
9	10	11	12	13	5
16	17	18	19	20	5
23	ER 24	X	H	X	2
30					1
					17

December, 2020

Mon	Tues	Wed	Thur	Fri	Total
	1	2	3	4	4
7	8	9	10	11	5
14	15	16	17	*18	5
X	X	X	X	H	
X	X	X	X		
					14

January, 2021

Mon	Tues	Wed	Thur	Fri	Total
				H	
◆ 4	5	6	7	8	4
11	12	13	14	15	5
H	19	ED20	21	22	4
25	26	27	28	29	5
					18

February, 2021

Mon	Tues	Wed	Thur	Fri	Total
1	2	3	4	5	5
8	9	10	11	12	5
H	16	17	18	19	4
22	23	24	25	◆ 26	4
					18

March, 2021

Mon	Tues	Wed	Thur	Fri	Total
1	2	3	4	5	5
8	9	10	11	12	5
15	16	17	18	19	5
22	23	24	25	ER 26	5
X	X	X			
					20

April, 2021

Mon	Tues	Wed	Thur	Fri	Total
			X	X	
5	6	7	8	9	5
12	13	14	15	16	5
19	20	21	22	23	5
26	27	28	29	30	5
					20

May, 2021

Mon	Tues	Wed	Thur	Fri	Total
3	4	5	6	7	5
10	11	12	13	14	5
17	18	19	20	21	5
24	25	SE 26	SE 27	SE*28	5
H					
					20

June, 2021

Mon	Tues	Wed	Thur	Fri	Total
	◆Y 1	E! 2	E 3	E 4	
E7	E}8	9	10	11	
14	15	16	17	18	
21	22	23	24	25	
28	29	30			

First Day of Classes August 24, 2020
Graduation May 23, 2021
Last Day of Classes May 28, 2021 (provided no emergency days are used)

SCHOOL HOLIDAYS/BREAKS
Labor Day September 7, 2020
Columbus Day October 12, 2020
Election Day November 3, 2020
Thanksgiving Break November 25 thru 27, 2020
Winter Break Dec. 21, 2020 thru Jan. 1, 2021
Christmas Day December 25, 2020
New Year's Day January 1, 2021
M.L. King's Birthday January 18, 2021
President's Day February 15, 2021
Spring Break March 29 thru April 2, 2021
Memorial Day May 31, 2021

Virtual Open House: September 2
Parent/Teacher Conference Schedule:
 October 7: 12:00 p.m. to 7:00 p.m.
 *Students not in attendance.
AP Exams: May 3 through May 14, 2021

LEGEND:
H Legal School Holidays
◆ Institutes
X Not in Attendance
{ School Begins
} School Closes
L Late Arrivals - Begin at 9:00 a.m.
VOH Virtual Open House
PC Parent/Teacher Conference
° Teacher Work Day
~ Remote Learning Planning Days
***** End of Semester
ER 2:05 Dismissal on 11/24/20 & 3/26/21
ED 1:40 Dismissal on 1/20/21
SE Semester Exams
E Emergency/Non-Attendance
Y Teacher Check-Out/Last School Day
! Final Teacher Check-Out Day
^ State Testing - TBD (Make Up - TBD)

Second Semester Exams: May 26-28, 2021
Note: June 2 through June 8, 2021 will be declared Special Holidays if not used for emergency days.

Actual Days in Attendance: 1st Semester: 81; 2nd Semester: 96; Institute Days:4; Teacher Work Day:1; Parent/Teacher Conference Day:1; Emergency Days: 5 Five Remote Learning Planning Days may be added to the school calendar by the Board of Education if a district is in a remote learning phase.

TOTAL: 188

SASED BOARD OF CONTROL/GOVERNING BOARD APPOINTMENT RESOLUTION

A representative and an alternate must be appointed to serve on the SASED Board of Control and Governing Board for the 2020-21 school year.

To serve on the SASED Board of Control, the representative and alternate must be either a board member or the superintendent. Currently, Board Member Mrs. Donna Craft Cain acts as the Board of Control Alternate Representative and Board Member Ms. Amy Finnegan as the alternate.

It is recommended that the Board appoint Acting Superintendent Dr. Jean Barbanente to the SASED Board of Control as the representative.

Suggested Motion:

Move that the Board of Education appoint Acting Superintendent, Dr. Jean Barbanente to the SASED Board of Control as the representative.

SASED BOARD OF CONTROL/GOVERNING BOARD
APPOINTMENT RESOLUTION

WHEREAS, the Board of Education of **DuPage High School #88** DuPage County, Illinois (hereinafter “Board”), is a Member District of The School Association for Special Education in DuPage County (hereinafter “SASED”), established pursuant to a Joint Agreement/Bylaws for SASED, dated April 30, 1981, as last amended July 1, 2016 (hereinafter “Agreement”); and

WHEREAS, pursuant to Article V of the Agreement, SASED is managed by the Board of Control and pursuant to Article IV, overseen by the Governing Board each consisting of one representative of each Member District; and

WHEREAS, Dr. Scott Helton (Supt.) currently acts as the Board of Control Representative to SASED; and

WHEREAS, Donna Craft Cain, Bd. currently acts as the Board of Control Alternative Representative to SASED; and

WHEREAS, Donna Craft Cain currently acts as the Governing Board Representative to SASED; and

WHEREAS, Amy Finnegan currently acts as the Governing Board Alternative Representative to SASED; and

NOW, THEREFORE, be it hereby resolved by the Board of Education of **DuPage High School #88**, DuPage County, Illinois, as follows:

SECTION I: Dr. Jean Barbanente (Acting Supt.) is hereby appointed as the Board of Control Representative.

SECTION II: Donna Craft Cain is hereby appointed as the Board of Control Alternate Representative to perform all the functions of the Board of Control Representative to SASED, including attendance of meetings and voting, when the actual Board of Control Representative is unable to perform such functions.

SECTION III: Donna Craft Cain is hereby appointed as the Governing Board Representative.

SECTION IV: Amy Finnegan is hereby appointed as the Governing Board Alternate Representative to perform all the functions of the Governing Board Representative to SASED, including attendance of meetings and voting, when the actual Governing Board Representative is unable to perform such functions.

SECTION V: This Resolution shall be in full force and effect at the December 9, 2020 Board of Control meeting and the January 27, 2021 Governing Board meeting.

ADOPTED THIS 16th day of November, 2020, by the following vote:

AYES:

NAYS:

ABSENT:

BOARD OF EDUCATION

By _____
Its President

ATTEST

BY _____
Its Secretary

DUPAGE AREA OCCUPATIONAL EDUCATION SYSTEM (DAOES) BOARD APPOINTMENT

Each year the Board of Education designates a representative to the DuPage Area Occupational Education System (DAOES) Board of Directors.

It is recommended that Acting Superintendent Dr. Jean Barbanente be appointed as the DuPage High School District 88 Board representative to the DAOES Board of Directors for the 2020-21 school year.

Suggested Motion:

Move the Board of Education appoint Dr. Jean Barbanente as DuPage High School District 88 Board representative to the DAOES Board of Directors for the 2020-21 school year.

M. Approve meeting minutes from October 5, 2020, through October 19, 2020.
(All minutes will be approved with one motion unless requested otherwise).

1) Minutes of the October 5, 2020, Regular Business Board meeting.

295

**Board of Education
Regular Business Board Meeting**

Monday, October 5, 2020

Remote Meeting via ZOOM - www.dupage88.net/boardstream
2 Friendship Plaza
Addison, Illinois 60101

M I N U T E S

1. Call To Order

Mrs. Cain, President of the Board, called the meeting to order at 7:36 p.m.

2. Pledge of Allegiance

3. Roll Call

Members Present: Mrs. Cain, Ms. Finnegan, Mr. Irvin, Mrs. Jessen, Ms. Knauf,
Mr. Olson

Members Absent: Mr. Edmier

Others Present: Dr. Helton, Dr. Barbanente, Mr. Hoster, Mr. Domeracki, Mrs. Tsagalis, Mr.
Bolden, Dr. Krause, Dr. Lenaghan, Ms. Brink, Mrs. Petrbock

4. Petitions and Hearings

The following comments were submitted:

Tracy G. from Lombard commented:

I am very concerned that we, as a community, are not ready for in-person learning.

My concern is still and always has been the safety of our community if D88 reopens too soon when the numbers are not stable. We've been seeing the numbers rise and fall like a roller coaster with no consistency in either direction. Other schools have re-opened, and it appears bad decisions on top of bad decisions are compounding problems. In D205, there are currently over 1,000 students in quarantine and over 150 teachers in quarantine. Just a couple weeks ago, a student-athlete in D87 tested positive for COVID-19 the day after a XC Track meet. He got on the bus knowing he had been tested, went to a meet, and was in contact with many kids and coaches only to find out the next day he was positive. He was surely contagious at the meet. Families were notified. A friend of mine had to have her whole family tested because her son ran at that meet. None of her family members were symptomatic, nor did any have temperatures, but ONE of the members came back positive and it WASN'T the boy running XC! This shows that the methods the schools will be using to try and eliminate risks are not going to be good enough! Without rapid testing and contact tracing this is not going to be safe. We have no testing and little to no contact tracing (and what contact tracing is being done, a lot of parents are not complying.)

I encourage the board to do the right thing. We are not ready to bring hundreds of kids back into the schools. I do encourage the schools to bring in the most vulnerable students; those with IEPs,

students with special needs, etc. Those students should be able to be brought in safely due to smaller numbers and I understand that you are already doing that.

Lisa True from Lombard commented:

I have mentioned this before, but feel it should be repeated. I was a frontline nurse at an assisted living facility at the advent of Covid-19. Over the course of just a few short weeks, every single patient in our facility caught COVID, and this was with strict safety precautions. This started because of one aide who came to work unaware they were contagious before symptoms started, something we know will happen all too easily in the school setting. I have seen firsthand how easily this can spread even when you think you are doing everything right, and had to spend a month home fighting it myself when my PPE was not enough to protect me. While I won't deny we know more about this illness now and treatments are getting better, I do not believe we are in any shape to guarantee the health of any individual, which means that if we start school back up we will put the health of both the students and more specifically the older staff at risk of illness and possibly death. I don't like virtual schooling any more than anyone else, my kids are struggling, but we need to remember that we don't live in a vacuum. Everything we do will affect the community at large. More spread within the school will result in more spread to our most vulnerable residents...grandparents, aunts, friends and neighbors. I, for one, find the loss of over 200,000 people in this country to be morally repugnant and any action taken right now that could lead to that number increasing is selfish and irresponsible. I want to think more of our administration and school board than that they value life so little.

Jennifer Burns from Villa Park commented:

As a teacher I have appreciated being able to focus most of my energy on helping my students learn and practice new skills. My students can send me messages during class to let me know how they are doing. I can quickly form a breakout room and have multiple students join in to work on a skill and no one has to move desks or ask others to keep it down so everyone can hear. These are just a few examples of the unexpected benefits I have been able to have in this unique environment.

As a parent, I don't have to worry that my child woke up late and may be tardy to school. I also don't have to decide when they aren't feeling well if they should miss the whole day or just tough it out. If they need a snack, I don't have the entire box disappear in a single day so they could share with their friends. They have also been able to connect with their friends in unique and creative ways. In their classes, they don't have to worry about students being disruptive. This has been the biggest bonus my children have shared with me. The teachers can do what they came there to do, teach!

5. Discussion Items Requiring No Action*

***These items will be considered as part of a Consent Agenda for October 21, 2019, unless otherwise decided by the Board.**

A. Financial Reports:

1) List of Bills - September 2020

Mr. Edward Hoster, Chief Financial Officer, recommended the List of Bills for September 2020 be approved.

B. Shared Services Report

Mr. Edward Hoster, Chief Financial Officer, recommended the Shared Services Report for the fiscal year ending June 30, 2020, to be approved.

C. Fall 2020 Disposal List

Mr. Ryan Domeracki, Director of Business Services, recommended the Fall Disposal 2020 List be approved.

6. Separate Action Items**A. COVID-19 Re-Opening Plan- The DuPage High School District 88 Return to School Plan**

Mrs. Jessen moved, and Ms. Finnegan seconded to approve the COVID-19 Re-Opening Plan- DuPage High School District 88 Return to School Plan for the 2020-21 school year as presented; including the transition from Stage 1-Remote Learning to Stage 2-Remote Plus Learning on October 19, 2020, provided conditions remain in the Moderate Community Transmission category.

Mrs. Cain, Board President, asked how many students are currently accessing the Learning Centers on campus. Dr. Krause stated that last week there were nine students, and this week 15 students used the Learning Center with the anticipation of being over 20 students by the end of the week. Mr. Bolden said the average number of students accessing the Learning Center at Addison Trail was six to nine students in the last two weeks, with numbers increasing.

Mrs. Cain asked who parents of struggling students can contact to get academic support. Mr. Bolden stated that parents could contact the guidance or deans office. Additionally, teachers can refer students. Dr. Krause added that parents could email the principal as well.

Mrs. Jessen, Board Secretary, asked how many students could be accommodated in the learning center and how parents can keep students engaged in e-learning. Dr. Krause replied that 50 students are the maximum amount allowed in a space. Currently, there are several areas available with adequate space. Additionally, if a parent is concerned about their child being engaged in their school work to reach out to the teacher.

Board member Mr. Olson asked for clarification about which groups of students will be returning to classes in the Stage 2-Remote Plus Learning phase. Dr. Barbanente stated that instruction would remain remote except for the Transition, DLP, Link 1 BRC, ELL populations. Additionally, teachers can invite individual students or small groups of students for in-person instruction, intervention, social-emotional supports, and related services on a minimal basis with the department head and administrative approval.

Mrs. Cain asked if there is an opportunity for students to participate in extracurricular activities. Dr. Helton replied that clubs could meet virtually as well as meet in person in a controlled environment with approval.

Board member Ms. Finnegan asked if teachers are being encouraged to bring small groups of

students on campus. Dr. Barbanente stated that teachers could request that they bring in small groups of students but must be approved by the department chair and principals.

Board member Ms. Knauf asked how many public high schools in DuPage County are in a hybrid or in-person setting. Dr. Helton replied that parochial school, Benet has approximately 1,000 students and in-person while York High School has students in-person with a staggered schedule.

Mr. Irvin, Board Vice President, asked if students that choose to continue remote learning while other students attend school in person if there will be two teachers for the class; one teacher to teach virtually and one to teach in person. Dr. Barbanente stated it is dependent on the scenario. Technology enhancements will provide the ability for teachers to teach remote and live instruction synchronously.

Mr. Olson asked when do kids that do not fall into any of the circumstantial categories start coming on campus. Dr. Helton replied that this would happen once we are in the Stage 3 category.

Ms. Finnegan asked if there is a way to reach out to students struggling emotionally. Dr. Barbanent answered that the full PPS continues to connect and reach out to students to provide individual support and group support.

Roll Call Vote

Ayes: Ms. Knauf, Mr. Olson, Ms. Finnegan, Mr. Irvin, Mrs. Jessen, Mrs. Cain

Nays: None

Motion carried.

B. List of Bills- Vendor Payments from September 16-30, 2020

Mrs. Jessen moved, and Ms. Finnegan seconded to approve the List of Bills- Vendor Payments from September 16-30, 2020.

Roll Call vote

Ayes: Mr. Olson, Ms. Finnegan, Mr. Irvin, Mrs. Jessen, Ms. Knauf, Mrs. Cain

Nays: None.

Motion carried.

C. District Office Copier Lease Agreement

Mrs. Jessen moved, and Ms. Finnegan seconded to approve the District Office Copier Lease Agreement.

Board President Donna Cain asked if the lease included supplies such as toner.

Mr. Domeracki stated that toner is included in the fee.

Roll Call Vote

Ayes: Mr. Edmier, Ms. Finnegan, Mr. Irvin, Mrs. Jessen, Ms. Knauf, Mr. Olson, Mrs. Cain

Nays: None.

Motion carried.

Mr. Edmier entered the meeting at 8:04 p.m.
Roll Call was taken at 9:19 p.m.

Members Present: Mrs. Cain, Mr. Edmier, Ms. Finnegan, Mr. Irvin, Mrs. Jessen, Ms. Knauf, Mr. Olson
Members Absent: None.

D. Construction Project Pay Application #6- District Office HVAC

Mrs. Jessen moved, and Ms. Finnegan seconded to approve the Construction Project Pay Application #6- District Office HVAC.
Roll Call Vote
Ayes: Ms. Finnegan, Mr. Irvin, Mrs. Jessen, Ms. Knauf, Mr. Olson, Mr. Edmier, Mrs. Cain
Nays: None
Motion carried.

E. Construction Project Pay Application- Roofing

Mrs. Jessen moved, and Mr. Olson seconded to approve the Construction Project Pay Application- Roofing.
Roll Call Vote
Ayes: Mr. Irvin, Mrs. Jessen, Ms. Knauf, Mr. Olson, Mr. Edmier, Ms. Finnegan, Mrs. Cain
Nays: None
Motion carried.

F. Internet Bandwidth Upgrade

Mrs. Jessen moved, and Ms. Finnegan seconded to approve the Internet Bandwidth Upgrade.
Roll Call Vote
Ayes: Mrs. Jessen, Ms. Knauf, Mr. Olson, Mr. Edmier, Ms. Finnegan, Mr. Irvin, Mrs. Cain
Nays: None
Motion carried.

G. Personnel

Mrs. Jessen moved, and Ms. Knauf seconded to approve the Personnel Report as presented:
CLASSIFIED STAFF RESIGNATION:
Bernadette Garcia
Addison Trail Special Education Teacher Aide
Effective: October 5, 2020
Roll Call Vote
Ayes: Ms. Knauf, Mr. Olson, Mr. Edmier, Ms. Finnegan, Mr. Irvin, Mrs. Jessen, Mrs. Cain
Nays: None
Motion carried.

H. Donation

Mrs. Jessen moved, Mr. Edmier seconded to approve the donation as presented:

-Vitalant donated \$1,500.00 to Willowbrook High School.

Roll Call Vote

Ayes: Mr. Olson, Mr. Edmier, Ms. Finnegan, Mr. Irvin, Mrs. Jessen, Ms. Knauf, Mrs. Cain

Nays: None

Motion carried.

7. Information/Discussion Items

A. Freedom of Information Request

On September 28, 2020, DuPage High School District 88 received a request via email from Mr. Tanner for the following information through the Freedom of Information Act (FOIA):
Send via email a copy of the current contracts with Aurora Naper Transportation, Cottage Hill Operating, First Student, Special Education Systems, and United Dispatch Agent.
FOIA request was sent to Mr. Tanner at tanner@k12transportationresearch.com on September 28, 2020.

On September 28, 2020, DuPage High School District 88 received a request via email from Ken Deloian, SmartProcure, for the following information through the Freedom of Information Act (FOIA):

SmartProcure is submitting a commercial FOIA request to the DuPage High School District No. 88 for any and all purchasing records from 06/25/2020 (mm/dd/yyyy) to current. The request is limited to readily available records without physically copying, scanning or printing paper documents. Any editable electronic document is acceptable

The specific information requested from your record keeping system is:

1. Purchase order number. If purchase orders are not used a comparable substitute is acceptable, i.e., invoice, encumbrance, or check number
2. Purchase date
3. Line item details (Detailed description of the purchase)
4. Line item quantity
5. Line item price
6. Vendor ID number, name, address, contact person and their email address

FOIA request was sent to Ken Deloian at kdeloian@smartprocure.com on September 30, 2020.

B. Transportation Contractual Service Amendment for 2020-21

Mr. Edward Hoster, Chief Financial Officer, reviewed the request by Cottage Hill Operating Company to amend the current contract for the 2020-21 school year until normal operations resume. The terms remained the same as the 2019-20 amendment but with add for cleaning. The additional cost per run for the extensive cleaning of vehicles between use and at the end of the day is reflected in the proposed amendment along with the continuation of payments to Cottage Hill Operating Company until full normal transportation service resumes, or the end of the 2020-21 school year.

8. School Recognition – Principals

Addison Trail- Mr. Bolden reported:

- # Today, students from the spring semester of 2020 were recognized in a virtual Honor Roll Assembly. The link is provided on the Addison Trail website.
- # Parent/Teacher conferences will take place from 12:00 p.m. to 7:00 p.m. on Wednesday, October 7th via Zoom. There is still time for conferences to be scheduled.
- # Senior students will take the SAT on Wednesday, October 14th. Currently there are 270 students scheduled to test.
- # The fall play, *Bad Audition...On Camera*, will be featured virtually on October 24-25, 2020 at 6:30 p.m.
- # Meal distribution continues on Wednesday with extended hours from 11:00 a.m. to 5:00 p.m.
- # Congratulations to golfers Zach Morris, Frankie Barges and Jack Bolsinger. They were named as all-conference athletes in the west suburban conference.
- # Boys Cross Country is 3-2 in conference and will compete against Willowbrook tomorrow at 4:30 p.m.
- # Girls tennis is 5-5 in conference and will compete at the West Suburban Conference Meet on October 9 and October 10, 2020.

Willowbrook- Dr. Krause reported:

- # Congratulations to Eric Veal Jr. named to the ISBE Student Advisory Council.
- # Parent/Teacher conferences will take place from 12:00 p.m. to 7:00 p.m. on Wednesday, October 7th virtually. There is still time for conferences to be scheduled through Wednesday morning.
- # The SAT exam scheduled for Wednesday, October 14th has approximately 250 eligible senior students registered to take the exam.
- # Fall sports begins to wrap up and conclude in the coming weeks.

9. Board Member Report(s) / Future Agenda Items

None.

10. Public Comments:

Madison Ronda of Lombard submitted:

Whether or not to return to school has been up for debate across this country since before the school year started. District 88 chose to become completely remote with the students and staff's best interests in mind. Many schools across the country chose to go back full time which has already ended in a surge of cases. Masks being required and deep cleaning are not enough to combat this virus in a school setting. Reopening the schools of district 88 will end with the same results. Are we really willing to risk the safety of the students and staff by reopening the schools? I can get behind allowing students who need it (students with IEPs and special needs classes) to come back because a school setting will be beneficial and that means there is enough room in the school to spread out and be safe. But allowing everyone to come back puts everybody at risk. What happens if someone gets sick and a group of people need to be quarantined. Who will take over for that teacher, because most substitutes are not willing to step foot in schools right now. Please consider this in your decision. I'm not ready to see my friends and teachers become sick when its a risk that could have been avoided.

11. Announcements:

Educational Focus Board Meeting: Monday, October 19, 2020, 7:30 p.m., District Boardroom

located at District Administrative Offices, 2 Friendship Plaza, Addison, IL 60101.

Regular Business Board Meeting: Monday, November 16, 2020, 7:00 p.m., District Boardroom located at District Administrative Offices, 2 Friendship Plaza, Addison, IL 60101.

12. Closed Session Meeting

Mr. Edmier moved, and Mrs. Jessen seconded to enter into closed session to discuss " Security procedures, school building safety and security, 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. 5 ILCS 120/2(c)(8) and the appointment, employment, compensation, discipline, performance, or dismissal of specific employees, specific individuals who serve as independent contractors in a park, recreational, or educational setting, or specific volunteers of the public body or legal counsel for the public body, including hearing testimony on a complaint lodged against an employee, a specific individual who serves as an independent contractor in a park, recreational, or educational setting, or a volunteer of the public body or against legal counsel for the public body to determine its validity. However, a meeting to consider an increase in compensation to a specific employee of a public body that is subject to the Local Government Wage Increase Transparency Act may not be closed and shall be open to the public and posted and held in accordance with this Act. 5 ILCS 120/2(c)(1). "

Roll Call Vote

Ayes: Mr. Edmier, Ms. Finegan, Mr. Irvin, Mrs. Jessen, Ms. Knauf, Mr. Olson, Mrs. Cain

Nays: None.

Motion carried.

The Board entered into closed session at 9:30 p.m.

13. Reconvene To Open Meeting

The Board returned to open session at 9:57 p.m.

14. Roll Call

Members Present: Mrs. Cain, Ms. Finnegan, Mr. Irvin, Mrs. Jessen, Ms. Knauf, Mr. Olson

Members Absent: None

Others Present: Dr. Helton, Dr. Barbanente, Mr. Hoster

15. Action Necessitated by Closed Session

There was no action necessitated by closed session.

16. Adjournment

Mr. Edmier moved, and Mr. Olson seconded to adjourn.

Voice vote.

Motion carried.

The board meeting ended at 9:58 p.m.

President, Board of Education

Secretary, Board of Education

Attest: _____
Date

2) Minutes of the October 5, 2020, Closed Session Board meeting. **(Closed Session tab)**

3) Minutes of the October 5, 2020 Technology Committee.

305

**Board of Education
Technology Committee Meeting**

Monday, October 5, 2020
Remote Meeting via ZOOM
2 Friendship Plaza
Addison, Illinois 60101

MINUTES

Meeting attendees:

Amy Finnegan, Dan Olson, Lisa Knauf, Scott Helton, Ed Hoster, Dan Krause, Mike Bolden and Aaron Lenaghan

Start of meeting:

7:00pm

1. Internet Bandwidth Upgrade

Discussion on the need to upgrade our Internet Bandwidth speed due to classroom video conferencing. Focus was on meeting staff and student video conferencing needs in a remote-plus and hybrid learning environment. Specific discussion detailed e-rate funding being available for school districts to make an amendment on existing Internet contracts to allow for an increase in Internet bandwidth speed to meet remote-plus and hybrid instructional needs.

2. Other

None.

3. Adjournment

The meeting ended at 7:15 p.m.

President, Board of Education

305 _____
Secretary, Board of Education

Attest: _____
Date

Board of Education

Buildings & Grounds Committee Meeting

Tuesday, October 6, 2020

District Administrative Office/Online Zoom

MINUTES

Present: Ms. Donna Cain, Ms. Lisa Knauf (8:30 pm), Ms. Amy Finnegan, Ms. Blanca Jessen, Mr. Dan Olson, Dr. Scott Helton, Dr. Dan Krause, Mr. Tom Manka, Mr. Mike Bolden, Mr. Ryan Domeracki, Mr. Ed Hoster, and Mr. Jim Smiley, Mr. Kyle Buck, and Mr. Matt Zolecki (Wight & Co.) & Mr. Jeff Chamberlin (2010 Engineering)

Meeting Called to order at 6:37 p.m. Via electronic Zoom platform

1. Review of prior meeting minutes

Incorrect minutes were sent out in error, correct minutes will be sent at the conclusion of the meeting.

2. Culvert Replacement Project Update - WBHS

Mr. Buck gave an update on the culvert project indicating that we should proceed with the permitting process. There were questions asked regarding the concrete islands and the curbing replacement along the south and southwest portions of the south parking lot; if there would be any savings in doing the permitting once for both projects. Mr. Buck responded there would be savings on the permit application fees. At this time, we will proceed forward with the permitting process for both the culvert and curb replacement (which would be completed in the future).

3. Tennis Court Project Options Review - WBHS

Ms. Cain gave a brief overview of the discussion about the appropriate timing of this topic. Ms. Finnegan and Ms. Jessen were open to review the information within the committee as well as Mr. Olson, understanding that no action would be taking place.

Mr. Hoster provided an update to the committee regarding the task of updating the prior 2018 tennis court analysis for both the south and north courts. There were a few quotations that we are still working through including getting a power source out to the south courts and demolition pricing for both courts. Mr. Hoster went through the pricing quotations obtained to date and the work that would be conducted for the projects at both courts. Discussions were held regarding the north courts and their history at the school and the ability to host tournaments. The question was asked what else would the committee/board need for the next board meeting on Oct. 19. The committee asked if they could have a copy of the analysis which was presented tonight. Mr. Hoster asked for some time to put the finishing touches on the analysis as there are a few numbers that still need to be finalized before it could be shared. A statement was made regarding the maintenance of the courts. Mr. Hoster affirmed to the committee that no maintenance program has started but we have information from US Tennis to establish this beginning with the Addison Trail courts that were installed in 2011.

4. Master Facility Planning Process

Mr. Hoster gave an overview of the two documents which were mailed home to committee members and the terminology (Conditional/Programmatic) that was adopted from Wight & Co. Mr. Hoster explained that the immediate focus is to identify the projects that we are looking to complete in the 2021-22 year. Mr. Hoster also highlighted the funding shortfalls compared to the project list estimates and some potential solutions to pay for these projects. The \$1.5 million balance of the series 2018 bond issue will fund the 2021-22 projects and fulfill the spend down requirements of the bond issue terms. Mr. Hoster outlined and discussed the preliminary list of projects for the 2021-22 year. Mr. Hoster explained to the committee that the column “to be assigned” are the projects that are not currently designated into a project year. This is the work of the committee for longer-term planning to be more timely in budgeting and bidding for the work annually. Mr. Hoster also shared that not all of the projects have current cost estimates and that we are working with Wight & Co. to obtain these in addition to contacting vendors. Discussions ensued regarding the additional funding for future years. Mr. Hoster shared the recent discussion with the Finance Committee regarding our debt management and the potential of another bond issue tentatively set for the fall of 2021.

Mr. Chamberlin responded to the question regarding the urgency to replace the boilers at both schools that are over 30 years past their expected life according to the master plan (ASHRAE designation) and assured us that they do not need to necessarily be replaced. They are in very good condition due to diligent annual maintenance and it is likely that we could refurbish them to extend the life another 15 to 20 years. He would recommend completing an efficiency test and an assessment of the vessels at Addison Trail to further determine the scope of refurbishing needed. Mr. Hoster explained that we just received the preliminary report from Mr. Chamberlin today so we are still working through the information. Mr. Chamberlin then moved to discussion about the rooftop units and air handler equipment listed in the master plan. Mr. Chamberlin did state that the highest priority should not be the boilers at this time but the rooftop units and in particular the unit above the gymnasium at Addison Trail. Mr. Hoster concluded by stating that he’d like to continue to work with the team and Wight & Co. to prioritize the larger mechanical projects (boilers, rooftop units). The question was asked when we need to approve projects. Mr. Hoster responded that we will continue to work towards the November 3rd committee meeting for a recommendation to be brought forward to either the November or December Board meeting.

5. Other items and Building Reports

Dr. Krause gave an update regarding the security vestibule project and that it’s going well. In addition, he gave a quick update regarding the Highridge walkway and the digital sign landscaping project that is underway. Dr. Krause also thanked the buildings and grounds staff for getting the school ready for each day with cleaning and disinfecting.

Mr. Bolden echoed the appreciation to the buildings and grounds staff. Mr. Bolden mentioned that the landscaping project is not yet underway but scheduled to start this week.

Mr. Hoster gave an update about the rooftop project at the district office where we are left with just some punch list items.

Meeting adjourned at 8:43p.m.

President, Board of Education

Secretary, Board of Education

Attest: _____
Date

5) Minutes of the October 19, 2020, Educational Focus Board meeting.

311

**Board of Education
Educational Focus Board Meeting**

Monday, October 19, 2020

Remote Meeting via ZOOM - www.dupage88.net/boardstream

2 Friendship Plaza

Addison, Illinois 60101

MINUTES

1. Call To Order

Mrs. Cain, President of the Board, called the meeting to order at 7:31 p.m.

2. Pledge of Allegiance

3. Roll Call

Members Present: Mrs. Cain, Mr. Edmier, Ms. Finnegan, Mr. Irvin, Ms. Knauf, Mrs. Jessen, Mr. Olson

Members Absent: None.

Others Present: Dr. Helton, Dr. Barbanente, Mr. Hoster, Mr. Domeracki, Mrs. Tsagalos, Mr. Bolden, Dr. Krause, Dr. Lenaghan, Ms. Brink, Mrs. Petrbock

4. Petitions and Hearings

The following comments were submitted:

Hi District 88 Board Of Education,

I realize that there has been a lot of talk the past year or so about fixing the tennis courts at Willowbrook High School. I am a Junior student and a Varsity tennis player at Willowbrook and I have been playing on the South tennis courts since I was about nine or ten years old through the Willowbrook summer camp program and the Villa Park Parks and Rec program. According to tennis magazine, if maintained correctly, the life of a tennis court should be around 20 years. I have been scanning the internet to find when the South courts were built because they are falling apart. Several years ago, the fences started coming out of the ground. Then, the ground began to become uneven, then the cracks started to appear and people would trip during practice. These courts are becoming dangerous to play on and they are an embarrassment when other schools come to WBHS to compete. Through my search, I discovered that AT had their courts resurfaced in 2014 yet I cannot find anything about Willowbrook.

I read that the North courts, the lighted ones, once partially belonged to the Village of Villa Park. I am unsure if this is still the case. I would like to plead with the board to develop a plan that would allow these courts to be rebuilt to playable condition. Unlike surrounding towns, there are no public courts in Villa Park. Perhaps the Village could contribute to the cost by allowing the public to use the South courts after renovation of the North ones is complete.

During a time when Covid is determining the fate of so many sports, tennis is a socially distanced, outdoor, minimal risk sport that is gaining popularity. It would be great if we had safe,

playable courts that we could be proud to host matches and tournaments on. It would be even better if we could practice or hold matches during the evenings in Spring or Summer after the sun goes down.

On behalf of myself and my teammates, I respectfully request you develop a plan to improve or reconstruct our tennis courts.

Thank You,

Devin Cullerton

WBHS Class of 2022

I wanted to reach out to you and the board regarding the tennis courts at Willowbrook high school. While we have put a lot of money towards the field house and the stadium along with the courts at AT (2014), I feel it is time to put some money towards resurfacing, repairing or replacing the tennis courts at Willowbrook. They are in very ill disrepair, especially the north side courts which are unusable. The north side with lights would be beneficial as not many schools have lighted courts and sometimes matches run almost into the dark, which is unsafe for our children. In addition, due to the fact that we only had one set of courts, not enough for JV and Varsity to use together this fall, the girls had to practice at different times, pushing varsity into an evening practice.

I would really appreciate the boards consideration in utilizing some funds to resurface the courts for the safety of our kids.

Thank you,

Laura Vandergrift

I am a mother in District 45 which just introduced their back-to-school plan of hybrid learning and my children feed into Willowbrook HS. It is imperative to children's mental and emotional health to be back in the school building. The news is littered with too many stories of young students who have committed suicide due to depression that has spiked during this pandemic. With proper following of the health guidelines, these students can and should return to the building.

Lori Beal

I would like to know how come we are the only District letting this metric system for Covid cases rule out the option to have the "FREEDOM of CHOICE" for our children to be back to school, in-person learning with a hybrid model, just as the parents and teachers who want to be remote have a choice, especially when Glenbard East still moved forward with their hybrid opening plan today as well as district 44, both our neighboring districts who we are supposed to be working in cooperation with, and now, reported earlier on ABC news, even District 87 is going back with a hybrid learning model as well, while we just sit back and wait for #'s to go up without even giving a realistic try for hybrid. Then we could have our own factual #'s. And even if it doesn't work, at least we tried for these kids and we still have remote in place to fall back on and who's to say we can't succeed??!! Let's give the students and parents who want to try a chance!! These districts I have mentioned are following the same metric system, the only difference is they are not letting it be the deciding factor to rule out hybrid, they are at least making a realistic effort. And they

are doing it without any fear of legal repercussions. Our local news needs to also start reporting on the districts not even attempting an effort, just leading us to believe we may try hybrid and then it never happens based on a metric system, not facts from an actual in-person hybrid learning attempt. St. Pius, right next door, Catholic or not, has been in-person all day, every day for 8 weeks, just had their first case last week in fourth grade, they are only having the fourth-grade class go remote for two weeks, the rest of the school is still in-person, what are they and these other districts doing that we can't even attempt to try????

I forgot to add this to my last comment, if we're going to keep letting this metric system be our rule for offering hybrid or not, how about we make it our guide and have in place a hybrid learning plan along with the remote plan so those who want to be in person can have that option when the numbers are low and then be remote when the numbers go up, bounce back and forth as the numbers go up and down, at least those who want to try in person would have a choice too.

Amy Leo

Below is the statement today from the DuPage Health Dept. If you are indeed following their metrics then please also take into serious consideration that they are not seeing the spread of Covid linked to activity in schools.

"The DuPage Health Department said the risk of school-associated outbreaks increases with rising COVID activity in the community; however, the agency has not so far found widespread disease connected to in-person learning.

"Reports of dozens of students and staff as COVID-19 cases have been received by DCHD in recent weeks, though public health investigations so far have found the majority of case reports not to be linked with outbreak activity inside the school," DuPage health officials said in a news release.

Connie Horwitz

5. Recognition of District 88 Successes

A. 88's Best Student

88's Best Students Israar Ahmed from Addison Trail and Logan Bosco from Willowbrook were recognized for the month of October. The students were congratulated on their many accomplishments. The students thanked the Board, their teachers and their families for support.

B. Principals Month

District 88 administration and Board recognized principals, Dr. Daniel Krause of Willowbrook High School and Michael Bolden of Addison Trail High School, in honor of National Principals Month for their dedication and service to our community. The villages of Addison, Lombard and Villa Park, the State of Illinois and the Illinois Principals Association also presented proclamations to the principals.

C. IASB Recognition Awards

Dr. Helton shared District 88 Board of Education President Donna Craft Cain and Secretary Blanca Jessen, are being recognized through the Illinois Association of School Boards (IASB) Master Board Member Program for the time and effort they devote to leadership activities and service to the public education community. Both will be honored during the IASB DuPage Division meeting on November 4. This year's event will take place virtually because of the coronavirus disease 2019 (COVID-19) pandemic.

6. Educational Focus Item**A. ESSA Update: Graduation Rate and Freshmen on Track**

Yvonne Tsagalis, Assistant Superintendent for Curriculum and Instruction, highlighted the components of Every Student Succeeds Act (ESSA) in connection to the District 88 missions and vision. The presentation included preliminary data on the indicators of freshman on-track and the graduation rate.

Board President Mrs. Donna Cain asked if the percentage of students on track was high due remote learning in the spring where grades could not drop? Also, currently, what extra supports are in place and how are students identified if support is needed?

Mrs. Tsagalis replied that students' grades are monitored through PowerSchool and interventions are discussed during department meetings.

Board member Amy Finnegan, asked why the graduation rate numbers are low for students with IEP's?

Mrs. Tsagalis stated that she would research the factors that influence the data presented.

B. Remote Learning Instructional Showcase

District 88 Career and Technical Education Department Heads Jennifer Kowalski and Mary Barney showcased various activities teachers have implemented to engage students during Remote Learning. Mary Barney expressed gratitude to the Board and administration on behalf of the CTE department for the continued support.

Mrs. Tsagalis thanked Jennifer Kowalski and Mary Barney for their leadership.

Mrs. Cain thanked Jennifer Kowalski and Mary Barney for their hard work. Board Secretary Blanca Jessen commended the department on their creativity and dedication.

7. Motion To Establish Consent Agenda

Mrs. Jessen moved, and Ms. Knauf seconded to establish the consent agenda of items 7A through 7D, as presented.

Roll Call Vote

Ayes: Ms. Knauf, Mr. Olson, Mr. Edmier, Ms. Finnegan, Mr. Irvin, Mrs. Jessen, Mrs. Cain

Nays: None

Motion carried.

- A. Approve the List of Bills for September 2020.
- B. Approve Shared Services Report.
- C. Approve the Fall 2020 Disposal List.
- D. **Approve meeting minutes from September 8, 2020, through September 21, 2020.**
 - 1) Minutes of the September 8, 2020, Buildings & Grounds Committee meeting.
 - 2) Minutes of the September 14, 2020, Technology Committee meeting.
 - 3) Minutes of the September 14, 2020, Regular Business Board meeting.
 - 4) Minutes of the September 14, 2020, Closed Session Board meeting. **(Closed Session tab)**
 - 5) Minutes of the September 16, 2020, Finance Committee meeting.
 - 6) Minutes of the September 21, 2020, Educational Focus Board meeting.
 - 7) Minutes of the September 21, 2020, Closed Session Board meeting. **(Closed Session tab)**

8. Motion To Approve Consent Agenda

Mrs. Jessen moved, and Ms. Knauf seconded to approve the consent agenda.

Roll Call Vote

Ayes: Mr. Olson, Mr. Edmier, Ms. Finnegan, Mr. Irvin, Mrs. Jessen, Ms. Knauf, Mrs. Cain

Nays: None.

Motion carried.

9. Separate Action Items

A. Treasurer's Report for September 2020

Mrs. Jessen moved and Mr. Olson seconded to approve the Treasurer's Report for September 2020.

Roll Call Vote

Ayes: Mr. Edmier, Ms. Finnegan, Mr. Irvin, Mrs. Jessen, Ms. Knauf, Mr. Olson, Mrs. Cain

Nays: None.

Motion carried.

B. Budget Status Report as of September 2020

Mrs. Jessen moved and Mr. Olson seconded to approve the Budget Status Report as of September 2020.

Roll Call Vote

Ayes: Ms. Finnegan, Mr. Irvin, Mrs. Jessen, Ms. Knauf, Mr. Olson, Mr. Edmier, Mrs. Cain

Nays: None.

Motion carried.

C. List of Bills- Vendor Payments from October 1-14, 2020

Mrs. Jessen moved and Ms. Knauf seconded to approve the List of Bills- Vendor Payments from October 1-14, 2020.

Roll Call Vote

Ayes: Mr. Irvin, Mrs. Jessen, Ms. Knauf, Mr. Olson, Mr. Edmier, Ms. Finnegan, Mrs. Cain

Nays: None.

Motion carried.

D. Transportation Contractual Service Amendment for 2020-21

Mrs. Jessen moved, and Ms. Finnegan seconded to approve the Transportation Contractual Service Amendment for 2020-21.

Roll Call Vote

Ayes: Mrs. Jessen, Ms. Knauf, Mr. Olson, Mr. Edmier, Ms. Finnegan, Mr. Irvin, Mrs. Cain

Nays: None.

Motion carried.

E. Fundraiser Exceeding \$1000.00

Mrs. Jessen moved, and Ms. Finnegan seconded to approve the Fundraiser Exceeding \$1000.00.

Addison Trail Orchesis will sell Christmas Wreaths. The proceeds will be used to pay for the production of the annual spring show.

Roll Call Vote

Ayes: Ms. Finnegan, Mr. Irvin, Mrs. Jessen, Ms. Knauf, Mr. Olson, Mr. Edmier, Mrs. Cain

Nays: None.

Motion carried.

F. Personnel Report

Mrs. Jessen moved, and Ms. Knauf seconded to approve the Personnel Report as presented:

CERTIFIED STAFF APPOINTMENT:

Kelly McGovern

Willowbrook World Language Teacher

Salary: Scale I, Step 1 – \$37,954.95

Effective: November 4, 2020

CLASSIFIED STAFF APPOINTMENTS:

Mary Day

Addison Trail Special Education Teacher Aide

Salary: \$14,594.16

Effective: October 20, 2020

Franchesca Holloway-Jones

Willowbrook Vocational Coach

Salary: \$16,250.64

Effective: October 20, 2020

CLASSIFIED STAFF RESIGNATION:

Daniel Tomasello

Addison Trail Vocational Coach

Effective: October 23, 2020

Roll Call Vote

Ayes: Mr. Irvin, Mrs. Jessen, Ms. Knauf, Mr. Olson, Mr. Edmier, Ms. Finnegan, Mrs. Cain
Nays: None.
Motion carried.

G. Donation

Mrs. Jessen moved, and Mr. Olson seconded to approve the Donation as presented:
A 2011 Ford Fusion to the Addison Trail High School CTE Program from Mr. Greg Bukowski.
Roll Call Vote
Ayes: Mrs. Jessen, Ms. Knauf, Mr. Olson, Mr. Edmier, Ms. Finnegan, Mr. Irvin, Mrs. Cain
Nays: None.
Motion carried.

H. COVID-19 Re-Opening Plan- The DuPage High School District 88 Return to School Plan
Mrs. Jessen moved, and Ms. Finnegan seconded to approve extending Stage 1 - Remote Learning until the DuPage County Health Department metrics indicate Moderate Community Transmission.
Roll Call Vote
Ayes: Ms. Knauf, Mr. Olson, Mr. Edmier, Ms. Finnegan, Mr. Irvin, Mrs. Jessen, Mrs. Cain
Nays: None.
Motion carried.

10. **Information/Discussion Items**

A. Proposed Property Tax Levy 2020

Mr. Edward Hoster, Chief Financial Officer, presented information regarding the tax levy process. He also introduced the 2020 Tax Levy Schedule and said he would provide a resolution for the estimated tax levy for the Board to adopt during its next meeting, November 16, 2020.

B. Credit Card Summary

Mr. Hoster reviewed the district's credit card use report for September 2020, as outlined in Board Policy 4:55 Use of Credit and Procurement Cards.

C. Replacement of North Tennis Courts Project at Willowbrook

Discussion on the replacement of the north tennis courts at Willowbrook was held. Further discussion with the Board will take place on November 9, 2020, at 7:00 p.m. at a Special Board meeting.

11. **School Recognitions – Principals**

Addison Trail- Mr. Bolden reported:

- The SAT was administered last week to approximately 250 students with social distancing in place.
- Makeup testing will be next week as well as NMSQT testing.
- The fall play, *Bad Auditions on Camera*, will take place virtually on October 23-October 24, 2020, and will be streamed at no cost.

- Boys and girl's golf and girl's tennis have completed their season.
- The boys and girls cross-country team competed in their conference meet. Dylan Moran, Alex Martinez, Viviana Sanfilippo and Maddie Ford were recognized as all-conference athletes.

Willowbrook- Dr. Krause reported:

- 244 senior students took the SAT exam on Wednesday with an additional 24 students completing the exam on Thursday and Friday.
- The PSAT and NMSQT exam will be administered on October 29, 2020.
- Thank you to the Buildings and Grounds crew for the tremendous planning and work to help prepare for students testing.
- Learning centers continue to provide support to students.
- The girls swim team and cross-country teams will compete in sectionals this week.
- Congratulations to the girl's tennis team finishing third in the West Suburban Conference. Congratulations to Brooke Vandergrift and Izzy Manning for finishing first in the No. 4 doubles flight.

12. **Board Member Report(s) / Future Agenda Items**

Mrs. Cain, Board President, stated that there is a virtual workshop for prospective board candidates on October 21, 2020, presented by the district's attorney. Additionally, Mrs. Cain noted that the discussion held at the last parent meeting and CAC meeting was appreciated.

13. **Public Comments:**

None.

14. **Announcements:**

Regular Business/Educational Focus Board Meeting: Monday, November 16, 2020, **7:00** p.m., District Boardroom located at District Administrative Offices, 2 Friendship Plaza, Addison, IL 60101.

Regular Business/Educational Focus Board Meeting: Monday, December 14, 2020, **7:00** p.m., District Boardroom located at District Administrative Offices, 2 Friendship Plaza, Addison, IL 60101.

15. **Closed Session Meeting**

Mrs. Jessen moved, and Mr. Edmier seconded to enter into closed session to discuss "collective negotiating matters between the public body and its employees or their representatives, or deliberations concerning salary schedules for one or more classes of employee and security procedures, school building safety and security, 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. 5 ILCS 120/2(c)(8) and the appointment, employment, compensation, discipline, performance, or dismissal of specific employees, specific individuals who serve as independent contractors in a park, recreational, or educational setting, or specific volunteers of the public body or legal counsel for the public body, including hearing testimony on a complaint lodged against an employee, a specific individual who serves as an independent contractor in a park,

recreational, or educational setting, or a volunteer of the public body or against legal counsel for the public body to determine its validity. However, a meeting to consider an increase in compensation to a specific employee of a public body that is subject to the Local Government Wage Increase Transparency Act may not be closed and shall be open to the public and posted and held in accordance with this Act. 5 ILCS 120/2(c)(1). "

Roll Call Vote

Ayes: Mr. Olson, Mr. Edmier, Ms. Finnegan, Mr. Irvin, Mrs. Jessen, Ms. Knauf, Mrs. Cain

Nays: None.

Motion carried.

The Board entered into closed session at 10:08 p.m.

16. Reconvene To Open Meeting

The Board returned to open session at 10:53 p.m.

17. Roll Call

Members Present: Mr. Irvin, Mrs. Jessen, Ms. Knauf, Mr. Olson, Mr. Edmier, Ms. Finnegan, Mrs. Cain

Members Absent: None.

Others Present: Dr. Helton, Dr. Barbanente, Mr. Hoster

18. Action Necessitated By Closed Session

None.

19. Adjournment

Ms. Knauf moved, and Mr. Olson seconded to adjourn.

Voice vote.

Motion carried.

The board meeting ended at 10:54 p.m.

President, Board of Education

Secretary, Board of Education

Attest: _____
Date

6) Minutes of the October 19, 2020, Closed Session Board meeting. **(Closed Session tab)**

9. Information/Discussion Item

A. Credit Card Summary

321

CREDIT CARD PAYMENT SUMMARY

The attached usage report details the credit card transactions for the month of October. Total activity for the month is \$4,209.25.

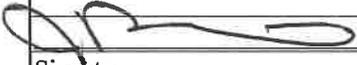
This information is provided as outlined in Board Policy – 4:55

DuPage High School District 88 Credit Card Usage Report

To allow for timely processing of credit card billing, please submit to business office within 3 days of the purchase.

Purchase documentation must be attached to this form when submitted.

Purchaser	Vendor	Purchase description	Date Purchased	Purchase Amount	Budget Account (ASN) to be charged
ALenaghan/TKikos	Prime	Prime Faces subscription	9/29/20	\$99.00	55030
ALenaghan/TKikos	Best Buy	webcams	10/2/2020	\$114.97	55140
ALenaghan/TKikos	Best Buy	webcams	10/2/2020	\$119.97	55140
ALenaghan/TKikos	Best Buy	webcams	10/2/2020	\$119.97	55140
JAndrews/Edelgado	Amazon	bluetooth headphones for teachers	10/2/2020	\$109.95	47140
JAndrews/Edelgado	Amazon	bluetooth headphones for teachers	10/2/2020	\$175.92	47140
YTsagalis/TKikos	AWS	Web Service - September	10/3/2020	\$12.01	55030
NHildreth/YTsagalis/Edelgado	Amazon	Face shields	10/6/2020	\$80.97	55140
JAndrews/Edelgado	Amazon	Gloves for students	10/8/2020	\$93.06	58854
JAndrews/Edelgado	WPS	cancellation of subscription	10/12/2020	-\$88.00	4714NN
ALenaghan/TKikos	Amazon	power supply	10/13/2020	\$26.79	55040
JBarbanente/JKowalski/LObrzut	BendPak	Detergent for Auto Parts Washer	10/13/2020	\$60.00	33040
JBarbanente/JKowalski/LObrzut	GloveAmerica	Nitrile disposable gloves for autos	10/13/2020	\$369.15	33043
JJohnson/JAndrews/Edelgado	Amazon	supplies	10/14/2020	\$165.36	47140
CGrice/JAndrews/Edelgado	Rocketbook	supplies	10/15/2020	\$59.20	4714Y
NHildreth/Skanara/Edelgado	Amazon	office supplies	10/15/2020	\$53.96	29040
YTsagalis/TKikos	BER	conference registration - Montini	10/15/2020	\$289.00	4633BB
AEakley/JAndrews/Edelgado	Amazon	Transition music supplies/CD radio player	10/15/2020	\$40.95	47140
AEakley/JAndrews/Edelgado	Amazon	Transition music supplies	10/15/2020	\$20.93	47140
AEakley/JAndrews/Edelgado	Amazon	Transition music supplies	10/15/2020	\$29.84	47140
YTsagalis/TKikos	The Gilder Lehrman Inst of A	registration - Montini	10/15/2020	\$29.99	4633BB
YTsagalis/TKikos	S&S Online Learning	registration - Montini	10/15/2020	\$59.00	4633BB
JAndrews/Edelgado	Amazon	Learning resources timers	10/16/2020	\$39.96	47140
YTsagalis/TKikos	Catlin Tucker	conference registration - Montini	10/16/2020	\$125.00	4633BB
NHildreth/Skanara/Edelgado	Amazon	Face shields	10/19/2020	\$59.97	29040
JAndrews/Edelgado	Amazon	Art therapy supplies	10/21/2020	\$122.71	47140
ALenaghan/TKikos	Listen Technologies	batteries and charger	10/21/2020	\$212.00	55040
YTsagalis/TKikos	Amazon	AP statistics book	10/22/2020	\$28.00	33440
JBarbanente/VNoyola	IASSPA	workshop registration	10/22/2020	\$300.00	54740
AEakley/JAndrews/Edelgado	Amazon	Transition music supplies	10/15/2020	\$14.45	47140
NHildreth/Skanara/Edelgado	Amazon	Calculator 322	10/26/2020	\$14.90	29040

JJohnson/JAndrews/Edelgado	GOPHER	Ballance pro stability ball	10/27/2020	\$52.59	47140
JAndrews/Edelgado	Home Depot	6QT Storage Boxes	10/27/2020	\$30.68	47140
YTsgalis/TKikos	Attendify	NASW Conference registration- Moniti	10/27/2020	\$412.00	4633BB
				\$3,454.25	
					
Signature					

Cancellation of International Trips

In the spring of 2020, both the Italy Sister Cities Exchange and the Costa Rica trip were postponed to the spring of 2021 due to the COVID-19 pandemic. Currently, the Center for Disease Control continues to list both countries in Travel Warning Level 3 which directs U.S. citizens to avoid all non-essential travel to these countries. The CDC guidance language, which is the same for both Italy and Costa Rica is below:

Travel Health Guidance

CDC recommends that travelers avoid all nonessential travel. Travelers at increased risk for severe illness from COVID-19 should consider postponing all travel, including essential travel. COVID-19 risk is high. If you get sick and need medical care, healthcare resources may be overwhelmed.

We recommend to cancel these trips and not to reschedule until conditions are safe for our students and staff to travel internationally. Parents will have options to receive combinations of refunds and travel vouchers to be used for future travel or college study abroad with ACIS.

FOIA REQUEST

On October 19, 2020 DuPage High School District 88 received a request via email from Vince Espi, LocalLabs for the following information through the Freedom of Information Act (FOIA):

- Copies of any contracts involving guest speakers for the 2019 (previous) and 2020 (current) school year. Please include any virtual guest speakers as well.

FOIA request was denied to Vince Espi because there were no documents responsive to his request at news+sk117xcTLPG4Gp547yGRjQ@news.locallabs.com on October 23, 2020.

On November 2, 2020, DuPage High School District 88 received a request via email from Mr. Tony del Alcazar for the following information through the Freedom of Information Act (FOIA):

- The number of failing grades (F) and Excellent grades (A) issued by the District at the end date listed below: I am requesting only quantities of grades assigned (snapshot grades) for the beginning of the school year until the second Friday in October of each year.

FOIA request was denied to Mr. Tony del Alcazar as grades are not issued until the end of the semester at tonydelalcazar@gmail.com on November 6, 2020.

10. **School Recognition - Principals**

11. **Board Member Report(s) / Future Agenda Items**

12. **Public Comments:** Related to the discussion and/or actions of the board on the above agenda items.

13. **Announcements:**

Regular Business/Educational Focus Board Meeting: Monday, December 14, 2020, **7:00** p.m., District Boardroom located at District Administrative Offices, 2 Friendship Plaza, Addison, IL 60101.

Regular Business Board Meeting: Monday, January 11, 2021, 7:30 p.m., District Boardroom located at District Administrative Offices, 2 Friendship Plaza, Addison, IL 60101.

14. **Closed Session Meeting**

A. 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.

B. The appointment, employment, compensation, discipline, performance, or dismissal of specific employees, specific individuals who serve as independent contractors in a park, recreational, or educational setting, or specific volunteers of the public body or legal counsel for the public body, including hearing testimony on a complaint lodged against an employee, a specific individual who serves as an independent contractor in a park, recreational, or educational setting, or a volunteer of the public body or against legal counsel for the public body to determine its validity. However, a meeting to consider an increase in compensation to a specific employee of a public body that is subject to the Local Government Wage Increase Transparency Act may not be closed and shall be open to the public and posted and held in accordance with this Act. 5 ILCS 120/2(c)(1).

15. **Reconvene To Open Meeting**

16. **Roll Call**

17. **Adjournment**

District 88 Strategic Plan

Addison Trail High School, Willowbrook High School and DuPage High School District 88 will:

Goal 1: Develop plans to improve student performance, close the achievement gap and actively monitor the acquisition of college, career and cultural readiness skills.

Goal 2: Focus on learning programs aligned to local, state and national standards, incorporating critical thinking, applied learning, interdisciplinary curriculum, authentic career-connected programs and digital learning initiatives.

Goal 3: Provide time and resources for ongoing professional growth and development programs that focus on learning standards, diverse learners, assessment and data practices, instructional strategies, social-emotional learning and culturally responsive teaching.

Goal 4: Create inclusive school-community partnerships that develop life skills, foster social-emotional development, promote overall personal well-being and embrace learning and activity before, during and after school hours.