



**Board of Education - Regular Meeting
Northwood Middle School
945 North Ave.
Highland Park, IL 60035**

Tuesday, December 12, 2023 7:00 PM

Agenda

Mission Statement

The mission of North Shore School District 112, a community partnership committed to a world-class education, is to nurture every child to become an inspired learner, a well-rounded individual and contributing member of a global community by striving for excellence within an environment that fosters innovation, respect, engagement and intellectual inquiry

LIVE STREAMING - To watch the live stream or the recorded Board Meeting, please visit our Vimeo page at <https://vimeo.com/user133899354>

1. Call to Order/Roll Call (7:00 pm)
2. Pledge of Allegiance
3. Approval of Agenda
4. Information & Presentations
 - a. School Presentation - Ravinia Elementary School (Policy 1:30)
 - b. Annual Comprehensive Financial Report - FY23 Audit Presentation (Policy 4:80)
 - c. Annual 112 Education Foundation Presentation (Policy 8:90)
 - d. 2024-25 Student Fee Recommendation (Policy 4:140)
 - e. First Reading Board Policy Updates: 2:20 Powers and Duties of the School Board; Indemnification, 2:120 Board Member Development, 2:200 Types of School Board Meetings, 2:220 School Board Meeting Procedure, 4:10 Fiscal and Business Management, 4:30 Revenue and Investments, 4:60 Purchases and Contracts, 4:130 Free and Reduced-Price Food Services, 4:160 Environmental Quality of Buildings and Grounds, 5:30 Hiring Process and Criteria, 5:190 Teacher Qualifications, 5:200 Terms and Conditions of Employment and Dismissal, 5:210 Resignations, 5:220 Substitute Teachers, 5:250 Leaves of Absence, 5:330 Sick Days, Vacation, Holidays, and Leaves, 6:15 School Accountability, 6:30 Organization of Instruction, 6:50 School Wellness, 6:60 Curriculum Content, 6:230 Library Media Program, 7:60 Residence, 7:70 Attendance and Truancy, 7:160 Student Appearance, 7:190 Student Behavior, 7:270 Administering Medicines to Students, 7:285 Anaphylaxis Prevention, Response, and Management Program, 7:290 Suicide and Depression

- Awareness and Prevention, 8:10 Connection with the Community, 8:30, Visitors to and Conduct on School Property
 Periodic Reviews: 2:80 Board Member Oath and Conduct, 4:40 Incurring Debt, 5:285 Drug & Alcohol Testing for School Bus Drivers..., 6:10 Educational Philosophy & Objectives, 6:190 Extracurricular & Cocurricular Activities, 6:210 Instructional Materials, 6:240 Field Trips & Recreational Class Trips, 7:275 Orders to Forgo Life-Sustaining Treatment, 8:25 Advertising & Distribution Materials in Schools Provided by NonSchool Related Entities, 8:70 Accommodating Individuals with Disabilities, 8:95 Parent Involvement
- f. Freedom of Information Requests (Policy 2:250)
 - g. Humanex Student & Family Engagement Survey Results (Policy 8:95)
 - h. Equity SMARTIE Goal Updates/Progress Reports (Policy 6:160)
 - Goal 1 - EL Family Survey Progress update
 - Goal 2 - Dual Language Program Review update
 - i. Superintendent Report
5. Public Comments Related to Matters on the Agenda (Policy 2:230) *The Board welcomes comments and gives them serious consideration. The first community participation is solely for comments about matters on this agenda. Comments are limited to three minutes per speaker and will become part of the public record.*
6. Action Items
- a. Consent Agenda (Policy 2:220)
 - i. Approval of Meeting Minutes (Policy 2:220)
 1. Regular Meeting Minutes - November 14, 2023
 2. Closed Session Meeting Minutes - November 14, 2023
 - ii. Personnel Recommendations (Policy 5:30)
 - iii. Bill List (Policy 4:50)
 - iv. Treasurer's Report - November 2023 (Policy 4:80)
 - v. Destruction of Closed Session Recordings - 6/14/22 & 6/21/22 (Policy 2:220)
 - vi. Recommendation to Dispose, Sell or Recycle Surplus Goods (Policy 4:80)
 - b. Approve Bid Release 2 Ravinia School Renovations - 10A Specialities, 31B Asphalt, 32A Landscaping, 33B Storm Trap
 - c. Approve Administrator Contract Recommendation - Director of Personnel Srvc. (Policy 3:50)
 - d. Approve FY23 Audit Report (Policy 4:80)
 - e. Approve 2023-24 International Service Learning Field Trip - Dominican Republic (Policy 6:40)
7. Public Comments
8. Committee Reports (Policy 2:150)
9. Board/Superintendent Other
10. Closed Session (Policy 2:200)
- a. The appointment, employment, compensation, discipline, performance, or dismissal of specific employees of the public body or legal counsel for the public body, including hearing testimony on a complaint lodged against an employee of the public body or against legal counsel for the public body to determine its validity. 5 ILCS 120/2 (c)(1)

- b. 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. 5 ILCS 120/2(c)(2)

11. Adjournment



Planning for Differentiated Instruction

Board Presentation

December 12, 2023

Mission Statement

Ravinia is an inspiring and supportive environment where all individuals are accepted and empowered to achieve academic success, while fostering positive relationships.



Vision

Our vision at Ravinia School
Ensuring Growth for Every
Child



Learning Intention and Success Criteria

LEARNING INTENTION

- Today we will review how we use data to differentiate instruction for our students through small groups

SUCCESS CRITERIA

- Learners will know they are successful when they understand what it means to differentiate based on data and steps in a progression of learning (how do we ensure our students are growing?)



Planning Based on Four Questions



1. What do we want our students to know and be able to do?
2. How will we know if they have learned it?
3. How will we respond if they need additional time to learn?
4. How will we extend learning for students who are meeting expectations?

What do we want our students to know and be able to do?



Focus Standard - 3.RI.2	
Determine the main idea of a text, recount the key details and explain how they support the main idea.	
Prerequisite Standard	
2.RI.2 - Identify the main topic of a multiparagraph text as well as the focus of specific paragraphs with the text.	
Academic Vocabulary	
main idea, recount, key details	
Learning Progression	
Step 1 - K	Key details help readers to identify the main idea of a text.
Step 2 - K	The main idea of a text is the primary concept or central point that the author is trying to convey.
Step 3 - S	Using key details, identify the main idea of a text.
Step 4 - S	Write a recount of the key details of a text and how those details support the main idea.
<u>Standard</u>	<i>Determine the main idea of a text, recount the key details and explain how they support the main idea</i>
Future Standard	
4.RI.2 - Determine the main idea of a text and explain how it is supported by key details; summarize the text.	
Scale	
Meeting	Fully and accurately determine the main idea; fully and accurately recount or connect the key details to the main idea; construct a thorough explanation of how the key details support the main idea
Approaching	Determines a limited main idea OR provides a key detail instead of a main idea; provides limited key details OR details that support an inaccurate main idea; provides a limited explanation of how the details support the main idea.
Not Meeting	Not yet able to meet any part of the standard.

How will we know if they are learning?



CFA (Common Formative Assessment):

- Created and given by all teachers at a grade level.
- Assessment is FOR learning (where do we go from here?)
- What does each student need to grow?

What is the main idea of paragraph 3? What is one key detail to support this?

How will we know if they are learning?



What is Differentiation?



Tailoring instruction to meet individual student needs.

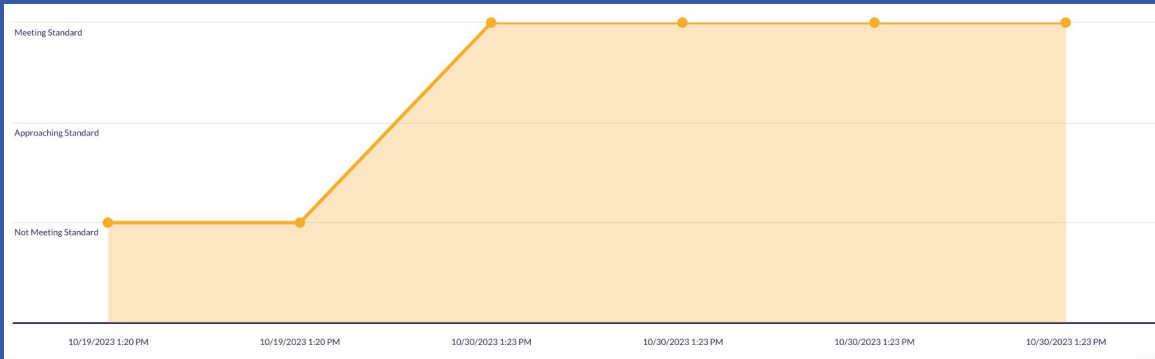
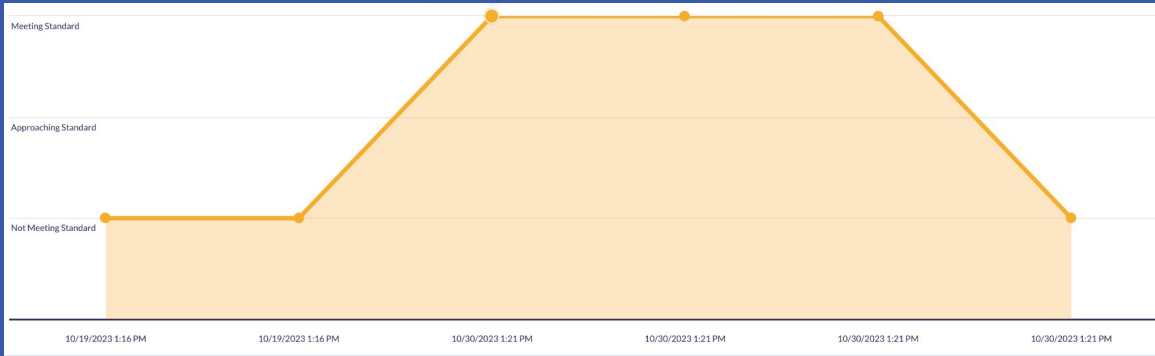
- Content
- Process
- Product
- Environment

FLEXIBLE grouping


How will we know if they are learning?



How will we know if they are learning?



ELA-Literacy.RI.3.2	
Approaching Standard	4
Approaching Standard	4
Not Meeting Standard	4
Approaching Standard	4
Meeting Standard	4
Approaching Standard	4
Approaching Standard	4
Not Meeting Standard	4
Meeting Standard	4
Approaching Standard	4
Not Meeting Standard	4
Approaching Standard	4
Meeting Standard	4
Approaching Standard	4



How will we respond if they need more support or are meeting expectations?



How will we know if they are learning?



Directions: Read the following passage. Then answer the questions that follow.

Sandstorm!

Sandstorms are made up almost entirely of sand. These storms happen all over the world in desert areas. In the United States, most sandstorms occur in southwestern states such as Oklahoma and Texas.

But what causes the sand to go airborne? The answer is wind. Think of the wind as the engine that powers a sandstorm. Strong winds blow loose sand, soil, and dust up from a dry surface. The bigger, heavier sand particles whirl at levels fairly close to the ground. The lighter particles of sand and dust get whipped up much higher into the air. A strong sandstorm can drive sand to a height of 10 to 50 feet! The dust that gets picked up along with the sand is lighter. It can be blown to even higher elevations. In fact, dust from some very heavy sandstorms has been found as high as 5,000 feet above the Earth's surface. That's almost a mile!

The whirling sand makes it difficult to see. This can lead to dangerous conditions. Drivers should not be fooled if a sandstorm looks far away. These storms move fast! Once the wind's speed picks up, a sandstorm can charge forward at speeds up to 25 miles an hour. During a sandstorm, drivers should pull off the road and wait. People who are hiking or traveling on foot should try to find shelter. They should take shelter indoors if possible. They can take other precautions too. They should protect their eyes, noses, and mouths. Some people who live in areas with frequent sandstorms have protective goggles for their eyes. Others may wrap scarves around their faces for protection.

Sandstorms can be interesting to study, but they are not much fun to experience. Luckily, most sandstorms only stick around for a few minutes before moving on.

Meeting Standard

What is the main idea of paragraph 3? What is one key detail to support this?

39 / 10000 Word Limit

The main idea is that sandstorms are dangers to be in but only last a little while. I know this because it says this in the text during a sandstorm, a drivers should pull off the road and wait.

Not Meeting Standard

What is the main idea of paragraph 3? What is one key detail to support this?

22 / 10000 Word Limit

The main idea of paragraph 3 is things people should do when they see a sandstorm or know a sandstorm is coming.

How will we respond if they need additional time to learn?



Focus Standard - 3.RI.2

Determine the main idea of a text, recount the key details and explain how they support the main idea.

Prerequisite Standard

2.RI.2 - Identify the main topic of a multiparagraph text as well as the focus of specific paragraphs with the text.

Step 1 - K	An informational text has both a main topic (what the text is about; the subject) and main idea (idea the author wants you to know about the topic)
Step 2 - K	Authors give information about a main topic in the words and text features of a nonfiction text (typically 1-2 words)
Step 3 - S	Determine the main topic of a text
Step 4 - K	The main idea is what the author wants you to learn about a topic (complete sentence)
Step 5 - S	Determine the main idea of a text
Step 6 - K	Key details are details that support the main idea
Step 7 - S	Recount the key details of a text
Step 8 - S	Explain how details support the main idea



How can we extend learning for students who are meeting expectations?



Focus Standard - 3.RI.2

Determine the main idea of a text, recount the key details and explain how they support the main idea.

Prerequisite Standard

2.RI.2 - Identify the main topic of a multiparagraph text as well as the focus of specific paragraphs with the text.

Step 1 - K	An informational text has both a main topic (what the text is about; the subject) and main idea (idea the author wants you to know about the topic)
Step 2 - K	Authors give information about a main topic in the words and text features of a nonfiction text (typically 1-2 words)
Step 3 - S	Determine the main topic of a text
Step 4 - K	The main idea is what the author wants you to learn about a topic (complete sentence)
Step 5 - S	Determine the main idea of a text
Step 6 - K	Key details are details that support the main idea
Step 7 - S	Recount the key details of a text
Step 8 - S	Explain how details support the main idea
<i>Standard</i>	<i>Determine the main idea of a text, recount the key details and explain how they support the main idea</i>

Future Standard

4.RI.2 - Determine the main idea of a text and explain how it is supported by key details; summarize the text.





Questions?



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NORTH SHORE
SCHOOL DISTRICT 112

Date: December 12, 2023

To: Dr. Michael Lubelfeld, Superintendent of Schools
Members of the Board of Education

From: Jeremy Davis, Assistant Superintendent for Finance and Operations

Subject: Auditor Report - 2023 Comprehensive Annual Financial Report

Policy Alignment: Policy 4:10 - Final Adoption Procedures

Disposition: Information

Executive Summary:

The District's independent auditing firm, Baker Tilly along with District personnel, has completed the Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2023. A representative from Baker Tilly's audit team will present a summary of the financials and the audit at the Regular Board Meeting on December 12, 2023.

Recommendation:
Information



INSPIRE • INNOVATE • ENGAGE

NORTH SHORE
SCHOOL DISTRICT 112

Highland Park, Illinois

Annual Comprehensive Financial Report

For the fiscal year
Ended June 30, 2023

“The mission of North Shore School District 112, a community partnership committed to a world-class education, is to nurture every child to become an inspired learner, a well-rounded individual, and contributing member of a global community by striving for excellence within an environment that fosters innovation, respect, engagement, and intellectual inquiry.”

ANNUAL COMPREHENSIVE FINANCIAL
REPORT

OF

**NORTH SHORE SCHOOL DISTRICT
112**

HIGHLAND PARK, ILLINOIS

As of and for the Year Ended June 30, 2023

Officials Issuing Report

Jeremy Davis
Assistant Superintendent for Finance & Operations

Department Issuing Report

Business Office

NORTH SHORE SCHOOL DISTRICT 112

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November 8, 2023

President, Members of the Board of Education, and Citizens of Highland Park
North Shore School District 112
Highland Park, IL 60035

The Annual Comprehensive Financial Report of North Shore School District 112 (District 112), Highland Park, Illinois, for the fiscal year ended June 30, 2023, is attached. The Assistant Superintendent of Finance and Operations prepared the report. The report date on the underlying financial statements is November 8, 2023, and an unmodified auditors' opinion on the financial statement has been issued.

Responsibility for the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the District. To the best of our knowledge, the enclosed data is accurate in all material respects and is reported in a manner designed to present the financial position and results of operations of the District fairly. All disclosures necessary to enable the reader to gain an understanding of the District's financial activities have been included.

Financial Statements

The Annual Comprehensive Financial Report includes all funds controlled by or dependent on the Board of Education of the District and is presented in three sections: introductory, financial, and statistical. The introductory section includes this transmittal letter, the District's organizational chart, a list of principal officials, the Certificate of Excellence, and the Certificate of Achievement for Excellence in Financial Reporting. The financial section includes Management's Discussion and Analysis (MD&A) of the District's financial performance for the year, the basic financial statements, and the fund financial statements and schedules, as well as the auditors' report on the financial statements and schedules and the notes to the financial statements. The statistical section includes selected unaudited financial and demographic information, generally presented on a multi-year basis.

Other information on the District's financial results can be obtained from the Management Discussion & Analysis included with this Annual Comprehensive Financial Report.

The District does not have financial accountability over any other entity and, thus, does not include any other entity as a component unit in this report. Additionally, the District is an independent entity, not includable as a component unit of any other reporting entity.

History of the District

The District was organized on July 1, 1993, and is governed by an elected seven-member Board of Education. The District maintains grades kindergarten through eighth in seven elementary school buildings and two middle school buildings. Pre-kindergarten and certain special education programs are also provided in the District's administrative building.

The District provides educational instruction to children residing in the City of Highland Park, the City of Highwood, Fort Sheridan, and a portion of Deerfield. The District's operations are funded primarily through local property taxes. The District operates under guidelines and restrictions set forth in the Illinois School Code and various federal statutes.

The District had ten buildings, seven elementary schools, two middle schools, and an administration center/preschool, as of the end of the 2023 fiscal year. The age of the elementary school buildings are as follows: Braeside -1929, Indian Trail -1955, Oak Terrace -2001, Ravinia -1913, Red Oak -1958, Sherwood -1961, and Wayne Thomas -1957. The age of the middle school buildings is as follows: Edgewood -1951 and Northwood -1959. The administration center/preschool, Green Bay, was commissioned in 1929. Within the last 3 years, our two middle schools, Edgewood and Northwood, have been renovated. The District also is beginning to renovate and revitalize two of its elementary schools, Indian Trail and Ravinia, during the 2023-2024 school year.

In November 2022, North Shore School District 112 voters overwhelmingly approved a \$114.4 million referendum. That referendum was to renovate five of the District's elementary schools, Indian Trail, Ravinia, Braeside, Sherwood, and Wayne Thomas. The District issued \$56.3 million of General Obligation Bonds in December 2022 to begin renovations at Indian Trail and Ravinia. Indian Trail currently is under construction now, and Ravinia renovations will begin in early 2024. Prior to the start of the 2023-2024 school year, the preschool was moved from Green Bay to Oak Terrace, and the administration moved to office buildings in Highwood, Illinois. This allowed Green Bay to be used as a swing site for Ravinia Elementary School for the 2023-2024 School Year. Additionally, Elm Place Elementary School will house Indian Trail Elementary School while it is being renovated.

The District's year-over-year enrollment is relatively stable, with some fluctuation during the year generated by military housing in the Fort Sheridan Army base. In the 2023 school year, the total number of regular and special education students enrolled in the District was 3,830. Additionally, Dr. John Kasarda performed an enrollment study in April 2023. The report is posted on the District website and provides projected enrollment for the next five to ten years. Enrollment is forecast to increase slightly over the next five years.

Accounting Systems and Budgetary Control

The District has complete responsibility for the preparation and modification of its annual budget. It is solely accountable for its fiscal matters, including surpluses and deficits, assignments of management, and issuance of debt. The District's administration is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the District are protected from loss, theft, or misuse. In addition, to ensure that adequate accounting data is compiled to prepare financial statements in conformity with accounting principles generally accepted in the United States of America.

The internal control structure is designed to provide a reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived and that (2) the valuation of costs and benefits requires estimates and judgments by management.

The District's independent auditors run tests to determine the adequacy of the internal control structure, including that portion related to federal financial assistance programs, and determine that the District has complied with applicable laws and regulations. The results of the tests for the fiscal year ended June 30, 2023, did not indicate any instances of material weaknesses in the internal control structure. No significant violations of applicable laws and regulations were noted.

The District maintains sound budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual budget approved by the District's Board of Education.

During the second half of the fiscal year, the business office provides the Board with estimated year-end variance reports on a monthly basis. The Board is also provided with other monthly financial information, including revenue and expenditure detail, check registers and cash, receivable, and investment summaries. Additional financial information is routinely provided as needed.

The General Fund Activities, Special Revenue Funds, Debt Service Fund, and Capital Projects Funds are included in the annual budget. The level of budgetary control is established at the individual fund level.

As demonstrated by the statements and schedules included in the financial section of this report, the District continues to meet its responsibility for sound financial management.

General Governmental Activities

The general governmental activities include all services provided by the District; included are the general, special revenue, debt service, and capital project funds. The activities include all instructional, maintenance, and administrative costs of the District.

Property taxes are by far the most significant revenue source for the District. The three factors that affect property tax revenues are assessed valuation, the tax multiplier, and the tax rate. The District's equalized assessed valuation of \$2,470,372,185 represents an increase in the tax base of 4.08% over the prior year. The tax multiplier is determined by a state agency that attempts to equalize the real property assessment to determine the property value for taxing purposes. This value is referred to as the equalized assessed valuation (EAV).

Economic Condition and Outlook

The District is located in a mature “built out” community in the northeastern part of the state. The District’s tax base is primarily made up of residential communities, with some retail businesses and little industry. The economic condition of the Highland Park and Highwood areas is relatively stable. Assessed property values in the District’s communities increased last year and are forecast to increase next year as well. According to Lake County estimates, NSSD 112’s assessed property values will increase by over 9%. Assuming that kind of increase occurs, the District anticipates that its tax rate will fall from its high of \$3.6764 to approximately \$3.5126.

NSSD 112’s community continues to demonstrate its ability to pay taxes levied. Additionally, since District 112 is impacted by the Property Tax Extension Limitation Law (PTELL), the District’s tax extension has continued to increase approximately by inflation or 5%, whichever is less, historically. Despite recent inflationary pressures in excess of 5%, NSSD 112 has continued to operate within its means with operational surpluses annually.

Despite the District’s positive fiscal trajectory, some challenges still loom on the horizon. This year, the North Shore Education Association (NSEA) contract must be negotiated in advance of the 2024-2025 school year. The NSEA contract is the primary driver of District 112’s operational costs. Therefore, the outcome will impact the District’s bottom line. The District looks forward to negotiating a fair contract with the NSEA this year.

Additionally, with the passage of the \$114 million referendum in November 2022, the District is renovating 5 of its elementary schools (Indian Trail, Ravinia, Braeside, Sherwood, and Wayne Thomas) in a higher than historical inflationary environment with supply chain issues from time to time. The District also has pledged to spend approximately \$15.8 million of its own reserve funds to contribute to the elementary schools’ renovations. The District is working hard to keep all of these renovation projects on-time and on-budget, but doing so in this environment is not easy. Cost overruns could impact the District’s reserves in future years if inflation increases more than 4.5% annually.

In summary, District 112 has over \$55.9 million in fund balance reserves, excluding the Capital Projects Fund, to help overcome negative economic impacts should District 112's economic outlook diminish. The District also had a surplus of approximately \$5.3 million in all funds, excluding the Capital Projects Fund, this most recent fiscal year, so NSSD 112 is well positioned for the future from a fund balance perspective.

STRATEGIC PLAN, MISSION, BELIEFS, PARAMETERS, OBJECTIVES, AND STRATEGIES

Mission Statement

The mission statement is a clear and concise expression of the District's identity, purpose, and means. It is the keystone of the Strategic Plan.

The mission of North Shore School District 112, a community partnership committed to a world-class education, is to nurture every child to become an inspired learner, well-rounded individual, and contributing member of a global community by striving for excellence within an environment that fosters innovation, respect, engagement, and intellectual inquiry.

Beliefs

The beliefs are the driving force of the entire Strategic Plan. They can be described as the non-negotiable principles that underlie the entire plan and reflect our most deep and abiding convictions.

We Believe That...

- All individuals have inherent value.
- Hard work, self-confidence, and determination increase the probability of achieving full potential.
- Individuals are responsible for their own decisions and actions.
- Any community benefits when people willingly contribute to the well-being of others.
- Everyone can be a successful learner.
- Effective education enhances the quality of life.
- Understanding diversity is essential for people to thrive in an interdependent world.
- Honesty and integrity build trusting relationships.
- Effective education is a partnership among school, family, and the broader community.
- Change involves risk and is necessary for continuous improvement in a dynamic world.

Parameters

The parameters of the Strategic Plan are absolute pronouncements that establish the boundaries to prevent the overzealous pursuit of the Mission. The parameters are self-imposed limitations that are applied throughout the strategic planning process and the development of the Strategic Plan.

1. We will always provide safe, supportive, and nurturing learning and working environments.
2. We will not tolerate behavior that is disrespectful or demeaning to any individual or group.
3. No new program or service will be accepted unless:
 - It is consistent with the strategic plan
 - Its benefits justify costs, and
 - Provisions are made for professional development and program evaluation.
4. No program or service will be retained unless it makes an optimal contribution to the mission and benefits continue to justify the cost.
5. We practice fiscal responsibility while maintaining an operating fund balance of at least 25%.
6. The scope of our programming will always attend to the social, emotional, and physical well-being of our students.
7. The School Improvement Plans will always be consistent with the District's Strategic Plan.
8. We will always consider the environmental impact of our decisions as we pursue our Mission.

Objectives

The objectives of the Strategic Plan are the School District's commitments to achieve specific and measurable results. The objectives are tied very closely to the mission statement and are derived from and define the mission.

- Every student will achieve personal academic excellence by demonstrating growth as measured by North Shore School District 112 standards and assessments.
- Every child will develop, understand, and consistently demonstrate the character attributes of respect, responsibility, trustworthiness, caring, fairness, and citizenship at school and in the community.

Strategies

The strategies of the Strategic Plan describe the broad statements of how the School District's resources will be deployed to achieve our mission and objectives. The strategies are directly related to the mission and objectives and are designed to close the gap between what is and what could be. These strategies will provide focus and total system concentration of our effort and resources.

1. We will continue to align our curriculum and develop standards and student assessments in all curricular areas.
2. We will ensure our educators have the support necessary to utilize effective instructional strategies and interventions to inspire creativity and intellectual curiosity for each student to grow to academic excellence.
3. We will develop and implement plans to ensure the sustainability of the District's financial and human resources and their equitable distribution.
4. We will develop and implement plans to ensure we have the facilities and technology infrastructure needed to achieve our mission and objectives.
5. We will develop plans to unify our District and community by improving our understanding of the benefits of its rich diversity and engaging it as a critical partner in the education of our children.
6. (Combined with Strategy 2, May 2013)
7. We will model, integrate, recognize, reinforce, and develop means to assess the character traits of responsibility, respect, fairness, caring, citizenship, and trustworthiness throughout the District.

Strategy 1

We will continue to align our curriculum, standards, and student assessments in all curricular areas.

Plan 1: Operationalize a system that collects, stores, and analyzes student information and performance data from multiple sources.

Plan 2: Communicate the District's adopted curriculum and its development process to all stakeholders.

Plan 3: We will implement Common Core State Standards with fidelity as part of the established curricular and programmatic review cycles.

Plan 4: Improve vertical and horizontal content collaboration focused on student learning.

Plan 5: Identify and implement unit assessments in the Common Core State Standard areas.

Plan 6: Ensure differentiated staff professional development to address various stages of curriculum development and assessments.

Plan 7: Develop an elementary standards-based report card on adopted District standards.

Plan 8: Embed diversity themes and activities through District-adopted curricula.

Strategy 2

We will ensure our educators have the support necessary to utilize effective instructional strategies and interventions to inspire creativity and intellectual curiosity for each student to grow to academic excellence.

Plan 1: Ensure academic excellence for all North Shore School District 112 students by providing interventions and advanced learning opportunities in addition to Tier I/Core instruction when students demonstrate need.

Plan 2: All District staff will participate in professional development opportunities based on identified needs related to curriculum (Common Core State Standards, Power Standards), instruction (Differentiation, Response to Intervention, English Language Learners, principles of effective, intentional teaching, technology integration), and assessment (formative, summative).

Plan 3: We will increase awareness and access to all instructional programs, resources, tools, and community partnerships available to the North Shore School District 112 faculty.

Strategy 3

We will develop and implement plans to ensure the sustainability of the District's financial and human resources and their equitable distribution.

Plan 1: The District will maximize the efficient, effective, and equitable delivery of personnel, programs, and services. (Special Ed Program Realignment, Language Acquisition Programs, Custodial Services) (Diversity)

Plan 2: The District will improve the efficient and equitable use of the facilities and property (physical) assets.

Plan 3: The District will improve upon the statistical reporting so the District can measure the equitable distribution of financial and human resources.

Strategy 4

We will develop and implement plans to ensure we have the facilities and technology infrastructure needed to achieve our Mission and Objectives.

Plan 1: Secure our buildings to make them a safer learning environment.

Plan 2: Decrease power usage and material waste by 20%.

Plan 3: Develop a common model for disposal (removal) of outdated and/or unneeded District equipment.

Plan 4: Study and recommend a district model for facilities PreK-8.

Plan 5: Create technology standards for teachers.

Plan 6: Standardize software applications.

Plan 7: Implement a plan to increase Internet bandwidth to the industry best.

Plan 8: Complete Promethean Board deployment.

Plan 9: Improve the computer-to-student ratio.

Strategy 5

We will develop plans to unify our District and community by improving our understanding of the benefits of its rich diversity and engaging it as a critical partner in the education of our children.

Plan 1: Newly hired District 112 employees will examine and broaden their understanding of diversity so they can meet the needs of District 112's diverse community.

Plan 2: The District will increase awareness of existing community events to increase stakeholder participation.

Plan 3: North Shore School District 112 will develop and implement communications plans that highlight the diversity across the District and promote Community – School partnership.

Strategy 6

Embedded in Strategy 2.

Strategy 7

Model, integrate, recognize, and develop the means to assess the character traits of trustworthiness, respect, responsibility, fairness, caring, and citizenship throughout the District.

Plan 1: Develop a consistent framework for expectations of good character for students, parents, staff, and community members.

Plan 2: Create an organizational culture within each school that supports the District's character framework and nurtures the social-emotional growth of each student.

Plan 3: Create an organizational culture within each school that supports the District's character framework and nurtures the social-emotional growth of each student.

Plan 4: The District will create and implement a communication plan regarding its character programs and activities ("character plan").

Plan 5: The District will develop partnerships with various organizations to strengthen the character strengths of students, parents, staff, and community members.

Plan 6: Develop ways to celebrate good character.

OTHER INFORMATION

Independent Audit

State statutes require an annual audit of the books of accounts, financial records, and transactions of all funds of the District. As of June 30, 2023, the financial statements audit and the year then ended was performed by the independent certified public accounting firm, Baker Tilly US, LLP. The unmodified auditors' report is included in the financial section of this report.

Awards and Acknowledgments

We wish to thank the members of the Board of Education for their interest and support in planning and conducting the financial operations of the District responsibly and progressively. We also wish to thank the efficient and dedicated business office staff for their assistance in the timely preparation of this report. Their service was instrumental in our receiving of the ACFR awards for both ASBO & GFOA for the year ended June 30, 2022.

Respectfully submitted,



Michael Lubelfeld
Superintendent of Schools



Jeremy Davis
Assistant Superintendent of Finance and Operations



ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

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

North Shore School District 112

**for its Annual Comprehensive Financial Report
for the Fiscal Year Ended June 30, 2022.**

The district report meets the criteria established for
ASBO International's Certificate of Excellence in Financial Reporting.



A handwritten signature in black ink, reading 'John W. Hutchison'. The signature is written in a cursive style.

**John W. Hutchison
President**

A handwritten signature in black ink, reading 'Siobhán McMahon'. The signature is written in a cursive style.

**Siobhán McMahon, CAE
Chief Operations Officer/
Interim Executive Director**



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

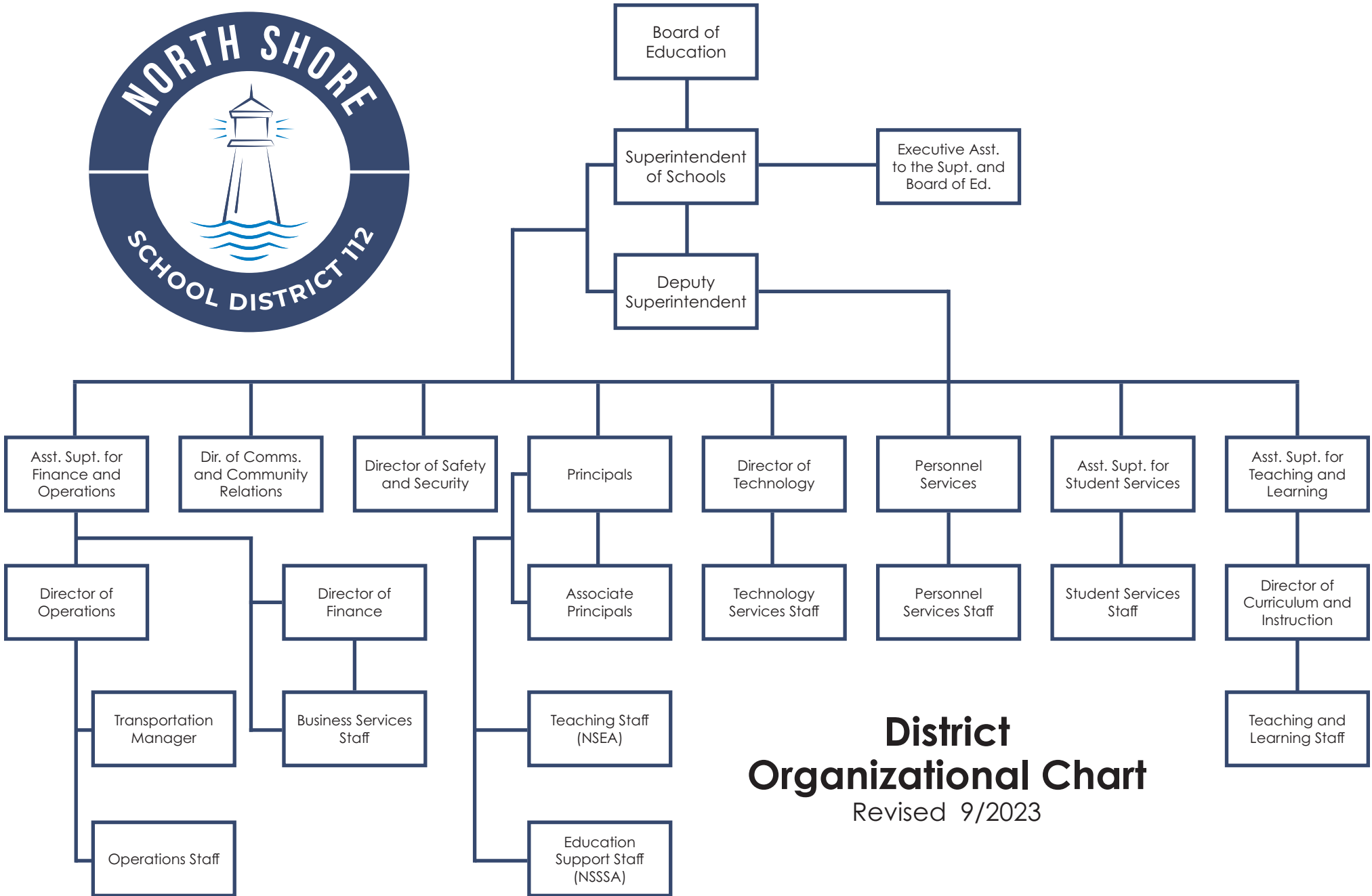
**North Shore School District 112
Illinois**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2022

Christopher P. Morill

Executive Director/CEO



**District
Organizational Chart**
Revised 9/2023

**NORTH SHORE SCHOOLS DISTRICT 112
1936 Green Bay Road
Highland Park, IL 60035**

Annual Comprehensive Financial Report

For the Fiscal Year Ended June 30, 2023

Officers and Officials

Board of Education

		<u>Term Expires</u> (April)
Lisa Hirsh	President	2027
Dan Jenks	Vice-President	2025
Melissa Itkin	Secretary	2027
Alexander Brunk	Member	2025
Jenny Butler	Member	2027
Art Kessler	Member	2025
Bennett Lasko	Member	2025

District Administration

Michael Lubelfeld, Ed.D.
Superintendent

Official Issuing Report

Jeremy Davis
Assistant Superintendent for Finance & Operations

Department Issuing Report

Business Office

Independent Auditors' Report

To the Board of Education of
North Shore School District 112

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of North Shore School District 112 (the District), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of June 30, 2023 and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a 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.

Supplementary Information

Our audit for the year ended June 30, 2023 was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The supplementary information for the year ended June 30, 2023 as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements for the year ended June 30, 2023, 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 supplementary information is fairly stated in all material respects, in relation to the basic financial statements as a whole for the year ended June 30, 2023.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of the District as of and for the year ended June 30, 2022 (not presented herein), and have issued our report thereon dated October 7, 2022, which contained unmodified opinions on the respective financial statements of the governmental activities and each major fund. The supplementary information for the year ended June 30, 2022 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2022 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the 2022 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare those basic financial statements or to those 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 supplementary information is fairly stated in all material respects in relation to the basic financial statements as a whole for the year ended June 30, 2022.

Other Information

Management is responsible for the other information included in the Annual Comprehensive Financial Report. The other information comprises the introductory and statistical sections as listed in the table of contents but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Report on Summarized Comparative Information

We have previously audited the District's 2022 financial statements, and we expressed unmodified audit opinions on the respective financial statements of the governmental activities and each major fund in our report dated October 7, 2022. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2022, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 8, 2023 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely 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.

Baker Tilly US, LLP

Oak Brook, Illinois
November 8, 2023

North Shore School District 112

Management's Discussion and Analysis (Unaudited)

As of and for the Year Ended June 30, 2023

The discussion and analysis of North Shore School District 112's (the "District") financial performance provides an overall review of the District's financial activities as of and for the year ended June 30, 2023. The management of the District encourages readers to consider the information presented herein in conjunction with the transmittal letter found in the introductory section and the basic financial statements to enhance their understanding of the District's financial performance. All amounts, unless otherwise indicated, are expressed in millions of dollars. 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"). Amounts provided throughout the Management's Discussion and Analysis are rounded from information within the financial statements and amounts may differ due to these rounding matters.

Financial Highlights

- In total, net position increased by \$10.8 million. This represents a 10% increase from 2022. The change is primarily due to the renovation capital work at Edgewood Middle School, the OPEB plan, interest and CPPRT. The District capitalized Edgewood Middle School's construction in progress expenditures this fiscal year, resulting in an increase to net position. The District also saw a positive change to the OPEB plan due to lower than expected projected costs. In addition, the increase was assisted by revenue from interest income and the Corporate Personal Property Replacement Tax.
- General revenues accounted for \$87.1 million in revenue or 80% of all revenues. Program specific revenues in the form of charges for services and fees and grants accounted for \$22.0 or 20% of total revenues of \$109.1 million.
- The District had \$98.3 million in expenses related to government activities. However, only \$22.0 of these expenses were offset by program specific charges and grants.
- The District issued \$56.3 million in General Obligation Bonds, Series 2022 in December 2022, due to a successful \$114.4 million referendum in November 2022. The District will renovate five of its seven elementary schools over the next five years with that money. The District also will utilize \$6 million of those funds to improve security within the District. The District estimates issuing an additional \$58.1 million in July 2024.

Overview of the Financial Statements

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

- Government-wide financial statements,
- Fund financial statements, and
- Notes to basic financial statements.

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

Government-wide financial statements

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

North Shore School District 112

Management's Discussion and Analysis (Unaudited)

As of and for the Year Ended June 30, 2023

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

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

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

Fund financial statements

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

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

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

The District maintains six 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, Operations and Maintenance Fund, Transportation Fund, IMRF/Social Security Fund, Debt Service Fund, and Capital Projects Fund, all of which are considered to be major funds.

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

North Shore School District 112

Management's Discussion and Analysis (Unaudited)

As of and for the Year Ended June 30, 2023

Notes to basic financial statements

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

Other information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the District's progress in funding its obligation to provide pension and other post-employment benefits to its employees.

Government-Wide Financial Analysis

The District's combined net position was higher on June 30, 2023, than it was the year before, increasing 10% to \$121.2 million.

Table 1		
Condensed Statements of Net Position		
(in millions of dollars)		
	<u>2022</u>	<u>2023</u>
Assets:		
Current and other assets	\$ 161.7	\$ 212.3
Capital assets	<u>145.6</u>	<u>164.7</u>
Total assets	<u>307.3</u>	<u>377.0</u>
Total deferred outflows of resources	<u>1.7</u>	<u>4.6</u>
Liabilities:		
Current liabilities	10.7	11.9
Long-term debt outstanding	<u>85.4</u>	<u>123.4</u>
Total liabilities	<u>96.1</u>	<u>135.3</u>
Total deferred inflows of resources	<u>102.5</u>	<u>125.2</u>
Net position:		
Net investment in capital assets	95.8	108.4
Restricted	14.3	0.4
Unrestricted	<u>0.3</u>	<u>12.4</u>
Total net position	<u>\$ 110.4</u>	<u>\$ 121.2</u>

Revenues in the governmental activities of the District of \$109.1 million exceeded expenses by \$10.8 million. The District capitalized Edgewood Middle School's construction in progress expenditures, resulting in an increase to net position. The District also saw a positive change to the OPEB plan. The increase was also attributable to interest income and corporate personal property replacement tax.

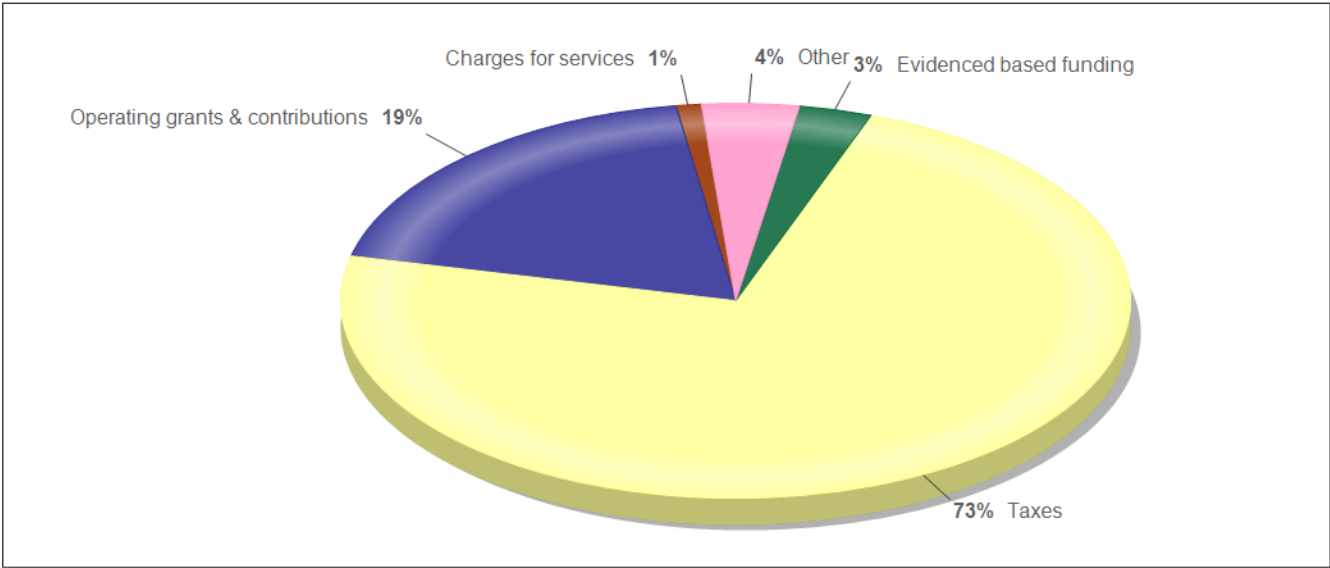
North Shore School District 112
Management's Discussion and Analysis (Unaudited)
As of and for the Year Ended June 30, 2023

Table 2		
Changes in Net Position		
(in millions of dollars)		
	<u>2022</u>	<u>2023</u>
Revenues:		
<i>Program revenues:</i>		
Charges for services	\$ 0.9	\$ 1.2
Operating grants & contributions	24.7	20.7
Capital grants & contributions	-	0.1
<i>General revenues:</i>		
Taxes	77.2	79.8
Evidenced based funding	3.4	3.4
Other	(0.3)	3.9
Total revenues	<u>105.9</u>	<u>109.1</u>
Expenses:		
Instruction	60.8	58.4
Pupil & instructional staff services	12.7	11.8
Administration & business	4.1	6.8
Transportation	4.5	5.3
Operations & maintenance	9.6	11.6
Interest & fees	1.8	3.7
Other	1.6	0.7
Total expenses	<u>95.1</u>	<u>98.3</u>
Increase in net position	10.8	10.8
Net position, beginning of year	<u>99.6</u>	<u>110.4</u>
Net position, end of year	<u>\$ 110.4</u>	<u>\$ 121.2</u>

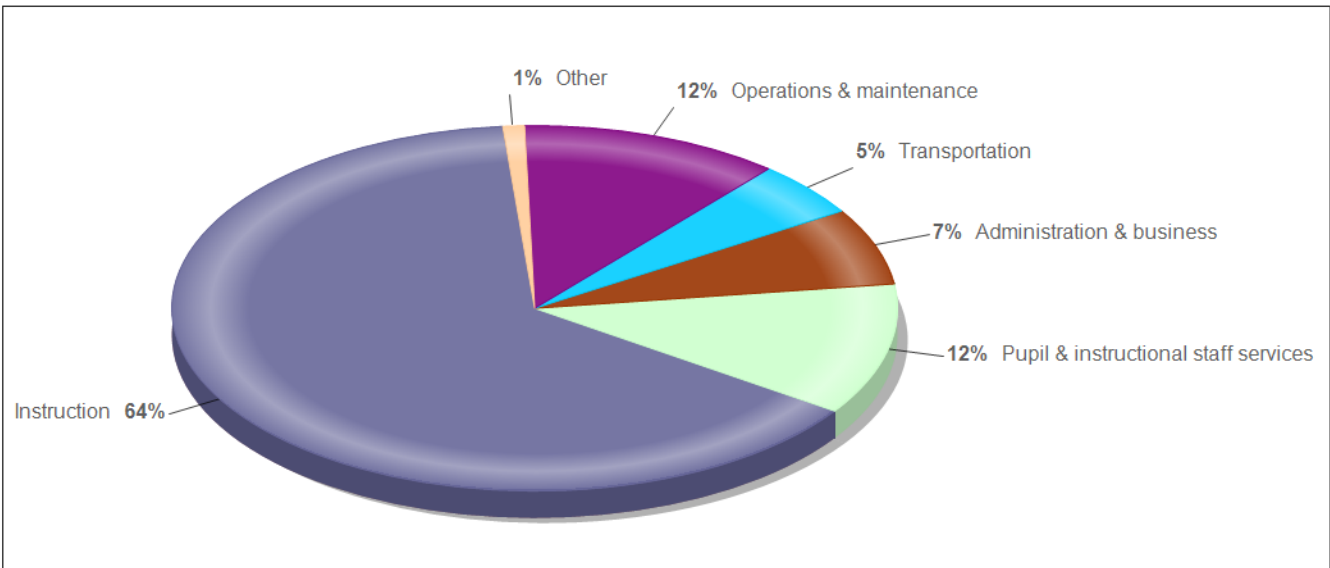
Property taxes accounted for the largest portion of the District's revenues, contributing 73%. The remainder of revenues came from state, federal grants and other sources. The total cost of all the District's programs was \$98.3 million, mainly related to instructing and caring for the students and student transportation at 81%.

North Shore School District 112
Management's Discussion and Analysis (Unaudited)
As of and for the Year Ended June 30, 2023

District-Wide Revenues by Source



District-Wide Expenses by Function



Financial Analysis of the District's Funds

The District's Governmental Funds balance increased from \$67.1 million to \$109.9 million.

The General Fund's balance increased by \$3.3 million driven by increased investment income and unrealized gains on investments due to increasing interest rates.

North Shore School District 112
Management's Discussion and Analysis (Unaudited)
As of and for the Year Ended June 30, 2023

In the Operations and Maintenance Fund fund balance decreased by \$1M primarily due to transfer of resources to the Debt Service Fund for principal and interest payments on the General Obligation bonds, and the lease obligations for the mobile classroom units and building space. The decrease was partially offset by an increase in Corporate Personal Property Replacement Tax receipts and increasing interest rates.

The Transportation Fund fund balance decreased by \$3.4M due to not levying in this fund. The District plans to levy in the Transportation Fund in future years.

The Municipal Retirement/Social Security Fund fund balance increased by \$381k primarily due to unexpected Corporate Personal Property Replacement Tax receipts, as most of the Corporate Personal Property Replacement Tax receipts are allocated to this fund.

The Capital Project Fund fund balance increased by \$43.7 million as the District issued General Obligation Bonds in December 2022 to fund renovations at five of the District's seven elementary schools and for expenditures related to security enhancements in all schools.

General Fund Budgetary Highlights

The General Fund's local revenue sources were over budget and driven by investment income and unrealized gains on investments during the year.

Capital Assets and Debt Administration

Capital assets

By the end of 2023, the District had compiled a total investment of \$236.7 million (\$164.7 net of accumulated depreciation/amortization) in a broad range of capital assets including buildings, land and equipment. Total depreciation/amortization expense for the year was \$5.6 million. The increase is the result of the renovation work at Edgewood Middle School. As noted in Table 3, construction in progress increased by \$15.5 million year over year. More detailed information about capital assets can be found in Note 4 of the basic financial statements.

Table 3			
Capital Assets (net of depreciation/amortization)			
(in millions of dollars)			
	<u>2022</u>		<u>2023</u>
Land	\$ 4.1	\$	4.1
Construction in progress	25.7		41.2
Buildings and building improvements	108.0		104.9
Building - right-to-use asset	0.3		1.3
Furniture, equipment, and vehicles	6.4		12.4
Equipment - right-to-use asset	0.5		0.3
Land improvements	<u>0.6</u>		<u>0.5</u>
Total	<u>\$ 145.6</u>	\$	<u>164.7</u>

North Shore School District 112
Management's Discussion and Analysis (Unaudited)
As of and for the Year Ended June 30, 2023

Long-term debt

The District retired \$2.3 million in bonds, including premiums in 2023. The District reported a decrease of \$18.4 million in the net pension/OPEB liabilities. At the end of fiscal 2023, the District had a debt margin of \$114.1 million. The District plans to issue additional bonds of \$58.1 million around July 2024. More detailed information on long-term debt can be found in Note 5 of the basic financial statements.

Table 4		
Outstanding Long-Term Debt		
(in millions of dollars)		
	<u>2022</u>	<u>2023</u>
Compensated absences and other	\$ 0.1	\$ 0.2
Net pension liabilities	3.2	6.6
Net OPEB liabilities	31.9	10.1
General obligation bonds, including premium	49.4	104.2
Lease liabilities	0.8	1.7
Installment contract payable	-	0.6
Total	<u>\$ 85.4</u>	<u>\$ 123.4</u>

Factors Bearing on the District's Future

At the time these financial statements were prepared and audited, the District was aware of the following circumstances that will significantly affect financial operations in the future:

In November 2022, the community approved the referendum to fund renovations at five of the District's seven elementary schools which include: Ravinia, Indian Trail, Wayne Thomas, Braeside, and Sherwood. The referendum also included the funding of \$6 million in security upgrades at all of the District's schools. The District issued \$56.3 million in General Obligation Bonds in December 2022 to begin to fund Phase 2 of its Long Range Facilities Plan.

The other significant factor that will impact the District's future fiscal position is upcoming negotiations with the North Shore Education Association (NSEA). The District currently is in the final year of a 5-year contract with its teachers, and that contract expires at the end of the 2023-2024 school year. The main driver of costs in District 112 is the NSEA contract, and the results of the upcoming negotiations with the NSEA will impact the bottom line of the school district. Management looks forward to negotiating a fair contract with its teachers.

North Shore School District 112
Management's Discussion and Analysis (Unaudited)
As of and for the Year Ended June 30, 2023

Requests for Information

This financial report is designed to provide the District's citizens, taxpayers, and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. North Shore School District administration understands that an Annual Comprehensive Financial Report is not required under Illinois law. However, in the interest of transparency, the District believes that this report contains important information for our community. If you have questions about this report, or need additional financial information, contact the Business Office:

Mr. Jeremy Davis - Assistant Superintendent for Finance & Operations, CSBO
North Shore School District 112
1936 Green Bay Road
Highland Park, Illinois 60035

NORTH SHORE SCHOOL DISTRICT 112

STATEMENT OF NET POSITION

AS OF JUNE 30, 2023

	GOVERNMENTAL ACTIVITIES
Assets	
Cash and investments	\$ 160,681,023
Student activity cash	217,093
Receivables:	
Interest	909,236
Property taxes	47,913,996
Replacement taxes	361,420
Intergovernmental	2,091,433
Accounts	35,389
Prepaid items	47,699
Capital assets:	
Land	4,061,995
Construction in progress	41,178,508
Capital assets being depreciated, net of accumulated depreciation	<u>119,542,313</u>
Total assets	<u>377,040,105</u>
Deferred outflows of resources	
Deferred outflows related to pensions	3,829,648
Deferred outflows related to OPEB	<u>815,387</u>
Total deferred outflows of resources	<u>4,645,035</u>
Liabilities	
Accounts payable	4,086,037
Salaries and wages payable	3,465,224
Retainage payable	361,417
Payroll deductions payable	2,339,562
Unearned student fees	256,213
Interest payable	1,362,072
Student activity liabilities	9,742
Long-term liabilities:	
Other long-term liabilities - due within one year	7,786,695
Other long-term liabilities - due after one year	<u>115,630,023</u>
Total liabilities	<u>135,296,985</u>
Deferred inflows of resources	
Property taxes levied for a future period	90,820,094
Deferred inflows related to pensions	824,387
Deferred inflows related to OPEB	<u>33,541,433</u>
Total deferred inflows of resources	<u>125,185,914</u>
Net position	
Net investment in capital assets	108,467,851
Restricted for:	
Retirement benefits	383,651
Unrestricted	<u>12,350,739</u>
Total net position	<u>\$ 121,202,241</u>

See Notes to Basic Financial Statements

NORTH SHORE SCHOOL DISTRICT 112

STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2023

FUNCTIONS/PROGRAMS	EXPENSES	PROGRAM REVENUE			NET (EXPENSES) REVENUE AND CHANGES IN NET POSITION
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS	GOVERNMENTAL ACTIVITIES
Governmental activities					
Instruction:					
Regular programs	\$ 26,271,627	\$ 761,186	\$ 934,484	\$ -	\$ (24,575,957)
Special programs	12,025,747	-	2,306,978	-	(9,718,769)
Other instructional programs	4,731,102	-	6,172	-	(4,724,930)
Student activities	119,617	126,883	-	-	7,266
State retirement contributions	15,295,355	-	15,295,355	-	-
Support Services:					
Pupils	6,371,864	-	228,603	-	(6,143,261)
Instructional staff	5,424,078	-	110,865	-	(5,313,213)
General administration	4,432,026	-	-	-	(4,432,026)
School administration	346,385	-	-	-	(346,385)
Business	2,046,394	175,985	491,508	50,000	(1,328,901)
Transportation	5,253,890	25,246	1,288,427	-	(3,940,217)
Operations and maintenance	11,604,400	65,349	-	-	(11,539,051)
Central	737,011	-	834	-	(736,177)
Other supporting services	2,483	-	-	-	(2,483)
Community services	(20,928)	-	-	-	20,928
Interest and fees	3,675,514	-	-	-	(3,675,514)
Total governmental activities	\$ 98,316,565	\$ 1,154,649	\$ 20,663,226	\$ 50,000	(76,448,690)

General revenues:

Taxes:

Real estate taxes, levied for general purposes	64,915,255
Real estate taxes, levied for specific purposes	12,597,432
Personal property replacement taxes	2,291,346
State aid-formula grants	3,373,338
Investment income	3,317,727
Unrealized gain/(loss) on investments	534,821
Miscellaneous	234,049
Total general revenues	87,263,968

Change in net position	10,815,278
Net position, beginning of year	110,386,963
Net position, end of year	\$ 121,202,241

See Notes to Basic Financial Statements

NORTH SHORE SCHOOL DISTRICT 112
GOVERNMENTAL FUNDS
BALANCE SHEET
AS OF JUNE 30, 2023
WITH COMPARATIVE TOTALS AS OF JUNE 30, 2022

	GENERAL FUND	OPERATIONS AND MAINTENANCE FUND	TRANSPORTATION FUND	MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND
Assets				
Cash and investments	\$ 82,900,480	\$ 10,346,778	\$ 4,505,971	\$ 3,894,421
Student activity cash	217,093	-	-	-
Receivables:				
Interest	127,965	-	-	-
Property taxes	35,069,643	6,643,413	1,860,172	-
Replacement taxes	-	36,232	57,811	267,377
Intergovernmental	1,769,299	-	322,134	-
Accounts	17,521	16,686	-	1,182
Prepaid items	47,699	-	-	-
Total assets	<u>\$ 120,149,700</u>	<u>\$ 17,043,109</u>	<u>\$ 6,746,088</u>	<u>\$ 4,162,980</u>
Liabilities				
Accounts payable	\$ 1,537,077	\$ 670,039	\$ 1,302,411	\$ -
Salaries and wages payable	3,465,224	-	-	-
Student activity liabilities	9,742	-	-	-
Retainage payable	-	-	-	-
Other current liabilities	-	-	-	-
Payroll deductions payable	2,244,560	9,146	-	85,856
Unearned student fees	243,658	-	12,555	-
Total liabilities	<u>7,500,261</u>	<u>679,185</u>	<u>1,314,966</u>	<u>85,856</u>
Deferred inflows of resources				
Property taxes levied for a future period	66,473,860	12,592,466	3,525,922	-
Unavailable state and federal aid receivable	70,819	-	-	-
Unavailable interest receivable	127,965	-	-	-
Total deferred inflows of resources	<u>66,672,644</u>	<u>12,592,466</u>	<u>3,525,922</u>	<u>-</u>
Fund balance				
Nonspendable	47,699	-	-	-
Restricted	-	-	-	3,717,561
Assigned	207,351	3,771,458	1,905,200	359,563
Unassigned	45,721,745	-	-	-
Total fund balance	<u>45,976,795</u>	<u>3,771,458</u>	<u>1,905,200</u>	<u>4,077,124</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 120,149,700</u>	<u>\$ 17,043,109</u>	<u>\$ 6,746,088</u>	<u>\$ 4,162,980</u>

See Notes to Basic Financial Statements

DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TOTAL	
		2023	2022
\$ 4,007,246	\$ 55,026,127	\$ 160,681,023	\$ 109,636,545
-	-	217,093	203,349
-	781,271	909,236	-
4,340,768	-	47,913,996	43,528,593
-	-	361,420	359,814
-	-	2,091,433	2,092,535
-	-	35,389	27,477
-	-	47,699	47,699
<u>\$ 8,348,014</u>	<u>\$ 55,807,398</u>	<u>\$ 212,257,289</u>	<u>\$ 155,896,012</u>
\$ -	\$ 576,510	\$ 4,086,037	\$ 3,942,501
-	-	3,465,224	4,445,930
-	-	9,742	3,264
-	361,417	361,417	1,693,138
-	-	-	3,046
-	-	2,339,562	46,330
-	-	256,213	376,010
-	937,927	10,518,195	10,510,219
8,227,846	-	90,820,094	78,308,547
-	-	70,819	24,967
-	781,271	909,236	-
<u>8,227,846</u>	<u>781,271</u>	<u>91,800,149</u>	<u>78,333,514</u>
-	-	47,699	47,699
33,233	50,027,288	53,778,082	8,437,146
86,935	4,060,912	10,391,419	16,116,814
-	-	45,721,745	42,450,620
<u>120,168</u>	<u>54,088,200</u>	<u>109,938,945</u>	<u>67,052,279</u>
<u>\$ 8,348,014</u>	<u>\$ 55,807,398</u>	<u>\$ 212,257,289</u>	<u>\$ 155,896,012</u>

NORTH SHORE SCHOOL DISTRICT 112
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
AS OF JUNE 30, 2023

Total fund balances - governmental funds		\$ 109,938,945
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Net capital assets used in governmental activities and included in the Statement of Net Position do not require the expenditure of financial resources and, therefore, are not reported in the Governmental Funds Balance Sheet.		164,782,816
Certain revenues receivable by the District and recognized in the Statement of Net Position do not provide current financial resources and are included as deferred inflows of resources in the Governmental Funds Balance Sheet, as follows:		
Interest revenue	\$ 909,236	
State and federal aid	<u>70,819</u>	
		980,055
Deferred outflows of resources related to pensions do not relate to current financial resources and are not included in the Governmental Funds Balance Sheet.		3,829,648
Deferred outflows of resources related to OPEB do not relate to current financial resources and are not included in the Governmental Funds Balance Sheet.		815,387
Deferred inflows of resources related to pensions do not relate to current financial resources and are not included in the Governmental Funds Balance Sheet.		(824,387)
Deferred inflows of resources related to OPEB do not relate to current financial resources and are not included in the Governmental Funds Balance Sheet.		(33,541,433)
Long-term liabilities applicable to the District's governmental activities are not due and payable in the current period, and accordingly, are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the Statement of Net Position.		
Balances at June 30, 2023 are:		
Bonds payable	\$ (97,565,000)	
Lease liabilities	(1,746,872)	
Unamortized bond premium	(6,657,513)	
Net OPEB liability	(10,081,817)	
Net pension liability	(6,574,538)	
Installment contract payable	(604,362)	
Compensated absences	<u>(186,616)</u>	
		(123,416,718)
Interest on long-term liabilities accrued in the Statement of Net Position will not be paid with current financial resources and, therefore, is not recognized in the Governmental Funds Balance Sheet.		<u>(1,362,072)</u>
Net position of governmental activities		<u>\$ 121,202,241</u>

See Notes to Basic Financial Statements

NORTH SHORE SCHOOL DISTRICT 112
GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2023
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2022

	GENERAL FUND	OPERATIONS AND MAINTENANCE FUND	TRANSPORTATION FUND	MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND
Revenues				
Property taxes	\$ 65,125,457	\$ 12,387,230	\$ -	\$ -
Corporate personal property replacement taxes	-	229,135	366,615	1,695,596
State aid	23,560,122	50,000	1,288,427	-
Federal aid	3,747,236	-	-	8,977
Investment income	1,598,061	186,210	97,385	89,060
Unrealized gain/(loss) on investments	349,888	-	-	-
Student activities	126,883	-	-	-
Other	893,571	342,998	25,246	-
Total revenues	95,401,218	13,195,573	1,777,673	1,793,633
Expenditures				
Current:				
Instruction:				
Regular programs	27,214,631	-	-	348,659
Special programs	9,892,865	-	-	258,221
Other instructional programs	5,137,302	-	-	101,654
Student activities	119,617	-	-	-
State retirement contributions	19,909,405	-	-	-
Support Services:				
Pupils	5,666,370	-	-	129,263
Instructional staff	6,578,394	-	-	115,406
General administration	2,040,170	-	-	23,773
School administration	3,258,608	-	-	111,664
Business	1,689,914	-	-	74,776
Transportation	-	-	5,222,181	13,581
Operations and maintenance	-	7,285,353	-	187,243
Central	1,078,414	-	-	46,699
Other supporting services	1,785	-	-	16
Community services	23,324	-	-	1,984
Payments to other districts and gov't units	1,853,498	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest and other	-	-	-	-
Capital outlay	2,098,591	4,089,222	-	-
Total expenditures	86,562,888	11,374,575	5,222,181	1,412,939
Excess (deficiency) of revenues over expenditures	8,838,330	1,820,998	(3,444,508)	380,694
Other financing sources (uses)				
Transfers in	-	6,000,000	-	-
Transfers (out)	(6,365,755)	(10,402,254)	-	-
Principal on bonds sold	-	-	-	-
Premium on bonds sold	-	-	-	-
Lease issuance	-	1,541,263	-	-
Installment contract issuance	805,816	-	-	-
Total other financing sources (uses)	(5,559,939)	(2,860,991)	-	-
Net change in fund balance	3,278,391	(1,039,993)	(3,444,508)	380,694
Fund balance, beginning of year	42,698,404	4,811,451	5,349,708	3,696,430
Fund balance, end of year	\$ 45,976,795	\$ 3,771,458	\$ 1,905,200	\$ 4,077,124

See Notes to Basic Financial Statements

DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TOTAL	
		2023	2022
\$ -	\$ -	\$ 77,512,687	\$ 74,963,196
-	-	2,291,346	2,195,536
-	-	24,898,549	24,582,754
-	-	3,756,213	5,845,379
42,786	394,989	2,408,491	574,263
-	184,933	534,821	(1,208,720)
-	-	126,883	110,370
-	-	1,261,815	1,240,084
<u>42,786</u>	<u>579,922</u>	<u>112,790,805</u>	<u>108,302,862</u>
-	-	27,563,290	26,733,736
-	-	10,151,086	8,544,469
-	-	5,238,956	5,444,401
-	-	119,617	136,038
-	-	19,909,405	19,973,007
-	-	5,795,633	5,537,036
-	-	6,693,800	6,380,395
-	-	2,063,943	1,907,950
-	-	3,370,272	3,422,572
-	-	1,764,690	1,956,416
-	-	5,235,762	4,570,534
-	295,796	7,768,392	6,982,602
-	-	1,125,113	1,300,765
-	-	1,801	2,216
-	-	25,308	95,745
-	-	1,853,498	1,619,820
2,807,525	-	2,807,525	2,261,083
2,793,386	-	2,793,386	2,033,450
-	18,960,657	25,148,470	29,380,853
<u>5,600,911</u>	<u>19,256,453</u>	<u>129,429,947</u>	<u>128,283,088</u>
<u>(5,558,125)</u>	<u>(18,676,531)</u>	<u>(16,639,142)</u>	<u>(19,980,226)</u>
4,768,009	6,000,000	16,768,009	4,294,058
-	-	(16,768,009)	(4,294,058)
832,427	53,212,573	54,045,000	-
-	3,133,729	3,133,729	-
-	-	1,541,263	508,625
-	-	805,816	-
<u>5,600,436</u>	<u>62,346,302</u>	<u>59,525,808</u>	<u>508,625</u>
42,311	43,669,771	42,886,666	(19,471,601)
<u>77,857</u>	<u>10,418,429</u>	<u>67,052,279</u>	<u>86,523,880</u>
<u>\$ 120,168</u>	<u>\$ 54,088,200</u>	<u>\$ 109,938,945</u>	<u>\$ 67,052,279</u>

NORTH SHORE SCHOOL DISTRICT 112
RECONCILIATION OF THE GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023

Net change in fund balances - total governmental funds \$ 42,886,666

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

Governmental funds report capital outlay as expenditures. However, in the Statement of Net Position, the cost of these assets is capitalized and they are depreciated over their estimated useful lives and reported as depreciation expense in the Statement of Activities.

Capital outlay is reported as an expenditure in the fund financial statements but is capitalized in the government-wide financial statements	\$ 24,809,613	
Depreciation/amortization is reported in the government-wide financial statements	(5,577,522)	
Net book value of assets retired	<u>(1,209)</u>	19,230,882

Certain revenues included in the Statement of Activities do not provide current financial resources and, therefore, are included as deferred inflows of resources in the fund statements:

Interest revenue	\$ 909,236	
State and federal aid	<u>45,852</u>	955,088

The issuance of long-term debt (bonds, leases, etc.) provides current financial resources to the governmental funds, while its principal repayment consumes current financial resources of the governmental funds. Neither transaction, however, has any effect on net position. This is the amount by which proceeds from current year long-term financing arrangements exceeded current year principal repayments

(53,584,554)

Governmental funds report the effects of premiums, discounts and similar items when the debt is issued. However, these amounts are deferred and amortized in the Statement of Activities. This is the amount of the current year, net effect of these differences.

(2,809,776)

In the Statement of Activities, operating expenses are measured by the amounts incurred during the year. However, certain of these items are included in the governmental funds only to the extent that they require the expenditure of current financial resources:

Interest payable	\$ (1,206,081)	
Compensated absences	(39,341)	
State on-behalf contribution revenue	(4,614,050)	
State on-behalf contribution expense	4,614,050	
Net OPEB liability	21,816,006	
Deferred outflows related to OPEB	(130,824)	
Deferred inflows related to OPEB	(16,530,760)	
Net pension asset	(5,823,857)	
Net pension liability	(3,337,866)	
Deferred outflows related to pensions	3,068,273	
Deferred inflows related to pensions	<u>6,321,422</u>	<u>4,136,972</u>

Change in net position of governmental activities \$ 10,815,278

See Notes to Basic Financial Statements

NORTH SHORE SCHOOL DISTRICT 112
NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

North Shore School District 112 (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 accounting policies of the District conform to the accounting principles generally accepted in the United States of America, as applicable to local governmental units of this type. The following is a summary of the more significant accounting policies of the District:

Reporting Entity

This report includes all of the funds of the District. The District is located in Lake County, Illinois. The District is governed by an elected Board of Education. The Board of Education maintains final responsibility for all personnel, budgeting, taxing, and debt matters. The reporting entity for the District consists of the primary government and its component units. Component units are legally separate organizations for which the primary government is financially accountable or other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading. The District has not identified any organizations that meet this criteria.

Basis of Presentation

Government-wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the District. The effect of interfund activity has been removed from these statements. 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 activities”.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include: (1) amounts paid by the recipient of goods or services offered by the program and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Governmental Funds Financial Statements

Governmental funds financial statements are organized and operated on the basis of funds and are used to account for the District's general governmental activities. Fund accounting segregates funds according to their intended purpose, and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, reserves, fund balance, revenues and expenditures. The minimum number of funds is maintained consistent with legal and managerial requirements.

Separate financial statements are provided for all governmental funds.

NORTH SHORE SCHOOL DISTRICT 112
NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)

Measurement Focus and Basis of Accounting

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue when all eligibility requirements have been met.

Governmental fund financial statements are reported using the flow of current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they are both "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. 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.

Major Governmental Funds

General Fund - 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.

This fund also includes student activity funds held and controlled by the District, under the direction of district personnel, and administrative involvement of the board of education.

Special Revenue Funds - account for the proceeds of specific revenue sources that are legally restricted or assigned to expenditures for specified purposes, other than those accounted for in the Debt Service Fund or Capital Projects Funds.

Operations and Maintenance Fund - accounts for expenditures made for repair and maintenance of the District's buildings and land. Revenue consists primarily of local property taxes.

Transportation Fund - accounts 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 - accounts for the District's portion of pension contributions to the Illinois Municipal Retirement Fund, payments to Medicare, and payments to the Social Security System for non-certified employees. Revenue to finance the contributions is derived primarily from local property taxes and personal property replacement taxes.

Debt Service Fund - accounts 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.

NORTH SHORE SCHOOL DISTRICT 112
NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)

Capital Project Fund - accounts 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.

Capital Projects Fund - accounts for construction projects and renovations financed through transfers from the Operations and Maintenance Fund and debt issuance.

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 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.

All Financial Statements

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources and disclosure of contingent assets, deferred outflows of resources, liabilities, and deferred inflows of resources at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity

Deposits and Investments

State statutes authorize the District to invest in obligations of the U.S. Treasury, certain highly-rated commercial paper, corporate bonds, repurchase agreements, and the State Treasurer's Investment Pool. Investments are stated at fair value. Changes in fair value of investments are included as investment income.

Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds". These amounts are eliminated in the governmental activities column in the statement of net position. Receivables are expected to be collected within one year.

Property Tax Revenues

The District must file its tax levy resolution by the last Tuesday in December of each year. The District's 2022 levy resolution was approved during the November 29, 2022 board meeting. The District's property tax is levied each year on all taxable real property located in the District and it becomes a lien on the property on January 1 of that year. The owner of real property on January 1 in any year is liable for taxes of that year.

NORTH SHORE SCHOOL DISTRICT 112

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)

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

The PTELA limitation is applied in the aggregate to the total levy (excluding certain levies for the repayment of debt). PTELA limits the increase in total taxes billed to the lesser of 5% or the percentage increase in the Consumer Price Index (CPI) for the preceding year. The amount can be exceeded to the extent there is “new growth” in the District’s tax base. The new growth consists of new construction, annexations and tax increment finance district property becoming eligible for taxation. The CPI rates applicable to the 2022 and 2021 tax levies were 5.0% and 1.4%, respectively.

Property taxes are collected by the County Collector/Treasurer, who remits to the District its share of collections. Taxes levied in one year become due and payable in two equal installments: the first due on June 1 and the second due on September 1. Property taxes are normally collected by the District within 60 days of the respective installment dates.

The 2022 property tax levy is recognized as a receivable in fiscal 2023, less amounts already received. The District considers that the 2022 levy is to be used to finance operations in fiscal 2024. Therefore, the entire 2022 levy, including amounts collected in fiscal 2023, has been recognized as a deferred inflow of resources, in the accompanying financial statements.

Personal Property Replacement Taxes

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

Prepaid Items

Certain payments to vendors that reflect costs applicable to future accounting periods are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

Capital Assets

Capital assets, which include land, land improvements, buildings and building improvements, and furniture, equipment and vehicles are reported in the government-wide financial statements. Capital assets are defined by the District as assets with an initial individual cost of more than \$500 for furniture and equipment and \$100,000 for buildings and improvements, with an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

Depreciation of capital assets is provided using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and building improvements	40
Land improvements	20
Furniture, equipment, and vehicles	5-20

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

NORTH SHORE SCHOOL DISTRICT 112
NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)

Deferred Outflows of Resources

Deferred outflows of resources represent a consumption of net assets that applies to future periods and will not be recognized as an outflow of resources (expense/expenditure) until that future time.

Compensated Absences

Under terms of employment, employees are granted sick leave and vacations in varying amounts. Only benefits considered to be vested are disclosed in these statements.

All vested vacation and sick leave pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements, or are payable with expendable available resources.

Payments for vacation and sick leave will be made at rates in effect when the benefits are used. Accumulated vacation and sick leave liabilities at June 30, 2023 are determined on the basis of current salary rates and include salary related payments.

Employees who work a twelve-month year are entitled to be compensated for vacation time. Employees have six months to use their vacation time after it is earned or allotted.

Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the applicable bonds using the effective interest method. The balance at year end for premiums/discounts is shown as an increase or decrease in the liability section of the statement of net position.

In the fund financial statements, governmental funds recognize bond premiums and discounts during the period incurred. 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.

Deferred Inflows of Resources

Deferred inflows of resources represent an acquisition of net assets that applies to future periods and therefore will not be recognized as an inflow of resources (revenue) until that future time. These include items such as property taxes levied for future periods and the District's deferred inflows related to its net pension liabilities.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)

Equity Classifications

Equity is classified as net position in the government-wide financial statements 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 outstanding balances of any bonds, notes, or other borrowings attributable to the acquisition, construction, or improvement of those assets less than any unspent debt proceeds.

Restricted net position - Consists of net position with constraints placed on its use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or, 2) law through constitutional provisions or enabling legislation.

Unrestricted net position - All other net position that does not meet the definition of "restricted" or "net investment in capital assets."

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

Equity is classified as fund balance in the fund financial statements and displayed in five components:

Nonspendable - includes amounts not in spendable form, such as inventory, or amounts required to be maintained intact legally or contractually (principal endowment) (e.g. inventory, pre-paid items, permanent scholarships).

Restricted - includes amounts constrained for a specific purpose by external parties (e.g. Debt Service, Capital Projects, State and Federal Grant Funds).

Committed - includes amounts constrained for a specific purpose by a government using its highest level of decision making authority, the Board of Education. This formal action (a resolution) must occur prior to the end of the reporting period, but the amount of the commitment, which will be subject to the constraints, may be determined in the subsequent period. Any changes to the constraints imposed require the same formal action of the Board of Education that originally created the commitment.

Assigned - includes general fund amounts constrained for a specific purpose by the Board of Education or by an official that has been delegated authority to assign amounts. The Board of Education has declared that the Superintendent may assign amounts for a specific purpose. The Board of Education may also take official action to assign amounts. Additionally, all remaining positive spendable amounts in governmental funds, other than the General Fund, that are neither restricted nor committed are considered assigned. Assignments may take place after the end of the reporting period.

Unassigned - includes residual positive fund balance within the General Fund which has not been classified within the other above mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed or assigned for those specific purposes.

NORTH SHORE SCHOOL DISTRICT 112
 NOTES TO BASIC FINANCIAL STATEMENTS
 AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)

In circumstances where an expenditure is to be made for a purpose for which amounts are available in multiple fund balance classifications, the order in which resources will be expended in all funds is as follows: restricted fund balance, followed by committed fund balance, assigned fund balance, and lastly, unassigned fund balance.

The District has a formal minimum fund balance policy. The policy states that unrestricted reserves in the operating funds shall be maintained at a level equal to approximately 25% of the current year expenditures and transfers exclusive of on-behalf payments. The operating budget is comprised of the Educational Accounts and Working Cash Accounts within the General Fund, Operations and Maintenance, and the Transportation Fund. As of June 30, 2023, the District is in compliance with the formal minimum fund balance policy.

The nonspendable fund balance in the General Fund is comprised of \$47,699 for prepaid items. The assigned fund balance in the General Fund of \$207,351 is for student activity purposes. The remaining restricted and assigned fund balances are for the purposes of the respective funds as described above in the Major Governmental Funds section.

Comparative Data

The financial statements include summarized prior-year comparative information. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the District's financial statements for the year ended June 30, 2022, from which such summarized information was derived.

Eliminations and Reclassifications

In the process of aggregating data for the government-wide financial statements, some amounts reported as interfund activity and balances were eliminated or reclassified.

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Excess of Expenditures over Budget

For the year ended June 30, 2023, expenditures exceeded budget in the Operations and Maintenance Fund, Debt Service Fund, and Transportation Fund by \$981,931, \$1,496,632 and \$250,546, respectively. These excesses were funded by available financial resources.

NOTE 3 - DEPOSITS AND INVESTMENTS

At year end, the District's cash and investments was comprised of the following:

	<i>Total</i>
Cash and investments	\$ 160,681,023
Student activity cash	<u>217,093</u>
Total	<u>\$ 160,898,116</u>

NORTH SHORE SCHOOL DISTRICT 112
 NOTES TO BASIC FINANCIAL STATEMENTS
 AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 3 - DEPOSITS AND INVESTMENTS - (CONTINUED)

For disclosure purposes, this amount is segregated into the following components:

	<u>Cash and investments</u>
Cash on hand	\$ 644
Deposits with financial institutions	59,904,358
ISDLAF+	26,343,081
Money market mutual funds	5,314,096
Other investments	<u>69,335,937</u>
Total	<u>\$ 160,898,116</u>

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The District's investments detailed in the interest rate risk table below are measured using the market valuation method and Level 2 valuation inputs with exception of U.S. Treasury notes which are Level 1 valuation inputs.

Interest Rate Risk. Interest rate risk is the risk that changes in interest rates will adversely affect the value of an investment. The District's investment policy seeks to ensure preservation of capital in the District's overall portfolio. Return on investment is of secondary importance to safety of principal and liquidity. The policy does not limit investment maturities as a means for managing its exposure to fair value losses arising from increasing interest rates. However, the policy requires the District's investment portfolio to be sufficiently liquid to enable the District to meet all operating requirements as they come due. A portion of the portfolio is required to be invested in readily available funds to ensure appropriate liquidity.

At year end, the District had the following investments subject to interest rate risk:

	<u>Fair Value</u>	<u>Investment Maturity (In Years)</u>			
		<u>Less than one</u>	<u>1-5</u>	<u>5-10</u>	<u>More than 10</u>
US agencies	\$ 7,573,973	\$ 5,640,400	\$ 1,933,573	\$ -	\$ -
Negotiable Certificates of Deposit	5,749,023	1,936,667	3,812,356	-	-
U.S. Treasury Notes	41,912,941	32,658,456	9,254,485	-	-
ISDLAF+ Term Series	<u>14,100,000</u>	<u>14,100,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 69,335,937</u>	<u>\$ 54,335,523</u>	<u>\$ 15,000,414</u>	<u>\$ -</u>	<u>\$ -</u>

Redemption Notice Period. Investments in ISDLAF's Term Series may be redeemed upon seven days' advance notice. Redemption prior to maturity may result in the realization of a loss on the investment, including a penalty in an amount necessary to recoup the Term Series penalty charges, losses and other costs attributable to the early redemption.

NORTH SHORE SCHOOL DISTRICT 112
NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 3 - DEPOSITS AND INVESTMENTS - (CONTINUED)

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. State Statutes limit the investments in commercial paper and corporate bonds to the top three ratings of two nationally recognized statistical rating organizations (NRSRO's). The District's investment policy does not specifically address credit risk. The District's investments in the money market mutual fund consist of investments in the JP Morgan U.S. Government Money Market Fund, Fidelity Government Money Market Fund, and the Federated Government Obligations Money Market Fund. These funds invest exclusively in high-quality, short-term securities that are issued or guaranteed by the U.S. government or by U.S. government agencies and instrumentalities. The JP Morgan U.S. Government Money Market Fund as well as the Fidelity Money Market Government Portfolio - Institutional Class, the Federated Government Obligations Money Market were rated Aaa-mf by Moody's Investor Services and AAAM by Standard and Poor's. The District's investments in US agencies were also rated Aaa by Moody's Investors Service and AA+ by Standard and Poor's. Ratings were not available for the Negotiable Certificates of Deposit investments and the ISDLAF + Term Series investments.

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

Concentration of Credit Risk. Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The District's investment policy requires diversification of the investment portfolio to minimize the risk of loss resulting from overconcentration in a particular type of security, risk factor, issuer, or maturity. The policy requires diversification strategies to be determined and revised periodically by the District's Treasurer to meet the District's ongoing need for safety, liquidity, and rate of return. At June 30, 2023, the District had no investment that totaled 5% or more of the other investments category.

Custodial Credit Risk - Deposits. With respect to deposits, custodial credit risk refers to the risk that, in the event of a bank failure, the District's deposits may not be returned to it. The District's investment policy limits the exposure to deposit custodial credit risk by requiring all deposits in excess of FDIC insurable limits to be secured by collateral in the event of default or failure of the financial institution holding the funds. As of June 30, 2023, the bank balance of the District's deposit with financial institutions totaled \$60,772,369 which was completely collateralized.

Custodial Credit Risk - Investments. With respect to investments, custodial credit risk is the risk that, in the even of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District's investment policy limits the exposure to investment custodial credit risk by requiring all investments be secured by FDIC or collateral.

Separate cash and investment accounts are not maintained for all District funds; instead, the individual funds maintain their invested and uninvested balances in the common checking and investment accounts, with accounting records being maintained to show the portion of the common account balance attributable to each participating fund.

NORTH SHORE SCHOOL DISTRICT 112

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 4 - CAPITAL ASSETS

Capital asset activity for the District for the year ended June 30, 2023 was as follows:

	<i>Beginning Balance</i>	<i>Increases</i>	<i>Decreases</i>	<i>Ending Balance</i>
<u>Capital assets not being depreciated / amortized:</u>				
Land	\$ 4,063,204	\$ -	\$ 1,209	\$ 4,061,995
Construction in progress	<u>25,688,555</u>	<u>15,489,953</u>	<u>-</u>	<u>41,178,508</u>
Total capital assets not being depreciated / amortized	<u>29,751,759</u>	<u>15,489,953</u>	<u>1,209</u>	<u>45,240,503</u>
<u>Capital assets being depreciated / amortized:</u>				
Land improvements	1,784,282	-	-	1,784,282
Buildings and improvements	158,896,334	3,512	-	158,899,846
Buildings - right-to-use lease asset	563,770	1,541,263	563,770	1,541,263
Furniture, equipment, and vehicles	21,440,893	7,774,885	699,286	28,516,492
Equipment - right-to-use lease asset	<u>669,138</u>	<u>-</u>	<u>-</u>	<u>669,138</u>
Total capital assets being depreciated	<u>183,354,417</u>	<u>9,319,660</u>	<u>1,263,056</u>	<u>191,411,021</u>
<u>Less Accumulated Depreciation / Amortization for:</u>				
Land improvements	1,230,037	44,630	-	1,274,667
Buildings and improvements	50,854,235	3,106,220	-	53,960,455
Buildings - right-to-use lease asset	263,500	482,732	563,770	182,462
Furniture, equipment, and vehicles	15,056,132	1,798,686	699,286	16,155,532
Equipment - right-to-use lease asset	<u>150,338</u>	<u>145,254</u>	<u>-</u>	<u>295,592</u>
Total accumulated depreciation / amortization	<u>67,554,242</u>	<u>5,577,522</u>	<u>1,263,056</u>	<u>71,868,708</u>
Net capital assets being depreciated / amortized	<u>115,800,175</u>	<u>3,742,138</u>	<u>-</u>	<u>119,542,313</u>
Net governmental activities capital assets	<u>\$ 145,551,934</u>	<u>\$ 19,232,091</u>	<u>\$ 1,209</u>	<u>\$ 164,782,816</u>

Depreciation expense was recognized in the operating activities of the District as follows:

	<i>Governmental Activities</i>	<i>Depreciation</i>
Regular programs		\$ 1,322,641
Special programs		38,235
Pupils		1,040,968
General administration		2,972
School administration		2,513
Business		5,199
Transportation		4,601
Operations and maintenance		3,138,832
Central		11,589
Other supporting services		<u>9,972</u>
Total depreciation expense - governmental activities		<u>\$ 5,577,522</u>

NORTH SHORE SCHOOL DISTRICT 112

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 5 - LONG TERM LIABILITIES

Changes in General Long-term Liabilities. The following is the long-term liability activity for the District for the year ended June 30, 2023:

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
General obligation bonds	\$ 45,515,000	\$ 54,045,000	\$ 1,995,000	\$ 97,565,000	\$ 6,925,000
Unamortized premium	<u>3,847,737</u>	<u>3,133,729</u>	<u>323,953</u>	<u>6,657,513</u>	<u>-</u>
Total bonds payable	<u>49,362,737</u>	<u>57,178,729</u>	<u>2,318,953</u>	<u>104,222,513</u>	<u>6,925,000</u>
Lease liabilities	816,680	1,541,263	611,071	1,746,872	473,625
Installment contract payable	-	805,816	201,454	604,362	201,454
Compensated absences	147,275	576,409	537,068	186,616	186,616
Net pension liability	3,236,672	4,384,800	1,046,934	6,574,538	-
Net OPEB liability	<u>31,897,823</u>	<u>945,991</u>	<u>22,761,997</u>	<u>10,081,817</u>	<u>-</u>
Total long-term liabilities - governmental activities	<u>\$ 85,461,187</u>	<u>\$ 65,433,008</u>	<u>\$ 27,477,477</u>	<u>\$ 123,416,718</u>	<u>\$ 7,786,695</u>

The obligations for the installment contract payable, compensated absences, net OPEB liability and net pension liability - Teachers Retirement System will be repaid from the General Fund. The net pension liability - Illinois Municipal Retirement Fund will be repaid from the Municipal Retirement/Social Security Fund.

General Obligation Bonds. General obligation bonds are direct obligations and pledge the full faith and credit of the District. The obligations of the 2019 General Obligation Bonds (Alternate Revenue Source) will be repaid by a transfer from the Operations and Maintenance Fund to the Debt Service Fund. The obligations of the 2022 General Obligation Bonds will be repaid from future property tax revenues in the Debt Service fund.. General obligation bonds currently outstanding are as follows:

Purpose	Interest Rates	Original Indebtedness	Carrying Amount
Series 2019 General Obligation Bonds (Alternative Revenue Source) dated March 14, 2019 are due in annual installments through June 1, 2038	3.25-5.00%	\$ 50,945,000	\$ 43,520,000
Series 2022 General Obligation Bonds dated December 30, 2022 are due in annual installments through December 1, 2042	4.00-5.00%	<u>54,045,000</u>	<u>54,045,000</u>
Total		<u>\$ 104,990,000</u>	<u>\$ 97,565,000</u>

NORTH SHORE SCHOOL DISTRICT 112

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 5 - LONG TERM LIABILITIES - (CONTINUED)

Annual debt service requirements to maturity for general obligation bonds are as follows for governmental type activities:

	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
2024	\$ 6,925,000	\$ 5,088,502	\$ 12,013,502
2025	8,320,000	3,694,338	12,014,338
2026	2,310,000	3,431,337	5,741,337
2027	2,425,000	3,315,838	5,740,838
2028	2,545,000	3,194,587	5,739,587
2029 - 2033	14,555,000	14,141,437	28,696,437
2034 - 2038	36,630,000	9,023,037	45,653,037
2039 - 2043	<u>23,855,000</u>	<u>2,462,100</u>	<u>26,317,100</u>
Total	<u>\$ 97,565,000</u>	<u>\$ 44,351,176</u>	<u>\$ 141,916,176</u>

The District is subject to the Illinois School Code, which limits the amount of certain indebtedness to 6.9% of the most recent available equalized assessed valuation of the District. As of June 30, 2023, the statutory debt limit for the District was \$170,455,681, providing a debt margin of \$114,059,447.

Leases. The District has entered into lease agreements as a lessee for financing the temporary acquisition of general office and warehouse space, office space, buildings, and printers/copiers. These agreements qualify as leases for accounting purposes and, therefore, the assets and obligations have been recorded at the present value of the future minimum lease payments as of the inception date. The obligations for the office space and general office and warehouse space will be repaid from the Debt Service Fund and funded by a transfer of resources from the Operations and Maintenance Fund. The obligations for the printers/copiers will be repaid from the Debt Service Fund and funded by a transfer of resources from the General Fund (Educational Accounts).

<i>Description</i>	<i>Date of Issue</i>	<i>Final Maturity</i>	<i>Interest Rates</i>	<i>Original Indebtedness</i>	<i>Balance</i>
Xerox - printers/copiers General office and warehouse space - 1495 Old Deerfield Road	12/1/2020 4/12/2023	11/30/2025 4/12/2029	5.0% 5.0%	\$ 669,138	\$ 388,071
General office and warehouse space - 1465 Busch Parkway	1/18/2023	6/30/2024	5.0%	140,644	83,321
Office space - 445 Sheridan Road	12/31/2022	12/31/2027	5.0%	<u>1,068,313</u>	<u>960,168</u>
Total				<u>\$ 2,210,401</u>	<u>\$ 1,746,872</u>

NORTH SHORE SCHOOL DISTRICT 112

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 5 - LONG TERM LIABILITIES - (CONTINUED)

Annual debt service requirements to maturity for the lease liabilities are as follows:

	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
2024	\$ 473,625	\$ 99,186	\$ 572,811
2025	418,844	70,545	489,389
2026	346,890	44,381	391,271
2027	296,819	27,239	324,058
2028	167,382	8,330	175,712
2029	<u>43,312</u>	<u>1,688</u>	<u>45,000</u>
Total	<u>\$ 1,746,872</u>	<u>\$ 251,369</u>	<u>\$ 1,998,241</u>

Installment contracts payable. The District has entered into an agreement to purchase laptops. The obligations will be repaid from the Debt Service Fund and funded by a transfer of resources from the General Fund (Educational Accounts).

Annual debt service requirements to maturity for installment contracts are as follows:

	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
2024	\$ 201,454	\$ 4,521	\$ 205,975
2025	201,454	4,521	205,975
2026	<u>201,454</u>	<u>4,521</u>	<u>205,975</u>
Total	<u>\$ 604,362</u>	<u>\$ 13,563</u>	<u>\$ 617,925</u>

NOTE 6 - RISK MANAGEMENT

The District is exposed to various risks of loss related to workers' compensation claims; theft of, damage to, and destruction of assets; and natural disasters. To protect from such risks, the District participates in the following public entity risk pool: Collective Liability Insurance Cooperative (CLIC). The District pays annual premiums to the pool for insurance coverage. The arrangements with the pool provides that it will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of certain levels established by the pools. There have been no significant reductions in insurance coverage from coverage in any of the past three fiscal years.

The District continues to carry commercial insurance for all other risks of loss related to torts. Premiums have been recorded as expenditures in the appropriate funds. There have been no significant reductions in insurance coverage from coverage in the prior years. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 7 - JOINT AGREEMENTS

The District is a member of TrueNorth Educational Cooperative 804, a joint agreement that provides certain special education services to residents of many school districts. The District believes that because it does not control the selection of the governing authority, and because of the control over employment of management personnel, operations, scope of public service, and special financing relationships exercised by the joint agreement governing boards, these are not included as component units of the District.

NORTH SHORE SCHOOL DISTRICT 112

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS

The total OPEB expense for the Teachers' Health Insurance Security and Retiree's Health Plan totaled \$(4,866,361).

Teachers' Health Insurance Security

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. The THIS Fund provides medical, prescription, and behavioral health benefits, but it does not provide vision, dental, or life insurance benefits to annuitants of the Teachers' Retirement System (TRS). Annuitants not enrolled in Medicare may participate in the state-administered participating provider option plan or choose from several managed care options. Annuitants who are enrolled in Medicare Parts A and B may be eligible to enroll in a Medicare Advantage plan.

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

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 the Illinois Department of Central Management Services (CMS) with the cooperation of TRS. Section 6.6 of the State Employees Group Insurance Act of 1971 requires all active contributors to TRS who are not employees of the state to make a contribution to the THIS Fund.

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 0.90% of pay during the year ended June 30, 2023. State of Illinois contributions of \$365,271 were recognized as revenues and expenditures by the District during the year in the General Fund based on the current financial resources measurement basis. On the economic resources measurement basis, the District recognizes revenues and expenses of \$(6,785,658) of this amount during the year.

Contributions. The District also makes contributions to THIS Fund. The District's THIS Fund contribution was 0.67% during the year ended June 30, 2023. The percentage of employer required contributions in the future will not exceed 105% of the percentage of salary actually required to be paid in the previous fiscal year. For the year ended June 30, 2023, the District paid \$271,924 to the THIS Fund, which was 100 percent of the required contribution for the year.

THIS Fiduciary Net Position. Detailed information about the THIS Fund's fiduciary net position as of June 30, 2022 is available in the separately issued THIS Annual Financial Report.

NORTH SHORE SCHOOL DISTRICT 112

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS - (CONTINUED)

Net OPEB Liability. At June 30, 2023, the District reported a liability for its proportionate share of the net OPEB liability (first amount shown below) that reflected a reduction for the state's retiree insurance support provided to the District. The state's support and total are for disclosure purposes only. The amount recognized by the District as its proportionate share of the net OPEB liability, the related state support, and the total portion of the net OPEB liability that was associated with the District were as follows:

District's proportionate share of the collection net OPEB liability	\$ 9,809,097
State's proportionate share of the collective net OPEB liability associated with the District	<u>13,344,311</u>
Total	<u>\$ 23,153,408</u>

The net OPEB liability was measured as of June 30, 2022, and the total OPEB liability was determined by an actuarial valuation as of June 30, 2021 rolled forward to June 30, 2022. The District's proportion of the net OPEB liability was based on the District's share of contributions to THIS for the measurement year ended June 30, 2022, relative to the projected contributions of all participating THIS employers and the state during that period. At June 30, 2022 and 2021, the District's proportion was 0.143310% and 0.143393%, respectively.

Actuarial Assumptions. The net OPEB liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.25%
Salary Increases	3.50% to 8.50%
Investment Rate of Return	2.75
Healthcare Cost Trend Rates - Initial	Medicare and Non-Medicare - 8.00%
Healthcare Cost Trend Rates - Ultimate	4.25%
Fiscal Year the Ultimate Rate is Reached	2039

Mortality rates were based on the RP-2014 White Collar Annuitant Mortality Table, adjusted for TRS experience. For disabled annuitants, mortality rates were based on the RP-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, 2022 valuation were based on the results of an actuarial experience study for the period July 1, 2014 through June 30, 2017.

Discount Rate. At June 30, 2022, the discount rate used to measure the total OPEB liability was a blended rate of 3.69%, which was a change from the June 30, 2021 rate of 1.92%. Since THIS is financed on a pay-as-you-go basis, the discount rate is based on the 20-year general obligation bond index.

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate. The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.69%) or 1-percentage-point higher (4.69%) than the current discount rate:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Net OPEB Liability	\$ <u>10,901,503</u>	\$ <u>9,809,097</u>	\$ <u>8,686,700</u>

NORTH SHORE SCHOOL DISTRICT 112

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS - (CONTINUED)

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rate. The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1-percentage-point lower (initial rate of 7.00% decreasing to an ultimate rate of 3.25%) for Medicare and non-Medicare coverage or 1-percentage-point higher (initial rate of 9.00% decreasing to an ultimate rate of 5.25%) for Medicare and non-Medicare coverage than the current healthcare cost trend rate:

	1% Decrease	Healthcare Cost Trend Rate	1% Increase
Net OPEB Liability	<u>\$ 8,288,962</u>	<u>\$ 9,809,097</u>	<u>\$ 11,477,424</u>

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB. For the year ended June 30, 2023, the District recognized OPEB expense of \$(4,881,769) and on-behalf revenue and expense of \$(6,785,658) for support provided by the state. At June 30, 2023, the District's deferred outflows of resources and deferred inflows of resources related to OPEBs were from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ -	\$ 6,415,632
Changes in Assumptions	8,849	24,196,433
Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	1,192	-
Changes in Proportion and Differences Between District Contributions and Proportionate Share of Contributions	476,009	2,876,857
District Contributions Subsequent to the Measurement Date	<u>271,924</u>	<u>-</u>
Total	<u>\$ 757,974</u>	<u>\$ 33,488,922</u>

The amount reported as deferred outflows resulting from contributions subsequent to the measurement date in the above table will be recognized as a reduction in the net OPEB liability for the year ending June 30, 2024. The remaining amounts reported as deferred outflows and inflows of resources related to OPEB (\$(33,002,872)) will be recognized in OPEB expense as follows in these reporting years:

	Year Ending June 30,	Amount
2024		\$ (4,209,404)
2025		(4,209,404)
2026		(4,209,404)
2027		(4,209,404)
2028		(4,209,702)
Thereafter		<u>(11,955,554)</u>
Total		<u>\$ (33,002,872)</u>

NORTH SHORE SCHOOL DISTRICT 112

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS - (CONTINUED)

Retiree's Health Plan

Plan Description. The District's group health insurance plan, a single-employer defined benefit plan provides coverage to active employees and retirees (or other qualified terminated employees) at blended premium rates. This results in an other postemployment benefit (OPEB) for the retirees, commonly referred to as an implicit rate subsidy. No assets are accumulated in a GASB-compliant trust.

Contributions and Benefits Provided. Eligible retirees may continue medical coverage into retirement on the District plans on a pay-all basis. Coverage is also available for eligible dependents on a pay-all basis. Coverage can continue when Medicare eligible. Coverage for dependents can continue upon the death of the retiree given that contributions continue.

Employees Covered by Benefit Terms. At July 1, 2021, the actuarial valuation date, the following employees were covered by the benefit terms:

Retired Plan Members	4
Active Employees Not Yet Eligible	-
Active Employees Fully Eligible	<u>102</u>
Total	<u><u>106</u></u>

Total OPEB Liability. The District's total OPEB liability of \$272,720 was measured as of June 30, 2023, and was determined by an actuarial valuation as of June 30, 2022.

Inflation	3.00%
Election at Retirement	10.00%
Discount Rate	4.13%
Healthcare Cost Trend Rate - Initial	5.00%
Healthcare Cost Trend Rate - Ultimate	4.50%
Fiscal Year the Ultimate Rate is Reached	2038

The discount rate was based on the S&P Municipal Bond 20-Year High-Grade Rate Index as of June 30, 2023.

Mortality rates were based on those found in the December 31, 2021 IMRF Actuarial Valuation Report.

The actuarial assumptions used in the June 30, 2023 valuation were based on the results of the assumptions about future events.

NORTH SHORE SCHOOL DISTRICT 112

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS - (CONTINUED)

Changes in Total OPEB Liability. The District's changes in total OPEB liability for the year ended June 30, 2023 was as follows:

	Total OPEB Liability
Balance at June 30, 2022	\$ 271,921
Service Cost	6,304
Interest	10,802
Changes in Assumptions and Other Inputs	(690)
Benefit Payments	<u>(15,617)</u>
Net Changes	<u>799</u>
Balance at June 30, 2023	<u>\$ 272,720</u>

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate. The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.13%) or 1-percentage-point higher (5.13%) than the current discount rate:

	1% Decrease	Current Discount Rate	1% Increase
Total OPEB Liability	<u>\$ 290,651</u>	<u>\$ 272,720</u>	<u>\$ 256,457</u>

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates. The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease	Healthcare Cost Trend Rate	1% Increase
Total OPEB Liability	<u>\$ 253,658</u>	<u>\$ 272,720</u>	<u>\$ 294,515</u>

NORTH SHORE SCHOOL DISTRICT 112

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS - (CONTINUED)

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB. For the year ended June 30, 2023, the District recognized OPEB expense of \$15,408. The District reported deferred outflows and inflows of resources related to OPEB from the following sources:

	<i>Deferred Outflows of Resources</i>	<i>Deferred Inflows of Resources</i>
Difference Between Expected and Actual Experience	\$ 34,941	\$ 18,466
Assumption Changes	<u>22,472</u>	<u>34,045</u>
Total	<u>\$ 57,413</u>	<u>\$ 52,511</u>

The amounts reported as deferred outflows and inflows of resources related to OPEB (\$4,902) will be recognized in OPEB expense as follows:

	<i>Year Ending June 30,</i>	<i>Amount</i>
2024		\$ (1,699)
2025		(1,370)
2026		(948)
2027		3,261
2028		4,771
Thereafter		<u>887</u>
Total		<u>\$ 4,902</u>

NOTE 9 - 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

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

TRS issues a publicly available financial report that can be obtained at <https://www.trsil.org/financial/acfrs/fy2022>; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 678-3675, option 2.

NORTH SHORE SCHOOL DISTRICT 112
NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 9 - RETIREMENT SYSTEMS - (CONTINUED)

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 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.

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 highest 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*.

Essentially all *Tier 1* retirees receive an annual 3 percent increase in the current retirement benefit beginning January 1 following the attainment of age 61 or on January 1 following the member's first anniversary in retirement, whichever is later. *Tier 2* annual increases will be the lesser of three percent of the original benefit or one-half percent of the rate of inflation beginning January 1 following attainment of age 67 or on January 1 following the member's first anniversary in retirement, whichever is later.

Public Act 100-0023, enacted in 2017, creates an optional *Tier 3* hybrid retirement plan, but it has not yet gone into effect. Public Act 100-0587, enacted in 2018, requires TRS to offer two temporary benefit buyout programs that expire on June 30, 2024. 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 *Tier 2* members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs began in 2019 and are 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 contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2022 was 9.0 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the District, is submitted to TRS by the District.

On Behalf Contributions to TRS. The State of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2023, State of Illinois contributions recognized by the District were based on the state's proportionate share of with the pension expense associated with the District, and the District recognized revenue and expenses of \$22,081,013 in governmental activities based on the economic resources measurement basis and revenues and expenditures in the amount of \$19,544,134 in the General Fund based on the current financial resources measurement basis.

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, 2023, were \$235,405, and are deferred because they were paid after the June 30, 2022 measurement date.

NORTH SHORE SCHOOL DISTRICT 112

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 9 - RETIREMENT SYSTEMS - (CONTINUED)

Federal and Special Trust Fund Contributions. When TRS members are paid from federal and special trust funds administered by the District, there is a statutory requirement for the District to pay an employer pension contribution from those funds. Under Public Act 100-0340, the federal and special trust fund contribution rate is the total District 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 more higher.

For the year ended June 30, 2023, the District pension contribution was 10.49 percent of salaries paid from federal and special trust funds. Contributions for the year ended June 30, 2023, were \$72,068, which was equal to the District's required contribution. These contributions are deferred because they were paid after the June 30, 2022 measurement date.

Salary increases over 6 percent. The District is also 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. For the year ended June 30, 2023, the District paid \$2,341 to TRS for employer contributions due on salary increases in excess of 6 percent.

TRS Fiduciary Net Position. Detailed information about the TRS's fiduciary net position as of June 30, 2022 is available in the separately issued TRS Annual Comprehensive Financial Report.

Net Pension Liability. At June 30, 2023, the District reported a liability for its proportionate share of the net pension liability (first amount shown below) that reflected a reduction for state pension support provided to the District. The state's support and total are for disclosure purposes only. The amount recognized by the District as its proportionate share of the net pension liability, the related state support, and the total portion of the net pension liability that was associated with the District were as follows:

District's proportionate share of the collective net pension liability	\$ 3,240,628
State's proportionate share of the collective net pension liability associated with the District	<u>281,103,002</u>
Total	<u>\$ 284,343,630</u>

The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021, and rolled forward to June 30, 2022. The District's proportion of the net pension liability was based on the District's share of contributions to TRS for the measurement year ended June 30, 2022, relative to the projected contributions of all participating TRS employers and the state during that period. At June 30, 2022 and 2021, the District's proportion was 0.00386524 percent and 0.00414898 percent, respectively.

Summary of Significant Accounting Policies. For purposes of measuring the collective net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of TRS and additions to/deductions from TRS fiduciary net position have been determined on the same basis as they are reported by TRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

NORTH SHORE SCHOOL DISTRICT 112
 NOTES TO BASIC FINANCIAL STATEMENTS
 AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 9 - RETIREMENT SYSTEMS - (CONTINUED)

Actuarial Assumptions. The assumptions used to measure the total pension liability in the June 30, 2022 actuarial valuation included (a) 7.00% investment rate of return net of pension plan investment expense, including inflation, (b) projected salary increases varies by amount of service credit, and (c) inflation of 2.5%.

Mortality. The assumed mortality rates are based on the Society of Actuaries PubT-2010 mortality tables, adjusted for TRS experience, with generational improvement based on Scale MP-2020. The actuarial assumptions used were based on the results of an experience study dated August 12, 2021.

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
U.S. equities large cap	16.30 %	5.73 %
U.S. equities small/mid cap	1.90 %	6.78 %
International equities developed	14.10 %	6.56 %
Emerging market equities	4.70 %	8.55 %
U.S. bonds core	6.90 %	1.15 %
Cash equivalents	1.20 %	(0.32)%
TIPS	0.50 %	0.33 %
International debt developed	1.20 %	6.56 %
Emerging international debt	3.70 %	3.76 %
Real estate	16.00 %	5.42 %
Private debt	12.50 %	5.29 %
Hedge funds	4.00 %	3.48 %
Private equity	15.00 %	10.04 %
Infrastructure	2.00 %	5.86 %

Discount Rate. At June 30, 2022, the discount rate used to measure the total pension liability was a blended rate of 7.00 percent, which was the same as the prior valuation. 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, 2022 was projected to be available to make all projected future benefit payments of 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.

NORTH SHORE SCHOOL DISTRICT 112

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 9 - RETIREMENT SYSTEMS - (CONTINUED)

Discount Rate Sensitivity. The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.00 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
District's proportionate share of the collective net pension liability	\$ 3,963,317	\$ 3,240,628	\$ 2,641,350

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. For the year ended June 30, 2023, the District recognized pension expense of \$(531,700) and on-behalf revenue of \$22,081,013 for support provided by the state. At June 30, 2023, the District's deferred outflows of resources and deferred inflows of resources related to pensions were from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 6,514	\$ 17,867
Net difference between projected and actual earnings on pension plan investments	2,964	-
Assumption changes	14,942	6,187
Changes in proportion and differences between District contributions and proportionate share of contributions	-	800,333
District contributions subsequent to the measurement date	<u>307,473</u>	<u>-</u>
Total	<u>\$ 331,893</u>	<u>\$ 824,387</u>

The amount reported as deferred outflows resulting from contributions subsequent to the measurement date in the above table will be recognized as a reduction in the net pension liability for the year ending June 30, 2024. The remaining amounts reported as deferred outflows and inflows of resources related to pensions (\$799,967) will be recognized in pension expense as follows:

	Year Ending June 30,	Amount
2024		\$ (509,627)
2025		(138,440)
2026		(114,120)
2027		(19,213)
2028		<u>(18,567)</u>
Total		<u>\$ (799,967)</u>

NORTH SHORE SCHOOL DISTRICT 112
 NOTES TO BASIC FINANCIAL STATEMENTS
 AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 9 - RETIREMENT SYSTEMS - (CONTINUED)

Illinois Municipal Retirement Fund

Plan Description. The District's defined benefit pension plan for Regular employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The District's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer pension plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained on-line at www.imrf.org.

All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. Public Act 96-0889 created a second tier for IMRF's Regular Plan. IMRF assigns a benefit tier to a member when he or she is enrolled in IMRF. The tier is determined by the member's first IMRF participation date. If the member first participated in IMRF before January 1, 2011, they participate in *Regular Tier 1*. If the member first participated in IMRF on or after January 1, 2011, they participate in *Regular Tier 2*.

For *Regular Tier 1*, pension benefits vest after eight years of service. Participating members who retire at or after age 60 with 8 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 *Regular Tier 1*, the pension is increased by 3% of the original amount on January 1 every year after retirement. For *Regular Tier 2*, pension benefits vest after ten years of service. Participating members who retire at or after age 67 with 10 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 *Regular 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. IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute.

Plan Membership. At December 31, 2022, the measurement date, membership of the plan was as follows:

Retirees and beneficiaries	327
Inactive, non-retired members	398
Active members	109
Total	834

Contributions. As set by statute, District employees participating in IMRF are required to contribute 4.50 percent of their annual covered salary. The statute requires the District to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's actuarially determined contribution rate for calendar year 2022 was 9.06 percent of annual covered payroll. The District also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

NORTH SHORE SCHOOL DISTRICT 112
NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 9 - RETIREMENT SYSTEMS - (CONTINUED)

Net Pension Liability/(Asset). The net pension liability/(asset) was measured as of December 31, 2022, and the total pension liability used to calculate the net pension liability/(asset) was determined by an annual actuarial valuation as of that date.

Summary of Significant Accounting Policies. For purposes of measuring the net pension liability/(asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of IMRF and additions to/deductions from IMRF fiduciary net position have been determined on the same basis as they are reported by IMRF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Actuarial Assumptions. The assumptions used to measure the total pension liability in the December 31, 2022 annual actuarial valuation included (a) 7.25% investment rate of return, (b) projected salary increases from 2.85% to 13.75%, and (c) price inflation of 2.25%. The retirement age is based on experience-based table of rates that are specific to the type of eligibility condition. The tables were last updated for the 2020 valuation pursuant to an experience study of the period 2017-2019.

Mortality. For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020 were used. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020 were used. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020 were used.

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

Asset Class	Target Allocation	Projected Returns/Risk	
		One Year Arithmetic	Ten Year Geometric
Equities	35.50 %	7.82 %	6.50 %
International equities	18.00 %	9.23 %	7.60 %
Fixed income	25.50 %	5.01 %	4.90 %
Real estate	10.50 %	7.10 %	6.20 %
Alternatives	9.50 %		
Private equity		13.43 %	9.90 %
Hedge funds		-	-
Commodities		7.42 %	6.25 %
Cash equivalents	1.00 %	4.00 %	4.00 %

NORTH SHORE SCHOOL DISTRICT 112

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 9 - RETIREMENT SYSTEMS - (CONTINUED)

Discount Rate. The discount rate used to measure the total pension liability for IMRF was 7.25%, the same rate 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 actuarially determined contribution rates and the member rate. Based on those assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefits payments to determine the total pension liability.

Discount Rate Sensitivity. The following is a sensitivity analysis of the net pension liability/(asset) to changes in the discount rate. The table below presents the pension liability of the District calculated using the discount rate of 7.25% as well as what the net pension liability/(asset) would be if it were to be calculated using a discount rate that is 1 percentage point lower (6.25%) or 1 percentage point higher (8.25%) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
Total pension liability	\$ 45,749,882	\$ 41,667,746	\$ 38,363,104
Plan fiduciary net position	<u>38,333,836</u>	<u>38,333,836</u>	<u>38,333,836</u>
Net pension liability/(asset)	<u>\$ 7,416,046</u>	<u>\$ 3,333,910</u>	<u>\$ 29,268</u>

Changes in Net Pension Liability/(Asset). The District's changes in net pension liability/(asset) for the calendar year ended December 31, 2022 was as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/ (Asset) (a) - (b)
Balances at December 31, 2021	\$ 40,816,147	\$ 46,640,004	\$ (5,823,857)
Service cost	506,394	-	506,394
Interest on total pension liability	2,877,703	-	2,877,703
Differences between expected and actual experience of the total pension liability	221,271	-	221,271
Benefit payments, including refunds of employee contributions	(2,753,769)	(2,753,769)	-
Contributions - employer	-	491,300	(491,300)
Contributions - employee	-	245,856	(245,856)
Net investment income	-	(6,057,248)	6,057,248
Other (net transfer)	-	(232,307)	232,307
Balances at December 31, 2022	<u>\$ 41,667,746</u>	<u>\$ 38,333,836</u>	<u>\$ 3,333,910</u>

NORTH SHORE SCHOOL DISTRICT 112

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 9 - RETIREMENT SYSTEMS - (CONTINUED)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. For the year ended June 30, 2023, the District recognized pension expense of \$1,055,785. The District's deferred outflows and inflows of resources related to pension were from the following sources:

	<i>Deferred Outflows of Resources</i>	<i>Deferred Inflows of Resources</i>
Differences between expected and actual experience	\$ 19,381	\$ -
Net difference between projected and actual earnings on pension plan investments	3,235,240	-
Contributions subsequent to the measurement date	<u>243,134</u>	<u>-</u>
Total	<u>\$ 3,497,755</u>	<u>\$ -</u>

The amount reported as deferred outflows resulting from contributions subsequent to the measurement date in the above table will be recognized as a reduction in the net pension liability/(asset) for the year ending June 30, 2024. The remaining amounts reported as deferred outflows and inflows of resources related to pensions (\$3,254,621) will be recognized in pension expense as follows:

	<i>Year Ending June 30,</i>	<i>Amount</i>
2024		\$ (210,061)
2025		529,288
2026		1,063,969
2027		<u>1,871,425</u>
Total		<u>\$ 3,254,621</u>

NOTE 10 - INTERFUND TRANSFERS

The Board of Education transferred \$3,866,888 of fund balance from the Operations and Maintenance Fund to the Debt Service Fund to provide a funding source for the interest and principal paid on the 2019 Series General Obligation Bonds (Alternative Revenue Source). The Board of Education transferred \$6,000,000 of fund balance from the General Fund (Educational Accounts) to the Operations and Maintenance Fund and from the Operations and Maintenance Fund to the Capital Projects Fund to fund ongoing capital projects.

During the year, the District transferred \$365,755 from the General Fund (Educational Accounts) and \$535,366 from the Operations and Maintenance Fund to the Debt Service Fund for the payment of principal and interest on the District's leases and installment contracts.

NOTE 11 - CONTINGENT LIABILITIES

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 attorneys, the resolution of these matters will not have a material adverse effect on the financial condition of the District.

NORTH SHORE SCHOOL DISTRICT 112

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 12 - STATE AND FEDERAL AID CONTINGENCIES

The District has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under the terms of the grants. Management believes such disallowance, if any, would be immaterial.

NOTE 13 - EFFECT OF NEW ACCOUNTING STANDARDS ON CURRENT-PERIOD FINANCIAL STATEMENTS

The Governmental Accounting Standards Board (GASB) has approved GASB Statement No. 99, *Omnibus 2022*, GASB Statement No. 100, *Accounting Changes and Error Corrections an amendment of GASB Statement No. 62*, and GASB Statement No. 101, *Compensated Absences*.

When they become effective, application of these standards may restate portions of these financial statements.

NOTE 14 - CONSTRUCTION COMMITMENTS

As of June 30, 2023, the District is committed to approximately \$9,300,199 in expenditures in the upcoming years for the Edgewood Middle School Renovations. This expenditure will be paid through the available fund balance and alternative revenue bond already issued.

NORTH SHORE SCHOOL DISTRICT 112
ILLINOIS MUNICIPAL RETIREMENT FUND
SCHEDULE OF CHANGES IN THE DISTRICT'S NET PENSION LIABILITY/(ASSET)
AND RELATED RATIOS
Nine Most Recent Fiscal Years

	<u>2023</u>	<u>2022</u>	<u>2021</u>
Total pension liability			
Service cost	\$ 506,394	\$ 496,582	\$ 555,769
Interest	2,877,703	2,777,426	2,738,472
Differences between expected and actual experience	221,271	774,086	124,319
Changes of assumptions	-	-	(368,706)
Benefit payments, including refunds of member contributions	<u>(2,753,769)</u>	<u>(2,585,973)</u>	<u>(2,379,935)</u>
Net change in total pension liability	851,599	1,462,121	669,919
Total pension liability - beginning	<u>40,816,147</u>	<u>39,354,026</u>	<u>38,684,107</u>
Total pension liability - ending (a)	<u>\$ 41,667,746</u>	<u>\$ 40,816,147</u>	<u>\$ 39,354,026</u>
Plan fiduciary net position			
Employer contributions	\$ 491,300	\$ 608,369	\$ 589,455
Employee contributions	245,856	244,146	235,169
Net investment income	(6,057,248)	6,961,704	5,313,573
Benefit payments, including refunds of member contributions	(2,753,769)	(2,585,973)	(2,379,935)
Other (net transfer)	<u>(232,307)</u>	<u>416,071</u>	<u>87,714</u>
Net change in plan fiduciary net position	(8,306,168)	5,644,317	3,845,976
Plan fiduciary net position - beginning	<u>46,640,004</u>	<u>40,995,687</u>	<u>37,149,711</u>
Plan fiduciary net position - ending (b)	<u>\$ 38,333,836</u>	<u>\$ 46,640,004</u>	<u>\$ 40,995,687</u>
Employer's net pension liability/(asset) - ending (a) - (b)	<u>\$ 3,333,910</u>	<u>\$ (5,823,857)</u>	<u>\$ (1,641,661)</u>
Plan fiduciary net position as a percentage of the total pension liability	92.00%	114.27%	104.17%
Covered payroll	\$ 5,420,200	\$ 5,228,629	\$ 5,157,302
Employer's net pension liability/(asset) as a percentage of covered payroll	61.51%	-111.38%	-31.83%

Notes to Schedule:

The District implemented GASB Statement No. 68 in fiscal year 2015. Information prior to fiscal year 2015 is not available.

Actuary valuations are as of December 31st, which is 6 months prior to the end of the fiscal year.

See Auditors' Report and Notes to Required Supplementary Information

<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
\$ 575,979	\$ 587,622	\$ 651,947	\$ 650,206	\$ 667,664	\$ 718,390
2,665,153	2,600,132	2,610,710	2,438,032	2,331,010	2,122,147
33,075	114,528	(108,775)	1,260,509	418,802	526,739
-	900,301	(1,175,599)	(74,501)	35,695	1,345,471
<u>(2,125,679)</u>	<u>(2,083,226)</u>	<u>(2,091,097)</u>	<u>(2,028,224)</u>	<u>(1,915,914)</u>	<u>(1,806,182)</u>
1,148,528	2,119,357	(112,814)	2,246,022	1,537,257	2,906,565
<u>37,535,579</u>	<u>35,416,222</u>	<u>35,529,036</u>	<u>33,283,014</u>	<u>31,745,757</u>	<u>28,839,192</u>
<u>\$ 38,684,107</u>	<u>\$ 37,535,579</u>	<u>\$ 35,416,222</u>	<u>\$ 35,529,036</u>	<u>\$ 33,283,014</u>	<u>\$ 31,745,757</u>
\$ 469,646	\$ 624,192	\$ 665,976	\$ 668,374	\$ 645,638	\$ 693,937
250,828	260,336	274,398	259,568	285,528	271,543
6,101,118	(1,950,418)	5,645,455	2,021,493	145,061	1,698,754
(2,125,679)	(2,083,226)	(2,091,097)	(2,028,224)	(1,915,914)	(1,806,182)
<u>(152,047)</u>	<u>480,767</u>	<u>(890,503)</u>	<u>1,413,289</u>	<u>670,656</u>	<u>377,670</u>
4,543,866	(2,668,349)	3,604,229	2,334,500	(169,031)	1,235,722
<u>32,605,845</u>	<u>35,274,194</u>	<u>31,669,965</u>	<u>29,335,465</u>	<u>29,504,496</u>	<u>28,268,774</u>
<u>\$ 37,149,711</u>	<u>\$ 32,605,845</u>	<u>\$ 35,274,194</u>	<u>\$ 31,669,965</u>	<u>\$ 29,335,465</u>	<u>\$ 29,504,496</u>
<u>\$ 1,534,396</u>	<u>\$ 4,929,734</u>	<u>\$ 142,028</u>	<u>\$ 3,859,071</u>	<u>\$ 3,947,549</u>	<u>\$ 2,241,261</u>
96.03%	86.87%	99.60%	89.14%	88.14%	92.94%
\$ 5,300,731	\$ 5,543,458	\$ 5,781,286	\$ 5,722,380	\$ 5,751,951	\$ 5,795,851
28.95%	88.93%	2.46%	67.44%	68.63%	38.67%

See Auditors' Report and Notes to Required Supplementary Information

NORTH SHORE SCHOOL DISTRICT 112

ILLINOIS MUNICIPAL RETIREMENT FUND
SCHEDULE OF EMPLOYER CONTRIBUTIONS
 Nine Most Recent Fiscal Years

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Actuarially determined contribution	\$ 472,641	\$ 587,698	\$ 589,480	\$ 469,645	\$ 624,193
Contributions in relation to the actuarially determined contribution	<u>(491,300)</u>	<u>(608,369)</u>	<u>(589,455)</u>	<u>(469,646)</u>	<u>(624,192)</u>
Contribution deficiency (excess)	<u>\$ (18,659)</u>	<u>\$ (20,671)</u>	<u>\$ 25</u>	<u>\$ (1)</u>	<u>\$ 1</u>
Covered payroll	\$ 5,420,200	\$ 5,228,629	\$ 5,157,302	\$ 5,300,731	\$ 5,543,458
Contributions as a percentage of covered payroll	9.06%	11.64%	11.43%	8.86%	11.26%
	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	
Actuarially determined contribution	\$ 658,488	\$ 668,374	\$ 652,271	\$ 690,286	
Contributions in relation to the actuarially determined contribution	<u>(665,976)</u>	<u>(668,374)</u>	<u>(645,638)</u>	<u>(693,937)</u>	
Contribution deficiency (excess)	<u>\$ (7,488)</u>	<u>\$ -</u>	<u>\$ 6,633</u>	<u>\$ (3,651)</u>	
Covered payroll	\$ 5,781,286	\$ 5,722,380	\$ 5,751,951	\$ 5,795,851	
Contributions as a percentage of covered payroll	11.52%	11.68%	11.22%	11.97%	

Notes to Schedule:

The District implemented GASB Statement No. 68 in fiscal year 2015. Information prior to fiscal year 2015 is not available.

Valuation date:

Actuarially determined contribution rates are calculated as of December 31 each year, which are 6 months prior to the beginning of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Aggregate Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	21 years
Asset valuation method	5-Year Smoothed Market, 20% corridor
Inflation	2.25%
Salary increases	2.85% to 13.75%, including inflation
Investment rate of return	7.25%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition
Mortality	MP-2020

Other information:

There were no benefit changes during the year.

See Auditors' Report and Notes to Required Supplementary Information

NORTH SHORE SCHOOL DISTRICT 112
TEACHERS' RETIREMENT SYSTEM
SCHEDULE OF DISTRICT'S PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY AND DISTRICT CONTRIBUTIONS
Nine Most Recent Fiscal Years

	<u>2023</u>	<u>2022</u>	<u>2021</u>
District's proportion of the net pension liability	0.0038652373%	0.0041489792%	0.0043307051%
District's proportionate share of the net pension liability	\$ 3,240,628	\$ 3,236,672	\$ 3,733,729
State's proportionate share of the net pension liability	<u>281,103,002</u>	<u>271,267,544</u>	<u>292,445,011</u>
Total net pension liability	<u>\$ 284,343,630</u>	<u>\$ 274,504,216</u>	<u>\$ 296,178,740</u>
Covered payroll	\$ 40,585,640	\$ 39,549,855	\$ 37,247,016
District's proportionate share of the net pension liability as a percentage of covered payroll	7.98%	8.18%	10.02%
Plan fiduciary net position as a percentage of the total pension liability	42.80%	45.10%	37.80%
Contractually required contribution	\$ 308,028	\$ 330,427	\$ 278,320
Contributions in relation to the contractually required contribution	<u>(307,473)</u>	<u>(324,385)</u>	<u>(278,514)</u>
Contribution deficiency (excess)	<u>\$ 555</u>	<u>\$ 6,042</u>	<u>\$ (194)</u>
Contributions as a percentage of covered payroll	0.7576%	0.8202%	0.7477%

Notes to Schedule:

The District implemented GASB 68 in 2015. Information for fiscal years prior to 2015 is not applicable.

Actuary valuations are as of June 30 of the fiscal year prior to the fiscal year in which the net pension liability is reported.

Key Assumptions:

Long-term expected rate of return	7.00%	7.00%	7.00%
Municipal bond index	3.54%	2.16%	2.21%
Single equivalent discount rate	7.00%	7.00%	7.00%
Inflation rate	2.50%	2.25%	2.50%
Projected salary increases	3.75% to 8.75% varying by service	3.50% to 8.50% varying by service	4.00% to 9.50% varying by service

See Auditors' Report and Notes to Required Supplementary Information

<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
0.0044663825%	0.0051371907%	0.0010507300%	0.0092197824%	0.0044071134%	0.0093547000%
\$ 3,622,601	\$ 4,004,175	\$ 8,027,380	\$ 7,277,732	\$ 2,887,103	\$ 5,693,111
<u>257,816,553</u>	<u>274,302,765</u>	<u>275,779,322</u>	<u>297,041,611</u>	<u>241,581,897</u>	<u>220,632,818</u>
<u>\$ 261,439,154</u>	<u>\$ 278,306,940</u>	<u>\$ 283,806,702</u>	<u>\$ 304,319,343</u>	<u>\$ 244,469,000</u>	<u>\$ 226,325,929</u>
\$ 36,313,246	\$ 34,875,687	\$ 36,799,959	\$ 37,236,364	\$ 37,390,153	\$ 37,372,407
9.98%	11.48%	21.81%	19.54%	7.72%	15.23%
39.60%	40.00%	39.30%	36.40%	41.50%	43.00%
\$ 211,118	\$ 225,568	\$ 283,026	\$ 418,881	\$ 356,851	\$ 257,839
<u>(211,118)</u>	<u>(310,182)</u>	<u>(322,673)</u>	<u>(477,837)</u>	<u>(356,851)</u>	<u>(257,960)</u>
<u>\$ -</u>	<u>\$ (84,614)</u>	<u>\$ (39,647)</u>	<u>\$ (58,956)</u>	<u>\$ -</u>	<u>\$ (121)</u>
0.5814%	0.8894%	0.8768%	1.2833%	0.9544%	0.6902%
7.00%	7.00%	7.00%	7.00%	7.50%	7.50%
3.50%	3.87%	3.58%	2.85%	3.73%	N/A
7.00%	7.00%	7.00%	6.83%	7.47%	7.50%
2.50%	2.50%	2.50%	2.50%	3.00%	3.00%
4.00% to 9.50%	4.00% to 9.50%	3.25% to 9.25%	3.25% to 9.25%	3.75% to 9.75%	5.75%
varying by service	varying by service	varying by service	varying by service	varying by service	

See Auditors' Report and Notes to Required Supplementary Information

NORTH SHORE SCHOOL DISTRICT 112
RETIREE'S HEALTH PLAN
SCHEDULE OF CHANGES IN THE DISTRICT'S TOTAL OPEB LIABILITY
AND RELATED RATIOS
Six Most Recent Fiscal Years

	<u>2023</u>	<u>2022</u>	<u>2021</u>
Total OPEB liability			
Service cost	\$ 6,304	\$ 9,840	\$ 13,005
Interest	10,802	5,026	5,751
Changes of benefit terms	-	-	-
Differences between expected and actual experience	-	48,268	-
Changes of assumptions	(690)	(17,680)	8,048
Benefit payments, including refunds of member contributions	<u>(15,617)</u>	<u>(8,130)</u>	<u>(16,788)</u>
Net change in total OPEB liability	799	37,324	10,016
Total OPEB liability - beginning	<u>271,921</u>	<u>234,597</u>	<u>224,581</u>
Total OPEB liability - ending	<u>\$ 272,720</u>	<u>\$ 271,921</u>	<u>\$ 234,597</u>
Covered-employee payroll	\$ 4,219,038	\$ 5,228,629	\$ 5,244,902
District's total OPEB liability as a percentage of covered payroll	6.46%	5.20%	4.47%
	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB liability			
Service cost	\$ 14,591	\$ 13,946	\$ 15,059
Interest	7,087	7,337	7,179
Changes of benefit terms	(16,215)	(4,900)	(7,343)
Differences between expected and actual experience	(40,688)	-	-
Changes of assumptions	13,279	3,183	1,974
Benefit payments, including refunds of member contributions	<u>(14,989)</u>	<u>(8,483)</u>	<u>(19,042)</u>
Net change in total OPEB liability	(36,935)	11,083	(2,173)
Total OPEB liability - beginning	<u>261,516</u>	<u>250,433</u>	<u>252,606</u>
Total OPEB liability - ending	<u>\$ 224,581</u>	<u>\$ 261,516</u>	<u>\$ 250,433</u>
Covered-employee payroll	\$ 4,847,730	\$ 5,470,121	\$ 5,091,337
District's total OPEB liability as a percentage of covered payroll	4.63%	4.78%	4.92%

Notes to Schedule:

The District implemented GASB Statement No. 75 in fiscal year 2018. Information prior to fiscal year 2018 is not available. There are no assets accumulated in a trust that meets the criteria of GASB codification P52.101 to pay related benefits for the OPEB plan.

See Auditors' Report and Notes to Required Supplementary Information

NORTH SHORE SCHOOL DISTRICT 112
TEACHERS' HEALTH INSURANCE SECURITY FUND
SCHEDULE OF DISTRICT'S PROPORTIONATE SHARE
OF THE NET OPEB LIABILITY AND DISTRICT CONTRIBUTIONS
Six Most Recent Fiscal Years

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
District's proportion of the net OPEB liability	0.143310%	0.143393%	0.143859%	0.141857%	0.155250%	0.161887%
District's proportionate share of the net OPEB liability	\$ 9,809,097	\$ 31,625,902	\$ 38,462,103	\$ 39,262,413	\$ 40,901,840	\$ 42,008,930
State's proportionate share of the net OPEB liability	<u>13,344,311</u>	<u>42,880,107</u>	<u>52,105,675</u>	<u>53,166,317</u>	<u>54,922,350</u>	<u>55,168,164</u>
Total net OPEB liability	<u>\$ 23,153,408</u>	<u>\$ 74,506,009</u>	<u>\$ 90,567,778</u>	<u>\$ 92,428,730</u>	<u>\$ 95,824,190</u>	<u>\$ 97,177,094</u>
Covered payroll	\$ 40,585,640	39,549,855	\$ 37,247,016	\$ 36,313,246	\$ 34,875,687	\$ 36,799,959
District's proportionate share of the net OPEB liability as a percentage of covered payroll	24.17%	79.96%	103.26%	108.12%	117.28%	114.15%
Plan fiduciary net position as a percentage of the total pension liability	5.24%	1.40%	0.70%	0.25%	-0.07%	-0.17%
Contractually required contribution	\$ 271,924	\$ 264,984	\$ 342,673	\$ 334,082	\$ 320,856	\$ 323,840
Contributions in relation to the contractually required contribution	<u>(271,924)</u>	<u>(264,984)</u>	<u>(342,673)</u>	<u>(334,082)</u>	<u>(320,856)</u>	<u>(323,842)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2)</u>
Contributions as a percentage of covered payroll	0.6700%	0.6700%	0.9200%	0.9200%	0.9200%	0.8800%

Notes to Schedule:

The District implemented GASB 75 in fiscal year 2018. Information for fiscal years prior to 2018 is not applicable.

Actuary valuations are as of June 30 of the fiscal year prior to the fiscal year in which the net OPEB liability is reported.

Key Assumptions:

Long-term expected rate of return	2.75%	2.75%	0.00%	0.00%	0.00%	0.00%
Municipal bond index	3.69%	1.92%	2.45%	3.13%	3.62%	3.56%
Single equivalent discount rate	3.69%	1.92%	2.45%	3.13%	3.62%	3.56%
Inflation rate	2.25%	2.50%	2.50%	2.50%	2.75%	2.75%
Healthcare cost trend rates - initial	Medicare and Non-Medicare - 8.00%	Medicare and Non-Medicare - 8.00%	Medicare and Non-Medicare - 8.25%	Medicare - 9.00% Non-Medicare - 8.00%	Medicare - 9.00% Non-Medicare - 8.00%	Medicare - 9.00% Non-Medicare - 8.00%
Healthcare cost trend rates - ultimate	4.25%	4.25%	4.25%	4.50%	4.50%	4.50%
Mortality	PubT-2010	RP-2014 Tables	RP-2014 Tables	RP-2014 Tables	RP-2014 Tables	RP-2014 Tables

See Auditors' Report and Notes to Required Supplementary Information

NORTH SHORE SCHOOL DISTRICT 112

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022

	2023				2022 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	
Revenues					
Local sources					
General levy	\$ 64,483,000	\$ 64,483,000	\$ 64,407,576	\$ (75,424)	\$ 57,303,097
Special education levy	718,700	718,700	717,881	(819)	694,294
Investment income (loss)	356,394	704,234	1,598,061	893,827	209,145
Unrealized gain/(loss) on investments	-	-	349,888	349,888	(917,593)
Sales to pupils - lunch	15,000	15,000	151,186	136,186	12,120
Other food service	-	-	24,799	24,799	-
Student activities	-	-	126,883	126,883	110,370
Contributions and donations from private sources	-	-	-	-	365
Refund of prior years' expenditures	15,000	15,000	13,006	(1,994)	52,213
Proceeds from vendor contracts	25,000	25,000	51,068	26,068	29,373
Other local fees	610,000	610,000	620,915	10,915	673,692
Other	55,000	55,000	32,597	(22,403)	99,112
Total local sources	66,278,094	66,625,934	68,093,860	1,467,926	58,266,188
State sources					
Evidence based funding	1,369,542	3,369,542	3,373,338	3,796	3,369,558
Special education - private facility tuition	117,721	235,377	235,377	-	112,300
Special education - orphanage - individual	41,715	41,715	33,794	(7,921)	48,601
State free lunch & breakfast	5,447	5,447	2,052	(3,395)	8,251
Other restricted revenue from state sources	-	-	6,156	6,156	6,626
On behalf payment to TRS from the state	32,000,000	32,000,000	19,909,405	(12,090,595)	19,973,007
Total state sources	33,534,425	35,652,081	23,560,122	(12,091,959)	23,518,343
Federal sources					
Federal impact aid	375,000	375,000	391,343	16,343	373,763
National school lunch program	187,747	187,747	377,697	189,950	587,569
Special milk program	3,953	3,953	8,623	4,670	8,064
School breakfast program	63,600	63,600	36,638	(26,962)	205,918
Food service - other	-	-	64,351	64,351	65,755
Title I - Low income	326,052	326,052	320,857	(5,195)	404,015
Federal - special education - preschool flow-through	33,945	33,945	41,064	7,119	58,658
Federal - special education - IDEA - flow-through/low incident	906,055	906,055	1,002,994	96,939	1,009,572
Federal - special education - IDEA - room & board	-	-	255,438	255,438	1,376
Emergency immigrant assistance	-	-	12,000	12,000	-

See Auditors' Report and Notes to Required Supplementary Information

NORTH SHORE SCHOOL DISTRICT 112

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL FOR THE YEAR ENDED JUNE 30, 2023 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022

	2023					2022 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET		
Title III - English language acquisition	\$ 50,862	\$ 50,862	\$ 6,172	\$ (44,690)	\$ 70,111	
Title II - Teacher quality	90,516	90,516	110,865	20,349	110,300	
Medicaid matching funds - administrative outreach	23,000	23,000	55,405	32,405	20,564	
Medicaid matching funds - fee-for-service program	30,000	30,000	124,234	94,234	89,832	
Other restricted revenue from federal sources	<u>1,060,000</u>	<u>1,060,000</u>	<u>939,555</u>	<u>(120,445)</u>	<u>1,814,031</u>	
Total federal sources	<u>3,150,730</u>	<u>3,150,730</u>	<u>3,747,236</u>	<u>596,506</u>	<u>4,819,528</u>	
Total revenues	<u>102,963,249</u>	<u>105,428,745</u>	<u>95,401,218</u>	<u>(10,027,527)</u>	<u>86,604,059</u>	
Expenditures						
Instruction						
Regular programs						
Salaries	22,814,103	22,814,103	22,602,109	211,994	21,600,973	
Employee benefits	7,065,252	7,065,252	3,615,858	3,449,394	3,415,027	
On-behalf payments to TRS from the state	32,000,000	32,000,000	19,909,405	12,090,595	19,973,007	
Purchased services	622,699	622,699	490,424	132,275	909,465	
Supplies and materials	454,150	454,150	506,240	(52,090)	484,495	
Capital outlay	<u>63,000</u>	<u>63,000</u>	<u>38,967</u>	<u>24,033</u>	<u>100,026</u>	
Total	<u>63,019,204</u>	<u>63,019,204</u>	<u>47,163,003</u>	<u>15,856,201</u>	<u>46,482,993</u>	
Pre-K programs						
Salaries	436,495	436,495	603,927	(167,432)	618,111	
Employee benefits	5,246	5,246	83,811	(78,565)	20,460	
Purchased services	6,200	6,200	-	6,200	-	
Supplies and materials	61,135	61,135	43,231	17,904	74,766	
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>44,612</u>	
Total	<u>509,076</u>	<u>509,076</u>	<u>730,969</u>	<u>(221,893)</u>	<u>757,949</u>	
Special education programs						
Salaries	4,806,289	4,806,289	5,306,396	(500,107)	4,719,876	
Employee benefits	51,418	51,418	748,862	(697,444)	898,834	
Purchased services	239,000	239,000	355,131	(116,131)	331,330	
Supplies and materials	130,000	130,000	38,755	91,245	102,365	
Capital outlay	10,000	10,000	20,723	(10,723)	6,475	
Other objects	<u>2,000</u>	<u>2,000</u>	<u>320</u>	<u>1,680</u>	<u>1,290</u>	
Total	<u>5,238,707</u>	<u>5,238,707</u>	<u>6,470,187</u>	<u>(1,231,480)</u>	<u>6,060,170</u>	
Special education programs Pre-K						
Salaries	558,877	558,877	522,563	36,314	506,653	
Employee benefits	<u>-</u>	<u>-</u>	<u>84,553</u>	<u>(84,553)</u>	<u>5,913</u>	
Total	<u>558,877</u>	<u>558,877</u>	<u>607,116</u>	<u>(48,239)</u>	<u>512,566</u>	

See Auditors' Report and Notes to Required Supplementary Information

NORTH SHORE SCHOOL DISTRICT 112
GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022

	2023				2022 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	
Remedial and supplemental programs K - 12					
Salaries	\$ 1,138,333	\$ 1,138,333	\$ 1,247,239	\$ (108,906)	\$ 905,966
Employee benefits	<u>9,365</u>	<u>9,365</u>	<u>178,462</u>	<u>(169,097)</u>	<u>154,365</u>
Total	<u>1,147,698</u>	<u>1,147,698</u>	<u>1,425,701</u>	<u>(278,003)</u>	<u>1,060,331</u>
Remedial and supplemental programs Pre - K					
Salaries	-	-	3,050	(3,050)	8,260
Employee benefits	<u>-</u>	<u>-</u>	<u>6</u>	<u>(6)</u>	<u>27</u>
Total	<u>-</u>	<u>-</u>	<u>3,056</u>	<u>(3,056)</u>	<u>8,287</u>
Summer school programs					
Salaries	103,000	103,000	149,231	(46,231)	165,521
Employee benefits	<u>25,984</u>	<u>25,984</u>	<u>25,585</u>	<u>399</u>	<u>15,300</u>
Total	<u>128,984</u>	<u>128,984</u>	<u>174,816</u>	<u>(45,832)</u>	<u>180,821</u>
Gifted programs					
Salaries	673,321	673,321	694,551	(21,230)	658,660
Employee benefits	<u>31,424</u>	<u>31,424</u>	<u>104,785</u>	<u>(73,361)</u>	<u>115,796</u>
Total	<u>704,745</u>	<u>704,745</u>	<u>799,336</u>	<u>(94,591)</u>	<u>774,456</u>
Bilingual programs					
Salaries	3,205,500	3,205,500	2,936,450	269,050	3,097,861
Employee benefits	<u>38,020</u>	<u>38,020</u>	<u>492,675</u>	<u>(454,655)</u>	<u>560,002</u>
Total	<u>3,243,520</u>	<u>3,243,520</u>	<u>3,429,125</u>	<u>(185,605)</u>	<u>3,657,863</u>
Special education programs K -12 - private tuition					
Other objects	<u>800,000</u>	<u>800,000</u>	<u>1,410,584</u>	<u>(610,584)</u>	<u>655,953</u>
Total	<u>800,000</u>	<u>800,000</u>	<u>1,410,584</u>	<u>(610,584)</u>	<u>655,953</u>
Student activities					
Other objects	<u>-</u>	<u>-</u>	<u>119,617</u>	<u>(119,617)</u>	<u>136,038</u>
Total	<u>-</u>	<u>-</u>	<u>119,617</u>	<u>(119,617)</u>	<u>136,038</u>
Total instruction	<u>75,350,811</u>	<u>75,350,811</u>	<u>62,333,510</u>	<u>13,017,301</u>	<u>60,287,427</u>

See Auditors' Report and Notes to Required Supplementary Information

NORTH SHORE SCHOOL DISTRICT 112
GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022

	2023				2022 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	
Support services					
Pupils					
Attendance and social work services					
Supplies and materials	\$ -	\$ -	\$ 78,360	\$ (78,360)	\$ -
Total	<u>-</u>	<u>-</u>	<u>78,360</u>	<u>(78,360)</u>	<u>-</u>
Guidance services					
Salaries	1,394,512	1,394,512	1,435,963	(41,451)	1,390,948
Employee benefits	<u>17,751</u>	<u>17,751</u>	<u>218,654</u>	<u>(200,903)</u>	<u>208,451</u>
Total	<u>1,412,263</u>	<u>1,412,263</u>	<u>1,654,617</u>	<u>(242,354)</u>	<u>1,599,399</u>
Health services					
Salaries	486,375	486,375	485,515	860	490,113
Employee benefits	1,107	1,107	70,400	(69,293)	72,845
Purchased services	38,000	38,000	43,374	(5,374)	15,234
Supplies and materials	-	-	7,442	(7,442)	10,057
Capital outlay	<u>15,000</u>	<u>15,000</u>	<u>5,640</u>	<u>9,360</u>	<u>54,234</u>
Total	<u>540,482</u>	<u>540,482</u>	<u>612,371</u>	<u>(71,889)</u>	<u>642,483</u>
Psychological services					
Salaries	785,162	785,162	761,077	24,085	831,484
Employee benefits	12,840	12,840	121,612	(108,772)	141,605
Purchased services	50,000	50,000	40,700	9,300	15,230
Supplies and materials	<u>10,000</u>	<u>10,000</u>	<u>13,240</u>	<u>(3,240)</u>	<u>13,952</u>
Total	<u>858,002</u>	<u>858,002</u>	<u>936,629</u>	<u>(78,627)</u>	<u>1,002,271</u>
Speech pathology and audiology services					
Salaries	1,554,571	1,554,571	1,359,228	195,343	1,580,332
Employee benefits	22,639	22,639	238,896	(216,257)	229,403
Purchased services	2,000	2,000	2,050	(50)	-
Supplies and materials	<u>3,000</u>	<u>3,000</u>	<u>816</u>	<u>2,184</u>	<u>3,509</u>
Total	<u>1,582,210</u>	<u>1,582,210</u>	<u>1,600,990</u>	<u>(18,780)</u>	<u>1,813,244</u>
Other support services - pupils					
Salaries	425,244	425,244	338,744	86,500	331,801
Employee benefits	39,960	39,960	105,408	(65,448)	78,187
Purchased services	-	-	264,559	(264,559)	-
Supplies and materials	<u>-</u>	<u>-</u>	<u>80,332</u>	<u>(80,332)</u>	<u>-</u>
Total	<u>465,204</u>	<u>465,204</u>	<u>789,043</u>	<u>(323,839)</u>	<u>409,988</u>
Total pupils	<u>4,858,161</u>	<u>4,858,161</u>	<u>5,672,010</u>	<u>(813,849)</u>	<u>5,467,385</u>

See Auditors' Report and Notes to Required Supplementary Information

NORTH SHORE SCHOOL DISTRICT 112
GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022

	2023				2022 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	
Instructional staff					
Improvement of instructional services					
Salaries	\$ 539,364	\$ 539,364	\$ 454,634	\$ 84,730	\$ 644,598
Employee benefits	230,544	230,544	310,031	(79,487)	350,724
Purchased services	1,567,078	1,567,078	1,170,443	396,635	948,776
Supplies and materials	808,944	808,944	869,505	(60,561)	993,265
Other objects	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>-</u>
Total	<u>3,150,930</u>	<u>3,150,930</u>	<u>2,804,613</u>	<u>346,317</u>	<u>2,937,363</u>
Educational media services					
Salaries	1,381,845	1,381,845	1,388,349	(6,504)	1,293,608
Employee benefits	30,217	30,217	212,822	(182,605)	212,020
Purchased services	1,433,689	1,433,689	1,789,435	(355,746)	1,667,160
Supplies and materials	339,000	339,000	380,960	(41,960)	150,050
Capital outlay	1,867,214	1,100,000	2,012,915	(912,915)	1,918,093
Other objects	<u>2,500</u>	<u>2,500</u>	<u>2,215</u>	<u>285</u>	<u>965</u>
Total	<u>5,054,465</u>	<u>4,287,251</u>	<u>5,786,696</u>	<u>(1,499,445)</u>	<u>5,241,896</u>
Assessment and testing					
Purchased services	<u>130,500</u>	<u>130,500</u>	<u>-</u>	<u>130,500</u>	<u>-</u>
Total	<u>130,500</u>	<u>130,500</u>	<u>-</u>	<u>130,500</u>	<u>-</u>
Total instructional staff	<u>8,335,895</u>	<u>7,568,681</u>	<u>8,591,309</u>	<u>(1,022,628)</u>	<u>8,179,259</u>
General administration					
Board of education services					
Employee benefits	-	-	8,598	(8,598)	8,598
Purchased services	828,000	828,000	714,377	113,623	691,440
Supplies and materials	8,000	8,000	863	7,137	989
Other objects	<u>30,000</u>	<u>30,000</u>	<u>16,786</u>	<u>13,214</u>	<u>13,777</u>
Total	<u>866,000</u>	<u>866,000</u>	<u>740,624</u>	<u>125,376</u>	<u>714,804</u>
Executive administration services					
Salaries	448,835	448,835	471,738	(22,903)	447,660
Employee benefits	70,560	70,560	234,213	(163,653)	169,777
Purchased services	8,000	8,000	7,457	543	3,241
Supplies and materials	1,500	1,500	608	892	459
Capital outlay	-	-	-	-	1,968
Other objects	<u>15,000</u>	<u>15,000</u>	<u>14,760</u>	<u>240</u>	<u>8,352</u>
Total	<u>543,895</u>	<u>543,895</u>	<u>728,776</u>	<u>(184,881)</u>	<u>631,457</u>

See Auditors' Report and Notes to Required Supplementary Information

NORTH SHORE SCHOOL DISTRICT 112

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022

	2023				2022 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	
Tort immunity services					
Purchased services	\$ 494,211	\$ 494,211	\$ 570,770	\$ (76,559)	\$ 537,686
Total	<u>494,211</u>	<u>494,211</u>	<u>570,770</u>	<u>(76,559)</u>	<u>537,686</u>
Total general administration	<u>1,904,106</u>	<u>1,904,106</u>	<u>2,040,170</u>	<u>(136,064)</u>	<u>1,883,947</u>
School administration					
Office of the principal services					
Salaries	2,686,084	2,686,084	2,698,239	(12,155)	2,706,889
Employee benefits	287,792	287,792	551,194	(263,402)	574,581
Purchased services	<u>20,200</u>	<u>20,200</u>	<u>9,175</u>	<u>11,025</u>	<u>8,106</u>
Total	<u>2,994,076</u>	<u>2,994,076</u>	<u>3,258,608</u>	<u>(264,532)</u>	<u>3,289,576</u>
Total school administration	<u>2,994,076</u>	<u>2,994,076</u>	<u>3,258,608</u>	<u>(264,532)</u>	<u>3,289,576</u>
Business					
Direction of business support services					
Salaries	511,342	511,342	538,334	(26,992)	510,979
Employee benefits	<u>-</u>	<u>-</u>	<u>85,329</u>	<u>(85,329)</u>	<u>77,214</u>
Total	<u>511,342</u>	<u>511,342</u>	<u>623,663</u>	<u>(112,321)</u>	<u>588,193</u>
Fiscal services					
Salaries	219,085	219,085	144,819	74,266	222,905
Employee benefits	-	-	40,715	(40,715)	51,130
Purchased services	80,500	80,500	177,719	(97,219)	127,936
Supplies and materials	5,000	5,000	7,733	(2,733)	9,399
Capital outlay	-	-	-	-	692
Other objects	<u>54,500</u>	<u>54,500</u>	<u>46,863</u>	<u>7,637</u>	<u>43,356</u>
Total	<u>359,085</u>	<u>359,085</u>	<u>417,849</u>	<u>(58,764)</u>	<u>455,418</u>
Operation and maintenance of plant services					
Purchased services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,872</u>
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,872</u>
Food services					
Purchased services	866,505	866,505	578,913	287,592	747,775
Supplies and materials	-	-	64,589	(64,589)	65,755
Capital outlay	-	-	16,698	(16,698)	-
Other objects	<u>-</u>	<u>-</u>	<u>125</u>	<u>(125)</u>	<u>695</u>
Total	<u>866,505</u>	<u>866,505</u>	<u>660,325</u>	<u>206,180</u>	<u>814,225</u>

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NORTH SHORE SCHOOL DISTRICT 112
GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022

	2023				
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	2022 ACTUAL
Internal services					
Employee benefits	\$ -	\$ -	\$ -	\$ -	\$ 16
Supplies and materials	<u>5,000</u>	<u>5,000</u>	<u>4,775</u>	<u>225</u>	<u>3,928</u>
Total	<u>5,000</u>	<u>5,000</u>	<u>4,775</u>	<u>225</u>	<u>3,944</u>
Total business	<u>1,741,932</u>	<u>1,741,932</u>	<u>1,706,612</u>	<u>35,320</u>	<u>1,866,652</u>
Central					
Direction of central support services					
Employee benefits	<u>-</u>	<u>-</u>	<u>686</u>	<u>(686)</u>	<u>(7,944)</u>
Total	<u>-</u>	<u>-</u>	<u>686</u>	<u>(686)</u>	<u>(7,944)</u>
Information services					
Salaries	92,735	92,735	69,491	23,244	90,034
Employee benefits	-	-	20,081	(20,081)	20,592
Purchased services	87,500	87,500	143,257	(55,757)	200,324
Supplies and materials	500	500	16,093	(15,593)	7,202
Capital outlay	2,500	2,500	3,648	(1,148)	12,865
Other objects	<u>2,000</u>	<u>2,000</u>	<u>1,070</u>	<u>930</u>	<u>17,422</u>
Total	<u>185,235</u>	<u>185,235</u>	<u>253,640</u>	<u>(68,405)</u>	<u>348,439</u>
Staff services					
Salaries	485,165	485,165	543,773	(58,608)	575,042
Employee benefits	38,202	38,202	112,081	(73,879)	126,554
Purchased services	163,000	163,000	117,238	45,762	108,310
Supplies and materials	35,000	35,000	53,863	(18,863)	9,801
Other objects	<u>1,000</u>	<u>1,000</u>	<u>781</u>	<u>219</u>	<u>207</u>
Total	<u>722,367</u>	<u>722,367</u>	<u>827,736</u>	<u>(105,369)</u>	<u>819,914</u>
Data processing services					
Purchased services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>99,166</u>
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>99,166</u>
Total central	<u>907,602</u>	<u>907,602</u>	<u>1,082,062</u>	<u>(174,460)</u>	<u>1,259,575</u>
Other supporting services					
Salaries	-	-	1,133	(1,133)	915
Employee benefits	-	-	14	(14)	751
Supplies and materials	<u>-</u>	<u>-</u>	<u>638</u>	<u>(638)</u>	<u>504</u>
Total	<u>-</u>	<u>-</u>	<u>1,785</u>	<u>(1,785)</u>	<u>2,170</u>
Total support services	<u>20,741,772</u>	<u>19,974,558</u>	<u>22,352,556</u>	<u>(2,377,998)</u>	<u>21,948,564</u>

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NORTH SHORE SCHOOL DISTRICT 112
GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022

	2023				
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	2022 ACTUAL
Community services					
Salaries	\$ 57,044	\$ 57,044	\$ 12,436	\$ 44,608	\$ 65,476
Employee benefits	-	-	8,142	(8,142)	854
Purchased services	-	-	-	-	4,563
Supplies and materials	-	-	2,746	(2,746)	14,262
Total community services	<u>57,044</u>	<u>57,044</u>	<u>23,324</u>	<u>33,720</u>	<u>85,155</u>
Payments to other districts and governmental units					
Payments for special education programs					
Purchased services	<u>647,000</u>	<u>647,000</u>	<u>389,269</u>	<u>257,731</u>	<u>669,103</u>
Total	<u>647,000</u>	<u>647,000</u>	<u>389,269</u>	<u>257,731</u>	<u>669,103</u>
Payments for special education programs - tuition					
Other objects	<u>1,456,640</u>	<u>1,456,640</u>	<u>1,464,229</u>	<u>(7,589)</u>	<u>950,717</u>
Total	<u>1,456,640</u>	<u>1,456,640</u>	<u>1,464,229</u>	<u>(7,589)</u>	<u>950,717</u>
Total payments to other districts and governmental units	<u>2,103,640</u>	<u>2,103,640</u>	<u>1,853,498</u>	<u>250,142</u>	<u>1,619,820</u>
Total expenditures	<u>98,253,267</u>	<u>97,486,053</u>	<u>86,562,888</u>	<u>10,923,165</u>	<u>83,940,966</u>
Excess (deficiency) of revenues over expenditures	<u>4,709,982</u>	<u>7,942,692</u>	<u>8,838,330</u>	<u>895,638</u>	<u>2,663,093</u>
Other financing sources (uses)					
Installment contract issuance	-	-	805,816	805,816	-
Transfer to operations and maintenance fund	(3,000,000)	(6,000,000)	(6,000,000)	-	-
Transfer for principal on leases	-	-	(332,183)	(332,183)	(150,338)
Transfer for interest on leases	-	-	(33,572)	(33,572)	(38,492)
Total other financing sources (uses)	<u>(3,000,000)</u>	<u>(6,000,000)</u>	<u>(5,559,939)</u>	<u>440,061</u>	<u>(188,830)</u>
Net change in fund balance	<u>\$ 1,709,982</u>	<u>\$ 1,942,692</u>	3,278,391	<u>\$ 1,335,699</u>	2,474,263
Fund balance, beginning of year			<u>42,698,404</u>		<u>40,224,141</u>
Fund balance, end of year			<u>\$ 45,976,795</u>		<u>\$ 42,698,404</u>

See Auditors' Report and Notes to Required Supplementary Information

NORTH SHORE SCHOOL DISTRICT 112

OPERATIONS AND MAINTENANCE FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022

	2023				
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	2022 ACTUAL
Revenues					
Local sources					
General levy	\$ 12,401,700	\$ 12,401,700	\$ 12,387,230	\$ (14,470)	\$ 12,948,858
Corporate personal property replacement taxes	150,000	217,794	229,135	11,341	219,552
Investment income	44,097	44,097	186,210	142,113	32,696
Rentals	20,000	20,000	65,349	45,349	15,921
Impact fees from municipal or county governments	200,000	200,000	169,975	(30,025)	336,372
Other	<u>200,000</u>	<u>200,000</u>	<u>107,674</u>	<u>(92,326)</u>	<u>-</u>
Total local sources	<u>13,015,797</u>	<u>13,083,591</u>	<u>13,145,573</u>	<u>61,982</u>	<u>13,553,399</u>
State sources					
School infrastructure - maintenance projects	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>50,000</u>	<u>-</u>
Total state sources	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>50,000</u>	<u>-</u>
Federal sources					
Other restricted revenue from federal sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,007,375</u>
Total federal sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,007,375</u>
Total revenues	<u>13,015,797</u>	<u>13,083,591</u>	<u>13,195,573</u>	<u>111,982</u>	<u>14,560,774</u>
Expenditures					
Support services					
Business					
Operation and maintenance of plant services					
Salaries	1,222,907	1,222,907	1,279,395	(56,488)	1,256,231
Employee benefits	-	-	183,439	(183,439)	166,082
Purchased services	5,290,737	5,290,737	4,411,719	879,018	3,933,932
Supplies and materials	1,355,000	1,355,000	1,410,800	(55,800)	1,409,071
Capital outlay	<u>2,074,000</u>	<u>2,524,000</u>	<u>4,089,222</u>	<u>(1,565,222)</u>	<u>4,503,642</u>
Total	<u>9,942,644</u>	<u>10,392,644</u>	<u>11,374,575</u>	<u>(981,931)</u>	<u>11,268,958</u>
Total business	<u>9,942,644</u>	<u>10,392,644</u>	<u>11,374,575</u>	<u>(981,931)</u>	<u>11,268,958</u>
Total support services	<u>9,942,644</u>	<u>10,392,644</u>	<u>11,374,575</u>	<u>(981,931)</u>	<u>11,268,958</u>
Total expenditures	<u>9,942,644</u>	<u>10,392,644</u>	<u>11,374,575</u>	<u>(981,931)</u>	<u>11,268,958</u>
Excess (deficiency) of revenues over expenditures	<u>3,073,153</u>	<u>2,690,947</u>	<u>1,820,998</u>	<u>(869,949)</u>	<u>3,291,816</u>

See Auditors' Report and Notes to Required Supplementary Information

NORTH SHORE SCHOOL DISTRICT 112
OPERATIONS AND MAINTENANCE FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2023
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022

	2023				
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	2022 ACTUAL
Other financing sources					
(uses)					
Transfer from general fund (educational accounts)	\$ 3,000,000	\$ 6,000,000	\$ 6,000,000	\$ -	\$ -
Lease issuance	-	-	1,541,263	1,541,263	508,625
Transfer for principal on leases	-	-	(480,342)	(480,342)	(210,745)
Transfer for interest on leases	-	-	(55,024)	(55,024)	(27,595)
Transfer to pay principal on revenue bonds	(1,995,000)	(1,995,000)	(1,995,000)	-	(1,900,000)
Transfer to pay interest on revenue bonds	(1,871,888)	(1,871,888)	(1,871,888)	-	(1,966,888)
Transfer to capital projects fund	<u>(3,000,000)</u>	<u>(6,000,000)</u>	<u>(6,000,000)</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(3,866,888)</u>	<u>(3,866,888)</u>	<u>(2,860,991)</u>	<u>1,005,897</u>	<u>(3,596,603)</u>
Net change in fund balance	<u>\$ (793,735)</u>	<u>\$ (1,175,941)</u>	(1,039,993)	<u>\$ 135,948</u>	(304,787)
Fund balance, beginning of year			<u>4,811,451</u>		<u>5,116,238</u>
Fund balance, end of year			<u>\$ 3,771,458</u>		<u>\$ 4,811,451</u>

See Auditors' Report and Notes to Required Supplementary Information

**NORTH SHORE SCHOOL DISTRICT 112
TRANSPORTATION FUND**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022

	2023				2022 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	
Revenues					
Local sources					
General levy	\$ -	\$ -	\$ -	\$ -	\$ 3,818,571
Corporate personal property replacement taxes	240,000	348,470	366,615	18,145	351,286
Regular transportation fees from pupils or parents	16,000	16,000	25,246	9,246	20,916
Investment income	<u>39,426</u>	<u>39,426</u>	<u>97,385</u>	<u>57,959</u>	<u>23,449</u>
Total local sources	<u>295,426</u>	<u>403,896</u>	<u>489,246</u>	<u>85,350</u>	<u>4,214,222</u>
State sources					
Transportation - regular/vocational	679,443	679,443	735,087	55,644	579,442
Transportation - special education	<u>584,969</u>	<u>584,969</u>	<u>553,340</u>	<u>(31,629)</u>	<u>484,969</u>
Total state sources	<u>1,264,412</u>	<u>1,264,412</u>	<u>1,288,427</u>	<u>24,015</u>	<u>1,064,411</u>
Federal sources					
Other restricted revenue from federal sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,000</u>
Total federal sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,000</u>
Total revenues	<u>1,559,838</u>	<u>1,668,308</u>	<u>1,777,673</u>	<u>109,365</u>	<u>5,289,633</u>
Expenditures					
Support Services					
Business					
Pupil transportation services					
Salaries	86,498	86,498	86,498	-	85,479
Employee benefits	-	-	16,423	(16,423)	16,346
Purchased services	4,880,137	4,880,137	5,114,442	(234,305)	4,448,806
Supplies and materials	<u>5,000</u>	<u>5,000</u>	<u>4,818</u>	<u>182</u>	<u>4,111</u>
Total	<u>4,971,635</u>	<u>4,971,635</u>	<u>5,222,181</u>	<u>(250,546)</u>	<u>4,554,742</u>
Total business	<u>4,971,635</u>	<u>4,971,635</u>	<u>5,222,181</u>	<u>(250,546)</u>	<u>4,554,742</u>
Total support services	<u>4,971,635</u>	<u>4,971,635</u>	<u>5,222,181</u>	<u>(250,546)</u>	<u>4,554,742</u>
Total expenditures	<u>4,971,635</u>	<u>4,971,635</u>	<u>5,222,181</u>	<u>(250,546)</u>	<u>4,554,742</u>
Net change in fund balance	<u>\$ (3,411,797)</u>	<u>\$ (3,303,327)</u>	(3,444,508)	<u>\$ (141,181)</u>	734,891
Fund balance, beginning of year			<u>5,349,708</u>		<u>4,614,817</u>
Fund balance, end of year			<u>\$ 1,905,200</u>		<u>\$ 5,349,708</u>

See Auditors' Report and Notes to Required Supplementary Information

NORTH SHORE SCHOOL DISTRICT 112
MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2023
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022

	2023				
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	2022 ACTUAL
Revenues					
Local sources					
General levy	\$ -	\$ -	\$ -	\$ -	\$ 99,188
Social security/Medicare only levy	-	-	-	-	99,188
Corporate personal property replacement taxes	1,110,000	1,611,673	1,695,596	83,923	1,624,698
Investment income	<u>15,193</u>	<u>15,193</u>	<u>89,060</u>	<u>73,867</u>	<u>10,420</u>
Total local sources	<u>1,125,193</u>	<u>1,626,866</u>	<u>1,784,656</u>	<u>157,790</u>	<u>1,833,494</u>
Federal sources					
Other restricted revenue from federal sources	<u>-</u>	<u>-</u>	<u>8,977</u>	<u>8,977</u>	<u>7,476</u>
Total federal sources	<u>-</u>	<u>-</u>	<u>8,977</u>	<u>8,977</u>	<u>7,476</u>
Total revenues	<u>1,125,193</u>	<u>1,626,866</u>	<u>1,793,633</u>	<u>166,767</u>	<u>1,840,970</u>
Expenditures					
Instruction					
Regular programs	235,955	235,955	348,659	(112,704)	323,776
Pre-K programs	7,994	7,994	31,268	(23,274)	24,615
Special education programs	295,995	295,995	216,484	79,511	224,376
Special education programs Pre-K	-	-	24,781	(24,781)	25,261
Remedial and supplemental programs K-12	8,602	8,602	16,956	(8,354)	12,287
Remedial and supplemental programs Pre-K	-	-	187	(187)	889
Summer school programs	3,642	3,642	3,236	406	5,055
Gifted programs	10,926	10,926	9,834	1,092	9,329
Bilingual programs	<u>59,066</u>	<u>59,066</u>	<u>57,129</u>	<u>1,937</u>	<u>69,749</u>
Total instruction	<u>622,180</u>	<u>622,180</u>	<u>708,534</u>	<u>(86,354)</u>	<u>695,337</u>

See Auditors' Report and Notes to Required Supplementary Information

NORTH SHORE SCHOOL DISTRICT 112
MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2023
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022

	2023				
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	2022 ACTUAL
Support services					
Pupils					
Guidance services	\$ 17,107	\$ 17,107	\$ 19,674	\$ (2,567)	\$ 19,070
Health services	108,174	108,174	74,390	33,784	65,655
Psychological services	13,281	13,281	10,652	2,629	11,928
Speech pathology and audiology services	22,820	22,820	19,141	3,679	22,139
Other support services - pupils	<u>8,619</u>	<u>8,619</u>	<u>5,406</u>	<u>3,213</u>	<u>5,093</u>
Total pupils	<u>170,001</u>	<u>170,001</u>	<u>129,263</u>	<u>40,738</u>	<u>123,885</u>
Instructional staff					
Improvement of instructional staff	22,280	22,280	14,864	7,416	19,068
Educational media services	<u>113,175</u>	<u>113,175</u>	<u>100,542</u>	<u>12,633</u>	<u>100,161</u>
Total instructional staff	<u>135,455</u>	<u>135,455</u>	<u>115,406</u>	<u>20,049</u>	<u>119,229</u>
General administration					
Executive administration services	<u>29,867</u>	<u>29,867</u>	<u>23,773</u>	<u>6,094</u>	<u>25,971</u>
Total general administration	<u>29,867</u>	<u>29,867</u>	<u>23,773</u>	<u>6,094</u>	<u>25,971</u>
School administration					
Office of the principal services	<u>120,065</u>	<u>120,065</u>	<u>111,664</u>	<u>8,401</u>	<u>132,996</u>
Total school administration	<u>120,065</u>	<u>120,065</u>	<u>111,664</u>	<u>8,401</u>	<u>132,996</u>
Business					
Direction of business support services	67,321	67,321	52,445	14,876	55,303
Fiscal services	57,505	57,505	22,331	35,174	40,025
Operations and maintenance of plant services	235,671	235,671	187,243	48,428	212,414
Pupil transportation services	16,230	16,230	13,581	2,649	15,792
Internal services	<u>15</u>	<u>15</u>	<u>-</u>	<u>15</u>	<u>-</u>
Total business	<u>376,742</u>	<u>376,742</u>	<u>275,600</u>	<u>101,142</u>	<u>323,534</u>

See Auditors' Report and Notes to Required Supplementary Information

NORTH SHORE SCHOOL DISTRICT 112
MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2023
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022

	2023					2022 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET		
Central						
Information services	\$ 16,659	\$ 16,659	\$ 11,784	\$ 4,875	\$ 17,262	
Staff services	<u>39,411</u>	<u>39,411</u>	<u>34,915</u>	<u>4,496</u>	<u>36,793</u>	
Total central	<u>56,070</u>	<u>56,070</u>	<u>46,699</u>	<u>9,371</u>	<u>54,055</u>	
Other supporting services						
	<u>2,381</u>	<u>2,381</u>	<u>16</u>	<u>2,365</u>	<u>46</u>	
Total support services	<u>890,581</u>	<u>890,581</u>	<u>702,421</u>	<u>188,160</u>	<u>779,716</u>	
Community services						
	<u>3,158</u>	<u>3,158</u>	<u>1,984</u>	<u>1,174</u>	<u>10,590</u>	
Total expenditures	<u>1,515,919</u>	<u>1,515,919</u>	<u>1,412,939</u>	<u>102,980</u>	<u>1,485,643</u>	
Net change in fund balance	<u>\$ (390,726)</u>	<u>\$ 110,947</u>	380,694	<u>\$ 269,747</u>	355,327	
Fund balance, beginning of year			<u>3,696,430</u>		<u>3,341,103</u>	
Fund balance, end of year			<u>\$ 4,077,124</u>		<u>\$ 3,696,430</u>	

See Auditors' Report and Notes to Required Supplementary Information

NORTH SHORE SCHOOL DISTRICT 112
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Data

The budgeted amounts for the Governmental Funds are adopted on the modified accrual basis, 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 general purpose financial statements:

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

The Board of Education amended the budget on May 16, 2023.

Excess of Expenditures over Budget

For the year ended June 30, 2022, expenditures exceeded budget in the Operations and Maintenance Fund and Transportation Fund by \$981,931 and \$250,546, respectively. These excesses were funded by available financial resources.

NORTH SHORE SCHOOL DISTRICT 112
DEBT SERVICE FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022

	2023		ACTUAL	VARIANCE WITH FINAL BUDGET	2022 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET			
Revenues					
Local sources					
Investment income	\$ 360	\$ 360	\$ 42,786	\$ 42,426	\$ 3,207
Total local sources	<u>360</u>	<u>360</u>	<u>42,786</u>	<u>42,426</u>	<u>3,207</u>
Total revenues	<u>360</u>	<u>360</u>	<u>42,786</u>	<u>42,426</u>	<u>3,207</u>
Expenditures					
Debt services					
Payments on long term debt					
Interest on long term debt	3,866,888	1,966,888	1,960,484	6,404	2,032,975
Principal payments on long term debt	<u>-</u>	<u>1,900,000</u>	<u>2,807,525</u>	<u>(907,525)</u>	<u>2,261,083</u>
Total	<u>3,866,888</u>	<u>3,866,888</u>	<u>4,768,009</u>	<u>(901,121)</u>	<u>4,294,058</u>
Other debt service					
Purchased services	<u>-</u>	<u>237,391</u>	<u>832,902</u>	<u>(595,511)</u>	<u>475</u>
Total	<u>-</u>	<u>237,391</u>	<u>832,902</u>	<u>(595,511)</u>	<u>475</u>
Total debt services	<u>3,866,888</u>	<u>4,104,279</u>	<u>5,600,911</u>	<u>(1,496,632)</u>	<u>4,294,533</u>
Total expenditures	<u>3,866,888</u>	<u>4,104,279</u>	<u>5,600,911</u>	<u>(1,496,632)</u>	<u>4,294,533</u>
Excess (deficiency) of revenues over expenditures	<u>(3,866,528)</u>	<u>(4,103,919)</u>	<u>(5,558,125)</u>	<u>(1,454,206)</u>	<u>(4,291,326)</u>
Other financing sources (uses)					
Principal on bonds sold	-	237,391	832,427	595,036	-
Transfer for principal on leases	-	-	812,525	812,525	361,083
Transfer for interest on leases	-	-	88,596	88,596	66,087
Transfer to pay principal on revenue bonds	1,995,000	1,995,000	1,995,000	-	1,900,000
Transfer to pay interest on revenue bonds	<u>1,871,888</u>	<u>1,871,888</u>	<u>1,871,888</u>	<u>-</u>	<u>1,966,888</u>
Total other financing sources (uses)	<u>3,866,888</u>	<u>4,104,279</u>	<u>5,600,436</u>	<u>1,496,157</u>	<u>4,294,058</u>
Net change in fund balance	<u>\$ 360</u>	<u>\$ 360</u>	42,311	<u>\$ 41,951</u>	2,732
Fund balance, beginning of year			<u>77,857</u>		<u>75,125</u>
Fund balance, end of year			<u>\$ 120,168</u>		<u>\$ 77,857</u>

NORTH SHORE SCHOOL DISTRICT 112
CAPITAL PROJECTS FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022

	2023		ACTUAL	VARIANCE WITH FINAL BUDGET	2022 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET			
Revenues					
Local sources					
Investment income	\$ 41,209	\$ 403,000	\$ 394,989	\$ (8,011)	\$ 295,346
Unrealized gain/(loss) on investments	<u>-</u>	<u>-</u>	<u>184,933</u>	<u>184,933</u>	<u>(291,127)</u>
Total local sources	<u>41,209</u>	<u>403,000</u>	<u>579,922</u>	<u>176,922</u>	<u>4,219</u>
State sources					
Evidence based funding	<u>2,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total state sources	<u>2,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>2,041,209</u>	<u>403,000</u>	<u>579,922</u>	<u>176,922</u>	<u>4,219</u>
Expenditures					
Support services					
Business					
Facilities acquisition and construction service					
Purchased services	-	-	295,796	(295,796)	-
Capital outlay	-	-	18,960,657	(18,960,657)	22,738,246
Other objects	<u>14,833,001</u>	<u>20,333,001</u>	<u>-</u>	<u>20,333,001</u>	<u>-</u>
Total	<u>14,833,001</u>	<u>20,333,001</u>	<u>19,256,453</u>	<u>1,076,548</u>	<u>22,738,246</u>
Total business	<u>14,833,001</u>	<u>20,333,001</u>	<u>19,256,453</u>	<u>1,076,548</u>	<u>22,738,246</u>
Total support services	<u>14,833,001</u>	<u>20,333,001</u>	<u>19,256,453</u>	<u>1,076,548</u>	<u>22,738,246</u>
Total expenditures	<u>14,833,001</u>	<u>20,333,001</u>	<u>19,256,453</u>	<u>1,076,548</u>	<u>22,738,246</u>
Excess (deficiency) of revenues over expenditures	<u>(12,791,792)</u>	<u>(19,930,001)</u>	<u>(18,676,531)</u>	<u>1,253,470</u>	<u>(22,734,027)</u>
Other financing sources (uses)					
Principal on bonds sold	-	53,807,609	53,212,573	(595,036)	-
Premium on bonds sold	-	2,538,693	3,133,729	595,036	-
Transfer from operations and maintenance fund	<u>3,000,000</u>	<u>6,000,000</u>	<u>6,000,000</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>3,000,000</u>	<u>62,346,302</u>	<u>62,346,302</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ (9,791,792)</u>	<u>\$ 42,416,301</u>	43,669,771	<u>\$ 1,253,470</u>	<u>(22,734,027)</u>
Fund balance, beginning of year			<u>10,418,429</u>		<u>33,152,456</u>
Fund balance, end of year			<u>\$ 54,088,200</u>		<u>\$ 10,418,429</u>

NORTH SHORE SCHOOL DISTRICT 112

GENERAL FUND

COMBINING BALANCE SHEET

AS OF JUNE 30, 2023

	EDUCATIONAL ACCOUNTS	WORKING CASH ACCOUNTS	TOTAL
Assets			
Cash and investments	\$ 79,584,261	\$ 3,316,219	\$ 82,900,480
Student activity cash	217,093	-	217,093
Receivables:			
Interest	127,965	-	127,965
Property taxes	34,963,345	106,298	35,069,643
Intergovernmental	1,769,299	-	1,769,299
Accounts	17,521	-	17,521
Prepaid items	<u>47,699</u>	<u>-</u>	<u>47,699</u>
Total assets	<u>\$ 116,727,183</u>	<u>\$ 3,422,517</u>	<u>\$ 120,149,700</u>
Liabilities, deferred inflows of resources, and fund balance			
Liabilities			
Accounts payable	\$ 1,537,077	\$ -	\$ 1,537,077
Salaries and wages payable	3,465,224	-	3,465,224
Payroll deductions payable	2,244,560	-	2,244,560
Unearned student fees	243,658	-	243,658
Student activity liabilities	<u>9,742</u>	<u>-</u>	<u>9,742</u>
Total liabilities	<u>7,500,261</u>	<u>-</u>	<u>7,500,261</u>
Deferred inflows of resources			
Property taxes levied for a future period	66,272,373	201,487	66,473,860
Unavailable state and federal aid receivable	70,819	-	70,819
Unavailable interest receivable	<u>127,965</u>	<u>-</u>	<u>127,965</u>
Total deferred inflows of resources	<u>66,471,157</u>	<u>201,487</u>	<u>66,672,644</u>
Fund balance			
Nonspendable	47,699	-	47,699
Assigned	207,351	-	207,351
Unassigned	<u>42,500,715</u>	<u>3,221,030</u>	<u>45,721,745</u>
Total fund balance	<u>42,755,765</u>	<u>3,221,030</u>	<u>45,976,795</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 116,727,183</u>	<u>\$ 3,422,517</u>	<u>\$ 120,149,700</u>

NORTH SHORE SCHOOL DISTRICT 112

GENERAL FUND

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES FOR THE YEAR ENDED JUNE 30, 2023

	EDUCATIONAL ACCOUNTS	WORKING CASH ACCOUNTS	TOTAL
Revenues			
Property taxes	\$ 64,915,255	\$ 210,202	\$ 65,125,457
State aid	23,560,122	-	23,560,122
Federal aid	3,747,236	-	3,747,236
Investment income	1,559,515	38,546	1,598,061
Unrealized gain/(loss) on investments	349,888	-	349,888
Student activities	126,883	-	126,883
Other	893,571	-	893,571
	<u>95,152,470</u>	<u>248,748</u>	<u>95,401,218</u>
Expenditures			
Current:			
Instruction:			
Regular programs	27,214,631	-	27,214,631
Special programs	9,892,865	-	9,892,865
Other instructional programs	5,137,302	-	5,137,302
Student activities	119,617	-	119,617
State retirement contributions	19,909,405	-	19,909,405
Support Services:			
Pupils	5,666,370	-	5,666,370
Instructional staff	6,578,394	-	6,578,394
General administration	2,040,170	-	2,040,170
School administration	3,258,608	-	3,258,608
Business	1,689,914	-	1,689,914
Central	1,078,414	-	1,078,414
Other supporting services	1,785	-	1,785
Community services	23,324	-	23,324
Payments to other districts and gov't units	1,853,498	-	1,853,498
Capital outlay	2,098,591	-	2,098,591
	<u>86,562,888</u>	<u>-</u>	<u>86,562,888</u>
Excess (deficiency) of revenues over expenditures	<u>8,589,582</u>	<u>248,748</u>	<u>8,838,330</u>
Other financing sources (uses)			
Transfers (out)	(6,365,755)	-	(6,365,755)
Installment contract issuance	805,816	-	805,816
	<u>(5,559,939)</u>	<u>-</u>	<u>(5,559,939)</u>
Net change in fund balance	3,029,643	248,748	3,278,391
Fund balance, beginning of year	<u>39,726,122</u>	<u>2,972,282</u>	<u>42,698,404</u>
Fund balance, end of year	<u>\$ 42,755,765</u>	<u>\$ 3,221,030</u>	<u>\$ 45,976,795</u>

NORTH SHORE SCHOOL DISTRICT 112
EDUCATIONAL ACCOUNTS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022

	2023				2022 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	
Revenues					
Local sources					
General levy	\$ 64,272,600	\$ 64,272,600	\$ 64,197,374	\$ (75,226)	\$ 57,298,129
Special education levy	718,700	718,700	717,881	(819)	694,294
Investment income (loss)	352,160	700,000	1,559,515	859,515	208,376
Unrealized gain/(loss) on investments	-	-	349,888	349,888	(917,593)
Sales to pupils - lunch	15,000	15,000	151,186	136,186	12,120
Other food service	-	-	24,799	24,799	-
Student activities	-	-	126,883	126,883	110,370
Contributions and donations from private sources	-	-	-	-	365
Refund of prior years' expenditures	15,000	15,000	13,006	(1,994)	52,213
Proceeds from vendor contracts	25,000	25,000	51,068	26,068	29,373
Other local fees	610,000	610,000	620,915	10,915	673,692
Other	55,000	55,000	32,597	(22,403)	99,112
Total local sources	66,063,460	66,411,300	67,845,112	1,433,812	58,260,451
State sources					
Evidence based funding	1,369,542	3,369,542	3,373,338	3,796	3,369,558
Special education - private facility tuition	117,721	235,377	235,377	-	112,300
Special education - orphanage - individual	41,715	41,715	33,794	(7,921)	48,601
State free lunch & breakfast	5,447	5,447	2,052	(3,395)	8,251
Other restricted revenue from state sources	-	-	6,156	6,156	6,626
On behalf payment to TRS from the state	32,000,000	32,000,000	19,909,405	(12,090,595)	19,973,007
Total state sources	33,534,425	35,652,081	23,560,122	(12,091,959)	23,518,343
Federal sources					
Federal impact aid	375,000	375,000	391,343	16,343	373,763
National school lunch program	187,747	187,747	377,697	189,950	587,569
Special milk program	3,953	3,953	8,623	4,670	8,064
School breakfast program	63,600	63,600	36,638	(26,962)	205,918
Food service - other	-	-	64,351	64,351	65,755
Title I - Low income	326,052	326,052	320,857	(5,195)	404,015
Federal - special education - preschool flow-through	33,945	33,945	41,064	7,119	58,658
Federal - special education - IDEA - flow-through/low incident	906,055	906,055	1,002,994	96,939	1,009,572
Federal - special education - IDEA - room & board	-	-	255,438	255,438	1,376

NORTH SHORE SCHOOL DISTRICT 112
EDUCATIONAL ACCOUNTS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022

	2023				2022 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	
Emergency immigrant assistance	\$ -	\$ -	\$ 12,000	\$ 12,000	\$ -
Title III - English language acquisition	50,862	50,862	6,172	(44,690)	70,111
Title II - Teacher quality	90,516	90,516	110,865	20,349	110,300
Medicaid matching funds - administrative outreach	23,000	23,000	55,405	32,405	20,564
Medicaid matching funds - fee-for-service program	30,000	30,000	124,234	94,234	89,832
Other restricted revenue from federal sources	<u>1,060,000</u>	<u>1,060,000</u>	<u>939,555</u>	<u>(120,445)</u>	<u>1,814,031</u>
Total federal sources	<u>3,150,730</u>	<u>3,150,730</u>	<u>3,747,236</u>	<u>596,506</u>	<u>4,819,528</u>
Total revenues	<u>102,748,615</u>	<u>105,214,111</u>	<u>95,152,470</u>	<u>(10,061,641)</u>	<u>86,598,322</u>

Expenditures

Instruction

Regular programs

Salaries	22,814,103	22,814,103	22,602,109	211,994	21,600,973
Employee benefits	7,065,252	7,065,252	3,615,858	3,449,394	3,415,027
On-behalf payments to TRS from the state	32,000,000	32,000,000	19,909,405	12,090,595	19,973,007
Purchased services	622,699	622,699	490,424	132,275	909,465
Supplies and materials	454,150	454,150	506,240	(52,090)	484,495
Capital outlay	<u>63,000</u>	<u>63,000</u>	<u>38,967</u>	<u>24,033</u>	<u>100,026</u>
Total	<u>63,019,204</u>	<u>63,019,204</u>	<u>47,163,003</u>	<u>15,856,201</u>	<u>46,482,993</u>

Pre-K programs

Salaries	436,495	436,495	603,927	(167,432)	618,111
Employee benefits	5,246	5,246	83,811	(78,565)	20,460
Purchased services	6,200	6,200	-	6,200	-
Supplies and materials	61,135	61,135	43,231	17,904	74,766
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>44,612</u>
Total	<u>509,076</u>	<u>509,076</u>	<u>730,969</u>	<u>(221,893)</u>	<u>757,949</u>

NORTH SHORE SCHOOL DISTRICT 112
EDUCATIONAL ACCOUNTS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022

	2023				
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	2022 ACTUAL
Special education programs					
Salaries	\$ 4,806,289	\$ 4,806,289	\$ 5,306,396	\$ (500,107)	\$ 4,719,876
Employee benefits	51,418	51,418	748,862	(697,444)	898,834
Purchased services	239,000	239,000	355,131	(116,131)	331,330
Supplies and materials	130,000	130,000	38,755	91,245	102,365
Capital outlay	10,000	10,000	20,723	(10,723)	6,475
Other objects	<u>2,000</u>	<u>2,000</u>	<u>320</u>	<u>1,680</u>	<u>1,290</u>
Total	<u>5,238,707</u>	<u>5,238,707</u>	<u>6,470,187</u>	<u>(1,231,480)</u>	<u>6,060,170</u>
Special education programs Pre-K					
Salaries	558,877	558,877	522,563	36,314	506,653
Employee benefits	<u>-</u>	<u>-</u>	<u>84,553</u>	<u>(84,553)</u>	<u>5,913</u>
Total	<u>558,877</u>	<u>558,877</u>	<u>607,116</u>	<u>(48,239)</u>	<u>512,566</u>
Remedial and supplemental programs K - 12					
Salaries	1,138,333	1,138,333	1,247,239	(108,906)	905,966
Employee benefits	<u>9,365</u>	<u>9,365</u>	<u>178,462</u>	<u>(169,097)</u>	<u>154,365</u>
Total	<u>1,147,698</u>	<u>1,147,698</u>	<u>1,425,701</u>	<u>(278,003)</u>	<u>1,060,331</u>
Remedial and supplemental programs Pre - K					
Salaries	-	-	3,050	(3,050)	8,260
Employee benefits	<u>-</u>	<u>-</u>	<u>6</u>	<u>(6)</u>	<u>27</u>
Total	<u>-</u>	<u>-</u>	<u>3,056</u>	<u>(3,056)</u>	<u>8,287</u>
Summer school programs					
Salaries	103,000	103,000	149,231	(46,231)	165,521
Employee benefits	<u>25,984</u>	<u>25,984</u>	<u>25,585</u>	<u>399</u>	<u>15,300</u>
Total	<u>128,984</u>	<u>128,984</u>	<u>174,816</u>	<u>(45,832)</u>	<u>180,821</u>
Gifted programs					
Salaries	673,321	673,321	694,551	(21,230)	658,660
Employee benefits	<u>31,424</u>	<u>31,424</u>	<u>104,785</u>	<u>(73,361)</u>	<u>115,796</u>
Total	<u>704,745</u>	<u>704,745</u>	<u>799,336</u>	<u>(94,591)</u>	<u>774,456</u>
Bilingual programs					
Salaries	3,205,500	3,205,500	2,936,450	269,050	3,097,861
Employee benefits	<u>38,020</u>	<u>38,020</u>	<u>492,675</u>	<u>(454,655)</u>	<u>560,002</u>
Total	<u>3,243,520</u>	<u>3,243,520</u>	<u>3,429,125</u>	<u>(185,605)</u>	<u>3,657,863</u>

NORTH SHORE SCHOOL DISTRICT 112
EDUCATIONAL ACCOUNTS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022

	2023				
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	2022 ACTUAL
Special education programs K -12 - private tuition					
Other objects	\$ 800,000	\$ 800,000	\$ 1,410,584	\$ (610,584)	\$ 655,953
Total	<u>800,000</u>	<u>800,000</u>	<u>1,410,584</u>	<u>(610,584)</u>	<u>655,953</u>
Student activities					
Other objects	-	-	119,617	(119,617)	136,038
Total	<u>-</u>	<u>-</u>	<u>119,617</u>	<u>(119,617)</u>	<u>136,038</u>
Total instruction	<u>75,350,811</u>	<u>75,350,811</u>	<u>62,333,510</u>	<u>13,017,301</u>	<u>60,287,427</u>
Support services					
Pupils					
Attendance and social work services					
Supplies and materials	-	-	78,360	(78,360)	-
Total	<u>-</u>	<u>-</u>	<u>78,360</u>	<u>(78,360)</u>	<u>-</u>
Guidance services					
Salaries	1,394,512	1,394,512	1,435,963	(41,451)	1,390,948
Employee benefits	<u>17,751</u>	<u>17,751</u>	<u>218,654</u>	<u>(200,903)</u>	<u>208,451</u>
Total	<u>1,412,263</u>	<u>1,412,263</u>	<u>1,654,617</u>	<u>(242,354)</u>	<u>1,599,399</u>
Health services					
Salaries	486,375	486,375	485,515	860	490,113
Employee benefits	1,107	1,107	70,400	(69,293)	72,845
Purchased services	38,000	38,000	43,374	(5,374)	15,234
Supplies and materials	-	-	7,442	(7,442)	10,057
Capital outlay	<u>15,000</u>	<u>15,000</u>	<u>5,640</u>	<u>9,360</u>	<u>54,234</u>
Total	<u>540,482</u>	<u>540,482</u>	<u>612,371</u>	<u>(71,889)</u>	<u>642,483</u>
Psychological services					
Salaries	785,162	785,162	761,077	24,085	831,484
Employee benefits	12,840	12,840	121,612	(108,772)	141,605
Purchased services	50,000	50,000	40,700	9,300	15,230
Supplies and materials	<u>10,000</u>	<u>10,000</u>	<u>13,240</u>	<u>(3,240)</u>	<u>13,952</u>
Total	<u>858,002</u>	<u>858,002</u>	<u>936,629</u>	<u>(78,627)</u>	<u>1,002,271</u>
Speech pathology and audiology services					
Salaries	1,554,571	1,554,571	1,359,228	195,343	1,580,332
Employee benefits	22,639	22,639	238,896	(216,257)	229,403
Purchased services	2,000	2,000	2,050	(50)	-
Supplies and materials	<u>3,000</u>	<u>3,000</u>	<u>816</u>	<u>2,184</u>	<u>3,509</u>
Total	<u>1,582,210</u>	<u>1,582,210</u>	<u>1,600,990</u>	<u>(18,780)</u>	<u>1,813,244</u>

NORTH SHORE SCHOOL DISTRICT 112
EDUCATIONAL ACCOUNTS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022

	2023				
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	2022 ACTUAL
Other support services - pupils					
Salaries	\$ 425,244	\$ 425,244	\$ 338,744	\$ 86,500	\$ 331,801
Employee benefits	39,960	39,960	105,408	(65,448)	78,187
Purchased services	-	-	264,559	(264,559)	-
Supplies and materials	-	-	<u>80,332</u>	<u>(80,332)</u>	-
Total	<u>465,204</u>	<u>465,204</u>	<u>789,043</u>	<u>(323,839)</u>	<u>409,988</u>
Total pupils	<u>4,858,161</u>	<u>4,858,161</u>	<u>5,672,010</u>	<u>(813,849)</u>	<u>5,467,385</u>
Instructional staff					
Improvement of instructional services					
Salaries	539,364	539,364	454,634	84,730	644,598
Employee benefits	230,544	230,544	310,031	(79,487)	350,724
Purchased services	1,567,078	1,567,078	1,170,443	396,635	948,776
Supplies and materials	808,944	808,944	869,505	(60,561)	993,265
Other objects	<u>5,000</u>	<u>5,000</u>	-	<u>5,000</u>	-
Total	<u>3,150,930</u>	<u>3,150,930</u>	<u>2,804,613</u>	<u>346,317</u>	<u>2,937,363</u>
Educational media services					
Salaries	1,381,845	1,381,845	1,388,349	(6,504)	1,293,608
Employee benefits	30,217	30,217	212,822	(182,605)	212,020
Purchased services	1,433,689	1,433,689	1,789,435	(355,746)	1,667,160
Supplies and materials	339,000	339,000	380,960	(41,960)	150,050
Capital outlay	1,867,214	1,100,000	2,012,915	(912,915)	1,918,093
Other objects	<u>2,500</u>	<u>2,500</u>	<u>2,215</u>	<u>285</u>	<u>965</u>
Total	<u>5,054,465</u>	<u>4,287,251</u>	<u>5,786,696</u>	<u>(1,499,445)</u>	<u>5,241,896</u>
Assessment and testing					
Purchased services	<u>130,500</u>	<u>130,500</u>	-	<u>130,500</u>	-
Total	<u>130,500</u>	<u>130,500</u>	-	<u>130,500</u>	-
Total instructional staff	<u>8,335,895</u>	<u>7,568,681</u>	<u>8,591,309</u>	<u>(1,022,628)</u>	<u>8,179,259</u>
General administration					
Board of education services					
Employee benefits	-	-	8,598	(8,598)	8,598
Purchased services	828,000	828,000	714,377	113,623	691,440
Supplies and materials	8,000	8,000	863	7,137	989
Other objects	<u>30,000</u>	<u>30,000</u>	<u>16,786</u>	<u>13,214</u>	<u>13,777</u>
Total	<u>866,000</u>	<u>866,000</u>	<u>740,624</u>	<u>125,376</u>	<u>714,804</u>

NORTH SHORE SCHOOL DISTRICT 112
EDUCATIONAL ACCOUNTS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022

	2023				2022 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	
Executive administration services					
Salaries	\$ 448,835	\$ 448,835	\$ 471,738	\$ (22,903)	\$ 447,660
Employee benefits	70,560	70,560	234,213	(163,653)	169,777
Purchased services	8,000	8,000	7,457	543	3,241
Supplies and materials	1,500	1,500	608	892	459
Capital outlay	-	-	-	-	1,968
Other objects	<u>15,000</u>	<u>15,000</u>	<u>14,760</u>	<u>240</u>	<u>8,352</u>
Total	<u>543,895</u>	<u>543,895</u>	<u>728,776</u>	<u>(184,881)</u>	<u>631,457</u>
Tort immunity services					
Purchased services	<u>494,211</u>	<u>494,211</u>	<u>570,770</u>	<u>(76,559)</u>	<u>537,686</u>
Total	<u>494,211</u>	<u>494,211</u>	<u>570,770</u>	<u>(76,559)</u>	<u>537,686</u>
Total general administration	<u>1,904,106</u>	<u>1,904,106</u>	<u>2,040,170</u>	<u>(136,064)</u>	<u>1,883,947</u>
School administration					
Office of the principal services					
Salaries	2,686,084	2,686,084	2,698,239	(12,155)	2,706,889
Employee benefits	287,792	287,792	551,194	(263,402)	574,581
Purchased services	<u>20,200</u>	<u>20,200</u>	<u>9,175</u>	<u>11,025</u>	<u>8,106</u>
Total	<u>2,994,076</u>	<u>2,994,076</u>	<u>3,258,608</u>	<u>(264,532)</u>	<u>3,289,576</u>
Total school administration	<u>2,994,076</u>	<u>2,994,076</u>	<u>3,258,608</u>	<u>(264,532)</u>	<u>3,289,576</u>
Business					
Direction of business support services					
Salaries	511,342	511,342	538,334	(26,992)	510,979
Employee benefits	<u>-</u>	<u>-</u>	<u>85,329</u>	<u>(85,329)</u>	<u>77,214</u>
Total	<u>511,342</u>	<u>511,342</u>	<u>623,663</u>	<u>(112,321)</u>	<u>588,193</u>
Fiscal services					
Salaries	219,085	219,085	144,819	74,266	222,905
Employee benefits	-	-	40,715	(40,715)	51,130
Purchased services	80,500	80,500	177,719	(97,219)	127,936
Supplies and materials	5,000	5,000	7,733	(2,733)	9,399
Capital outlay	-	-	-	-	692
Other objects	<u>54,500</u>	<u>54,500</u>	<u>46,863</u>	<u>7,637</u>	<u>43,356</u>
Total	<u>359,085</u>	<u>359,085</u>	<u>417,849</u>	<u>(58,764)</u>	<u>455,418</u>

NORTH SHORE SCHOOL DISTRICT 112
EDUCATIONAL ACCOUNTS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022

	2023				2022 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	
Operation and maintenance of plant services					
Purchased services	\$ -	\$ -	\$ -	\$ -	\$ 4,872
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,872</u>
Food services					
Purchased services	866,505	866,505	578,913	287,592	747,775
Supplies and materials	-	-	64,589	(64,589)	65,755
Capital outlay	-	-	16,698	(16,698)	-
Other objects	<u>-</u>	<u>-</u>	<u>125</u>	<u>(125)</u>	<u>695</u>
Total	<u>866,505</u>	<u>866,505</u>	<u>660,325</u>	<u>206,180</u>	<u>814,225</u>
Internal services					
Employee benefits	-	-	-	-	16
Supplies and materials	<u>5,000</u>	<u>5,000</u>	<u>4,775</u>	<u>225</u>	<u>3,928</u>
Total	<u>5,000</u>	<u>5,000</u>	<u>4,775</u>	<u>225</u>	<u>3,944</u>
Total business	<u>1,741,932</u>	<u>1,741,932</u>	<u>1,706,612</u>	<u>35,320</u>	<u>1,866,652</u>
Central					
Direction of central support services					
Employee benefits	<u>-</u>	<u>-</u>	<u>686</u>	<u>(686)</u>	<u>(7,944)</u>
Total	<u>-</u>	<u>-</u>	<u>686</u>	<u>(686)</u>	<u>(7,944)</u>
Information services					
Salaries	92,735	92,735	69,491	23,244	90,034
Employee benefits	-	-	20,081	(20,081)	20,592
Purchased services	87,500	87,500	143,257	(55,757)	200,324
Supplies and materials	500	500	16,093	(15,593)	7,202
Capital outlay	2,500	2,500	3,648	(1,148)	12,865
Other objects	<u>2,000</u>	<u>2,000</u>	<u>1,070</u>	<u>930</u>	<u>17,422</u>
Total	<u>185,235</u>	<u>185,235</u>	<u>253,640</u>	<u>(68,405)</u>	<u>348,439</u>
Staff services					
Salaries	485,165	485,165	543,773	(58,608)	575,042
Employee benefits	38,202	38,202	112,081	(73,879)	126,554
Purchased services	163,000	163,000	117,238	45,762	108,310
Supplies and materials	35,000	35,000	53,863	(18,863)	9,801
Other objects	<u>1,000</u>	<u>1,000</u>	<u>781</u>	<u>219</u>	<u>207</u>
Total	<u>722,367</u>	<u>722,367</u>	<u>827,736</u>	<u>(105,369)</u>	<u>819,914</u>

NORTH SHORE SCHOOL DISTRICT 112
EDUCATIONAL ACCOUNTS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022

	2023				2022 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	
Data processing services					
Purchased services	\$ -	\$ -	\$ -	\$ -	\$ 99,166
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>99,166</u>
Total central	<u>907,602</u>	<u>907,602</u>	<u>1,082,062</u>	<u>(174,460)</u>	<u>1,259,575</u>
Other supporting services					
Salaries	-	-	1,133	(1,133)	915
Employee benefits	-	-	14	(14)	751
Supplies and materials	-	-	638	(638)	504
Total	<u>-</u>	<u>-</u>	<u>1,785</u>	<u>(1,785)</u>	<u>2,170</u>
Total support services	<u>20,741,772</u>	<u>19,974,558</u>	<u>22,352,556</u>	<u>(2,377,998)</u>	<u>21,948,564</u>
Community services					
Salaries	57,044	57,044	12,436	44,608	65,476
Employee benefits	-	-	8,142	(8,142)	854
Purchased services	-	-	-	-	4,563
Supplies and materials	-	-	2,746	(2,746)	14,262
Total community services	<u>57,044</u>	<u>57,044</u>	<u>23,324</u>	<u>33,720</u>	<u>85,155</u>
Payments to other districts and governmental units					
Payments for special education programs					
Purchased services	647,000	647,000	389,269	257,731	669,103
Total	<u>647,000</u>	<u>647,000</u>	<u>389,269</u>	<u>257,731</u>	<u>669,103</u>
Payments for special education programs - tuition					
Other objects	1,456,640	1,456,640	1,464,229	(7,589)	950,717
Total	<u>1,456,640</u>	<u>1,456,640</u>	<u>1,464,229</u>	<u>(7,589)</u>	<u>950,717</u>
Total payments to other districts and governmental units	<u>2,103,640</u>	<u>2,103,640</u>	<u>1,853,498</u>	<u>250,142</u>	<u>1,619,820</u>
Total expenditures	<u>98,253,267</u>	<u>97,486,053</u>	<u>86,562,888</u>	<u>10,923,165</u>	<u>83,940,966</u>
Excess (deficiency) of revenues over expenditures	<u>4,495,348</u>	<u>7,728,058</u>	<u>8,589,582</u>	<u>861,524</u>	<u>2,657,356</u>

NORTH SHORE SCHOOL DISTRICT 112
EDUCATIONAL ACCOUNTS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2023
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022

	2023				
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	2022 ACTUAL
Other financing sources (uses)					
Installment contract issuance	\$ -	\$ -	\$ 805,816	\$ 805,816	\$ -
Transfer to operations and maintenance fund	(3,000,000)	(6,000,000)	(6,000,000)	-	-
Transfer for principal on leases	-	-	(332,183)	(332,183)	(150,338)
Transfer for interest on leases	-	-	(33,572)	(33,572)	(38,492)
Total other financing sources (uses)	<u>(3,000,000)</u>	<u>(6,000,000)</u>	<u>(5,559,939)</u>	<u>440,061</u>	<u>(188,830)</u>
Net change in fund balance	<u>\$ 1,495,348</u>	<u>\$ 1,728,058</u>	3,029,643	<u>\$ 1,301,585</u>	2,468,526
Fund balance, beginning of year			<u>39,726,122</u>		<u>37,257,596</u>
Fund balance, end of year			<u>\$ 42,755,765</u>		<u>\$ 39,726,122</u>

NORTH SHORE SCHOOL DISTRICT 112

WORKING CASH ACCOUNTS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022

	2023				2022 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	
Revenues					
Local sources					
General levy	\$ 210,400	\$ 210,400	\$ 210,202	\$ (198)	\$ 4,968
Investment income	<u>4,234</u>	<u>4,234</u>	<u>38,546</u>	<u>34,312</u>	<u>769</u>
Total local sources	<u>214,634</u>	<u>214,634</u>	<u>248,748</u>	<u>34,114</u>	<u>5,737</u>
Total revenues	<u>214,634</u>	<u>214,634</u>	<u>248,748</u>	<u>34,114</u>	<u>5,737</u>
Expenditures					
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ 214,634</u>	<u>\$ 214,634</u>	248,748	<u>\$ 34,114</u>	5,737
Fund balance, beginning of year			<u>2,972,282</u>		<u>2,966,545</u>
Fund balance, end of year			<u>\$ 3,221,030</u>		<u>\$ 2,972,282</u>

Statistical Section

This part of the District's annual comprehensive financial report presents detailed information as a context for understanding of what the information in the financial statements, note disclosures, and required supplementary information says about the District's overall financial health.

<u>Contents</u>	<u>Page</u>
Financial Trends These schedules contain trend information to help the reader understand how the District's financial performance and well-being have changed over time.	85 - 96
Revenue Capacity These schedules contain information to help the reader assess the District's most significant local revenue source, the property tax.	97 - 100
Debt Capacity These schedules present information to help the reader assess the affordability of the District's current levels of outstanding debt and the District's ability to issue additional debt in the future.	101 - 104
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.	105 - 108
Operating Information These schedules contain information about the District's services and resources to help the reader understand how the District's financial information relates to the services the District provides and the activities it	109 - 110

NORTH SHORE SCHOOL DISTRICT 112

Net Position by Component
Last Ten Fiscal Years

	Fiscal Year			
	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Governmental Activities:				
Net investment in capital assets	\$ 108,467,851	\$ 95,795,290	\$ 85,571,450	\$ 82,112,891
Restricted				
Operations and maintenance	-	1,359,847	2,269,175	3,649,258
Student transportation	-	3,617,664	3,278,424	1,866,272
Retirement benefits	383,651	9,249,784	4,722,681	793,175
Capital projects	-	-	-	-
Tort immunity	-	-	-	-
Debt service	-	33,708	33,708	33,708
Unrestricted (deficit)	<u>12,350,739</u>	<u>330,670</u>	<u>3,701,045</u>	<u>3,530,358</u>
Total net position	<u>\$ 121,202,241</u>	<u>\$ 110,386,963</u>	<u>\$ 99,576,483</u>	<u>\$ 91,985,662</u>

*Net Position restated due to GASB Statement No. 68 implementation as of June 30, 2014. Prior years not restated.

**Net Position restated due to GASB Statement No. 75 implementation as of June 30, 2017. Prior years not restated.

Fiscal Year						
	<u>2019</u>	<u>2018**</u>	<u>2017</u>	<u>2016</u>	<u>2015*</u>	<u>2014</u>
\$	80,246,759	\$77,225,869	\$70,739,137	\$67,998,467	\$68,680,537	\$64,808,837
	4,305,936	1,901,116	1,334,784	1,707,408	1,729,994	4,147,494
	1,570,837	1,655,424	2,188,423	1,903,340	1,802,912	1,346,866
	990,281	991,833	1,409,808	1,164,837	1,813,653	1,942,691
	-	-	-	1,536,694	80,089	1,547,521
	-	-	-	-	-	203,055
	33,708	33,708	33,708	2,406	2,406	643,106
	<u>(6,477,011)</u>	<u>(8,954,459)</u>	<u>38,806,684</u>	<u>33,160,795</u>	<u>26,277,098</u>	<u>25,903,146</u>
\$	<u>80,670,510</u>	<u>\$ 72,853,491</u>	<u>\$ 114,512,544</u>	<u>\$ 107,473,947</u>	<u>\$ 100,386,689</u>	<u>\$ 100,542,716</u>

NORTH SHORE SCHOOL DISTRICT 112

Changes in Net Position
Last Ten Fiscal Years

Expenses	Fiscal Year				
	2023	2022	2021	2020	2019
Governmental Activities:					
Instruction					
Regular Programs	\$ 26,271,627	\$ 31,457,281	\$ 22,949,415	\$ 23,337,480	\$ 22,715,295
Special Programs	12,025,747	7,925,350	10,803,370	10,229,019	9,461,508
Other Programs	4,731,102	3,734,773	6,092,880	6,051,864	6,356,340
Student activities	119,617	136,038	36,119	-	-
State On-behalf Contributions to TRS	15,295,355	17,596,864	31,754,171	29,350,056	28,230,342
Support services					
Pupils	6,371,864	6,002,713	5,148,808	5,474,390	5,163,931
Instructional Staff	5,424,078	6,707,286	6,963,538	6,028,086	6,490,806
District Administration	4,432,026	1,091,632	2,660,867	2,173,984	2,045,035
School Administration	346,385	1,243,559	3,509,193	3,207,865	3,612,142
Business	2,046,394	1,754,161	1,683,042	1,698,450	1,690,192
Transportation	5,253,890	4,527,732	3,358,881	4,020,805	3,597,466
Operations and Maintenance	11,604,400	9,594,137	11,205,139	8,978,220	10,433,070
Central	737,011	1,468,224	1,087,887	1,110,769	1,201,309
Other Supporting Services	2,483	2,128	2,620	9,884	11,003
Community Services	(20,928)	119,395	6,360	7,526	187,741
Payments to other Districts and Government Units- excluding Special Education	-	-	-	37,058	-
Interest on Debt	3,675,514	1,779,933	1,804,720	1,891,095	1,163,702
Total Governmental Expenses	98,316,565	95,141,206	109,067,010	103,606,551	102,359,882
Program Revenues					
Governmental Activities					
Charges for Services:					
Instruction					
Regular Programs	761,186	772,804	820,112	1,492,122	1,395,013
Other Programs	-	-	-	-	-
Student activities	126,883	110,370	49,659	-	-
Support Services					
Transportation	25,246	20,916	11,756	24,523	33,616
Business	175,985	12,120	-	16,228	34,152
Operations and Maintenance	65,349	15,921	44,892	24,410	34,063
Operating Grants and Contributions:					
Instruction					
Regular Programs	934,484	1,459,168	1,294,937	620,880	304,036
Special Programs	2,306,978	1,817,813	1,624,948	1,676,176	1,809,437
Other Programs	6,172	70,111	13,102	70,288	122,512
State On-behalf Contributions to TRS	15,295,355	17,596,864	31,754,171	29,350,056	28,230,342
Support services					
Pupils	228,603	231,462	-	-	-
Instructional Staff	110,865	361,321	82,686	95,156	113,348
Operations and Maintenance	-	1,006,496	-	-	-
Transportation	1,288,427	1,064,411	1,848,605	1,121,202	1,160,483
Business	491,508	876,014	532,456	361,890	330,167
Central	834	223,739	-	-	-
Payments to other Districts and Government Units- excluding Special Education	-	-	-	-	-
Capital Grants and Contributions:					
Instruction					
Regular Programs	-	-	361,361	-	-
Support services					
Business	50,000	-	-	-	-
Operations and Maintenance	-	-	-	50,000	-
Total Government Program Revenues	21,867,875	25,639,530	38,438,685	34,902,931	33,567,169
Net (Expense) Revenue	(76,448,690)	(69,501,676)	(70,628,325)	(68,703,620)	(68,792,713)
General Revenues:					
Governmental Activities:					
Taxes					
Property Taxes	77,512,687	74,963,196	73,021,793	71,594,376	69,650,798
Replacement Taxes	2,291,346	2,195,536	1,015,425	728,794	674,008
General State Aid	3,373,338	3,369,558	3,365,702	3,365,702	3,361,213
Investment Earnings	3,317,727	574,263	312,304	3,532,452	2,864,768
Unrealized gain/(loss) on investments	534,821	(1,208,720)	-	-	-
Other General Revenues	234,049	418,323	291,709	797,448	58,945
Total General Revenues	87,263,968	80,312,156	78,006,933	80,018,772	76,609,732
Change in Net Position	\$ 10,815,278	\$ 10,810,480	\$ 7,378,608	\$ 11,315,152	\$ 7,817,019

*Property tax revenues adjusted for 2013 due to restatement identified during fiscal year 2014 audit.

Fiscal Year				
2018	2017	2016	2015	2014
\$ 23,867,323	\$ 24,769,383	\$ 25,768,271	\$ 24,437,351	\$ 23,536,690
9,998,574	10,005,498	10,618,189	12,141,245	13,059,882
6,802,804	5,662,970	4,489,402	5,558,022	5,004,500
-	-	-	-	-
27,575,120	29,596,726	20,192,502	18,144,483	12,958,399
7,220,973	6,239,677	5,869,190	5,617,111	4,491,877
7,226,009	4,615,680	4,056,260	3,930,168	3,723,817
1,431,123	1,551,617	1,731,554	1,584,879	1,616,177
4,025,350	3,142,361	3,324,345	3,390,702	3,330,904
1,523,766	1,510,867	1,467,777	1,457,453	1,381,477
3,339,234	2,817,920	2,858,449	2,568,430	2,458,682
8,354,742	9,298,769	7,683,641	8,140,562	7,566,338
1,228,281	1,175,479	1,034,870	1,008,172	613,487
33,994	22,484	22,307	6,723	94,014
33,773	61,748	38,037	23,205	47,647
-	65,168	-	-	-
-	-	-	392,481	343,964
<u>102,661,066</u>	<u>100,536,347</u>	<u>89,154,794</u>	<u>88,400,987</u>	<u>80,227,855</u>
648,625	1,099,583	1,023,967	1,322,665	1,202,464
1,571	38,018	8,105	560	15,697
-	-	-	-	-
22,193	54,116	2,624	-	110
33,523	34,813	48,458	32,969	33,947
88,625	97,997	46,906	67,965	53,316
275,130	416,939	370,659	327,342	324,403
2,824,918	4,651,419	4,655,445	3,702,270	3,609,722
101,704	458,534	99,384	212,786	279,400
27,575,120	29,596,726	20,192,502	18,144,483	12,958,399
-	-	-	-	-
131,058	172,027	128,787	20,885	73,232
-	-	-	-	-
619,199	348,792	978,775	1,059,844	1,047,278
307,190	718,150	311,252	350,420	366,893
-	-	-	-	-
-	12,000	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>32,628,856</u>	<u>37,699,114</u>	<u>27,866,864</u>	<u>25,242,189</u>	<u>19,964,861</u>
<u>(70,032,210)</u>	<u>(62,837,233)</u>	<u>(61,287,930)</u>	<u>(63,158,798)</u>	<u>(60,262,994)</u>
67,455,017	67,272,865	66,281,835	64,802,614	65,388,504
690,421	735,781	581,440	727,678	676,619
3,356,655	1,267,676	1,207,820	1,186,814	1,192,276
583,741	452,122	221,497	265,139	146,699
-	-	-	-	-
108,507	147,386	82,596	35,513	157,063
<u>72,194,341</u>	<u>69,875,830</u>	<u>68,375,188</u>	<u>67,017,758</u>	<u>67,561,161</u>
<u>\$ 2,162,131</u>	<u>\$ 7,038,597</u>	<u>\$ 7,087,258</u>	<u>\$ 3,858,960</u>	<u>\$ 7,298,167</u>

NORTH SHORE SCHOOL DISTRICT 112

Fund Balances - Governmental Funds

Last Ten Fiscal Years

	Fiscal Year			
	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
General Fund				
Nonspendable	\$ 47,699	\$ 47,699	\$ 47,699	\$ 47,699
Restricted	-	-	-	-
Assigned	207,351	200,085	225,753	-
Unassigned	<u>45,721,745</u>	<u>42,450,620</u>	<u>39,950,689</u>	<u>42,968,875</u>
 Total General Fund	 <u>\$ 45,976,795</u>	 <u>\$ 42,698,404</u>	 <u>\$ 40,224,141</u>	 <u>\$ 43,016,574</u>
 All Other Governmental Funds:				
Restricted, reported in:				
Special revenue funds	3,717,561	8,403,438	8,628,619	9,129,169
Debt service funds	33,233	33,708	33,708	33,708
Capital projects fund	50,027,288	-	13,910,269	35,312,142
Assigned, reported in:				
Special revenue funds	6,036,221	5,454,151	4,443,539	3,776,374
Debt service funds	86,935	44,149	41,417	28,230
Capital projects fund	<u>4,060,912</u>	<u>10,418,429</u>	<u>19,242,187</u>	<u>11,603,421</u>
 Total All Other Governmental Funds	 <u>\$ 63,962,150</u>	 <u>\$ 24,353,875</u>	 <u>\$ 46,299,739</u>	 <u>\$ 59,883,044</u>

Fiscal Year

<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
\$ 23,405	\$ -	\$ 21,722	\$ 34,422	\$ 16,897	\$ -
-	-	-	-	-	203,055
-	-	-	-	-	2,945
<u>45,104,656</u>	<u>40,417,522</u>	<u>40,796,509</u>	<u>35,244,638</u>	<u>29,953,400</u>	<u>25,387,182</u>
<u>\$ 45,128,061</u>	<u>\$ 40,417,522</u>	<u>\$ 40,818,231</u>	<u>\$ 35,279,060</u>	<u>\$ 29,970,297</u>	<u>\$ 25,593,182</u>
9,017,671	6,298,722	6,159,366	6,322,264	5,994,046	7,437,051
33,708	33,708	33,708	2,406	2,406	643,106
52,603,194	-	-	1,536,694	80,089	1,547,521
2,541,084	2,334,856	1,778,269	1,209,887	776,055	303,622
3,667	3,000	2,556	33,708	23,989	10,432
<u>372,377</u>	<u>276</u>	<u>-</u>	<u>2,213</u>	<u>1,549</u>	<u>623</u>
<u>\$ 64,571,701</u>	<u>\$ 8,670,562</u>	<u>\$ 7,973,899</u>	<u>\$ 9,107,172</u>	<u>\$ 6,878,134</u>	<u>\$ 9,942,355</u>

NORTH SHORE SCHOOL DISTRICT 112

Governmental Funds Revenues

Last Ten Fiscal Years

	Fiscal Years				
	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Local Sources	\$ 84,136,043	\$ 77,874,729	\$ 75,817,927	\$ 77,976,409	\$ 74,522,566
State Sources	4,989,144	4,609,747	5,278,783	4,583,936	5,446,620
Federal Sources	3,756,213	5,845,379	4,051,877	2,777,614	2,475,990
On-behalf Sources	<u>19,909,405</u>	<u>19,973,007</u>	<u>17,469,491</u>	<u>16,817,921</u>	<u>15,433,490</u>
Total revenues	<u>\$ 112,790,805</u>	<u>\$ 108,302,862</u>	<u>\$ 102,618,078</u>	<u>\$ 102,155,880</u>	<u>\$ 97,878,666</u>

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
\$	69,632,223	\$ 69,944,681	\$ 68,297,428	\$ 67,255,103	\$ 67,742,840
	5,639,141	4,777,093	4,108,543	4,848,657	4,820,676
	2,325,314	2,974,880	2,854,473	2,011,704	2,072,528
	<u>27,575,120</u>	<u>29,596,726</u>	<u>20,192,502</u>	<u>18,144,483</u>	<u>12,958,399</u>
\$	<u>105,171,798</u>	<u>107,293,380</u>	<u>95,452,946</u>	<u>92,259,947</u>	<u>87,594,443</u>

NORTH SHORE SCHOOL DISTRICT 112

Governmental Funds Expenditures and Debt Service Ratio

Last Ten Fiscal Years

(Modified Accrual Basis of Accounting)

	Fiscal Year		
	<u>2023</u>	<u>2022</u>	<u>2021</u>
Current:			
Instruction			
Regular programs	\$ 27,563,290	\$ 26,733,736	\$ 22,772,039
Special programs	10,151,086	8,544,469	8,322,023
Other instructional programs	5,238,956	5,444,401	6,196,675
Student activities	119,617	136,038	36,119
State retirement contributions	19,909,405	19,973,007	17,469,491
Total instruction	<u>62,982,354</u>	<u>60,831,651</u>	<u>54,796,347</u>
Supporting services			
Pupils	5,795,633	5,537,036	5,156,802
Instructional staff	6,693,800	6,380,395	5,978,784
General administration	2,063,943	1,907,950	1,959,970
School administration	3,370,272	3,422,572	3,286,867
Business	1,764,690	1,956,416	1,883,801
Transportation	5,235,762	4,570,534	3,392,277
Operations and maintenance	7,768,392	6,982,602	8,650,070
Central	1,125,113	1,300,765	1,175,313
Other supporting services	1,801	2,216	2,486
Total supporting services	<u>33,819,406</u>	<u>32,060,486</u>	<u>31,486,370</u>
Community services	<u>25,308</u>	<u>95,745</u>	<u>35,923</u>
Payments to other districts and gov't units	<u>1,853,498</u>	<u>1,619,820</u>	<u>1,881,902</u>
Total current expenditures	<u>98,680,566</u>	<u>94,607,702</u>	<u>88,200,542</u>
Capital outlay	<u>25,148,470</u>	<u>29,380,853</u>	<u>27,137,624</u>
Debt service			
Principal	2,807,525	2,261,083	1,810,000
Interest and fiscal charges	2,793,386	2,033,450	2,057,863
Total debt service	<u>5,600,911</u>	<u>4,294,533</u>	<u>3,867,863</u>
Total expenditures	<u>\$ 129,429,947</u>	<u>\$ 128,283,088</u>	<u>\$ 119,206,029</u>
Debt service required as a percentage of noncapital expenditures	5.56%	4.32%	4.10%
Debt service as a percentage of total expenditures	4.33%	3.35%	3.24%

Fiscal Year						
<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
\$ 22,442,338	\$ 21,429,240	\$ 22,149,485	\$ 23,759,650	\$ 24,908,073	\$ 23,446,996	\$ 22,710,782
8,002,627	7,302,687	7,818,010	8,154,935	8,845,182	9,992,820	10,618,072
6,090,419	5,959,324	6,225,403	5,718,821	4,653,924	5,678,753	5,520,181
-	-	-	-	-	-	-
16,817,921	15,433,490	27,575,120	29,596,726	20,192,502	18,144,483	12,958,399
53,353,305	50,124,741	63,768,018	67,230,132	58,599,681	57,263,052	51,807,434
4,969,338	5,032,862	6,169,659	5,754,210	5,351,221	5,077,790	4,058,354
5,803,233	6,157,252	6,437,861	4,466,319	3,871,885	3,836,369	3,789,155
1,965,024	1,756,816	1,458,128	1,599,472	1,727,553	1,556,412	1,614,322
3,088,408	3,069,125	3,155,342	3,199,396	3,452,753	3,346,522	3,329,335
1,578,649	1,556,540	1,435,398	1,520,007	1,321,923	1,382,542	1,364,767
4,004,492	3,584,612	3,328,696	2,813,469	2,845,174	2,558,139	2,455,810
6,799,319	8,411,386	7,018,004	7,226,023	6,257,255	6,419,905	5,742,346
1,059,201	1,172,275	1,144,932	1,167,720	955,930	834,624	612,119
9,168	10,631	34,274	21,162	18,785	6,601	94,014
<u>29,276,832</u>	<u>30,751,499</u>	<u>30,182,294</u>	<u>27,767,778</u>	<u>25,802,479</u>	<u>25,018,904</u>	<u>23,060,222</u>
<u>6,579</u>	<u>130,583</u>	<u>28,315</u>	<u>61,766</u>	<u>38,471</u>	<u>18,536</u>	<u>47,647</u>
<u>1,967,537</u>	<u>1,976,265</u>	<u>1,768,568</u>	<u>1,823,781</u>	<u>1,503,862</u>	<u>1,750,133</u>	<u>1,837,749</u>
<u>84,604,253</u>	<u>82,983,088</u>	<u>95,747,195</u>	<u>96,883,457</u>	<u>85,944,493</u>	<u>84,050,625</u>	<u>76,753,052</u>
<u>20,487,908</u>	<u>8,828,354</u>	<u>9,128,649</u>	<u>6,004,025</u>	<u>1,970,652</u>	<u>1,820,159</u>	<u>1,618,932</u>
1,720,000	-	-	-	-	4,975,000	3,076,748
<u>2,143,863</u>	<u>1,066,954</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>101,269</u>	<u>388,212</u>
<u>3,863,863</u>	<u>1,066,954</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,076,269</u>	<u>3,464,960</u>
<u>\$ 108,956,024</u>	<u>\$ 92,878,396</u>	<u>\$ 104,875,844</u>	<u>\$ 102,887,482</u>	<u>\$ 87,915,145</u>	<u>\$ 90,947,053</u>	<u>\$ 81,836,944</u>
4.37%	1.27%	0.00%	0.00%	0.00%	5.70%	4.32%
3.55%	1.15%	0.00%	0.00%	0.00%	5.58%	4.23%

NORTH SHORE SCHOOL DISTRICT 112

Other Financing Sources and Uses and

Net Change in Fund Balances

Governmental Funds

Last Ten Fiscal Years

(Modified Accrual Basis of Accounting)

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Excess (deficiency) of revenues over (under) expenditures	\$ (16,639,142)	\$ (19,980,226)	\$ (16,587,951)	\$ (6,800,144)
Other financing sources (uses)				
Transfers in	16,768,009	4,294,058	16,734,776	13,863,388
Bond proceeds	54,045,000	-	-	-
Premium on bonds sold	3,133,729	-	-	-
Lease proceeds	1,541,263	508,625	-	-
Installment contract proceeds	805,816	-	-	-
Transfers out	<u>(16,768,009)</u>	<u>(4,294,058)</u>	<u>(16,734,776)</u>	<u>(13,863,388)</u>
Total other financing sources (uses)	<u>59,525,808</u>	<u>508,625</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ 42,886,666</u>	<u>\$ (19,471,601)</u>	<u>\$ (16,587,951)</u>	<u>\$ (6,800,144)</u>

Fiscal Year						
<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	
\$ 5,000,270	\$ 295,954	\$ 4,405,898	\$ 7,537,801	\$ 1,312,894	\$ 5,757,499	
8,458,447	10,000,000	-	-	4,435,569	37,845	
50,945,000	-	-	-	-	-	
4,666,408	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
<u>(8,458,447)</u>	<u>(10,000,000)</u>	<u>-</u>	<u>-</u>	<u>(4,435,569)</u>	<u>(37,845)</u>	
<u>55,611,408</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<u>\$ 60,611,678</u>	<u>\$ 295,954</u>	<u>\$ 4,405,898</u>	<u>\$ 7,537,801</u>	<u>\$ 1,312,894</u>	<u>\$ 5,757,499</u>	

NORTH SHORE SCHOOL DISTRICT 112
 Assessed Value and Estimated Actual Value of Taxable Property
 Last Ten Tax Levy Years

<u>Tax Levy Year</u>	<u>Equalized Assessed Valuation</u>		<u>Total Equalized Assessed Value</u>	<u>Actual Estimated Value</u>	<u>Total Direct Rate</u>
	<u>Real Estate</u>	<u>Railroad</u>			
2022	\$ 2,466,055,441	\$ 4,316,744	\$ 2,470,372,185	\$ 7,485,976,318	3.676%
2021	2,369,794,568	3,649,098	2,373,443,666	7,192,253,533	3.299%
2020	2,370,078,113	3,649,098	2,373,727,211	7,193,112,761	3.184%
2019	2,420,333,320	3,508,602	2,423,841,922	7,344,975,521	3.039%
2018	2,468,137,523	3,231,303	2,471,368,826	7,488,996,442	2.914%
2017	2,472,548,411	3,021,625	2,475,570,036	7,501,727,382	2.830%
2016	2,374,567,316	2,965,779	2,377,533,095	7,204,645,742	2.862%
2015	2,235,806,902	2,918,358	2,238,725,260	6,784,015,939	3.006%
2014	2,104,832,545	2,465,263	2,107,297,808	6,385,750,933	3.150%
2013	2,116,481,601	2,372,736	2,118,854,337	6,420,770,718	3.076%

Source: Lake County Clerk's Office

Note: The county assesses property at approximately 33.3% of actual value for all types of real property. Estimated actual value is calculated by dividing assessed value by that percentage. Tax rates are per \$100 of assessed value.

NORTH SHORE SCHOOL DISTRICT 112
Property Tax Rates - All Direct and Overlapping Governments
Last Ten Tax Levy Years

Tax Levy Year	District Direct Rates	Overlapping Rates										Total Tax Rate
	NSSD 112	Highland Park	Lake County	HSD 113	Highland Park District	North Sanitary	Lake County Forest Preserve	Township of Moraine	College of Lake County	South Lake Mosquito Abatement	Total Overlapping Government	
2022	\$ 3.676	\$ 0.909	\$ 0.589	\$ 2.525	\$ 0.612	\$ 0.160	\$ 0.173	\$ 0.054	\$ 0.296	\$ 0.012	\$ 5.329	\$ 9.005
2021	3.299	0.904	0.598	2.486	0.608	0.158	0.179	0.056	0.293	0.013	5.296	8.595
2020	3.184	0.875	0.598	2.391	0.572	0.157	0.182	0.055	0.290	0.012	5.133	8.317
2019	3.039	0.809	0.597	2.280	0.560	0.153	0.180	0.056	0.282	0.012	4.927	7.966
2018	2.914	0.772	0.612	2.222	0.535	0.153	0.182	0.054	0.282	0.011	4.824	7.738
2017	2.826	0.726	0.622	2.164	0.521	0.153	0.187	0.054	0.281	0.011	4.718	7.544
2016	2.862	0.737	0.632	2.187	0.529	0.157	0.193	0.056	0.285	0.012	4.788	7.649
2015	3.006	0.749	0.663	2.309	0.520	0.166	0.208	0.063	0.299	0.012	4.989	7.995
2014	3.152	0.795	0.682	2.421	0.508	0.169	0.210	0.066	0.306	0.013	5.171	8.323
2013	3.076	0.785	0.663	2.364	0.497	0.164	0.218	0.070	0.296	0.007	5.064	8.140

Source: Lake County Clerk's Office

Note: Tax rates are per \$100 of assessed value

NORTH SHORE SCHOOL DISTRICT 112

Principal Taxpayers

Tax Levy Year 2022 and Nine Years Ago

<u>Taxpayer</u>	<u>2022</u>		<u>2013</u>	
	<u>Equalized Assessed Valuation</u>	<u>Percentage of Total</u>	<u>Equalized Assessed Valuation</u>	<u>Percentage of Total</u>
Albion Jacobs LLC	\$ 15,250,809	0.62%	\$ -	0.00%
FPACP3 Sheridan LLC	9,353,324	0.38%	-	0.00%
T Renaissance II LLC	8,849,115	0.36%	-	0.00%
Se Mcgovern House Transitory LLC	8,299,426	0.34%	-	0.00%
Federal Realty Investment Trust	7,862,703	0.32%	6,535,843	0.31%
Midwest Family Housing LLC	7,778,875	0.31%	8,983,717	0.42%
Americana Associates	6,917,996	0.28%	-	0.00%
Klairmont Investments LLC	6,630,288	0.27%	-	0.00%
One Highland Park LLC	6,000,589	0.24%	-	0.00%
799 Central Avenue 10775611 LLC	4,960,343	0.20%	-	0.00%
Metzler I Renaissance Place LP	-	0.00%	9,930,977	0.47%
Chicago Title Land Trust Co.	-	0.00%	5,179,691	0.24%
Highland Park Associates II, LLC	-	0.00%	4,340,741	0.20%
Klairmont Family Associates LP	-	0.00%	4,296,505	0.20%
Americana Apartments	-	0.00%	3,921,248	0.19%
Morningside Highwood LLC	-	0.00%	3,909,844	0.18%
Lake Forest Bank and Trust	-	0.00%	3,673,976	0.17%
Sunset Food Mart, Inc.	-	0.00%	3,599,737	0.17%
Total Principal Taxpayers in District	<u>81,903,468</u>	<u>3.32%</u>	<u>54,372,279</u>	<u>2.55%</u>
Other Taxpayers in District	<u>2,388,468,717</u>	<u>96.68%</u>	<u>2,064,482,058</u>	<u>97.45%</u>
District's Total EAV	<u>\$ 2,470,372,185</u>	<u>100.00%</u>	<u>2,118,854,337</u>	<u>100.00%</u>

Source: Office of the County Clerk - Lake County, IL
2013 Information- 2014 ACFR

NORTH SHORE SCHOOL DISTRICT 112

Property Tax Levies and Collections

Last Ten Tax Levy Years

Tax Levy Year	Taxes Levied for the Fiscal Year	Collected Within the Fiscal Year of the Levy		Subsequent Year Collections	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2022	\$ 90,820,096	\$ 42,906,098	47.24%	\$ -	\$ 42,906,098	47.24%
2021	78,308,547	34,779,954	44.41%	42,732,544	77,512,498	98.98%
2020	75,580,566	35,069,986	46.40%	39,893,210	74,963,196	99.18%
2019	73,665,695	31,361,162	42.57%	41,660,631	73,021,793	99.13%
2018	72,005,975	35,561,608	49.39%	36,032,166	71,593,774	99.43%
2017	69,963,100	41,871,249	59.85%	27,779,549	69,650,798	99.55%
2016	68,033,775	34,178,718	50.24%	33,276,494	67,455,212	99.15%
2015	67,303,111	33,840,154	50.28%	33,432,460	67,272,614	99.95%
2014	66,417,096	33,244,394	50.05%	33,037,441	66,281,835	99.80%
2013	65,175,159	32,401,169	49.71%	32,306,679	64,707,848	99.28%

NORTH SHORE SCHOOL DISTRICT 112

Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year	Government Activities			Total Primary Government	Equalized Assessed Valuation	Ratio of General Bonded Debt to Actual Estimated Value	Percentage of Personal Income*	Debt Outstanding per Capita
	General Obligation Bonds and Certificates	Lease and installment contract liabilities	Less: Amounts Available for Debt Service					
2023	\$ 104,222,513	\$ 2,351,234	\$ -	\$ 106,573,747	\$ 2,470,372,185	1.42%	3.42%	3,002
2022	49,362,737	816,680	-	50,179,417	2,373,443,666	0.69%	1.72%	1,411
2021	51,508,338	-	-	51,508,338	2,373,727,211	0.70%	1.81%	1,483
2020	53,563,939	-	-	53,563,939	2,423,841,922	0.73%	1.94%	1,542
2019	55,529,540	-	-	55,529,540	2,471,368,826	0.68%	1.95%	1,460
2018	-	-	-	-	2,475,570,036	0.00%	NA	-
2017	-	-	-	-	2,377,533,095	0.00%	NA	-
2016	-	-	-	-	2,238,725,260	0.00%	NA	-
2015	-	-	-	-	2,107,297,808	0.00%	NA	-
2014	5,041,680	-	-	5,041,680	2,118,854,337	0.07%	NA	143

NA - not available

* See the schedule of Demographic Statistics on page 102 for personal income and population data.

NORTH SHORE SCHOOL DISTRICT 112

Computation of Direct and Overlapping Debt

June 30, 2023

<u>Taxing Authority</u>	<u>Gross Bonded Debt Outstanding</u>	<u>Overlapping Percent</u>	<u>Applicable to District</u>
Lake County	\$ - (1)	8.995%	\$ -
Lake County Forest Preserve	166,060,000 (2)	8.995%	14,937,097
City of Highland Park	17,700,864 (3)	96.846%	17,142,579
City of Highwood	12,765,000	100.000%	12,765,000
Park District of Highland Park	9,900,000 (2)	95.516%	9,456,084
Township High School District 113	67,875,000	56.332%	38,235,345
Community College #532	<u>7,595,000 (1)</u>	8.995%	<u>683,170</u>
 Total Overlapping Bonded Debt	 281,895,864		 93,219,275
 Direct Debt			
North Shore School District 112	<u>54,045,000 (1)</u>	100.000%	<u>54,045,000</u>
 Total Overlapping and Direct Debt	 <u>\$ 335,940,864</u>		 <u>\$ 147,264,275</u>

Source of Information - Office of Lake County Clerk

- (1) Excludes principal amounts of outstanding General Obligation Alternate Revenue Source Bonds which are expected to be paid from sources other than general taxation.
- (2) Excludes outstanding Debt Certificates
- (3) Excludes self-supporting bonds.

Note: Percent applicable to School District is calculated using assessed valuation of the School District area value contained within the noted governmental unit divided by assessed valuation of the governmental unit.

NORTH SHORE SCHOOL DISTRICT 112

Legal Debt Margin Information

Last Ten Fiscal Years

	Fiscal Year				
	<u>2023*</u>	<u>2022*</u>	<u>2021*</u>	<u>2020*</u>	<u>2019*</u>
Assessed Valuation	\$ 2,470,372,185	\$ 2,373,443,666	\$ 2,373,727,211	\$ 2,423,841,922	\$ 2,471,368,826
Statutory Debt Limitation (6.9% of assessed valuation)	170,455,681	163,767,613	163,787,178	167,245,093	170,524,449
Debt June 30	<u>56,396,234</u>	<u>816,680</u>	\$ -	\$ -	-
Legal Bonded Debt Margin	<u>\$ 114,059,447</u>	<u>\$ 162,950,933</u>	<u>\$ 116,372,178</u>	<u>\$ 118,020,093</u>	<u>\$ 119,579,449</u>
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	<u>33.09%</u>	<u>0.50%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>

*Excludes alternative revenue bonds pursuant to the Debt Reform Act.

Fiscal Year				
<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
\$ 2,475,570,036	\$ 2,377,533,095	\$ 2,107,297,808	\$ 2,107,297,808	\$ 2,118,854,337
170,814,332	164,049,784	145,403,549	145,403,549	146,200,949
-	-	-	-	4,975,000
<u>\$ 170,814,332</u>	<u>\$ 164,049,784</u>	<u>\$ 145,403,549</u>	<u>\$ 145,403,549</u>	<u>\$ 141,225,949</u>
<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>3.40%</u>

NORTH SHORE SCHOOL DISTRICT 112

Demographic and Economic Statistics

Last Ten Calendar Years

Calendar Year	<u>Population</u>		<u>Unemployment Rate</u>		Personal	Per Capita
	Highland		Highland		Income	Personal
	<u>Park</u>	<u>Highwood</u>	<u>Park</u>	<u>Highwood</u>	<u>(in thousands)</u>	<u>Income</u>
2022	30,163	5,335	3.1	4	\$ 3,113,298	NA
2021	30,177	5,374	3.7	4.1	2,923,409	NA
2020	29,515	5,224	6.6	6.9	2,853,625	NA
2019	29,515	5,224	3.0	3.5	2,762,810	NA
2018	29,622	5,272	3.5	3.8	2,609,697	NA
2017	29,767	5,325	3.4	4.2	2,480,013	NA
2016	29,641	5,324	4.2	5.2	2,327,814	NA
2015	29,743	5,352	4.1	5	2,198,848	NA
2014	29,871	5,387	5.0	6.3	2,164,473	NA
2013	29,902	5,338	6.3	7.8	NA	NA

Source of Information: * Population: Quickfacts.Census.Gov
 % Unemployment Rate: Illinois Department of Employment Security
 Prior years: U.S. Census Data, Sperling's Best places website
 Personal Income and Per Capital Personal Income:
 Bureau of Economic Analysis.gov

Note: Personal income for 2014 is for the two applicable cities only.

NA - not available

NORTH SHORE SCHOOL DISTRICT 112

Principal Employers
Current Year and Nine Years Ago

Employer	2023		2014	
	Number Employed	Percentage of Total Employment	Number Employed	Percentage of Total Employment
Highland Park Hospital - North Shore University Health System	1,200	7.24%	1,200	7.1%
Township High School District #113	652	3.93%	691	4.1%
Dick Blick Holdings HQ	600	3.62%		
North Shore Elementary School District #112 (FTE)	552	3.33%	611	3.6%
Ravinia Music Festival	500	3.01%	575	3.4%
Sunset Foods	275	1.66%		
City of Highland Park (FTE)	259	1.56%	279	1.7%
True North Cooperative (previously North Suburban Special Education District)	244	1.47%	550	3.3%
Target	224	1.35%	224	1.3%
Northmoor Country Club	221	1.33%	200	1.2%
Jewel-Osco	200	1.21%	200	1.2%
Highland Park Park District			820	4.9%

This list may include full-time and part-time and/or seasonal employees for some employers

Sources:

- (1) Village Records /School District Records
- (2) Employer Official Website
- (3) A to Z Database
- (4) Data Axle Reference Solutions

* Calculating applicable percentages to the Illinois Department of Employment Security Reports the estimated number of persons employed in the District in 2022 is 16,585.

NORTH SHORE SCHOOL DISTRICT 112

Full-time Equivalent District Employees by Type

Last Ten Fiscal Years

Fiscal Year	Full-time Equivalent Employees									
	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Instruction										
Total instruction	<u>403</u>	<u>401</u>	<u>409</u>	<u>415</u>	<u>417</u>	<u>*445</u>	<u>*452</u>	<u>*463</u>	<u>*464</u>	<u>*462</u>
Support Services										
Total support services	<u>153</u>	<u>151</u>	<u>129</u>	<u>127</u>	<u>125</u>	<u>*125</u>	<u>*128</u>	<u>*134</u>	<u>*145</u>	<u>*155</u>
Total	<u>552</u>	<u>552</u>	<u>538</u>	<u>542</u>	<u>542</u>	<u>570</u>	<u>580</u>	<u>597</u>	<u>609</u>	<u>617</u>

* as of September of that fiscal year

NORTH SHORE SCHOOL DISTRICT 112

Operating Statistics
Last Ten Fiscal Years

Fiscal Year	Average Daily Attendance	Operating Expenditures	Cost Per Pupil	Percentage Change	Expenses	Cost Per Pupil	Percentage Change	Teaching Staff	Pupil-Teacher Ratio
2023	3,457	\$ 76,284,315	\$22,070	5.72%	\$ 90,144,472	\$ 26,080	6.29%	356 *	9.7
2022	3,482	72,689,758	20,876	-16.29%	85,435,790	24,536	-15.16%	354 *	9.8
2021	2,777	69,243,635	24,938	21.50%	80,298,546	28,920	25.28%	388 *	7.2
2020	3,242	66,548,990	20,526	17.90%	74,847,051	23,085	21.32%	383 *	8.5
2019	3,736	65,042,635	17,410	-5.93%	71,095,013	19,030	-6.74%	377 *	9.9
2018	3,494	64,661,271	18,506	5.21%	71,299,836	20,460	-6.15%	405 *	8.6
2017	3,573	62,853,161	17,591	6.50%	77,696,654	21,745	21.73%	410 *	8.7
2016	3,791	62,617,698	16,518	5.51%	67,722,640	17,865	-5.07%	422 *	9.0
2015	3,868	60,564,282	15,658	-1.79%	72,802,570	18,822	5.02%	427 *	9.1
2014	3,843	61,278,220	15,944	2.52%	68,878,545	17,923	-6.74%	428 *	9.0

* as of September of that fiscal year

Source of Information: District Personnel Department records
Annual Financial Report 2014-2023 (ISBE Form SD50-35/JA50-60)

NORTH SHORE SCHOOL DISTRICT 112

Operating Indicators by Function

June 30, 2023

Function	2023
Instruction	
Regular and Special student enrollment	3,830
Support Services	
Pupil	
% of student population from Non-English Language Background	34%
School Administration	
Average daily attendance	3,457
Fiscal	
Purchase Orders Processed	4,005
Maintenance	
District Square Footage Maintained by Custodians and Maintenance Staff	853,000
District Acreage Maintained by Grounds Staff	96
Transportation	
Avg. number of regular pupils transported per year	2,746
Avg. number of regular bus runs to/from school	146
Extra Curricular Activities	
Number of competitive sports	26
Number of student clubs	117
% of Students eligible to file for Federally funded Free or Reduced Lunches	19.76%

Source of Information:

ISBE Fall Enrollment

Infinite Campus Student Data System

District Records

NORTH SHORE SCHOOL DISTRICT 112

School Building Information
Last Ten Fiscal Years

	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Elementary Schools -										
Braeside										
Square Feet*	43,636	43,636	43,636	43,636	43,636	43,636	43,636	43,636	43,636	43,636
Enrollment **	270	278	273	270	271	255	265	283	265	266
Indian Trail										
Square Feet	65,403	65,403	65,403	65,403	65,403	65,403	65,403	65,403	65,403	65,403
Enrollment	471	460	400	426	424	285	318	356	389	400
Lincoln										
Square Feet	48,471	48,471	48,471	48,471	48,471	48,471	48,471	48,471	48,471	48,471
Enrollment	School Closed	School Closed	School Closed	School Closed	School Closed	207	210	227	237	248
Oak Terrace										
Square Feet	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000
Enrollment	376	419	432	468	487	526	523	534	533	534
Ravinia										
Square Feet	51,634	51,634	51,634	51,634	51,634	51,634	51,634	51,634	51,634	51,634
Enrollment	255	256	241	239	225	235	243	274	300	301
Red Oak										
Square Feet	57,153	57,153	57,153	57,153	57,153	57,153	57,153	57,153	57,153	57,153
Enrollment	211	224	260	259	249	320	327	326	297	289
Sherwood										
Square Feet	50,863	50,863	50,863	50,863	50,863	50,863	50,863	50,863	50,863	50,863
Enrollment	382	419	387	376	384	292	291	302	318	338
Wayne Thomas										
Square Feet	56,221	56,221	56,221	56,221	56,221	56,221	56,221	56,221	56,221	56,221
Enrollment	392	339	306	319	323	298	286	298	316	327
Green Bay**										
Square Feet	60,808	60,808	60,808	60,808	60,808	60,808	60,808	60,808	60,808	60,808
Enrollment	266	261	174	278	271	266	219	268	255	239
Totals - Elementary										
Square Feet	519,189	519,189	519,189	519,189	519,189	519,189	519,189	519,189	519,189	519,189
Enrollment	2623	2,656	2,473	2,635	2,634	2,684	2,682	2,868	2,910	2,942
Middle Schools -										
Edgewood										
Square Feet	145,923	Under	136,492	136,492	136,492	136,492	136,492	136,492	136,492	136,492
Enrollment	673	Renovation	727	769	793	524	517	569	617	615
Elm Place										
Square Feet	113,493	113,493	113,493	113,493	113,493	113,493	113,493	113,493	113,493	113,493
Enrollment	School	692	518	508	School Closed	302	349	374	376	374
Northwood										
Square Feet	121,160	121,160	Under	Under	83,826	83,826	83,826	83,826	83,826	83,826
Enrollment	534	490	Renovation	Renovation	515	492	479	511	512	491
Totals - Middle Schools										
Square Feet	380,576	234,653	249,985	249,985	333,811	333,811	333,811	333,811	333,811	333,811
Enrollment	1207	1,182	1,245	1,277	1,308	1,318	1,345	1,454	1,505	1,480
District Totals:										
Square Feet	899,765	753,842	769,174	769,174	853,000	853,000	853,000	853,000	853,000	853,000
Enrollment	3830	3,838	3,718	3,912	3,942	4,002	4,027	4,322	4,415	4,422

* Square footage represents the total square footage of the building.

** Enrollment data from ISBE End of Year Report for FY14 through FY18.

Enrollment data from Infinite Campus Student Enrollment Report for FY19 through FY23

Source of Information:

1. Architect/Engineer Data
2. ISBE End-of-Year Report & Infinite Campus Student Enrollment Summary Report

112
EDUCATION
FOUNDATION



Board of Education
December 12, 2023

WHO WE ARE

- ❖ Independent 501c3 organization
- ❖ Exclusively partner with NSSD 112
- ❖ Programming in all nine district buildings
- ❖ Board comprised of community members and D112 faculty members

Mission Statement

To enrich and enhance educational opportunities for all children in North Shore School District 112.

OUR IMPACT

- ❖ **Nearly \$1.5 million donated to our students and schools**
- ❖ **More than \$600,000 in Foundation Grants across District 112**
- ❖ **Over \$200,000 committed to professional author visits in all D112 schools**
- ❖ **Over \$600,000 raised for need-based scholarships**
- ❖ **In the 22-23 school year, donated almost \$120,000 to educational enrichment across D112**

WHAT WE DO



**Foundation
Grants**



**Reel 112
Film Festival**



**Author
Visits**



**Robot Revolution
robotics program**

WHAT WE DO

112
EDUCATION
FOUNDATION



**iRead
read-a-thon**



**Partnership with
Ravinia Festival's
Reach Teach Play
education
program**



**FUNd Run 5K
and Family
Walk**



**Kids Go Classic
concert**

HOW WE ARE FUNDED

The 112 Education Foundation depends on community support to run our signature events and programs. Please consider donating today.

112foundation.org/donate



HOLIDAY HIGH FIVE A TEACHER

112
EDUCATION
FOUNDATION

Gifting is simple. Make a tax-deductible donation to the 112 Education Foundation in the teacher's honor, and we will send a High 5 notecard letting the teacher know of your generosity, along with a personal note you include.



112foundation.org/high-five-a-teacher

UPCOMING EVENTS

112
EDUCATION
FOUNDATION



Saturday, December 16
Northwood Middle School (Athletics)
8:30 – 2:30 (lunch break from 11-12)



Saturday, January 20
Highland Park Public Library
9:00 – 2:00

Follow us on social media (@112foundaiton)





Date: December 12, 2023

To: Dr. Michael Lubelfeld, Superintendent of Schools
Members of the Board of Education

From: Jeremy Davis, Assistant Superintendent for Finance and Operations

Subject: 2024-25 Student Fee Recommendation

Policy Alignment: Policy - 4:140 Operational Services, 4:110 Transportation, and 4:120 Food Services

Disposition: Information

Executive Summary:

Each year, the Board of Education sets student fees to support students' services beyond the district's funding from local, state, and federal sources. This year, after considering District needs and comparing area school fees, the administration will recommend that the Board of Education hold most fees constant with one exception. The following are the proposed student fees for the 2024-2025 school year.

1. Registration Fee/Technology Fee:

North Shore School District 112 charges \$195 per student for its 2023-2024 Registration Fee. Most area school districts do not charge a specific Technology Fee. As such, the district administration recommends no change for the 2024-2025 school year.

Additionally, please note that all K-8th grade students receive devices. As such, the Registration Fee will be applied to all students in grades K-8. The administration also recommends keeping the \$20 late fee to incentivize families to pay school fees timely.

2. Transportation Fee:

The district is required to provide regular education students with transportation services provided they live more than 1 1/2 miles from their attendance center or if they have to cross in a hazardous area, as defined by the Illinois Department of Transportation. Students who live less than 1 1/2 miles from their attendance center and do not have to cross a hazardous area may opt for district-provided transportation services on a fee basis. The district will accommodate those requests on a space-available basis, provided there is an existing route

that can accommodate these students. We are proposing no change to the \$495 annual transportation fee for the 2024-2025 school year.

A late-payment processing fee of \$50 is charged to families to cover the additional administrative costs of adjusting routes after the deadline date. We are proposing no change to the \$50 late fee for the 2024-2025 school year.

3. Full-Day/Half-Day Kindergarten Tuition:

The district currently charges \$195 for registration for its full-day kindergarten program and its half-day kindergarten program. The administration recommends keeping the rate at \$195 per student for the 2024-2025 school year for both full-day and half-day kindergarten, consistent with other grade levels. The rationale is as follows. Kindergarteners now receive 1:1 devices from the district. The district still must purchase workbooks and other student supplies for half-day students. And finally, the administration no longer wishes to incentivize half-day kindergarten by offering a reduced Registration Fee.

4. Early Childhood Blended Program Tuition:

Until this year, the Early Childhood Blended Program had an annual tuition of \$3,300. However, this year, NSSD 112 was awarded the Preschool For All (PFA) Grant, so the fee of \$3,300 was suspended. In the event that we do not get the PFA grant next year, the administration believes that it is time for an increase. Other area school districts all charge at least \$500 more than NSSD 112 for their half-day preschool programs, and the preschool program is one of our more expensive programs. We propose a 2-year plan to get the Early Childhood Fee up to \$4,000. We propose a \$350 increase for 2024-2025 and another \$350 increase for 2025-2026. Again, this is only *if* the District does not receive the PFA grant. Most likely, the fee will need to be \$0 for the upcoming school year.

5. Student Milk Fees:

Our recommendation for the price of a carton of milk is to remain at 60 cents per milk for the school year 2024-2025 at our six (6) schools enrolled in the Illinois Free Lunch and Special Milk Programs (Braeside, Ravinia, Indian Trail, Sherwood, Wayne Thomas, and Edgewood). The fee for 175 days of milk delivery is \$105 per year.

Summary of Recommended Student Fees:

STUDENT FEES 2024-2025	Paid On/Before 7/26/2024	Paid On/After 7/27/2024
*Registration Fee: Kindergarten - 8th Grade	\$ 195.00	\$ 215.00
Technology Fee (Eliminated)	\$ 0.00	\$ 0.00
**Tuition: Early Childhood Blended Program	\$ 3,650.00	\$ 3,650.00
***Transportation Fee (All Grades)	\$ 495.00	\$ 545.00
Annual Milk Fee: 1st-8th Grade and Full Day Kindergartners	\$ 105.00	\$ 105.00
*An additional \$20.00 late fee will be applied to any registration fees received after 7/26/2024.		
**In the event NSSD 112 receives the Preschool For All Grant, there will be no registration fee for preschool.		
***Transportation fees for returning students paid after 7/26/2024 are subject to a \$50.00 late fee to cover the additional administrative costs of changing routings after the deadline.		

The district will waive fees to families who meet the district’s guidelines, as per District 112’s Policy 4:140. It will continue to accept applications for the existing Hardship program, and payment plans will be available for parents. The Business Services maintains all current student fee information on the district’s website, under [Departments > Business Services > Student Fees and Registration](#).

Based on this information, the Administration will recommend that at the January 16, 2024, Regular Board meeting, the Board approves the fees described above for the 2024-2025 school year.

Recommendation: Information



INSPIRE · INNOVATE · ENGAGE

NORTH SHORE

SCHOOL DISTRICT 112

Date: December 12, 2023
To: Board of Education
From: Dr. Michael Lubelfeld, Superintendent
Subject: First Reading Board Policy Updates
Board Policy Alignment: Policy 2:240- Board Policy Development
Disposition: Information

Executive Summary:

The Board governs the District using written policies to ensure legal compliance, establish consistent processes, delegate authority and define operating limits. Board Policy 2:240 requires the Board to continually monitor policies for legal compliance, relevance, and effectiveness.

The Board Policy Committee met on December 5, 2023, to review updates recommended by the Illinois Association of School Board's PRESS Issue 113 and complete a periodic review of a list of policies as part of ongoing monitoring for relevancy and effectiveness. The committee also recommended a custom update to Policy 8:10 Connections to the Community that removes requirements to post on social media platforms.

Based on the committee's review and recommendations, updates to the following policies are being presented to the Board for a first reading:

- 2:20, Powers and Duties of the School Board; Indemnification
- 2:120, Board Member Development
- 2:200, Types of School Board Meetings
- 2:220, School Board Meeting Procedure
- 4:10, Fiscal and Business Management
- 4:30, Revenue and Investments
- 4:60, Purchases and Contracts
- 4:130, Free and Reduced-Price Food Services
- 4:160, Environmental Quality of Buildings and Grounds
- 5:30, Hiring Process and Criteria
- 5:190, Teacher Qualifications
- 5:200, Terms and Conditions of Employment and Dismissal
- 5:210, Resignations
- 5:220, Substitute Teachers

- 5:250, Leaves of Absence
- 5:330, Sick Days, Vacation, Holidays, and Leaves
- 6:15, School Accountability
- 6:30, Organization of Instruction
- 6:50, School Wellness
- 6:60, Curriculum Content
- 6:230, Library Media Program
- 7:60, Residence
- 7:70, Attendance and Truancy
- 7:160, Student Appearance
- 7:190, Student Behavior
- 7:270, Administering Medicines to Students
- 7:285, Anaphylaxis Prevention, Response, and Management Program
- 7:290, Suicide and Depression Awareness and Prevention
- 8:10 Connections to the Community (*custom language*)
- 8:30, Visitors to and Conduct on School Property

The following policies were part of the periodic review and no changes were recommended:

- 2:80 Board Member Oath and Conduct
- 4:40 Incurring Debt
- 5:285 Drug & Alcohol Testing for School Bus Drivers...
- 6:10 Educational Philosophy & Objectives
- 6:190 Extracurricular & Cocurricular Activities
- 6:210 Instructional Materials
- 6:240 Field Trips & Recreational Class Trips
- 7:275 Orders to Forgo Life-Sustaining Treatment
- 8:25 Advertising and Distribution of Materials in Schools Provided by Non-School Related Entities
- 8:70 Accommodating Individuals with Disabilities
- 8:95 Parent Involvement

It is anticipated that final drafts of the policy updates will be presented to the Board for approval at the January 16, 2024 Regular Board meeting.

Recommendation:
Information Only

Document Status: Draft Update

2:20 Powers and Duties of the Board of Education; Indemnification

The major powers and duties of the Board of Education include, but are not limited to:

1. Organizing the Board after each consolidated election by electing officers and establishing its regular meeting schedule and, thereafter, taking action during lawfully called meetings to faithfully fulfill the Board's responsibilities in accordance with State and federal law.
2. Formulating, adopting, and modifying Board policies, at its sole discretion, subject only to mandatory collective bargaining agreements and State and federal law.
3. Employing a Superintendent and other personnel, making employment decisions, dismissing personnel, including determining whether an employee has willfully or negligently failed to report an instance of suspected child abuse or neglect as required by [325 ILCS 5/](#), and establishing an equal employment opportunity policy that prohibits unlawful discrimination.
4. Directing, through policy, the Superintendent, in his or her charge of the District's administration.
5. Approving the annual budget, tax levies, major expenditures, payment of obligations, annual audit, and other aspects of the District's financial operation; and making available a statement of financial affairs as provided in State law.
6. Entering contracts in accordance with applicable federal and State law, including using the public bidding procedure when required. [PRESSPlus1](#)
7. Providing, constructing, controlling, and maintaining adequate physical facilities; making school buildings available for use as civil defense shelters; and establishing a resource conservation policy.
8. Establishing an equal educational opportunities policy that prohibits unlawful discrimination.
9. Approving the curriculum, textbooks, and educational services.
10. Evaluating the educational program and approving School Improvement ~~and District~~ Improvement Plans. [PRESSPlus2](#)
11. Presenting the District report card and School report card(s) to parent(s)/guardian(s) and the community; these documents report District, School and student performance.
12. Establishing and supporting student behavior policies designed to maintain an environment conducive to learning, including deciding individual student suspension or expulsion cases brought before it.
13. Establishing attendance units within the District and assigning students to the schools.
14. Establishing the school year.
15. Requiring a moment of silence to recognize veterans during any type of school event held at a District school on November 11.
16. Providing student transportation services pursuant to State law.
17. Entering into joint agreements with other boards to establish cooperative educational programs or provide educational facilities.
18. Complying with requirements in the Abused and Neglected Child Reporting Act (ANCRA). Specifically, each individual Board member must, if an allegation is raised to the member during an open or closed Board meeting that a student is an abused child as defined in ANCRA, direct

or cause the Board to direct the Superintendent or other equivalent school administrator to comply with ANCRA's requirements concerning the reporting of child abuse.

19. Notifying the State Superintendent of Education promptly and in writing of the name of a licensed teacher who was convicted of a felony, along with the conviction and the name and location of the court where the conviction occurred.
20. Notifying the Teachers' Retirement System (TRS) of the State of Ill. Board of Trustees promptly and in writing when it learns that a teacher as defined in the Ill. Pension Code was convicted of a felony, along with the name and location of the court where the conviction occurred, and the case number assigned by that court to the conviction.
21. Communicating the schools' activities and operations to the community and representing the needs and desires of the community in educational matters.

Indemnification

To the extent allowed by law, the Board shall defend, indemnify, and hold harmless Board of Education members, employees, volunteer personnel (pursuant to [105 ILCS 5/10-22.34](#), [10-22.34a](#) and [10-22.34b](#)), mentors of certified staff (pursuant to [105 ILCS 5/2-3.53a](#), [2-3.53b](#), and [105 ILCS 5/21A-5 et seq.](#)), and student teachers who, in the course of discharging their official duties imposed or authorized by law, are sued as parties in a legal proceeding. Nothing herein, however, shall be construed as obligating the Board to defend, indemnify, or hold harmless any person who engages in criminal activity, official misconduct, fraud, intentional or willful and wanton misconduct, or acts beyond the authority properly vested in the individual.

LEGAL REF.:

[105 ILCS 5/10](#), [5/17-1](#), [5/21B-85](#), and [5/27-1](#).

[115 ILCS 5/](#), Ill. Educational Labor Relations Act.

[325 ILCS 5/](#), Abused and Neglected Child Reporting Act.

CROSS REF.: 1:10 (School District Legal Status), 1:20 (District Organization, Operations, and Cooperative Agreements), 2:10 (School District Governance), 2:80 (Board Member Oath and Conduct), 2:140 (Communications To and From the Board), 2:210 (Organizational Board of Education Meeting), 2:240 (Board Policy Development), 4:60 (Purchases and Contracts), 4:70 (Resource Conservation), 4:100 (Insurance Management), 4:110 (Transportation), 4:150 (Facility Management and Building Programs), 4:165 (Awareness and Prevention of Sexual Abuse and Grooming Behaviors), 4:175 (Convicted Child Sex Offender; Screening; Notifications), 5:10 (Equal Employment Opportunity and Minority Recruitment), 5:30 (Hiring Process and Criteria), 5:90 (Abused and Neglected Child Reporting), 5:120 (Employee Ethics; Code of Professional Conduct; and Conflict of Interest), 5:150 (Personnel Records), 5:210 (Resignations), 5:290 (Employment Termination and Suspensions), 6:10 (Educational Philosophy and Objectives), 6:15 (School Accountability), 6:20 (School Year Calendar and Day), 7:10 (Equal Educational Opportunities), 7:30 (Student Assignment and Intra-District Transfer), 7:190 (Student Behavior), 7:200 (Suspension Procedures), 7:210 (Expulsion Procedures), 8:10 (Connection with the Community), 8:30 (Visitors to and Conduct on School Property)

PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS 5/10-20.21, amended by P.A. 103-8, eff. 1-1-24, raising the bidding threshold to \$25,000.00-35,000.00. See policy 4:60, *Purchases and*

Contracts. Issue 113, October 2023

PRESSPlus 2. Updated in response to 105 ILCS 5/2-3.25f, amended by P.A. 103-175, changing state interventions available for School Improvement and District Improvement Plans. For more specific information about school improvement plans, see PRESS sample policy 6:10, *Educational Philosophy and Objectives*, and f/n 6 in PRESS sample policy 6:15, *School Accountability*, available at PRESS Online by logging in at www.iasb.com. **Issue 113, October 2023**

Document Status: Draft Update

2:120 Board Member Development

The Board of Education desires that its individual members learn, understand, and practice effective governance principles. The Board is responsible for Board member orientation and development. Board members have an equal opportunity to attend State and national meetings designed to familiarize members with public school issues, governance, and legislation.

The Board President and/or Superintendent shall provide all Board members with information regarding pertinent education materials, publications, and notices of training or development.

Mandatory Board Member Training

Each Board member is responsible for his or her own compliance with the mandatory training laws that are described below:

1. Each Board member elected or appointed to fill a vacancy of at least one year's duration must complete at least four hours of professional development leadership training in education and labor law, financial oversight and accountability, fiduciary responsibilities, and ~~(beginning in the fall of 2023)~~ [PRESSPlus1](#) trauma-informed practices for students and staff within the first year of his or her first term.
2. Each Board member must complete training on the Open Meetings Act no later than 90 days after taking the oath of office for the first time. After completing the training, each Board member must file a copy of the certificate of completion with the Board. Training on the Open Meetings Act is only required once.
3. Each Board member must complete a training program on evaluations under the Performance Evaluation Reform Act (PERA) before participating in a vote on a tenured teacher's dismissal using the optional alternative evaluation dismissal process. This dismissal process is available after the District's PERA implementation date.

The Superintendent or designee shall maintain on the District website a log identifying the complete mandatory training and development activities of each Board member.

Professional Development; Adverse Consequences of School Exclusion; Student Behavior

The Board President or Superintendent, or their designees, will make reasonable efforts to provide ongoing professional development to Board members about the adverse consequences of school exclusion and justice-system involvement, effective classroom management strategies, culturally responsive discipline, appropriate and available supportive services for the promotion of student attendance and engagement, and developmentally appropriate disciplinary methods that promote positive and healthy school climates.

Board Self-Evaluation

The Board will conduct periodic self-evaluations with the goal of continuous improvement.

New Board Member Orientation

The orientation process for newly elected or appointed Board members includes:

1. The Board President or Superintendent, or their designees, shall give each new Board member a copy of or online access to the Board Policy Manual, the Board's regular meeting minutes for the past year, and other helpful information including material describing the District and explaining the Board's roles and responsibilities.
2. The Board President or designee shall schedule one or more special Board meetings, or schedule time during regular meetings, for Board members to become acquainted and to review Board processes and procedures.
3. The Board President may request a veteran Board member to mentor a new member.
4. All new members are encouraged to attend workshops for new members conducted by the Illinois Association of School Boards.

Candidates

The Superintendent or designee shall invite all current candidates for the office of Board member to attend: (1) Board meetings, except that this invitation shall not extend to any closed meetings, and (2) pre-election workshops for candidates.

LEGAL REF.:

5 ILCS 120/1.05 and 120/2, [Open Meetings Act](#).

[105 ILCS 5/10-16a](#) and [5/24-16.5](#).

CROSS REF.: 2:80 (Board Member Oath and Conduct), 2:125 (Board Member Compensation; Expenses), 2:200 (Types of Board of Education Meetings)

PRESSPlus Comments

PRESSPlus 1. Updated for continuous improvement. **Issue 113, October 2023**

Document Status: Draft Update

2:200 Types of Board of Education Meetings

General

For all meetings of the Board of Education and its committees, the Superintendent or designee shall satisfy all notice and posting requirements contained herein as well as in the Open Meetings Act. This shall include mailing meeting notifications to news media that have officially requested them and to others as approved by the Board. Unless otherwise specified, all meetings are held in the District's main office. Board policy 2:220, *Board of Education Meeting Procedure*, governs meeting quorum requirements.

The Superintendent is designated on behalf of the Board and each Board committee to receive the training on compliance with the Open Meetings Act that is required by Section 1.05(a) of that Act. The Superintendent may identify other employees to receive the training. In addition, each Board member must complete a course of training on the Open Meetings Act as required by Section 1.05(b) or (c) of that Act.

Regular Meetings

The Board announces the time and place for its regular meetings at the beginning of each fiscal year. The Superintendent shall prepare and make available the calendar of regular Board meetings. The regular meeting calendar may be changed with 10 days' notice in accordance with State law.

A meeting agenda shall be posted at the District's main office and the Board's meeting room, or other location where the meeting is to be held, at least 48 hours before the meeting.

Closed Meetings

The Board and Board committees may meet in a closed meeting to consider the following subjects:

1. 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 [the Open Meetings Act]. [5 ILCS 120/2\(c\)\(1\)](#), ~~amended by P.A. 101-459.~~
2. 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. [5 ILCS 120/2\(c\)\(2\)](#).
3. The selection of a person to fill a public office, as defined in the Open Meetings Act, including a vacancy in a public office, when the public body is given power to appoint under law or ordinance, or the discipline, performance or removal of the occupant of a public office, when the public body is given power to remove the occupant under law or ordinance. [5 ILCS 120/2\(c\)\(3\)](#).

4. Evidence or testimony presented in open hearing, or in closed hearing where specifically authorized by law, to a quasi-adjudicative body, as defined in the Open Meetings Act, provided that the body prepares and makes available for public inspection a written decision setting forth its determinative reasoning. [5 ILCS 120/2\(c\)\(4\)](#).
5. Evidence or testimony presented to the Board regarding denial of admission to school events or property pursuant to 105 ILCS 5/24-24, provided that the Board prepares and makes available for public inspection a written decision setting forth its determinative reasoning. 5 ILCS 120/2(c)(4.5). [PRESSPlus1](#)
6. The purchase or lease of real property for the use of the public body, including meetings held for the purpose of discussing whether a particular parcel should be acquired. [5 ILCS 120/2\(c\)\(5\)](#).
7. The setting of a price for sale or lease of property owned by the public body. [5 ILCS 120/2\(c\)\(6\)](#).
8. The sale or purchase of securities, investments, or investment contracts. [5 ILCS 120/2\(c\)\(7\)](#).
9. 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\(c\)\(8\)](#).
10. Student disciplinary cases. [5 ILCS 120/2\(c\)\(9\)](#).
11. The placement of individual students in special education programs and other matters relating to individual students. [5 ILCS 120/2\(c\)\(10\)](#).
12. Litigation, when an action against, affecting or on behalf of the particular public body has been filed and is pending before a court or administrative tribunal, or when the public body finds that an action is probable or imminent, in which case the basis for the finding shall be recorded and entered into the minutes of the closed meeting. [5 ILCS 120/2\(c\)\(11\)](#).
13. The establishment of reserves or settlement of claims as provided in the Local Governmental and Governmental Employees Tort Immunity Act, if otherwise the disposition of a claim or potential claim might be prejudiced, or the review or discussion of claims, loss or risk management information, records, data, advice or communications from or with respect to any insurer of the public body or any intergovernmental risk management association or self insurance pool of which the public body is a member. [5 ILCS 120/2\(c\)\(12\)](#).
14. Self evaluation, practices and procedures or professional ethics, when meeting with a representative of a statewide association of which the public body is a member. [5 ILCS 120/2\(c\)\(16\)](#).
15. Discussion of minutes of meetings lawfully closed under the Open Meetings Act, whether for purposes of approval by the body of the minutes or semi-annual review of the minutes as mandated by Section 2.06. [5 ILCS 120/2\(c\)\(21\)](#).
16. Meetings between internal or external auditors and governmental audit committees, finance committees, and their equivalents, when the discussion involves internal control weaknesses, identification of potential fraud risk areas, known or suspected frauds, and fraud interviews conducted in accordance with generally accepted auditing standards of the United States of America. [5 ILCS 120/2\(c\)\(29\)](#).

The Board may hold a closed meeting, or close a portion of a meeting, by a majority vote of a quorum, taken at an open meeting. The vote of each Board member present, and the reason for the closed meeting, will be publicly disclosed at the time of the meeting and clearly stated in the motion and the meeting minutes.

A single motion calling for a series of closed meetings may be adopted when such meetings will involve the same particular matters and are scheduled to be held within three months of the vote.

No final Board action will be taken at a closed meeting.

Reconvened or Rescheduled Meetings

A meeting may be rescheduled or reconvened. Public notice of a rescheduled or reconvened meeting shall be given in the same manner as that for a special meeting, except that no public notice is required when the original meeting is open to the public and: (1) is to be reconvened within 24 hours, or (2) an announcement of the time and place of the reconvened meeting was made at the original meeting and there is no change in the agenda.

Special Meetings

Special meetings may be called by the President or by any three members of the Board by giving notice thereof, in writing, stating the time, place, and purpose of the meeting to remaining Board members by mail at least 48 hours before the meeting, or by personal service at least 24 hours before the meeting.

Public notice of a special meeting is given by posting a notice at the District's main office at least 48 hours before the meeting and by notifying the news media that have filed a written request for notice. A meeting agenda shall accompany the notice.

All matters discussed by the Board at any special meeting must be related to a subject on the meeting agenda.

Emergency Meetings

Public notice of emergency meetings shall be given as soon as practical, but in any event, before the meeting to news media that have filed a written request for notice.

Posting on the District Website

In addition to the other notices specified in this policy, the Superintendent or designee shall post the following on the District website: (1) the annual schedule of regular meetings, which shall remain posted until the Board approves a new schedule of regular meetings; (2) a public notice of all Board meetings; and (3) the agenda for each meeting which shall remain posted until the meeting is concluded.

LEGAL REF.:

[5 ILCS 120/](#), Open Meetings Act.

[5 ILCS 140/](#), Freedom of Information Act.

[105 ILCS 5/10-6](#) and [5/10-16](#).

CROSS REF.: 2:110 (Qualifications Term, and Duties of Board Officers), 2:120 (Board Member Development), 2:210 (Organizational Board of Education Meetings), 2:220 (Board of Education Meeting Procedure), 2:230 (Public Participation at Board of Education Meetings and Petitions to the Board), 6:235 (Access to Electronic Networks), [8:30 \(Visitors to and Conduct on School Property\)](#)

PRESSPlus Comments

PRESSPlus 1. Updated in response to the Open Meetings Act (OMA), 5 ILCS 120/2(c)(4.5), added by P.A. 103-311. **Issue 113, October 2023**

Document Status: Draft Update

2:220 Board of Education Meeting Procedure

Agenda

The Board of Education President is responsible for focusing the Board meeting agendas on appropriate content. The Superintendent shall prepare agendas in consultation with the Board President. The President shall designate a portion of the agenda as a consent agenda for those items that usually do not require extensive discussion before Board action. Upon the request of any Board member, an item will be withdrawn from the consent agenda and placed on the regular agenda for independent consideration.

Each Board meeting agenda shall contain the general subject matter of any item that will be the subject of final action at the meeting. Items submitted by Board members to the Superintendent or the President shall be placed on the agenda for an upcoming meeting. District residents may suggest inclusions for the agenda. Discussion items may be added to the agenda upon unanimous approval of those Board members present. The Board will take final action only on items contained in the posted agenda; items not on the agenda may still be discussed.

The Superintendent shall provide a copy of the agenda, with adequate data and background information, to each Board member at least 48 hours before each meeting, except a meeting held in the event of an emergency. The meeting agenda shall be posted in accordance with Board policy 2:200, *Types of Board of Education Meetings*.

The Board President shall determine the order of business at regular Board meetings. Upon consent of a majority of members present, the order of business at any meeting may be changed.

Voting Method

Unless otherwise provided by law, when a vote is taken upon any measure before the Board, with a quorum being present, a majority of the votes cast shall determine its outcome. A vote of *abstain* or *present*, or a vote other than *yea* or *nay*, or a failure to vote, is counted for the purposes of determining whether a quorum is present. A vote of *abstain* or *present*, or a vote other than *yea* or *nay*, or a failure to vote, however, is not counted in determining whether a measure has been passed by the Board, unless otherwise stated in law. The sequence for casting votes is rotated.

On all questions involving the expenditure of money and on all questions involving the closing of a meeting to the public, a roll call vote shall be taken and entered in the Board's minutes. An individual Board member may request that a roll call vote be taken on any other matter; the President or other presiding officer may approve or deny the request but a denial is subject to being overturned by a majority vote of the members present.

Minutes

The Board Secretary shall keep written minutes of all Board meetings (whether open or closed), which shall be signed by the President and the Secretary. The minutes include:

1. The meeting's date, time, and place;

2. Board members recorded as either present or absent;
3. A summary of the discussion on all matters proposed, deliberated, or decided, and a record of any votes taken;
4. On all matters requiring a roll call vote, a record of who voted *yea* and *nay*;
5. If the meeting is adjourned to another date, the time and place of the adjourned meeting;
6. The vote of each member present when a vote is taken to hold a closed meeting or portion of a meeting, and the reason for the closed meeting with a citation to the specific exception contained in the Open Meetings Act (OMA) authorizing the closed meeting;
7. A record of all motions, including individuals making and seconding motions;
8. Upon request by a Board member, a record of how he or she voted on a particular motion; and
9. The type of meeting, including any notices and, if a reconvened meeting, the original meeting's date.

The minutes shall be submitted to the Board for approval or modification at its next regularly scheduled open meeting. Minutes for open meetings must be approved within 30 days after the meeting or at the second subsequent regular meeting, whichever is later.

Every six months, or as soon after as is practicable, in an open meeting, the Board: (1) reviews minutes from all closed meetings that are currently unavailable for public release, and (2) determines which, if any, no longer require confidential treatment and are available for public inspection. This is also referred to as a *semi-annual review*. The Board may meet in a prior closed session to review the minutes from closed meetings that are currently unavailable for public release, but it reports its determination in open session.

The Board's meeting minutes must be submitted to the Board Treasurer at such times as the Treasurer may require.

The official minutes are in the custody of the Board Secretary. Open meeting minutes are available for inspection during regular office hours within 10 days after the Board's approval; they may be inspected in the District's main office, in the presence of the Secretary, the Superintendent or designee, or any Board member.

Minutes from closed meetings are likewise available, but only if the Board has released them for public inspection, except that Board members may access closed session minutes not yet released for public inspection (1) in the District's administrative offices or their official storage location, and (2) in the presence of the Recording Secretary, the Superintendent or designated administrator, or any elected Board member. The minutes, whether reviewed by members of the public or the Board, shall not be removed from the District's administrative offices or their official storage location except by vote of the Board or by court order.

The Board's open meeting minutes shall be posted on the District website within 10 days after the Board approves them; the minutes will remain posted for at least 60 days.

Verbatim Record of Closed Meetings

The Superintendent, or the Board Secretary when the Superintendent is absent, shall audio record all closed meetings. If neither is present, the Board President or presiding officer shall assume this responsibility. After the closed meeting, the person making the audio recording shall label the recording with the date and store it in a secure location. The Superintendent shall ensure that: (1) an audio recording device and all necessary accompanying items are available to the Board for every closed meeting, and (2) a secure location for storing closed meeting audio recordings is maintained within the District's administrative offices or their official storage location.

After 18 months have passed since being made, the audio recording of a closed meeting is destroyed provided the Board approved: (1) its destruction, and (2) minutes of the particular closed meeting.

Individual Board members may access verbatim recordings in the presence of the Recording Secretary, the Superintendent or designated administrator, or any elected Board member. Access to the verbatim recordings is available at the District's administrative offices or the verbatim recording's official storage location. Requests shall be made to the Superintendent or Board President. While a Board member is listening to a verbatim recording, it shall not be re-recorded or removed from the District's main office or official storage location, except by vote of the Board or by court order.

Before making such requests, Board members should consider whether such requests are germane to their responsibilities, service to District, and/or Oath of Office in policy 2:80, *Board Member Oath and Conduct*. In the interest of encouraging free and open expression by Board members during closed meetings, the recordings of closed meetings should not be used by Board members to confirm or dispute the accuracy of recollections.

Quorum and Participation by Audio or Video Means

A quorum of the Board must be physically present at all Board meetings. A majority of the full membership of the Board constitutes a quorum.

Provided a quorum is physically present, a Board member may attend a meeting by video or audio conference if he or she is prevented from physically attending because of: (1) personal illness or disability, (2) employment or District business, ~~or~~ (3) a family or other emergency, or (4) unexpected childcare obligations. [PRESSPlus1](#) If a member wishes to attend a meeting by video or audio means, he or she must notify the recording secretary or Superintendent at least 24 hours before the meeting unless advance notice is impractical. The recording secretary or Superintendent will inform the Board President and make appropriate arrangements. A Board member who attends a meeting by audio or video means, as provided in this policy, may participate in all aspects of the Board meeting including voting on any item.

No Physical Presence of Quorum and Participation by Audio or Video; Disaster Declaration

The ability of the Board to meet in person with a quorum physically present at its meeting location may be affected by the Governor or the Director of the Ill. Dept. of Public Health issuing a disaster declaration related to a public health emergency. The Board President or, if the office is vacant or the President is absent or unable to perform the office's duties, the Vice President determines that an in-person meeting or a meeting conducted under the **Quorum and Participation by Audio or Video Means** subhead above, is not practical or prudent because of the disaster declaration; if neither the President nor Vice President are present or able to perform this determination, the Superintendent shall serve as the duly authorized designee for purposes of making this determination.

The individual who makes this determination for the Board shall put it in writing, include it on the Board's published notice and agenda for the audio or video meeting and in the meeting minutes, and ensure that the Board meets every OMA requirement for the Board to meet by video or audio conference without the physical presence of a quorum.

Rules of Order

Unless State law or Board-adopted rules apply, the Board President, as the presiding officer, will use the most recent edition of Robert's Rules of Order Newly Revised, as a guide when a question arises concerning procedure.

Broadcasting and Recording Board Meetings

Any person may record or broadcast an open Board meeting. Special requests to facilitate recording or broadcasting an open Board meeting, such as seating, writing surfaces, lighting, and access to electrical power, should be directed to the Superintendent at least 24 hours before the meeting.

Recording meetings shall not distract or disturb Board members, other meeting participants, or members of the public. The Board President may designate a location for recording equipment, may restrict the movements of individuals who are using recording equipment, or may take such other steps as are deemed necessary to preserve decorum and facilitate the meeting.

LEGAL REF.:

[5 ILCS 120/2a](#), [120/2.02](#), [120/2.05](#), [120/2.06](#), and 120/7, [Open Meetings Act](#).

[105 ILCS 5/10-6](#), [5/10-7](#), [5/10-12](#), and [5/10-16](#).

CROSS REF.: 2:80 (Board Member Oath and Conduct), , 2:150 (Committees), 2:200 (Types of School Board Meetings), 2:210 (Organizational Board of Education Meeting), 2:230 (Public Participation at Board of Education Meetings and Petitions to the Board)

PRESSPlus Comments

PRESSPlus 1. Updated in response to 5 ILCS 120/7(a), amended by P.A. 103-311. **Issue 113, October 2023**

Document Status: Draft Update

4:10 Fiscal and Business Management

The Superintendent is responsible for the School District's fiscal and business management. This responsibility includes annually preparing and presenting the District's statement of affairs to the Board of Education and publishing it before December 1 as required by State law.

The Superintendent shall ensure the efficient and cost-effective operation of the District's business management using computers, computer software, data management, communication systems, and electronic networks, including electronic mail, the Internet, and security systems. Each person using the District's electronic network shall complete an *Authorization for Access to the District's Electronic Network*.

Budget Planning

The District's fiscal year is from July 1 until June 30. The Superintendent shall present to the Board, regular Board Meeting in June, a tentative budget with appropriate explanation. This budget shall represent the culmination of an ongoing process of planning for the fiscal support needed for the District's educational program. The District's budget shall be entered upon the Ill. State Board of Education's (ISBE) *School District Budget Form*. To the extent possible, the tentative budget shall be balanced as defined by ISBE guidelines. The Superintendent shall complete a tentative deficit reduction plan if one is required by ISBE guidelines.

Preliminary Adoption Procedures

After receiving the Superintendent's proposed budget, the Board sets the date, place, and time for:

1. A public hearing on the proposed budget, and
2. The proposed budget to be available to the public for inspection.

The Board Secretary shall arrange to publish a notice in a local newspaper stating the date, place, and time of the proposed budget's availability for public inspection and the public hearing. The proposed budget shall be available for public inspection at least 30 days before the time of the budget hearing.

At the public hearing, the proposed budget shall be reviewed, including the cash reserve balance of all funds held by the District related to its operational levy and, if applicable, any obligations secured by those funds, and the public shall be invited to comment, question, or advise the Board.

Final Adoption Procedures

The Board adopts a budget before the end of the first quarter of each fiscal year, September 30, or by such alternative procedure as State law may define. To the extent possible, the budget shall be balanced as defined by ISBE; if not balanced, the Board will adopt a deficit reduction plan to balance the District's budget within three years according to ISBE requirements.

The Board adopts the budget by roll call vote. The budget resolution shall be incorporated into the meeting's official minutes. Board members' names voting *yea* and *nay* shall be recorded in the

minutes.

The Superintendent or designee shall perform each of the following:

1. Post the District's final annual budget, itemized by receipts and expenditures, on the District's Internet website; notify parents/guardians that it is posted and provide the website's address.
2. File a certified copy of the budget resolution and an estimate of revenues by source anticipated to be received in the following fiscal year, certified by the District's Chief Fiscal Officer, with the County Clerk within 30 days of the budget's adoption.
3. Ensure disclosure to the public of the cash reserve balance of all funds held by the district related to its operational levy and, if applicable, any obligations secured by those funds, at the public hearing at which the Board certifies its operational levy.
4. Present a written report that includes the annual average expenditures of the District's operational funds for the previous three fiscal years at or before the board meeting at which the Board adopts its levy. In the event the District's combined cash reserve balance of its operational funds is more than 2.5 times the annual average expenditures of those funds for the previous three fiscal years, the Board will adopt and file with ISBE a reserve reduction plan by December 31. [PRESSPlus1](#)
5. Make all preparations necessary for the Board to timely file its Certificate of Tax Levy, including preparations to comply with the Truth in Taxation Act; file the Certificate of Tax Levy with the County Clerk on or before the last Tuesday in December. The Certificate lists the amount of property tax money to be provided for the various funds in the budget.
6. Submit the annual budget, a deficit reduction plan if one is required by ISBE guidelines, and other financial information to ISBE according to its requirements.

Any amendments to the budget or Certificate of Tax Levy shall be made as provided in the School Code and Truth in Taxation Act.

Budget Amendments

The Board may amend the budget by the same procedure as provided for in the original adoption.

Implementation

The Superintendent or designee shall implement the District's budget and provide the Board with a monthly financial report that includes all deficit fund balances. The amount budgeted as the expenditure in each fund is the maximum amount that may be expended for that category, except when a transfer of funds is authorized by the Board.

The Board shall act on all interfund loans, interfund transfers, transfers within funds, and transfers from the working cash fund or abatements of it, if one exists.

LEGAL REF.:

[105 ILCS 5/10-17](#), [5/10-22.33](#), [5/17-1](#), [5/17-1.2](#), [5/17-1.3](#), [5/17-1.10](#), [5/17-2A](#), [5/17-3.2](#), [5/17-11](#), [5/20-5](#), [5/20-8](#), and [5/20-10](#).

[35 ILCS 200/18-55](#) *et seq.*, Truth in Taxation Law.

[23 Ill.Admin.Code Part 100](#).

CROSS REF.: 4:20 (Fund Balances), 4:40 (Incurring Debt), 4:60 (Purchases and Contracts), 6:235 (Access to Electronic Networks)

PRESSPlus Comments

PRESSPlus 1. 105 ILCS 5/17-1.10(a), added by P.A. 103-394, requiring a board to present "at a board meeting" a written report that includes the annual average expenditures of its operational funds, which include the educational, transportation, and operation and maintenance funds. The average expenditures are calculated based on the district's most recently audited annual financial report (AFR). For ease of administration, this sample policy language manages presentation of the report in conjunction with the meeting at which a board adopts its levy, or earlier, if a district's AFR is available. Consult the board attorney if a district's AFR is not available before December 31 (the date by which a reserve reduction plan must be filed, if applicable); the board may need to rely upon estimated numbers in that scenario. If a district's ratio of its combined cash reserves of its operational funds to its average annual expenditures of those funds over the past three fiscal years exceeds 2.5, then the board must adopt and file a plan with the Ill. State Board of Education to reduce its cash reserves to expenditures ratio to at or below 2.5 within three years.

Delete this paragraph if the district receives federal impact funding. Federal impact aid is designed to assist local school districts that have lost a portion of their local tax base because of federal ownership of property (e.g., military bases, low-rent housing properties, or concentrations of students that have parents/guardians in the uniformed services). For more information about federal impact aid, see www.oese.ed.gov/offices/office-of-formula-grants/impact-aid-program/ and www.nafisd.org/impact-aid-resources/impact-aid-payments/. If the district receives federal impact funding, strike this list item in Edit Mode, and select "Adopted with Additional District Edits" as the Save Status.

Issue 113, October 2023

Document Status: Draft Update

4:30 Revenues and Investments

Revenue

The Superintendent or designee is responsible for making all claims for property tax revenue, State Aid, special State funds for specific programs, federal funds, and categorical grants.

Investments

The Superintendent shall either appoint a Chief Investment Officer or serve as one. The Chief Investment Officer shall invest money that is not required for current operations, in accordance with this policy and State law.

The Chief Investment Officer and Superintendent shall use the standard of prudence when making investment decisions. They shall use the judgment and care, under circumstances then prevailing, that persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the safety of their capital as well as its probable income.

Investment Objectives

The objectives for the School District's investment activities are:

1. Safety of Principal - Every investment is made with safety as the primary and over-riding concern. Each investment transaction shall ensure that capital loss, whether from credit or market risk, is avoided.
2. Liquidity - The investment portfolio shall provide sufficient liquidity to pay District obligations as they become due. In this regard, the maturity and marketability of investments shall be considered.
3. Rate of Return - The highest return on investments is sought, consistent with the preservation of principal and prudent investment principles.
4. Diversification - The investment portfolio is diversified as to materials and investments, as appropriate to the nature, purpose, and amount of the funds.

Authorized Investments

The Chief Investment Officer shall provide the Finance Committee notice prior to investing in any type of authorized investment not currently held in the District's investment portfolio. The Chief Investment Officer may invest District funds in one or more of the following:

1. Bonds, notes, certificates of indebtedness, treasury bills, or other securities now or hereafter issued, that are guaranteed by the full faith and credit of the United States of America as to principal and interest.
2. Bonds, notes, debentures, or other similar obligations of the United States of America, its agencies, and its instrumentalities.

The term "agencies of the United States of America" includes: (a) the federal land banks, federal

intermediate credit banks, banks for cooperative, federal farm credit banks, or any other entity authorized to issue debt obligations under the Farm Credit Act of 1971 and Acts amendatory thereto, (b) the federal home loan banks and the federal home loan mortgage corporation, and (c) any other agency created by Act of Congress.

3. Interest-bearing savings accounts, interest-bearing certificates of deposit or interest-bearing time deposits or any other investments constituting direct obligations of any bank as defined by the Illinois Banking Act.
4. Short-term obligations of corporations organized in the United States with assets exceeding \$500,000,000 if: (a) such obligations are rated at the time of purchase at one of the three highest classifications established by at least two standard rating services and that mature not later than three years 270 days from the date of purchase, (b) such purchases do not exceed 10% of the corporation's outstanding obligations, and (c) no more than one-third of the District's funds may be invested in short-term obligations of corporations under this paragraph. [PRESSPlus1](#)
5. Obligations of corporations organized in the United States with assets exceeding \$500,000,000 if: (a) such obligations are rated at the time of purchase at one of the three highest classifications established by at least two standard rating services and which mature more than 270 days but less than three years from the date of purchase, (b) such purchases do not exceed 10% of the corporation's outstanding obligations, and (c) no more than one-third of the District's funds may be invested in obligations of corporations under this paragraph.
6. Money market mutual funds registered under the Investment Company Act of 1940, provided that the portfolio of any such money market mutual fund is limited to obligations described in paragraph (1) or (2) and to agreements to repurchase such obligations.
7. Interest-bearing bonds of any county, township, city, village, incorporated town, municipal corporation, school district, the State of Illinois, any other state, or any political subdivision or agency of the State of Illinois or any other state, whether the interest earned is taxable or tax-exempt under federal law. The bonds shall be (a) registered in the name of the municipality, county, or other governmental unit, or held under a custodial agreement at a bank, and (b) rated at the time of purchase within the four highest general classifications established by a rating service of nationally recognized expertise in rating bonds of states and their political subdivisions.
8. Short term discount obligations of the Federal National Mortgage Association or in shares or other forms of securities legally issuable by savings banks or savings and loan associations incorporated under the laws of this State or any other state or under the laws of the United States. Investments may be made only in those savings banks or savings and loan associations, the shares, or investment certificates that are insured by the Federal Deposit Insurance Corporation. Any such securities may be purchased at the offering or market price thereof at the time of such purchase. All such securities so purchased shall mature or be redeemable on a date or dates prior to the time when, in the judgment of the Chief Investment Officer, the public funds so invested will be required for expenditure by the District or its governing authority.
9. Dividend-bearing share accounts, share certificate accounts, or class of share accounts of a credit union chartered under the laws of this State or the laws of the United States; provided, however, the principle office of any such credit union must be located within the State of Illinois. Investments may be made only in those credit unions the accounts of which are insured by applicable law.
10. A Public Treasurers' Investment Pool created under Section 17 of the State Treasurer Act. The District may also invest any public funds in a fund managed, operated, and administered by a bank, subsidiary of a bank, or subsidiary of a bank holding company or use the services of such an entity to hold and invest or advise regarding the investment of any public funds.
11. The Illinois School District Liquid Asset Fund Plus.

12. Repurchase agreements of government securities having the meaning set out in the Government Securities Act of 1986, as now or hereafter amended or succeeded, subject to the provisions of said Act and the regulations issued there under. The government securities, unless registered or inscribed in the name of the District, shall be purchased through banks or trust companies authorized to do business in the State of Illinois.

Except for repurchase agreements of government securities that are subject to the Government Securities Act of 1986, as now or hereafter amended or succeeded, the District may not purchase or invest in instruments that constitute repurchase agreements, and no financial institution may enter into such an agreement with or on behalf of the District unless the instrument and the transaction meet all of the following requirements:

- a. The securities, unless registered or inscribed in the name of the District, are purchased through banks or trust companies authorized to do business in the State of Illinois.
- b. The Chief Investment Officer, after ascertaining which firm will give the most favorable rate of interest, directs the custodial bank to “purchase” specified securities from a designated institution. The “custodial bank” is the bank or trust company, or agency of government, that acts for the District in connection with repurchase agreements involving the investment of funds by the District. The State Treasurer may act as custodial bank for public agencies executing repurchase agreements.
- c. A custodial bank must be a member bank of the Federal Reserve System or maintain accounts with member banks. All transfers of book-entry securities must be accomplished on a Reserve Bank’s computer records through a member bank of the Federal Reserve System. These securities must be credited to the District on the records of the custodial bank and the transaction must be confirmed in writing to the District by the custodial bank.
- d. Trading partners shall be limited to banks or trust companies authorized to do business in the State of Illinois or to registered primary reporting dealers.
- e. The security interest must be perfected.
- f. The District enters into a written master repurchase agreement that outlines the basic responsibilities and liabilities of both buyer and seller.
- g. Agreements shall be for periods of 330 days or less.
- h. The Chief Investment Officer informs the custodial bank in writing of the maturity details of the repurchase agreement.
- i. The custodial bank must take delivery of and maintain the securities in its custody for the account of the District and confirm the transaction in writing to the District. The custodial undertaking shall provide that the custodian takes possession of the securities exclusively for the District; that the securities are free of any claims against the trading partner; and that any claims by the custodian are subordinate to the District’s claims to rights to those securities.
- j. The obligations purchased by the District may only be sold or presented for redemption or payment by the fiscal agent bank or trust company holding the obligations upon the written instruction of the Chief Investment Officer.
- k. The custodial bank shall be liable to the District for any monetary loss suffered by the District due to the failure of the custodial bank to take and maintain possession of such securities.

13. Any investment as authorized by the Public Funds Investment Act, and Acts amendatory thereto. Paragraph 134 supersedes paragraphs 1-129 and controls in the event of conflict.

Except as provided herein, investments made in banks, savings banks, savings and loan

associations, or credit unions, may be made only in those that are insured by the Federal Deposit Insurance Corporation or other approved share insurer.

The Chief Investment Officer and Superintendent shall regularly consider material, relevant, and decision-useful sustainability factors in evaluating investment decisions, within the bounds of financial and fiduciary prudence. Such factors include, but are not limited to: (1) corporate governance and leadership factors, (2) environmental factors, (3) social capital factors, (4) human capital factors, and (5) business model and innovation factors, as provided under the Ill. Sustainable Investing Act, [30 ILCS 238/](#).

Selection of Depositories, Investment Managers, Dealers, and Brokers

The Chief Investment Officer shall establish a list of authorized depositories, investment managers, dealers and brokers based upon the creditworthiness, reputation, minimum capital requirements, qualifications under State law, as well as a long history of dealing with public fund entities. The Board will review and approve the list at least annually.

In order to be an authorized depository, each institution must submit copies of the last two sworn statements of resources and liabilities or reports of examination that the institution is required to furnish to the appropriate State or federal agency. Each institution designated as a depository shall, while acting as such depository, furnish the District with a copy of all statements of resources and liabilities or all reports of examination that it is required to furnish to the appropriate State or federal agency.

The above eligibility requirements of a bank to receive or hold public deposits do not apply to investments in an interest-bearing savings account, interest-bearing certificate of deposit, or interest-bearing time deposit if: (1) the District initiates the investment at or through a bank located in Illinois, and (2) the invested public funds are at all times fully insured by an agency or instrumentality of the federal government.

The District may consider a financial institution's record and current level of financial commitment to its local community when deciding whether to deposit funds in that financial institution. The District may consider factors including:

1. For financial institutions subject to the federal Community Reinvestment Act of 1977, the current and historical ratings that the financial institution has received, to the extent that those ratings are publicly available, under the federal Community Reinvestment Act of 1977;
2. Any changes in ownership, management, policies, or practices of the financial institution that may affect the level of the financial institution's commitment to its community;
3. The financial impact that the withdrawal or denial of District deposits might have on the financial institution;
4. The financial impact to the District as a result of withdrawing public funds or refusing to deposit additional public funds in the financial institution; and
5. Any additional burden on the District's resources that might result from ceasing to maintain deposits of public funds at the financial institution under consideration.

Collateral Requirements

All amounts deposited or invested with financial institutions in excess of any insurance limit shall be collateralized in accordance with the Public Funds Investment Act, [30 ILCS 235/](#). The Superintendent or designee shall keep the Board informed of collateral agreements.

Safekeeping and Custody Arrangements

The preferred method for safekeeping is to have securities registered in the District's name and held by a third-party custodian. Safekeeping practices should qualify for the Governmental Accounting Standards Board Statement No. 3, Deposits with Financial Institutions, Investments (including Repurchase Agreements), and Reverse Repurchase Agreements, Category I, the highest recognized safekeeping procedures.

Controls and Report

The Chief Investment Officer shall establish a system of internal controls and written operational procedures to prevent losses arising from fraud, employee error, misrepresentation by third parties, or imprudent employee action.

The Chief Investment Officer shall provide a quarterly investment report to the Board. The report will: (1) assess whether the investment portfolio is meeting the District's investment objectives, (2) identify each security by class or type, book value, income earned, and market value, (3) identify those institutions providing investment services to the District, and (4) include any other relevant information. The investment portfolio's performance shall be measured by appropriate and creditable industry standards for the investment type.

The Board will determine, after receiving the Superintendent's recommendation, which fund is in most need of interest income and the Superintendent shall execute a transfer. This provision does not apply when the use of interest earned on a particular fund is restricted.

Ethics and Conflicts of Interest

The Board and District officials will avoid any investment transaction or practice that in appearance or fact might impair public confidence. Board members are bound by the Board policy 2:100, *Board Member Conflict of Interest*. No District employee having influence on the District's investment decisions shall:

1. Have any interest, directly or indirectly, in any investments in which the District is authorized to invest,
2. Have any interest, directly or indirectly, in the sellers, sponsors, or managers of those investments, or
3. Receive, in any manner, compensation of any kind from any investments in that the agency is authorized to invest.

LEGAL REF.:

[30 ILCS 235/](#), Public Funds Investment Act.

[30 ILCS 238/](#), III. Sustainable Investing Act.

[50 ILCS 340/](#), Investment of Municipal Funds Act

[105 ILCS 5/8-7](#), [5/10-22.44](#), [5/17-1](#), and [5/17-11](#).

CROSS REF.: 2:100 (Board Member Conflict of Interest), 4:10 (Fiscal and Business Management), 4:80 (Accounting and Audits)

PRESSPlus Comments

PRESSPlus 1. Updated in response to 30 ILCS 235/2, amended by P.A. 102-285. **Issue 113,**
October 2023

Document Status: Draft Update

4:60 Purchases and Contracts

The Superintendent shall manage the District's purchases and contracts in accordance with State law, the standards set forth in this policy, and other applicable Board of Education policies.

Standards for Purchasing and Contracting

All purchases and contracts shall be entered into in accordance with applicable federal and State law. The Board Attorney shall be consulted as needed regarding the legal requirements for purchases or contracts. All contracts shall be approved or authorized by the Board.

All purchases and contracts should support a recognized District function or purpose as well as provide for good quality products and services at the lowest cost, with consideration for service, reliability, and delivery promptness, and in compliance with State law. No purchase or contract shall be made or entered into as a result of favoritism, extravagance, fraud, or corruption.

Adoption of the annual budget authorizes the Superintendent or designee to purchase budgeted supplies, equipment, and services, provided that State law is followed. Purchases of items outside budget parameters require prior Board approval, except in an emergency.

When presenting a contract or purchase for Board approval, the Superintendent or designee shall ensure that it complies with applicable federal and State law, including but not limited to, those specified below:

1. Supplies, materials, or work involving an expenditure in excess of ~~\$35,000~~^{25,000} [PRESSPlus1](#) must comply with the State law bidding procedure, [105 ILCS 5/10-20.21](#), unless specifically exempted.
2. Construction, lease, or purchase of school buildings must comply with State law and Board policy 4:150, *Facility Management and Building Programs*.
3. Guaranteed energy savings must comply with [105 ILCS 5/19b-1](#) *et seq.*
4. Third party non-instructional services must comply with [105 ILCS 5/10-22.34c](#).
5. Goods and services that are intended to generate revenue and other remunerations for the District in excess of \$1,000, including without limitation vending machine contracts, sports and other attire, class rings, and photographic services, must comply with [105 ILCS 5/10-20.21](#)(b-5). The Superintendent or designee shall keep a record of: (1) each vendor, product, or service provided, (2) the actual net revenue and non-monetary remuneration from each contract or agreement, and (3) how the revenue was used and to whom the non-monetary remuneration was distributed. The Superintendent or designee shall report this information to the Board by completing the necessary forms that must be attached to the District's annual budget.
6. Any contract to purchase food with a bidder or offer or must comply with [105 ILCS 5/10-20.21](#)(b-10).
7. The purchase of paper and paper products must comply with [105 ILCS 5/10-20.19c](#) and Board policy 4:70, *Resource Conservation*.
8. Each contractor with the District is bound by each of the following:

- a. In accordance with [105 ILCS 5/10-21.9\(f\)](#): (1) prohibit any of its employees who is or was found guilty of a criminal offense listed in [105 ILCS 5/10-21.9\(c\)](#) and [5/21B-80\(c\)](#) to have direct, daily contact at a District school or school-related activity with one or more student(s); (2) prohibit any of the contractor's employees from having direct, daily contact with one or more students if the employee was found guilty of any offense in [5/21B-80\(b\)](#) (certain drug offenses) until seven years following the end of the employee's sentence for the criminal offense; and (3) require each of its employees who will have direct, daily contact with student(s) to cooperate during the District's fingerprint-based criminal history records check on him or her.
 - b. In accordance with [105 ILCS 5/22-94](#): (1) prohibit any of its employees from having *direct contact with children or students* if the contractor has not performed a sexual misconduct related employment history review (EHR) of the employee or if the District objects to the employee's assignment based on the employee's involvement in an instance of sexual misconduct as provided in [105 ILCS 5/22-94\(j\)\(3\)](#), which the contractor is required to disclose; (2) discipline, up to and including termination or denial of employment, any employee who provides false information or willfully fails to disclose information required by the EHR; (3) maintain all records of EHRs and provide the District access to such records upon request; and (4) refrain from entering into any agreements prohibited by [105 ILCS 5/22-94\(g\)](#).
 - c. In accordance with [105 ILCS 5/24-5](#): (1) concerning each new employee of a contractor that provides services to students or in schools, provide the District with evidence of physical fitness to perform the duties assigned and freedom from communicable disease; and (2) require any new or existing employee who provides services to students or in schools to complete additional health examinations as required by the District and be subject to additional health examinations, including tuberculosis screening, as required by the Ill. Dept. of Public Health rules or order of a local health official.
9. Any pavement engineering project using a coal tar-based sealant product or high polycyclic aromatic hydrocarbon sealant product for pavement engineering-related use must comply with the Coal Tar Sealant Disclosure Act.
 10. [Design-build contracts must comply with 105 ILCS 5/15A-1 et seq. PRESSPlus2](#)
 11. [Any new contract for a district-administered assessment must comply with 105 ILCS 5/10-20.85. PRESSPlus3](#)
 12. Purchases made with federal or State awards must comply with [2 C.F.R. Part 200](#) and [30 ILCS 708/](#), as applicable, and any terms of the award.

The Superintendent or designee shall: (1) execute the reporting and website posting mandates in State law concerning District contracts, and (2) monitor the discharge of contracts, contractors' performances, and the quality and value of services or products being provided.

LEGAL REF.:

[2 C.F.R. Part 200.](#)

105 ILCS 5/10-20.19c, 5/10-20.21, [5/10-20.85](#), 5/10-21.9, 5/10-22.34c, [5/15A-1 et seq.](#), 5/19b-1 et seq., 5/22-94, and 5/24-5.

[30 ILCS 708/](#), Grant Accountability and Transparency Act.

[410 ILCS 170/](#), Coal Tar Sealant Disclosure Act.

[820 ILCS 130/](#), Prevailing Wage Act.

CROSS REF.: 2:100 (Board Member Conflict of Interest), 4:70 (Resource Conservation), 4:150 (Facility Management and Building Programs), 4:175 (Convicted Child Sex Offender; Screening; Notifications), 5:90 (Abused and Neglected Child Reporting)

PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS 5/10-20.21, amended by P.A. 103-8, eff. 1-1-24. **Issue 113, October 2023**

PRESSPlus 2. Updated in response to 105 ILCS 5/15A-1 et seq., added by P.A. 103-491, eff. 1-1-24. Under a *design-build* delivery system for a construction project, a board contracts with a *design-build entity* that furnishes architecture, engineering, land surveying, public art or interpretive exhibits, and other construction services, as required for the project. It allows a single contractor to manage both the design and construction of a project, creating the potential for greater efficiency. Contrast this method with the traditional *design-bid-build* delivery method, in which a board contracts with multiple entities and utilizes a competitive bidding process for certain contractors, such as a general contractor. 105 ILCS 5/15A-1 et seq., added by P.A. 103-491, eff. 1-1-24, does not impact a district's ability to use a qualification-based selection process under 50 ILCS 510/, Local Government Professional Services Act (LGPSA), to select design professionals or construction managers for design-build projects. 105 ILCS 5/15A-50. See sample policy 2:170, *Procurement of Architectural, Engineering, and Land Surveying Services*, available at PRESS Online by logging in at www.iasb.com. For design-build projects, consult with the board attorney as needed to ensure the district: (1) complies with the specific procedural requirements related to requests for proposals (RFPs) and evaluation of RFP submissions for these contracts, and (2) incorporates additional criteria for requests for proposals and evaluation of proposals based on local conditions and the specific project, as permitted by the statute. Note that under 105 ILCS 5/15A-20, added by P.A. 103-491, eff. 1-1-24, a board must employ or contract with an independent design professional or public art designer (as applicable) selected under the LGPSA to assist with developing the scope and criteria for performance for a request for proposal under a design-build delivery system. **Issue 113, October 2023**

PRESSPlus 3. Updated in response to 105 ILCS 5/10-20.85, added by P.A. 103-393. See sample administrative procedure 4:60-AP1, *Purchases*, available at PRESS Online by logging in at www.iasb.com, for specific requirements. A *district-administered assessment* is one that requires all student test takers at any grade level to answer the same questions, or a selection of questions from a common bank of questions. It does *not* include the observational assessment tool used to satisfy the annual kindergarten assessment required by 105 ILCS 5/2-3.64a-10 or an assessment developed by district teachers or administrators that is used to measure student progress at an attendance center. **Issue 113, October 2023**

Document Status: Draft Update

4:130 Free and Reduced Price Food Services

Notice

The Superintendent shall be responsible for implementing the District's free and reduced-price food services policy and all applicable programs.

If State funding is available for the Healthy School Meals for All Program, the Board will annually determine if it will participate in the program. [PRESSPlus1](#)

Eligibility Criteria and Selection of Children

A student's eligibility for free and reduced-price food services shall be determined by the income eligibility guidelines, family-size income standards, set annually by the U.S. Dept. of Agriculture and distributed by the Ill. State Board of Education.

Notification

At the beginning of each school year, by letter, the District shall notify students and their parents/guardians of: (1) eligibility requirements for free and reduced-price food service; (2) the application process; (3) the name and telephone number of a contact person for the program; and (4) other information required by federal law. The Superintendent shall provide the same information to: (1) informational media, the local unemployment office, and any major area employers contemplating layoffs; and (2) the District's website (if applicable), all school newsletters, or students' registration materials. Parents/guardians enrolling a child in the District for the first time, any time during the school year, shall receive the eligibility information.

Nondiscrimination Assurance

The District shall avoid publicly identifying students receiving free or reduced-price meals and shall use methods for collecting meal payments that prevent identification of children receiving assistance.

Appeal

A family may appeal the District's decision to deny an application for free and reduced-price food services or to terminate such services as outlined by the U.S. Dept. of Agriculture in [7 C.F.R. §245.7](#), Determining Eligibility for Free and Reduced-Price Meals and Free Milk in Schools. The Superintendent shall establish a hearing procedure for adverse eligibility decisions and provide by mail a copy of them to the family. The District may also use these procedures to challenge a child's continued eligibility for free or reduced-price meals or milk.

During an appeal, students previously receiving food service benefits shall not have their benefits terminated. Students who were denied benefits shall not receive benefits during the appeal.

The Superintendent shall keep on file for a period of three years a record of any appeals made and the hearing record. The District shall also maintain accurate and complete records showing the data and method used to determine the number of eligible students served free and reduced-price food services. These records shall be maintained for three years.

LEGAL REF.:

U.S. Dept. of Agriculture, Food and Nutrition Service, National School Lunch Program, [7 C.F.R. Part 210](#).

U.S. Dept. of Agriculture, Food and Nutrition Service, Determining Eligibility for Free and Reduced-Price Meals and Free Milk in Schools, [7 C.F.R. Part 245](#).

105 ILCS 125/, [School Breakfast](#) and [Lunch Program Act](#).

[105 ILCS 126/](#), [Childhood Hunger Relief Act](#).

[23 Ill.Admin.Code §305.10](#) *et seq.*

PRESSPlus Comments

PRESSPlus 1. Optional. Updated in response to 105 ILCS 125/2.3, added by P.A. 103-532. Subject to appropriation, the Ill. State Board of Education (ISBE) is required to establish the Healthy School Meals for All Program. Participating boards must offer eligible meals, without charge, to all students enrolled in schools that participate in the National School Breakfast Program (NSBP) and National School Lunch Program (NSLP). To receive State reimbursement under the Healthy School Meals for All Program, a board must: (1) annually notify ISBE of its intent to participate in the program; (2) maximize its access to federal funds for NSBP and NSLP by participating in the CEP or another special assistance alternative, if eligible, and (3) operate the NSBP and NSLP in a manner that in the opinion of ISBE, draws down the most possible federal funding for meals served in the NSBP and NSLP. If State funding is insufficient to cover reimbursement of all interested boards, ISBE is required to inform eligible schools of the impact of the inadequate funding so that boards can make an informed decision about food service administration in their districts. **Issue 113, October 2023**

Document Status: Draft Update

4:160 Environmental Quality of Buildings and Grounds

The Superintendent shall take all reasonable measures to protect: (1) the safety of District personnel, students, and visitors on District premises from risks associated with hazardous materials and (2) the environmental quality of the District's buildings and grounds.

The Superintendent shall notify all employees who must be offered, according to State or federal law, District-paid hepatitis B vaccine and vaccination.

Pesticides

Pesticides will not be applied on the paved surfaces, playgrounds, or playing fields of any school serving grades K-8 during a school day or partial school day when students are in attendance for instructional purposes. ^{PRESSPlus1} Additionally, the application of any restricted use pesticides ~~will not be~~ ^{is prohibited} applied on or within 500 feet of school property during normal school hours. The Superintendent or designee shall maintain a registry of employees and parents/guardians of students requesting notification before the application of pesticide(s) and notify these people as required by the Structural Pest Control Act, [225 ILCD 235/](#), and the Lawn Care Products Application and Notice Act, [415 ILCS 65/](#).

Coal Tar Sealant

~~Beginning on 1-1-23, b~~ Before coal tar-based sealant products or high polycyclic aromatic hydrocarbon sealant products are used on District premises, the Superintendent or designee shall notify employees and parents/guardians of students in writing or by telephone as required by the Coal Tar Sealant Disclosure Act.

LEGAL REF.:

[105 ILCS 5/10-20.17a](#); [5/10-20.48](#).

[29 C.F.R. §1910.1030](#), Occupational Exposure to Bloodborne Pathogens, as adopted by the Illinois Department of Labor, [56 Ill.Admin.Code §350.700\(b\)](#).

[29 C.F.R. §1910.1200](#), Occupational Safety and Health Administration Hazard Communication Standards, as adopted by [820 ILCS 255/1.5](#), Toxic Substances Disclosure to Employees Act.

[20 ILCS 3130/](#), Green Buildings Act.

[105 ILCS 135/](#), Toxic Art Supplies in Schools Act.

[105 ILCS 140/](#), Green Cleaning School Act.

[105 ILCS 160/](#), Pesticide Application at Schools Act.

[225 ILCS 235/](#), Structural Pest Control Act.

[415 ILCS 60/14](#), Illinois Pesticide Act.

[415 ILCS 65/](#), Lawn Care Products Application and Notice Act.

[410 ILCS 170/](#), Coal Tar Sealant Disclosure Act.

[820 ILCS 255/](#), Toxic Substances Disclosure to Employees Act. (*inoperative*)

[23 Ill.Admin.Code §1.330.](#)

CROSS REF.: 4:150 (Facility Management and Building Programs), 4:170 (Safety)

PRESSPlus Comments

PRESSPlus 1. Updated in response to the Pesticide Application at Schools Act (PASA), 105 ILCS 160/, added by P.A. 103-496. Areas prohibited from treatment include paved surfaces, playgrounds and playing fields, where children are typically present.

Pesticides is not specifically defined in PASA; however, the Illinois Pesticide Act (IPA) defines both *pesticides* and the subcategory of *restricted use pesticides*. 415 ILCS 60/4. PASA therefore appears broader than the IPA because it applies to all pesticides, including those that are not restricted use pesticides. However, PASA is narrower than the IPA in two ways. First, PASA's geographic scope is narrower than the IPA because PASA does not apply to "areas of school grounds where children are typically not present, including, but not limited to flower beds and lawns surrounding the school not used as playing fields." Second, PASA is narrower in that its prohibition is only in effect when students are in attendance for instruction, compared to the IPA prohibition that applies during *normal school hours* and could extend beyond instructional hours. For ease in administering these slightly different standards, an elementary or unit district may want to follow the more restrictive geographic and temporal prohibitions in the IPA but apply them to all types of pesticides. See also footnote 4 of sample policy 4:160, *Environmental Quality of Buildings and Grounds*, and sample administrative procedure 4:160-AP, *Environmental Quality of Buildings and Grounds*, available at PRESS Online by logging in at www.iasb.com. **Issue 113, October 2023**

Document Status: Draft Update

5:30 Hiring Process and Criteria

The District hires the most qualified personnel consistent with budget and staffing requirements and in compliance with Board of Education policy on equal employment opportunity and minority recruitment. The Superintendent is responsible for recruiting personnel and making hiring recommendations to the Board. If the Superintendent's recommendation is rejected, the Superintendent must submit another. The Superintendent may select personnel on a short-term basis for a specific project or emergency condition before the Board's approval. No individual will be employed who has been convicted of a criminal offense listed in [105 ILCS 5/21B-80\(c\)](#).

All applicants must complete a District application in order to be considered for employment.

Job Descriptions

The Board maintains the Superintendent's job description and directs, through policy, the Superintendent, in his or her charge of the District's administration.

The Superintendent shall develop and maintain a current comprehensive job description for each position or job category; however, a provision in a collective bargaining agreement or individual contract will control in the event of a conflict.

Investigations

The Superintendent or designee shall ensure that a fingerprint-based criminal history records check and a check of the Statewide Sex Offender Database and Violent Offender Against Youth Database is performed on each applicant as required by State law. When the applicant is a successful superintendent candidate who has been offered employment by the Board, the Board President shall ensure that these checks are completed. The Superintendent or designee, or if the applicant is a successful superintendent candidate, then the Board President shall notify an applicant if the applicant is identified in either database. The School Code requires the Board President to keep a conviction record confidential and share it only with the Superintendent, Regional Superintendent, State Superintendent, State Educator Preparation and Licensure Board, any other person necessary to the hiring decision, the Ill. State Police and/or Statewide Sex Offender Database for purposes of clarifying the information, and/or the Teachers' Retirement System of the State of Illinois when required by law. The Board reserves its right to authorize additional background inquiries beyond a fingerprint-based criminal history records check when it deems it appropriate to do so, in accordance with applicable laws.

Each newly hired employee must complete a U.S. Citizenship and Immigration Services Form as required by federal law.

The District retains the right to discharge any employee whose criminal background investigation reveals a conviction for committing or attempting to commit any of the offenses outlined in [105 ILCS 5/21B-80](#) or who falsifies, or omits facts from, his or her employment application or other employment documents. If an indicated finding of abuse or neglect of a child has been issued by the Ill. Department of Children and Family Services or by a child welfare agency of another jurisdiction for any applicant for student teaching, applicant for employment, or any District employee, then the Board must consider

that person's status as a condition of employment.

The Superintendent shall ensure that the District does not engage in any investigation or inquiry prohibited by law and complies with each of the following:

1. The District uses an applicant's credit history or report from a consumer reporting agency only when a satisfactory credit history is an established bona fide occupational requirement of a particular position.
2. The District does not screen applicants based on their current or prior wages or salary histories, including benefits or other compensation, by requiring that the wage or salary history satisfy minimum or maximum criteria.
3. The District does not request or require a wage or salary history as a condition of being considered for employment, being interviewed, continuing to be considered for an offer of employment, an offer of employment, or an offer of compensation.
4. The District does not request or require an applicant to disclose wage or salary history as a condition of employment.
5. The District does not ask an applicant or applicant's current or previous employers about wage or salary history, including benefits or other compensation, unless the applicant's wage or salary history is a matter of public record, or is contained in a document completed by the applicant's current or former employer and then made available to the public by the employer, or then submitted or posted by the employer to comply with State or federal law; or the applicant is a current employee applying for a position with the same current employer.
6. The District does not ask an applicant or applicant's previous employers about claim(s) made or benefit(s) received under the Workers' Compensation Act.
7. The District does not request of an applicant or employee access in any manner to his or her personal online account, such as social networking websites, including a request for passwords to such accounts.
8. The District provides equal employment opportunities to all persons. See policy 5:10, *Equal Employment Opportunity and Minority Recruitment*.

Sexual Misconduct Related Employment History Review (EHR)

Prior to hiring an applicant for a position involving *direct contact with children or students*, the Superintendent shall ensure that an EHR is performed as required by State law. When the applicant is a superintendent candidate, the Board President shall ensure that the EHR is initiated before a successful superintendent candidate is offered employment by the Board.

Physical Examinations

Each new employee must furnish evidence of physical fitness to perform assigned duties and freedom from communicable disease. The physical fitness examination must be performed by a physician licensed in Illinois, or any other state, to practice medicine and surgery in any of its branches, a licensed advanced practice registered nurse, or a licensed physician assistant who has been delegated the authority by his or her supervising physician to perform health examinations. The employee must have the physical examination performed no more than 90 days before submitting evidence of it to the District.

Any employee may be required to have an additional examination by a physician who is licensed in Illinois to practice medicine and surgery in all its branches, a licensed advanced practice registered nurse, or a licensed physician assistant who has been delegated the authority by his or her supervising physician to perform health examinations, if the examination is job-related and consistent

with business necessity. The Board will pay the expenses of any such examination.

Orientation Program

The District's staff will provide an orientation program for new employees to acquaint them with the District's policies and procedures, the school's rules and regulations, and the responsibilities of their position. Before beginning employment, each employee must sign the *Acknowledgement of Mandated Reporter Status* form as provided in policy 5:90, *Abused and Neglected Child Reporting*.

LEGAL REF.:

[42 U.S.C. §12112](#), Americans with Disabilities Act; [29 C.F.R. Part 1630](#).

[15 U.S.C. §1681](#) *et seq.*, Fair Credit Reporting Act.

[8 U.S.C. §1324a](#) *et seq.*, Immigration Reform and Control Act.

[105 ILCS 5/10-16.7](#), [5/10-20.7](#), [5/10-21.4](#), [5/10-21.9](#), [5/10-22.34](#), [5/10-22.34b](#), [5/21B-10](#), [5/21B-80](#), [5/21B-85](#), [5/22-6.5](#), [5/22-94](#), and [5/24-5](#).

[20 ILCS 2630/3.3](#), Criminal Identification Act.

[820 ILCS 55/](#), Right to Privacy in the Workplace Act.

[820 ILCS 70/](#), Employee Credit Privacy Act.

[820 ILCS 112/](#), Equal Pay Act of 2003. [PRESSPlus1](#)

Duldulao v. St. Mary of Nazareth Hospital, 136 Ill. App. 3d 763 (1st Dist. 1985), *aff'd in part and remanded* 115 Ill.2d 482 (Ill. 1987).

Kaiser v. Dixon, 127 Ill. App. 3d 251 (2nd Dist. 1984).

Molitor v. Chicago Title & Trust Co., 325 Ill. App. 124 (1st Dist. 1945).

CROSS REF.: 2:260 (Uniform Grievance Procedure), 3:50 (Administrative Personnel Other Than the Superintendent), 4:60 (Purchases and Contracts), 4:175 (Convicted Child Sex Offender; Screening; Notifications), 5:10 (Equal Employment Opportunity and Minority Recruitment), 5:40 (Communicable and Chronic Infectious Disease), 5:90 (Abused and Neglected Child Reporting), 5:120 (Employee Ethics; Code of Professional Conduct; and Conflict of Interest), 5:125 (Personal Technology and Social Media; Usage and Conduct), 5:220 (Substitute Teachers), 5:280 (Duties and Qualifications)

PRESSPlus Comments

PRESSPlus 1. The Equal Pay Act of 2003, 820 ILCS 112/10(b-25), added by P.A. 103-539, eff. 1-1-25, makes it unlawful for employers with 15 or more employees to fail to include the "pay scale and benefits" for a position in any specific job posting. "Pay scale and benefits" means the wage or salary, or the wage or salary range, and a general description of benefits and other compensation. To satisfy the posting requirement, an employer can include a hyperlink to a public webpage that includes the pay scale and benefit information. If an employer uses a third party to post its job postings, then the employer must provide the pay scale and benefits or a hyperlink containing the information to the third party. The Act also requires employers to inform current employees of promotion opportunities within 14 calendar days after the employer posts externally for the position. Employers are not prohibited

from asking applicants about their wage or salary expectations for a position. **Issue 113, October 2023**

Document Status: Draft Update

5:190 Teacher Qualifications

A teacher, as the term is used in this policy, refers to a District employee who is required to be licensed under State law. The following qualifications apply:

1. Each teacher must:
 - a. Have a valid Illinois Professional Educator License issued by the State Superintendent of Education with the required endorsements as provided in the School Code.
 - b. Provide the District Office with a complete official transcript of credits earned in institutions of higher education.
 - c. On or before September 1 of each year, unless otherwise provided in an applicable collective bargaining agreement, provide the District Office with an official transcript of any credits earned since the date the last transcript was filed.
 - d. Notify the Superintendent of any change in the teacher's transcript.
2. All teachers working in a program supported with federal funds under Title I, Part A must meet applicable State certification and licensure requirements.

The Superintendent or designee shall:

1. Monitor compliance with State and federal law requirements that teachers be appropriately licensed;
2. Through incentives for voluntary transfers, professional development, recruiting programs, or other effective strategies, ensure that minority students and students from low-income families are not taught at higher rates than other students by unqualified, out-of-field, or inexperienced teachers; and
3. Ensure parents/guardians of students in schools receiving Title I funds are notified of their right to request their students' classroom teachers' professional qualifications.

LEGAL REF.:

[20 U.S.C. §6312\(e\)\(1\)\(A\)](#).

[105 ILCS 5/10-20.15](#), [5/21-11.4](#), [PRESSPlus1 5/21B-15](#), [5/21B-20](#), [5/21B-25](#), and [5/24-23](#).

[23 Ill.Admin.Code §1.610 et seq.](#), [§1.705 et seq.](#), and [Part 25](#).

CROSS REF.: 6:170 (Title I Programs)

PRESSPlus Comments

PRESSPlus 1. The Legal References are updated in response to the repeal of 105 ILCS 5/21-11.4. **Issue 113, October 2023**

Document Status: Draft Update

5:200 Terms and Conditions of Employment and Dismissal

The Board of Education delegates authority and responsibility to the Superintendent to manage the terms and conditions for the employment of professional personnel. The Superintendent shall act reasonably and comply with State and federal law as well as any applicable individual employment contract or collective bargaining agreement in effect. The Superintendent is responsible for making dismissal recommendations to the Board consistent with the Board's goal of having a highly qualified, high performing staff.

School Year and Day, Duty-Free Lunch, Salary, Assignments and Transfers, Reduction-In-Force, Evaluation

Please refer to the applicable collective bargaining agreement(s).

Nursing Mothers

The District accommodates employees who are nursing mothers according to provisions in State and federal law.

School Social Worker Services Outside of District Employment

School social workers may not provide services outside of their District employment to any student(s) attending school in the District. *School social worker* has the meaning stated in [105 ILCS 5/14-1.09a](#).

Dismissal

The District will follow State law when dismissing a teacher.

LEGAL REF.:

[29 U.S.C. §218\(d\)](#), [Pub. L. 117-328](#), [Pump for Nursing Mothers Act](#), [PRESSPlus1](#)

[42 U.S.C. §2000gg et seq.](#), [Pub. L. 117-328](#), [Pregnant Workers Fairness Act](#).

[105 ILCS 5/10-19](#), [5/10-19.05](#), [5/10-20.65](#), [5/14-1.09a](#), [5/22-95](#), [5/22.4](#), [5/24-16.5](#), [5/24-2](#), [5/24-8](#), [5/24-9](#), [5/24-11](#), [5/24-12](#), [5/24-21](#), [5/24A-1 through 24A-20](#).

[820 ILCS 260/](#), [Nursing Mothers in the Workplace Act](#).

[23 Ill.Admin.Code Parts 50](#) (Evaluation of Educator Licensed Employees) and [51](#) (Dismissal of Tenured Teachers).

[Cleveland Bd. of Educ. v. Loudermill](#), 470 U.S. 532(1985).

CROSS REF.: 5:120 (Employee Ethics; Code of Professional Conduct; and Conflict of Interest), 5:290 (Employment Termination and Suspensions), 6:20 (School Year Calendar and Day)

PRESSPlus Comments

PRESSPlus 1. The Legal References are updated. **Issue 113, October 2023**

Document Status: Draft Update

5:210 Resignations

~~Tenured t~~Teachers may resign at any time with consent of the Board of Education ~~or by written notice sent to the Board Secretary at least 30 days before the intended date of resignation. However, n~~ No teacher may resign during the school term in order to accept another teaching position without the consent of the Board. A teacher may resign outside of a school term if the teacher provides written notice to the secretary of the Board, at least 30 calendar days prior to the first student attendance day of the following school year. Teachers who resign with less than 30 days' notice prior to the first student attendance day of the following school term will be deemed to have resigned during the school term. [PRESSPlus1](#)

LEGAL REF.:

[105 ILCS 5/24-14.](#)

Park Forest Heights School Dist. v. State Teacher Certification Bd., 363 Ill.App.3d 433 (1st Dist. 2006).

PRESSPlus Comments

PRESSPlus 1. 105 ILCS 5/24-14, amended by P.A.s 102-552 and 103-549, refers to a school term as commencing on the first day of student attendance. A teacher who resigns during the school term, without the board's permission, or who resigns in order to accept another teaching assignment may be referred by the board to the State Superintendent of Education, who shall convene an informal evidentiary hearing within 90 days after receipt of a district's referral. The referral to the State Superintendent must be submitted within 10 business days after the board denies acceptance of the resignation and contain: (1) a dated copy of the teacher's resignation letter; (2) a copy of the reporting district's current school year calendar; (3) proof of employment for the school year at issue; (4) documentation showing that the board did not accept the teacher's resignation; and (5) evidence that the teacher left the district in order to accept another teaching assignment. The district must also notify the teacher of the referral within five business days after submitting it to the State Superintendent.

Issue 113, October 2023

Document Status: Draft Update

5:220 Substitute Teachers

The Superintendent may employ substitute teachers as necessary to replace teachers who are temporarily absent.

A substitute teacher must hold either a valid teaching or substitute license and may teach in the place of a licensed teacher who is under contract with the Board. There is no limit on the number of days that a substitute teacher may teach in the District during the school year, except as follows:

1. A substitute teacher holding a substitute license may teach for any one licensed teacher under contract with the District only for a period not to exceed ~~120 days beginning with the 2021-2022 through the 2022-2023 school year, otherwise~~ 90 paid school days in any one school term.
2. A teacher holding a Professional Educator License or Educator License with Stipulations may teach for any one licensed teacher under contract with the District only for a period not to exceed 120 paid school days.

The Ill. Teachers' Retirement System (TRS) limits a substitute teacher who is a TRS annuitant to substitute teaching for a period not to exceed 120 paid days or 600 paid hours in each school year through June 30, 2026, [PRESSPlus1](#) but not more than 100 paid days in the same classroom. Beginning July 1, 2026³, a substitute teacher who is a TRS annuitant may substitute teach for a period not to exceed 100 paid days or 500 paid hours in any school year, unless the subject area is one where the Regional Superintendent has certified that a personnel shortage exists.

The Board of Education establishes a daily rate of pay for substitute teachers. Substitute teachers receive only monetary compensation for time worked and no other benefits.

Short-Term Substitute Teachers

A short-term substitute teacher must hold a valid short-term substitute teaching license and have completed the District's short-term substitute teacher training program. Unless otherwise permitted by law, short-term substitutes may teach no more than five consecutive school days for each licensed teacher who is under contract with the Board.

Emergency Situations

A substitute teacher may teach when no licensed teacher is under contract with the Board if the District has an emergency situation as defined in State law. During an emergency situation, a substitute teacher is limited to 30 calendar days of employment per each vacant position. The Superintendent shall notify the appropriate Regional Office of Education (ROE) within five business days after the employment of a substitute teacher in an emergency situation. The Board may continue to employ the same substitute teacher in a vacant position for 90 calendar days or until the end of the semester, whichever is greater, if, prior to the end of the then current 30-calendar-day period, the District makes a written request to the ROE for a 30-calendar-day extension and the extension is granted by the ROE. [PRESSPlus2](#)

LEGAL REF.:

[105 ILCS 5/10-20.68](#), [5/21B-20\(2\)](#), [5/21B-20\(3\)](#), and [5/21B-20\(4\)](#).

[40 ILCS 5/16-118](#), Ill. Pension Code.

[23 Ill.Admin.Code §1.790](#) (Substitute Teacher) and [§25.520](#) (Substitute Teaching License).

CROSS REF.: 5:30 (Hiring Process and Criteria)

PRESSPlus Comments

PRESSPlus 1. Updated in response to Ill. Pension Code, 40 ILCS 5/16-118, amended by P.A.s 103-88 and 103-525, permitting TRS annuitants to substitute teach for 120 paid days or 600 paid hours in each school year through 6-30-26. **Issue 113, October 2023**

PRESSPlus 2. Updated in response to 105 ILCS 5/21B-20(3), amended by P.A. 103-193, eff. 1-1-24. In order for a substitute teacher to remain in a vacant position for up to 90 days, or until the end of the semester, whichever is greater, the position must remain vacant and the district must continue to actively seek qualified candidates and provide documentation to the Regional Office of Education that it has provided training specific to the position, including training on meeting the needs of students with disabilities and English learners if applicable. **Issue 113, October 2023**

Document Status: Draft Update

5:250 Leaves of Absence

Each of the provisions in this policy applies to all professional personnel to the extent that it does not conflict with an applicable collective bargaining agreement or individual employment contract or benefit plan; in the event of a conflict, such provision is severable and the applicable bargaining agreement or individual agreement will control.

Sick and Bereavement Leave, Sabbatical Leave, Personal Leave, Leave of Absence Without Pay, Child-Rearing Leave

Please refer to the applicable collective bargaining agreement(s).

Staff members are entitled to use up to 30 days of paid sick leave because of the birth of a child that is not dependent on the need to recover from childbirth. Such days may be used at any time within the 12-month period following the birth of the child. Intervening periods of nonworking days or school not being in session, such as breaks and holidays, do not count towards the 30 working school days. As a condition of paying sick leave beyond the 30 working school days, the Board or Superintendent may require medical certification.

For purposes of adoption, placement for adoption, or acceptance of a child in need of foster care, paid sick leave may be used for reasons related to the formal adoption or the formal foster care process prior to taking custody of the child or accepting the child in need of foster care, and for taking custody of the child or accepting the child in need of foster care. Such leave is limited to 30 days, unless a longer leave is provided in an applicable collective bargaining agreement, and need not be used consecutively once the formal adoption or foster care process is underway. The Board or Superintendent may require that the employee provide evidence that the formal adoption or foster care process is underway.

Child Extended Bereavement Leave [PRESSPlus1](#)

Unpaid leave from work is available to employees who experience the loss of a child by suicide or homicide. The Child Extended Bereavement Leave Act governs the duration, scheduling, continuity of benefits, and all other terms of the leave. Accordingly, if the District employs 250 or more employees on a full-time basis, ^{Q1} an employee is entitled to a total of 12 weeks of unpaid leave within one year after the employee notifies the District of the loss. An employee may elect to substitute other forms of leave to which the employee is entitled for the leave provided under the Child Extended Bereavement Leave Act.

Leave to Serve as an Election Judge

Any staff member who was appointed to serve as an election judge under State law may, after giving at least 20-days' written notice to the District, be absent without pay for the purpose of serving as an election judge. The staff member is not required to use any form of paid leave to serve as an election judge. No more than 10% of the District's employees may be absent to serve as election judges on the same Election Day.

Leaves for Service in the Military

Leaves for service in the U.S. Armed Services or any of its reserve components and the National Guard, as well as re-employment rights, will be granted in accordance with State and federal law. A professional staff member hired to replace one in military service does not acquire tenure.

General Assembly Leave

Leaves for service in the General Assembly, as well as re-employment rights, will be granted in accordance with State and federal law. A professional staff member hired to replace one in the General Assembly does not acquire tenure.

Leave for Employment in Department of Defense

The Board may grant teachers a leave of absence to accept employment in a Dept. of Defense overseas school.

School Visitation Leave

An eligible professional staff member is entitled to eight hours during any school year, no more than four hours of which may be taken on any given day, to attend school conferences, behavioral meetings, or academic meetings related to the teacher's child, if the conference or meeting cannot be scheduled during non-work hours. Professional staff members must first use all accrued vacation leave, personal leave, compensatory leave, and any other leave that may be granted to the professional staff member, except sick, and disability leave.

The Superintendent shall develop administrative procedures implementing this policy consistent with the School Visitation Rights Act.

Leaves for Victims of Domestic Violence, Sexual Violence, Gender Violence, or Other Crime of Violence

An unpaid leave from work is available to any staff member who: (1) is a victim of domestic violence, sexual violence, gender violence, or any other crime of violence or (2) has a family or household member who is a victim of such violence whose interests are not adverse to the employee as it relates to the domestic violence, sexual violence, gender violence, or any other crime of violence. The unpaid leave allows the employee to seek medical help, legal assistance, counseling, safety planning, and other assistance, and to grieve and attend to matters necessitated by the death of a family or household member who is killed in a crime of violence, [PRESSPlus2](#) without suffering adverse employment action.

The Victims' Economic Security and Safety Act ([VESSA](#)) governs the purpose, requirements, scheduling, and continuity of benefits, and all other terms of the leave. Accordingly, if the District employs at least 50 employees, and subject to any exceptions in VESSA, an employee is entitled to a total of 12 work weeks of unpaid leave during any 12-month period. Neither the law nor this policy creates a right for an employee to take unpaid leave that exceeds the unpaid leave time allowed under, or is in addition to the unpaid leave time permitted by, the federal Family and Medical Leave Act of 1993 ([29 U.S.C. §2601 et seq.](#)).

Leaves to Serve as an Officer, ~~of~~ Trustee, or Representative of a Specific Organization [PRESSPlus3](#)

Upon request, the Board will grant: (1) an unpaid leave of absence to an elected officer of a State or national teacher organization that represents teachers in collective bargaining negotiations, (2) up to twenty days of paid leave of absence per year to a trustee of the Teachers' Retirement System in accordance with 105 ILCS 5/24-6.3, ~~and~~ (3) a paid leave of absence for the local association

president of a State teacher association that is an exclusive bargaining agent in the District, or his or her designee, to attend meetings, workshops, or seminars as described in 105 ILCS 5/24-6.2, and (4) up to 10 days of paid leave per school term for teachers elected to represent a statewide teacher association in federal advocacy work in accordance with 105 ILCS 5/24-3.5.

COVID-19 Paid Administrative Leave

During any time when the Governor has declared a disaster due to a public health emergency under 20 ILCS 3305/7, When applicable, [PRESSPlus4](#) paid administrative leave related to COVID-19 will be granted is available to eligible employees in accordance with State law. if the District, State or any of its agencies, or the local health department has issued guidance, mandates, or rules related to COVID-19 that restrict an employee from being on District property for a reason outlined in State law.

For an employee to be eligible for COVID-19 paid administrative leave, the employee must be fully vaccinated against COVID-19 as defined in 105 ILCS 5/10-20.83 (final citation pending).

The employee will receive as many days of administrative leave as required to abide by the public health guidance, mandates, and requirements issued by the Ill. Dept. of Public Health, unless a longer period has been negotiated with the exclusive bargaining representative.

As a condition of being granted COVID-19 paid administrative leave, an employee shall provide all documentation necessary to substantiate the employee's eligibility for the leave, as requested by the Superintendent or designee. An employee who is on COVID-19 paid administrative leave will receive the employee's regular rate of pay; the leave will not diminish any other leave or benefits of the employee. Employees may not accrue COVID-19 paid administrative leave.

LEGAL REF.:

105 ILCS 5/10-20.83 (final citation pending), 5/24-6, 5/24-6.1, 5/24-6.2, 5/24-6.3, 5/24-13, and 5/24-13.1.

[10 ILCS 5/13-2.5](#), Election Code.

[330 ILCS 61/](#), Service Member Employment and Reemployment Rights Act.

[820 ILCS 147/](#), School Visitation Rights Act.

820 ILCS 154/, [Child Family](#) Bereavement Leave Act.

[820 ILCS 156/](#), Child Extended Bereavement Leave Act.

[820 ILCS 180/](#), Victims' Economic Security and Safety Act.

CROSS REF.: 5:180 (Temporary Illness or Temporary Incapacity), 5:185 (Family and Medical Leave), 5:330 (Sick Days, Vacation, Holidays, and Leaves)

Questions and Answers:

***Required Question 1. How many full-time employees does the district employ?

The district employs more than 250 employees. (Default)

- The district employs between 50-249 employees. (IASB will substitute the following sentence: "Accordingly, if the District employs at least 50 but not more than 249 employees on a full-time basis, an employee is entitled to a total of six weeks of unpaid leave within one year after the employee notifies the District of the loss.")
 - The district employs fewer than 50 employees. (IASB will delete the subhead regarding Child Extended Bereavement Leave and the Legal Reference to 820 ILCS 156/.)
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PRESSPlus Comments

PRESSPlus 1. Updated in response to the Child Extended Bereavement Leave Act, 820 ILCS 156/, added by P.A. 103-466. **Issue 113, October 2023**

PRESSPlus 2. Updated in response to the Victims' Economic Security and Safety Act (VESSA), 820 ILCS 180/, amended by P.A. 103-314, eff. 1-1-24. Under 820 ILCS 180/20(a)(4), added by P.A. 103-314, eff. 1-1-24, an employee is not entitled to more than two work weeks (10 work days) if the leave is to attend a wake or funeral (or an alternative event), make end-of-life arrangements, or grieve due to the death of a family or household member killed in a crime of violence. In these circumstances, the leave must be completed within 60 days after the date on which the employee receives notice of the death. Employees may qualify for unpaid leave under both VESSA and the Family Bereavement Leave Act; leave taken under one act does not diminish the availability of leave under the other. **Issue 113, October 2023**

PRESSPlus 3. Updated in response to 105 ILCS 5/24-3.5, added by P.A. 103-308, eff. 1-1-24. The statewide teacher association is required to reimburse a district for substitute teaching costs incurred due to the teacher's absence. **Issue 113, October 2023**

PRESSPlus 4. Updated for continuous improvement. **Issue 113, October 2023**

Document Status: Draft Update

5:330 Sick Days, Vacation, Holidays, and Leaves

Each of the provisions in this policy applies to all educational support personnel to the extent that it does not conflict with an applicable collective bargaining agreement, individual employment contract, at-will employment statement or benefit plan; in the event of a conflict, such provision is severable and the applicable bargaining agreement or individual agreement will control.

Sick and Bereavement Leave

Please refer to the applicable NSSSA Collective Bargaining Agreements or At-Will Employment Statement.

For employees not covered by the NSSSA Collective Bargaining Agreement or At-Will Employment Statement:

Full or part-time educational support personnel who work at least 600 hours per year receive 10 paid sick leave days per year. Part-time employees will receive sick leave pay equivalent to their regular workday. Unused sick leave shall accumulate to a maximum of 180 days, including the leave of the current year.

Sick leave is defined in State law as personal illness, mental or behavioral complications, quarantine at home, serious illness or death in the immediate family or household, or birth, adoption, placement for adoption, or the acceptance of a child in need of foster care. The Superintendent or designee shall monitor the use of sick leave.

As a condition for paying sick leave after three days absence for personal illness or as the Board or Superintendent deem necessary in other cases, the Board or Superintendent may require that the staff member provide a certificate from: (1) a physician licensed in Illinois to practice medicine and surgery in all its branches, (2) a mental health professional licensed in Illinois providing ongoing care or treatment to the staff member, (3) a chiropractic physician licensed under the Medical Practice Act, (4) a licensed advanced practice registered nurse, (5) a licensed physician assistant who has been delegated the authority to perform health examinations by his or her supervising physician, or (6) if the treatment is by prayer or spiritual means, a spiritual adviser or practitioner of the employee's faith. If the Board or Superintendent requires a certificate during a leave of less than three days for personal illness, the District shall pay the expenses incurred by the employee.

Employees are entitled to use up to 30 days of paid sick leave because of the birth of a child that is not dependent on the need to recover from childbirth. Such days may be used at any time within the 12-month period following the birth of the child. Intervening periods of nonworking days or school not being in session, such as breaks and holidays, do not count towards the 30 working school days. As a condition of paying sick leave beyond the 30 working school days, the Board or the Superintendent may require medical certification.

For purposes of adoption, placement for adoption, or acceptance of a child in need of foster care, paid sick leave may be used for reasons related to the formal adoption or the formal foster care process prior to taking custody of the child or accepting the child in need of foster care, and for taking custody of the child or accepting the child in need to foster care. Such leave is limited to 30 days,

unless a longer leave is provided in an applicable collective bargaining agreement, and need not be used consecutively once the formal adoption or foster care process is underway. The Board or Superintendent may require that the employee provide evidence that the formal adoption or foster care process is underway.

Vacation

Please refer to the NSSSA Collective Bargaining Agreement or At-Will Employment Statement.

For employees not covered by the NSSSA Collective Bargaining Agreement or At-Will Employment Statement:

Twelve-month employees shall be eligible for paid vacation days according to the following schedule:

<u>Length of Employment</u>		<u>Monthly Accumulation</u>	<u>Maximum Vacation Leave Earned Per Year</u>
<u>From:</u>	<u>To:</u>		
Beginning of year 2	End of year 5	0.83 Days	10 Days per year
Beginning of year 6	End of year 15	1.25 Days	15 Days per year
Beginning of year 16	End of year	1.67 Days	20 Days per year

Part-time employees who work at least half-time are entitled to vacation days on the same basis as full-time employees, but the pay will be based on the employee's average number of part-time hours per week during the last vacation accrual year. The Superintendent will determine the procedure for requesting vacation.

Vacation days earned in one fiscal year must be used by the end of the following fiscal year; they do not accumulate. Employees resigning or whose employment is terminated are entitled to the monetary equivalent of all earned vacation.

Holidays

Please refer to the NSSSA Collective Bargaining Agreement or At-Will Employment Statement.

For employees not covered by the NSSSA Collective Bargaining Agreement or At-Will Employment Statement:

Unless the District has a waiver or modification of the School Code pursuant to [Section 2-3.25g](#) or [24-2\(b\)](#) allowing it to schedule school on a legal school holiday listed below, District employees will not be required to work on:

New Year's Day	Labor Day
Martin Luther King Jr.'s Birthday	Columbus Day
Abraham Lincoln's Birthday	Veterans Day
Casimir Pulaski's Birthday	2024 2 Election

Day [PRESSPlus1](#)

Memorial Day

Thanksgiving Day

Juneteenth National Freedom Day

Christmas Day

Independence Day

A holiday will not cause a deduction from an employee's time or compensation. The District may require educational support personnel to work on a school holiday during an emergency or for the continued operation and maintenance of facilities or property.

Personal Leave

Please refer to the NSSSA Collective Bargaining Agreement or At-Will Employment Statement.

For employees not covered by the NSSSA bargaining agreement or at-will employment statement:

Full-time educational support personnel have one paid personal leave day per year. The use of a personal day is subject to the following conditions:

1. Except in cases of emergency or unavoidable situations, a personal leave request should be submitted to the Building Principal three days before the requested date.
2. No personal leave day may be used immediately before or immediately after a holiday, or during the first and/or last five days of the school year, unless the Superintendent grants prior approval.
3. Personal leave may not be used in increments of less than one-half day.
4. Personal leave is subject to any necessary replacement's availability.
5. Personal leave may not be used on an in-service training day and/or institute training days.
6. Personal leave may not be used when the employee's absence would create an undue hardship.

Leave to Serve as a Trustee of the Ill. Municipal Retirement Fund

Upon request, the Board will grant 20 days of paid leave of absence per year to a trustee of the Ill. Municipal Retirement Fund in accordance with State law.

Other Leaves

Educational support personnel receive the following leaves on the same terms and conditions granted professional personnel in Board policy 5:250, *Leaves of Absence*:

1. Leave for Service in the Military.
2. Leave for Service in the General Assembly.
3. School Visitation Leave.
4. Leaves for Victims of Domestic Violence, Sexual Violence, Gender Violence, or Other Crime of Violence.
5. Family Bereavement Leave.
6. **Child Extended Bereavement Leave.** [PRESSPlus2](#)
7. Leave to serve as an election judge.

8. COVID-19 Paid Administrative Leave.

LEGAL REF.:

105 ILCS 5/10-20.7b, 5/10-20.83 (final citation pending), 5/24-2, 5/24-6, and 5/24-6.3.

[10 ILCS 5/13-2.5](#), Election Code.

[330 ILCS 61/](#), Service Member Employment and Reemployment Rights Act.

[820 ILCS 147](#), School Visitation Rights Act.

820 ILCS 154/, [Child Family](#) Bereavement Leave Act.

[820 ILCS 156/](#), [Child Extended Bereavement Leave Act](#).

[820 ILCS 180/](#), Victims' Economic Security and Safety Act.

School Dist. 151 v. ISBE, 154 Ill.App.3d 375 (1st Dist. 1987); *Elder v. Sch. Dist. No.127 1/2*, 60 Ill.App.2d 56 (1st Dist. 1965).

CROSS REF.: 5:180 (Temporary Illness or Temporary Incapacity), 5:185 (Family and Medical Leave), 5:250 (Leaves of Absence)

PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS 5/24-2(a), amended by P.A.s 103-395, eff. 1-1-24, and 103-467, and 10 ILCS 5/1-24, added by P.A. 103-467 and scheduled to be repealed on 1-1-25, adding 2024 Election Day as a school holiday. **Issue 113, October 2023**

PRESSPlus 2. Updated in response to the Child Extended Bereavement Leave Act, 820 ILCS 156/, added by P.A. 103-466. See the **Question** attached to the PRESS Plus Draft Update for policy 5:250, *Leaves of Absence*. If the district enters a response that fewer than 50 full-time employees are employed by the district, this item and the Legal Reference to 820 ILCS 156/ will be deleted by IASB. **Issue 113, October 2023**

Document Status: Draft Update

6:15 School Accountability

According to the Illinois General Assembly, the primary purpose of schooling is the transmission of knowledge and culture through which students learn in areas necessary to their continuing development and entry into the world of work. To fulfill that purpose, the Illinois State Board of Education prepared *State Goals for Learning and Learning Standards*.

The Board of Education gives priority in the allocation of resources, including funds, time, personnel, and facilities, to fulfilling this purpose.

Quality Assurance

The Board continuously monitors student achievement and the quality of the District's work. The Superintendent shall supervise the following quality assurance components, in accordance with State law and Illinois State Board of Education (ISBE) rules, and continuously keep the Board informed:

1. Prepare each school's annual recognition application and quality assurance appraisal, whether internal or external, to assess each school's continuous school improvement.
2. Continuously assess the District's and each school's overall performance in terms of both academic success and equity. This includes, without limitation, a thorough analysis of ISBE's balanced accountability measure and each school's *Multiple Measure Index* and corresponding *Annual Measurable Objective* provided by ISBE.
3. If applicable, develop ~~District and~~ [PRESSPlus1](#) School Improvement Plans, present them for Board approval, and supervise their implementation.
4. Prepare a school report card, present it at a regular Board meeting, and disseminate it as provided in State law.
5. In accordance with [Sec. 2-3.153 of the School Code](#), administer at least biennially a survey of learning conditions on the instructional environment within the school to, at minimum, students in grades 6 through 8 and teachers.

LEGAL REF.:

[105 ILCS 5/2-3.25](#), [5/2-3.25a](#), [5/2-3.25b](#), [5/2-3.25c](#), [5/2-3.25d](#), [5/2-3.25d-5](#), [5/2-3.25e-5](#), [5/2-3.25f](#), [5/2-3.25f-5](#), [5/2-3.63](#), [5/2-3.64a-5](#), [5/10-17a](#), [5/10-21.3a](#), and [5/27-1](#).

[23 Ill.Admin.Code Part 1](#), Subpart A: Recognition Requirements.

CROSS REF.: 6:170 (Title I Programs), 6:340 (Student Testing and Assessment Program), 7:10 (Equal Educational Opportunities)

PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS 5/2-3.25f(a), amended by P.A. 103-175, providing that the Ill. State Board of Education (ISBE) "shall provide technical assistance to schools in school improvement status to assist with the development and implementation of ~~School and District~~

Improvement Plans.” ISBE is required to provide districts with technical assistance and support by the Elementary and Secondary Education Act. 20 U.S.C. §6303. **Issue 113, October 2023**

Document Status: Draft Update

6:30 Organization of Instruction

The School District has instructional levels for grades Pre-K through 8. The Superintendent shall annually present to the Board of Education a plan for organizing instructional levels and assigning them to school facilities in order to:

1. Support the District's educational program,
2. Maximize facility usage without undue overcrowding, and
3. Provide substantially comparable instructional programs across the District.

Students, for instructional purposes, may be placed in groups within a school that do not necessarily follow grade level designations. For purposes of attendance reporting and other records, however, each student is assigned a grade-level placement.

Kindergarten

The District maintains a full-day kindergarten with an instructional program that fulfills the District's curriculum goals and objectives and the requirements of the State law. The District also offers a half-day kindergarten for those parents/guardians who request a half-day program.

LEGAL REF.:

105 ILCS ~~5/10-20.19a~~, 5/10-20.37, and 5/10-22.18. [PRESSPlus1](#)

[23 Ill.Admin.Code §1.420.](#)

CROSS REF.: 6:40 (Curriculum Development), 6:170 (Title I Programs), 7:30 (Student Assignment), 7:50 (School Admissions and Student Transfers To and From Non-District Schools), 7:100 (Health, Eye, and Dental Examinations; Immunizations; and Exclusion of Students)

PRESSPlus Comments

PRESSPlus 1. The Legal References are updated in response to 105 ILCS 5/10-20.19a, repealed by P.A. 103-410. 105 ILCS 5/10-22.18, amended by P.A. 103-410, requires boards to establish a full-day kindergarten program by the beginning of the 2027-2028 school year. Elementary or unit districts that do not offer full-day kindergarten as of 10-1-22, may apply for a two-year extension of the 2027-28 school year full-day kindergarten implementation deadline if the criteria set forth in 105 ILCS 5/10-22.18(b)(1)-(3) are met. **Issue 113, October 2023**

Document Status: Draft Update

6:50 School Wellness

Student wellness, including good nutrition and physical activity, shall be promoted in the District's educational program, school-based activities, and meal programs. This policy shall be interpreted consistently with Section 204 of the Child Nutrition and WIC Reauthorization Act of 2004 and the Healthy Hunger-Free Kids Act of 2010 (HHFKA).

The Superintendent will ensure:

1. Each school building complies with this policy;
2. The policy is available to the community on an annual basis through copies of or online access to the Board Policy Manual; and
3. The community is informed about the progress of this policy's implementation.

Goals for Nutrition Education and Nutrition Promotion

The goals for addressing nutrition education and nutrition promotion include the following:

- Schools will support and promote sound nutrition for students.
- Schools will foster the positive relationship between sound nutrition, physical activity, and the capacity of students to develop and learn.
- Nutrition education will be part of the District's comprehensive health education curriculum. See Board policy 6:60, *Curriculum Content*.

Goals for Physical Activity

The goals for addressing physical activity include the following:

- Schools will support and promote an active lifestyle for students.
- Physical education will be taught in all grades and shall include a developmentally planned and sequential curriculum that fosters the development of movement skills, enhances health-related fitness, increases students' knowledge, offers direct opportunities to learn how to work cooperatively in a group setting, and encourages healthy habits and attitudes for a healthy lifestyle. See policies 6:60, *Curriculum Content* and 7:260, *Exemption from Physical Education*.
- During the school day, all students will be required to engage in a daily physical education course, unless otherwise exempted. See policies 6:60, *Curriculum Content* and 7:260, *Exemption from Physical Education*.
- The curriculum will be consistent with and incorporate relevant *Illinois Learning Standards for Physical Development and Health* as established by the Ill. State Board of Education (ISBE).

Goals for Other School-Based Activities [PRESSPlus1](#)

The goals for school-based activities include the following:

- Schools will support and promote a healthy eating environment for students.
- Schools will promote and participate in wellness activities.
- Schools will offer other school-based activities to support student health and wellness, including coordinated events and clubs.

Nutrition Guidelines for Foods Available During the School Day; Marketing Prohibited

Students will be offered and schools will promote nutritious food and beverage choices during the school day that are consistent with Board policy 4:120, *Food Services* (requiring compliance with the nutrition standards specified in the U.S. Dept. of Agriculture’s (USDA) *Smart Snacks* rules).

In addition, in order to promote student health and reduce childhood obesity, the Superintendent or designee shall:

1. Restrict the sale of *competitive foods*, as defined by the USDA, in the food service areas during meal periods;
2. Comply with all ISBE rules; and
3. Prohibit marketing during the school day of foods and beverages that do not meet the standards listed in Board policy 4:120, *Food Services*, i.e., in-school marketing of food and beverage items must meet *competitive foods* standards.

Competitive foods standards do not apply to foods and beverages available, but not sold in school during the school day; e.g., brown bag lunches, foods for classroom parties, school celebrations, and reward incentives.

Exempted Fundraising Day (EFD) Requests

All food and beverages sold to students on the school campuses of participating schools during the school day must comply with the “general nutrition standards for competitive foods” specified in federal law.

ISBE rules prohibit EFDs for grades 8 and below in participating schools.

Guidelines for Reimbursable School Meals

Reimbursable school meals served shall meet, at a minimum, the nutrition requirements and regulations for the National School Lunch Program and/or School Breakfast Program.

Unused Food Sharing Plan

In collaboration with the District’s local health department, the Superintendent or designee will:

1. Develop and support a food sharing plan (Plan) for unused food that is focused on needy students.
2. Implement the Plan throughout the District.
3. Ensure the Plan complies with the Richard B. Russell National School Lunch Act, as well as accompanying guidance from the U.S. Department of Agriculture on the Food Donation Program.
4. Ensure that any leftover food items are properly donated to combat potential food insecurity in the District’s community. *Properly* means in accordance with all federal regulations and State and local health and sanitation codes.

Monitoring

At least every three years, the Superintendent shall provide implementation data and/or reports to the Board concerning this policy's implementation sufficient to allow the Board to monitor and adjust the policy (a triennial report). This triennial report must include without limitation each of the following:

- An assessment of the District's implementation of the policy
- The extent to which schools in the District are in compliance with the policy
- The extent to which the policy compares to model local school wellness policies
- A description of the progress made in attaining the goals of the policy
- How the District will make the results of the assessment available to the public
- Where the District will retain records of the assessment

The Board will monitor and adjust the policy pursuant to policy 2:240, *Board Policy Development*.

Community Involvement

The Board and Superintendent will actively invite suggestions and comments concerning the development, implementation, periodic reviews, and updates of the school wellness policy from parents, students, representatives of the school food authority, teachers of physical education, school health professionals, the board of education, school administrators, and the community. Community involvement methods shall align their suggestions and comments to policy 2:140, *Communications To and From the Board* and/or the **Community Engagement** subhead in policy 8:10, *Connection with the Community*.

Recordkeeping

The Superintendent shall retain records to document compliance with this policy, the District's records retention protocols, and the Local Records Act.

LEGAL REF.:

[Pub. L. 108-265](#), Sec. 204, Child Nutrition and WIC Reauthorization Act of 2004.

~~42 U.S.C. §1771 et seq., Child Nutrition Act of 1966.~~

42 U.S.C. §1751 et seq., [Richard B. Russell](#) National School Lunch Act.

42 U.S.C. §1758b, Pub. L. 111-296, Healthy, Hunger-Free Kids Act of 2010.

~~42 U.S.C. §1771 et seq., Child Nutrition Act of 1966.~~

[42 U.S.C. §1779](#), as implemented by [7 C.F.R. §§210.11](#) and [210.31](#).

[50 ILCS 205/](#), Local Records Act.

[105 ILCS 5/2-3.139](#) and [5/2-3.189](#).

[23 Ill.Admin.Code Part 305](#), Food Program.

ISBE's *School Wellness Policy* Goal, adopted Oct. 2007.

CROSS REF.: 2:140 (Communications To and From the Board), 2:150 (Committees), 2:240 (Board Policy Development), 4:120 (Food Services), 5:100 (Staff Development Program), 6:60 (Curriculum

PRESSPlus Comments

PRESSPlus 1. Updated in response to a request from the Ill. State Board of Education (ISBE) Nutrition Dept. and to federal requirements in 7 C.F.R. §210.31 for local school wellness policies. This is a required topic, but the local board may determine what goals are appropriate. 42 USC §1758b(b) (1); 7 C.F.R. §210.31(c)(1). The third sample goal comes from ISBE's Local Wellness Policy Template for Schools, available at: www.isbe.net/Pages/Local-School-Nutrition-Wellness-Policy.aspx. **Issue 113, October 2023**

Document Status: Draft Update

6:60 Curriculum Content

The curriculum shall contain instruction on subjects required by State statute or regulation as follows:

1. In kindergarten through grade 8, subjects include: (a) language arts, (b) reading, (c) other communication skills, (d) science, (e) mathematics, (f) social studies, (g) art, (h) music, and (i) drug and substance abuse prevention including the dangers of opioid abuse. A reading opportunity of 60 minutes per day will be promoted for all students in kindergarten through grade 3 whose reading levels are one grade level or more lower than their current grade level. Daily time of at least 30 minutes (with a minimum of at least 15 consecutive minutes if divided) will be provided for supervised, unstructured, child-directed play for all students in kindergarten through grade 5. Before the completion of grade 5, students will be offered at least one unit of cursive instruction. In grades 6, 7, or 8, students must receive at least one semester of civics education in accordance with Illinois Learning Standards for social science.
2. In grades 7 and 8, as well as in interscholastic athletic programs, steroid abuse prevention must be taught.
3. In kindergarten through grade 8, provided it can be funded by private grants or the federal government, violence prevention and conflict resolution must be stressed, including: (a) causes of conflict, (b) consequences of violent behavior, (c) non-violent resolution, and (d) relationships between drugs, alcohol, and violence. In addition, anti-bias education and intergroup conflict resolution may be taught as an effective method for preventing violence and lessening tensions in schools; these prevention methods are most effective when they are respectful of individuals and their divergent viewpoints and religious beliefs, which are protected by the First Amendment to the Constitution of the United States.
4. In grades kindergarten through 8, age-appropriate Internet safety must be taught, the scope of which shall be determined by the Superintendent or designee. The curriculum must incorporate policy 6:235, *Access to Electronic Networks* and, at a minimum, include: (a) education about appropriate online behavior, (b) interacting with other individuals on social networking websites and in chat rooms, and (c) cyberbullying awareness and response.
5. In all grades, students must receive developmentally appropriate opportunities to gain computer literacy skills that are embedded in the curriculum.
6. In all grades, character education must be taught including respect, responsibility, fairness, caring, trustworthiness, and citizenship in order to raise students' honesty, kindness, justice, discipline, respect for others, and moral courage. Instruction in all grades will include examples of behaviors that violate policy 7:180, *Prevention of and Response to Bullying, Intimidation, and Harassment*.
7. In all schools, citizenship values must be taught, including: (a) American patriotism, (b) principles of representative government (the American Declaration of Independence, the Constitution of the United States of America and the Constitution of the State of Illinois), (c) proper use and display of the American flag, (d) the Pledge of Allegiance, and (e) the voting process.
8. In all grades, physical education must be taught including a developmentally planned and sequential curriculum that fosters the development of movement skills, enhances health-related fitness, increases students' knowledge, offers direct opportunities to learn how to work cooperatively in a group setting, and encourages healthy habits and attitudes for a healthy

lifestyle. Unless otherwise exempted, all students are required to engage with such frequency as determined by the Board, but at a minimum of three days per five-day week, during the school day, except on block scheduled days, in a physical education course. For exemptions and substitutions, see policy 7:260, *Exemption from Physical Education*.

9. In all schools, health education must be stressed, including: (a) proper nutrition, (b) physical fitness, (c) components necessary to develop a sound mind in a healthy body, (d) dangers and avoidance of abduction, and (e) age-appropriate and evidence-informed sexual abuse and assault awareness and prevention education in all grades. The Superintendent shall implement a comprehensive health education program in accordance with State law.
10. In all schools, career/vocational education must be taught, including: (a) the importance of work, (b) the development of basic skills to enter the world of work and/or continue formal education, (c) good work habits and values, (d) the relationship between learning and work, and (e) if possible, a student work program that provides the student with work experience as an extension of the regular classroom. A career awareness and exploration program must be available at all grade levels.
11. In all schools, conservation of natural resources must be taught, including: (a) home ecology, (b) endangered species, (c) threats to the environment, and (d) the importance of the environment to life as we know it.
12. In all schools, instruction as determined by the Superintendent or designee [PRESSPlus1](#) on United States (U.S.) history must be taught, including: (a) the principles of representative government, (b) the Constitutions of the U.S. and Illinois, (c) the role of the U.S. in world affairs, (d) the role of labor unions, (e) the role and contributions of ethnic groups, including but not limited to, the African Americans, Albanians, Asian Americans, Bohemians, Czechs, French, Germans, Hispanics (including the events related to the forceful removal and illegal deportation of Mexican-American U.S. citizens during the Great Depression), Hungarians, Irish, Italians, Lithuanians, Polish, Russians, Scots, and Slovaks in the history of this country and State, (f) a study of the roles and contributions of lesbian, gay, bisexual, and transgender (LGBT) people in the history of the U.S. and Illinois, (g) Illinois history, and (h) the contributions made to society by Americans of different faith practices, including, but not limited to, Muslim Americans, Jewish Americans, Christian Americans, Hindu Americans, Sikh Americans, Buddhist Americans, and any other collective community of faith that has shaped America, (i) Native American nations' sovereignty and self-determination, both historically and in the present day, with a focus on urban Native Americans, and (j) beginning in the fall of 2024, the events of the Native American experience and Native American history within the Midwest and Illinois since time immemorial in accordance with 105 ILCS 5/27-20.05. [PRESSPlus2](#)
13. In addition, all schools shall hold an educational program on the United States Constitution on Constitution Day, each September 17, commemorating the September 17, 1787 signing of the Constitution. However, when September 17 falls on a Saturday, Sunday, or holiday, Constitution Day shall be held during the preceding or following week.
14. In grade 7, students must view a Congressional Medal of Honor film made by the Congressional Medal of Honor Foundation, provided there is no cost for the film.
15. In all schools, the curriculum includes instruction as determined by the Superintendent or designee on the Holocaust and crimes of genocide, including Nazi atrocities of 1933-1945, the Native American genocide in North America, [PRESSPlus3](#) Armenian Genocide, the Famine-Genocide in Ukraine, and more recent atrocities in Cambodia, Bosnia, Rwanda, and Sudan.
16. In all schools, the curriculum includes instruction as determined by the Superintendent or designee on the history, struggles, and contributions of women.
17. In all schools, the curriculum includes instruction as determined by the Superintendent or

designee on Black History, including the history of the pre-enslavement of Black people from 3,000 BCE to AD 1619, the African slave trade, slavery in America, the study of the reasons why Black people came to be enslaved, the vestiges of slavery in this country, the study of the American civil rights renaissance, as well as the struggles and contributions of African-Americans.

18. In all schools, instruction during courses as determined by the Superintendent or designee on disability history, awareness, and the disability rights movement.
19. Beginning in the fall of 2022, In all schools, instruction as determined by the Superintendent or designee on the events of Asian American history, including the history of Asian Americans in Illinois and the Midwest, as well as the contributions of Asian Americans toward advancing civil rights from the 19th century onward, which must include the contributions made by individual Asian Americans in government and the arts, humanities, and sciences, as well as the contributions of Asian American communities to the economic, cultural, social, and political development of the United States.
20. In kindergarten through grade 8, education must be available to students concerning effective methods of preventing and avoiding traffic injuries related to walking and bicycling.

LEGAL REF.:

[Pub. L. No. 108-447](#), Section 111 of Division J, Consolidated Appropriations Act of 2005.

[Pub. L. No. 110-385](#), Title II, 122 stat. 4096 (2008), Protecting Children in the 21st Century Act.

[47 C.F.R. §54.520](#).

[5 ILCS 465/3](#) and [465/3a](#).

[20 ILCS 2605/2605-480](#).

[105 ILCS 5/2-3.80\(e\)](#) and (f), [5/10-20.79](#), [5/10-23.13](#), [5/27-3](#), [5/27-3.5](#), [5/27-5](#), [5/27-6](#), [5/27-6.5](#), [5/27-7](#), [5/27-12](#), [5/27-12.1](#), [5/27-13.1](#), [5/27-13.2](#), [5/27-20.05](#), [5/27-20.08](#), [5/27-20.3](#), [5/27-20.4](#), [5/27-20.5](#), [5/27-20.7](#), [5/27-20.8](#), [5/27-21](#), [5/27-22](#), [5/27-23.3](#), [5/27-23.4](#), [5/27-23.7](#), [5/27-23.8](#), [5/27-23.10](#), [5/27-23.11](#), [5/27-23.15](#), [5/27-23.16](#), [5/27-24.1](#), and [5/27-24.2](#).

[105 ILCS 110/3](#), Comprehensive Health Education Program.

[105 ILCS 435/](#), Vocational Education Act.

[625 ILCS 5/6-408.5](#), Ill. Vehicle Code.

[23 Ill.Admin.Code §§1.420](#), [1.425](#), [1.430](#), and [1.440](#).

CROSS REF.: 4:165 (Awareness and Prevention of Child Sex Abuse and Grooming Behaviors), 6:20 (School Year Calendar and Day), 6:40 (Curriculum Development), 6:70 (Teaching About Religions), 6:235 (Access to Electronic Networks), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment), 7:185 (Teen Dating Violence Prohibited), 7:190 (Student Behavior), 7:260 (Exemption from Physical Education)

PRESSPlus Comments

PRESSPlus 1. 105 ILCS 5/27-21, amended by P.A. 103-422, requires the school board to determine the minimum amount of instructional time. The sample policy complies by delegating this responsibility

to the superintendent or designee. **Issue 113, October 2023**

PRESSPlus 2. Updated in response to 105 ILCS 5/27-21, amended by P.A. 103-422 (adding teaching about Native American nations' sovereignty and self-determination), and 105 ILCS 5/27-20.05, added by P.A. 103-422 (adding instruction on Native American experience and history).

Note that instruction on Native American nations' sovereignty and self-determination under 105 ILCS 5/27-21, amended by P.A. 103-422, does not specify a delayed implementation date. Consult the board attorney regarding whether a district may delay implementation of such instruction given that the implementation of Native American experience and Native American history in 2024-2025 must include instruction on tribal sovereignty.

Instruction in events of the Native American experience and Native American history must include “the contributions of Native Americans in government and the arts, humanities, and sciences, as well as the contributions of Native Americans to the economic, cultural, social, and political development of their own nations and of the United States.” Additionally, in grades 6 through 12, the instruction must include “the study of the genocide of and discrimination against Native Americans, as well as tribal sovereignty, treaties made between tribal nations and the United States, and the circumstances around forced Native American relocation.” The Ill. State Board of Education (ISBE) is required to make instructional materials related to Native Americans available on its website, but not until 1-1-25. For additional resources, see <https://americanindian.si.edu/nk360> and www.iste.org/explore/classroom/15-resources-teaching-native-american-history-and-culture. **Issue 113, October 2023**

PRESSPlus 3. 105 ILCS 5/27-20.3, amended by P.A. 103-422. Beginning with the 2024-2025 school year, instruction on Native American genocide is also required by 105 ILCS 5/27-20.05, added by P.A. 103-422 in grades 6-12. Note that instruction on Native American genocide under 105 ILCS 5/27-20.3, amended by P.A. 103-422 does not specify a delayed implementation date. Consult the board attorney regarding whether a district may delay implementation of such instruction given that the implementation of Native American experience and Native American history in 2024-2025 must include instruction on Native American genocide. ISBE is not required to make instructional materials on the Native American genocide in North America available on its website until 1-1-25. **Issue 113, October 2023**

Document Status: Draft Update

6:230 Library Media Program

The Superintendent or designee shall manage the District's library media program to comply with (1) State law and Ill. State Board of Education (ISBE) rule and (2) the following standards:

1. The program includes an organized collection of resources available to students and staff to supplement classroom instruction, foster reading for pleasure, enhance information literacy, and support research, as appropriate to students of all abilities in the grade levels served.
2. Financial resources for the program's resources and supplies are allocated to meet students' needs.
3. Students in all grades served have equitable access to library media resources.
4. The advice of an individual who is qualified according to ISBE rule is sought regarding the overall direction of the program, including the selection and organization of materials, provision of instruction in information and technology literacy, and structuring the work of library paraprofessionals.
5. The program adheres to the principles of the American Library Association's *Library Bill of Rights*, which indicate that materials should not be proscribed or removed because of partisan or doctrinal disapproval. [Q1 PRESSPlus1](#)
6. Staff members are invited to recommend additions to the collection.
7. Students may freely select resource center materials as well as receive guided selection of materials appropriate to specific, planned learning experiences.
8. ~~The program is guided by the principles of the American Library Association's *Library Bill of Rights* and its interpretation for school libraries.~~

Parents/guardians, employees, and community members who believe that library media program resources violate rights guaranteed by any law or Board policy may file a complaint using Board policy 2:260, *Uniform Grievance Procedure*.

The Superintendent or designee shall establish criteria consistent with this policy for the review of objections. Parents/guardians, employees, and community members with suggestions or complaints about library media program resources may complete a *Library Media Resource Objection Form*. The Superintendent or designee shall inform the parent/guardian, employee, or community member, as applicable, of the District's decision.

LEGAL REF.:

75 ILCS 10/8.7.

23 Ill.Admin.Code §1.420(o).

CROSS REF.: 2:260 (Uniform Grievance Procedure), 6:60 (Curriculum Content), 6:170 (Title I Programs), 6:210 (Instructional Materials), 6:260 (Complaints About Curriculum, Instructional Materials, and Programs)

Questions and Answers:

***Required Question 1. Updated in response to 75 ILCS 10/8.7, added by P.A. 103-100, eff. 1-1-24, requiring districts that wish to be eligible for State library grants (e.g., school library grants under 75 ILCS 10/8.4) to adopt the American Library Association's Library Bill of Rights (available at <https://www.ala.org/advocacy/intfreedom/librarybill>) or a written statement prohibiting the practice of banning books. In order to be eligible for a School Library Grant, a district must also be a member in good standing of a regional multitype library system (e.g., Illinois Heartland Library System or Reaching Across Illinois Library System) or have applied for membership and been approved for membership in such a system within specific timeframes. 23 Ill.Admin.Code §3035.120.

If the board prefers the alternative language permitted by 75 ILCS 10/8.7, added by P.A. 103-100, eff. 1-1-24, for Standard #5, it may substitute with the following: "The practice of banning books or other materials within the District's library media program is prohibited."

Which policy language has the board adopted?

- The program adheres to the principles of the American Library Association's Library Bill of Rights, which indicate that materials should not be proscribed or removed because of partisan or doctrinal disapproval. (Default)
 - The practice of banning books or other materials within the District's library media program is prohibited. (IASB will make this substitution.)
-

PRESSPlus Comments

PRESSPlus 1. Updated in response to 75 ILCS 10/8.7, added by P.A. 103-100, eff. 1-1-24. **Issue 113, October 2023**

Document Status: Draft Update

7:60 Residence

Resident Students^{Q1}

Only students who are residents of the District may attend a District school without a tuition charge, except as otherwise provided below or in State law. A student's residence is the same as the person who has legal custody of the student.

A person asserting legal custody over a student, who is not the child's natural or adoptive parent, shall complete a signed statement, stating: (a) that he or she has assumed and exercises legal responsibility for the child, (b) the reason the child lives with him or her, other than to receive an education in the District, and (c) that he or she exercises full control over the child regarding daily educational and medical decisions in case of emergency. If the District knows the current address of the child's natural or adoptive parent, the District shall request in writing that the person complete a signed statement or affidavit stating: (a) the role and responsibility of the person with whom their child is living, and (b) that the person with whom the child is living has full control over the child regarding daily educational and medical decisions in case of emergency.

A student whose family moves out of the District during the school year will be permitted to attend school for the remainder of the year without payment of tuition.

When a student's change of residence is due to the military service obligation of the student's legal custodian, the student's residence is deemed to be unchanged for the duration of the custodian's military service obligation if the student's custodian made a written request. The District, however, is not responsible for the student's transportation to or from school.

If, at the time of enrollment, a dependent child of military personnel is housed in temporary housing located outside of the District, but will be living within the District within six months after the time of initial enrollment, the child is allowed to enroll, subject to the requirements of State law, and must not be charged tuition.

Residence of Students with Disabilities^{PRESSPlus1}

The residence of a child with a disability is determined in accordance with 105 ILCS 5/14-1.11, 5.14-1.11a, and 5/14-1.11b.

Admission of Nonresident Students Pursuant to an Agreement or Order

Nonresident students may attend District schools ~~tuition-free~~ pursuant to:

1. A written agreement with an adjacent school district to provide for tuition-free attendance by a student of that district, provided both the Superintendent or designee and the adjacent district determine that the student's health and safety will be served by such attendance.
2. A written agreement with cultural exchange organizations and institutions supported by charity to provide for tuition-free attendance by foreign exchange students and nonresident pupils of charitable institutions.
3. According to an intergovernmental agreement.

4. Whenever any State or federal law or a court order mandates the acceptance of a nonresident student.

Homeless Children

Any homeless child shall be immediately admitted, even if the child or child's parent/guardian is unable to produce records normally required to establish residency. Board of Education policy 6:140, *Education of Homeless Children*, and its implementing administrative procedure, govern the enrollment of homeless children.

Challenging a Student's Residence Status

If the Superintendent or designee determines that a student attending school on a tuition-free basis is a nonresident of the District for whom tuition is required to be charged, he or she on behalf of the Board of Education shall notify the person who enrolled the student of the tuition amount that is due.. The notice shall detail the specific reasons why the Board believes that the student is a nonresident of the District and shall be given by certified mail, return receipt requested. The person who enrolled the student may challenge this determination and request a hearing as provided by the School Code, [105 ILCS 5/10-20.12b](#).

LEGAL REF.:

[42 U.S.C. §11431](#) *et seq.*, McKinney-Vento Homeless Assistance Act.

105 ILCS 5/10-20.12a, 5/10-20.12b, 5/10-22.5, ~~and 5/10-22.5a~~, [5/14-1.11](#), [5/14-1.11a](#), and [5/14-1.11b](#).

[105 ILCS 45/](#), Education for Homeless Children Act.

[105 ILCS 70/](#), Educational Opportunity for Military Children Act.

[23 Ill.Admin.Code §1.240](#).

Israel S. by Owens v. Bd. of Educ. of Oak Park and River Forest High Sch. Dist. 200, 235 Ill.App.3d 652 (5th Dist. 1992).

Joel R. v. Board of Education of Manheim School District 83, 292 Ill.App.3d 607 (1st Dist. 1997).

Kraut v. Rachford, 51 Ill.App.3d 206 (1st Dist. 1977).

CROSS REF.: 6:140 (Education of Homeless Children), 7:50 (School Admissions and Student Transfers To and From Non-District Schools), 7:70 (Attendance and Truancy)

Questions and Answers:

***Required Question 1. 105 ILCS 5/10-20.12a(a), amended by P.A. 103-111, allows boards to adopt a policy to waive nonresident tuition if the student is the child of a district employee. A *child* means a district employee's child who is a biological child, adopted child, foster child, stepchild, or a child for which the employee serves as legal guardian.

Does the board wish to accept requests from district employees for their nonresident children to attend school in the district on a tuition-free basis?

No. (Default)

Yes. (IASB will add the following paragraph to a new subhead "Requests for Nonresident Admission": For a nonresident student who is the child of a District employee, if the Superintendent approves the request for nonresident admission for the student, the tuition cost is waived pursuant to 105 ILCS 5/10-20.12a(a).)

PRESSPlus Comments

PRESSPlus 1. When special education services are provided, a student's resident district is determined by 105 ILCS 5/14-1.11 (when the resident district is the district in which the parent/guardian resides), 14-1.11a, amended by P.A. 102-514 (when the resident district is the district in which the student resides), and 14-1.11b (applying the provisions of 105 ILCS 5/14-1.11 and 14-1.11a to determine the resident district in all cases in which special education services and facilities are provided). **Issue 113, October 2023**

Document Status: Draft Update

7:70 Attendance and Truancy

Compulsory School Attendance

This policy applies to individuals who have custody or control of a child: (a) between the ages of 6 (on or before September 1) and 17 years (unless the child has graduated from high school), or (b) who is enrolled in any of grades, kindergarten through 8, in the public school regardless of age.

Subject to specific requirements in State law, the following children are not required to attend public school: (1) any child attending a private school (including a home school) or parochial school, (2) any child who is physically or mentally unable to attend school (including a pregnant student suffering medical complications as certified by her physician), (3) any child lawfully and necessarily employed, (4) any child over 12 and under 14 years of age while in confirmation classes, and (5) any child absent because of religious reasons, including to observe a religious holiday, for religious instruction, or because his or her religion forbids secular activity on a particular day(s) or time of day.

The parent/guardian of a student who is enrolled must authorize all absences from school and notify the school in advance or at the time of the student's absence. A valid cause for absence includes illness (including mental or behavioral health of the student), observance of a religious holiday, death in the immediate family, attendance at a civic event, family emergency, other situations beyond the control of the student as determined by the Board, other circumstances that cause reasonable concern to the parent/guardian for the student's mental, emotional, or physical health or safety, or other reason as approved by the Superintendent or designee. Students absent for a valid cause may make up missed homework and classwork assignments in a reasonable timeframe.

Absenteeism and Truancy Program

The Superintendent or designee shall manage an absenteeism and truancy program in accordance with the School Code and Board of Education policy. The program shall include but not be limited to:

1. A protocol for excusing a student from attendance who is necessarily and lawfully employed. The Superintendent or designee is authorized to determine when the student's absence is justified.
2. A protocol for excusing a student in grades 6 through 8 from attendance to sound *Taps* at a military honors funeral held in Illinois for a deceased veteran.
3. A protocol for excusing a student from attendance on a particular day(s) or at a particular time of day when his/her parent/guardian is an active duty member of the uniformed services and has been called to duty for, is on leave from, or has immediately returned from deployment to a combat zone or combat-support postings.
4. A process to telephone, within two hours after the first class, the parents/guardians of students in grade 8 or below who are absent without prior parent/guardian notification.
5. A process to identify and track students who are truants, chronic or habitual truants, or truant minors as defined in [105 ILCS 5/26-2a](#).
6. A description of diagnostic procedures for identifying the cause(s) of a student's unexcused absenteeism, including interviews with the student, his or her parent(s)/guardian(s), and staff members or other people who may have information about the reasons for the student's attendance problem.

7. The identification of supportive services that may be offered to truant, chronically truant, or chronically absent students, including parent-teacher conferences, student and/or family counseling, or information about community agency services. See Board policy 6:110, *Programs for Students At Risk of Academic Failure and/or Dropping Out of School and Graduation Incentives Program*.
8. A process for the collection and review of chronic absence data and to:
 - a. Determine what systems of support and resources are needed to engage chronically absent students and their families, and
 - b. Encourage the habit of daily attendance and promote success.
9. Reasonable efforts to provide ongoing professional development to teachers, administrators, Board members, school resource officers, and staff on the appropriate and available supportive services for the promotion of student attendance and engagement.
10. A process to request the assistance and resources of outside agencies, such as, the juvenile officer of the local police department or the truant office of the appropriate Regional Office of Education, if truancy continues after supportive services have been offered.
11. A protocol for cooperating with non-District agencies including County or municipal authorities, the Regional Superintendent, truant officers, the Community Truancy Review Board, and a comprehensive community based youth service agency. Any disclosure of school student records must be consistent with Board policy 7:340, *Student Records*, as well as State and federal law concerning school student records.
12. An acknowledgement that no punitive action, including out-of-school suspensions, expulsions, or court action, shall be taken against a truant minor for his or her truancy unless available supportive services and other school resources have been provided to the student.
13. The criteria to determine whether a student's non-attendance is due to extraordinary circumstances shall include economic or medical necessity or family hardship and such other criteria that the Superintendent believes qualifies.

Monitoring

Pursuant to State law and policy 2:240, *Board Policy Development*, the Board updates this policy at least once every two years. The Superintendent or designee shall assist the Board with its update.

LEGAL REF.:

105 ILCS 5/22-92 and 5/26-1 through [5/26-3, 5/26-5 through 5/26-16, and 5/26-18](#). [PRESSPlus1](#)

[705 ILCS 405/3-33.5](#), Juvenile Court Act of 1987.

[23 Ill.Admin.Code §§1.242](#) and [1.290](#).

CROSS REF.: 5:100 (Staff Development Program), 6:110 (Programs for Students At Risk of Academic Failure and/or Dropping Out of School and Graduation Incentives Program), 6:150 (Home and Hospital Instruction), 7:10 (Equal Educational Opportunities), 7:50 (School Admissions and Student Transfers To and From Non-District Schools), 7:60 (Residence), 7:80 (Release Time for Religious Instruction/Observance), 7:90 (Release During School Hours), 7:190 (Student Behavior), 7:340 (Student Records)

PRESSPlus Comments

PRESSPlus 1. The Legal References are updated. **Issue 113, October 2023**

Document Status: Draft Update

7:160 Student Appearance

A student's appearance, including dress and hygiene, must not disrupt the educational process or compromise standards of health and safety. The District does not prohibit hairstyles historically associated with race, ethnicity, hair texture, or any other protected classes under Board policy 7:10, *Equal Educational Opportunities*, including, but not limited to, protective hairstyles such as braids, locks, and twists. The District also does not prohibit the right of a student to wear or accessorize the student's graduation attire with items associated with the student's cultural, ethnic, or religious identity or other characteristic or category protected under the Ill. Human Rights Act, 775 ILCS 5/1-103(Q). [PRESSPlus1](#) Students who disrupt the educational process or compromise standards of health and safety must modify their appearance. Procedures for guiding student appearance will be developed by the Superintendent or designee and included in the *Student Handbook(s)*.

LEGAL REF.:

[105 ILCS 5/2-3.25](#) and [5/10-22.25b](#).

[Tinker v. Des Moines Indep. Sch. Dist.](#), 393 U.S. 503 (1969).

CROSS REF.: 7:10 (Equal Educational Opportunities), 7:130 (Student Rights and Responsibilities), 7:190 (Student Behavior)

PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS 5/10-22.25b, amended by P.A. 103-463. 775 ILCS 5/1-103(Q), which is referenced in 105 ILCS 5/10-22.25b, prohibits unlawful discrimination based on a person's actual or perceived race, color, religion, national origin, ancestry, age, sex, marital status, order of protection status, disability, military status, sexual orientation, pregnancy, or unfavorable discharge from military service. **Issue 113, October 2023**

Document Status: Draft Update

7:190 Student Behavior

The goals and objectives of this policy are to provide effective discipline practices that: (1) ensure the safety and dignity of students and staff; (2) maintain a positive, weapons-free, and drug-free learning environment; (3) keep school property and the property of others secure; (4) address the causes of a student's misbehavior and provide opportunities for all individuals involved in an incident to participate in its resolution; and (5) teach students positive behavioral skills to become independent, self-disciplined citizens in the school community and society.

When and Where Conduct Rules Apply

A student is subject to disciplinary action for engaging in *prohibited student conduct*, as described in the section with that name below, whenever the student's conduct is reasonably related to school or school activities, including, but not limited to:

1. On, or within sight of, school grounds before, during, or after school hours or at any time;
2. Off school grounds at a school-sponsored activity or event, or any activity or event that bears a reasonable relationship to school;
3. Traveling to or from school or a school activity, function, or event; or
4. Anywhere, if the conduct interferes with, disrupts, or adversely affects the school environment, school operations, or an educational function, including, but not limited to, conduct that may reasonably be considered to: (a) be a threat or an attempted intimidation of a staff member; or (b) endanger the health or safety of students, staff, or school property.

Prohibited Student Conduct

The school administration is authorized to discipline students for gross disobedience or misconduct, including but not limited to:

1. Using, possessing, distributing, purchasing, or selling tobacco or nicotine materials, including without limitation, electronic cigarettes.
2. Using, possessing, distributing, purchasing, or selling alcoholic beverages. Students who are under the influence of an alcoholic beverage are not permitted to attend school or school functions and are treated as though they had alcohol in their possession.
3. Using, possessing, distributing, purchasing, selling, or offering for sale:
 - a. Any illegal drug or controlled substance, or cannabis (including marijuana, hashish, and medical cannabis unless the student is authorized to be administered a medical cannabis infused product under *Ashley's Law*).
 - b. Any anabolic steroid unless it is being administered in accordance with a physician's or licensed practitioner's prescription.
 - c. Any performance-enhancing substance on the Illinois High School Association's most current banned substance list unless administered in accordance with a physician's or licensed practitioner's prescription.
 - d. Any prescription drug when not prescribed for the student by a physician or licensed

practitioner, or when used in a manner inconsistent with the prescription or prescribing physician's or licensed practitioner's instructions. The use or possession of medical cannabis, even by a student for whom medical cannabis has been prescribed, is prohibited unless the student is authorized to be administered a medical cannabis infused product under *Ashley's Law*.

- e. Any inhalant, regardless of whether it contains an illegal drug or controlled substance: (a) that a student believes is, or represents to be capable of, causing intoxication, hallucination, excitement, or dulling of the brain or nervous system; or (b) about which the student engaged in behavior that would lead a reasonable person to believe that the student intended the inhalant to cause intoxication, hallucination, excitement, or dulling of the brain or nervous system. The prohibition in this section does not apply to a student's use of asthma or other legally prescribed inhalant medications.
- f. Any substance inhaled, injected, smoked, consumed, or otherwise ingested or absorbed with the intention of causing a physiological or psychological change in the body, including without limitation, pure caffeine in tablet or powdered form.
- g. Look-alike or counterfeit drugs, including a substance that is not prohibited by this policy, but one: (a) that a student believes to be, or represents to be, an illegal drug, controlled substance, or other substance that is prohibited by this policy; or (b) about which a student engaged in behavior that would lead a reasonable person to believe that the student expressly or impliedly represented to be an illegal drug, controlled substance, or other substance that is prohibited by this policy.
- h. Drug paraphernalia, including devices that are or can be used to: (a) ingest, inhale, or inject cannabis or controlled substances into the body; and (b) grow, process, store, or conceal cannabis or controlled substances.

Students who are under the influence of any prohibited substance are not permitted to attend school or school functions and are treated as though they had the prohibited substance, as applicable, in their possession.

- 4. Using, possessing, controlling, or transferring a *weapon* as that term is defined in the **Weapons** section of this policy, or violating the **Weapons** section of this policy.
- 5. Using or possessing an electronic paging device. Using a cellular telephone, video recording device, personal digital assistant (PDA), or other electronic device in any manner that disrupts the educational environment or violates the rights of others, including using the device to take photographs in locker rooms or bathrooms, cheat, or otherwise violate student conduct rules. Prohibited conduct specifically includes, without limitation, creating, sending, sharing, viewing, receiving, or possessing an indecent visual depiction of oneself or another person through the use of a computer, electronic communication device, or cellular phone. Unless otherwise banned under this policy or by the Building Principal, all electronic devices must be kept powered-off or silenced during the regular school day unless: (a) the supervising teacher grants permission; (b) use of the device is provided in a student's individualized education program (IEP); (c) it is used during the student's lunch period, or (d) it is needed in an emergency that threatens the safety of students, staff, or other individuals.
- 6. Using or possessing a laser pointer unless under a staff member's direct supervision and in the context of instruction.
- 7. Disobeying rules of student conduct or directives from staff members or school officials. Examples of disobeying staff directives include refusing a District staff member's request to stop, present school identification, or submit to a search.
- 8. Engaging in academic dishonesty, including cheating, intentionally plagiarizing, using a writing service and/or generative artificial intelligence technology in place of original work unless

specifically authorized by staff, [PRESSPlus1](#) wrongfully giving or receiving help during an academic examination, altering report cards, and wrongfully obtaining test copies or scores.

9. Engaging in hazing or any kind of bullying or aggressive behavior that does physical or psychological harm to a staff person or another student, or urging other students to engage in such conduct. Prohibited conduct specifically includes, without limitation, any use of violence, intimidation, force, noise, coercion, threats, stalking, harassment, sexual harassment, public humiliation, theft or destruction of property, retaliation, hazing, bullying, bullying using a school computer or a school computer network, or other comparable conduct.
10. Engaging in any sexual activity, including without limitation, offensive touching, sexual harassment, indecent exposure (including mooning), and sexual assault. This does not include the non-disruptive: (a) expression of gender or sexual orientation or preference, or (b) display of affection during non-instructional time.
11. Teen dating violence, as described in Board policy 7:185, *Teen Dating Violence Prohibited*.
12. Causing or attempting to cause damage to, or stealing or attempting to steal, school property or another person's personal property.
13. Entering school property or a school facility without proper authorization.
14. In the absence of a reasonable belief that an emergency exists, calling emergency responders (such as calling 911); signaling or setting off alarms or signals indicating the presence of an emergency; or indicating the presence of a bomb or explosive device on school grounds, school bus, or at any school activity.
15. Being absent without a recognized excuse; State law and Board of Education policy regarding truancy control will be used with chronic and habitual truants.
16. Being involved with any public school fraternity, sorority, or secret society, by: (a) being a member; (b) promising to join; (c) pledging to become a member; or (d) soliciting any other person to join, promise to join, or be pledged to become a member.
17. Being involved in gangs or gang-related activities, including displaying gang symbols or paraphernalia.
18. Violating any criminal law, including but not limited to, assault, battery, arson, theft, gambling, eavesdropping, vandalism, and hazing.
19. Making an explicit threat on an Internet website against a school employee, a student, or any school-related personnel if the Internet website through which the threat was made is a site that was accessible within the school at the time the threat was made or was available to third parties who worked or studied within the school grounds at the time the threat was made, and the threat could be reasonably interpreted as threatening to the safety and security of the threatened individual because of his or her duties or employment status or status as a student inside the school.
20. Operating an unmanned aircraft system (UAS) or drone for any purpose on school grounds or at any school event unless granted permission by the Superintendent or designee.
21. Engaging in any activity, on or off campus, that interferes with, disrupts, or adversely affects the school environment, school operations, or an educational function, including but not limited to, conduct that may reasonably be considered to: (a) be a threat or an attempted intimidation of a staff member; or (b) endanger the health or safety of students, staff, or school property.

For purposes of this policy, the term *possession* includes having control, custody, or care, currently or in the past, of an object or substance, including situations in which the item is: (a) on the student's person; (b) contained in another item belonging to, or under the control of, the student, such as in the student's clothing, backpack, or automobile; (c) in a school's student locker, desk, or other school property; or (d) at any location on school property or at a school-sponsored event.

Efforts, including the use of positive interventions and supports, shall be made to deter students, while at school or a school-related event, from engaging in aggressive behavior that may reasonably produce physical or psychological harm to someone else. The Superintendent or designee shall ensure that the parent/guardian of a student who engages in aggressive behavior is notified of the incident. The failure to provide such notification does not limit the Board's authority to impose discipline, including suspension or expulsion, for such behavior.

No disciplinary action shall be taken against any student that is based totally or in part on the refusal of the student's parent/guardian to administer or consent to the administration of psychotropic or psychostimulant medication to the student.

Disciplinary Measures

School officials shall limit the number and duration of expulsions and out-of-school suspensions to the greatest extent practicable, and, where practicable and reasonable, shall consider forms of non-exclusionary discipline before using out-of-school suspensions or expulsions. School personnel shall not advise or encourage students to drop out voluntarily due to behavioral or academic difficulties. Potential disciplinary measures include, without limitation, any of the following:

1. Notifying parent(s)/guardian(s).
2. Disciplinary conference.
3. Withholding of privileges.
4. Temporary removal from the classroom.
5. Return of property or restitution for lost, stolen, or damaged property.
6. In-school suspension. The Building Principal or designee shall ensure that the student is properly supervised.
7. After-school study or Saturday study provided the student's parent/guardian has been notified. If transportation arrangements cannot be agreed upon, an alternative disciplinary measure must be used. The student must be supervised by the detaining teacher or the Building Principal or designee.
8. Community service with local public and nonprofit agencies that enhances community efforts to meet human, educational, environmental, or public safety needs. The District will not provide transportation. School administration shall use this option only as an alternative to another disciplinary measure, giving the student and/or parent/guardian the choice.
9. Seizure of contraband; confiscation and temporary retention of personal property that was used to violate this policy or school disciplinary rules.
10. Suspension of bus riding privileges in accordance with Board policy 7:220, *Bus Conduct*.
11. Out-of-school suspension from school and all school activities in accordance with Board policy 7:200, *Suspension Procedures*. A student who has been suspended shall also be restricted from being on school grounds and at school activities.
12. Expulsion from school and all school activities for a definite time period not to exceed two calendar years in accordance with Board policy 7:210, *Expulsion Procedures*. A student who has been expelled shall also be restricted from being on school grounds and at school activities.
13. Transfer to an alternative program if the student is expelled or otherwise qualifies for the transfer under State law. The transfer shall be in the manner provided in [Article 13A](#) or [13B of the School Code](#).
14. Notifying juvenile authorities or other law enforcement whenever the conduct involves criminal activity, including but not limited to, illegal drugs (controlled substances), *look-alikes*, alcohol, or weapons or in other circumstances as authorized by the reciprocal reporting agreement

between the District and local law enforcement agencies.

The above list of disciplinary measures is a range of options that will not always be applicable in every case. In some circumstances, it may not be possible to avoid suspending or expelling a student because behavioral interventions, other than a suspension and expulsion, will not be appropriate and available, and the only reasonable and practical way to resolve the threat and/or address the disruption is a suspension or expulsion.

Corporal punishment is prohibited. Corporal punishment is defined as slapping, paddling, or prolonged maintenance of students in physically painful positions, or intentional infliction of bodily harm. Corporal punishment does not include reasonable force as needed to maintain safety for students, staff, or other persons, or for the purpose of self-defense or defense of property.

Isolated Time Out, Time Out, and Physical Restraint

Neither isolated time out, time out, nor physical restraint shall be used to discipline or punish a student. These methods are only authorized for use as permitted in [105 ILCS 5/10-20.33](#), State Board of Education rules ([23 Ill.Admin.Code §§ 1.280, 1.285](#)), and the District's procedure(s).

Weapons

A student who is determined to have brought one of the following objects to school, any school-sponsored activity or event, or any activity or event that bears a reasonable relationship to school shall be expelled for a period of at least one calendar year but not more than two calendar years:

1. A *firearm*, meaning any gun, rifle, shotgun, or weapon as defined by Section 921 of Title 18 of the United States Code ([18 U.S.C. § 921](#)), firearm as defined in Section 1.1 of the Firearm Owners Identification Card Act ([430 ILCS 65/](#)), or firearm as defined in Section 24-1 of the Criminal Code of ~~1964~~2012 ([720 ILCS 5/24-1](#)).
2. A knife, brass knuckles, or other knuckle weapon regardless of its composition, a billy club, or any other object if used or attempted to be used to cause bodily harm, including *look-alikes* of any *firearm* as defined above.

The expulsion requirement under either paragraph one or two above may be modified by the Superintendent, and the Superintendent's determination may be modified by the Board on a case-by-case basis. The Superintendent or designee may grant an exception to this policy, upon the prior request of an adult supervisor, for students in theatre, cooking, ROTC, martial arts, and similar programs, whether or not school-sponsored, provided the item is not equipped, nor intended, to do bodily harm.

This policy's prohibitions concerning weapons apply regardless of whether: (1) a student is licensed to carry a concealed firearm, or (2) the Board permits visitors, who are licensed to carry a concealed firearm, to store a firearm in a locked vehicle in a school parking area.

Re-Engagement of Returning Students

The Superintendent or designee shall maintain a process to facilitate the re-engagement of students who are returning from an out-of-school suspension, expulsion, or an alternative school setting. The goal of re-engagement shall be to support the student's ability to be successful in school following a period of exclusionary discipline and shall include the opportunity for students who have been suspended to complete or make up work for equivalent academic credit.

Required Notices [PRESSPlus2](#)

A school staff member shall immediately notify the office of the Building Principal in the event that he or she: (1) observes any person in possession of a firearm on or around school grounds; however, such action may be delayed if immediate notice would endanger students under his or her supervision, (2) observes or has reason to suspect that any person on school grounds is or was involved in a drug-related incident, or (3) observes a battery committed against any staff member or is subject to a battery. ~~Upon receiving such a report, the Building Principal or designee shall immediately notify the local law enforcement agency, Ill. State Police (ISP), and any involved student's parent/guardian.~~ School grounds includes modes of transportation to school activities and any public way within 1000 feet of the school, as well as school property itself.

Upon receiving ~~such a report of (1), above,~~ the Building Principal or designee shall immediately notify ~~the local law enforcement.~~ In addition, upon receiving a report on any of the above (1)-(3), the Building Principal or designee shall notify the Superintendent or designee ~~agency, Ill. State Police (ISP),~~ and any involved student's parent/guardian. ^{Q1}

Upon receiving a report on any of the above (1)-(3), the Superintendent or designee shall immediately notify local law enforcement. The Superintendent or designee shall also report incidents involving battery against staff members to the Ill. State Board of Education through its web-based School Incident Reporting System as they occur during the year and no later than August 1 for the preceding school year. ^{PRESSPlus3}

Delegation of Authority

Each teacher, and any other school personnel when students are under his or her charge, is authorized to impose any disciplinary measure, other than suspension, expulsion, corporal punishment, or in-school suspension, that is appropriate and in accordance with the policies and rules on student discipline. Teachers, other certificated [licensed] educational employees, and other persons providing a related service for or with respect to a student, may use reasonable force as needed to maintain safety for other students, school personnel, or other persons, or for the purpose of self-defense or defense of property. Teachers may temporarily remove students from a classroom for disruptive behavior.

The Superintendent, Building Principal, Assistant Building Principal, or Dean of Students is authorized to impose the same disciplinary measures as teachers and may suspend students guilty of gross disobedience or misconduct from school (including all school functions) and from riding the school bus, up to 10 consecutive school days, provided the appropriate procedures are followed. The Board may suspend a student from riding the bus in excess of 10 school days for safety reasons.

Student Handbook

The Superintendent, with input from the parent-teacher advisory committee, shall prepare disciplinary rules implementing the District's disciplinary policies. These disciplinary rules shall be presented annually to the Board for its review and approval.

A student handbook, including the District disciplinary policies and rules, shall be distributed to the students' parents/guardians within 15 days of the beginning of the school year or a student's enrollment.

Incorporated

by Reference: 7:190-AP4 (Use of Isolated Time Out, Time Out, and Physical Restraint)

LEGAL REF.:

20 U.S.C. § ~~608~~ 7971, Pro-Children Act of ~~2004~~ 1994.

[20 U.S.C. §7961](#) *et seq.*, Gun Free Schools Act.

[105 ILCS 5/10-20.5b](#), [5/10-20.14](#), [5/10-20.28](#), [5/10-20.36](#), [5/10-21.7](#), [5/10-21.10](#), [5/10-22.6](#), [5/10-27.1A](#), [5/10-27.1B](#), [5/22-33](#), [5/24-24](#), [5/26-12](#), [5/27-23.7](#), and [5/31-3](#).

[105 ILCS 110/3.10](#), Critical Health Problems and Comprehensive Health Education Act.

[410 ILCS 130/](#), Compassionate Use of Medical Cannabis Pilot Program.

[410 ILCS 647/](#), Powdered Caffeine Control and Education Act.

[430 ILCS 66/](#), Firearm Concealed Carry Act.

[23 Ill.Admin.Code §§ 1.280, 1.285](#).

CROSS REF.: 2:150 (Committees), 2:240 (Board Policy Development), 5:230 (Maintaining Student Discipline), 6:110 (Programs for Students At Risk of Academic Failure and/or Dropping Out of School and Graduation Incentives Program), 7:70 (Attendance and Truancy), 7:130 (Student Rights and Responsibilities), 7:140 (Search and Seizure), 7:150 (Agency and Police Interviews), 7:160 (Student Appearance), 7:170 (Vandalism), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment), 7:185 (Teen Dating Violence Prohibited), 7:200 (Suspension Procedures), 7:210 (Expulsion Procedures), 7:220 (Bus Conduct), 7:230 (Misconduct by Students with Disabilities), 7:240 (Conduct Code for Participants in Extracurricular Activities), 7:270 (Administering Medicines to Students), 7:310 (Restrictions on Publications; Elementary Schools), 8:30 (Visitors to and Conduct on School Property)

Questions and Answers:

***Required Question 1. The building principal must notify the student's parent/guardian only when the alleged offense is firearm possession. 105 ILCS 5/27.1A(b). The policy expands this notification duty to include drug-related incidents and battery of a staff member.

Would the board like to expand the notification duty, or align it with 105 ILCS 5/27.1A(b)?

Expand the notification duty to include drug-related incidents and battery of a staff member. (Default)

Align notification duty to 105 ILCS 5/27.1A(b). (IASB will amend the second sentence as follows: "In addition, upon receiving a report on any of the above (1)-(3), the Building Principal or designee shall notify the Superintendent or designee and, if a student is reportedly in possession of a firearm, also any involved student's parent/guardian.")

PRESSPlus Comments

PRESSPlus 1. Optional. Generative artificial intelligence (AI) is a broad label used to describe any AI system that generates, with varying levels of autonomy, content such as complex text, images, audio, or video. When not used for academic dishonesty purposes, generative AI tools may present innovative learning opportunities for students and teaching opportunities for educators. For further information, see the International Society for Technology in Education webpage on AI exploration for educators at: www.iste.org/areas-of-focus/AI-in-education. **Issue 113, October 2023**

PRESSPlus 2. This subhead is updated to align with subsection **J. Required Notices** in sample administrative procedure 4:170-AP1, *Comprehensive Safety and Security Plan*. **Issue 113, October 2023**

PRESSPlus 3. Updated in response to 105 ILCS 5/10-27.1A(c), amended by P.A. 103-34, 5/10-27.1B(b), and 5/10-21.7, amended by P.A. 102-894. To satisfy the reporting requirement, ISBE created the School Incident Reporting System (SIRS), a web-based application on IVAS for schools to report incidents electronically. See subhead **J. Required Notices** of sample administrative procedure 4:170-AP1, *Comprehensive Safety and Security Plan*, available at PRESS Online by logging in at www.iasb.com. Reporting on SIRS does not satisfy the requirement to report incidents to local law enforcement authorities. **Issue 113, October 2023**

Document Status: Draft Update

7:270 Administering Medicines to Students

Students should not take medication during school hours or during school-related activities unless it is necessary for a student's health and well-being. When a student's licensed health care provider and parent/guardian believe that it is necessary for the student to take a medication during school hours or school-related activities, the parent/guardian must request that the school dispense the medication to the child and otherwise follow the District's procedures on dispensing medication.

No School District employee shall administer to any student, or supervise a student's self-administration of, any prescription or non-prescription medication until a completed and signed *School Medication Authorization Form (SMA Form)* is submitted by the student's parent/guardian. No student shall possess or consume any prescription or non-prescription medication on school grounds or at a school-related function other than as provided for in this policy and its implementing procedures.

Nothing in this policy shall prohibit any school employee from providing emergency assistance to students, including administering medication.

The Building Principal shall include this policy in the Student Handbook and shall provide a copy to the parents/guardians of students.

Self-Administration of Medication

A student may possess and self-administer an epinephrine injector, e.g., EpiPen®, and/or asthma medication prescribed for use at the student's discretion, provided the student's parent/guardian has completed and signed an *SMA Form*. The Superintendent or designee will ensure an Emergency Action Plan is developed for each self-administering student.

A student may self-administer medication required under a *qualifying plan*, provided the student's parent/guardian has completed and signed an *SMA Form*. A qualifying plan means: (1) an asthma action plan, (2) an Individual Health Care Action Plan, (3) an allergy emergency action plan^{III. Food Allergy Emergency Action Plan and Treatment Authorization Form}, [PRESSPlus1](#) (4) a plan pursuant to Section 504 of the federal Rehabilitation Act of 1973, or (5) a plan pursuant to the federal Individuals with Disabilities Education Act.

The District shall incur no liability, except for willful and wanton conduct, as a result of any injury arising from a student's self-administration of medication, including asthma medication or epinephrine injectors, or medication required under a qualifying plan. A student's parent/guardian must indemnify and hold harmless the District and its employees and agents, against any claims, except a claim based on willful and wanton conduct, arising out of a student's self-administration of an epinephrine injector, asthma medication, and/or a medication required under a qualifying plan.

School District Supply of Undesignated Epinephrine Injectors

The Superintendent or designee shall implement [105 ILCS 5/22-30\(f\)](#) and maintain a supply of undesignated epinephrine injectors in the name of the District and provide or administer them as necessary according to State law. *Undesignated epinephrine injector* means an epinephrine injector

prescribed in the name of the District or one of its schools. A school nurse or trained personnel, as defined in State law, may administer an undesignated epinephrine injector to a person when they, in good faith, believe a person is having an anaphylactic reaction. Each building administrator and/or his or her corresponding school nurse shall maintain the names of trained personnel who have received a statement of certification pursuant to State law.

School District Supply of Undesignated Opioid Antagonists [PRESSPlus2](#)

The Superintendent or designee shall implement 105 ILCS 5/22-30(f) and maintain a supply of undesignated opioid antagonists and provide or administer them as necessary according to State law. Opioid antagonist means a drug that binds to opioid receptors and blocks or inhibits the effect of opioids acting on those receptors, including, but not limited to, naloxone hydrochloride or any other similarly acting drug approved by the U.S. Food and Drug Administration. Undesignated opioid antagonist is not defined by the School Code; for purposes of this policy it means an opioid antagonist prescribed in the name of the District or one of its schools or obtained by the District without a prescription. A school nurse or trained personnel, as defined in State law, may administer an undesignated opioid antagonist to a person when they, in good faith, believe a person is having an opioid overdose. Each building administrator and/or his or her corresponding school nurse shall maintain the names of trained personnel who have received a statement of certification pursuant to State law. See the website for the Ill. Dept. of Human Services for information about opioid prevention, abuse, public awareness, and a toll-free number to provide information and referral services for persons with questions concerning substance abuse treatment.

School District Supply of Undesignated Oxygen Tanks [Q1](#)

In schools where the District maintains special educational facilities, the Superintendent or designee shall implement 105 ILCS 5/22-30(f) and maintain a supply of undesignated oxygen tanks in the name of the District and provide or administer them as necessary. The supply shall be maintained in accordance with manufacturer instructions and local fire department rules.

School District Supply of Undesignated Glucagon

The Superintendent or designee shall implement [105 ILCS 145/27](#) and maintain a supply of undesignated glucagon in the name of the District in accordance with manufacturer's instructions.

When a student's prescribed glucagon is not available or has expired, a school nurse or delegated care aide may administer undesignated glucagon only if he or she is authorized to do so by a student's diabetes care plan.

Administration of Medical Cannabis

The Compassionate Use of Medical Cannabis Program Act allows a *medical cannabis infused product* to be administered to a student by one or more of the following individuals:

1. A parent/guardian of a student who is a minor who registers with the Ill. Dept. of Public Health (IDPH) as a *designated caregiver* to administer medical cannabis to their child. A designated caregiver may also be another individual other than the student's parent/guardian. Any designated caregiver must be at least 21 years old and is allowed to administer a *medical cannabis infused product* to a child who is a student on the premises of his or her school or on his or her school bus if:
 - a. Both the student and the designated caregiver possess valid registry identification cards issued by IDPH;

- b. Copies of the registry identification cards are provided to the District;
 - c. That student's parent/guardian completed, signed, and submitted a *School Medication Authorization Form - Medical Cannabis*; and
 - d. After administering the product to the student, the designated caregiver immediately removes it from school premises or the school bus.
2. A properly trained school nurse or administrator, who shall be allowed to administer the *medical cannabis infused product* to the student on the premises of the child's school, at a school-sponsored activity, or before/after normal school activities, including while the student is in before-school or after-school care on school-operated property or while being transported on a school bus.
 3. The student him or herself when the self-administration takes place under the direct supervision of a school nurse or administrator.

Medical cannabis infused product (product) includes oils, ointments, foods, and other products that contain usable cannabis but are not smoked or vaped. Smoking and/or vaping medical cannabis is prohibited.

The product may not be administered in a manner that, in the opinion of the District or school, would create a disruption to the educational environment or cause exposure of the product to other students. A school employee shall not be required to administer the product.

Discipline of a student for being administered a product by a designated caregiver, or by a school nurse or administrator, or who self-administers a product under the direct supervision of a school nurse or administrator pursuant to this policy is prohibited. The District may not deny a student attendance at a school solely because he or she requires administration of the product during school hours.

Void Policy

The **School District Supply of Undesignated Epinephrine Injectors** section of the policy is void whenever the Superintendent or designee is, for whatever reason, unable to: (1) obtain for the District a prescription for undesignated epinephrine injectors from a physician or advanced practice nurse licensed to practice medicine in all its branches, or (2) fill the District's prescription for undesignated school epinephrine injectors.

The **School District Supply of Undesignated Opioid Antagonists** section of the policy is void whenever the Superintendent or designee is unable to obtain a supply of opioid antagonists due to a shortage, in which case the District shall make reasonable efforts to maintain a supply.

The **School District Supply of Undesignated Oxygen Tanks** section of the policy is void whenever the Superintendent or designee is, for whatever reason, unable to: (1) obtain for the District a prescription for oxygen tanks from a qualifying prescriber, [PRESSPlus3](#) or (2) fill the District's prescription for undesignated oxygen tanks.

The **School District Supply of Undesignated Glucagon** section of the policy is void whenever the Superintendent or designee is, for whatever reason, unable to: (1) obtain for the District a prescription for glucagon from a qualifying prescriber, or (2) fill the District's prescription for undesignated school glucagon.

The **Administration of Medical Cannabis** section of the policy is void and the District reserves the right not to implement it if the District or school is in danger of losing federal funding.

Administration of Undesignated Medication

Upon any administration of an undesignated medication permitted by State law, the Superintendent or designee(s) must ensure all notifications required by State law and administrative procedures occur.

Undesignated Medication Disclaimers

Upon implementation of this policy, the protections from liability and hold harmless provisions applicable under State law apply.

No one, including without limitation, parents/guardians of students, should rely on the District for the availability of undesignated medication. This policy does not guarantee the availability of undesignated medications. Students and their parents/guardians should consult their own physician regarding these medication(s).

LEGAL REF.:

[105 ILCS 5/10-20.14b](#), [5/10-22.21b](#), [5/22-30](#), and [5/22-33](#).

[105 ILCS 145/](#), Care of Students with Diabetes Act.

[410 ILCS 130/](#), Compassionate Use of Medical Cannabis Program Act.

[720 ILCS 550/](#), Cannabis Control Act.

[23 Ill.Admin.Code §1.540](#).

CROSS REF.: 7:285 (Anaphylaxis Prevention, Response, and Management Program)

Questions and Answers:

***Required Question 1. 105 ILCS 5/22-30(f), amended by P.A. 103-196, eff. 1-1-24, permits a district maintaining special educational facilities to maintain a supply of undesignated oxygen tanks in a secure location that is accessible before, during, and after school where a person with developmental disabilities is most at risk, including, but not limited to classrooms and lunchrooms. *Special educational facility* is not specifically defined in 105 ILCS 5/14-4.01; consult the board attorney for advice regarding this term and if it is limited to separate buildings, self-contained classrooms, and/or programs attended solely by students with disabilities. For example, this option may not be available if a district utilizes a special education cooperative for all of its special education programming. There is a reference to *special education facilities* in 105 ILCS 5/14-12.01, which may provide some guidance; it addresses reimbursement for the construction and maintenance of “special education facilities designed and utilized to house instructional program, diagnostic services” and “other special education services for children with disabilities.” 105 ILCS 22-30(f), amended by P.A. 103-196, eff. 1-1-24, does not specify who can administer undesignated oxygen, nor does it specify any training requirements for its use in schools. To minimize potential liability and ensure proper administration, a best practice is to restrict who can administer undesignated oxygen to school nurses and other school personnel who have received appropriate training on the emergency use and storage of oxygen. See sample administrative procedure 7:270-AP2, *Checklist for District Supply of Undesignated Medication(s)*, available at PRESS Online by logging in at www.iasb.com.

Consult the board attorney about the consequences of informing the community that the district will obtain a prescription for a supply of undesignated oxygen tanks and implement a plan for their use,

and then not doing it, as doing so may be fraught with legal liabilities. Also fraught with legal liabilities is if the district provides them, but does not have them accessible before, during, and after school where a person with development disabilities is most at risk as required by 105 ILCS 5/22-30(f), amended by P.A. 103-196, eff. 1-1-24. See *In re Estate of Stewart*, 406 Ill.Dec. 345 (2nd Dist. 2016) (denying tort immunity to district, finding its response to a student's asthma attack was *willful* and *wanton* (which district disputed as a possible heart attack)); *In re Estate of Stewart*, 412 Ill.Dec. 914 (Ill. 2017)(school district's appeal denied).

Does the district maintain special educational facilities for children with disabilities under 105 ILCS 5/14-4.01?

No. (IASB will delete the subhead regarding School District Supply of Undesignated Oxygen Tanks.)

Yes. If yes, does the board want the district to maintain a supply of undesignated oxygen tanks in the name of the District and provide or administer them as necessary? Type "yes" or "no." If no, IASB will delete the subhead regarding School District Supply of Undesignated Oxygen Tanks.):

PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS 5/10-22.21b and 105 ILCS 5/22-30, amended by P.A. 103-175, replacing the retired *Illinois Food Allergy Emergency Action Plan and Treatment Authorization Form* with allergy emergency action plan in the School Code provisions regarding administration of medication to students. **Issue 113, October 2023**

PRESSPlus 2. Required by 105 ILCS 5/22-30(f), amended by P.A. 103-348, eff. 1-1-24. In the case of a shortage of opioid antagonists, a district must make reasonable efforts to maintain a supply. At least one opioid antagonist, a naloxone nasal spray, has been approved by the U.S. Federal Food and Drug Administration for over-the-counter, nonprescription use. A district must obtain a prescription for a supply of opioid antagonists from a *health care professional* with prescriptive authority under the Substance Use Disorder Act, 20 ILCS 301/5-23, unless it is able to secure a supply without a prescription. *Health care professional* means a physician licensed to practice medicine in all its branches, a licensed physician assistant with prescriptive authority, a licensed advanced practice registered nurse with prescriptive authority, or an advanced practice registered nurse who practices in a hospital or ambulatory surgical treatment center and possesses appropriate clinical privileges in accordance with the Nurse Practice Act, 20 ILCS 301/5-23(d)(4). **Issue 113, October 2023**

PRESSPlus 3. 105 ILCS 22-30(f), amended by P.A. 103-196, eff. 1-1-24, provides that a physician, a physician assistant who has prescriptive authority under the Physician Assistant Practice Act of 1987 (225 ILCS 95/7.5), or an advanced practice registered nurse who has prescriptive authority under the Nurse Practice Act (225 ILCS 65-40) may prescribe undesignated oxygen tanks in the name of the district to be maintained for use when necessary. **Issue 113, October 2023**

Document Status: Draft Update

7:285 Anaphylaxis Prevention, Response, and Management Program

School attendance may increase a student's risk of exposure to allergens that could trigger anaphylaxis. Students at risk for anaphylaxis benefit from a Board of Education policy that coordinates a planned response in the event of an anaphylactic emergency. Anaphylaxis is a severe systemic allergic reaction from exposure to allergens that is rapid in onset and can cause death. Common allergens include animal dander, fish, latex, milk, shellfish, tree nuts, eggs, insect venom, medications, peanuts, soy, and wheat. A severe allergic reaction usually occurs quickly; death has been reported to occur within minutes. An anaphylactic reaction can also occur up to one to two hours after exposure to the allergen.

While it is not possible for the District to completely eliminate the risks of an anaphylactic emergency when a student is at school, an Anaphylaxis Prevention, Response, and Management Program using a cooperative effort among students' families, staff members, students, health care providers, emergency medical services, and the community helps the District reduce these risks and provide accommodations and proper treatment for anaphylactic reactions.

The Superintendent or designee shall develop and implement an Anaphylaxis Prevention, Response, and Management Program for the prevention and treatment of anaphylaxis that:

1. Fully implements the Ill. State Board of Education (ISBE)'s model policy required by the School Code that: (a) relates to the care and response to a person having an anaphylaxis reaction, (b) addresses the use of epinephrine in a school setting, (c) provides a full food allergy and prevention of allergen exposure plan, and (d) aligns with [105 ILCS 5/22-30](#) and [23 Ill.Admin.Code §1.540](#).
2. Ensures staff members receive appropriate training, including: (a) an in-service training program for staff who work with students that is conducted by a person with expertise in anaphylactic reactions and management, and (b) training required by law for those staff members acting as *trained personnel*, as provided in [105 ILCS 5/22-30](#) and [23 Ill.Admin.Code §1.540](#).
3. Implements and maintains a supply of undesignated epinephrine in the name of the District, in accordance with policy 7:270, *Administering Medicines to Students*.
4. Follows and references the applicable best practices specific to the District's needs in the Centers for Disease Control and Prevention's *Voluntary Guidelines for Managing Food Allergies in Schools and Early Care and Education Programs* and the *National Association of School Nurses Allergies and Anaphylaxis Resources/Checklists*.
5. Provides annual notice to the parents/guardians of all students to make them aware of this policy.
6. Complies with State and federal law and is in alignment with Board policies.

Monitoring

Pursuant to State law and policy 2:240, *Board Policy Development*, the Board reviews and makes any necessary updates to this policy at least once every three years. The Superintendent or designee shall assist the Board with its review and any necessary updates.

LEGAL REF.:

105 ILCS 5/2-3.190, 5/10-22.39(e), and 5/22-30.[PRESSPlus1](#)

[23 Ill.Admin.Code §1.540.](#)

Anaphylaxis Response Policy for Illinois Schools, published by ISBE.

CROSS REF.: 4:110 (Transportation), 4:120 (Food Services), 4:170 (Safety), 5:100 (Staff Development Program), 6:120 (Education of Children with Disabilities), 6:240 (Field Trips and Recreational Class Trips), 7:180 (Prevention of and Response to Bullying, Intimidation and Harassment), 7:250 (Student Support Services), 7:270 (Administering Medicines to Students), 8:100 (Relations with Other Organizations and Agencies)

PRESSPlus Comments

PRESSPlus 1. The Legal References are updated in response to 105 ILCS 5/10-22.39, amended by P.A. 103-542, eff. 1-1-24 and operative 7-1-24, streamlining training requirements for staff members who work with students. **Issue 113, October 2023**

Document Status: Draft Update

7:290 Suicide and Depression Awareness and Prevention

Youth suicide impacts the safety of the school environment. It also affects the school community, diminishing the ability of surviving students to learn and the school's ability to educate. Suicide and depression awareness and prevention are important Board goals.

Suicide and Depression Awareness and Prevention Program

The Superintendent or designee shall develop, implement, and maintain a suicide and depression awareness and prevention program (Program) that advances the Board's goals of increasing awareness and prevention of depression and suicide. This program must be consistent with the requirements of *Ann Marie's Law* listed below; each listed requirement, 1-6, corresponds with the list of required policy components in the [School Code Section 5/2-3.166\(c\)\(2\)-\(7\)](#). The Program shall include:

1. Protocols for administering youth suicide awareness and prevention education to students and staff.
 - a. For students, implementation will incorporate Board policy 6:60, *Curriculum Content*, which implements [105 ILCS 5/2-3.139](#) and [105 ILCS 5/27-7](#) (requiring education for students to develop a sound mind and a healthy body).
 - b. For staff, implementation will incorporate Board policy 5:100, *Staff Development Program*, and teacher's institutes under [105 ILCS 5/3-14.8](#) (requiring coverage of the warning signs of suicidal behavior).
2. Procedures for methods of suicide prevention with the goal of early identification and referral of students possibly at risk of suicide. Implementation will incorporate:
 - a. The training required by [105 ILCS 5/10-22.39](#) for ~~licensed school personnel and administrators~~ **all District staff** [PRESSPlus1](#) who work with students to identify the warning signs of suicidal behavior in youth along with appropriate intervention and referral techniques, including methods of prevention, procedures for early identification, and referral of students at risk of suicide; and
 - b. Ill. State Board of Education (ISBE)-recommended guidelines and educational materials for staff training and professional development, along with ISBE-recommended resources for students containing age-appropriate educational materials on youth suicide and awareness, if available pursuant to *Ann Marie's Law* on ISBE's website.
3. Methods of intervention, including procedures that address an emotional or mental health safety plan for use during the school day and at school-sponsored events for a student identified as being at increased risk of suicide including those students who: (A) suffer from a mental health disorder; (B) suffer from a substance abuse disorder; (C) engage in self-harm or have previously attempted suicide; (D) reside in an out-of-home placement; (E) are experiencing homelessness; (F) are lesbian, gay, bisexual, transgender, or questioning (LGBTQ); (G) are bereaved by suicide; or (H) have a medical condition or certain types of disabilities. Implementation will incorporate paragraph number 2, above, along with Board policies:

- a. 6:65, *Student Social and Emotional Development*, implementing the goals and benchmarks of the Ill. Learning Standards and [405 ILCS 49/15\(b\)](#) (requiring student social and emotional development in the District's educational program);
 - b. 6:120, *Education of Children with Disabilities*, implementing special education requirements for the District;
 - c. 6:140, *Education of Homeless Children*, implementing provision of District services to students who are homeless;
 - d. 6:270, *Guidance and Counseling Program*, implementing guidance and counseling program(s) for students, and [105 ILCS 5/10-22.24a](#) and [22.24b](#), which allow a qualified guidance specialist or any licensed staff member to provide school counseling services;
 - e. 7:10, *Equal Educational Opportunities*, and its implementing administrative procedure and exhibit, implementing supports for equal educational opportunities for students who are LGBTQ;
 - f. 7:50, *School Admissions and Student Transfers To and From Non-District Schools*, implementing State law requirements related to students who are in foster care;
 - g. 7:250, *Student Support Services*, implementing the Children's Mental Health Act, [405 ILCS 49/](#) (requiring protocols for responding to students with social, emotional, or mental health issues that impact learning ability); and
 - h. State and/or federal resources that address emotional or mental health safety plans for students who are possibly at an increased risk for suicide, if available on the ISBE's website pursuant to *Ann Marie's Law*.
4. Methods of responding to a student or staff suicide or suicide attempt. Implementation of this requirement shall incorporate building-level Student Support Committee(s) established through Board policy 7:250, *Student Support Services*.
 5. Reporting procedures. Implementation of this requirement shall incorporate Board policy 6:270, *Guidance and Counseling Program*, and Board policy 7:250, *Student Support Services*, in addition to other State and/or federal resources that address reporting procedures.
 6. A process to incorporate ISBE-recommended resources on youth suicide awareness and prevention programs, including current contact information for such programs in the District's Suicide and Depression Awareness and Prevention Program.

Illinois Suicide Prevention Strategic Planning Committee

The Superintendent or designee shall attempt to develop a relationship between the District and the Illinois Suicide Prevention Strategic Planning Committee, the Illinois Suicide Prevention Coalition Alliance, and/or a community mental health agency. The purpose of the relationship is to discuss how to incorporate the goals and objectives of the Illinois Suicide Prevention Strategic Plan into the District's Suicide Prevention and Depression Awareness Program.

Monitoring

The Board will review and update this policy pursuant to *Ann Marie's Law* and Board policy 2:240, *Board Policy Development*.

Information to Staff, Parents/Guardians, and Students

The Superintendent shall inform each school district employee about this policy and ensure its posting on the District's website. The Superintendent or designee shall provide a copy of this policy to the parent or legal guardian of each student enrolled in the District. Student identification (ID) cards, the

District's website, and student handbooks and planners will contain the support information as required by State law.

Implementation

This policy shall be implemented in a manner consistent with State and federal laws, including the Student Confidential Reporting Act, [5 ILCS 860/](#), Children's Mental Health Act, [405 ILCS 49/](#), Mental Health and Developmental Disabilities Confidentiality Act, [740 ILCS 110/](#), and the Individuals with Disabilities Education Act, [42 U.S.C. §12101 et seq.](#)

The District, Board, and its staff are protected from liability by the Local Governmental and Governmental Employees Tort Immunity Act. Services provided pursuant to this policy: (1) do not replace the care of a physician licensed to practice medicine in all of its branches or a licensed medical practitioner or professional trained in suicide prevention, assessments and counseling services, (2) are strictly limited to the available resources within the District, (3) do not extend beyond the school day and/or school-sponsored events, and (4) cannot guarantee or ensure the safety of a student or the student body.

LEGAL REF.:

[42 U.S.C. § 1201 et seq.](#), Individuals with Disabilities Education Act.

[105 ILCS 5/2-3.166](#), [105 ILCS 5/2-3.139](#), [5/3-14.8](#), [5/10-20.76](#), [5/10-20.81](#), [5/10-22.24a](#), [5/10-22.24b](#), [5/10-22.39](#), [5/14-1.01 et seq.](#), [5/14-7.02](#), and [5/14-7.02b](#), [5/27-7](#).

[5 ILCS 860/](#), Student Confidential Reporting Act.

[405 ILCS 49/](#), Children's Mental Health Act.

[740 ILCS 110/](#), Mental Health and Developmental Disabilities Confidentiality Act.

[745 ILCS 10/](#), Local Governmental and Governmental Tort Immunity Act.

CROSS REF.: 2:240 (Board Policy Development), 5:100 (Staff Development Program), 6:60 (Curriculum Content), 6:65 (Student Social and Emotional Development), 6:120 (Education of Children with Disabilities), 6:270 (Guidance and Counseling Program), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment), 7:250 (Student Support Services)

PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS 5/10-22.39, amended by P.A. 103-542, eff. 1-1-24 and operative 7-1-24, requiring teachers, administrators, and school support personnel who work with students to be trained on identifying warning signs of mental illness, trauma, and suicidal behavior in youth. Such training must include, but is not limited to, appropriate intervention and referral techniques, including resources and guidelines as outlined in 105 ILCS 5/3.166. 105 ILCS 5/10-22.39, amended by P.A. 103-542, eff. 1-1-24 and operative 7-1-24, uses the phrase *teachers, administrators, and school support personnel*, but for brevity this material uses the phrase *all District staff*. **Issue 113, October 2023**

Document Status: Draft Update

8:30 Visitors to and Conduct on School Property

The following definitions apply to this policy:

School property - District and school buildings, grounds, and parking areas; vehicles used for school purposes; and any location used for a Board of Education meeting, school athletic event, or other school-sponsored or school-sanctioned events or activities.

Visitor - Any person other than an enrolled student or District employee.

All visitors to school property are required to report to the Building Principal's office and receive permission to remain on school property. Visitors will be logged pursuant to procedures established by the Superintendent or designee. When leaving the school, visitors must return their badge. On those occasions when large groups of parents/guardians, friends, and/or community members are invited onto school property or when community members are attending Board meetings, visitors are not required to sign in but must follow school officials' instructions. Persons on school property without permission will be directed to leave and may be subject to criminal prosecution.

Except as provided in the next paragraph, any person wishing to confer with a staff member should contact that staff member to make an appointment. Conferences with teachers are held, to the extent possible, outside school hours or during the teacher's conference/preparation period.

Requests to access a school building, facility, and/or educational program, or to interview personnel or a student for purposes of assessing the student's special education needs, should be made at the appropriate building. Access shall be facilitated according to guidelines from the Superintendent or designee.

The School District expects mutual respect, civility, and orderly conduct among all people on school property or at a school event. No person on school property or at a school event (including visitors, students, and employees) shall perform any of the following acts:

1. Strike, injure, threaten, harass, or intimidate a staff member, Board member, sports official or coach, or any other person.
2. Behave in an unsportsmanlike manner, or use vulgar or obscene language.
3. Unless specifically permitted by State law, possess a weapon, any object that can reasonably be considered a weapon or looks like a weapon, or any dangerous device.
4. Damage or threaten to damage another's property.
5. Damage or deface school property.
6. Violate any Illinois law, or town or county ordinance.
7. Smoke or otherwise use tobacco products.
8. Distribute, consume, use, possess, or be impaired by or under the influence of an alcoholic beverage, cannabis, other lawful product, or illegal drug.
9. Be present when the person's alcoholic beverage, cannabis, other lawful product, or illegal drug consumption is detectable, regardless of when and/or where the use occurred.
10. Use or possess medical cannabis, unless he or she has complied with policy 7:270,

Administering Medicines to Students, implementing Ashley's Law.

11. Impede, delay, disrupt, or otherwise interfere with any school activity or function (including using cellular phones in a disruptive manner).
12. Enter upon any portion of school premises at any time for purposes other than those that are lawful and authorized by the Board.
13. Operate a motor vehicle: (a) in a risky manner, (b) in excess of 20 miles per hour, or (c) in violation of an authorized District employee's directive.
14. Engage in any risky behavior, including roller-blading, roller-skating, or skateboarding.
15. Violate other District policies or regulations, or a directive from an authorized security officer or District employee.
16. Engage in any conduct that interferes with, disrupts, or adversely affects the District or a School function.

Convicted Child Sex Offender

State law prohibits a child sex offender from being present on school property or loitering within 500 feet of school property when persons under the age of 18 are present, unless the offender is:

1. A parent/guardian of a student attending the school and has notified the Building Principal of his or her presence at the school for the purpose of: (i) attending a conference at the school with school personnel to discuss the progress of his or her child academically or socially, (ii) participating in child review conferences in which evaluation and placement decisions may be made with respect to his or her child regarding special education services, or (iii) attending conferences to discuss other student issues concerning his or her child such as retention and promotion; or
2. Has permission to be present from the Board, Superintendent, or Superintendent's designee. If permission is granted, the Superintendent or Board President shall provide the details of the offender's upcoming visit to the Building Principal.

In all cases, the Superintendent, or designee who is a certified employee, shall supervise a child sex offender whenever the offender is in a child's vicinity.

Exclusive Bargaining Representative Agent

Please refer to the applicable collective bargaining agreement(s).

For employees whose collective bargaining agreement does not address this subject:

Upon notifying the Building Principal's office, authorized agents of an exclusive bargaining representative will be provided reasonable access to employees in the bargaining unit they represent in accordance with State law. Such access shall be conducted in a manner that will not impede the normal operations of the District.

Enforcement

Any staff member may request identification from any person on school property; refusal to provide such information is a criminal act. The Building Principal or designee shall seek the immediate removal of any person who refuses to provide requested identification.

Any person who engages in conduct prohibited by this policy may be ejected from or denied admission to school property in accordance with State law. [PRESSPlus1](#) The person is also may be subject to being denied admission to school athletic or extracurricular events or meetings for up to one

calendar year in accordance with the procedures below.

Procedures to Deny Future Admission to Athletic or Extracurricular School Events or Meetings [PRESSPlus2](#)

Before any person may be denied admission to athletic or extracurricular school events or meetings as provided in this policy, the person has a right to a hearing before the Board. The Superintendent may refuse the person admission pending such hearing. The Superintendent or designee must provide the person with a hearing notice, delivered or sent by certified mail with return receipt requested, at least 10 days before the Board hearing date. The hearing notice must contain:

1. The date, time, and place of the Board hearing;
2. A description of the prohibited conduct;
3. The proposed time period that admission to school events will be denied; and
4. Instructions on how to waive a hearing.

LEGAL REF.:

Nuding v. Cerro Gordo Community Unit School Dist., 313 Ill. App.3d 344 (4th Dist. 2000).

20 U.S.C. §7971 ~~81~~ et seq., Pro-Children Act of 2001 ~~1994~~.

105 ILCS 5/10-20.5, 10-20.5b, 5/10-22.10, 5/22-33, 5/24-25, and 5/27-23.7(a).

[115 ILCS 5/3](#)(c), Ill. Educational Labor Relations Act.

[410 ILCS 130/](#), Compassionate Use of Medical Cannabis Program Act.

~~430 ILCS 66/, Firearm Concealed Carry Act.~~

410 ILCS 705/, Cannabis Tax and Regulation Act.

[430 ILCS 66/](#), Firearm Concealed Carry Act.

720 ILCS 5/11-9.3, 5/21-1, 5/21-1.2, 5/21-3, 5/21-5, 5/21-5.5, 5/21-9, and 5/21-11.

CROSS REF.: 2:200 (Types of Board of Education Meetings), 2:230 (Public Participation at Board of Education Meetings and Petitions to the Board), 4:170 (Safety), 5:50 (Drug- and Alcohol-Free Workplace; E-Cigarette, Tobacco, and Cannabis Prohibition), 6:120 (Education of Children with Disabilities), 6:250 (Community Resource Persons and Volunteers), 7:190 (Student Behavior), 7:270 (Administering Medicines to Students), 8:20 (Community Use of School Facilities)

PRESSPlus Comments

PRESSPlus 1. Updated in response to PRESS Advisory Board member feedback requesting clarification on the authority of boards to enforce conduct rules under 105 ILCS 5/10-20.5 and under various criminal trespass statutes. Applicable criminal trespass laws include: 720 ILCS 5/21-1 (criminal damage to property); 5/21-1.2 (institutional vandalism); 5/21-3 (criminal trespass to real property); 5/21-5 (criminal trespass to State supported land); 5/21-5.5 (criminal trespass to a safe school zone); 5/21-9 (criminal trespass to a place of public amusement); 5/21-11 (distributing or delivering written or printed solicitation on school property). **Issue 113, October 2023**

PRESSPlus 2. Updated in response to PRESS Advisory Board member feedback requesting clarification that the scope of subhead **Procedures to Deny Future Admission to Athletic or Extracurricular School Events or Meetings** is limited, as specified in the new subhead title, to topics set forth in 105 ILCS 5/24-24.

If a violator is a student, the hearing should be held in a closed meeting. 5 ILCS 120/2(c)(9). Otherwise, a hearing regarding denial of admission to *school events or property* pursuant to 105 ILCS 5/24-24 may take place in an open meeting or in a closed meeting so long as the board prepares and makes available for public inspection a written decision setting forth its determinative reasoning. 5 ILCS 120/2(c)(4.5), added by P.A. 103-311. Note: while 5 ILCS 120/2(c)(4.5), added by P.A. 103-311, refers to *school events or property*, 105 ILCS 5/24-24 only authorizes boards to deny admission to athletic and extracurricular *events*. The term *events* is arguably broader than *property* as school events may take place offsite; consult the board attorney for guidance.

Some boards prefer an open meeting hearing to make it publicly known what alleged conduct could result in someone being denied admission to athletic or extracurricular events, while others prefer a closed meeting hearing so as not to provide a public platform to someone alleged to have engaged in prohibited conduct. Consult the board attorney to determine the best approach for the district and to ensure alignment with local practices and conditions.

Consult the board attorney if the district would like to deny an individual admission to board meetings. **Issue 113, October 2023**

Document Status: District Use Only

COMMUNITY RELATIONS

8:10 Connection with the Community

Public Relations

The Board President is the official spokesperson for the Board of Education. The Superintendent is the District's chief spokesperson. The Superintendent or designee shall plan and implement a District public relations program that is designed to:

1. Develop community understanding of school operation.
2. Gather community attitudes and desires for the District.
3. Secure adequate financial support for a sound educational program.
4. Help the community feel a more direct responsibility for the quality of education provided by their schools.
5. Earn the community's good will, respect, and confidence.
6. Promote a genuine spirit of cooperation between the school and the community.
7. Keep the news media accurately informed.
8. Coordinate with the District Safety Coordinator to provide accurate and timely information to the appropriate individuals during an emergency.

The public relations program should include:

1. Regular news releases concerning District programs, policies, activities, and special event management for distribution by, for example, posting on the District website, using social media platforms, e.g., Facebook, Twitter, etc., or sending to the news media.
2. News conferences and interviews, as requested or needed. The Board President and Superintendent will coordinate their respective media relations efforts. Individuals may speak for the District only with prior approval from the Superintendent.
3. Publications having a high quality of editorial content and effective format. All publications shall identify the District, school, department, or classroom and shall include the name of the Superintendent, the Building Principal, and/or the author and the publication date.
4. Other efforts that highlight the District's programs and activities.

Community Engagement

Community engagement is a process that the Board uses to actively involve diverse citizens in dialogue, deliberation, and collaborative thinking around common interests for the District's schools.

The Board, in consultation with the Superintendent, determines the purpose(s) and objective(s) of any community engagement initiative.

For each community engagement initiative:

1. The Board will:

- a. Commit to the determined purpose(s) and objective(s), and
- b. Provide information about the expected nature of the public's involvement.

2. The Superintendent will:

- a. Identify the effective tools and tactics that will advance the Board's purpose(s) and objective(s),
- b. At least annually, prepare a report for the community engagement initiative, and/or
- c. Prepare a final report of the community engagement initiative.

Efforts will be made to provide non-English speaking translation inclusive of the linguistic diversity of the community as practical and available for District communications

The Board will periodically: (1) review whether its community engagement initiative(s) are achieving the identified purpose(s) and objective(s); (2) consider what, if any, modifications would improve effectiveness; and (3) determine whether to continue individual initiatives.

CROSS REF.: 2:110 (Qualifications, Term, and Duties of Board Officers)

Document Status: Review and Monitoring

BOARD OF EDUCATION

2:80 Board Member Oath and Conduct

Each Board of Education member, before taking his or her seat on the Board, shall take the following oath of office: [PRESSPlus1](#)

I, *(name)*, **do solemnly swear** (or affirm) that I will faithfully discharge the duties of the office of member of the Board of Education of North Shore School District 112 *(name of School District)*, in accordance with the Constitution of the United States, the Constitution of the State of Illinois, and the laws of the State of Illinois, to the best of my ability.

I further swear (or affirm) that:

I shall respect taxpayer interests by serving as a faithful protector of the School District's assets;

I shall encourage and respect the free expression of opinion by my fellow Board members and others who seek a hearing before the Board, while respecting the privacy of students and employees;

I shall recognize that a Board member has no legal authority as an individual and that decisions can be made only by a majority vote at a public Board meeting;

I shall abide by majority decisions of the Board, while retaining the right to seek changes in such decisions through ethical and constructive channels;

As part of the Board of Education, I shall accept the responsibility for my role in the equitable and quality education of every student in the School District;

I shall foster with the Board extensive participation of the community, formulate goals, define outcomes, and set the course for *(name of School District)*;

I shall assist in establishing a structure and an environment designed to ensure all students have the opportunity to attain their maximum potential through a sound organizational framework;

I shall strive to ensure a continuous assessment of student achievement and all conditions affecting the education of our children, in compliance with State law;

I shall serve as education's key advocate on behalf of students and our community's school (or schools) to advance the vision for *(name of School District)*; and

I shall strive to work together with the District Superintendent to lead the School District toward fulfilling the vision the Board has created, fostering excellence for every student in the areas of academic skills, knowledge, citizenship, and personal development.

The Board President will administer the oath in an open Board meeting; in the absence of the President, the Vice President will administer the oath. If neither is available, the Board member with the longest service on the Board will administer the oath.

The Board adopts the Illinois Association of School Boards' *Code of Conduct for Members of School Boards*. A copy of the *Code* shall be displayed in the regular Board meeting room.

LEGAL REF.:

[105 ILCS 5/10-16.5.](#)

CROSS REF.: 1:30 (School District Philosophy), 2:20 (Powers and Duties of the Board of Education; Indemnification), 2:50 (Board Member Term of Office), 2:100 (Board Member Conflict of Interest), 2:105 (Ethics and Gift Ban), 2:210 (Organizational Board of Education Meeting)

ADOPTED: June 11, 2019

PRESSPlus Comments

PRESSPlus 1. This policy is suggested to be reviewed by the Board. According to policy 2:240, *Board Policy Development*, "[t]he Board will periodically review its policies for relevancy, monitor its policies for effectiveness, and consider whether any modifications are required." IASB suggests that each policy in the Board's policy manual be reviewed at a minimum of every five years. As part of the review, the Board may choose to:

- Compare the adopted version to the current PRESS sample (available at PRESS Online by logging in at www.iasb.com), discussing any differences and/or options noted in the footnotes to determine whether local changes are necessary
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Issue 112, June 2023

Document Status: Review and Monitoring

OPERATIONAL SERVICES

4:40 Incurring Debt

The Superintendent shall provide early notice to the Board of Education of the District's need to borrow money. The Superintendent or designee shall prepare all documents and notices necessary for the Board, at its discretion, to: (1) issue State Aid Anticipation Certificates, tax anticipation warrants, working cash fund bonds, bonds, notes, and other evidence of indebtedness, or (2) establish a line of credit with a bank or other financial institution. The Superintendent shall notify the State Board of Education before the District issues any form of long-term or short-term debt that will result in outstanding debt that exceeds 75% of the debt limit specified in State law. [PRESSPlus1](#)

Bond Issue Obligations

In connection with the Board's issuance of bonds, the Superintendent shall be responsible for ensuring the District's compliance with federal securities laws, including the anti-fraud provisions of the Securities Act of 1933, as amended and, if applicable, the continuing disclosure obligations under [Rule 15c2-12](#) of the Securities Exchange Act of 1934, as amended.

Additionally, in connection with the Board's issuance of bonds, the interest on which is excludable from *gross income* for federal income tax purposes, or which enable the District or bond holder to receive other federal tax benefits, the Board authorizes the Superintendent to establish written procedures for post-issuance compliance monitoring for such bonds to protect their tax-exempt (or tax-advantaged) status.

The District may contract with outside professionals, such as bond counsel and/or a qualified financial consulting firm, to assist it in meeting the requirements of this subsection.

LEGAL REF.:

Securities Act of 1933, [15 U.S.C. §77a et seq.](#)

Securities Exchange Act of 1934, [15 U.S.C. §78a et seq.](#)

[17 C.F.R. §240.15c2-12.](#)

Bond Authorization Act, [30 ILCS 305/2.](#)

Bond Issue Notification Act, [30 ILCS 352/1.](#)

Local Government Debt Reform Act, [30 ILCS 350/.](#)

Tax Anticipation Note Act, [50 ILCS 420/.](#)

[105 ILCS 5/17-16, 5/17-17, 5/18-18,](#) and [5/19-1 et seq.](#)

CROSS REF.: 4:10 (Fiscal and Business Management)

PRESSPlus Comments

PRESSPlus 1. This policy is suggested to be reviewed by the Board. According to policy 2:240, *Board Policy Development*, "[t]he Board will periodically review its policies for relevancy, monitor its policies for effectiveness, and consider whether any modifications are required." IASB suggests that each policy in the Board's policy manual be reviewed at a minimum of every five years. As part of the review, the Board may choose to:

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Issue 111, March 2023

Document Status: Review and Monitoring

Educational Support Personnel

5:285 Drug and Alcohol Testing for School Bus and Commercial Vehicle Drivers

The District shall adhere to State and federal law and regulations requiring a drug and alcohol testing program for school bus and commercial vehicle drivers. The Superintendent or designee manages a program to implement State and federal law defining the circumstances and procedures for the testing. [PRESSPlus1](#)

This policy shall not be implemented, and no administrative procedures will be needed, until it is reasonably foreseeable that the District will hire staff for a position(s) requiring a commercial driver's license.

LEGAL REF.:

[625 ILCS 5/6-106.1](#) and [5/6-106.1c](#).

[49 U.S.C. §31306](#), Alcohol and Controlled Substances Testing (Omnibus Transportation Employee Testing Act of 1991, [P.L. 102-143](#)).

[49 C.F.R. Parts 40](#) (Procedures for Transportation Workplace Drug and Alcohol Testing Programs), [382](#) (Controlled Substance and Alcohol Use and Testing), and [395](#) (Hours of Service of Drivers).

CROSS REF.: 4:110 (Transportation), 5:30 (Hiring Process and Criteria), 5:280 (Duties and Qualifications)

Adopted: March 17, 2020

PRESSPlus Comments

PRESSPlus 1. This policy is suggested to be reviewed by the Board. According to policy 2:240, *Board Policy Development*, "[t]he Board will periodically review its policies for relevancy, monitor its policies for effectiveness, and consider whether any modifications are required." IASB suggests that each policy in the Board's policy manual be reviewed at a minimum of every five years. As part of the review, the Board may choose to:

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Issue 111, March 2023

Document Status: Review and Monitoring

INSTRUCTION

6:10 Educational Philosophy and Objectives

The District's educational program will seek to provide an opportunity for each student to develop to his or her maximum potential. The objectives for the educational program are to: [PRESSPlus1](#)

1. Foster students' self-discovery, self-awareness, and self-discipline.
2. Develop students' awareness of and appreciation for cultural diversity.
3. Stimulate students' intellectual curiosity and growth.
4. Provide students with fundamental career concepts and skills.
5. Help students develop sensitivity to the needs and values of others and a respect for individual and group differences.
6. Help each student strive for excellence and instill a desire to reach the limit of his or her potential.
7. Encourage students to become life-long learners.
8. Provide an educational climate and culture free of bias concerning the protected classifications identified in policy 7:10, *Equal Educational Opportunities*.

In order for the Board to monitor whether the educational program is attaining these objectives and to be knowledgeable of current and future resource needs, the Superintendent shall prepare an annual report that includes:

1. A review and evaluation of the present curriculum.
2. A projection of curriculum and resource needs.
3. An evaluation of, and plan to eliminate, any bias in the curriculum or instructional materials and methods concerning the classifications referred to in item 8, above.
4. Any plan for new or revised instructional program implementation.
5. A review of present and future facility needs.

CROSS REF: 1:30 (School District Philosophy), 3:10 (Goals and Objectives), 6:15 (School Accountability), 7:10 (Equal Educational Opportunities)

ADOPTED: June 11, 2019

PRESSPlus Comments

PRESSPlus 1. This policy is suggested to be reviewed by the Board. According to policy 2:240, *Board Policy Development*, "[t]he Board will periodically review its policies for relevancy, monitor its policies for effectiveness, and consider whether any modifications are required." IASB suggests that each policy in the Board's policy manual be reviewed at a minimum of every five years. As part of the review, the Board may choose to:

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Issue 112, June 2023

Document Status: Review and Monitoring

INSTRUCTION

6:190 Extracurricular and Co-Curricular Activities

Extracurricular or co-curricular activities are school-sponsored programs for which some or all of the activities are outside the instructional day. They do not include field trips, homework, or occasional work required outside the school day for a scheduled class. *Co-curricular activity* refers to an activity associated with the curriculum in a regular classroom and is generally required for class credit. *Extracurricular activity* refers to an activity that is not part of the curriculum, is not graded, does not offer credit, and does not take place during classroom time; it includes competitive interscholastic activities and clubs. [PRESSPlus1](#)

The Superintendent must approve an activity in order for it to be considered a District-sponsored extracurricular or co-curricular activity, using the following criteria:

1. The activity will contribute to the leadership abilities, social well-being, self-realization, good citizenship, or general growth of student-participants.
2. Fees assessed students are reasonable and do not exceed the actual cost of operation.
3. The District has sufficient financial resources for the activity.
4. Requests from students.
5. The activity will be supervised by a school-approved sponsor.

Academic Criteria for Participation

For students in kindergarten through 8th grade, selection of members or participants is at the discretion of the teachers, sponsors, or coaches, provided that the selection criteria conform to the District's policies. Students must satisfy all academic standards and must comply with the activity's rules and the student conduct code.

LEGAL REF.:

[105 ILCS 5/10-20.30](#) and [5/24-24](#).

CROSS REF.: 4:170 (Safety), 7:10 (Equal Educational Opportunities), 7:40 (Nonpublic School Students, Including Parochial and Home-Schooled Students), 7:240 (Conduct Code for Participants in Extracurricular Activities), 7:300 (Extracurricular Athletics), 8:20 (Community Use of School Facilities)

ADOPTED: June 11, 2019

PRESSPlus Comments

PRESSPlus 1. This policy is suggested to be reviewed by the Board. According to policy 2:240, *Board Policy Development*, "[t]he Board will periodically review its policies for relevancy, monitor its policies for effectiveness, and consider whether any modifications are required." IASB suggests that each policy in the Board's policy manual be reviewed at a minimum of every five years. As part of the

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Issue 112, June 2023

Document Status: Review and Monitoring

INSTRUCTION

6:210 Instructional Materials

All District classrooms and learning centers should be equipped with an evenly-proportioned, wide assortment of instructional materials, including textbooks, workbooks, audio-visual materials, and electronic materials. These materials should provide quality learning experiences for students and: [PRESSPlus1](#)

1. Enrich and support the curriculum;
2. Stimulate growth in knowledge, literary appreciation, aesthetic values, and ethical standards;
3. Provide background information to enable students to make informed judgments and promote critical reading and thinking;
4. Depict in an accurate and unbiased way the cultural diversity and pluralistic nature of American society; and
5. Contribute to a sense of the worth of all people regardless of sex, race, religion, nationality, ethnic origin, sexual orientation, disability, or any other differences that may exist.

The Superintendent or designee shall annually provide a list or description of textbooks and instructional materials used in the District to the School Board. Anyone may inspect any textbook or instructional material.

Teachers are encouraged to use age-appropriate supplemental material only when it will enhance, or otherwise illustrate, the subjects being taught. No R-rated movie shall be shown to students unless prior approval is received from the Superintendent or designee, and no movie rated NC-17 (no one 17 and under admitted) shall be shown under any circumstances. These restrictions apply to television programs and other media with equivalent ratings. The Superintendent or designee shall give parents/guardians an opportunity to request that their child not participate in a class showing a movie, television program, or other media with an R or equivalent rating.

Instructional Materials Selection and Adoption

The Superintendent shall approve the selection of all textbooks and instructional materials according to the standards described in this policy. The School Code governs the adoption and purchase of textbooks and instructional materials.

LEGAL REF.:

[105 ILCS 5/10-20.8](#) and [5/28-19.1](#).

CROSS REF.: 6:30 (Organization of Instruction), 6:40 (Curriculum Development), 6:80 (Teaching About Controversial Issues), 6:170 (Title I Programs), 6:260 (Complaints About Curriculum, Instructional Materials, and Programs), 7:10 (Equal Educational Opportunities), 7:15 (Student and Family Privacy Rights), 8:110 (Public Suggestions and Concerns)

Adopted: March 9, 2021

PRESSPlus Comments

PRESSPlus 1. This policy is suggested to be reviewed by the Board. According to policy 2:240, *Board Policy Development*, "[t]he Board will periodically review its policies for relevancy, monitor its policies for effectiveness, and consider whether any modifications are required." IASB suggests that each policy in the Board's policy manual be reviewed at a minimum of every five years. As part of the review, the Board may choose to:

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Issue 111, March 2023

Document Status: Review and Monitoring

INSTRUCTION

6:240 Field Trips and Recreational Class Trips

Field trips are encouraged when the experiences are a part of the school curriculum and/or contribute to the District's educational objectives. [PRESSPlus1](#)

All field trips must have the Superintendent or designee's prior approval, except that field trips beyond a 200-mile radius of the school or extending overnight must have the prior approval of the Board of Education. The Superintendent or designee shall analyze the following factors to determine whether to approve a field trip: educational value, student safety, parent concerns, heightened security alerts, and liability concerns. On all field trips, a bus fee set by the Superintendent or designee may be charged to help defray the transportation costs.

Parents/guardians of students: (1) shall be given the opportunity to consent to their child's participation in any field trip, and (2) are responsible for all entrance fees, food, lodging, or other costs, except that the District will pay such costs for students who qualify for a fee waiver under Board policy 4:140, *Waiver of Student Fees*. All non-participating students shall be provided an alternative experience. Any field trip may be cancelled without notice due to an unforeseen event or condition.

Privately arranged trips, including those led by District staff members, shall not be represented as or construed to be sponsored by the District or school. The District does not provide liability protection for privately arranged trips and is not responsible for any damages arising from them.

Recreational Class Trips

Recreational class trips are permissible provided they do not interfere with the District's educational goals. The provisions in this policy concerning field trips are also applicable to recreational class trips, except those regarding educational value.

LEGAL REF.:

[105 ILCS 5/29-3.1.](#)

CROSS REF.: 4:140 (Waiver of Student Fees), 6:10 (Educational Philosophy and Objectives), 7:10 (Equal Educational Opportunities), 7:270 (Administering Medicines to Students)

ADOPTED: June 11, 2019

PRESSPlus Comments

PRESSPlus 1. This policy is suggested to be reviewed by the Board. According to policy 2:240, *Board Policy Development*, "[t]he Board will periodically review its policies for relevancy, monitor its policies for effectiveness, and consider whether any modifications are required." IASB suggests that each policy in the Board's policy manual be reviewed at a minimum of every five years. As part of the review, the Board may choose to:

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Issue 112, June 2023

Document Status: Review and Monitoring

STUDENTS

7:275 Orders to Forgo Life-Sustaining Treatment

Written orders from parent(s)/guardian(s) to forgo life-sustaining treatment for their child must be signed by the student's physician and given to the Superintendent. This policy shall be interpreted in accordance with the Illinois Health Care Surrogate Act. [755 ILCS 40/](#)[PRESSPlus1](#)

Whenever an order to forgo life-sustaining treatment is received, the Superintendent shall convene a multi-disciplinary team that includes:

1. The student, when appropriate;
2. The student's parent(s)/guardian(s);
3. Other medical professionals, e.g., licensed physician, physician's assistant, or nurse practitioner;
4. Local first responders for the building in which the student is assigned to attend school;
5. The school nurse;
6. Clergy, if requested by the student or his or her parent(s)/guardian(s);
7. Other individuals to provide support to the student or his or her parent(s)/guardian(s); and
8. School personnel designated by the Superintendent.

The team shall determine guidelines to be used by school staff members in the event the child suffers a life-threatening episode at school or a school event.

The District personnel shall convey orders to forgo life-sustaining treatment to the appropriate emergency or healthcare provider.

LEGAL REF.:

Health Care Surrogate Act, [755 ILCS 40/](#).

[Cruzan v. Director, Missouri Dept. of Health](#), 497 U.S. 261 (1990).

[In re C.A., a minor](#), 236 Ill.App.3d 594 (1st Dist. 1992).

ADOPTED: June 11, 2019

PRESSPlus Comments

PRESSPlus 1. This policy is suggested to be reviewed by the Board. According to policy 2:240, *Board Policy Development*, "[t]he Board will periodically review its policies for relevancy, monitor its policies for effectiveness, and consider whether any modifications are required." IASB suggests that each policy in the Board's policy manual be reviewed at a minimum of every five years. As part of the review, the Board may choose to:

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Issue 112, June 2023

Document Status: Review and Monitoring

COMMUNITY RELATIONS

8:25 Advertising and Distributing Materials in Schools Provided by Non-School Related Entities

No material or literature shall be posted or distributed that would: (1) disrupt the educational process, (2) violate the rights or invade the privacy of others, (3) infringe on a trademark or copyright, or (4) be defamatory, obscene, vulgar, or indecent. No material, literature, or advertisement shall be posted or distributed without advance approval as described in this policy. [PRESSPlus1](#)

Community, Educational, Charitable, or Recreational Organizations

Community, educational, charitable, recreational, or similar groups may, under procedures established by the Superintendent, advertise events pertinent to students' interests or involvement. All advertisements must (1) be student-oriented, (2) prominently display the sponsoring organization's name, and (3) be approved in advance by the Superintendent or designee. The District reserves the right to decide where and when any advertisement or flyer is distributed, displayed, or posted.

Commercial Companies and Political Candidates or Parties

Commercial companies may purchase space for their advertisements in or on: (1) athletic field fences; (2) athletic, theater, or music programs; (3) student newspapers or yearbooks; (4) scoreboards; or (5) other appropriate locations. The advertisements must be consistent with this policy and its implementing procedures and be appropriate for display in a school context. Prior approval from the Board is needed for advertisements on athletic fields, scoreboards, or other building locations. Prior approval is needed from the Superintendent or designee for advertisements on athletic, theater, or music programs; student newspapers and yearbooks; and any commercial material related to graduation, class pictures, or class rings.

No individual or entity may advertise or promote its interests by using the names or pictures of the School District, any District school or facility, staff members, or students except as authorized by and consistent with administrative procedures and approved by the Board.

Material from candidates and political parties will not be accepted for posting or distribution, except when used as part of the curriculum.

LEGAL REF.:

Lamb's Chapel v. Center Moriches Union Free Sch. Dist., 508 U.S. 384 (1993).

Berger v. Rensselaer Central Sch. Corp., 982 F.2d 1160 (7th Cir. 1993), *cert. denied*, 113 S.Ct. 2344 (1993).

Sherman v. Community Consolidated Sch. Dist. 21, 8 F.3d 1160 (7th Cir. 1993), *cert. denied*, 8 F.3d 1160 (1994).

Hedges v. Wauconda Community Unit Sch. Dist. No. 118, 9 F.3d 1295 (7th Cir. 1993).

Victory Through Jesus Sports Ministry v. Lee's Summit R-7 Sch. Dist., 640 F.3d 329 (8th Cir. 2011), *cert. denied*, 565 U.S. 1036 (2011).

DiLoreto v. Downey Unified Sch. Dist., 196 F.3d 958 (9th Cir. 1999).

CROSS REF.: 7:325 (Student Fundraising Activities), 7:330 (Student Use of Buildings - Equal Access)

Adopted: December 14, 2021

PRESSPlus Comments

PRESSPlus 1. This policy is suggested to be reviewed by the Board. According to policy 2:240, *Board Policy Development*, "[t]he Board will periodically review its policies for relevancy, monitor its policies for effectiveness, and consider whether any modifications are required." IASB suggests that each policy in the Board's policy manual be reviewed at a minimum of every five years. As part of the review, the Board may choose to:

- Compare the adopted version to the current PRESS sample (available at PRESS Online by logging in at www.iasb.com), discussing any differences and/or options noted in the footnotes to determine whether local changes are necessary
- Update the policy language due to changes in local conditions
- Make no changes, but update the adoption date to reflect that the policy has been reviewed and re-adopted

Issue 112, June 2023

Document Status: Review and Monitoring

COMMUNITY RELATIONS

8:70 Accommodating Individuals with Disabilities

Individuals with disabilities shall be provided an opportunity to participate in all school-sponsored services, programs, or activities and will not be subject to illegal discrimination. When appropriate, the District may provide to persons with disabilities aids, benefits, or services that are separate or different from, but as effective as, those provided to others. [PRESSPlus1](#)

The District will provide auxiliary aids and services when necessary to afford individuals with disabilities equal opportunity to participate in or enjoy the benefits of a service, program, or activity.

Each service, program, website, or activity operated in existing facilities shall be readily accessible to, and useable by, individuals with disabilities. New construction and alterations to facilities existing before January 26, 1992, will be accessible when viewed in their entirety.

The Superintendent or designee is designated the Title II Coordinator and shall:

1. Oversee the District's compliance efforts, recommend necessary modifications to the School Board, and maintain the District's final Title II self-evaluation document, update it to the extent necessary, and keep it available for public inspection for at least three years after its completion date.
2. Institute plans to make information regarding Title II's protection available to any interested party.

Individuals with disabilities should notify the Superintendent or Building Principal if they have a disability that will require special assistance or services and, if so, what services are required. This notification should occur as far in advance as possible of the school-sponsored function, program, or meeting.

Individuals with disabilities may allege a violation of this policy or federal law by reporting it to the Superintendent or designated Title II Coordinator, or by filing a grievance under the Uniform Grievance Procedure.

LEGAL REF.:

Americans with Disabilities Act, [42 U.S.C. §§12101 et seq.](#) and [12131 et seq.](#); [28 C.F.R. Part 35.](#)

Rehabilitation Act of 1973 §104, [29 U.S.C. §794](#) (2006).

[105 ILCS 5/10-20.51.](#)

[410 ILCS 25/](#), Environmental Barriers Act.

[71 Ill.Admin.Code Part 400](#), Illinois Accessibility Code.

CROSS REF.: 2:260 (Uniform Grievance Procedure), 4:150 (Facility Management and Building Programs)

Adopted: March 9, 2021

PRESSPlus Comments

PRESSPlus 1. This policy is suggested to be reviewed by the Board. According to policy 2:240, *Board Policy Development*, "[t]he Board will periodically review its policies for relevancy, monitor its policies for effectiveness, and consider whether any modifications are required." IASB suggests that each policy in the Board's policy manual be reviewed at a minimum of every five years. As part of the review, the Board may choose to:

- Compare the adopted version to the current PRESS sample (available at PRESS Online by logging in at www.iasb.com), discussing any differences and/or options noted in the footnotes to determine whether local changes are necessary
- Update the policy language due to changes in local conditions
- Make no changes, but update the adoption date to reflect that the policy has been reviewed and re-adopted

Issue 111, March 2023

Document Status: Review and Monitoring

COMMUNITY RELATIONS

8:95 Parental Involvement

In order to assure collaborative relationships between students' families and the District, and to enable parents/guardians to become active partners in their children's education, the Superintendent shall: [PRESSPlus1](#)

1. Keep parents/guardians thoroughly informed about their child's school and education.
2. Encourage parents/guardians to be involved in their child's school and education.
3. Establish effective two-way communication between parents/guardians and the District.
4. Seek input from parents/guardians on significant school-related issues.
5. Inform parents/guardians on how they can assist their children's learning.

The Superintendent shall periodically report to the Board of Education on the implementation of this policy.

CROSS REF.: 6:170 (Title I Programs), 6:250 (Community Resource Persons and Volunteers), 8:10 (Connection with the Community), 8:90 (Parent Organizations and Booster Clubs)

ADOPTED: June 11, 2019

PRESSPlus Comments

PRESSPlus 1. This policy is suggested to be reviewed by the Board. According to policy 2:240, *Board Policy Development*, "[t]he Board will periodically review its policies for relevancy, monitor its policies for effectiveness, and consider whether any modifications are required." IASB suggests that each policy in the Board's policy manual be reviewed at a minimum of every five years. As part of the review, the Board may choose to:

- Compare the adopted version to the current PRESS sample (available at PRESS Online by logging in at www.iasb.com), discussing any differences and/or options noted in the footnotes to determine whether local changes are necessary
- Update the policy language due to changes in local conditions
- Make no changes, but update the adoption date to reflect that the policy has been reviewed and re-adopted

Issue 112, June 2023



INSPIRE · INNOVATE · ENGAGE

NORTH SHORE

SCHOOL DISTRICT 112

Date: December 12, 2023
To: Board of Education
From: Dr. Michael Lubelfeld, Superintendent
Subject: FOIA Requests
Policy Alignment: Policy 2:250-Access to Public Records
Disposition: Information

Executive Summary:

Board Policy 2:250 Access to Public Records requires the Superintendent or designee(s) to report to the Board any Freedom of Information (FOIA) requests and the status of the District's response at each regular Board meeting.

The following is a summary of recent requests the District received under the Freedom of Information Act:

- A request was made on November 8, 2023, by Nathaniel Tone for documents/contracts pertaining to cleaning and janitorial services. The District responded with an extension notice on November 15, 2023, and responded with responsive documents on November 21, 2023.
- A request was made on November 16, 2023, by Tania Campbell from Databid for bid opening results from Bid Release 2 Ravinia School Renovations. The District responded to the request on November 16, 2023.
- A request was made on November 17, 2023, by Patrick Lee from Change the Air Foundation for documents pertaining to indoor air quality testing. The District responded to the request on November 17, 2023.
- A request was made on November 16, 2023, by Katherine Casey from Science of Reading for documents pertaining to the reading curriculum. The District responded to the request on November 21, 2023.
- A request was made on November 21, 2023, by Melinda Creasy for bid opening results from Bid Release 2 Ravinia School Renovations. The District responded to the request on December 1, 2023.

Recommendation:

Information Only



INSPIRE · INNOVATE · ENGAGE

NORTH SHORE
SCHOOL DISTRICT 112

Date: December 12, 2023
To: Board of Education
From: Dr. Michael Lubelfeld, Superintendent
Subject: Humanex Student & Family Engagement Survey Results
Policy Alignment: Policy 8:95 Parent Involvement
Disposition: Information

Executive Summary:

District 112 is committed to continuous improvement in all aspects of its operations. The administration is proud to assess culture and climate in multiple ways annually. This is the sixth consecutive year for administering the student engagement survey to all students in grades 3-8 (in English and Spanish) and for the Family engagement survey. Generally speaking, families and students give high marks to the schools and the school district. Beyond the specific dimensions measured and “numbers,” what’s impactful is how each school principal works with their stakeholders to identify priority areas each year for improvement. Our motto is to inspire, innovate, and engage - - acting on input and feedback from data points like those in these surveys illustrates how we live our daily motto. The superintendent will update the “full organizational” results in the measured dimensions for the two surveys.

Based upon data in each dimension measured, the students and the families are generally satisfied or highly satisfied with the District and its schools. Areas for improvement are illustrated in various dimensions - all will be shared in the meeting on the related presentation.

Recommendation:
Information Only



Student & Family Engagement Survey Report December 12, 2023 Board of Education

Student Engagement Survey Overview



- **Online Assessment**
- **Confidential & Anonymous**
 - **64 Questions**
 - **13 Dimensions**
 - **Three Areas**
- **Assessed**
 - **Student**
 - **Teacher**
 - **Principal**

Student Engagement Survey Dimensions



Engagement

Satisfaction

Choice

Relevance

Feedback

Fairness

Classroom Management

Perceptions of Teacher

Perceptions of Principal

Survival Needs

Safety

Belonging

Self Esteem



Maslow's

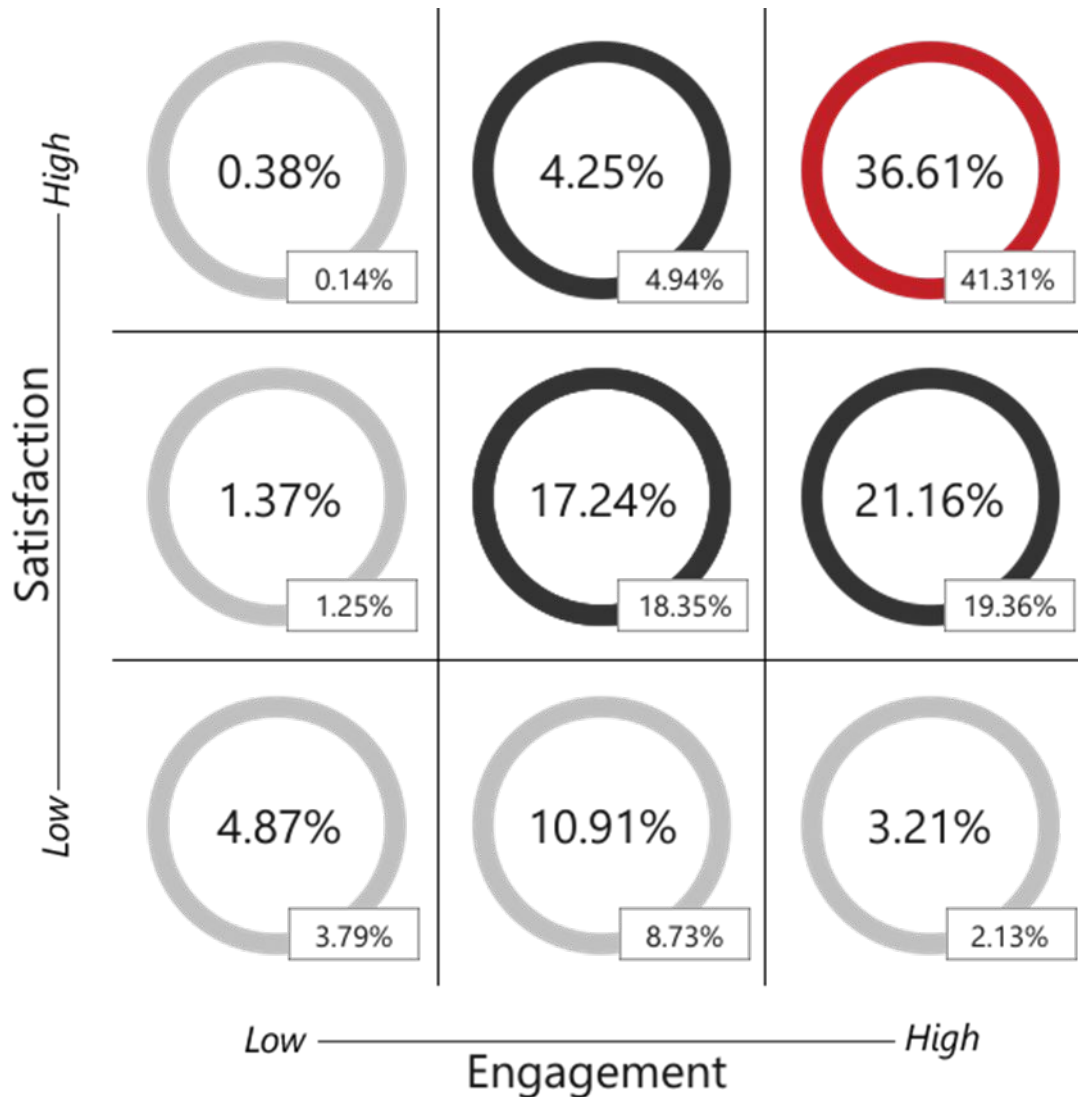
NSSD 112 (N=2117) Student Engagement 2023

DIMENSIONS

Dimension	Mean	Change
Self Esteem	4.23	-0.03
Classroom Management	4.11	+0.01
Belonging	4.10	-0.01
Fairness	4.08	-0.02
Feedback	4.07	-0.01
Safety	4.05	-0.04
Perceptions of Principal	4.03	-0.05
Engagement	4.01	-0.03
Perceptions of Teacher	3.90	-0.03
Survival Needs	3.81	-0.02
Relevance	3.79	-0.03
Satisfaction	3.64	-0.10
Choice	3.46	+0.02

NSSD 112 (N=2117) Student Engagement 2023

Current 3x3

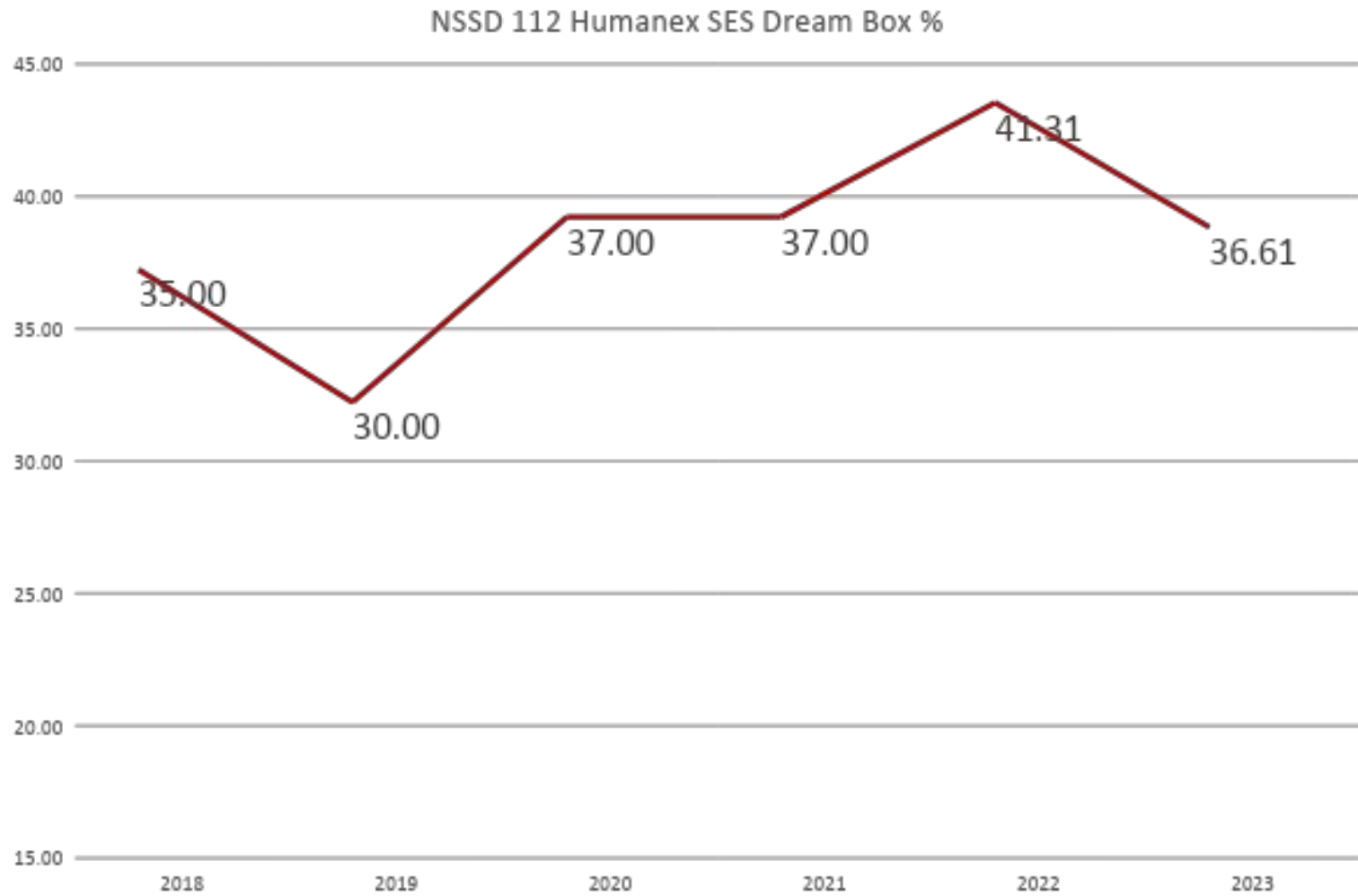


36.61% = 775 students in grades 3-8 highly engaged and satisfied

79.26% = 1,678 students in grades 3-8 moderately engaged and satisfied

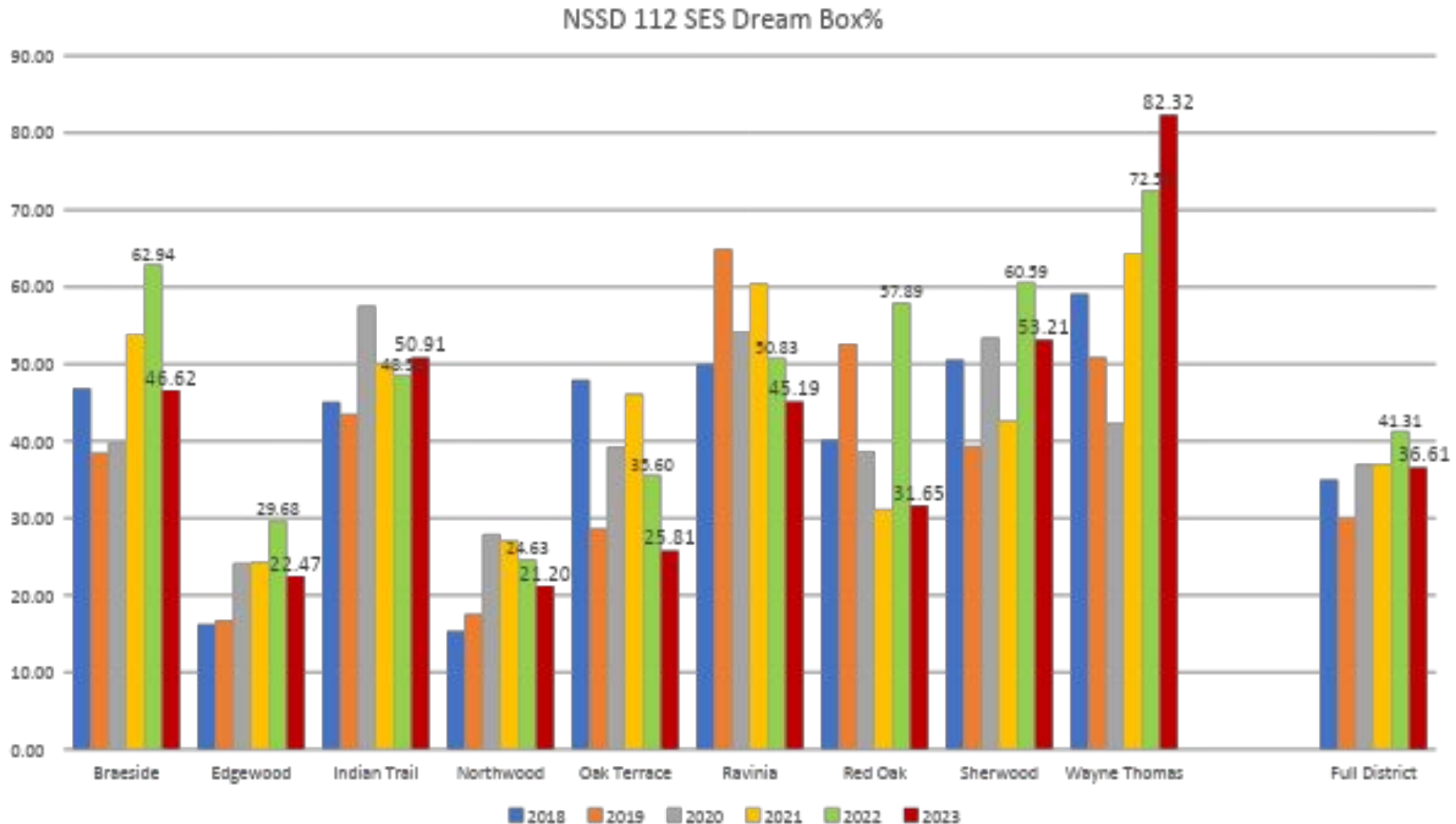
NSSD 112 (N=2117) Student Engagement 2023

3x3 trend – overall district



NSSD 112 (N=2117) Student Engagement 2023

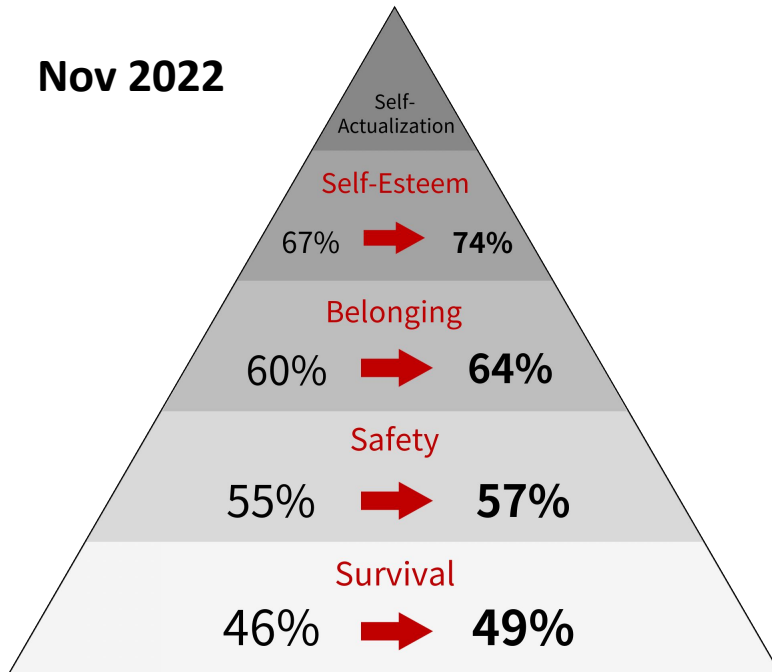
SES Dream Box % by Building



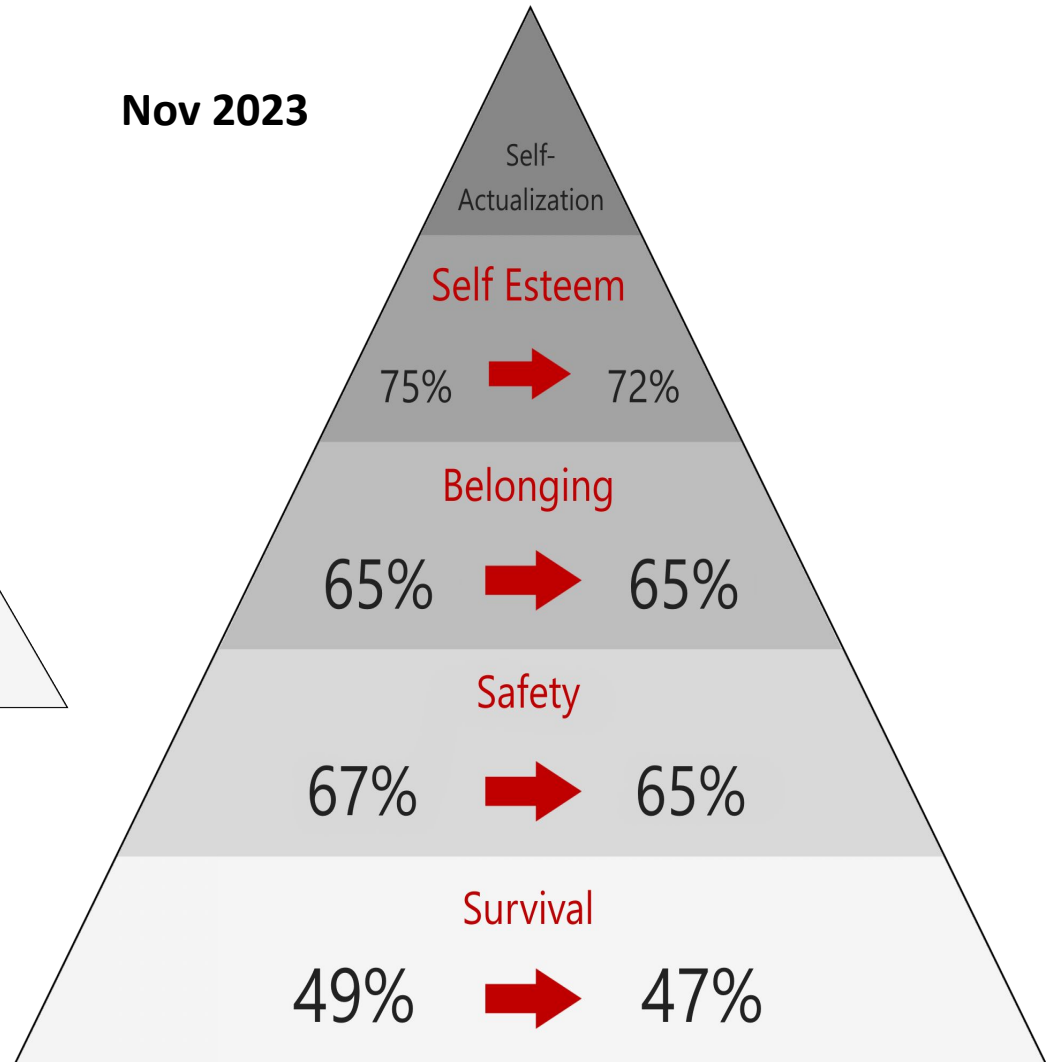
NSSD 112 (N=2117) Student Engagement 2023

Snapshot of Maslow's Hierarchy

Nov 2022



Nov 2023



NSSD 112 (N=2117) Student Engagement 2023

Top Items

Question	Dimension	Mean	Change
13. I have friends at school who care about me.	Self Esteem	4.45	+0.01
15. My teachers want me to be a successful person.	Self Esteem	4.45	-0.01
17. My teachers believe in me.	Self Esteem	4.35	0.00
6. My teachers care about my health.	Survival Needs	4.35	-0.03
16. My teachers treat me with respect.	Self Esteem	4.32	-0.04

NSSD 112 (N=2117) Student Engagement 2023

Bottom Items

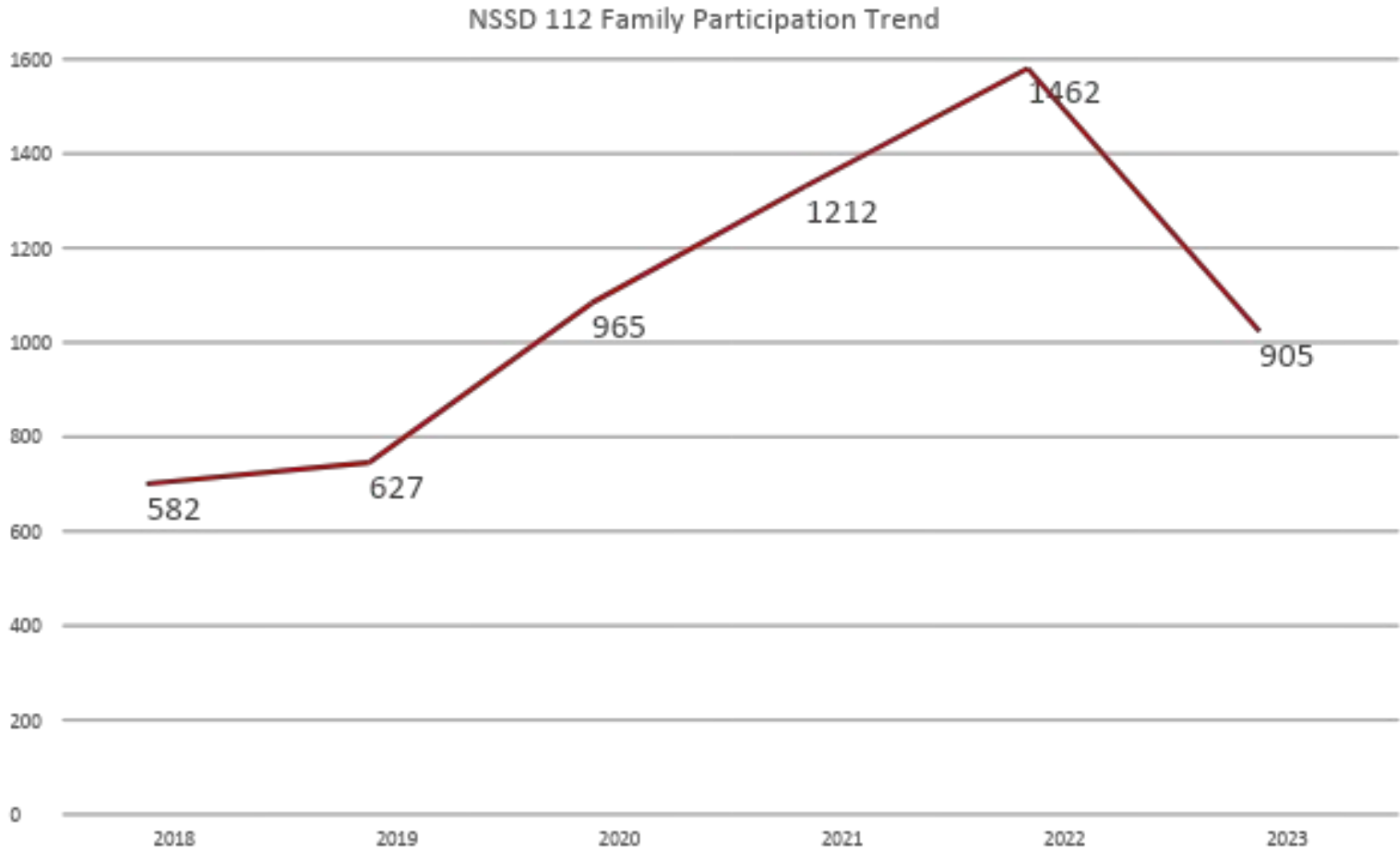
Question	Dimension	Mean	Change
33. In class, I get to choose the activities I work on.	Choice	3.03	+0.02
3. I have a lot of energy at the start of the school day.	Survival Needs	3.19	-0.01
25. I look forward to being in school each day.	Satisfaction	3.38	-0.10
36. I get to make decisions about how I learn in the classroom.	Choice	3.39	0.00
35. I get to choose how I do my assignments and projects.	Choice	3.44	+0.01



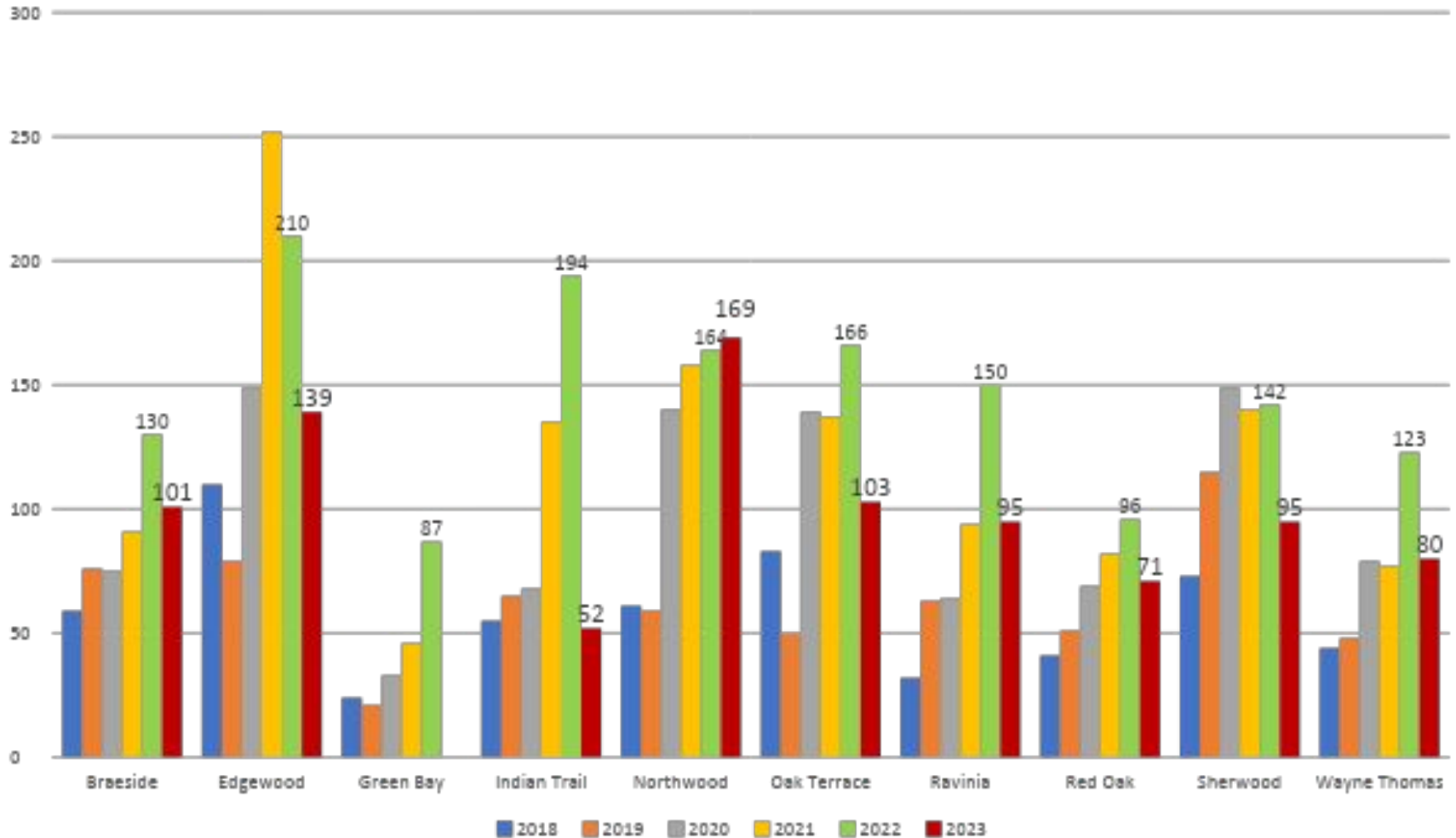
Family Engagement Survey Dimensions

- Online Assessment
 - Confidential & Anonymous
 - 43 Statements
 - Eight Dimensions
- Perception of School Environment
- Perception of Safety
- Perception of Student Learning
- Perception of Teachers
- Perception of Principal
- Perception of Superintendent
- Perception of School District
- Perception of Mission

NSSD 112 (n=905) Family Engagement 2023 Participation Trend



NSSD 112 (n=905) Family Engagement 2023 Participation Trend



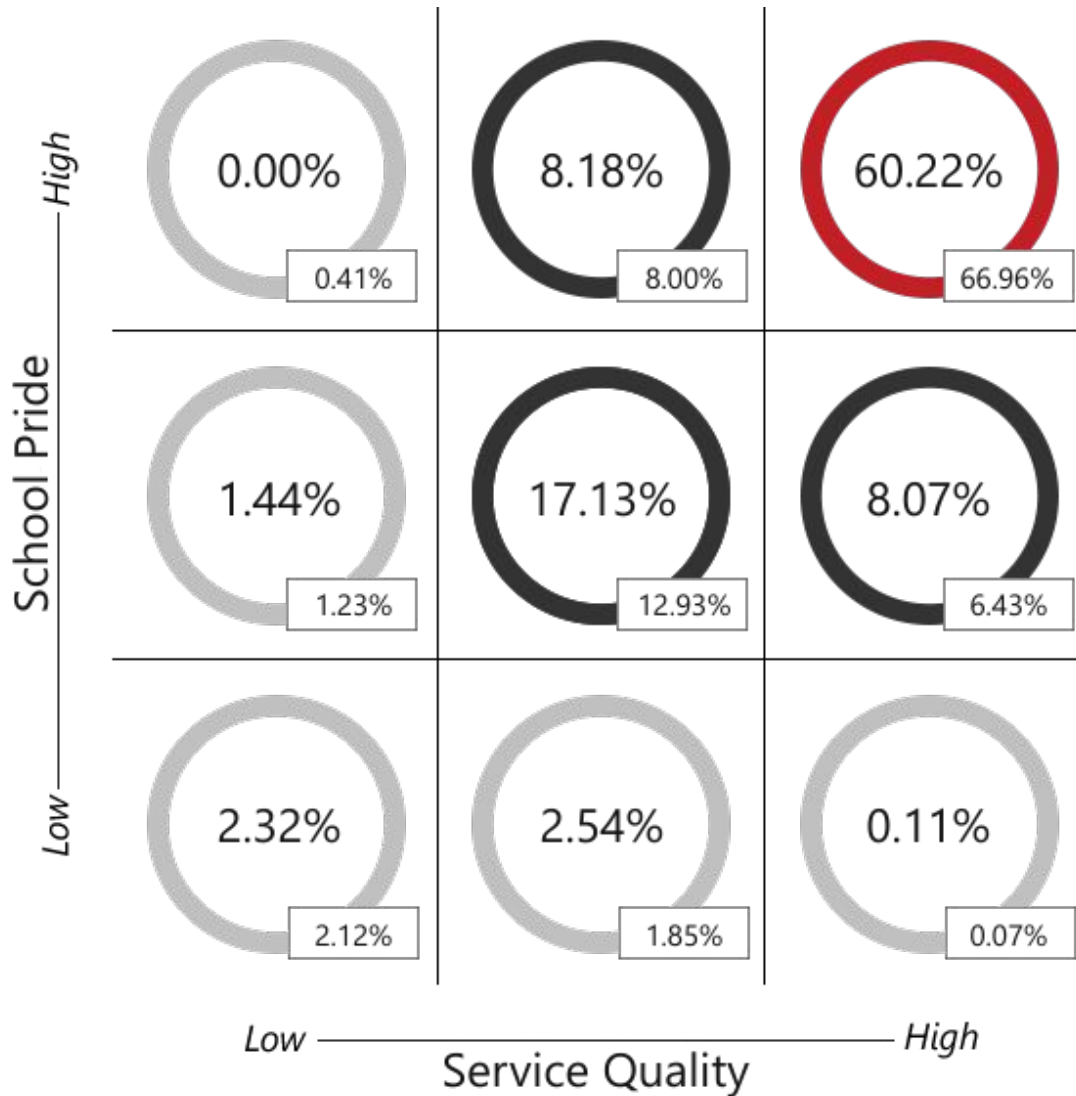
NSSD 112 (n=905) Family Engagement 2023

DIMENSIONS

Dimension	Mean	Change
School Environment	4.33	-0.05
Safety	4.30	-0.12
Student Learning	4.27	-0.10
Teachers	4.27	-0.11
Principal	4.17	-0.04
School District	4.17	-0.11
Mission	4.10	-0.09
Superintendent	4.05	-0.11

NSSD 112 (n=905) Family Engagement 2023

Current 3x3 Snapshot

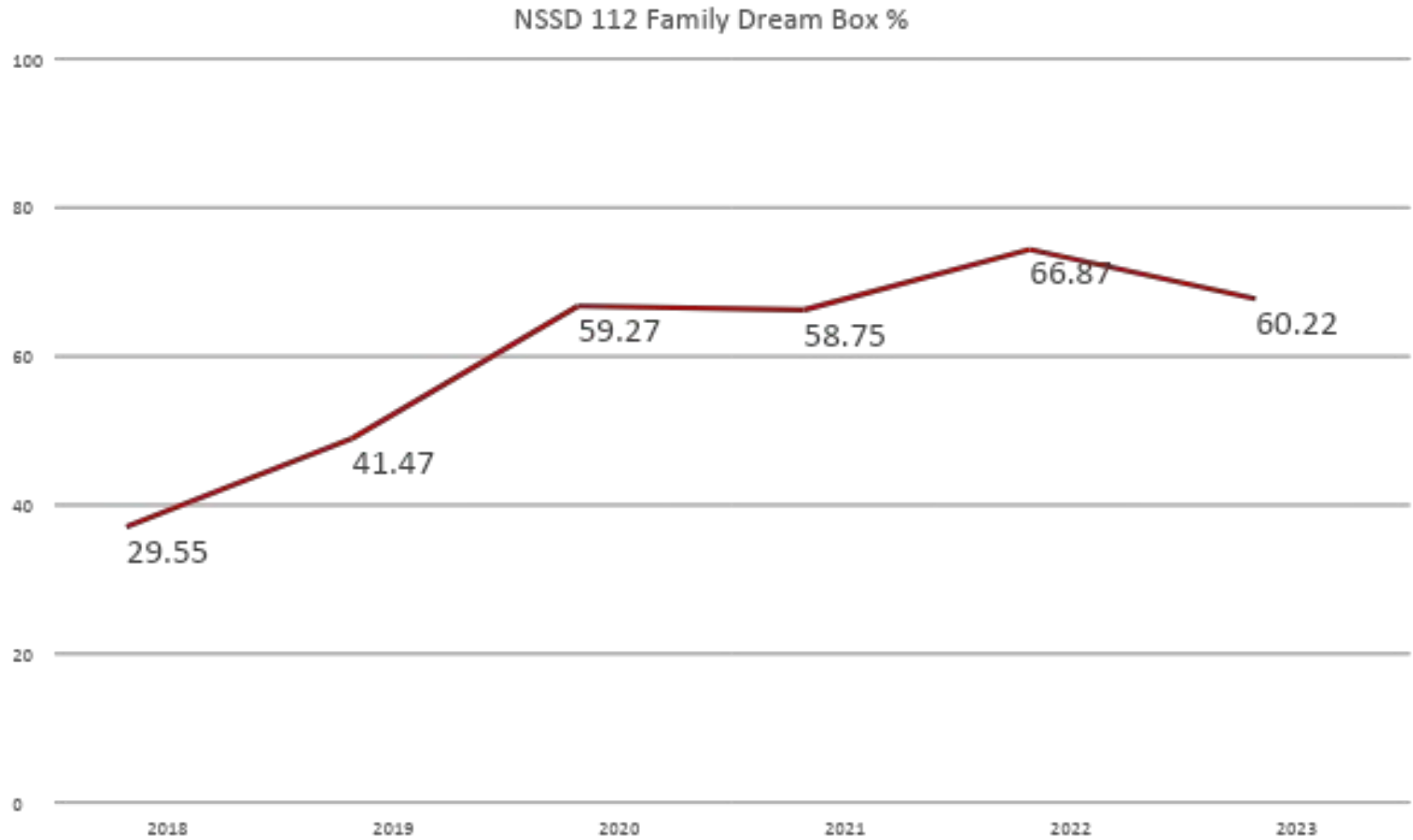


60.22% = 545 parents rank schools high in both service quality and school pride

93.6% = 847 parents rank schools moderate to high in both service quality and school pride

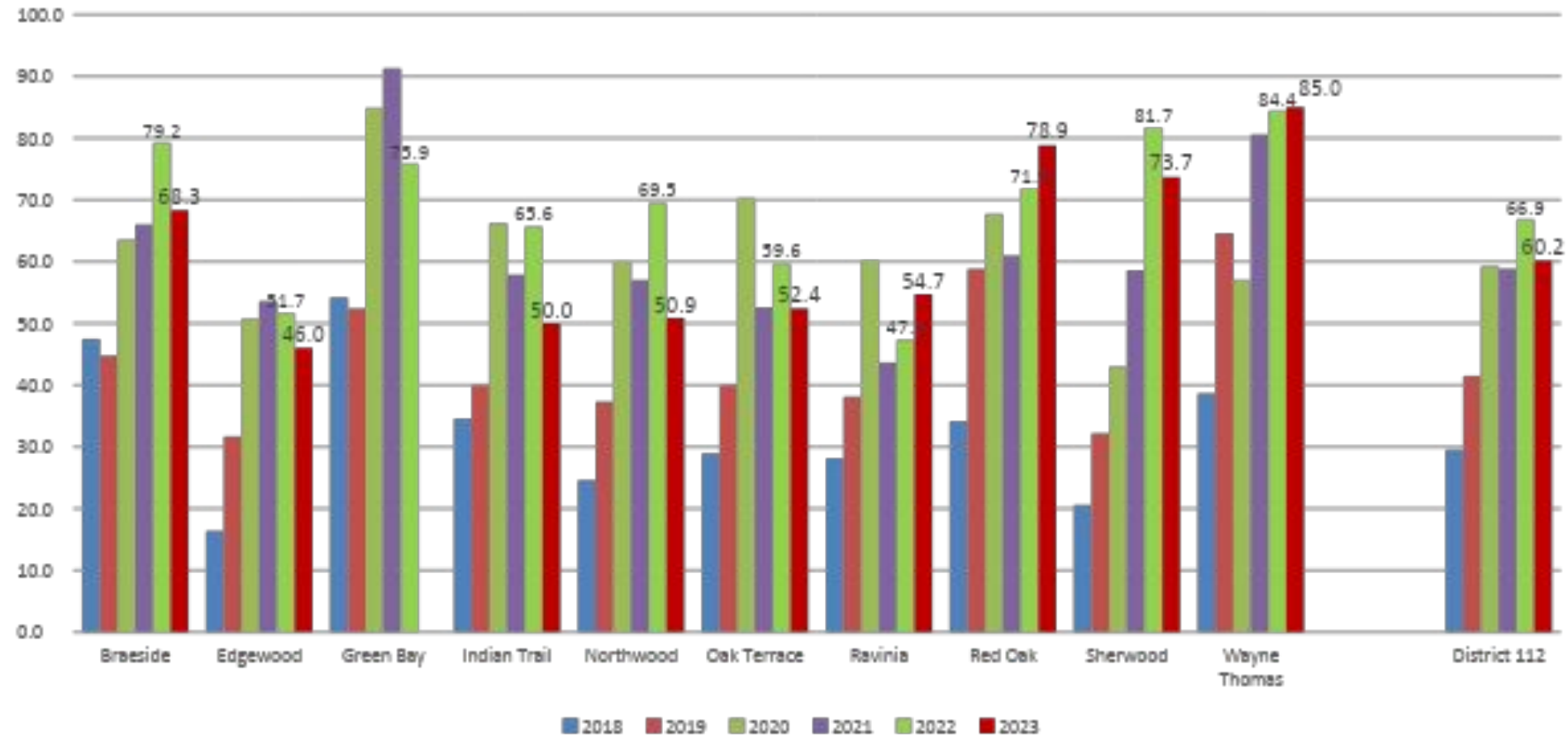
NSSD 112 (n=905) Family Engagement 2023

Dream Box Trend



NSSD 112 (n=905) Family Engagement 2023

Dream Box Trends by Building



NSSD 112 (n=905) Family Engagement 2023

Top Items

Question	Dimension	Mean	Change
21. Teachers treat me with respect.	Teachers	4.64	-0.06
2. When I enter my child's school, the front office staff is helpful.	School Environment	4.62	+0.01
3. My child feels welcome in school.	School Environment	4.59	-0.05
19. I feel comfortable approaching my child's teachers with questions or concerns.	Teachers	4.57	-0.09
22. Teachers treat my child with respect.	Teachers	4.57	-0.09

NSSD 112 (n=905) Family Engagement 2023

Bottom Items

Question	Dimension	Mean	Change
10. The cafeteria provides high-quality meals.	School Environment	3.19	-0.21
26. My child's teachers reach out to me regularly with feedback about how my child is doing in school.	Teachers	3.52	-0.19
16. My child feels comfortable going to his/her principal with a question/problem.	Principal	3.85	-0.07
38. This school district does an excellent job of communicating with me personally.	School District	3.91	-0.10
27. My child shares with me that learning is fun in this school.	Teachers	3.92	-0.19



INSPIRE · INNOVATE · ENGAGE

NORTH SHORE

SCHOOL DISTRICT 112

Date: December 12, 2023
To: Members of the Board of Education
From: Dr. Michael Lubefeld, Superintendent of Schools
Subject: Equity SMARTIE Goals Update/Progress Report

Policy Alignment: Policy 6:160 English Language Learners

Disposition: Information

Executive Summary:

After six months of governance in equity work led by national expert Dr. Sarena Shivers, the Board directed the administration to synthesize the focus areas and to pursue work focused on inclusive and equitable practices. The board chose to focus on the education of English learners. Dr. Shivers suggested that the Board and administration use a SMART goals format with an “IE” for inclusivity and equity. SMART goals are Specific, Measurable, Actionable, Realistic, and Timely.

The administration is leading an inquiry on two goals, and the Board will be provided an update and progress report on both goals at the December 12 regular meeting.

Goal 1 Family Feedback - English Learner Families

The Board wants the administration to share engagement with at least 50% of English Learner parents or guardians of current students. The aim is to obtain feedback on EL parents' experience with District 112. Questions will relate to overall satisfaction with their child's education and how they chose whether or not to participate in the District 112 Dual Language, Two-Way Immersion program.

Dr. Colin, Mr. Castro, Mr. Finfer, Mr. Castrejon, & Ms. Castrejon have worked with Thought Exchange to develop survey questions for parents of English Learners. Special in-person events have been scheduled for Red Oak, Oak Terrace and Northwood families. Outreach to EL families in the non-Dual Language schools is also underway with personal communication.

Goal 2 Academic Performance - English Learner Students

The administration and its partners will conduct a detailed analysis of the educational outcomes for English Learner students. Looking at both the English Learner students in the Dual

Language program and those in traditional programs of instruction (TPI) EL programs. The Board aims to have the administration develop actionable recommendations to improve English Learners' academic performance and to reduce achievement gaps with other groups of students.

ECRA Group conducted a look at students in District 112 for the past five years (2018-2023). Initial findings indicate that Dual Language works. Students grow academically in English/reading/math equivalently to students in the non-dual language programs. While students in DL have higher risk factors than students in the non-Dual Language programs, growth in social-emotional learning is also equivalent for students in both programs. Finally, a great additive benefit of enrollment in the Dual Language program is that students in DL demonstrate greater competency in Spanish.

Dr. Lubefeld will provide the Board with a brief update on the goals and a presentation and deeper discussion will take place at a Committee of the Whole Meeting on January 9, 2024.

Recommendation:
Information Only



Superintendent's Report

Dr. Michael Lubelfeld

Board of Education

December 12, 2023

RAVINIA GROUNDBREAKING

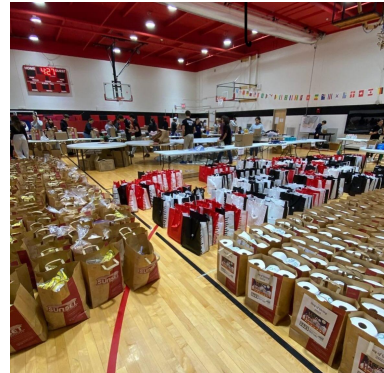


CONSTRUCTION

- Phase 2 of the Long-Range Plan
 - Indian Trail - through Aug/Sept 2024
 - Ravinia bids - through July 2025
- Sherwood will follow Indian Trail at Elm Place
- Braeside will follow Ravinia at Green Bay School
- Wayne Thomas will follow Sherwood at Elm Place

DAY OF GIVING 2023

- 1,255 volunteers
- 3,565 hours of service
- 205 deliveries
- 1,010 bags and baskets of groceries and gifts
- 1,048 members of the community served



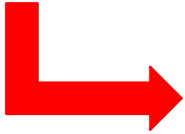
DECEMBER/JANUARY

- **December 16:** Robot Revolution
- **December 21:** Early Release (No Early Childhood)
- **December 22-January 7:** Winter Break
 - District office is closed on 12/22, 12/25, 12/29 and 1/1
- **January 8:** School Resumes
- **January 15:** MLK Day, No School

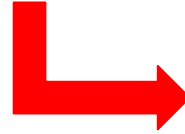
COOK CENTER

- “Helping Your Child Succeed”
- Thursday, December 14, 2023
- 6:30 p.m. on Zoom
- Register with QR codes

ENGLISH



ESPAÑOL



PARENTSQUARE



Communication Tool for NSSD112 Parents & Staff

- You choose how and when you receive information
 - Instantly or in a digest
- Register/Respond to Email to Activate your Account
- Translation in 130 languages - you choose
- Download the app (QR Codes)



ANDROID



IPHONE



**Board of Education Regular Meeting
Northwood Middle School, 945 North Ave., Highland Park, IL 60035**

November 14, 2023

Open Session Minutes

*This meeting was streamed live and can be accessed online at
<https://vimeo.com/user133899354>*

Call to Order, Roll Call

President Hirsh called the meeting to order at 7:00 p.m.

Members Present:

Jenny Butler, Lisa Hirsh, Dan Jenks, Art Kessler, Bennett Lasko

Members Absent

Alexander Brunk, Melissa Itkin

Administrators Present:

Dr. Michael Lubelfeld, Superintendent

Dr. Monica Schroeder, Deputy Superintendent

Mr. Jeremy Davis, Assistant Superintendent for Finance & Operations

Dr. Kevin Ryan, Assistant Superintendent of Teaching and Learning

Dr. Holly Colin, Assistant Superintendent for Student Services

Mr. Ben Finfer, Director of Communications & Community Relations

Pledge of Allegiance

President Hirsh led the Pledge of Allegiance.

Approval of Agenda

President Hirsh asked for a motion to approve the agenda as presented. Mr. Kessler moved, and Mr. Jenks seconded the motion. Upon a voice vote, the agenda was unanimously approved.

Superintendent Report

- Social Media Usage - Dr. Lubelfeld discussed changes to the way the District will use social media moving forward. Based on parent and staff feedback obtained through a survey and Thought Exchange, the District will refrain from posting photos of students on X (Twitter) and Facebook due to privacy and safety concerns. Instead, photos will be shared with parents and staff using internal platforms like ParentSquare and Seesaw. Parents always have the option to opt their children out of photographs by contacting Dr.

Colin. Dr. Lubelfeld plans to share more information about the changes with parents via email.

- Construction Update - Indian Trail construction is well underway. Ravinia's bids will be approved later on the agenda, and groundbreaking will be scheduled for early December.
- Upcoming Events - Parent/Teacher conferences will be held November 20 & 21 (no student attendance), followed by Thanksgiving break from November 22 -24.
- Engagement Surveys - The annual student and parent engagement survey results will be available to share with the community at the December Board meeting.

School Presentation - Northwood Middle School

Northwood Principal Mr. Kaplan and Associate Principal Ms. Barba spoke about three instructional objectives Northwood focuses on this year. IAR assessment data identified writing in response to text as an area to improve. Grade-level teams committed to increasing writing in all content areas and met to analyze student writing and plan ways to support students. A new standards-based Spanish Language Arts (SLA) curriculum that is engaging and culturally responsive with a writing component was also implemented. Maslow Before Bloom is the second area of focus. Research has shown that the basic needs of students (Maslow's Hierarchy) must be met before academic learning (Bloom's Taxonomy) can take place. The Northwood staff have worked to find ways to help students feel safe, boost their self-esteem, and have a sense of belonging at school and in the community. A new social-emotional curriculum was implemented, and classes are incorporating regular team-building activities into lessons. The staff is working on using assessment data to inform instruction. Staff are meeting regularly to use assessment data (IAR, MAP, classroom) to plan instruction.

Public Hearing and Presentation of the Levy 2023

President Hirsh opened the public hearing on the 2023 Tax Levy. Mr. Jeremy Davis presented an overview of the proposed Levy. He explained that local property taxes are the main source of the District's revenue. By law, the amount of money a school district can receive through the levy extension is capped and limited to the prior year's tax extension plus inflation (CPI-U) or 5%, whichever is less. The tax cap does not apply to new properties added to the tax rolls, which the County has estimated at \$9.89 million. Historical CPI and EAV data were shared. CPI for 2022 was 6.5%, a slight drop from last year, and the equalized assessed valuation of existing properties is \$2.7 billion. Mr. Davis showed a breakdown of the levy request by fund type and the comparison to the 2022 levy. The proposed 2023 levy of \$86,916,916 represents an increase of 5.38% over 2022. Mr. Davis shared the rationale for requesting the maximum allowable amount. He explained that even with the maximum allowable increase, the levy may not keep up with the current inflation rate, and it would be difficult to recapture anything less than the maximum in the future. The District's contractual costs for transportation, custodial services, and food services have increased significantly, and inflation has escalated the projected costs for Phase 2 renovations. Increases to the future cost of salaries and benefits for certified staff won't be known until a collective bargaining contract is negotiated and effective beginning next year. President Hirsh asked the audience three times if anyone wished to offer comments on the 2023 Tax Levy. There being no comments, the hearing was closed.

Teaching & Learning Presentation - 2023 IAR State Assessment Results

Dr. Kevin Ryan presented an overview of the results from the 2023 Illinois Assessment of Readiness (IAR) taken by students in grades 3-8 last spring. He reported the overall District percentage of students meeting or exceeding State Standards for English Language Arts was 49.5%. When compared to the state, District 112 students are performing better than 81%. For math, 48.1% of students are meeting or exceeding state standards, but when compared to the state, District 112 students are performing better than 91%. A comparative analysis showed that there has been a steady increase in overall proficiency for both ELA and Math over the past three years. Dr. Ryan also discussed the accountability indicators that the State uses to determine the Summative Designation for each Illinois school. In addition to student proficiency and growth, the State now gives heavy weight to chronic absenteeism and school climate survey results. This year, Wayne Thomas received Exemplary status (the highest level), and the other schools all received commendable. Dr. Ryan discussed how the Teaching and Learning Department works with teachers and principals to enhance and further learning.

Recognition: School Board Member Day - November 15, 2023

Every year, the Illinois Association of School Boards designates November 15th as a day to honor School Board Members. Dr. Lubefeld thanked the Board members for their outstanding leadership and exceptional service to the community. The Board members' tireless dedication and hard work significantly impact students' educational outcomes, making a lasting difference in their lives.

Request For Proposals for Before/After School Childcare

At the Board's direction, a Request for Proposal (RFP) will be released for bid on November 15, 2023, for before and after-school childcare programming beginning in 2024-25. The proposal invites interested community-based organizations and other entities to submit proposals to operate on-site before and after school services and programs at seven District elementary schools. The program at all schools must be entirely self-supported through parent tuition. The RFP will require the operator to offer a sliding scale fee structure and scholarships for those who qualify. Proposals are due December 20, and a team will interview and provide site visits to operators. A final candidate is expected to be brought to the Board for approval at the February 13, 2024, Board of Education meeting.

Freedom of Information Requests

The Board was informed of the following requests the District received under the Freedom of Information Act:

- A request was made on September 13, 2023, by Vince Espi for documents on EL data. The District responded to the request on September 20, 2023.
- A request was made on September 22, 2023, by Thomas Hayden for documents on Lease Certificates. The District responded to the request on September 22, 2023.
- A request was made on September 27, 2023, by Deborah F. Weiss for documents on special education and curriculum. The District responded with an extension notice on October 6, 2023, and responded with responsive documents on October 11, 2023.

- A request was made on October 11, 2023, by Michael Rost for documents on insurance and benefits. The District responded to the request on October 17, 2023.
- A request was made on October 13, 2023, by Tania Campbell for documents on Ravinia bids. The District responded to the request on October 16, 2023.
- A request was made on October 25, 2023, by Civic FOIA for documents on impact fees, facilities, and staffing. The District responded with an extension notice on October 26 and with responsive records on November 6, 2023.
- A request was made on October 25, 2023, by Bo Kim for documents on Ravinia bids. The District responded to the request on October 25, 2023.

Public Comments Related to Matters on the Agenda

There were no comments.

Consent Agenda

The Board utilizes a consent agenda for various routine action items, which allows the Board to approve items in a single motion unless the Board or the Superintendent requests otherwise.

President Hirsh asked for a motion to approve the Consent Agenda as follows:

- Regular Meeting Minutes - October 17, 2023
- Closed Session Meeting Minutes - October 17, 2023
- Personnel Recommendations (*see attached*)
- Bill List
- Treasurer's Report - October 2023
- Destruction of Closed Session Recordings from May 22, 2022
- Recommendation to Dispose, Sell, or Recycle Surplus Goods - Lego Robotics Components at Northwood

Mr. Lasko moved, and Mr. Jenks seconded the motion to approve the Consent Agenda as presented. President Hirsh requested a roll call vote:

AYES: Butler, Hirsh, Jenks, Kessler, Lasko

NAYS: None

The motion passed.

Approve Bid Release 2 for Ravinia Renovations

In March 2023, Gilbane issued an initial bid release for Ravinia School renovations. The received bids were unfavorable at that point in time, and a decision was made to revise and scale back the Ravinia designs and rebid the work. Bids were opened on October 19, 2023, and were more favorable, with a savings of approximately \$2.8 million in anticipated construction costs. Gilbane has completed a scope review with the winning bidders. The Facilities Committee recently met to review and discuss the bid tabulations. President Hirsh asked for a motion to award contracts for Ravinia Bid Release 2 for a total amount of \$25,313,101.00 to the following firms, as presented :

- 02A: Demolition to Break Thru Enterprises 4 Bids \$898,000.00
- 03A: Cast-In-Place Concrete Work to Elliot Construction Corp. \$858,250.00
- 04A: Masonry Work to Illinois Masonry Corp. \$2,186,000.00

- 05A: Structural Steel to K&K Iron Works, LLC \$960,978.00
- 06A: Carpentry Work to Straub Builders, Inc. dba Hargrave Builders, \$2,980,450.00
- 06B: Casework - Architectural Woodwork to Carroll Seating \$1,249,999.00
- 07A: Roofing Work to Bennett & Brousseau Roofing, Inc., \$6,277,000.00
- 08A: Aluminum Windows and Entrances Work to LS Glass, \$1,196,000.00
- 09A: Carpet and Resilient Flooring Work to Diverzify Pro, \$444,062.00
- 09B: Painting Work to Ascher Brothers Co., \$342,550
- 09C: Hard Tile Work to Diverzify Pro, \$242,092.00
- 10B: Signage Work to Ziken Signage, \$42,340.50
- 11A: Kitchen Equipment Work to Stafford Smith, Inc., \$140,230.00
- 21A: Fire Protection Work to SJ Carlson Fire Protection, \$509,725.00
- 22A: Plumbing Work to Ewing Doherty Mechanical, \$1,095,000.00
- 23A: HVAC Work to Helm Mechanical, \$117,500.00
- 26A: Electrical Work to Associated Electrical Contractors, \$3,211,600.00
- 31A: Site Concrete Work to Abbey Paving Co., Inc., \$376,325.00
- 33A: Earthwork, Excavation, & Site Utilities Work to Berger Contractors, \$2,185,000.00

Mr. Kessler moved, and Mr. Jenks seconded the motion. President Hirsh requested a roll call vote:

AYES: Butler, Hirsh, Jenks, Kessler, Lasko

NAYS: None

The motion passed.

Approve Resolution 231114 2023 Final Tax Levy

President Hirsh asked for a motion to approve Resolution 231114 Authorizing Final 2023 Tax Levy in the amount of \$86,916,916, as presented. Mr. Jenks moved, and Mr. Lasko seconded the motion. President Hirsh requested a roll call vote:

AYES: Butler, Hirsh, Jenks, Kessler, Lasko

NAYS: None

The motion passed.

Approve Resolution 231114a Abating Property Tax Levied for 2023

In February 2019, the Board adopted a Resolution for the issuance of \$50,945,000 General Obligation School Bonds (Alternate Revenue Source), Series 2019, and to levy a direct annual tax sufficient to pay the principal of and interest on the Bonds until the Bonds are paid in full. The administration believes it is in the District's best interest to abate the Debt Service Property Tax levied for the year 2023 while still paying principal and interest on its alternate revenue bonds from its operating revenues. The District, except in a rare instance, is obligated annually to abate its Debt Service Fund Levy related to the alternative revenue bonds. President Hirsh asked for a motion to approve Resolution 231114a Abating Property Tax Levied for 2023 as presented. Mr. Jenks moved, and Ms. Butler seconded the motion. President Hirsh requested a roll call vote:

AYES: Butler, Hirsh, Jenks, Kessler, Lasko

NAYS: None

The motion passed.

Approve 2024-25 School Calendar

A draft 2024-25 calendar was shared with the Board in October and no concerns were expressed. Dr. Monica Schroeder explained that a Thought Exchange survey was sent to stakeholders to gather feedback on the draft calendar. Two of the three top-rated thoughts mentioned reviewing the times for the November parent/teacher conference window. The District 112 Calendar Committee met on October 26, 2023, to discuss the major findings from the survey. The draft calendar was updated to reflect the committee's recommendations to change the time of the conferences for November 2024. In addition, a supplemental calendar for the Early Childhood program was created for clarity. The first day of student attendance for K-8 students will be August 22, 2024, and the last day will be June 5, 2025, assuming no emergency days are needed. It was noted that there will be a week difference between the time District 113 begins and District 112 begins. Due to the challenges this may bring for parents who rely on high school students to provide childcare to younger children, the administration has requested through the RFP that the afterschool childcare provider offer programming for that week. President Hirsh asked for a motion to approve the 2024-25 School Calendar as presented. Mr. Lasko moved and Mr. Kessler seconded the motion. President Hirsh requested a roll call vote:

AYES: Butler, Hirsh, Jenks, Kessler, Lasko

NAYS: None

The motion passed.

Approve FY24 Round 1 School Maintenance Project Grant

The Illinois State Board of Education has made available to school districts a school maintenance grant in the amount of \$50,000. This grant is a matching grant for specific projects for the maintenance or upkeep of buildings or structures for educational purposes. The grant requires that the Board approves the application and reserves matching funds in the amount of \$50,000. The administration plans to use the grant and matching funds for updating and maintenance of the HVAC system in the Red Oak Locker Rooms. President Hirsh asked for a motion to approve the Project Grant application through the Illinois State Board of Education IWAS System and set aside \$50,000 in local matching funds, as presented. Mr. Jenks moved and Ms. Butler seconded the motion. President Hirsh requested a roll call vote:

AYES: Butler, Hirsh, Jenks, Kessler, Lasko

NAYS: None

The motion passed.

Public Comments

There were no comments.

Committee/Liaison Reports

- **ED RED** - Mr. Jenks reported that he attended the recent ED RED meeting, where discussions focused on property tax updates and veto session items, including Invest in

Kids tax credit, Halal/Kosher food service, schools as polling places, and State assistance for new arrival students.

- **Facilities** - Mr. Kessler reported that the Facilities Committee met to review the bids and current estimates for phase 2. During the meeting, Gilbane and Wight discussed possible alternatives and cost-saving ideas for the HVAC and food service delivery model. The Committee will meet again in December to continue discussions.
- **112 Education Foundation** - Robot Revolution will be held at Northwood on December 16. The annual Day of Giving at Northwood is coming up on December 9; donations are still needed. The annual Foundation fundraising campaign begins after Thanksgiving and donations can be made at 112foundation.org Save the date for the annual iRead event on January 22.

Board/Superintendent Other

None

Adjourn to Closed Session

President Hirsh asked for a motion to adjourn to closed session to discuss the following:

- The appointment, employment, compensation, discipline, performance, or dismissal of specific employees of the public body or legal counsel for the public body, including hearing testimony on a complaint lodged against an employee of the public body or against legal counsel for the public body to determine its validity. 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)
- The placement of individual students in special education programs and other matters relating to individual students. 5 ILCS 120/2(c)(10).

Mr. Jenks moved, and Mr. Lasko seconded the motion to adjourn to closed session. President Hirsh requested a roll call vote:

AYES: Butler, Hirsh, Jenks, Kessler, Lasko

NAYS: None

The motion passed.

The Board adjourned to closed session at 9:35 p.m

Reconvene to Open Session

The Board reconvened to open session at 10:45 p.m.

Adjournment

President Hirsh asked for a motion to adjourn the regular meeting. Mr. Jenks moved, and Ms. Butler seconded the motion to adjourn. The motion was approved by voice vote.

The meeting adjourned at 10:45 p.m.

Lisa Hirsh, President

Melissa Itkin, Secretary

Date of Approval: December 12, 2023

ATTACHMENT TO NOVEMBER 14, 2023 MEETING MINUTES
 PERSONNEL RECOMMENDATIONS APPROVED WITHIN CONSENT AGENDA

Date: November 14, 2023

To: Dr. Michael Lubelfeld, Superintendent of Schools
 Members of the Board of Education

From: Dr. Monica Schroeder, Deputy Superintendent

Subject: Personnel Recommendations

Policy Alignment: Policy 5:30 Hiring Process and Criteria

CLASSIFIED PERSONNEL

<u>NAME</u>	<u>FTE</u>	<u>POSITION</u>	<u>SCHOOL</u>	<u>EFFECTIVE DATE</u>	<u>SALARY</u>
Sarah Wenning	1.0	Special Education 1:1 Paraprofessional	SW	10/23/23	\$22.00/hr
Oscar Ayala	1.0	Lunchroom Supervisor	SW	10/30/203	\$31.50/hr

***CERTIFIED STAFF RESIGNATION**

<u>NAME</u>	<u>FTE</u>	<u>POSITION</u>	<u>SCHOOL</u>	<u>EFFECTIVE DATE</u>
Adriana Perdomo Salazar	1.0	Bilingual Psychologist	OT	9/29/23

CLASSIFIED STAFF RESIGNATION

<u>NAME</u>	<u>FTE</u>	<u>POSITION</u>	<u>SCHOOL</u>	<u>EFFECTIVE DATE</u>
Reniya Richardson	1.0	Special Education Paraprofessional	SW	10/19/23

STIPEND PERSONNEL

<u>NAME</u>	<u>STIPEND</u>	<u>POSITION</u>	<u>SCHOOL</u>	<u>EFFECTIVE DATE</u>	<u>SALARY</u>
Samara Rakowski	Level D	Musical Choreographer	EW	11/1/2023	\$2,053.00
Lisa Friedman	Level B	Musical Co-Director	NW	12/1/2023	\$3,079.00
Debra Goldman	Level B	Musical Co-Director	NW	12/1/2023	\$3,079.00

***EXTRA DUTY STIPENDS**

School	Activity	Coach/Sponsor	Category	DATES TO BE PAID
BR	Book Match	Andi Simon	E	15-May
BR	Book Match	Jory Weissman	E	15-May
BR	Spirit Club	Andi Simon	E	Dec 15/May 15
BR	Spirit Club	Wendy Tepper	E	Dec 15/May 15
BR	STEAM	Molly Bayless	F	15-May
BR	STEAM	Talia Schiff	F	15-May
BR	STEAM	Eva Footlik	F	15-May
BR	Chorus	Kathryn Polyack	F	Dec 15/May 15
BR	Kindness Club	Molly Bayless	F	Dec 15/May 15
BR	Kindness Club	Rachel Joseph	F	Dec 15/May 15
BR	Knowledge Club	Talia Schiff	F	Dec 15/May 15
BR	Knowledge Club	Jill Baranowski	F	Dec 15/May 15
BR	Lego Robotics	Bill Hsu	D	Dec 15/May 15
EW	Cross Country (Fall)	Alison Okarma	D	15-Dec
EW	Cross Country (Fall)	Micahel Buss	D	15-Dec
EW	Girls Volleyball 7 (Fall)	Abby Los	C	15-Dec
EW	Girls Volleyball 8 (Fall)	Melissa Pasterz	C	15-Dec
EW	Soccer Coed 7 (Fall)	Natasha Wadhwa	C	15-Dec
EW	Soccer Coed 8 (Fall)	Natasha Wadhwa	C	15-Dec
EW	Boys Basketball 7 (Winter)	Mike Larsen	B	15-Dec
EW	Boys Basketball 7 (Winter)	John Whitehead	B	15-Dec
EW	Boys Basketball 8 (Winter)	Mike Larsen	B	15-Dec
EW	Boys Basketball 8 (Winter)	John Whitehead	B	15-Dec
EW	Girls Basketball 7 (Winter)	David Sachs	B	15-Dec
EW	Girls Basketball 8 (Winter)	Abby Los	B	15-Dec

EW	Boys Volleyball 7 (Spring)	Melissa Pasterz	C	15-May
EW	Boys Volleyball 8 (Spring)	John Whitehead	C	15-May
EW	Track and Field (Spring)	Maddie Henderson	D	15-May
EW	Track and Field (Spring)	Natasha Wadhwa	D	15-May
EW	Track and Field (Spring)	Noah Broton	D	15-May
EW	Track and Field (Spring)	Katherine Nolte	D	15-May
EW	Wrestling	Nick Mariano	B	Dec 15/May 15
EW	10th Hour	Gabbi Sanders	C	Dec 15/May 15
EW	10th Hour	Angela Fernandez	C	Dec 15/May 15
EW	10th Hour	Susan Callahan	C	Dec 15/May 15
EW	ALP - 6th Grade	Julie Tracey	C	Dec 15/May 15
EW	ALP - 7th Grade	Beth Wirtz	C	Dec 15/May 15
EW	ALP - 8th Grade	Todd Wooten	C	Dec 15/May 15
EW	Amazing Amigos	Taryn Garber	F (Split)	Dec 15/May 15
EW	Amazing Amigos	Mia Kalmin	F (Split)	Dec 15/May 15
EW	American Sign Language Club	Taryn Garber	F	Dec 15/May 15
EW	Athletic Director	Mike Larsen	B	Dec 15/May 15
EW	Basketball Skills Club	Mike Larsen	F	15-Dec
EW	Book Club	Abby Los	E	Dec 15/May 15
EW	Book Match	Bridget Farrell	E	Dec 15/May 15
EW	Broadcasting/Tech Club	Megan Hoffhines	E	Dec 15/May 15
EW	Chess	Laurence Marks	F	Dec 15/May 15
EW	Chorus	Christine Frega	C	Dec 15/May 15
EW	Climbing Club	Michael Buss	F	15-May
EW	Fall Play Director	Lisa Adams	A	15-Dec
EW	Fall Play Stage Crew / Tech Director	Paul Kastner	E	15-Dec
EW	Film Fest	Elaine Allison	C	Dec 15/May 15
EW	Fit for Life / Yoga Club	Josh Rusch	D	Dec 15/May 15
EW	Future Giants	Joanne Dimitriou	C	Dec 15/May 15

EW	Gaming Club	Paul Kastner	F	Dec 15/May 15
EW	Girl Up Club	Elaiine Allison	D	Dec 15/May 15
EW	International Cooking Club	Noelle Young	E	Dec 15/May 15
EW	International Cooking Club	Abby Los	E	Dec 15/May 15
EW	Intramural Sports Club (All Year)	Rob Hess	Hourly	
EW	Jazz Band	Evan Canel	D	Dec 15/May 15
EW	Jazz Lab	Evan Canel	D	Dec 15/May 15
EW	Math Olympiad Club	Wendy Hoffhines	D	Dec 15/May 15
EW	Math Club / Math Help Center	Cheryl White	D	Dec 15/May 15
EW	PBIS T1 Leader	Bridget Farrell	F	Dec 15/May 15
EW	PBIS T2 Leader	Carolyn Frye	F (Split)	Dec 15/May 15
EW	PBIS T2 Leader	Eamon Kelly	F (Split)	Dec 15/May 15
EW	Reach for Change	Jori Miller	C	Dec 15/May 15
EW	Robotics	Mark Frye	D	Dec 15/May 15
EW	Scholastic Bowl	Anne Murrow	E	Dec 15/May 15
EW	Scoreboard (Basketball)	Maddie Henderson	C	Dec 15/May 15
EW	Scorebook(Basketball)	Natasha Wadhwa	C	Dec 15/May 15
EW	Scorekeeper (Volleyball)	Josh Rusch	C	15-Dec
EW	SLT - 6	Henderson	A	Dec 15/May 15
EW	SLT - 7	Michael Buss	A	Dec 15/May 15
EW	SLT - 8	Joanne Dimitriou	A	Dec 15/May 15
EW	SLT - CAPE	Christina Garza	A	Dec 15/May 15
EW	Creative Writing Club (Spilled Ink)	Nick Novak	F	Dec 15/May 15
EW	Spring Musical Choreographer	Samara Herand	E	Dec 15/May 15
EW	Edgewood Musical Co-Director	Lisa Adams	A	Dec 15/May 15
EW	Edgewood Musical Director / Producer	Christine Frega	A	Dec 15/May 15

EW	Edgewood Musical Costumer	Lisa Adams	E	Dec 15/May 15
EW	Spring Musical Stage Crew	Annette Cronin	E	15-May
EW	Traffic Duty Coordinator	Josh Rusch	F	Dec 15/May 15
EW	Transitions 5/6	Elaine Allison	F	15-May
EW	Transitions 8+	Noelle Young	F	15-May
EW	Transitions 8+	Todd Wooten	F	15-May
EW	Yearbook	Mary Paterkewicz	A (split)	Dec 15/May 15
EW	Yearbook	Natasha Wadhwa	A (split)	
EW	Youth Advisory Committee	Christina Garza	F	Dec 15/May 15
EW	Outdoor Club	Sharon Steckel	F	Dec 15/May 15
EW	Cultural Appreciation Club	Noelle Young	F	Dec 15/May 15
EW	Cultural Appreciation Club	Carly Sheppard	F	Dec 15/May 15
IT	LuthARdT Club Mondays	Alicia Luthardt	F	15-Dec
IT	LuthARdT Club Thursdays	Alicia Luthardt	F	15-Dec
IT	Camp IT	Courtney Erickson	F	15-Dec
IT	Tiger Yoga	Diana Mendelson	F	15-Dec
IT	Tiger Yoga	Erica Sidell	F	15-Dec
IT	Enrichment and Library events	Karen Grost	F	15-Dec
IT	Robot Revolution Thursdays and extra Lunchtime Practices	Karen Grost	E	15-Dec
IT	Robot Revolution Wednesdays and Competition	Karen Grost	F	15-Dec
IT	Storybook STEAM/Passport Club	Karen Grost	F	15-Dec
IT	Book Match Lunchtime Practice*	Karen Grost	F	Dec 15/May 15
IT	Singing Tigers	Lili Sanner	F	15-Dec
IT	Hogwarts Academy	Margaret Swiech	F	15-Dec

IT	Power of the Pen	Matthew Brauer	F	15-Dec
IT	Book Match Lunchtime Practice*	Melanie Imyak	F	Dec 15/May 15
IT	Robot Revolution Wednesdays and Competiton	Robin Leven	F	15-Dec
IT	Weekly Adventures/ Singing Tigers	Sarah Shanes	F	15-Dec
IT	Board Game Club	Sonmi Lee	F	15-Dec
IT	Camp IT	Taylor Duckman	F	15-Dec
IT	After School Recess	Tiffany Stancin	F	15-Dec
IT	Weekly Adventures	Tiffany Stancin	F	15-Dec
IT	Robot Revolution Thursdays and competition	Todd Rosenfeldt	C (Split)	15-Dec
IT	Tiger Stripe	Alicia Luthardt	D	Dec 15/May 15
NW	Cross Country (Fall)	Sarah Holsen	D	15-Dec
NW	Cross Country (Fall)	Jamie Cohn	D	15-Dec
NW	Girls Volleyball 7 (Fall)	Deanna Chioros	C	15-Dec
NW	Girls Volleyball 8 (Fall)	Alivia Cohen	C	15-Dec
NW	Soccer 7 (Fall)	Ulises Gomez	C	15-Dec
NW	Soccer 8(Fall)	Jon Mall	C	15-Dec
NW	Boys Basketball 7 (Winter)	Jeff Gore	B	Dec 15/May 15
NW	Boys Basketball 8 (Winter)	Jon Mall	B	Dec 15/May 15
NW	Girls Basketball 7 (Winter)	Marc Brenner	B	Dec 15/May 15
NW	Girls Basketball 8 (Winter)	Alivia Cohen	B	Dec 15/May 15
NW	Boys Volleyball 7 (Spring)	Jon Mall	C	15-May
NW	Boys Volleyball 8 (Spring)	Steve Wolf	C	15-May
NW	Track and Field (Spring)	Jon Mall	D	15-May
NW	Track and Field (Spring)	Sarah Moore	D	15-May
NW	Spirit Squad 7/8th	Kimmie Siegel	B	Dec 15/May 15

NW	Assistant Coach Spirit Squad	Sam Blanks	D	Dec 15/May 15
NW	Athletic Director	Nick Mariano	A	Dec 15/May 15
NW	Wrestling	Andrew Duback	B	Dec 15/May 15
NW	10th Hour	Kristen Cochrane	C	Dec 15/May 15
NW	10th Hour	Miriam Schuman	C	Dec 15/May 15
NW	Book Match	Emily Hales	E (Split)	Dec 15/May 15
NW	Book Match	Jess Marvin	E (Split)	Dec 15/May 15
NW	Broadcasting	Bill Steinbach	C	Dec 15/May 15
NW	Broadcasting	Laura Baartmans	C	Dec 15/May 15
NW	Debate	Miriam Schuman	D (Split)	Dec 15/May 15
NW	Debate	Jon Mall	D (Split)	Dec 15/May 15
NW	Film Fest	TBD	C	Dec 15/May 15
NW	Future Giants	Janelli Soto	D	Dec 15/May 15
NW	Future Giants	Jen Sobel	D	Dec 15/May 15
NW	Gender & Sexualities Club	Vanessa Dugo	F (Split)	Dec 15/May 15
NW	Gender & Sexualities Club	Hannah Guion	F (Split)	Dec 15/May 15
NW	Jazz Band	Margaret Delligatti	D	Dec 15/May 15
NW	Lego Robotics	Kathy Anaya	D	Dec 15/May 15
NW	Lego Robotics	Emily Hales	D	Dec 15/May 15
NW	Robotics Tournament Coordinator	Bill Steinbach	F	Dec 15/May 15
NW	Musical Tech Co-Director	Hannah Guion	C	Dec 15/May 15
NW	Musical Tech Co-Director	Hellinga	C (Split)	Dec 15/May 15
NW	Musical Tech Co-Director	Nathan	C (Split)	Dec 15/May 15
NW	Tech Crew Club	Goltz	F (Split)	Dec 15/May 15
NW	Tech Crew Club	Douglass	F (Split)	Dec 15/May 15
NW	Northwood Gives Back	Kolze	A (Split)	Dec 15/May 15
NW	Northwood Gives Back	Siegel	A (Split)	Dec 15/May 15

NW	Northwood Gives Back	Duback	A (Split)	Dec 15/May 15
NW	Northwood Gives Back	Hales	A (Split)	Dec 15/May 15
NW	Roots Coordinator	Alivia Cohen	F	15-May
NW	Roots Coordinator	Yun Lee	F	15-May
NW	Scoreboard (Fall)	Jeff Gore	F	Dec 15/May 15
NW	Scoreboard (Winter)	Steve Wolf	C	Dec 15/May 15
NW	Scoreboard (Spring)	Jeff Gore	F	Dec 15/May 15
NW	SLT - 6	Holsen	A (Split)	Dec 15/May 15
NW	SLT - 6	Cohn	A (Split)	Dec 15/May 15
NW	SLT - 7	Middendorf	A	Dec 15/May 15
NW	SLT - 8	Albrecht	A	Dec 15/May 15
NW	SLT - CAPE	Simons	A	Dec 15/May 15
NW	Schuler Program	Dugo	E (Split)	Dec 15/May 15
NW	Schuler Program	Douglass	E (Split)	Dec 15/May 15
NW	Schuler Program	Marvin	E (Split)	Dec 15/May 15
NW	Student Ambassadors	Dugo	F (Split)	Dec 15/May 15
NW	Student Ambassadors	Cohen		Dec 15/May 15
NW	Student Council	Edith Bonazza	B	Dec 15/May 15
NW	Student Council	Alexandra Gorodiski	B	Dec 15/May 15
NW	Talent Show	Margaret Delligatti	F	Dec 15/May 15
NW	Yearbook	Kimmie Siegel	A	Dec 15/May 15
NW	Executive Functioning Team	Nicole Bingham	E	Dec 15/May 15
NW	Youth Advisory Committee	Jess Marvin	F	Dec 15/May 15
NW	8th Grade Graduation	Erik Albrect	F	15-May
NW	8th Grade Graduation	Alex Siotas	F	15-May
NW	Exercise/Fitness	Santi Rubio	E	Dec 15/May 15
NW	Game Club	Chris Janzen	D	Dec 15/May 15
NW	Crafts Club	Guion	F (Split)	Dec 15/May 15
NW	Crafts Club	Dugo	F (Split)	Dec 15/May 15
NW	Art Club	Beth Grobarek	F	Dec 15/May 15

NW	Northwood Gaming League	Bill Steinbach	D	Dec 15/May 15
NW	Day Of Giving	Jamie Cohn	F	Dec 15/May 15
NW	Cooking Club	Bingham	F (Split)	Dec 15/May 15
NW	Cooking Club	Hellinga	F (Split)	Dec 15/May 15
NW	Board Game	Todd Middendorf	F	Dec 15/May 15
NW	Anime	Paul Cho	F	Dec 15/May 15
NW	Dance	Deanna Chioros	F (Split)	Dec 15/May 15
NW	Dance	Tracy Hafen	F (Split)	Dec 15/May 15
NW	Yoga Club	Alex Siotas	F	Dec 15/May 15
NW	Puzzle Club	Thomas	F (Split)	Dec 15/May 15
NW	Puzzle Club	Guion	F (Split)	Dec 15/May 15
NW	Rising Stars	Janelli Soto	F (Split)	Dec 15/May 15
NW	Rising Stars	Jen Sobel	F (Split)	Dec 15/May 15
OT	After School Sports	Tommy Iverson	C	Dec 15/May 15
OT	After School Sports	Deanne Murray	D	Dec 15/May 15
OT	Student Leadership	Paola Cruz	D	Dec 15/May 15
OT	Safety Patrol	Paola Cruz	E	Dec 15/May 15
OT	Robotics	Elysia Garcia	E	15-Dec
OT	Robotics	Heather Phillips	E	15-Dec
OT	School Musical	Matt Taylor	A	Dec 15/May 15
OT	Musical Set Design	Laura McKevitt	E	Dec 15/May 15
OT	Robotics	Millie Parsons	E	15-Dec
OT	Announcements Club	Doug Smithenry	F	15-Dec
OT	Announcements Club	Stef Just	F	15-Dec
OT	Announcements Club	Jill Jamison	F	15-Dec
OT	Variety Show	Tommy Iverson	F (Split)	Dec 15/May 15
OT	Variety Show	John Carter Taylor	F (Split)	Dec 15/May 15
OT	Variety Show	Paola Cruz	F (Split)	Dec 15/May 15
OT	Book Match	Shannon Ruiz Crosswhite	F	Dec 15/May 15
RA	Robotics	Rachel Kahn	F	15-Dec

RA	Robotics	Haley Melnick	F	15-Dec
RA	Student Leadership	Sydney Block	F	Dec 15/May 15
RA	Student Leadership	Andrea Dunning	F	Dec 15/May 15
RA	Ravinia Sings Chorus	Sara Gillette	F	15-Dec
RO	Book Match	Susan Behn	F	Dec 15/May 15
RO	Board Games Club	Rudy Lagunas	E	Dec 15/May 15
RO	Board Games Club	Nori Polivka	E	Dec 15/May 15
RO	Passport Club	Susan Behn	F	15-May
RO	Acceptance Club	Jordan Myers	D	15-May
RO	Mind Body Club	Jessica Meland	E	15-May
RO	Robotics	Kristin Salamanca	D	15-Dec
RO	Robotics	Sarah Larson Cordova	D	15-Dec
RO	School Leadership Club	Sarah DeMarco Dowling	E	Dec 15/May 15
RO	Rockets on the Run	Sarah Larson Cordova	F	15-May
RO	Rockets on the Run	Sarah Ramp	F	15-May
SW	Kids Can Code	Christy Tortorello	D	15-May
SW	Kids Can Code	Alyssa Kodroff	D	15-May
SW	Robotics	Alyssa Kodroff	C	Dec 15/May 15
SW	Robotics	Sarah Huxhold	C	Dec 15/May 15
SW	Robotics	Christy Tortorello	E	Dec 15/May 15
SW	Robotics	Melinda Flinchum	E	Dec 15/May 15
SW	Robotics	Rebecca Krakman	E	Dec 15/May 15
SW	Robotics	Nikki Tsimogiannis	E	Dec 15/May 15
SW	Culture Club	Luana Tazioli	F (Split)	15-May
SW	Culture Club	Beth Rich	F (Split)	15-May
SW	Battle of the Books	Helen Weiss	F	Dec 15/May 15
SW	Book Club	Helen Weiss	F (Split)	Dec 15/May 15
SW	Book Club	Rebecca Krakman	F (Split)	Dec 15/May 15
SW	Build & Create	Helen Weiss	E	Dec 15/May 15
SW	Library STARS Club	Helen Weiss	F	Dec 15/May 15



INSPIRE • INNOVATE • ENGAGE

NORTH SHORE

SCHOOL DISTRICT 112

Revised on 12/12/23

Date: December 12, 2023

To: Dr. Michael Lubelfeld, Superintendent of Schools
Members of the Board of Education

From: Dr. Monica Schroeder, Deputy Superintendent

Subject: Personnel Recommendations

Policy Alignment: Policy 5:30 Hiring Process and Criteria

***CERTIFIED STAFF RESIGNATION**

<u>NAME</u>	<u>FTE</u>	<u>POSITION</u>	<u>SCHOOL</u>	<u>EFFECTIVE DATE</u>
Tamara Negrón-Vélez	1.0	Assistive Technology and Inclusion Specialist	OT	3/29/24

CLASSIFIED PERSONNEL

<u>NAME</u>	<u>FTE</u>	<u>POSITION</u>	<u>SCHOOL</u>	<u>EFFECTIVE DATE</u>
Eamon Magalli	1.0	Special Education Paraprofessional	IT	12/6/23

EXTRA DUTY STIPENDS ADJUSTMENT

<u>School</u>	<u>Activity</u>	<u>Coach/Sponsor</u>	<u>Category</u>	<u>DATES TO BE PAID</u>
IT	Robot Revolution Thursdays and competition	Todd Rosenfeldt	E	Dec 15
NW	Musical Tech Co-Director	Nicole Hellinga	C (split)	Withdrew
NW	Musical Tech Co-Director	Jess Nathan	C (full amount)	Dec 15/May 15

Recommendation:
Roll call vote to approve the Personnel Report, as presented.

*Denotes changes after original memo posting.

Board of Education

North Shore School District 112
Highland Park, Illinois

December 12, 2023

To the Board of Education:

We present for your approval for payment the following vendor disbursements:

EDUCATION FUND:	\$	1,883,828.37
FOOD SERVICE:	\$	1,176.60
OPERATIONS & MAINTENANCE:	\$	641,592.82
DEBT SERVICE (BOND)	\$	475.00
TRANSPORTATION FUND:	\$	615,906.95
SECURITY 2022 REF:	\$	3,572.50
INDIAN TRAIL 2022 REF:	\$	1,918,139.39
RAVINIA 2022 REF:	\$	533,002.49
BRAESIDE 2022 REFF:	\$	11,981.43
WAYNE THOMAS 2022 REF:	\$	11,868.99
SHERWOOD 2022 REF:	\$	27,056.25
ACTIVITY FUND:	\$	5,386.20
TOTAL	\$	5,653,986.99

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
232400220	BENJAMIN FINFER	12/12/2023	11212023	MILEAGE REIMBURSEMENT TRAVEL TO THE TRIPLE I CONFERENCE IN CHICAGO.	2602400015	36.68	36.68
10E200	2630 3000 30 000000			EDUCATION FUND/DISTRICT WIDE/INFORMATION SERVICES/PURCH		36.68	
232400221	MIA KALMIN	12/12/2023	11292023	SPECIAL ED SUPPLIES - COMMUNITY OUTING - ILP CLASSROOM - EDGEWOOD - NOVEMBER 2023 - METRA TICKET REIMBURSEMENT	2122400285	132.50	132.50
10E200	1200 4000 50 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./SUPPLIES AND M		132.50	
232400222	NIHIP	12/12/2023	1220223	NIHIP DECEMBER 2023 BILLING	2502400169	683,097.93	683,097.93
10E200	2610 2220 22 000000			EDUCATION FUND/DISTRICT WIDE/DISTRICT BENEFITS/MEDICAL		683,097.93	
232400223	SHANNON RUIZ CROSSWHITE	12/12/2023	12042023	TITLE III - PROF DEVELOPMENT - TRAVEL EXPENSES FOR LA COSECHA CONFERENCE - NOVEMBER 8-11, 2023 - S.RUIZ-CROSSWHITE	2122400289	115.42	115.42
10E200	2210 3000 35 490900			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./PURCHASED S		115.42	
232400224	AUDREY SCHULMAN	12/12/2023	38479	REIMBURSEMENT OFFICE/ADMIN HOLIDAY PARTY ITEMS	2302400058	52.25	52.25
10E200	2320 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/EXEC. ADMIN./PURCHASED SER		52.25	

5 ACH Check(s) For a Total of 683,434.78

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
1027832	AAA LOCK & KEY***	12/12/2023	0000038823	AAA LOCK AND KEY BPO	2502400024	74.75	2,051.75
20E200	2540 3210 31 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		74.75	
			582947	AAA LOCK AND KEY BPO	2502400024	792.00	
20E200	2540 3210 31 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		792.00	
			582973	AAA LOCK AND KEY BPO	2502400024	210.00	
20E200	2540 3210 31 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		210.00	
			583015	AAA LOCK AND KEY BPO	2502400024	595.00	
20E200	2540 3210 31 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		595.00	
			583022	AAA LOCK AND KEY BPO	2502400024	190.00	
20E200	2540 3210 31 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		190.00	
			583040	AAA LOCK AND KEY BPO	2502400024	190.00	
20E200	2540 3210 31 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		190.00	
1027833	ABM BUILDING VALUE	12/12/2023	10000041934	MONTHLY CUSTODIAL SERVICE FOR DISTRICT WIDE INV#41934 SS FOR DECEMBER 2023 OK TO PAY	2202400556	153,492.47	153,492.47
20E200	2540 3000 41 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		153,492.47	
1027834	ACCO BRAND USA LLC	12/12/2023	4727551697	LAMINATOR MACHINE PARTS/EW	202400058	31.56	31.56
10E020	1100 4000 50 000000			EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/SUPPLIES AND M		31.56	
1027835	ACCURATE BIOMETRICS	12/12/2023	388112311	CRIMINAL BACKGROUND CHECK/SCHROEDER	2002400040	360.00	360.00
10E200	2642 3102 38 000000			EDUCATION FUND/DISTRICT WIDE/PERSONNEL/CRIMINAL BACKGRO		360.00	
1027836	ACTIVE INTERNET TECHNOLOGIES	12/12/2023	INV059549	GENERAL SUPPLIES PURCHASED FROM FINALSITE INVOICE # INV059549	2602400014	9,182.00	9,182.00
10E200	2630 4000 50 000000			EDUCATION FUND/DISTRICT WIDE/INFORMATION SERVICES/SUPPL		9,182.00	
1027837	ALPHA PRIME COMMUNICATIONS***	12/12/2023	118677	RAVINIA (763 DEAN AVE) REPEATER REPROGRAMED TO	2202400565	11,040.00	14,740.00

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
64E200	2540 5000 95 000000			NEW SYSTEM. SUPPLIES, CONTROLS LABOR AND MATERIALS. INVOICE #118677. OKAY TO PAY.			
			RAVINIA 2022 REFERENDUM WORK/DISTRICT WIDE/OPER. & MAIN			11,040.00	
			119326	ALPHA PRIME: ADDITIONAL RADIOS FOR NORTHWOOD. INVOICE #119326. OKAY TO PAY.	2202400529	3,700.00	
20E060	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/NORTHWOOD/OPER. & MAINT./		3,700.00	
1027838	AMALGAMATED BANK OF CHICAGO	12/12/2023	185796300712012023	ADMINISTRATIVE FEE	2502400167	475.00	475.00
30E200	5900 3000 00 000000			DEBT SERVICE (Bond & Interest)/DISTRICT WIDE/BONDS-FEES		475.00	
1027839	Vendor Continued Void	12/12/2023					0.00
1027840	Vendor Continued Void	12/12/2023					0.00
1027841	Vendor Continued Void	12/12/2023					0.00
1027842	Vendor Continued Void	12/12/2023					0.00
1027843	Vendor Continued Void	12/12/2023					0.00
1027844	Vendor Continued Void	12/12/2023					0.00
1027845	Vendor Continued Void	12/12/2023					0.00
1027846	Vendor Continued Void	12/12/2023					0.00
1027847	Vendor Continued Void	12/12/2023					0.00
1027848	Vendor Continued Void	12/12/2023					0.00
1027849	Vendor Continued Void	12/12/2023					0.00
1027850	Vendor Continued Void	12/12/2023					0.00
1027851	Vendor Continued Void	12/12/2023					0.00
1027852	Vendor Continued Void	12/12/2023					0.00
1027853	AMAZON	12/12/2023	1137-RNM9-6YRH	GENERAL SUPPLIES- ALL EC HALLOWEEN BOWLING PINS	1202400030	139.93	15,693.80
10E120	1125 4000 50 000000			EDUCATION FUND/GREEN BAY SCHOOL/PREK REGULAR/SUPPLIES A		139.93	
			1193-V11X-3PK6	SUPPLY FOR ART ROOM/BG/NW	602400133	30.97	
10E060	1100 4000 52 000000			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND		30.97	
			11RF-QMVF-7Q7P	REPAIR	5552400156	81.60	
10E200	2220 4000 31 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/SUPPLIES AND MAT		81.60	
			136J-N776-14JF	PER PRIN KAPLAN FOR USE AT A TEACHER PD AT NW/WK/NW	602400139	26.61	
10E060	1100 3000 35 000000			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/PURCHASED SER		26.61	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
			13KC-FLRN-KDDG	RESOURCE ELA BOOKS/EW	202400065	23.97	
10E020	1100 4000 50 000000			EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/SUPPLIES AND M		23.97	
			13MX-R99W-GV36	HAIR ITEMS NEEDED FOR CHEER COMPETITION/KS/NW	602400137	26.92	
10E060	1100 4000 50 000000			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND		26.92	
			13MY-CJPY-3JQK	2023-2024 - SUPPLIES AND MATERIALS - PD	2102400218	15.89	
10E200	2210 4000 35 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		15.89	
			14T1-YK6X-4TD6	GENERAL SUPPLIES- OFFICE HALLOWEEN COSTUMES	1202400027	226.12	
10E120	1125 4000 50 000000			EDUCATION FUND/GREEN BAY SCHOOL/PREK REGULAR/SUPPLIES A		226.12	
			14WT-7HP1-4RKC	CLASSROOM ORDER FOR S BLANKS/SB/NW	602400129	59.70	
10E060	1100 4000 50 000000			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND		59.70	
			16HL-RDQY-DLGG	GENERAL SUPPLIES-ALL EC	1202400038	199.90	
10E120	1125 4000 50 000000			EDUCATION FUND/GREEN BAY SCHOOL/PREK REGULAR/SUPPLIES A		199.90	
			16RW-4GCJ-WGNK	GENERAL SUPPLIES- OT/EC SHOUT OUT CANDY	1202400042	43.97	
10E120	1125 4000 50 000000			EDUCATION FUND/GREEN BAY SCHOOL/PREK REGULAR/SUPPLIES A		43.97	
			16TM-XJXV-H4KP	CLASSROOM SUPPLIES	102400056	36.99	
10E010	1100 4000 50 000000			EDUCATION FUND/BRAESIDE/REGULAR PROGRAMS/SUPPLIES AND M		36.99	
			16VQ-CJ46-GX1L	CLASSROOM SUPPLIES	102400057	32.95	
10E010	1100 3000 38 000000			EDUCATION FUND/BRAESIDE/REGULAR PROGRAMS/PURCHASED SERV		32.95	
			17JC-JXM6-L4VM	AMAZON/NURSE/RA	802400036	161.25	
10E080	1100 4000 50 000000			EDUCATION FUND/RAVINIA/REGULAR PROGRAMS/SUPPLIES AND MA		161.25	
			17LF-XPFJ-DMQ4	SUPPLY NEEDED FOR WRESTLING SEASON 23/NM/NW	602400136	195.74	
10E060	1100 4000 50 000000			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND		195.74	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
			17VT-JJXY-FMNM	STUDENT SERVICES SUPPLIES - PLAY BASED EVALUATION SUPPLIES - OT EARLY CHILDHOOD	2122400247	204.64	
10E200	2190 4000 50 000000		EDUCATION FUND/DISTRICT WIDE/STUDENT SERVICES/SUPPLIES			204.64	
			19CJ-CYMQ-TCYN	SUPPLIES, OTHER	5552400151	728.33	
10E200	2220 4000 65 000000		EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/SUPPLIES AND MAT			728.33	
			19GL-TRYW-GTLN	AMAZON/OFFICE/RA	802400038	128.78	
10E080	1100 4000 50 000000		EDUCATION FUND/RAVINIA/REGULAR PROGRAMS/SUPPLIES AND MA			128.78	
			19JD-FKR6-JCVW	2023-2024 - SUPPLIES AND MATERIALS - FOUNDATION GRANT	2102400212	274.34	
10E200	1100 4000 50 192004		EDUCATION FUND/DISTRICT WIDE/REGULAR PROGRAMS/SUPPLIES			274.34	
			19PG-C7GV-64JL	GENERAL SUPPLIES- ALL EC SAND AND TAKE HOME FOLDERS	1202400028	894.39	
10E120	1125 4000 50 000000		EDUCATION FUND/GREEN BAY SCHOOL/PREK REGULAR/SUPPLIES A			894.39	
			19TN-GT34-7N6N	GENERAL SUPPLIES	1202400029	1,658.11	
10E120	1125 4000 50 000000		EDUCATION FUND/GREEN BAY SCHOOL/PREK REGULAR/SUPPLIES A			1,658.11	
			19YJ-44MN-WR3P	GENERAL SUPPLIES:DEHARO-VE GA	1202400014	214.46	
10E120	1125 4000 50 000000		EDUCATION FUND/GREEN BAY SCHOOL/PREK REGULAR/SUPPLIES A			214.46	
			19YN-VQ7G-3NTR	2023-2024 - SUPPLIES AND MATERIALS - FOUNDATION GRANT	2102400224	27.94	
10E200	1100 4000 50 192004		EDUCATION FUND/DISTRICT WIDE/REGULAR PROGRAMS/SUPPLIES			27.94	
			1CXV-RC9T-F463	ITEMS NEEDED FOR DAY OF GIVING PROJECTS/JS/NW	602400122	541.22	
10E060	1100 4000 50 000000		EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND			541.22	
			1DHP-KC7H-9PX9	GENENRAL SUPPLIES-DL TEAM	1202400040	141.92	
10E120	1125 4000 50 000000		EDUCATION FUND/GREEN BAY SCHOOL/PREK REGULAR/SUPPLIES A			141.92	
			1FHP-7MJG-HC6N	GENERAL SUPPLIES: CLASSROOM-DEHARO-V EGA	1202400011	369.85	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E120	1125 4000 50 000000			EDUCATION FUND/GREEN BAY SCHOOL/PREK REGULAR/SUPPLIES A		369.85	
			1FXQ-3WJC-3MN1	2023-2024 - SUPPLIES AND MATERIALS - PD	2102400232	65.42	
10E200	2210 4000 35 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		65.42	
			1G3W-6CP9-6P4K	CLASSROOM ORDER FOR COHEN/AC/NW	602400131	57.41	
10E060	1100 4000 50 000000			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND		57.41	
			1GM9-7YJJ-6WXL	OVEN NEEDED FOR COOKING CLUB/NB/NW	602400121	199.99	
10E060	1100 4000 50 000000			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND		199.99	
			1GNQ-MMLJ-DVV6	2023-2024 - SUPPLIES AND MATERIALS - SCIENCE	2102400239	172.21	
10E200	2210 4000 57 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		172.21	
			1GNT-VCLH-7XG3	GENERAL SUPPLIES - WORKROOM	1202400026	38.10	
10E120	1125 4000 50 000000			EDUCATION FUND/GREEN BAY SCHOOL/PREK REGULAR/SUPPLIES A		38.10	
			1HG6-N19K-XJHF	GENERAL SUPPLIES- ALL EC	1202400019	2,965.84	
10E120	1125 4000 50 000000			EDUCATION FUND/GREEN BAY SCHOOL/PREK REGULAR/SUPPLIES A		2,965.84	
			1HHH-7XNQ-6WCJ	PURELL NXT Advanced Hand Sanitizer Gel, 1000 mL ORDER IS FOR DISTRICT WIDE OK TO PAY	2202400524	199.80	
20E200	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		199.80	
			1HQR-J1MV-1WTM	classroom supplies	102400059	75.47	
10E010	1100 3000 38 000000			EDUCATION FUND/BRAESIDE/REGULAR PROGRAMS/PURCHASED SERV		75.47	
			1J1H-XH1P-7CVW	AMAZON/OFFICE/RA	802400039	160.03	
10E080	1100 4000 50 000000			EDUCATION FUND/RAVINIA/REGULAR PROGRAMS/SUPPLIES AND MA		160.03	
			1JCM-XDDF-PGQ7	AMAZON/ART/RA	802400037	172.55	
10E080	1100 4000 50 000000			EDUCATION FUND/RAVINIA/REGULAR PROGRAMS/SUPPLIES AND MA		172.55	
			1JDL-YCGR-JML4	GENERAL SUPPLIES/DUBOIS	2002400034	90.14	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E200	2642 4000 50 000000			EDUCATION FUND/DISTRICT WIDE/PERSONNEL/SUPPLIES AND MAT		90.14	
			1JGL-XD6Y-MLTK	2023-2024 - SUPPLIES AND MATERIALS - CMA	2102400227	42.41	
10E200	2210 4000 55 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		42.41	
			1JVF-XGG3-7116	CLASSROOM SUPPLY ORDER FOR STEINBACH/BS/NW	602400124	58.63	
10E060	1100 4000 50 000000			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND		58.63	
			1KNC-6CMN-KCN3	school supplies	102400054	45.92	
10E010	1100 4000 50 000000			EDUCATION FUND/BRAESIDE/REGULAR PROGRAMS/SUPPLIES AND M		45.92	
			1KQ9-6NT4-3MP9	GENERAL SUPPLIES: CLASSROOM-DEHARO-V EGA	1202400011	45.00	
10E120	1125 4000 50 000000			EDUCATION FUND/GREEN BAY SCHOOL/PREK REGULAR/SUPPLIES A		45.00	
			1L1V-47YT-KGVH	INSTRUCTIONAL CLASSROOM SUPPLIES	902400012	249.58	
10E090	1100 4000 50 000000			EDUCATION FUND/RED OAK/REGULAR PROGRAMS/SUPPLIES AND MA		249.58	
			1L94-9JH7-4TWF	AMAZON/SC/WT	1102400052	148.62	
10E110	1100 4000 50 000000			EDUCATION FUND/WAYNE THOMAS/REGULAR PROGRAMS/SUPPLIES A		148.62	
			1LJJ-6C7N-4GWD	CLASSROOM SUPPLY ORDER 2 FOR HOLSEN/SH/NW	602400135	21.95	
10E060	1100 4000 50 000000			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND		21.95	
			1LKV-47XC-6V4W	GENERAL SUPPLIES FOR TEACHERS WORKROOM #227	202400064	144.81	
10E020	1100 4000 50 000000			EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/SUPPLIES AND M		144.81	
			1LRD-YGLH-11R9	2023-2024 - SUPPLIES AND MATERIALS - PD	2102400199	79.68	
10E200	2210 4000 35 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		79.68	
			1MFY-KW7T-XJQY	EAR BUDS NEEDED FOR STUDENTS/JS/NW	602400134	101.58	
10E060	1100 4000 50 192006			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND		101.58	
			1MNV-1JQM-36ND	GENERAL SUPPLIES/EW	202400055	214.41	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E020	1100 4000 50 000000			EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/SUPPLIES AND M		214.41	
			1MY-7PDR-6KKFR	GENERAL SUPPLIES-STUDENT SNACKS	1202400041	112.34	
10E120	1125 4000 50 000000			EDUCATION FUND/GREEN BAY SCHOOL/PREK REGULAR/SUPPLIES A		112.34	
			1N9N-LN1F-4M94	GENERAL SUPPLIES: CLASSROOM-ALL EC TEACHERS AND IL	1202400012	532.86	
10E120	1125 4000 50 000000			EDUCATION FUND/GREEN BAY SCHOOL/PREK REGULAR/SUPPLIES A		532.86	
			1NKX-KF73-MJ6R	2023-2024 - SUPPLIES AND MATERIALS - SCIENCE	2102400219	247.62	
10E200	2210 4000 57 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		247.62	
			1NVN-G1G7-4334	SUPPLIES FOR THE MAINTENANCE TEAM	2202400545	27.99	
20E200	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		27.99	
			1PCJ-NRDV-9XD1	2023-2024 - SUPPLIES AND MATERIALS - CMA	2102400214	65.95	
10E200	2210 4000 55 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		65.95	
			1PHW-HMRW-QGH6	AMAZON/NURSE/WT	1102400055	327.25	
10E110	1100 4000 50 000000			EDUCATION FUND/WAYNE THOMAS/REGULAR PROGRAMS/SUPPLIES A		327.25	
			1PV6-KYWY-GWDL	AMAZON/STAFF/RA	802400040	115.31	
10E080	1100 4000 50 000000			EDUCATION FUND/RAVANIA/REGULAR PROGRAMS/SUPPLIES AND MA		115.31	
			1QF1-49YP-4NT9	BOOK SUPPLIES/EW	202400066	138.46	
10E020	1100 4000 50 000000			EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/SUPPLIES AND M		138.46	
			1QM9-NH7F-1WD3	2023-2024 - SUPPLIES AND MATERIALS - PD	2102400215	158.74	
10E200	2210 4000 35 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		158.74	
			1QQ7-PGNK-11DL	SUPPLY NEEDED IN OFFICE/JS/NW	602400132	36.56	
10E060	1100 4000 50 000000			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND		36.56	
			1QWK-HQVF-6TLC	ITEM NEEDED FOR DOG/JC/NW	602400130	22.99	
10E060	1100 4000 50 000000			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND		22.99	
			1QYJ-MYQF-9MW6	AMAZON/SPEDNURSE/R	802400042	102.48	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
				A			
10E080	1100 4000 50 000000			EDUCATION FUND/RAVINIA/REGULAR PROGRAMS/SUPPLIES AND MA		102.48	
			1RCF-HKD4-7K7C	DOOR STOPPERS PER WILL/WK/NW	602400123	7.79	
10E060	1100 4000 50 000000			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND		7.79	
			1RL3-NWLT-641P	GENERAL SUPPLIES-ALL EC	1202400023	168.87	
10E120	1125 4000 50 000000			EDUCATION FUND/GREEN BAY SCHOOL/PREK REGULAR/SUPPLIES A		168.87	
			1TKC-QLN9-33TP	GENERAL SUPPLIES-ALL EC	1202400023	200.36	
10E120	1125 4000 50 000000			EDUCATION FUND/GREEN BAY SCHOOL/PREK REGULAR/SUPPLIES A		200.36	
			1VGQ-GDQ4-N3RC	SUPPLIES, OTHER	5552400159	286.92	
10E200	2220 4000 65 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/SUPPLIES AND MAT		286.92	
			1WDP-YG6V-XLWC	GENERAL SUPPLIES-DEHARO VEGA	1202400036	32.97	
10E120	1125 4000 50 000000			EDUCATION FUND/GREEN BAY SCHOOL/PREK REGULAR/SUPPLIES A		32.97	
			1WGJ-VJTR-7KXP	2023-2024 - SUPPLIES AND MATERIALS - PD	2102400230	115.14	
10E200	2210 4000 35 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		115.14	
			1XD4-P9QL-NRYV	AMAZON/SPEDNURSE/R A	802400042	10.40	
10E080	1100 4000 50 000000			EDUCATION FUND/RAVINIA/REGULAR PROGRAMS/SUPPLIES AND MA		10.40	
			1XKR-RLGY-1QD9	ITEM NEEDED FOR SCIENCE LAB/AS/NW	602400120	215.84	
10E060	1100 4000 57 000000			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND		215.84	
			1XQY-6MMF-71PM	2023-2024 - SUPPLIES AND MATERIALS - STEM	2102400213	164.95	
10E200	2210 4000 56 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		164.95	
			1XXD-LVXG-97MX	school supplies	102400058	25.99	
10E010	1100 4000 50 000000			EDUCATION FUND/BRAESIDE/REGULAR PROGRAMS/SUPPLIES AND M		25.99	
			1YDP-XKGV-VL7C	2023-2024 - SUPPLIES AND MATERIALS - ELA	2102400229	465.00	
10E200	2210 4000 60 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		465.00	
			1YQC-DDHP-6NDK	SUPPLIES, OTHER	5552400154	274.98	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E200	2220 4000 65 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/SUPPLIES AND MAT		274.98	
1027854	AMERICAN BACKFLOW PREVENTION,	12/12/2023	22636	***QUOTE***BACKFLO W PREVENTION ANNUAL TESTING FOR ALL LOCATIONS. LETTER ID: SEP230992-C.	2202400431	3,525.00	3,525.00
20E120	2540 3208 31 000000			OPERATIONS & MAINTENANCE FUND/GREEN BAY SCHOOL/OPER. &		146.88	
20E110	2540 3208 31 000000			OPERATIONS & MAINTENANCE FUND/WAYNE THOMAS/OPER. & MAIN		293.75	
20E100	2540 3208 31 000000			OPERATIONS & MAINTENANCE FUND/SHERWOOD/OPER. & MAINT./P		293.75	
20E090	2540 3208 31 000000			OPERATIONS & MAINTENANCE FUND/RED OAK/OPER. & MAINT./PL		367.19	
20E080	2540 3208 31 000000			OPERATIONS & MAINTENANCE FUND/RAVINIA/OPER. & MAINT./PL		293.75	
20E070	2540 3208 31 000000			OPERATIONS & MAINTENANCE FUND/OAK TERRACE/OPER. & MAINT		293.75	
20E060	2540 3208 31 000000			OPERATIONS & MAINTENANCE FUND/NORTHWOOD/OPER. & MAINT./		881.25	
20E050	2540 3208 31 000000			OPERATIONS & MAINTENANCE FUND/LINCOLN/OPER. & MAINT./PL		73.44	
20E040	2540 3208 31 000000			OPERATIONS & MAINTENANCE FUND/INDIAN TRAIL/OPER. & MAIN		293.75	
20E030	2540 3208 31 000000			OPERATIONS & MAINTENANCE FUND/ELM PLACE/OPER. & MAINT./		146.88	
20E020	2540 3208 31 000000			OPERATIONS & MAINTENANCE FUND/EDGEWOOD/OPER. & MAINT./P		146.88	
20E010	2540 3208 31 000000			OPERATIONS & MAINTENANCE FUND/BRAESIDE/OPER. & MAINT./P		293.73	
1027855	AMERICAN DOOR AND DOCK	12/12/2023	032086	AMERICAN DOOR FOR IT WAREHOUSE GARAGE DOOR REPAIR. INVOICE #032086. OKAY TO PAY.	2202400564	698.91	698.91
20E200	2540 3210 31 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		698.91	
1027856	AMPLIFY	12/12/2023	INV-227181	2023-2024 - SUPPLIES AND MATERIALS - ELA	2102400195	9,504.00	9,504.00
10E200	2210 4000 60 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		9,504.00	
1027857	ANTHONY ROOFING, LTD.	12/12/2023	S69006918	***QUOTE*** VERBAL ROOFING EMERGENCY CALL. GB LEAK ON THE MEMBRANE FLAT ROOF.	2202400538	1,171.75	1,171.75
20E120	2540 3209 31 000000			OPERATIONS & MAINTENANCE FUND/GREEN BAY SCHOOL/OPER. &		1,171.75	
1027858	APPLE COMPUTER, INC	12/12/2023	MA3398834	PURCHASED SERVICE, REPAIR, APPLE GSX	5552400037	132.00	138.95
10E200	2220 3000 31 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC		132.00	
			MA44709157	PURCHASED SERVICE, REPAIR, APPLE GSX	5552400037	6.95	

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10E200 2220 3000 31 000000				EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC		6.95	
1027859	APPLE, INC.	12/12/2023	MA41963637	SUPPLIES, OTHER	5552400148	2,380.00	2,380.00
10E200 2220 4000 65 000000				EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/SUPPLIES AND MAT		1,490.00	
10E200 2220 4000 31 000000				EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/SUPPLIES AND MAT		890.00	
1027860	APPLE FINANCIAL SERVICES	12/12/2023	4997453	CAPITAL OUTLAY, NEW EQUIPMENT (LEASED)	5552400104	205,975.00	205,975.00
10E200 2220 5000 90 000000				EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/CAPITAL OUTLAY/C		205,975.00	
1027861	APPLE INC. EDUCATION	12/12/2023	MA40303545	2023-2024 - PURCHASED SERVICE - PD	2102400209	26,000.00	26,000.00
10E200 2210 3000 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./PURCHASED S		26,000.00	
1027862	ASSURED HEALTHCARE STAFFING***	12/12/2023	20279	HEALTH SERVICES PURCHASED SERVICES - SUB NURSE - EW 11/2/23, OT 11/1/23	2122400246	654.68	654.68
10E200 2130 3000 19 000000				EDUCATION FUND/DISTRICT WIDE/HEALTH SERVICES/PURCHASED		654.68	
1027863	AZTEC FENCE COMPANY, INC.	12/12/2023	21198	1495 OPS BUILDING PARKING LOT FENCE REBUILD/REPAIR. MATERIALS AND LABOR. INVOICE #21198. OKAY TO PAY.	2202400521	6,900.00	6,900.00
20E150 2540 5000 90 000000				OPERATIONS & MAINTENANCE FUND/O&M Admin Building/OPER.		6,900.00	
1027864	BALLARD & TIGHE	12/12/2023	300316	STUDENT SERVICES PURCHASED SERVICES - PRE-IPT TEST BOOKLETS - PRESCHOOL SCREENINGS	2122400237	732.00	732.00
10E200 2190 3000 38 000000				EDUCATION FUND/DISTRICT WIDE/STUDENT SERVICES/PURCHASED		732.00	
1027865	BANNER PLUMBING SUPPLY CO, INC	12/12/2023	2993029	BANNER PLUMBING BPO	2502400025	118.40	1,250.49
20E200 2540 4208 50 000000				OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		118.40	
			299680	BANNER PLUMBING BPO	2502400025	254.60	
20E200 2540 4208 50 000000				OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		254.60	

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			2997574	BANNER PLUMBING	2502400025	596.40	
				BPO			
20E200	2540 4208 50 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		596.40	
			2998412	BANNER PLUMBING	2502400025	281.09	
				BPO			
20E200	2540 4208 50 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		281.09	
1027866	MARK BISHOP	12/12/2023	11142023	REFUND OF	2502400161	495.00	495.00
				2023-2024			
				TRANSPORTATION			
				FEE. PER THE			
				TRANSPORTATION			
				DEPARTMENT THE			
				STUDENT LIVES IN			
				A HAZARDOUS ZONE			
				AND SHOULD			
				RECEIVE FREE			
				TRANSPORTATION.			
40R200	1411 0000 00 000000			TRANSPORTATION FUND/DISTRICT WIDE/REGULAR FEES FROM PAR		495.00	
1027867	BLUE POINT ALERT SOLUTIONS	12/12/2023	INV-R-00639	Annual C2 &	2202400558	12,850.00	12,850.00
				MONITORING			
				SERVICE FEE FOR			
				NSSD112.SERVICE			
				PERIOD COVERED			
				:1/1/24 TO			
				12/31/24			
				INV#00639 OK TO			
				PAY			
20E200	2540 3216 31 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		12,850.00	
1027868	JOSEPH BOSHOLD	12/12/2023	016	PAYMENT NEEDED TO	602400149	110.00	110.00
				BASKETBALL			
				REFEREE/NM/NW			
10E060	1100 3000 38 000000			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/PURCHASED SER		110.00	
1027869	BUCKEYE POWER SALES CO., INC.	12/12/2023	PSV348246	***QUOTE***PLANNED	2202400037	490.00	895.00
				GENERATOR			
				MAINTENANCE			
				AGREEMENT QUOTE			
				FOR OT; QUOTE			
				#PMA1046891;			
				CONTRACT RENEWAL			
20E070	2540 4207 50 000000			OPERATIONS & MAINTENANCE FUND/OAK TERRACE/OPER. & MAINT		490.00	
			PSV348247	***QUOTE***	2202400036	405.00	
				GENERATOR PLANNED			
				MAINTENANCE			
				AGREEMENT FOR NW			

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
				AND EW GENERATORS, REQUESTOR DAN DAL PONTE, NW QUOTE #PMA1046722 AND EW QUOTE # PMA1046723.			
20E060	2540 4207 50 000000			OPERATIONS & MAINTENANCE FUND/NORTHWOOD/OPER. & MAINT./		202.50	
20E020	2540 4207 50 000000			OPERATIONS & MAINTENANCE FUND/EDGEWOOD/OPER. & MAINT./E		202.50	
1027870	Vendor Continued Void	12/12/2023					0.00
1027871	Vendor Continued Void	12/12/2023					0.00
1027872	BURRIS EQUIPMENT CO	12/12/2023	RC1022739-2	BLANKET REQUISITION/PURCHAS E ORDER FOR EQUIPMENT REPAIR, RENTAL EQUIPMENT AND MISCELLANEOUS PARTS FY24; OK TO PAY	2202400160	379.95	5,909.30
20E200	2540 3213 31 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		379.95	
			RC1023402-1	BLANKET REQUISITION/PURCHAS E ORDER FOR EQUIPMENT REPAIR, RENTAL EQUIPMENT AND MISCELLANEOUS PARTS FY24; OK TO PAY	2202400160	240.25	
20E200	2540 3213 31 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		240.25	
			SW1013301-1	BLANKET REQUISITION/PURCHAS E ORDER FOR EQUIPMENT REPAIR, RENTAL EQUIPMENT AND MISCELLANEOUS PARTS FY24; OK TO PAY	2202400160	2,269.24	
20E200	2540 3213 31 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		2,269.24	
			SW1013551-1	BLANKET REQUISITION/PURCHAS E ORDER FOR EQUIPMENT REPAIR, RENTAL EQUIPMENT AND MISCELLANEOUS PARTS FY24; OK TO PAY	2202400160	1,623.61	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
20E200	2540 3213 31 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		1,623.61	
			SW1013552-1	BLANKET REQUISITION/PURCHAS E ORDER FOR EQUIPMENT REPAIR, RENTAL EQUIPMENT AND MISCELLANEOUS PARTS FY24; OK TO PAY	2202400160	813.90	
20E200	2540 3213 31 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		813.90	
			SW1013552-2	BLANKET REQUISITION/PURCHAS E ORDER FOR EQUIPMENT REPAIR, RENTAL EQUIPMENT AND MISCELLANEOUS PARTS FY24; OK TO PAY	2202400160	582.35	
20E200	2540 3213 31 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		582.35	
1027873	JENNIFER BUTLER	12/12/2023	11172023	EXPENSE REIMBURSEMENT JOINT ANNUAL CONFERENCE NOV. 2023	2302400050	109.68	109.68
10E200	2310 3000 30 000000			EDUCATION FUND/DISTRICT WIDE/BOARD OF ED./PURCHASED SER		109.68	
1027874	Vendor Continued Void	12/12/2023					0.00
1027875	CANDOR HEALTH EDUCATION	12/12/2023	2024408	2023-2024 - PURCHASED SERVICES - HEALTH	2102400220	555.00	4,170.00
10E200	2210 3000 85 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./PURCHASED S		555.00	
			20244119	2023 - 2024 - PURCHASED SERVICES - HEALTH	2102400233	930.00	
10E200	2210 3000 85 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./PURCHASED S		930.00	
			2024415	2023-2024 - PURCHASED SERVICES - HEALTH	2102400234	1,320.00	
10E200	2210 3000 85 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./PURCHASED S		1,320.00	
			2024432	2023 - 2024 - PURCHASED SERVICES - HEALTH	2102400228	390.00	
10E200	2210 3000 85 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./PURCHASED S		390.00	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
			2024449	2023-2024 - PURCHASED SERVICES - HEALTH	2102400235	975.00	
10E200	2210 3000 85 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./PURCHASED S		975.00	
1027876	CENTER FOR PSYCHOLOGICAL SERVI	12/12/2023	00002426	SPECIAL ED PURCHASED SERVICES - BILINGUAL ECAT EVALS / PSYCH EVALUATIONS	2122400269	65,000.00	65,600.00
10E200	2140 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/PSYCHOLOGIST/PURCHASED SER		65,000.00	
			00002527	PSYCH PURCHASED SERVICES OTHER - BILINGUAL TESTING SERVICES - NOV 2023 - INVOICE#2527	2122400270	600.00	
10E200	2140 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/PSYCHOLOGIST/PURCHASED SER		600.00	
1027877	CERAMIC SUPPLY CHICAGO	12/12/2023	18545	***QUOTE***KILN FOR EDGEWOOD. SKUTT KMT 1027 240V 1PH.	2202400125	5,548.00	5,548.00
20E020	2540 5000 90 000000			OPERATIONS & MAINTENANCE FUND/EDGEWOOD/OPER. & MAINT./C		5,548.00	
1027878	CHADDOCK	12/12/2023	CATSIN-001890	PRIVATE TUITION - RESIDENTIAL PLACEMENT - NOVEMBER 2023 - INVOICE #CATSIN-001890	2122400277	55,480.72	55,480.72
10E200	1912 6700 40 000000			EDUCATION FUND/DISTRICT WIDE/SP ED TUITION; PRIV FACILI		55,480.72	
1027879	COMPASS HEALTH CENTER	12/12/2023	720730	SPECIAL ED PURCHASED SERVICES - HOME/HOSPITAL TUTORING - SEPT/OCT 2023 - INVOICE #720730	2122400244	490.00	1,540.00
10E200	1200 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		490.00	
			747116	SPECIAL ED PURCHASED SERVICES - HOME/HOSPITAL TUTORING - NOVEMBER 2023 -	2122400282	1,050.00	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
				invoice #747116			
10E200	1200 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		1,050.00	
1027880	Vendor Continued Void	12/12/2023					0.00
1027881	Vendor Continued Void	12/12/2023					0.00
1027882	CONNECTIONS DAY SCHOOL	12/12/2023	35484	PRIVATE TUITION - NOVEMBER 2023 - INVOICES #35510, 35511, 35484, 35512, 35513, 35514	2122400278	4,687.80	36,179.35
10E200	1912 6700 40 000000			EDUCATION FUND/DISTRICT WIDE/SP ED TUITION; PRIV FACILI		4,687.80	
			35510	PRIVATE TUITION - NOVEMBER 2023 - INVOICES #35510, 35511, 35484, 35512, 35513, 35514	2122400278	6,298.31	
10E200	1912 6700 40 000000			EDUCATION FUND/DISTRICT WIDE/SP ED TUITION; PRIV FACILI		6,298.31	
			35511	PRIVATE TUITION - NOVEMBER 2023 - INVOICES #35510, 35511, 35484, 35512, 35513, 35514	2122400278	6,298.31	
10E200	1912 6700 40 000000			EDUCATION FUND/DISTRICT WIDE/SP ED TUITION; PRIV FACILI		6,298.31	
			35512	PRIVATE TUITION - NOVEMBER 2023 - INVOICES #35510, 35511, 35484, 35512, 35513, 35514	2122400278	6,298.31	
10E200	1912 6700 40 000000			EDUCATION FUND/DISTRICT WIDE/SP ED TUITION; PRIV FACILI		6,298.31	
			35513	PRIVATE TUITION - NOVEMBER 2023 - INVOICES #35510, 35511, 35484, 35512, 35513, 35514	2122400278	6,298.31	
10E200	1912 6700 40 000000			EDUCATION FUND/DISTRICT WIDE/SP ED TUITION; PRIV FACILI		6,298.31	
			35514	PRIVATE TUITION - NOVEMBER 2023 - INVOICES #35510, 35511, 35484, 35512, 35513, 35514	2122400278	6,298.31	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E200	1912 6700 40 000000			35514 EDUCATION FUND/DISTRICT WIDE/SP ED TUITION; PRIV FACILI		6,298.31	
1027883	CONVERGENT MINDS LLC	12/12/2023	2023-19	2023-2024 - PURCHASED SERVICES - PD	2102400221	2,000.00	2,000.00
10E200	2210 3000 35 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./PURCHASED S		2,000.00	
1027884	THE COVE SCHOOL	12/12/2023	SD112-1123	PRIVATE TUITION - INVOICE #SD112- 1123 - NOVEMBER 2023 - A.D., A.F., D.M., J.S.	2122400288	23,731.97	23,731.97
10E200	1912 6700 40 000000			EDUCATION FUND/DISTRICT WIDE/SP ED TUITION; PRIV FACILI		23,731.97	
1027885	DAVE'S NORTH SHORE TOWING, INC	12/12/2023	11218	DAVES TOWING. WATER MAIN BREAK AT OT CAUSED A PARENT'S CAR TO BE STUCK IN A HOLE OF WATER. PAYING FOR TOWING SERVICES. TICKET 11218. OKAY TO PAY.	2202400551	150.00	150.00
20E200	2540 3000 38 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		150.00	
1027886	Deerfield & Libertyville Music	12/12/2023	1680745	Instrument for student on free and reduced lunch	402400086	84.76	255.79
10E200	1100 4000 50 192006			EDUCATION FUND/DISTRICT WIDE/REGULAR PROGRAMS/SUPPLIES		84.76	
			1681562	DeerfieldMusic/Mul lins/SW	1002400070	15.68	
10E200	1100 4000 50 192006			EDUCATION FUND/DISTRICT WIDE/REGULAR PROGRAMS/SUPPLIES		15.68	
			1681569	Violin rental- money allocated from FunD run	402400088	155.35	
10E200	1100 4000 50 192006			EDUCATION FUND/DISTRICT WIDE/REGULAR PROGRAMS/SUPPLIES		155.35	
1027887	DEFRANCO PLUMBING INC	12/12/2023	34455	***QUOTE***RED OAK EMERGENCY VERBAL SERVICE CALL FO CAMERA AND RODDING.	2202400393	580.00	985.00
20E090	2540 3208 31 000000			OPERATIONS & MAINTENANCE FUND/RED OAK/OPER. & MAINT./PL		580.00	
			34540	***QUOTE***DEFRANC O PLUMBING	2202400506	405.00	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
20E090	2540 3208 31 000000			EMERGENCY CALL FOR RO (VERBAL CALL) FOR SERVICES ON 10/5/23.		405.00	
				OPERATIONS & MAINTENANCE FUND/RED OAK/OPER. & MAINT./PL			
1027888	DE MUTH, INC	12/12/2023	V-3312	***QUOTE***CLOGGED PLUMBING LINE AT EDGEWOOD. DEMUTH T&M SERVICE CALL. REQUESTED BY SPELLMAN.	2202400320	400.00	400.00
20E020	2540 3208 31 000000			OPERATIONS & MAINTENANCE FUND/EDGEWOOD/OPER. & MAINT./P		400.00	
1027889	DIGITAL PAPER SOLUTIONS, INC.*	12/12/2023	112023	STUDENT SERVICES PURCHASED SERVICES - PULL FILES FROM DOCSTAR SERVER - PER SOW AGREEMENT - NOVEMBER 2023	2122400263	3,750.00	3,750.00
10E200	2190 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/STUDENT SERVICES/PURCHASED		3,750.00	
1027890	CAREY DOWDLE	12/12/2023	010	PAYMENT NEEDED TO BASKETBALL REFEREE/NM/NW	602400144	440.00	440.00
10E060	1100 3000 38 000000			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/PURCHASED SER		440.00	
1027891	EDUCATING OUTSIDE THE LINES	12/12/2023	10012023	STUDENT SERVICES PURCHASED SERVICES - DISABILITY AWARENESS PROGRAMMING	2122400040	24,250.00	24,250.00
10E200	2190 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/STUDENT SERVICES/PURCHASED		24,250.00	
1027892	EDUCATION FRAMEWORK INC	12/12/2023	1859	SOFTWARE/SITE LICENSE, STUDENT DATA PRIVACY	5552400133	8,353.60	8,353.60
10E200	2220 3000 80 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC		8,353.60	
1027893	ENVIROMENTAL FUTURES, INC	12/12/2023	31599	BUILDING/OT	702400083	819.00	819.00
10E070	1100 4000 50 000000			EDUCATION FUND/OAK TERRACE/REGULAR PROGRAMS/SUPPLIES AN		819.00	
1027894	ENVIRONMENTAL FUTURES, INC.	12/12/2023	30301	RENTAL OF 2 BOTTLE WATER COOLERS/EW	202400056	150.00	734.50
10E020	1100 4000 50 000000			EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/SUPPLIES AND M		150.00	

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			31234	RENTAL OF 2 BOTTLE WATER COOLERS/EW	202400056	100.00	
10E020	1100 4000 50 000000			EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/SUPPLIES AND M		100.00	
			31286	RENTAL OF 2 BOTTLE WATER COOLERS/EW	202400056	484.50	
10E020	1100 4000 50 000000			EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/SUPPLIES AND M		484.50	
1027895	Exceptional Learners Collabora	12/12/2023	00024063	IDEA - PROFESSIONAL DEVELOPMENT - WORKSHOP SERIES - OCT 2023 - FEB 2024 - INVOICE #24063	2122400275	1,900.00	1,900.00
10E200	2210 3000 35 462000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./PURCHASED S		1,900.00	
1027896	MARTY FINK	12/12/2023	014	PAYMENT NEEDED TO BASKETBALL REFEREE/NM/NW	602400147	110.00	110.00
10E060	1100 3000 38 000000			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/PURCHASED SER		110.00	
1027897	FIRST STUDENT, INC	12/12/2023	11920122	FIRST STUDENT ROUTES, BUS AIDES, AND CHARTER TRIPS FOR SEPTEMBER 2023. INVOICE #11920122. OKAY TO PAY.	2202400553	498,583.67	566,969.23
40E200	2550 3000 38 000000			TRANSPORTATION FUND/DISTRICT WIDE/TRANSPORTATION/PURCHA		35,837.65	
40E200	2550 3401 34 000000			TRANSPORTATION FUND/DISTRICT WIDE/TRANSPORTATION/CONTRA		377,977.03	
40E200	2550 3402 34 000000			TRANSPORTATION FUND/DISTRICT WIDE/TRANSPORTATION/CONTRA		18,680.78	
40E200	2550 3403 34 000000			TRANSPORTATION FUND/DISTRICT WIDE/TRANSPORTATION/CONTRA		6,181.69	
40E200	2550 3404 34 000000			TRANSPORTATION FUND/DISTRICT WIDE/TRANSPORTATION/CONTRA		12,118.38	
40E200	2550 3409 34 000000			TRANSPORTATION FUND/DISTRICT WIDE/TRANSPORTATION/CONTR:		24,190.08	
40E200	2550 3409 38 000000			TRANSPORTATION FUND/DISTRICT WIDE/TRANSPORTATION/CONTR:		23,598.06	
			11933946	SPECIAL ED TRANSPORTATION - SEPT 2023 - INVOICE #11933946	2122400283	68,385.56	
40E200	2550 3000 47 000000			TRANSPORTATION FUND/DISTRICT WIDE/TRANSPORTATION/PURCHA		68,385.56	
1027898	FLECKS LANDSCAPING	12/12/2023	2310647	LANDSCAPING MAINTENANCE FOR THE DISTRICT 10/2/23-10/7/23,	2202400520	21,236.20	21,236.20

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				10/9/23-10/14/23, 10/16/23-10/20/23, 10/23/23-10/27/23, AND 10/30/23-11/4/23. OKAY TO PAY.			
20E200	2540 3283 89 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		21,236.20	
1027899	FLINN SCIENTIFIC INC.***	12/12/2023	2937553	SCIENCE SUPPLIES/EW	202400026	85.80	98.90
10E020	1100 4000 57 000000			EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/SUPPLIES AND M		85.80	
			2945528	2023-2024 - SUPPLIES AND MATERIALS - SCIENCE	2102400104	13.10	
10E200	2210 4000 57 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		13.10	
1027900	Vendor Continued Void	12/12/2023					0.00
1027901	Vendor Continued Void	12/12/2023					0.00
1027902	Vendor Continued Void	12/12/2023					0.00
1027903	Vendor Continued Void	12/12/2023					0.00
1027904	FOLLETT CONTENT SOLUTIONS, LLC	12/12/2023	72989F	2023-2024 - SUPPLIES AND MATERIALS - LIBRARY ESSER	2102400120	37.81	13,482.16
10E200	2210 4000 60 421000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		37.81	
			729900F	2023-2024 - SUPPLIES AND MATERIALS - LIBRARY	2102400122	133.03	
10E200	2210 4000 60 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		133.03	
			733694F	2023-2024 - SUPPLIES AND MATERIALS - LIBRARY - ESSER	2102400132	253.61	
10E200	2210 4000 60 421000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		253.61	
			740328F	2023-2024 - SUPPLIES AND MATERIALS - LIBRARY	2102400142	880.68	
10E200	2210 4000 60 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		880.68	
			757414	2023-2024 - SUPPLIES AND MATERIALS -	2102400184	49.99	

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				LIBRARY			
10E200	2210 4000 60 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		37.18	
10E200	2210 4000 60 421000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		12.81	
			757414A	2023-2024 - SUPPLIES AND MATERIALS - LIBRARY	2102400184	2,408.45	
10E200	2210 4000 60 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		1,791.35	
10E200	2210 4000 60 421000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		617.10	
			757414F	2023-2024 - SUPPLIES AND MATERIALS - LIBRARY	2102400184	1,087.17	
10E200	2210 4000 60 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		808.61	
10E200	2210 4000 60 421000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		278.56	
			758849	2023-2024 - SUPPLIES AND MATERIALS - LIBRARY	2102400190	658.13	
10E200	2210 4000 60 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		658.13	
			758849A	2023-2024 - SUPPLIES AND MATERIALS - LIBRARY	2102400190	449.04	
10E200	2210 4000 60 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		449.04	
			758851	2023-2024 - SUPPLIES AND MATERIALS - LIBRARY	2102400191	1,180.55	
10E200	2210 4000 60 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		1,180.55	
			781279	2023-2024 - SUPPLIES AND MATERIALS - LIBRARY - ESSER	2102400187	1,289.78	
10E200	2210 4000 60 421000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		1,289.78	
			781279A	2023-2024 - SUPPLIES AND MATERIALS - LIBRARY - ESSER	2102400187	634.58	
10E200	2210 4000 60 421000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		634.58	
			783046	2023-2024 - SUPPLIES AND	2102400206	644.31	

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10E200	2210 4000 60 000000			MATERIALS - LIBRARY			
			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN			644.31	
			783046A	2023-2024 - SUPPLIES AND	2102400206	610.49	
				MATERIALS - LIBRARY			
10E200	2210 4000 60 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		610.49	
			783047	2023-2024 - SUPPLIES AND	2102400207	296.87	
				MATERIALS - LIBRARY - ESSER			
10E200	2210 4000 60 421000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		296.87	
			788906	2023-2024 - SUPPLIES AND	2102400216	1,541.94	
				MATERIALS - LIBRARY			
10E200	2210 4000 60 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		1,541.94	
			788906A	2023-2024 - SUPPLIES AND	2102400216	579.68	
				MATERIALS - LIBRARY			
10E200	2210 4000 60 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		579.68	
			788907	2023-2024 - SUPPLIES AND	2102400217	746.05	
				MATERIALS - LIBRARY - ESSER			
10E200	2210 4000 60 421000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		746.05	
1027905	Vendor Continued Void	12/12/2023					0.00
1027906	Vendor Continued Void	12/12/2023					0.00
1027907	FOURTH CLIFF ADVENTURE INC.	12/12/2023	1337	PE/OT	702400059	4,610.00	51,828.53
	10E070 1100 5000 90 000000			EDUCATION FUND/OAK TERRACE/REGULAR PROGRAMS/CAPITAL OUT		4,610.00	
			1378	OT ADDITIONAL PLAYGROUND EQUIPMENT FOR PRESCHOOL. INVOICE 1378. OKAY TO PAY. REFER ONLY TO THE SECOND INVOICE SHEET.	2202400508	4,537.53	
20E070	2540 5000 95 000000			OPERATIONS & MAINTENANCE FUND/OAK TERRACE/OPER. & MAINT		4,537.53	

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			1383	GREEN BAY REMOVAL, LANDSCAPING AND DEMOLITION for GB PLAYGROUND (INVOICE #1383). OKAY TO PAY. ATTACHMENT REFERS TO ONLY INVOICE 1383.	2202400507	5,175.00	
20E120	2540 5000 90 000000			OPERATIONS & MAINTENANCE FUND/GREEN BAY SCHOOL/OPER. &		5,175.00	
			1390	PLAYGROUND INSTALLATION FOR ELM PLACE (INVOICE #1392), GREEN BAY (INVOICE #1391), AND OAK TERRACE (INVOICE #1390). OKAY TO PAY.	2202400552	11,509.00	
20E120	2540 5000 90 000000			OPERATIONS & MAINTENANCE FUND/GREEN BAY SCHOOL/OPER. &		2,913.92	
20E030	2540 5000 90 000000			OPERATIONS & MAINTENANCE FUND/ELM PLACE/OPER. & MAINT./		5,063.46	
20E070	2540 5000 90 000000			OPERATIONS & MAINTENANCE FUND/OAK TERRACE/OPER. & MAINT		3,531.62	
			1391	PLAYGROUND INSTALLATION FOR ELM PLACE (INVOICE #1392), GREEN BAY (INVOICE #1391), AND OAK TERRACE (INVOICE #1390). OKAY TO PAY.	2202400552	9,496.00	
20E120	2540 5000 90 000000			OPERATIONS & MAINTENANCE FUND/GREEN BAY SCHOOL/OPER. &		2,404.26	
20E030	2540 5000 90 000000			OPERATIONS & MAINTENANCE FUND/ELM PLACE/OPER. & MAINT./		4,177.83	
20E070	2540 5000 90 000000			OPERATIONS & MAINTENANCE FUND/OAK TERRACE/OPER. & MAINT		2,913.91	
			1392	PLAYGROUND INSTALLATION FOR ELM PLACE (INVOICE #1392), GREEN BAY (INVOICE #1391), AND OAK TERRACE (INVOICE #1390). OKAY TO PAY.	2202400552	16,501.00	
20E120	2540 5000 90 000000			OPERATIONS & MAINTENANCE FUND/GREEN BAY SCHOOL/OPER. &		4,177.82	
20E030	2540 5000 90 000000			OPERATIONS & MAINTENANCE FUND/ELM PLACE/OPER. & MAINT./		7,259.72	
20E070	2540 5000 90 000000			OPERATIONS & MAINTENANCE FUND/OAK TERRACE/OPER. & MAINT		5,063.46	

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1027908	FOX VALLEY FIRE & SAFETY	12/12/2023	IN00638113	FOX VALLEY REPAIR AT SHERWOOD. CO DETECTOR NEEDS TO BE REPLACED. PARTS ON ORDER. THIS WILL NEED TO BE REPLACED AT SW, NW, AND RO. INVOICE #IN00638113. OKAY TO PAY.	2202400502	380.00	380.00
20E100	2540 3216 31 000000			OPERATIONS & MAINTENANCE FUND/SHERWOOD/OPER. & MAINT./S		380.00	
1027909	FRANCZEK PC	12/12/2023	227167	LEGAL SERVICES INVOICE#227167. 11/8/23	2302400049	2,752.00	2,752.00
10E200	2310 3000 26 000000			EDUCATION FUND/DISTRICT WIDE/BOARD OF ED./PURCHASED SER		2,752.00	
1027910	FRAUD HOTLINE LLC	12/12/2023	7956	NONPROFIT HOTLINE ANNUAL SUBSCRIPTION INVOICE #7956	2502400165	250.00	250.00
10E200	2520 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/FISCAL SERVICES/PURCHASED		250.00	
1027911	TIM GALASSINI	12/12/2023	012	PAYMENT NEEDED TO BASKETBALL REFEREE/NM/NW	602400151	110.00	110.00
10E060	1100 3000 38 000000			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/PURCHASED SER		110.00	
1027912	GENESISONE	12/12/2023	890004	TONERS FOR IL PROGRAM SUPPLIES/EW	202400057	578.09	578.09
10E020	1100 4000 50 000000			EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/SUPPLIES AND M		578.09	
1027913	CHERYL GIBSON	12/12/2023	756908	ACCOMPANIMENT FOR SPRING CONCERT/EW	202400061	120.00	120.00
10E020	1100 4000 50 000000			EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/SUPPLIES AND M		120.00	
1027914	GILBANE	12/12/2023	202311-J337	GILBANE APPLICATION #3 INDIAN TRAIL ADDITIONS AND RENOVATIONS. INVOICE #202311-J337. OKAY TO PAY.	2202400541	1,280,497.52	1,280,497.52
63E200	2540 5000 95 000000			INDIAN TRAIL 2022 REFERENDUM/DISTRICT WIDE/OPER. & MAIN		1,280,497.52	
1027915	GLENVIEW PARK DISTRICT	12/12/2023	11212023	Payment of Deposit for 5th	402400090	222.00	222.00

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10E040	1100 3000 35 000000			Grade Field Trip to The Grove National Historical Landmark		222.00	
			EDUCATION FUND/INDIAN TRAIL/REGULAR PROGRAMS/PURCHASED				
1027916	Vendor Continued Void	12/12/2023					0.00
1027917	GLOBAL WATER TECHNOLOGY	12/12/2023	100698	***QUOTE***GLOBAL WATER TECHNOLOGY ANNUAL WATER MANAGEMENT PROGRAMS AND PLANNED LEGIONELLA VALIDATION TESTING.	2202400015	900.00	1,770.80
20E200	2540 3237 34 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		900.00	
			100717	***QUOTE***GLOBAL WATER TECHNOLOGY ANNUAL WATER MANAGEMENT PROGRAMS AND PLANNED LEGIONELLA VALIDATION TESTING.	2202400015	60.80	
20E200	2540 3237 34 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		60.80	
			100734	GLOBAL WATER TECHNOLOGY LED TEST OF POTABLE WATER. 18 SAMPLES COLLECTED DW. INVOICE 100734. OKAY TO PAY.	2202400522	810.00	
20E200	2540 3237 34 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		810.00	
1027918	W.W. GRAINGER, INC.	12/12/2023	9918136681	GRAINGER BPO	2502400026	217.58	217.58
20E200	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		217.58	
1027919	GREMLEY & BIEDERMANN, INC	12/12/2023	153740	TOPO EXHIBIT PER PROPOSAL ON 11/10 FOR EDGEWOOD. PAYING FOR SERVICES. INVOICE #153740. OKAY TO PAY.	2202400568	2,490.00	2,490.00
20E020	2540 3000 38 000000			OPERATIONS & MAINTENANCE FUND/EDGEWOOD/OPER. & MAINT./P		2,490.00	

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1027920	HAWTHORN SCHOOL DISTRICT #73	12/12/2023	126	INVOICE FOR SPIRIT SQUAD INVITATIONAL/KS/NW	602400126	100.00	100.00
10E060	1100 4000 50 000000			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND		100.00	
1027921	HEARTLAND ALLIANCE CCIS	12/12/2023	23966	STUDENT SERVICES - PURCHASED SERVICES - INTERPRETERS FOR PARENT MEETINGS	2122400253	760.33	811.48
10E200	2190 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/STUDENT SERVICES/PURCHASED		760.33	
			24035	SPECIAL ED PURCHASED SERVICES - TELEPHONE TRANSLATION SERVICE - OCTOBER 2023 - INVOICE #24035	2122400259	51.15	
10E200	1200 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		51.15	
1027922	Vendor Continued Void	12/12/2023					0.00
1027923	HEARTLAND BUSINESS SYSTEMS	12/12/2023	648511-H	PURCHASED SERVICE, INFORMATION SECURITY	5552400113	325.00	7,966.83
10E200	2220 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC		325.00	
			650667-H	SOFTWARE/SITE LICENSE - BLANKET PO - FY24	5552400033	500.54	
10E200	2220 3000 80 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC		500.54	
			651093-H	PURCHASED SERVICE, OTHER	5552400003	3,633.33	
10E200	2220 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC		3,633.33	
			652690-H	PURCHASED SERVICE, OTHER	5552400024	2,247.60	
10E200	2220 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC		2,247.60	
			653298-H	PURCHASED SERVICE, INFORMATION SECURITY	5552400113	975.00	
10E200	2220 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC		975.00	
			654689-H	PURCHASED SERVICE, OTHER	5552400163	285.36	

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10E200 2220 3000 38 000000				EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC		285.36	
1027924	HEALTH MANAGEMENT SYSTEMS	12/12/2023	2023-7593	MONTHLY EMPLOYEE ASSISTANCE PROGRAM	2502400011	1,603.98	1,603.98
10E200 2610 2220 22 000000				EDUCATION FUND/DISTRICT WIDE/DISTRICT BENEFITS/MEDICAL		1,603.98	
1027925	High Efficiency Professional Ab	12/12/2023	23-332	***QUOTE***ASBESTO S ABATEMENT FOR RAVINIA STARTING 8/17/23. HEPA #0423-0483R	2202400022	504,000.00	552,515.00
64E200 2540 5000 95 000000				RAVINIA 2022 REFERENDUM WORK/DISTRICT WIDE/OPER. & MAIN		504,000.00	
			23-359	HEPA APPLICATION 2 FOR IT ASBESTOS ABATEMENT. INVOICE #23-137R. OKAY TO PAY.	2202400533	48,515.00	
63E200 2540 5000 95 000000				INDIAN TRAIL 2022 REFERENDUM/DISTRICT WIDE/OPER. & MAIN		48,515.00	
1027926	LISA HIRSH	12/12/2023	11172023	EXPENSE REIMBURSEMENT JOINT ANNUAL CONF. -LISA HIRSH	2302400051	192.61	192.61
10E200 2310 3000 30 000000				EDUCATION FUND/DISTRICT WIDE/BOARD OF ED./PURCHASED SER		192.61	
1027927	HODGES, LOIZZI, EISENHAMMER	12/12/2023	60374	LEGAL SERVICES INVOICE #60374. 10/31/23	2302400053	12,686.08	38,180.04
10E200 2310 3000 26 000000				EDUCATION FUND/DISTRICT WIDE/BOARD OF ED./PURCHASED SER		12,686.08	
			60635	LEGAL SERVICES INVOICE#60635. 11/27/23	2302400056	25,493.96	
10E200 2310 3000 26 000000				EDUCATION FUND/DISTRICT WIDE/BOARD OF ED./PURCHASED SER		25,493.96	
1027928	HUMANADENTAL	12/12/2023	378638706	HUMANA DENTAL INVOICE FOR DECEMBER 2023	2502400168	1,704.74	1,704.74
10E200 2610 2230 22 000000				EDUCATION FUND/DISTRICT WIDE/DISTRICT BENEFITS/DENTAL I		1,704.74	
1027929	THE HYDE PARK DAY SCHOOL	12/12/2023	H202310.11	PRIVATE TUITION - OCTOBER 2023 - N.D., O.H., N.R., T.G., I.C	2122400249	29,350.65	29,350.65
10E200 1912 6700 40 000000				EDUCATION FUND/DISTRICT WIDE/SP ED TUITION; PRIV FACILI		29,350.65	
1027930	IDLEWOOD ELECTRIC SUPPLY, INC.	12/12/2023	INV79502	IDLEWOOD BPO	2502400027	396.26	1,010.40
20E200 2540 4207 50 000000				OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		396.26	

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20E200	2540 4207 50 000000		INV80421	IDLEWOOD BPO OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI	2502400027	63.62 63.62	
20E200	2540 4207 50 000000		INV84559	IDLEWOOD BPO OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI	2502400027	308.40 308.40	
20E200	2540 4207 50 000000		INV84923	IDLEWOOD BPO OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI	2502400027	110.00 110.00	
20E200	2540 4207 50 000000		INV85079	IDLEWOOD BPO OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI	2502400027	132.12 132.12	
1027931	ILLINOIS ASSOCIATION OF SCHOOL	12/12/2023	411631	JAC PRECONFERENCE WORKSHOP - DAN JENKS - INVOICE #411631	2302400054	225.00	225.00
10E200	2310 3000 35 000000			EDUCATION FUND/DISTRICT WIDE/BOARD OF ED./PURCHASED SER		225.00	
1027932	INTELLIGENT LIGHTING CREATIONS	12/12/2023	I39582	LIGHTING CONSULTATION AND TRAVEL FOR NORTHWOOD. INVOICE #I39582. OKAY TO PAY.	2202400542	400.00	400.00
20E060	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/NORTHWOOD/OPER. & MAINT./		400.00	
1027933	ISCORP	12/12/2023	0736084	HOSTING FOR SKYWARD	2502400007	1,890.00	1,890.00
10E200	2520 3000 80 000000			EDUCATION FUND/DISTRICT WIDE/FISCAL SERVICES/PURCHASED		1,890.00	
1027934	IXL LEARNING***	12/12/2023	S480010	SPECIAL ED CURRICULUM RESOURCES - QUOTE 34709878-2023-001	2122400136	1,116.00	1,116.00
10E200	1200 4000 58 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./SUPPLIES AND M		1,116.00	
1027935	DANIEL JENKS	12/12/2023	1172023	EXPENSE REIMBURSEMENT JOINT ANNUAL CONF. - DAN JENKS	2302400052	170.53	170.53
10E200	2310 3000 30 000000			EDUCATION FUND/DISTRICT WIDE/BOARD OF ED./PURCHASED SER		170.53	
1027936	JOELLEN KILLION	12/12/2023	20112023	2023-2024 - PURCHASED SERVICES - CONSULTANT	2102400226	7,700.00	7,700.00
10E200	2210 3000 35 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./PURCHASED S		7,700.00	
1027937	KNOWTICE INC	12/12/2023	1002	STUDENT SERVICES PURCHASED	2122400290	3,030.00	3,030.00

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E200 1200 3000 38 000000				SERVICES - RED OAK - 6 WEEK MINDFULNESS PROGRAM		3,030.00	
			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV				
1027938	KONECTA LLC	12/12/2023	3936	CAPITAL OUTLAY, NEW EQUIPMENT, EW	5552400070	108,100.00	108,100.00
10E200 2220 5000 90 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/CAPITAL OUTLAY/C			108,100.00	
1027939	KRIHA BOUCEK	12/12/2023	5899	LEGAL SERVICES INVOICE #5899 11/30/23	2302400057	8,757.50	8,757.50
10E200 2310 3000 26 000000			EDUCATION FUND/DISTRICT WIDE/BOARD OF ED./PURCHASED SER			8,757.50	
1027940	LAKELAND/LARSEN ELEVATOR CORPO	12/12/2023	101062	MONTHLY INSPECTION TO ALL ELEVATOR DISTRICT WIDE INV#101062 OK TO PAY	2202400562	1,052.50	1,052.50
20E200 2540 3217 31 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI			1,052.50	
1027941	LAKESHORE LEARNING MATERIALS**	12/12/2023	450517110123	SPECIAL ED SUPPLIES NEW IL PREK CLASSROOM @ OT	2122400220	573.85	573.85
10E200 1200 4000 50 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./SUPPLIES AND M			573.85	
1027942	Vendor Continued Void	12/12/2023					0.00
1027943	LIBERTYVILLE MUSIC CENTER	12/12/2023	1677399	INVOICES NEEDING PAYMENT FOR BOOKS NEEDED FOR BAND AND ORCH STUDENTS/MD/NW	602400128	304.84	1,283.89
99L000 9027 0000 00 000000			NORTHWOODS BAND/NS			196.48	
10E060 1100 4000 50 192006			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND			108.36	
			1677868	INVOICES NEEDING PAYMENT FOR BOOKS NEEDED FOR BAND AND ORCH STUDENTS/MD/NW	602400128	909.23	
99L000 9027 0000 00 000000			NORTHWOODS BAND/NS			586.02	
10E060 1100 4000 50 192006			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND			323.21	
			1680073	INSTUMENT REPAIR/EW	202400059	25.00	
10E020 1100 3000 31 100031			EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/PURCHASED SERV			25.00	
			1680370	INVOICES NEEDING	602400128	35.82	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
				PAYMENT FOR BOOKS NEEDED FOR BAND AND ORCH STUDENTS/MD/NW			
99L000	9027 0000 00 000000		NORTHWOODS BAND/NS			23.09	
10E060	1100 4000 50 192006		EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND			12.73	
			1680634	INVOICES NEEDING PAYMENT FOR BOOKS NEEDED FOR BAND AND ORCH STUDENTS/MD/NW	602400128	9.00	
99L000	9027 0000 00 000000		NORTHWOODS BAND/NS			5.80	
10E060	1100 4000 50 192006		EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND			3.20	
1027944	LIBRARY FURNITURE INTERNATIONA	12/12/2023	8868	LIBRARY SHELVING/OT	702400000	9,444.00	9,444.00
			10E070 1100 5000 90 000000	EDUCATION FUND/OAK TERRACE/REGULAR PROGRAMS/CAPITAL OUT		9,444.00	
1027945	LISA WESTMAN CONSULTING INC.	12/12/2023	804	2023-2024 - PURCHASED SERVICES - CONSULTANT	2102400236	5,000.00	5,000.00
			10E200 2210 3000 34 493200	EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./PURCHASED S		5,000.00	
1027946	LUCAS LANDSCAPE AND DESIGN	12/12/2023	15110	ASTM CERTIFIED PLAYGROUND MULCH FOR ELM PLACE, OAK TERRACE, AND GREEN BAY. INVOICE #15110. OKAY TO PAY.	2202400515	6,075.00	6,075.00
			20E200 2540 3283 89 000000	OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		6,075.00	
1027947	Vendor Continued Void	12/12/2023					0.00
1027948	LULO LIBROS, INC.	12/12/2023	LLPI0000750	TITLE III LIEP - K-5 SPANISH UNIT TEXT SETS - PER QUOTE #Q-09001-G6K9	2122400080	14,053.05	16,796.00
			10E200 2210 4000 60 490900	EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		14,053.05	
			LLPI0000783	TITLE III LIEP - K-5 SPANISH UNIT TEXT SETS - PER QUOTE #Q-09001-G6K9	2122400080	43.00	
			10E200 2210 4000 60 490900	EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		43.00	
			LLPI0000856	TITLE III LIEP -	2122400080	1,880.00	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E200	2210 4000 60 490900			K-5 SPANISH UNIT TEXT SETS - PER QUOTE #Q-09001-G6K9			
			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN			1,880.00	
			LLPI0000909	TITLE III LIEP -	2122400080	9.95	
				K-5 SPANISH UNIT TEXT SETS - PER QUOTE #Q-09001-G6K9			
10E200	2210 4000 60 490900		EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN			9.95	
			LLPI0000921	TITLE III LIEP -	2122400080	810.00	
				K-5 SPANISH UNIT TEXT SETS - PER QUOTE #Q-09001-G6K9			
10E200	2210 4000 60 490900		EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN			810.00	
1027949	BERNIE LYONS	12/12/2023	013	PAYMENT NEEDED TO BASKETBALL REFEREE/NM/NW	602400146	110.00	110.00
10E060	1100 3000 38 000000		EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/PURCHASED SER			110.00	
1027950	WILLIAM V. MACGILL & CO.***	12/12/2023	IN0853393	school supplies	102400055	26.89	26.89
10E010	1100 4000 50 000000		EDUCATION FUND/BRAESIDE/REGULAR PROGRAMS/SUPPLIES AND M			26.89	
1027951	JOHN MAK	12/12/2023	017	PAYMENT NEEDED TO BASKETBALL REFEREE/NM/NW	602400150	110.00	110.00
10E060	1100 3000 38 000000		EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/PURCHASED SER			110.00	
1027952	Vendor Continued Void	12/12/2023					0.00
1027953	Vendor Continued Void	12/12/2023					0.00
1027954	Vendor Continued Void	12/12/2023					0.00
1027955	Vendor Continued Void	12/12/2023					0.00
1027956	Vendor Continued Void	12/12/2023					0.00
1027957	Vendor Continued Void	12/12/2023					0.00
1027958	Vendor Continued Void	12/12/2023					0.00
1027959	Vendor Continued Void	12/12/2023					0.00
1027960	Vendor Continued Void	12/12/2023					0.00
1027961	Vendor Continued Void	12/12/2023					0.00
1027962	Vendor Continued Void	12/12/2023					0.00
1027963	Vendor Continued Void	12/12/2023					0.00
1027964	Vendor Continued Void	12/12/2023					0.00
1027965	Vendor Continued Void	12/12/2023					0.00
1027966	Vendor Continued Void	12/12/2023					0.00
1027967	Vendor Continued Void	12/12/2023					0.00
1027968	Vendor Continued Void	12/12/2023					0.00

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
1027969	Vendor Continued Void	12/12/2023					0.00
1027970	Vendor Continued Void	12/12/2023					0.00
1027971	MARISSA BENNETT CONSULTING, LL	12/12/2023	6899419	SPECIAL ED PURCHASED SERVICES - OUTSIDE CONSULTANT - OCT 2023 - INVOICES #6899419, 6899723, 6899735, 6899778, 6900014, 6900311, 6900602, 6901047, 6901848, 6901933, 6901968, 6902011, 6902119, 6902227, 6900468	2122400262	9,067.50	273,874.00
10E200	1200 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		9,067.50	
			6899723	SPECIAL ED PURCHASED SERVICES - OUTSIDE CONSULTANT - OCT 2023 - INVOICES #6899419, 6899723, 6899735, 6899778, 6900014, 6900311, 6900602, 6901047, 6901848, 6901933, 6901968, 6902011, 6902119, 6902227, 6900468	2122400262	8,987.50	
10E200	1200 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		8,987.50	
			6899735	SPECIAL ED PURCHASED SERVICES - OUTSIDE CONSULTANT - OCT 2023 - INVOICES #6899419, 6899723, 6899735, 6899778, 6900014, 6900311, 6900602, 6901047, 6901848, 6901933, 6901968, 6902011, 6902119, 6902227, 6900468	2122400262	9,556.25	
10E200	1200 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		9,556.25	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
			6899778	SPECIAL ED PURCHASED SERVICES - OUTSIDE CONSULTANT - OCT 2023 - INVOICES #6899419, 6899723, 6899735, 6899778, 6900014, 6900311, 6900602, 6901047, 6901848, 6901933, 6901968, 6902011, 6902119, 6902227, 6900468	2122400262	6,487.50	
10E200	1200 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		6,487.50	
			6900014	SPECIAL ED PURCHASED SERVICES - OUTSIDE CONSULTANT - OCT 2023 - INVOICES #6899419, 6899723, 6899735, 6899778, 6900014, 6900311, 6900602, 6901047, 6901848, 6901933, 6901968, 6902011, 6902119, 6902227, 6900468	2122400262	9,181.25	
10E200	1200 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		9,181.25	
			6900311	SPECIAL ED PURCHASED SERVICES - OUTSIDE CONSULTANT - OCT 2023 - INVOICES #6899419, 6899723, 6899735, 6899778, 6900014, 6900311, 6900602, 6901047, 6901848, 6901933, 6901968, 6902011, 6902119, 6902227, 6900468	2122400262	12,975.00	
10E200	1200 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		12,975.00	
			6900468	SPECIAL ED PURCHASED	2122400262	12,987.50	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E200	1200 3000 38 000000			SERVICES - OUTSIDE CONSULTANT - OCT 2023 - INVOICES #6899419, 6899723, 6899735, 6899778, 6900014, 6900311, 6900602, 6901047, 6901848, 6901933, 6901968, 6902011, 6902119, 6902227, 6900468			
			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV			12,987.50	
			6900602	SPECIAL ED PURCHASED SERVICES - OUTSIDE CONSULTANT - OCT 2023 - INVOICES #6899419, 6899723, 6899735, 6899778, 6900014, 6900311, 6900602, 6901047, 6901848, 6901933, 6901968, 6902011, 6902119, 6902227, 6900468	2122400262	11,700.00	
10E200	1200 3000 38 000000			SPECIAL ED PURCHASED SERVICES - OUTSIDE CONSULTANT - OCT 2023 - INVOICES #6899419, 6899723, 6899735, 6899778, 6900014, 6900311, 6900602, 6901047, 6901848, 6901933, 6901968, 6902011, 6902119, 6902227, 6900468			
			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV			11,700.00	
			6901047	SPECIAL ED PURCHASED SERVICES - OUTSIDE CONSULTANT - OCT 2023 - INVOICES #6899419, 6899723, 6899735, 6899778, 6900014, 6900311, 6900602, 6901047, 6901848, 6901933, 6901968, 6902011, 6902119, 6902227, 6900468	2122400262	2,225.00	
10E200	1200 3000 38 000000			SPECIAL ED PURCHASED SERVICES - OUTSIDE CONSULTANT - OCT 2023 - INVOICES #6899419, 6899723, 6899735, 6899778, 6900014, 6900311, 6900602, 6901047, 6901848, 6901933, 6901968, 6902011, 6902119, 6902227, 6900468			
			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV			2,225.00	
			6901848	SPECIAL ED PURCHASED SERVICES - OUTSIDE	2122400262	5,662.50	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E200	1200 3000 38 000000			CONSULTANT - OCT 2023 - INVOICES #6899419, 6899723, 6899735, 6899778, 6900014, 6900311, 6900602, 6901047, 6901848, 6901933, 6901968, 6902011, 6902119, 6902227, 6900468			
			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV			5,662.50	
			6901933	SPECIAL ED PURCHASED SERVICES - OUTSIDE CONSULTANT - OCT 2023 - INVOICES #6899419, 6899723, 6899735, 6899778, 6900014, 6900311, 6900602, 6901047, 6901848, 6901933, 6901968, 6902011, 6902119, 6902227, 6900468	2122400262	11,856.25	
10E200	1200 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		11,856.25	
			6901968	SPECIAL ED PURCHASED SERVICES - OUTSIDE CONSULTANT - OCT 2023 - INVOICES #6899419, 6899723, 6899735, 6899778, 6900014, 6900311, 6900602, 6901047, 6901848, 6901933, 6901968, 6902011, 6902119, 6902227, 6900468	2122400262	87.50	
10E200	1200 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		87.50	
			6902011	SPECIAL ED PURCHASED SERVICES - OUTSIDE CONSULTANT - OCT 2023 - INVOICES	2122400262	11,743.75	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
				#6899419, 6899723, 6899735, 6899778, 6900014, 6900311, 6900602, 6901047, 6901848, 6901933, 6901968, 6902011, 6902119, 6902227, 6900468			
10E200	1200 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		11,743.75	
			6902119	SPECIAL ED PURCHASED SERVICES - OUTSIDE CONSULTANT - OCT 2023 - INVOICES #6899419, 6899723, 6899735, 6899778, 6900014, 6900311, 6900602, 6901047, 6901848, 6901933, 6901968, 6902011, 6902119, 6902227, 6900468	2122400262	14,881.25	
10E200	1200 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		14,881.25	
			6902227	SPECIAL ED PURCHASED SERVICES - OUTSIDE CONSULTANT - OCT 2023 - INVOICES #6899419, 6899723, 6899735, 6899778, 6900014, 6900311, 6900602, 6901047, 6901848, 6901933, 6901968, 6902011, 6902119, 6902227, 6900468	2122400262	26,444.00	
10E200	1200 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		26,444.00	
			6966439	SPECIAL ED PURCHASED SERVICES - OUTSIDE CONSULTANT - INVOICES #6966439, 6966467, 6966584,	2122400264	7,312.50	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
				6966622, 6966796, 6967194, 6967347, 6967802, 6967898, 6967941, 6968048, 6968239, 6968532 - NOVEMBER 2023			
10E200	1200 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		7,312.50	
			6966467	SPECIAL ED PURCHASED SERVICES - OUTSIDE CONSULTANT - INVOICES #6966439, 6966467, 6966584, 6966622, 6966796, 6967194, 6967347, 6967802, 6967898, 6967941, 6968048, 6968239, 6968532 - NOVEMBER 2023	2122400264	12,293.75	
10E200	1200 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		12,293.75	
			6966584	SPECIAL ED PURCHASED SERVICES - OUTSIDE CONSULTANT - INVOICES #6966439, 6966467, 6966584, 6966622, 6966796, 6967194, 6967347, 6967802, 6967898, 6967941, 6968048, 6968239, 6968532 - NOVEMBER 2023	2122400264	8,262.50	
10E200	1200 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		8,262.50	
			6966622	SPECIAL ED PURCHASED SERVICES - OUTSIDE CONSULTANT - INVOICES #6966439, 6966467, 6966584, 6966622, 6966796, 6967194, 6967347,	2122400264	8,587.50	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E200	1200 3000 38 000000			6967802, 6967898, 6967941, 6968048, 6968239, 6968532 - NOVEMBER 2023			
			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV			8,587.50	
			6966796	SPECIAL ED PURCHASED SERVICES - OUTSIDE CONSULTANT - INVOICES #6966439, 6966467, 6966584, 6966622, 6966796, 6967194, 6967347, 6967802, 6967898, 6967941, 6968048, 6968239, 6968532 - NOVEMBER 2023	2122400264	9,412.50	
10E200	1200 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		9,412.50	
			6967194	SPECIAL ED PURCHASED SERVICES - OUTSIDE CONSULTANT - INVOICES #6966439, 6966467, 6966584, 6966622, 6966796, 6967194, 6967347, 6967802, 6967898, 6967941, 6968048, 6968239, 6968532 - NOVEMBER 2023	2122400264	12,975.00	
10E200	1200 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		12,975.00	
			6967347	SPECIAL ED PURCHASED SERVICES - OUTSIDE CONSULTANT - INVOICES #6966439, 6966467, 6966584, 6966622, 6966796, 6967194, 6967347, 6967802, 6967898, 6967941, 6968048,	2122400264	9,412.50	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E200	1200 3000 38 000000			6968239, 6968532 - NOVEMBER 2023			
			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV			9,412.50	
			6967802	SPECIAL ED PURCHASED SERVICES - OUTSIDE CONSULTANT - INVOICES #6966439, 6966467, 6966584, 6966622, 6966796, 6967194, 6967347, 6967802, 6967898, 6967941, 6968048, 6968239, 6968532 - NOVEMBER 2023	2122400264	13,437.50	
10E200	1200 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		13,437.50	
			6967898	SPECIAL ED PURCHASED SERVICES - OUTSIDE CONSULTANT - INVOICES #6966439, 6966467, 6966584, 6966622, 6966796, 6967194, 6967347, 6967802, 6967898, 6967941, 6968048, 6968239, 6968532 - NOVEMBER 2023	2122400264	2,681.25	
10E200	1200 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		2,681.25	
			6967941	SPECIAL ED PURCHASED SERVICES - OUTSIDE CONSULTANT - INVOICES #6966439, 6966467, 6966584, 6966622, 6966796, 6967194, 6967347, 6967802, 6967898, 6967941, 6968048, 6968239, 6968532 - NOVEMBER 2023	2122400264	6,075.00	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E200	1200 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		6,075.00	
			6968048	SPECIAL ED PURCHASED SERVICES - OUTSIDE CONSULTANT - INVOICES #6966439, 6966467, 6966584, 6966622, 6966796, 6967194, 6967347, 6967802, 6967898, 6967941, 6968048, 6968239, 6968532 - NOVEMBER 2023	2122400264	9,868.75	
10E200	1200 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		9,868.75	
			6968239	SPECIAL ED PURCHASED SERVICES - OUTSIDE CONSULTANT - INVOICES #6966439, 6966467, 6966584, 6966622, 6966796, 6967194, 6967347, 6967802, 6967898, 6967941, 6968048, 6968239, 6968532 - NOVEMBER 2023	2122400264	8,368.75	
10E200	1200 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		8,368.75	
			6968532	SPECIAL ED PURCHASED SERVICES - OUTSIDE CONSULTANT - INVOICES #6966439, 6966467, 6966584, 6966622, 6966796, 6967194, 6967347, 6967802, 6967898, 6967941, 6968048, 6968239, 6968532 - NOVEMBER 2023	2122400264	11,343.75	
10E200	1200 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		11,343.75	

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1027972	MARZANO RESOURCES, LLC	12/12/2023	M218618	2023-2024 - PURCHASED SERVICES - PD	2102400222	12,800.00	12,800.00
10E200	2210 3000 35 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./PURCHASED S		12,800.00	
1027973	MASTER TRUCK & TRAILER, LLC	12/12/2023	S106730	***QUOTE***REPAIR AND ORDER PART FOR THE DUMP TRUCK. TARP FOR BACK. ORDER #S106730.	2202400437	1,382.90	2,957.28
20E200	2540 3213 31 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		1,382.90	
			S111891	PARTS & REPAIRS FOR HEAVY DUTY AND SNOW EQUIPMENT FY24	2202400165	1,406.78	
20E200	2540 4213 50 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		1,406.78	
			S112230	REPAIRS DONE TO THE BOSS V DXT SNOW PLOW FOR TRUCK #41. SUPPLIES AND LABOR. INVOICE #S112230. OKAY TO PAY.	2202400567	167.60	
20E200	2540 3213 31 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		167.60	
1027974	MCMASTER-CARR	12/12/2023	18169176	ELECTRICAL SUPPLIES FOR OPERATIONS. INVOICE 18169176. OKAY TO PAY. TIME AND DAY ACTIVATED SWITCH GRAY PAINTED ALUMINUM PIPE WRENCH BRAS SOLENOID VALVE TRANSFORMER LOW PRESSURE Y STRAINER	2202400546	1,073.96	1,073.96
20E200	2540 4207 50 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		1,073.96	
1027975	MENONI & MOCOGNI, INC.	12/12/2023	0023541-00	ROCK SALT & LANDSCAPING SUPPLIES FY24; DISTRICT WIDE	2202400166	262.00	1,721.25
20E200	2540 3283 89 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		262.00	

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			0023611-00	ROCK SALT & LANDSCAPING SUPPLIES FY24; DISTRICT WIDE	2202400166	623.20	
20E200 2540 3283 89 000000				OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		623.20	
			0023682-00	ROCK SALT & LANDSCAPING SUPPLIES FY24; DISTRICT WIDE	2202400166	276.45	
20E200 2540 3283 89 000000				OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		276.45	
			0023896-00	ROCK SALT & LANDSCAPING SUPPLIES FY24; DISTRICT WIDE	2202400166	559.60	
20E200 2540 3283 89 000000				OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		559.60	
1027976	MENTA ACADEMY NORTH	12/12/2023	SESINV-033528	PRIVATE TUITION - NOVEMBER 2023 - INVOICE #SESINV-033528 - C.C.R.	2122400280	3,604.14	3,604.14
10E200 1912 6700 40 000000				EDUCATION FUND/DISTRICT WIDE/SP ED TUITION; PRIV FACILI		3,604.14	
1027977	THE MIDWEST CLINIC	12/12/2023	09182023	Instrmental Music	102400064	210.00	210.00
10E010 1100 3000 35 000000				EDUCATION FUND/BRAESIDE/REGULAR PROGRAMS/PURCHASED SERV		210.00	
1027978	MIDWEST PRINCIPALS' CENTER	12/12/2023	6101	ORGANIZATIONAL PARTNERSHIP RENEWAL 2024 - INVOICE #6101	2302400055	505.00	505.00
10E200 2310 6000 99 000000				EDUCATION FUND/DISTRICT WIDE/BOARD OF ED./OTHER OBJECTS		505.00	
1027979	MIDWEST EDUCATIONAL FURNISHING	12/12/2023	9257	4 TABLES AND 24 CHAIRS FOR OAK TERRACE ROOMS. INVOICE 9257. OKAY TO PAY.	2202400534	4,182.60	4,182.60
20E070 2540 5000 95 000000				OPERATIONS & MAINTENANCE FUND/OAK TERRACE/OPER. & MAINT		4,182.60	
1027980	MINNESOTA MEMORY	12/12/2023	43303	SUPPLIES, OTHER	5552400141	2,698.00	3,035.39
10E200 2220 4000 31 000000				EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/SUPPLIES AND MAT		2,698.00	
			43512	REPAIR	5552400155	337.39	
10E200 2220 4000 31 000000				EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/SUPPLIES AND MAT		337.39	
1027981	MODERN MEDIA TECH LLC	12/12/2023	5483	SERVICE REQUESTED WHILE STAN WAS OUT INV#5483 OK	2202400504	450.00	5,265.00

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				TO PAY			
20E200	2540 3210 31 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		450.00	
			5505	REPAIR	5552400162	600.00	
10E200	2220 3000 31 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC		600.00	
			5517	SECURITY, OAK TERRACE	5552400138	2,610.00	
60E070	2540 5000 96 000000			SECURITY 2022 REFERENDUM/OAK TERRACE/OPER. & MAINT./CAP		2,610.00	
			5520	PURCHASED SERVICES, OTHER	5552400118	810.00	
10E200	2220 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC		810.00	
			5521	PURCHASED SERVICE, OTHER	5552400144	470.00	
10E200	2220 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC		470.00	
			5526	PURCHASED SERVICES, OTHER	5552400116	325.00	
10E200	2220 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC		325.00	
1027982	NAPA AUTO PARTS	12/12/2023	152715	BATTERY, CORE DEPOSIT, BATTERY BRUSH AND PROTECTANT FOR MAINTENANCE VEHICLE. INVOICE 152715. OKAY TO PAY.	2202400519	211.27	211.27
20E200	2540 3213 31 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		211.27	
1027983	NATURESCAPE DESIGN, INC.	12/12/2023	90353	STANDARD IRRIGATION WINTERIZATION OF INDIAN TRAIL IRRIGATION OF FIELDS. INVOICE #90353. OKAY TO PAY.	2202400549	280.00	280.00
20E040	2540 3283 89 000000			OPERATIONS & MAINTENANCE FUND/INDIAN TRAIL/OPER. & MAIN		280.00	
1027984	NEMETH GLASS OF ILLINOIS, INC+	12/12/2023	180156	MISCELLANEOUS GLASS/WINDOW REPAIRS FY24; DISTRICT WIDE	2202400168	229.00	229.00
20E200	2540 3210 31 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		229.00	
1027985	NORTHERN ILLINOIS MUSIC CONFER	12/12/2023	11212023	MUSIC CONFERENCE/EW	202400069	200.00	400.00

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10E020	1100 3000 35 000000			EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/PURCHASED SERV		200.00	
			11222023	NORTHERN ILLINOIS MUSIC CONFERENCE/EW	202400070	200.00	
10E020	1100 3000 35 000000			EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/PURCHASED SERV		200.00	
1027986	NORTHWEST SUBURBAN SPECIAL EDU	12/12/2023	11366	SPECIAL ED PUBLIC TUITION SERVICES - NSSEO - AUG 2023 - NOV 2023 - INVOICE #11366	2122400272	14,989.24	14,989.24
10E200	4220 6700 40 000000			EDUCATION FUND/DISTRICT WIDE/SP ED TUITION PUBLIC/TUITI		14,989.24	
1027987	ORGANICLIFE, LLC	12/12/2023	1136020684777	PRE SLICED APPLES NEEDED FOR STAFF APPRECIATION EVENT/NB/NW	602400127	42.00	1,218.60
10E060	1100 4000 16 000000			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND		42.00	
			1136020685708	NOV 2023 BIODEGRADABLE PRODUCTS (SANDWICH BAGS, CUPS AND LIDS) INVOICE # 1136020685708	2502400166	1,176.60	
15E200	2560 4000 50 000000			FOOD SERVICE/DISTRICT WIDE/FOOD SERVICE/SUPPLIES AND MA		1,176.60	
1027988	JW PEPPER & SON, INC.***	12/12/2023	365743796	teacher supplies	102400048	306.25	306.25
10E010	1100 4000 62 000000			EDUCATION FUND/BRAESIDE/REGULAR PROGRAMS/SUPPLIES AND M		306.25	
1027989	PHOENIX CONSULTING SERVICES GR	12/12/2023	1123-01	GREEN BAY ASBESTOS TESTING TILES IN THE GYM. 11/3/23. INVOICE #1123-01. OKAY TO PAY.	2202400509	700.00	2,700.00
20E120	2540 3237 34 000000			OPERATIONS & MAINTENANCE FUND/GREEN BAY SCHOOL/OPER. &		700.00	
			1223-02	ASBESTOS APM FINAL REPORT RAVINIA ASBESTOS ABATEMENT WITH PSI. INVOICE #1223-02. OKAY TO PAY.	2202400566	2,000.00	
64E200	2540 5000 95 000000			RAVINIA 2022 REFERENDUM WORK/DISTRICT WIDE/OPER. & MAIN		2,000.00	
1027990	PITNEY BOWES***	12/12/2023	1024224818	INK PAD	2502400164	19.08	19.08

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10E200 1100 3000 48 000000				REPLACEMENT KIT #51A-P INVOICE NUMBER 1024224818 EDUCATION FUND/DISTRICT WIDE/REGULAR PROGRAMS/PURCHASED		19.08	
1027991	PLAY ILLINOIS LLC	12/12/2023	1775	CAR PANEL, CHARADE PANEL, AND OTHER MATERIALS FOR OT PLAYGROUND. INVOICE 1775. OKAY TO PAY.	2202400540	3,655.80	3,655.80
20E070 2540 5000 95 000000				OPERATIONS & MAINTENANCE FUND/OAK TERRACE/OPER. & MAINT		3,655.80	
1027992	PREMISTAR	12/12/2023	SI2217604	GREEN BAY COMPRESSOR REPAIR. HVAC. INVOICE #SI2217604. OKAY TO PAY.	2202400510	677.54	677.54
20E120 2540 3203 31 000000				OPERATIONS & MAINTENANCE FUND/GREEN BAY SCHOOL/OPER. &		677.54	
1027993	LES PREUSS	12/12/2023	015	PAYMENT NEEDED TO BASKETBALL REFEREE/NM/NW	602400148	220.00	220.00
10E060 1100 3000 38 000000				EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/PURCHASED SER		220.00	
1027994	PRO ENTRY SYSTEMS	12/12/2023	PE1800-1023	***QUOTE***OPS BUILDING INSTALLATION, MATERIALS, LABOR FOR AUTOMATIC GATE FOR PARKING LOT. 20 REMOTES, KEY PAD. QUOTE #QU2023-01389.	2202400430	8,500.00	8,500.00
20E150 2540 5000 90 000000				OPERATIONS & MAINTENANCE FUND/O&M Admin Building/OPER.		8,500.00	
1027995	Vendor Continued Void	12/12/2023					0.00
1027996	Vendor Continued Void	12/12/2023					0.00
1027997	PRO-CARE THERAPY	12/12/2023	20805147	SPECIAL ED PURCHASED SERVICES - CONTRACTED PARAPROFESSIONALS - OCT 30, 2023 - NOV 4, 2023 - INVOICE #20805147	2122400250	3,375.15	15,163.70
10E200 1200 3000 38 000000				EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		3,375.15	

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			20812874	SPECIAL ED PURCHASED SERVICES - CONTRACTED PARAPROFESSIONALS - INVOICE #20812874 - NOVEMBER 6-9, 2023 - W.CORREA, M.WHITE, G. STARKS	2122400260	4,420.82	
10E200	1200 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		4,420.82	
			20817563	SPECIAL ED PURCHASED SERVICES - CONTRACTED PARAPROFESSIONALS - W.CORREA, G.STARKS - 11/13/23-11/17/23 - INVOICE #20817563	2122400268	3,938.27	
10E200	1200 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		3,938.27	
			20822185	SPECIAL ED PURCHASED SERVICES - CONTRACTED PARAPROFESSIONAL - NOVEMBER 14-17, 2023 - K.CALDWELL	2122400279	1,603.80	
10E200	1200 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		1,603.80	
			20823595	SPECIAL ED PURCHASED SERVICES - CONTRACTED PARAPROFESSIONALS - NOVEMBER 13-17, 2023 - INVOICE #20823595	2122400287	1,825.66	
10E200	1200 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		1,825.66	
1027998	RED WING BUSINESS ADVANTAGE AC	12/12/2023	20231110058088	RED WING ADVANTAGE ACCOUNT FOR OPERATIONS EMPLOYEE BOOTS. GREG RILEY, ALFREDO JUARDO,	2202400518	1,258.97	1,258.97

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20E200 2540 4000 65 000000				CHARLIE PRIVETT, BEN FINFER, JAMES BOCK, JAVIER ARRIAGA, CHERIE GREENWOOD. INVOICE #20231110058088. OKAY TO PAY.		1,258.97	
				OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI			
1027999	R&G CONSULTANTS	12/12/2023	6293	STUDENT SERVICES PURCHASED SERVICES - MEDICAID REIMBURSEMENT - INVOICE #6293	2122400273	4,002.81	4,002.81
				EDUCATION FUND/DISTRICT WIDE/STUDENT SERVICES/PURCHASED		4,002.81	
1028000	TODD ROTH	12/12/2023	011	PAYMENT NEEDED TO BASKETBALL REFEREE AND ASSIGNOR/NM/NW	602400145	554.00	554.00
				EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/PURCHASED SER		554.00	
1028001	RUSSO POWER EQUIPMENT INC	12/12/2023	SPI20447937	WORK GLASSES, BACKPACK BLOWER, PRE MIX RED ARMOR FOR EQUIPMENT. INVOICE #SPI20447986 AND SPI20447937. OKAY TO PAY.	2202400535	1,152.95	1,264.91
				OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		150.33	
				OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		1,002.62	
			SPI20447986	WORK GLASSES, BACKPACK BLOWER, PRE MIX RED ARMOR FOR EQUIPMENT. INVOICE #SPI20447986 AND SPI20447937. OKAY TO PAY.	2202400535	111.96	
				OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		14.60	
				OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		97.36	
1028002	SAFeway TRANSPORTATION SERVICE	12/12/2023	441	SPECIAL ED TRANSPORTATION - OCTOBER 2023 - INVOICE #441	2122400245	48,442.72	48,442.72

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40E200	2550 3000 47 000000			TRANSPORTATION FUND/DISTRICT WIDE/TRANSPORTATION/PURCHA		48,442.72	
1028003	SCHOOL HEALTH CORPORATION***	12/12/2023	5583890-00	GYM SUPPLIES	902400034	92.90	92.90
10E090	1100 4000 50 000000			EDUCATION FUND/RED OAK/REGULAR PROGRAMS/SUPPLIES AND MA		92.90	
1028004	Vendor Continued Void	12/12/2023					0.00
1028005	SCHOOL SPECIALTY INC.***	12/12/2023	20133487651	2023-2024 - SUPPLIES AND AND MATERIALS - SCIENCE	2102400066	5.75	9,949.06
10E200	2210 4000 57 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		5.75	
			208133245658	SCHOOLSPECIALTY/BU TCHERPAPER/SW	1002400038	39.56	
10E100	1100 4000 50 000000			EDUCATION FUND/SHERWOOD/REGULAR PROGRAMS/SUPPLIES AND M		39.56	
			208133419431	Somni Lee- art supplies from school speciality	402400023	233.90	
10E040	1100 4000 52 000000			EDUCATION FUND/INDIAN TRAIL/REGULAR PROGRAMS/SUPPLIES A		233.90	
			208133485913	2023-2024 - SUPPLIES AND MATERIALS - SCIENCE	2102400079	5.75	
10E200	2210 4000 57 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		5.75	
			208133487631	2023-2024 - SUPPLIES AND MATERIALS - SCIENCE	2102400067	5.75	
10E200	2210 4000 57 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		5.75	
			308104401798	SCHOOLSPECIALTY/BU TCHERPAPER/SW	1002400038	379.97	
10E100	1100 4000 50 000000			EDUCATION FUND/SHERWOOD/REGULAR PROGRAMS/SUPPLIES AND M		379.97	
			308104429099	2023-2024 - SUPPLIES AND MATERIALS - SCIENCE	2102400123	7,487.84	
10E200	2210 4000 57 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		7,487.84	
			308104441579	PE EQUIPMENT FOR THE SCHOOL YEAR 23-24/MA/NW	602400100	1,790.54	
10E060	1100 4000 53 000000			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND		1,790.54	
1028006	SECURED TECH SOLUTIONS, LLC	12/12/2023	2023-11-17-03	SUPPLIES, OTHER	5552400145	9,700.00	9,700.00
10E200	2220 4000 65 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/SUPPLIES AND MAT		9,700.00	

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1028007	SIGN CENTRAL	12/12/2023	18797	AFRAMES FOR EDGEWOOD SANDWICH BOARDS FOR DIRECTIONAL TRAFFIC COMMUNICATION. INVOICE #18797. OKAY TO PAY.	2202400503	1,825.00	1,825.00
20E020	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/EDGEWOOD/OPER. & MAINT./S		1,825.00	
1028008	SOUND INCORPORATED	12/12/2023	74260	INTERCOM ADDITIONS, SH, EP, GB	5552400102	22,443.90	27,850.90
20E200	2540 5000 90 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		22,443.90	
20E200	2540 5000 90 000000		74261	CAPITAL OUTLAY, NEW EQUIPMENT	5552400124	5,407.00	
20E200	2540 5000 90 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		5,407.00	
1028009	SPORTS 11, INC.	12/12/2023	10535	GIRLS BASKETBALL SHORTS/EW	202400063	314.50	314.50
10E020	1100 4000 50 000000			EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/SUPPLIES AND M		314.50	
1028010	STANDARD INSURANCE COMPANY	12/12/2023	158686000112012023	THE STANDARD LIFE INSURANCE - DECEMBER 2023 INVOICE	2502400171	684.76	684.76
10E200	2610 2220 22 000000			EDUCATION FUND/DISTRICT WIDE/DISTRICT BENEFITS/MEDICAL		684.76	
1028011	Staples Business Advantage	12/12/2023	213363894-0-1	GENERAL SUPPLIES-ALL EC CONFERENCES	1202400035	111.56	111.56
10E120	1125 4000 50 000000			EDUCATION FUND/GREEN BAY SCHOOL/PREK REGULAR/SUPPLIES A		111.56	
1028012	STREAMWOOD BEHAVIORAL HEALTHCA	12/12/2023	17340	STUDENT SERVICES PURCHASED SERVICES - HOME/HOSPITAL TUTORING - SEPT-OCT 2023 - INVOICE #17340	2122400239	175.00	175.00
10E200	2190 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/STUDENT SERVICES/PURCHASED		175.00	
1028013	Vendor Continued Void	12/12/2023					0.00
1028014	SUNSET FOOD MART, INC.	12/12/2023	00206536	SNACKS FOR EARLY CHILDHOOD	1202400010	384.99	2,577.14
10E120	1125 4000 16 000000			EDUCATION FUND/GREEN BAY SCHOOL/PREK REGULAR/SUPPLIES A		384.99	
			007-00001817	SNACKS FOR EARLY CHILDHOOD	1202400010	355.00	

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10E120 1125 4000 16 000000				EDUCATION FUND/GREEN BAY SCHOOL/PREK REGULAR/SUPPLIES A		355.00	
			011-00206680	SNACKS FOR EARLY CHILDHOOD	1202400010	250.25	
10E120 1125 4000 16 000000				EDUCATION FUND/GREEN BAY SCHOOL/PREK REGULAR/SUPPLIES A		250.25	
			011-00206783	SNACKS FOR RED OAK STUDENTS FOR FY24	902400043	51.63	
10E090 1100 4000 50 000000				EDUCATION FUND/RED OAK/REGULAR PROGRAMS/SUPPLIES AND MA		51.63	
			011-00206789	SNACKS FOR EARLY CHILDHOOD	1202400010	35.96	
10E120 1125 4000 16 000000				EDUCATION FUND/GREEN BAY SCHOOL/PREK REGULAR/SUPPLIES A		35.96	
			011-00207157	SNACKS FOR RED OAK STUDENTS FOR FY24	902400043	71.84	
10E090 1100 4000 50 000000				EDUCATION FUND/RED OAK/REGULAR PROGRAMS/SUPPLIES AND MA		71.84	
			011-00207472	SNACKS FOR EARLY CHILDHOOD	1202400010	407.70	
10E120 1125 4000 16 000000				EDUCATION FUND/GREEN BAY SCHOOL/PREK REGULAR/SUPPLIES A		407.70	
			011-00207482	SNACKS FOR RED OAK STUDENTS FOR FY24	902400043	102.42	
10E090 1100 4000 50 000000				EDUCATION FUND/RED OAK/REGULAR PROGRAMS/SUPPLIES AND MA		102.42	
			011-00207866	SNACKS FOR EARLY CHILDHOOD	1202400010	513.11	
10E120 1125 4000 16 000000				EDUCATION FUND/GREEN BAY SCHOOL/PREK REGULAR/SUPPLIES A		513.11	
			011-00208004	SNACKS FOR RED OAK STUDENTS FOR FY24	902400043	89.24	
10E090 1100 4000 50 000000				EDUCATION FUND/RED OAK/REGULAR PROGRAMS/SUPPLIES AND MA		89.24	
			011-00208319	SNACKS FOR EARLY CHILDHOOD	1202400010	315.00	
10E120 1125 4000 16 000000				EDUCATION FUND/GREEN BAY SCHOOL/PREK REGULAR/SUPPLIES A		315.00	
1028015	TECH SYSTEMS, INC.	12/12/2023	323753	SECURITY, EW & RO	5552400158	262.50	962.50
60E090	2540 5000 96 000000			SECURITY 2022 REFERENDUM/RED OAK/OPER. & MAINT./CAPITAL		131.25	
60E020	2540 5000 96 000000			SECURITY 2022 REFERENDUM/EDGEWOOD/OPER. & MAINT./CAPITA		131.25	
			323754	SECURITY, NORTHWOOD	5552400142	262.50	
60E060	2540 5000 96 000000			SECURITY 2022 REFERENDUM/NORTHWOOD/OPER. & MAINT./CAPIT		262.50	

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			323755	SECURITY, OAK TERRACE	5552400157	175.00	
60E070	2540 5000 96 000000			SECURITY 2022 REFERENDUM/OAK TERRACE/OPER. & MAINT./CAP		175.00	
			323756	SECURITY, EW & RO	5552400158	262.50	
60E090	2540 5000 96 000000			SECURITY 2022 REFERENDUM/RED OAK/OPER. & MAINT./CAPITAL		131.25	
60E020	2540 5000 96 000000			SECURITY 2022 REFERENDUM/EDGEWOOD/OPER. & MAINT./CAPITA		131.25	
1028016	THOMSON REUTERS - WEST	12/12/2023	849378191	STUDENT SERVICES - PURCHASED SERVICES - ONLINE/SOFTWARE SUBSCRIPTION CHARGES - YEAR 2 OF 3 YEAR AGREEMENT	2122400018	485.47	485.47
10E200	2190 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/STUDENT SERVICES/PURCHASED		485.47	
1028017	TK ELEVATOR CORPORATION	12/12/2023	1000512131	***QUOTE***INDIAN TRAIL TK NEW ELEVATOR INSTALLATION PROPOSAL PER REFERENDUM; SOUREWELL #100516-TKE.	2202400308	96,812.50	97,910.80
63E200	2540 5000 95 000000			INDIAN TRAIL 2022 REFERENDUM/DISTRICT WIDE/OPER. & MAIN		96,812.50	
			5002295908	TKE NIM ELEVATOR WITH PHONE MONITORING FOR EW. TRAVEL OVERTIME, LABOR CALL BACK OVER TIME, AND US TRIP CHARGE. INVOICE #5002295908. OKAY TO PAY.	2202400531	1,098.30	
20E020	2540 3217 31 000000			OPERATIONS & MAINTENANCE FUND/EDGEWOOD/OPER. & MAINT./E		1,098.30	
1028018	TOBII DYNAVOX LLC	12/12/2023	INV00431919	SPECIAL ED - CURRICULUM RESOURCES - QUOTE #Q037477	2122400240	2,084.61	2,084.61
10E200	1200 4000 58 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./SUPPLIES AND M		2,084.61	
1028019	TOWNSHIP HIGH SCHOOL DIST. 113	12/12/2023	202430038	BAND AND ORCHESTRA CONCERT RENTAL/EW	202400067	780.00	780.00
10E020	1100 3000 38 000000			EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/PURCHASED SERV		780.00	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
1028020	Vendor Continued Void	12/12/2023					0.00
1028021	Vendor Continued Void	12/12/2023					0.00
1028022	Vendor Continued Void	12/12/2023					0.00
1028023	Vendor Continued Void	12/12/2023					0.00
1028024	Vendor Continued Void	12/12/2023					0.00
1028025	Vendor Continued Void	12/12/2023					0.00
1028026	TRANE U.S. INC***	12/12/2023	15637845	HVAC/FILTERS/MOTOR SUPPLIES FY24; DISTRICT WIDE	2202400169	281.09	612,755.78
20E200	2540 3203 31 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		200.11	
20E200	2540 4203 50 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		80.98	
			314099360	***QUOTE***TRANE CO-OP PROPOSAL: INDIAN TRAIL RENOVATION TRANE CONTROLS. QUOTE # R1-191240-23-003.	2202400091	176,645.50	
63E200	2540 5000 95 000000			INDIAN TRAIL 2022 REFERENDUM/DISTRICT WIDE/OPER. & MAIN		176,645.50	
			314145330	***QUOTE*** TRANE CONTROLS PROPOSAL GB, PROPOSAL ID #2987618; COOP QUOTE #30-191240-21-001; AND OMNIA RACINE # 3341. FEB 2023	2202400012	137,170.00	
20E120	2540 5000 90 000000			OPERATIONS & MAINTENANCE FUND/GREEN BAY SCHOOL/OPER. &		137,170.00	
			990015853	***QUOTE*** TRANE CO-OP EQUIPMENT, TRANE CONTROLS, AND CONTINGENCY RESERVE. QUOTE NUMBER: R1-191240-23-003.	2202400092	83.78	
63E200	2540 5000 95 000000			INDIAN TRAIL 2022 REFERENDUM/DISTRICT WIDE/OPER. & MAIN		83.78	
			990015900	***QUOTE*** TRANE CO-OP EQUIPMENT, TRANE CONTROLS, AND CONTINGENCY RESERVE. QUOTE NUMBER: R1-191240-23-003.	2202400092	20,239.82	
63E200	2540 5000 95 000000			INDIAN TRAIL 2022 REFERENDUM/DISTRICT WIDE/OPER. & MAIN		20,239.82	
			990016460	***QUOTE*** TRANE CO-OP EQUIPMENT,	2202400092	344.14	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
63E200	2540 5000 95 000000			TRANE CONTROLS, AND CONTINGENCY RESERVE. QUOTE NUMBER: R1-191240-23-003.			
			INDIAN TRAIL 2022 REFERENDUM/DISTRICT WIDE/OPER. & MAIN			344.14	
			990016649	***QUOTE*** TRANE CO-OP EQUIPMENT, TRANE CONTROLS, AND CONTINGENCY RESERVE. QUOTE NUMBER: R1-191240-23-003.	2202400092	5,918.83	
63E200	2540 5000 95 000000			INDIAN TRAIL 2022 REFERENDUM/DISTRICT WIDE/OPER. & MAIN		5,918.83	
			990016650	***QUOTE*** TRANE CO-OP EQUIPMENT, TRANE CONTROLS, AND CONTINGENCY RESERVE. QUOTE NUMBER: R1-191240-23-003.	2202400092	3,185.49	
63E200	2540 5000 95 000000			INDIAN TRAIL 2022 REFERENDUM/DISTRICT WIDE/OPER. & MAIN		3,185.49	
			990017502	***QUOTE*** TRANE CO-OP EQUIPMENT, TRANE CONTROLS, AND CONTINGENCY RESERVE. QUOTE NUMBER: R1-191240-23-003.	2202400092	3,555.00	
63E200	2540 5000 95 000000			INDIAN TRAIL 2022 REFERENDUM/DISTRICT WIDE/OPER. & MAIN		3,555.00	
			990017562	***QUOTE*** TRANE CO-OP EQUIPMENT, TRANE CONTROLS, AND CONTINGENCY RESERVE. QUOTE NUMBER: R1-191240-23-003.	2202400092	106.02	
63E200	2540 5000 95 000000			INDIAN TRAIL 2022 REFERENDUM/DISTRICT WIDE/OPER. & MAIN		106.02	
			990017563	***QUOTE*** TRANE CO-OP EQUIPMENT, TRANE CONTROLS, AND CONTINGENCY RESERVE. QUOTE NUMBER: R1-191240-23-003.	2202400092	186,812.38	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
63E200	2540 5000 95 000000		INDIAN TRAIL 2022 REFERENDUM/DISTRICT WIDE/OPER. & MAIN			186,812.38	
			990017763	***QUOTE*** TRANE CO-OP EQUIPMENT, TRANE CONTROLS, AND CONTINGENCY RESERVE. QUOTE NUMBER: R1-191240-23-003.	2202400092	2,261.72	
63E200	2540 5000 95 000000		INDIAN TRAIL 2022 REFERENDUM/DISTRICT WIDE/OPER. & MAIN			2,261.72	
			990017812	***QUOTE*** TRANE CO-OP EQUIPMENT, TRANE CONTROLS, AND CONTINGENCY RESERVE. QUOTE NUMBER: R1-191240-23-003.	2202400092	7,113.54	
63E200	2540 5000 95 000000		INDIAN TRAIL 2022 REFERENDUM/DISTRICT WIDE/OPER. & MAIN			7,113.54	
			990018062	***QUOTE*** TRANE CO-OP EQUIPMENT, TRANE CONTROLS, AND CONTINGENCY RESERVE. QUOTE NUMBER: R1-191240-23-003.	2202400092	61,323.14	
63E200	2540 5000 95 000000		INDIAN TRAIL 2022 REFERENDUM/DISTRICT WIDE/OPER. & MAIN			61,323.14	
			990018063	***QUOTE*** TRANE CO-OP EQUIPMENT, TRANE CONTROLS, AND CONTINGENCY RESERVE. QUOTE NUMBER: R1-191240-23-003.	2202400092	7,715.33	
63E200	2540 5000 95 000000		INDIAN TRAIL 2022 REFERENDUM/DISTRICT WIDE/OPER. & MAIN			7,715.33	
1028027	Vendor Continued Void	12/12/2023					0.00
1028028	ULINE***	12/12/2023	170667580	EDGEWOOD PALLET RACKS FOR GYM STORAGE EQUIPMENT. INVOICE #170667580. OKAY TO PAY.	2202400505	5,589.00	8,755.00
20E020	2540 4000 65 000000		OPERATIONS & MAINTENANCE FUND/EDGEWOOD/OPER. & MAINT./S			5,589.00	
			170700010	NEW WOODEN PALLET FOR	2202400517	540.00	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
20E140	2540 4000 65 000000			BUFFALO GROVE WAREHOUSE. INVOICE #170700010. OKAY TO PAY.		540.00	
			171600142	***QUOTE***FEMININ	2202400557	2,626.00	
				E HYGIENE DISPENSERS AND FEMININE HYGIENE PRODUCTS FOR EW BATHROOMS. 7 IN TOTAL.			
20E020	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/WAREHOUSE-BUFFALO GROVE/O		540.00	
				OPERATIONS & MAINTENANCE FUND/EDGEWOOD/OPER. & MAINT./S		2,626.00	
1028029	WEST MUSIC***	12/12/2023	SI2338249	2023-2024 - SUPPLIES AND MATERIALS - MUSIC	2102400168	364.68	394.53
10E200	2210 4000 62 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		364.68	
			SI2354186	MUSIC/OT	702400064	29.85	
10E070	1100 4000 50 000000			EDUCATION FUND/OAK TERRACE/REGULAR PROGRAMS/SUPPLIES AN		29.85	
1028030	Vendor Continued Void	12/12/2023					0.00
1028031	Vendor Continued Void	12/12/2023					0.00
1028032	Vendor Continued Void	12/12/2023					0.00
1028033	Vendor Continued Void	12/12/2023					0.00
1028034	WIGHT & COMPANY	12/12/2023	220112-012	PROFESSIONAL SERVICES FOR RAVINIA ADDITION AND RENO (INVOICE #220112-012); INDIAN TRAIL RENO (INVOICE #220113-015); BRAESIDE RENO (INVOICE #230068-002); SHERWOOD ADDITION AND RENO (INVOICE #230069-003); AND WAYNE THOMAS (INVOICE #230070-002). OKAY TO PAY.	2202400532	15,962.49	83,878.84
63E200	2540 5000 95 000000			INDIAN TRAIL 2022 REFERENDUM/DISTRICT WIDE/OPER. & MAIN		3,237.01	
64E200	2540 5000 95 000000			RAVINIA 2022 REFERENDUM WORK/DISTRICT WIDE/OPER. & MAIN		3,037.73	
65E200	2540 5000 95 000000			BRAESIDE 2022 REFERENDUM WORK/DISTRICT WIDE/OPER. & MAI		2,280.12	
66E200	2540 5000 95 000000			WAYNE THOMAS 2022 REFERENDUM/DISTRICT WIDE/OPER. & MAIN		2,258.72	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
67E200	2540 5000 95 000000		SHERWOOD 2022 REFERENDUM WORK/DISTRICT WIDE/OPER. & MAI			5,148.91	
			220113-015	PROFESSIONAL SERVICES FOR RAVINIA ADDITION AND RENO (INVOICE #220112-012); INDIAN TRAIL RENO (INVOICE #220113-015); BRAESIDE RENO (INVOICE #230068-002); SHERWOOD ADDITION AND RENO (INVOICE #230069-003); AND WAYNE THOMAS (INVOICE #230070-002). OKAY TO PAY.	2202400532	17,009.69	
63E200	2540 5000 95 000000		INDIAN TRAIL 2022 REFERENDUM/DISTRICT WIDE/OPER. & MAIN			3,449.37	
64E200	2540 5000 95 000000		RAVINIA 2022 REFERENDUM WORK/DISTRICT WIDE/OPER. & MAIN			3,237.01	
65E200	2540 5000 95 000000		BRAESIDE 2022 REFERENDUM WORK/DISTRICT WIDE/OPER. & MAI			2,429.70	
66E200	2540 5000 95 000000		WAYNE THOMAS 2022 REFERENDUM/DISTRICT WIDE/OPER. & MAIN			2,406.90	
67E200	2540 5000 95 000000		SHERWOOD 2022 REFERENDUM WORK/DISTRICT WIDE/OPER. & MAI			5,486.71	
			230068-002	PROFESSIONAL SERVICES FOR RAVINIA ADDITION AND RENO (INVOICE #220112-012); INDIAN TRAIL RENO (INVOICE #220113-015); BRAESIDE RENO (INVOICE #230068-002); SHERWOOD ADDITION AND RENO (INVOICE #230069-003); AND WAYNE THOMAS (INVOICE #230070-002). OKAY TO PAY.	2202400532	11,981.43	
63E200	2540 5000 95 000000		INDIAN TRAIL 2022 REFERENDUM/DISTRICT WIDE/OPER. & MAIN			2,429.70	
64E200	2540 5000 95 000000		RAVINIA 2022 REFERENDUM WORK/DISTRICT WIDE/OPER. & MAIN			2,280.12	
65E200	2540 5000 95 000000		BRAESIDE 2022 REFERENDUM WORK/DISTRICT WIDE/OPER. & MAI			1,711.45	
66E200	2540 5000 95 000000		WAYNE THOMAS 2022 REFERENDUM/DISTRICT WIDE/OPER. & MAIN			1,695.39	
67E200	2540 5000 95 000000		SHERWOOD 2022 REFERENDUM WORK/DISTRICT WIDE/OPER. & MAI			3,864.77	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
			230069-003	PROFESSIONAL SERVICES FOR RAVINIA ADDITION AND RENO (INVOICE #220112-012); INDIAN TRAIL RENO (INVOICE #220113-015); BRAESIDE RENO (INVOICE #230068-002); SHERWOOD ADDITION AND RENO (INVOICE #230069-003); AND WAYNE THOMAS (INVOICE #230070-002). OKAY TO PAY.	2202400532	27,056.23	
63E200	2540 5000 95 000000			INDIAN TRAIL 2022 REFERENDUM/DISTRICT WIDE/OPER. & MAIN		5,486.70	
64E200	2540 5000 95 000000			RAVINIA 2022 REFERENDUM WORK/DISTRICT WIDE/OPER. & MAIN		5,148.91	
65E200	2540 5000 95 000000			BRAESIDE 2022 REFERENDUM WORK/DISTRICT WIDE/OPER. & MAI		3,864.77	
66E200	2540 5000 95 000000			WAYNE THOMAS 2022 REFERENDUM/DISTRICT WIDE/OPER. & MAIN		3,828.50	
67E200	2540 5000 95 000000			SHERWOOD 2022 REFERENDUM WORK/DISTRICT WIDE/OPER. & MAI		8,727.35	
			230070-002	PROFESSIONAL SERVICES FOR RAVINIA ADDITION AND RENO (INVOICE #220112-012); INDIAN TRAIL RENO (INVOICE #220113-015); BRAESIDE RENO (INVOICE #230068-002); SHERWOOD ADDITION AND RENO (INVOICE #230069-003); AND WAYNE THOMAS (INVOICE #230070-002). OKAY TO PAY.	2202400532	11,869.00	
63E200	2540 5000 95 000000			INDIAN TRAIL 2022 REFERENDUM/DISTRICT WIDE/OPER. & MAIN		2,406.90	
64E200	2540 5000 95 000000			RAVINIA 2022 REFERENDUM WORK/DISTRICT WIDE/OPER. & MAIN		2,258.72	
65E200	2540 5000 95 000000			BRAESIDE 2022 REFERENDUM WORK/DISTRICT WIDE/OPER. & MAI		1,695.39	
66E200	2540 5000 95 000000			WAYNE THOMAS 2022 REFERENDUM/DISTRICT WIDE/OPER. & MAIN		1,679.48	
67E200	2540 5000 95 000000			SHERWOOD 2022 REFERENDUM WORK/DISTRICT WIDE/OPER. & MAI		3,828.51	
1028035	WILSON RAILING & METAL FABRICA	12/12/2023	12263	***QUOTE*** ELM PLACE MATERIAL	2202400363	2,890.26	2,890.26

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
				AND LABOR FOR CENTER STAIR RAILING FOR NORTH AUDITORIUM ENTRANCE. PROPOSAL # C-23164.			
20E030	2540 5000 90 000000			OPERATIONS & MAINTENANCE FUND/ELM PLACE/OPER. & MAINT./		2,890.26	
1028036	WITH PARTNERS	12/12/2023	0000050	TITLE III - PROFESSIONAL DEVELOPMENT - WITH PARTNERS - NOVEMBER 2023 - INVOICE #0000050	2122400252	6,500.00	6,500.00
10E200	2210 3000 35 490900			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./PURCHASED S		6,500.00	
1028037	YELLOWFOLDER- AN INTELLINETICS	12/12/2023	20214253	PURCHASED SERVICES/SCHROEDER	2002400041	52.00	52.00
10E200	2642 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/PERSONNEL/PURCHASED SERVIC		52.00	
1028038	ZOOM VIDEO COMMUNICATIONS, INC	12/12/2023	INV228922369	SOFTWARE/SITE LICENSE	5552400092	2,040.00	2,040.00
10E200	2220 3000 80 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC		2,040.00	
1028039	ZSN SYSTEMS & SOLUTIONS	12/12/2023	NSD-07	SPECIAL ED PURCHASED SERVICES - CONTRACTED PARAPROFESSIONALS - NOV 13-26, 2023 - INVOICE #NSD-07	2122400284	4,100.00	4,100.00
10E200	1200 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		4,100.00	

208 Computer Check(s) For a Total of 4,750,217.29

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
202300339	ALLIED BENEFIT SYSTEMS	12/06/2023	0000500198	ALLIED DECEMBER 2023 INVOICE	2502400170	463.50	463.50
10E200 2610 2220 22 000000				EDUCATION FUND/DISTRICT WIDE/DISTRICT BENEFITS/MEDICAL		463.50	
				1 Wire Transfer Check(s) For a Total of			463.50

	0	Manual	Checks For a Total of	0.00
	1	Wire Transfer	Checks For a Total of	463.50
	5	ACH	Checks For a Total of	683,434.78
	208	Computer	Checks For a Total of	4,750,217.29
Total For	214	Manual, Wire Tran,	ACH & Computer Checks	5,434,115.57
Less	0	Voided	Checks For a Total of	0.00
			Net Amount	5,434,115.57

FUND SUMMARY

Fund	Description	Balance Sheet	Revenue	Expense	Total
10	EDUCATION FUND	0.00	0.00	1,821,484.98	1,821,484.98
15	FOOD SERVICE	0.00	0.00	1,176.60	1,176.60
20	OPERATIONS & MAINTENANCE FUND	0.00	0.00	488,639.60	488,639.60
30	DEBT SERVICE (Bond & Interest)	0.00	0.00	475.00	475.00
40	TRANSPORTATION FUND	0.00	495.00	615,411.95	615,906.95
60	SECURITY 2022 REFERENDUM	0.00	0.00	3,572.50	3,572.50
63	INDIAN TRAIL 2022 REFERENDUM	0.00	0.00	1,918,139.39	1,918,139.39
64	RAVINIA 2022 REFERENDUM WORK	0.00	0.00	533,002.49	533,002.49
65	BRAESIDE 2022 REFERENDUM WORK	0.00	0.00	11,981.43	11,981.43
66	WAYNE THOMAS 2022 REFERENDUM	0.00	0.00	11,868.99	11,868.99
67	SHERWOOD 2022 REFERENDUM WORK	0.00	0.00	27,056.25	27,056.25
99	ACTIVITY FUND	811.39	0.00	0.00	811.39

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
232400225	Vendor Continued Void	12/13/2023					0.00
232400226	MMC Educational Consulting and	12/13/2023	KB-14	SPECIAL ED PURCHASED SERVICES - CONTRACTED PSYCHOLOGISTS - NOV 13-17, 2023 - INVOICE #MC-14, KB-14	2122400261	3,640.00	8,385.00
10E200	1200 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		3,640.00	
			KB-15	SPECIAL ED PURCHASED SERVICES-CONTRACTE D PSYCHOLOGIST - NOV 20-21, 2023 - INVOICE #KB-15 - K.BERKA	2122400271	975.00	
10E200	1200 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		975.00	
			KB-16	SPECIAL ED PURCHASED SERVICES - CONTRACTED PSYCHOLOGISTS - NOV 2023 - INVOICE #MC-15, KB-16	2122400281	2,665.00	
10E200	1200 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		2,665.00	
			MC-14	SPECIAL ED PURCHASED SERVICES - CONTRACTED PSYCHOLOGISTS - NOV 13-17, 2023 - INVOICE #MC-14, KB-14	2122400261	520.00	
10E200	1200 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		520.00	
			MC-15	SPECIAL ED PURCHASED SERVICES - CONTRACTED PSYCHOLOGISTS - NOV 2023 - INVOICE #MC-15, KB-16	2122400281	585.00	
10E200	1200 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		585.00	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
				2 ACH		Check(s) For a Total of	8,385.00

	0	Manual	Checks For a Total of	0.00
	0	Wire Transfer	Checks For a Total of	0.00
	2	ACH	Checks For a Total of	8,385.00
	0	Computer	Checks For a Total of	0.00
Total For	2	Manual, Wire Tran,	ACH & Computer Checks	8,385.00
Less	0	Voided	Checks For a Total of	0.00
			Net Amount	8,385.00

F U N D S U M M A R Y

Fund	Description	Balance Sheet	Revenue	Expense	Total
10	EDUCATION FUND	0.00	0.00	8,385.00	8,385.00

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
2002033	AMAZON	12/12/2023	1DV4-DV7N-W6LK	SODA FOR THE POP MACHINE	902400058	60.44	116.44
99L000	9088 0000 00 000000		RED OAK COCA COLA/NS			60.44	
			1NP7-GRDG-X6YH	SODA FOR THE POP MACHINE	902400058	56.00	
99L000	9088 0000 00 000000		RED OAK COCA COLA/NS			56.00	
2002034	THE BOOK STALL	12/12/2023	481958	THE BOOK STALL/IMC/WT	1102400054	161.48	161.48
99L000	9104 0000 00 000000		WAYNE THOMAS LIBRARY/NS			161.48	
2002035	DAVID BRUNNER	12/12/2023	09142023	DONATION FOR CHOIR SERVICES-SUGGESTED BY JEREMY DAVIS	802400041	300.00	300.00
99L000	9085 0000 00 000000		RAVINIA MISCELLANEOUS/NS			300.00	
2002036	Deerfield & Libertyville Music	12/12/2023	1681559	STUDENTS SCHOLARSHIPS FOR BAND AND ORCHESTRA.	902400060	170.79	337.83
99L000	9089 0000 00 000000		RED OAK DONATIONS/NS			26.19	
99L000	9093 0000 00 000000		RED OAK MUSICAL/NS			144.60	
			1681561	STUDENTS SCHOLARSHIPS FOR BAND AND ORCHESTRA.	902400060	167.04	
99L000	9089 0000 00 000000		RED OAK DONATIONS/NS			25.62	
99L000	9093 0000 00 000000		RED OAK MUSICAL/NS			141.42	
2002037	NORTHWOOD JUNIOR HIGH PTO	12/12/2023	11272023	ROBOTIC DAY AT NORTHWOOD MIDDLE SCHOOL	902400061	117.00	117.00
99L000	9092 0000 00 000000		RED OAK STUDENT PHOTOS/NS			117.00	
2002038	SCHOLASTIC BOOK FAIRS	12/12/2023	W5426585BF	Payment of Scholastic Book Fair Invoice #W5426585BF	402400087	3,542.06	3,542.06
99L000	9059 0000 00 000000		INDIAN TRAIL LIBRARY/NS			3,542.06	
			6	Computer	Check(s) For a Total of		4,574.81

	0	Manual	Checks For a Total of	0.00
	0	Wire Transfer	Checks For a Total of	0.00
	0	ACH	Checks For a Total of	0.00
	6	Computer	Checks For a Total of	4,574.81
Total For	6	Manual, Wire Tran, ACH & Computer	Checks	4,574.81
Less	0	Voided	Checks For a Total of	0.00
			Net Amount	4,574.81

FUND SUMMARY

Fund	Description	Balance Sheet	Revenue	Expense	Total
99	ACTIVITY FUND	4,574.81	0.00	0.00	4,574.81

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
1027815	1495 BUILDING LLC	12/05/2023	112024	MONTHLY OPS BUILDING RENT	2502400010	7,392.73	7,392.73
20E200	2540 3000 38 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		7,392.73	
1027816	8X8 INC	12/05/2023	4163705	TELEPHONE VOIP SYSTEM	5552400025	12,071.23	12,071.23
10E200	2220 3000 42 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC		12,071.23	
1027817	AT&T MOBILITY	12/05/2023	287302649106X120323	PURCHASED SERVICE - CELL PHONES - FY24	5552400026	4,216.49	4,216.49
10E200	2220 3000 42 090000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC		4,216.49	
1027818	CGA INVESTMENT CO LLC	12/05/2023	112024	MONTHLY STORAGE RENT	2502400009	11,683.96	11,683.96
20E200	2540 3000 38 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		11,683.96	
1027819	COMCAST BUSINESS+++	12/05/2023	87711005502516051127	DISTRICT WIDE INTERNET SERVICE - FY24	5552400023	239.95	239.95
10E200	2220 3261 42 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PHONE SECURITY/N		239.95	
1027820	Vendor Continued Void	12/05/2023					0.00
1027821	COMMONWEALTH EDISON	12/05/2023	122456208411172023	ELECTRICAL UTILITY BILL FOR OPERATIONS BUILDING 10/19/23-11/17/23 AND FOR LINCOLN 10/12/23-11/10/23. OKAY TO PAY.	2202400548	1,418.56	42,244.94
20E050	2540 4000 69 000000			OPERATIONS & MAINTENANCE FUND/LINCOLN/OPER. & MAINT./SU		1,069.68	
20E150	2540 4000 69 000000			OPERATIONS & MAINTENANCE FUND/O&M Admin Building/OPER.		348.88	
			230302720711212023	ELECTRICAL UTILITY BILL FOR NW, IT WAREHOUSE, IT GREENHOUSE, RO, WT, BR, GB, EP, AND EW. 10/20/23-11/20/23. OKAY TO PAY.	2202400544	40,826.38	
20E200	2540 4000 69 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		382.63	
20E010	2540 4000 69 000000			OPERATIONS & MAINTENANCE FUND/BRAESIDE/OPER. & MAINT./S		3,623.06	
20E020	2540 4000 69 000000			OPERATIONS & MAINTENANCE FUND/EDGEWOOD/OPER. & MAINT./S		10,999.67	
20E030	2540 4000 69 000000			OPERATIONS & MAINTENANCE FUND/ELM PLACE/OPER. & MAINT./		6,688.20	
20E060	2540 4000 69 000000			OPERATIONS & MAINTENANCE FUND/NORTHWOOD/OPER. & MAINT./		7,410.98	
20E090	2540 4000 69 000000			OPERATIONS & MAINTENANCE FUND/RED OAK/OPER. & MAINT./SU		3,704.69	
20E110	2540 4000 69 000000			OPERATIONS & MAINTENANCE FUND/WAYNE THOMAS/OPER. & MAIN		3,658.20	
20E120	2540 4000 69 000000			OPERATIONS & MAINTENANCE FUND/GREEN BAY SCHOOL/OPER. &		3,744.25	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E040	2540 3000 38 000067			EDUCATION FUND/INDIAN TRAIL/OPER. & MAINT./PURCHASED SE		614.70	
1027822	Vendor Continued Void	12/05/2023					0.00
1027823	CONSTELLATION NEWENERGY GAS DI	12/05/2023	3897008	CONSTELLATION GAS UTILITY BILL FROM OCT 2023. PAST DUE BALANCES FROM NOV 2022, DEC 2022, JAN 2023, APR 2023, AND JUL 2023. CREDIT FROM PREVIOUS BALANCE IS APPLIED. INVOICE #3897008. OKAY TO PAY.	2202400536	19,320.26	19,320.26
20E010	2540 4000 68 000000			OPERATIONS & MAINTENANCE FUND/BRAESIDE/OPER. & MAINT./S		1,576.27	
20E020	2540 4000 68 000000			OPERATIONS & MAINTENANCE FUND/EDGEWOOD/OPER. & MAINT./S		2,456.67	
20E030	2540 4000 68 000000			OPERATIONS & MAINTENANCE FUND/ELM PLACE/OPER. & MAINT./		717.78	
20E040	2540 4000 68 000000			OPERATIONS & MAINTENANCE FUND/INDIAN TRAIL/OPER. & MAIN		1,709.93	
20E050	2540 4000 68 000000			OPERATIONS & MAINTENANCE FUND/LINCOLN/OPER. & MAINT./SU		319.03	
20E060	2540 4000 68 000000			OPERATIONS & MAINTENANCE FUND/NORTHWOOD/OPER. & MAINT./		4,306.87	
20E070	2540 4000 68 000000			OPERATIONS & MAINTENANCE FUND/OAK TERRACE/OPER. & MAINT		2,291.32	
20E080	2540 4000 68 000000			OPERATIONS & MAINTENANCE FUND/RAVINIA/OPER. & MAINT./SU		456.83	
20E090	2540 4000 68 000000			OPERATIONS & MAINTENANCE FUND/RED OAK/OPER. & MAINT./SU		977.74	
20E100	2540 4000 68 000000			OPERATIONS & MAINTENANCE FUND/SHERWOOD/OPER. & MAINT./S		1,306.03	
20E110	2540 4000 68 000000			OPERATIONS & MAINTENANCE FUND/WAYNE THOMAS/OPER. & MAIN		1,394.20	
20E120	2540 4000 68 000000			OPERATIONS & MAINTENANCE FUND/GREEN BAY SCHOOL/OPER. &		1,807.59	
1027824	Vendor Continued Void	12/05/2023					0.00
1027825	LAKESHORE RECYCLING SYSTEMS	12/05/2023	LR5513236	ROLL OFF CONTAINERS FOR IT WAREHOUSE; INVOICES #LRS5513236, LRS5477489, AND LRS5439829. RECYCLING/WASTE REMOVAL FOR OT; INVOICE #LRS5353868, LRS5378982, LRS5411034, LRS5439828, LRS5477488, LRS5513235, AND LRS5528590. OKAY TO PAY.	2202400554	10,042.89	14,337.00
20E200	2540 3000 86 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		3,840.00	
20E070	2540 3000 86 000000			OPERATIONS & MAINTENANCE FUND/OAK TERRACE/OPER. & MAINT		6,202.89	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
			LR5539649	WASTE/RECYCLING REMOVAL FOR NOVEMBER AT EW INVOICE #LRS5539649. WASTE.RECYCLING REMOVAL FOR BR, EP, SW, RO, WT, NW INVOICE #LRS5530050. OKAY TO PAY.	2202400547	4,294.11	
20E010	2540 3000 86 000000			OPERATIONS & MAINTENANCE FUND/BRAESIDE/OPER. & MAINT./P		460.38	
20E020	2540 3000 86 000000			OPERATIONS & MAINTENANCE FUND/EDGEWOOD/OPER. & MAINT./P		791.25	
20E030	2540 3000 86 000000			OPERATIONS & MAINTENANCE FUND/ELM PLACE/OPER. & MAINT./		626.61	
20E060	2540 3000 86 000000			OPERATIONS & MAINTENANCE FUND/NORTHWOOD/OPER. & MAINT./		576.99	
20E090	2540 3000 86 000000			OPERATIONS & MAINTENANCE FUND/RED OAK/OPER. & MAINT./PU		479.40	
20E100	2540 3000 86 000000			OPERATIONS & MAINTENANCE FUND/SHERWOOD/OPER. & MAINT./P		254.66	
20E110	2540 3000 86 000000			OPERATIONS & MAINTENANCE FUND/WAYNE THOMAS/OPER. & MAIN		277.66	
20E120	2540 3000 86 000000			OPERATIONS & MAINTENANCE FUND/GREEN BAY SCHOOL/OPER. &		827.16	
1027826	NORTH SHORE GAS	12/05/2023	4809283455	GAS UTILITY BILL FOR IT GREENHOUSE. 10/17/23-11/06/23. OKAY TO PAY.	2202400550	378.12	378.12
10E040	2540 3000 38 000067			EDUCATION FUND/INDIAN TRAIL/OPER. & MAINT./PURCHASED SE		378.12	
1027827	Vendor Continued Void	12/05/2023					0.00
1027828	SMITHEREEN PEST MANAGEMENT***	12/05/2023	3201846	PEST CONTROL SERVICES FOR NOVEMBER. OT (INVOICE #32201846), NW (INVOICE #3201829), SW (INVOICE #3201828), RO (INVOICE #3201827), IT WAREHOUSE (INVOICE #3201820), GB (INVOICE #3201819), BR (INVOICE #3201816), WT (INVOICE #3201814), EW (INVOICE #3201845), AND	2202400555	581.00	581.00

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
				OPS BUILDING (INVOICE #3203587). OKAY TO PAY.			
20E200	2540 3238 34 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		33.00	
20E090	2540 3238 34 000000			OPERATIONS & MAINTENANCE FUND/RED OAK/OPER. & MAINT./PE		46.00	
20E110	2540 3238 34 000000			OPERATIONS & MAINTENANCE FUND/WAYNE THOMAS/OPER. & MAIN		50.00	
20E100	2540 3238 34 000000			OPERATIONS & MAINTENANCE FUND/SHERWOOD/OPER. & MAINT./P		39.00	
20E070	2540 3238 34 000000			OPERATIONS & MAINTENANCE FUND/OAK TERRACE/OPER. & MAINT		55.00	
20E060	2540 3238 34 000000			OPERATIONS & MAINTENANCE FUND/NORTHWOOD/OPER. & MAINT./		60.00	
20E030	2540 3238 34 000000			OPERATIONS & MAINTENANCE FUND/ELM PLACE/OPER. & MAINT./		55.00	
20E020	2540 3238 34 000000			OPERATIONS & MAINTENANCE FUND/EDGEWOOD/OPER. & MAINT./P		70.00	
20E010	2540 3238 34 000000			OPERATIONS & MAINTENANCE FUND/BRAESIDE/OPER. & MAINT./P		46.00	
20E120	2540 3238 34 000000			OPERATIONS & MAINTENANCE FUND/GREEN BAY SCHOOL/OPER. &		57.00	
20E150	2540 3238 34 000000			OPERATIONS & MAINTENANCE FUND/O&M Admin Building/OPER.		70.00	
1027829	T MOBILE	12/05/2023	97228284911212023	HOTSPOTS FOR STUDENTS	5552400018	1,500.00	1,500.00
10E200	2220 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC		1,500.00	
1027830	GABRIEL VITI REVOCABLE TRUST	12/05/2023	112024	MONTHLY RENT	2502400008	25,150.00	25,150.00
20E200	2540 3000 38 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		25,150.00	
1027831	XEROX FINANCIAL SERVICES	12/05/2023	5017842	COPIER EXPENSE - DISTRICT WIDE - BLANKET PO - FY24	5552400022	233.47	15,445.89
10E200	2220 3000 03 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC		233.47	
			5092993	COPIER EXPENSE - DISTRICT WIDE - BLANKET PO - FY24	5552400022	625.00	
10E200	2220 3000 03 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC		625.00	
			5103132	COPIER EXPENSE - DISTRICT WIDE - BLANKET PO - FY24	5552400022	14,587.42	
10E200	2220 3000 03 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC		14,587.42	

17 Computer Check(s) For a Total of 154,561.57

	0	Manual	Checks For a Total of	0.00
	0	Wire Transfer	Checks For a Total of	0.00
	0	ACH	Checks For a Total of	0.00
	17	Computer	Checks For a Total of	154,561.57
Total For	17	Manual, Wire Tran, ACH & Computer Checks		154,561.57
Less	0	Voided	Checks For a Total of	0.00
			Net Amount	154,561.57

F U N D S U M M A R Y

Fund	Description	Balance Sheet	Revenue	Expense	Total
10	EDUCATION FUND	0.00	0.00	34,466.38	34,466.38
20	OPERATIONS & MAINTENANCE FUND	0.00	0.00	120,095.19	120,095.19

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount			
232400217	CARLOS GARCIA	12/01/2023	112023	MILEAGE	5552400160	128.56	128.56			
	10E200 2220 3000 30 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC		128.56				
232400218	TAMARA NEGRON VELEZ	12/01/2023	102023	IDEA - PROFESSIONAL DEVELOPMENT - TRAVEL EXPENSES - CLOSING THE GAP CONFERENCE - OCT 2023 - T. NEGRON-VELEZ	2122400276	335.49	335.49			
	10E200 2210 3000 35 462000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./PURCHASED S		335.49				
232400219	ANNE ORLOV	12/01/2023	112023	TITLE III - PROF DEVELOPMENT - LA COSECHA CONFERENCE - NOV 2023 - TRAVEL EXPENSES	2122400265	49.45	49.45			
	10E200 2210 3000 35 490900			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./PURCHASED S		49.45				
							3	ACH	Check(s) For a Total of	513.50

	0	Manual	Checks For a Total of	0.00
	0	Wire Transfer	Checks For a Total of	0.00
	3	ACH	Checks For a Total of	513.50
	0	Computer	Checks For a Total of	0.00
Total For	3	Manual, Wire Tran,	ACH & Computer Checks	513.50
Less	0	Voided	Checks For a Total of	0.00
			Net Amount	513.50

FUND SUMMARY

Fund	Description	Balance Sheet	Revenue	Expense	Total
10	EDUCATION FUND	0.00	0.00	513.50	513.50

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
232400213	JEREMY WICKHAM	11/21/2023	11202023	MILEAGE	5552400152	39.76	39.76
10E200 2220 3000 30 000000				EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC		39.76	
				1 ACH	Check(s) For a Total of		39.76

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
1027798	ACCESS ONE	11/21/2023	5941988	MANAGE IT SERVICES AND COMMUNICATION PROVIDER FOR ALL SCHOOLS. INVOICE # 2005376392 OK TO PAY	2202400512	2,313.76	2,313.76
20E070	2540 3263 42 000000			OPERATIONS & MAINTENANCE FUND/OAK TERRACE/OPER. & MAINT		224.90	
20E010	2540 3263 42 000000			OPERATIONS & MAINTENANCE FUND/BRAESIDE/OPER. & MAINT./P		125.10	
20E090	2540 3263 42 000000			OPERATIONS & MAINTENANCE FUND/RED OAK/OPER. & MAINT./PH		224.90	
20E080	2540 3263 42 000000			OPERATIONS & MAINTENANCE FUND/RAVINIA/OPER. & MAINT./PH		125.10	
20E020	2540 3263 42 000000			OPERATIONS & MAINTENANCE FUND/EDGEWOOD/OPER. & MAINT./P		325.08	
20E110	2540 3263 42 000000			OPERATIONS & MAINTENANCE FUND/WAYNE THOMAS/OPER. & MAIN		224.90	
20E060	2540 3263 42 000000			OPERATIONS & MAINTENANCE FUND/NORTHWOOD/OPER. & MAINT./		224.90	
20E030	2540 3263 42 000000			OPERATIONS & MAINTENANCE FUND/ELM PLACE/OPER. & MAINT./		224.90	
20E040	2540 3263 42 000000			OPERATIONS & MAINTENANCE FUND/INDIAN TRAIL/OPER. & MAIN		125.10	
20E050	2540 3263 42 000000			OPERATIONS & MAINTENANCE FUND/LINCOLN/OPER. & MAINT./PH		138.88	
20E100	2540 3263 42 000000			OPERATIONS & MAINTENANCE FUND/SHERWOOD/OPER. & MAINT./P		125.10	
20E130	2540 3263 42 000000			OPERATIONS & MAINTENANCE FUND/VITI BUILDING/OPER. & MAI		224.90	
1027799	COMCAST BUSINESS+++	11/21/2023	87711005605773381182	DISTRICT WIDE INTERNET SERVICE - FY24	5552400023	139.95	309.90
10E200	2220 3261 42 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PHONE SECURITY/N		139.95	
			87711020065796911323	DISTRICT WIDE INTERNET SERVICE - FY24	5552400023	169.95	
10E200	2220 3261 42 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PHONE SECURITY/N		169.95	
1027800	LAKESHORE RECYCLING SYSTEMS	11/21/2023	LR5513237	GARBAGE/TRASH MONTHLY INVOICE FOR OPERATION BUILDING INV# LR5513237 SS FROM NOVEMBER 2023 OK TO PAY	2202400511	618.39	618.39
20E140	2540 3000 86 000000			OPERATIONS & MAINTENANCE FUND/WAREHOUSE-BUFFALO GROVE/O		618.39	
1027801	Vendor Continued Void	11/21/2023					0.00
1027802	NORTH SHORE GAS	11/21/2023	4775456620	GAS UTILITY SUPPLY FOR IT WAREHOUSE (INVOICE #4775456620) 9/15/23-10/16/23; 1495 OPS (INVOICE #4809880085) 10/17/23-11/10/23; VITI UNIT A	2202400530	444.63	575.75

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
				(INVOICE #4807747955) 10/12/23-11/12/23; VITI UNIT B (INVOICE #4806720582) 10/12/23-11/12/23; VITI UNIT C (INVOICE #4807108424) 10/12/23-11/12/23. OKAY TO PAY.			
20E200	2540 4000 68 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		106.35	
20E130	2540 4000 68 000000			OPERATIONS & MAINTENANCE FUND/VITI BUILDING/OPER. & MAI		111.02	
20E150	2540 4000 68 000000			OPERATIONS & MAINTENANCE FUND/O&M Admin Building/OPER.		227.26	
			4801623651	GAS UTILITY BILL FOR BUFFALO GROVE WAREHOUSE (10/13/23-11/8/23) AND IT GREENHOUSE(9/14/23 -10/16/23). BG (INVOICE #4801623651) AND IT (INVOICE #47774064534). OKAY TO PAY.	2202400527	131.12	
10E040	2540 3000 38 000067			EDUCATION FUND/INDIAN TRAIL/OPER. & MAINT./PURCHASED SE		59.18	
20E140	2540 4000 68 000000			OPERATIONS & MAINTENANCE FUND/WAREHOUSE-BUFFALO GROVE/O		71.94	
1027803	T MOBILE	11/21/2023	96958076011032023	HOTSPOTS FOR STUDENTS	5552400018	3,980.00	4,087.38
10E200	2220 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC		3,980.00	
			97430400511032023	CELL PHONE & CELL BOOSTER	5552400020	107.38	
10E200	2220 3000 42 090000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC		107.38	
1027804	United Rentals (North America)	11/21/2023	203895023-024	MONTHLY RENTAL CONTAINER FOR SHERWOOD INV#203895023-024 SS FROM 11/14/23 TO 12/12/23 OK TO PAY	2202400537	103.50	103.50
20E100	2540 3000 32 000000			OPERATIONS & MAINTENANCE FUND/SHERWOOD/OPER. & MAINT./P		103.50	
1027805	GABRIEL VITI REVOCABLE TRUST	11/21/2023	BSIJANNOV2023	VITI BUILDING SUPPLIES INVOICE	2502400162	544.17	544.17

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
20E200 2540 4000 65 000000				TOILET PAPER JANUARY - NOVEMBER 2023		544.17	
				OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI			
1027806	Vendor Continued Void	11/21/2023					0.00
1027807	Vendor Continued Void	11/21/2023					0.00
1027808	Vendor Continued Void	11/21/2023					0.00
1027809	Vendor Continued Void	11/21/2023					0.00
1027810	WILLSCOT/WILLIAMS SCOTSMAN	11/21/2023	9018453329	MONTHLY COTTAGE	2202400501	3,904.00	28,761.64
				LEARNING FOR RENTAL AT SHERWOOD SCHOOL INV#9018453329, INV #9019042201, INV#90 19042203, INV#90190 42205, INV#9019332878.ONV #9019332877, INV#9019332876. OK TO PAY			
20E200 2540 3000 38 000000				OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		3,904.00	
			9019042201	MONTHLY COTTAGE	2202400501	4,054.00	
				LEARNING FOR RENTAL AT SHERWOOD SCHOOL INV#9018453329, INV #9019042201, INV#90 19042203, INV#90190 42205, INV#9019332878.ONV #9019332877, INV#9019332876. OK TO PAY			
20E200 2540 3000 38 000000				OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		4,054.00	
			9019042203	MONTHLY COTTAGE	2202400501	3,997.56	
				LEARNING FOR RENTAL AT SHERWOOD SCHOOL INV#9018453329, INV #9019042201, INV#90 19042203, INV#90190 42205, INV#9019332878.ONV #9019332877, INV#9019332876. OK TO PAY			
20E200 2540 3000 38 000000				OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		3,997.56	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
			9019042205	MONTHLY COTTAGE LEARNING FOR RENTAL AT SHERWOOD SCHOOL INV#9018453329, INV #9019042201, INV#90 19042203, INV#90190 42205, INV#9019332878.ONV #9019332877, INV#9019332876. OK TO PAY	2202400501	4,250.00	
20E200	2540 3000 38 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		4,250.00	
			9019332876	MONTHLY COTTAGE LEARNING FOR RENTAL AT SHERWOOD SCHOOL INV#9018453329, INV #9019042201, INV#90 19042203, INV#90190 42205, INV#9019332878.ONV #9019332877, INV#9019332876. OK TO PAY	2202400501	4,149.81	
20E200	2540 3000 38 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		4,149.81	
			9019332877	MONTHLY COTTAGE LEARNING FOR RENTAL AT SHERWOOD SCHOOL INV#9018453329, INV #9019042201, INV#90 19042203, INV#90190 42205, INV#9019332878.ONV #9019332877, INV#9019332876. OK TO PAY	2202400501	4,057.52	
20E200	2540 3000 38 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		4,057.52	
			9019332878	MONTHLY COTTAGE LEARNING FOR RENTAL AT SHERWOOD SCHOOL INV#9018453329, INV #9019042201, INV#90 19042203, INV#90190 42205,	2202400501	4,348.75	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
				INV#9019332878.ONV #9019332877, INV#9019332876. OK TO PAY			
20E200	2540 3000 38 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		4,348.75	
				13 Computer	Check(s) For a Total of		37,314.49

	0	Manual	Checks For a Total of	0.00
	0	Wire Transfer	Checks For a Total of	0.00
	1	ACH	Checks For a Total of	39.76
	13	Computer	Checks For a Total of	37,314.49
Total For	14	Manual, Wire Tran, ACH & Computer	Checks	37,354.25
Less	0	Voided	Checks For a Total of	0.00
			Net Amount	37,354.25

FUND SUMMARY

Fund	Description	Balance Sheet	Revenue	Expense	Total
10	EDUCATION FUND	0.00	0.00	4,496.22	4,496.22
20	OPERATIONS & MAINTENANCE FUND	0.00	0.00	32,858.03	32,858.03

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
232400210	NICOLE BARBA	11/16/2023	11132023	TITLE III - PROFESSIONAL DEVELOPMENT - LA COSECHA CONFERENCE - TRAVEL EXPENSES	2122400258	119.47	119.47
10E200	2210 3000 35 490900			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./PURCHASED S		119.47	
232400211	VICTORIA DOBIES	11/16/2023	11142023	TITLE III - PROFESSIONAL DEVELOPMENT - LA COSECHA CONFERENCE - NOV 2023	2122400254	91.45	91.45
10E200	2210 3000 35 490900			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./PURCHASED S		91.45	
232400212	STEPHANIE ERIKSEN	11/16/2023	09182023	SPECIAL ED TRAVEL - MILEAGE - SEPT 2023 - S. ERIKSEN	2122400256	20.62	20.62
10E200	1200 3000 30 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		20.62	
				3 ACH	Check(s) For a Total of		231.54

	0	Manual	Checks For a Total of	0.00
	0	Wire Transfer	Checks For a Total of	0.00
	3	ACH	Checks For a Total of	231.54
	0	Computer	Checks For a Total of	0.00
Total For	3	Manual, Wire Tran, ACH & Computer	Checks	231.54
Less	0	Voided	Checks For a Total of	0.00
			Net Amount	231.54

FUND SUMMARY

Fund	Description	Balance Sheet	Revenue	Expense	Total
10	EDUCATION FUND	0.00	0.00	231.54	231.54

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
232400205	DONNA J KIRK	11/15/2023	10262023	HEALTH SERVICES - PROF LIABILITY INSURANCE - DONNA KIRK	2122400242	127.00	127.00
10E200	2130 3000 27 000000			EDUCATION FUND/DISTRICT WIDE/HEALTH SERVICES/PURCHASED		127.00	
232400206	Vendor Continued Void	11/15/2023					0.00
232400207	Vendor Continued Void	11/15/2023					0.00
232400208	MMC Educational Consulting and	11/15/2023	KB-09	SPECIAL ED PURCHASED SERVICES - INVOICES. #MC-09, KB-09 - OCTOBER 9 - 13, 2023 - M.CORZO, K.BERKA	2122400255	3,835.00	14,007.50
10E200	1200 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		3,835.00	
			KB-12	SPECIAL ED PURCHASED SERVICES - CONTRACTED PSYCHOLOGISTS - M. CORZO, K. BERKA - OCTOBER 30, 2023 - NOV 03, 2023 - INVOICES #MC-12, KB-12	2122400238	3,705.00	
10E200	1200 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		3,705.00	
			KB-13	SPECIAL ED PURCHASED SERVICES - CONTRACTED PSYCHOLOGISTS - NOV 6-9, 2023 - M. CORZO, K. BERKA - INVOICES #MC-13, #KB-13	2122400251	3,022.50	
10E200	1200 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		3,022.50	
			MC-09	SPECIAL ED PURCHASED SERVICES - INVOICES. #MC-09, KB-09 - OCTOBER 9 - 13, 2023 - M.CORZO, K.BERKA	2122400255	1,755.00	
10E200	1200 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		1,755.00	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
			MC-12	SPECIAL ED PURCHASED SERVICES - CONTRACTED PSYCHOLOGISTS - M. CORZO, K. BERKA - OCTOBER 30, 2023 - NOV 03, 2023 - INVOICES #MC-12, KB-12	2122400238	1,300.00	
10E200 1200 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV			1,300.00	
			MC-13	SPECIAL ED PURCHASED SERVICES - CONTRACTED PSYCHOLOGISTS - NOV 6-9, 2023 - M. CORZO, K. BERKA - INVOICES #MC-13, #KB-13	2122400251	390.00	
10E200 1200 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV			390.00	
232400209	JEREMY WICKHAM	11/15/2023	11092023	MILEAGE	5552400147	116.25	116.25
10E200 2220 3000 30 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC			116.25	
			5	ACH	Check(s) For a Total of		14,250.75

	0	Manual	Checks For a Total of	0.00
	0	Wire Transfer	Checks For a Total of	0.00
	5	ACH	Checks For a Total of	14,250.75
	0	Computer	Checks For a Total of	0.00
Total For	5	Manual, Wire Tran, ACH & Computer	Checks	14,250.75
Less	0	Voided	Checks For a Total of	0.00
			Net Amount	14,250.75

FUND SUMMARY

Fund	Description	Balance Sheet	Revenue	Expense	Total
10	EDUCATION FUND	0.00	0.00	14,250.75	14,250.75

Object Summary Report from Payroll Run: 1 /MAIN PAYROLL

PAGE: 1

Check Date 11/15/2023

FUND / OBJECT SUMMARY

<u>FUND</u>	<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
10	1000	SALARIES	1,924,249.25
	1160	SUBSTITUTES	18,070.00
	2110	TEACHERS RETIREMENT	39,536.45
	2120	IMRF	2,669.77
	2310	OTHER BENEFITS	1,734.57
		Fund 10 Total	1,986,260.04
20	1000	SALARIES	64,059.14
	2120	IMRF	378.56
		Fund 20 Total	64,437.70
40	1000	SALARIES	3,748.25
	2120	IMRF	176.62
		Fund 40 Total	3,924.87
50	2120	IMRF	16,658.72
	2130	FICA	17,299.76
	2140	MEDICARE	28,477.39
		Fund 50 Total	62,435.87
		Summary total	2,117,058.48

O B J E C T S U M M A R Y

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
1000	SALARIES	1,992,056.64
1160	SUBSTITUTES	18,070.00
2110	TEACHERS RETIREMENT	39,536.45
2120	IMRF	19,883.67

Object Summary Report from Payroll Run: 1 /MAIN PAYROLL

PAGE: 2

Check Date 11/15/2023

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>	
2130	FICA	17,299.76	
2140	MEDICARE	28,477.39	
2310	OTHER BENEFITS	1,734.57	
		Summary total	2,117,058.48

FUND / OBJECT SUMMARY

<u>FUND</u>	<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
10	1000	SALARIES	1,897,913.44
	1160	SUBSTITUTES	20,030.00
	2110	TEACHERS RETIREMENT	39,428.89
	2120	IMRF	2,669.77
	2310	OTHER BENEFITS	1,734.57
		Fund 10 Total	1,961,776.67
20	1000	SALARIES	60,387.38
	2120	IMRF	378.56
		Fund 20 Total	60,765.94
40	1000	SALARIES	3,748.25
	2120	IMRF	176.62
		Fund 40 Total	3,924.87
50	2120	IMRF	16,313.97
	2130	FICA	16,790.04
	2140	MEDICARE	28,070.22
		Fund 50 Total	61,174.23
		Summary total	2,087,641.71

OBJECT SUMMARY

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
1000	SALARIES	1,962,049.07
1160	SUBSTITUTES	20,030.00
2110	TEACHERS RETIREMENT	39,428.89
2120	IMRF	19,538.92

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
2130	FICA	16,790.04
2140	MEDICARE	28,070.22
2310	OTHER BENEFITS	1,734.57
	Summary total	2,087,641.71

***** End of report *****

REPORT SPECIFICATIONS
DISTRICT: NORTH SHORE SCHOOL DISTRICT 112
REPORT TITLE:
PROGRAM NAME: fin/3apcci12. TIME: 10:40:25 AM
COPIES: 1 LPI: 6
RUN ON SERVER: yes CREATE ASCII FILE: NO

Begin Date: 10/01/2023

Through Date: 10/31/2023

Page Break: no

<u>District Card Name</u>	<u>Trans Date</u>	<u>Transaction Description</u>	<u>Where Used</u>	<u>Amount</u>
Enrique Castro	10/19/2023	WIDA Testing Materials	WISCONSIN CENTER FOR E	399.00
	10/17/2023	IAMME membership and Conference-Enrique	EVENT THE CENTER: RES	500.00
	10/13/2023	La Cosecha Conference-Orlov	PAYPAL DLENM	675.00
	10/12/2023	ACCOUNTS PAYABLE	PAYPAL DLENM	675.00
	10/12/2023	ACCOUNTS PAYABLE	PAYPAL DLENM	675.00
	10/12/2023	La Cosecha Conference- S. Crosswhite	PAYPAL DLENM	675.00
	10/12/2023	ACCOUNTS PAYABLE	PAYPAL DLENM	675.00
	10/03/2023	Reg fee for La Cosecha Conference	EVENT THE CENTER: RES	35.00
			Total Credit Card Amount	4,309.00
Nicole Scofield	10/17/2023	NICOLE SCOFIELD	ULTIMATE SLP	12.95
	10/09/2023	NICOLE SCOFIELD	TARGET 00011684	69.35
			Total Credit Card Amount	82.30
Alexis Robinson	10/30/2023	ALEXIS ROBINSON	KAGAN PUBLISHING INC	24.00
	10/09/2023	ALEXIS ROBINSON	TST SF GIANTS CLUBHOU	65.26
	10/09/2023	ALEXIS ROBINSON	UBER TRIP	82.74
	10/09/2023	ALEXIS ROBINSON	UBER TRIP	59.97
	10/09/2023	ALEXIS ROBINSON	UNITED 01642438457645	35.00
	10/09/2023	ALEXIS ROBINSON	UNITED 01642438457656	35.00
	10/06/2023	ALEXIS ROBINSON	EUREKA CUPERTINO	54.83
	10/06/2023	ALEXIS ROBINSON	TST LA PIZZERIA CUPER	91.70
	10/03/2023	ALEXIS ROBINSON	LAZY DOG RESTAURANT 18	45.37
	10/02/2023	ALEXIS ROBINSON	UBER TRIP	6.73
	10/02/2023	ALEXIS ROBINSON	UBER TRIP	12.13
	10/02/2023	ALEXIS ROBINSON	UBER TRIP	80.93
	10/02/2023	ALEXIS ROBINSON	UBER TRIP	44.93
	10/02/2023	ALEXIS ROBINSON	UNITED 01642425615235	35.00
	10/02/2023	ALEXIS ROBINSON	UNITED 01642425615246	35.00
			Total Credit Card Amount	708.59
Dir of Operations4	10/31/2023	WASBO CONFERENCE	KALAHARI RESORT - WI	803.09
	10/30/2023	CEILING TILES	THE HOME DEPOT #1926	292.25
	10/23/2023	HVAC PARTS FOR VITI	HOMEDEPOT.COM	13.98
	10/23/2023	PARKING LOT CONSTRUCTION AT OPS BUILDING	SQ FIVE STAR PAVING	4,600.00
	10/20/2023	EW KNOX BOX	KNOX COMPANY INC	1,753.00
	10/19/2023	OIL CHANGE AND BATTERY FOR TRUCK 53	BILLYS GARAGE	372.76
	10/19/2023	HVAC PARTS FOR VITI	HOMEDEPOT.COM	14.87
	10/19/2023	HVAC PARTS FOR VITI	HOMEDEPOT.COM	15.44

District Card Name	Trans Date	Transaction Description	Where Used	Amount
	10/19/2023	HVAC PARTS FOR VITI	HOMEDEPOT.COM	16.67
	10/17/2023	PARKING LOT CONSTRUCTION AT OPS BUILDING	SQ FIVE STAR PAVING	6,000.00
	10/12/2023	OT KNOX BOX	KNOX COMPANY INC	897.00
	10/12/2023	IT GREENHOUSE PART FOR REPAIR	WADSWORTH CONTROL SYST	249.00
	10/06/2023	TRUFUEL FOR CUSTODIAL IT	THE HOME DEPOT #1926	7.95
			Total Credit Card Amount	15,036.01
William Kaplan	10/30/2023	FOOD ITEMS NEEDED FOR ORANGE FROG ACTIVITY/NB/NW	JEWEL OSCO 3459	30.55
	10/30/2023	PURCHASE OF ITEMS NEEDED FOR COOKING CLUB/NB/NW	WAL-MART #1497	57.85
	10/27/2023	DONUTS AND COFFEE PURCHASED BY FAM ENG SPEC FOR A PARENT NIG	DUNKIN #352356	38.98
	10/26/2023	FOOD ITEMS NEEDED FOR CARAMEL APPLE ORANGE FROG ACTIVITY/NB/	TARGET 00011676	113.87
	10/25/2023	ITEMS PURCHASED FOR A SCIENCE LAB/TM/NW	WM SUPERCENTER #1735	105.40
	10/20/2023	MORE ITEMS PURCHASED FOR CRAFT CLUB/VD/NW	MICHAELS #9490	57.94
	10/19/2023	HOTEL STAY FOR PRINCIPAL KAPLAN FOR A PD IN PEORIA	MARRIOTT PEORIA PERE M	400.20
	10/17/2023	MONTHLY WATER PAYMENT FOR SYSTEM UPSTAIRS ON 2ND FLOOR/MR/NW	READYREFRESH/WATERSERV	53.90
	10/16/2023	REFUND FROM EF FOR SURFING LESSONS FOR ALIVIA COHEN/NB/NW	EF EDUCATION FIRST	-50.00
	10/13/2023	PAYMENT FOR BAND AND ORCHESTRA TO ILMEAN/MD/NW	ILMEA	72.00
	10/10/2023	TAXI FROM OHARE TO HOME OF AP BARBA AFTER PARIS TRAINING TRI	CURB CHICAGO TAXI	97.00
	10/10/2023	LUNCH MEAL FOR AP BARBA ON THE PARIS TRIP WITH EF/NB/NW	NAKED	8.27
	10/09/2023	MEAL FOR AP BARBA ON PARIS TRAINING TRIP/NB/NW	DELIT GOURMAND	12.19
	10/09/2023	MEAL FOR AP BARBA ON PARIS TRAINING TRIP/NB/NW	EUROPASIE	5.72
	10/09/2023	BREAKFAST MEAL FOR AP BARBA ON THE PARIS TRIP WITH EF/NB/NW	LE CHINON	18.23
	10/09/2023	DINNER MEAL FOR AP BARBA ON THE PARIS TRIP WITH EF/NB/NW	LE PETIT PONT	27.25
	10/09/2023	1ST PART OF ORDER SHIPPED FROM MICHAELS FOR CRAFT CLUB/VD/NW	MICHAELS #9490	70.05
	10/09/2023	LUNCH MEAL FOR AP BARBA ON THE PARIS TRIP WITH EF/NB/NW	PARISII	23.32
	10/06/2023	2ND PART OF SHIPMENT FROM MICHAELS FOR CRAFT CLUB/VD/NW	MICHAELS #9490	14.45
	10/06/2023	UBER TO OHARE FOR AP BARBA FOR PARIS TRAINING TRIP/NB/NW	UBER TRIP	56.28
	10/04/2023	JAZZ TSHIRT ORDER FOR F/R STUDENTS/MD/NW	FSP AMERICAN OUTFITTER	66.00
	10/04/2023	BAND AND ORCH POLO ORDER FOR F/R STUDENTS/MD/NW	FSP AMERICAN OUTFITTER	120.00
	10/02/2023	ITEMS PURCHASED FOR CUSTODIANS FOR CUSTODIAN DAY 23/NB/NW	DOLLAR TREE	47.50
	10/02/2023	DONUTS PURCHASED FOR ORANGE FROG ACTIVITY/NB/NW	DUNKIN #354775 Q35	15.99
	10/02/2023	DONUTS PURCHASED FOR ORANGE FROG ACTIVITY/NB/NW	JEWEL OSCO 3485	39.92
	10/02/2023	AD MARIANO DINNER FOR ADS IN THE CONFERENCE/NM/NW	TST DUFFER'S	106.80
			Total Credit Card Amount	1,609.66
Jamie Kahn	10/19/2023	SAIL Snacks	JEWEL OSCO 3475	20.97
	10/09/2023	Halloween Candy for Staff	TARGET 00008334	47.95
	10/02/2023	Potential Fraud- TT B Hany	RBT POTBELLY # 158	1.51
			Total Credit Card Amount	70.43

<u>District Card Name</u>	<u>Trans Date</u>	<u>Transaction Description</u>	<u>Where Used</u>	<u>Amount</u>
Susana Rabin	10/27/2023	AUTOMATIC RENEWAL ANNUAL MEMBERSHIP FEE	ANNUAL MEMBERSHIP FEE	35.00
			Total Credit Card Amount	35.00
Ben Finfer	10/11/2023	BEN FINFER	REV.COM	347.20
			Total Credit Card Amount	347.20
Jeremy Davis	10/24/2023	Tribune Publishing	TRIBUNE PUBLISHING COM	58.94
	10/20/2023	Renewal Fees for GFOA	EVENT FEE THE YEAR IN	160.00
			Total Credit Card Amount	218.94
Lilli Melamed	10/31/2023	maintenance supplies for Isidro	MUTUAL ACE HARDWARE &	32.36
	10/31/2023	Staff t-shirts	PY ULTIMATE SCREEN PR	802.00
	10/20/2023	pop machine	JEWEL OSCO 3459	67.11
	10/05/2023	supplies for new office	THE HOME DEPOT #1926	184.32
	10/04/2023	1 year subscription for Ruiz-Crosswhite	CALENDLY	144.00
	10/03/2023	refund of tax on previous purchase	TST ANTIOCH PIZZA - A	-23.20
			Total Credit Card Amount	1,206.59
Louis Kotvis	10/31/2023	LOUIS KOTVIS	SAMS CLUB #8184	24.38
	10/19/2023	LOUIS KOTVIS	MARRIOTT PEORIA PERE M	400.20
			Total Credit Card Amount	424.58
James Bock	10/18/2023	SUPPLIES FOR GB WO# 79908	CRAFTWOOD LUMBER & HAR	33.98
			Total Credit Card Amount	33.98
Accounts Payable1	10/23/2023	FEDEX charges	Fedex charges to send checks to vendors	526.12
	10/16/2023	Fedex charges to send checks to vendors	Fedex charges to send checks to vendors	92.24
	10/04/2023	Fedex charges to send checks to vendors	Fedex charges to send checks to vendors	23.45
			Total Credit Card Amount	641.81
Juan Arriaga	10/30/2023	SUPPLIES FOR NW WO	MUTUAL ACE HARDWARE &	75.55
	10/25/2023	SUPPLIES FOR RO WO#80025	CRAFTWOOD LUMBER & HAR	34.97
	10/17/2023	WIPER BLADES FOR DIST TRUCKS	CRAFTWOOD LUMBER & HAR	77.97
	10/13/2023	SUPPLIES FOR IT WO	CRAFTWOOD LUMBER & HAR	15.78
	10/12/2023	SUPPLIES FOR NW WO	CRAFTWOOD LUMBER & HAR	36.98
	10/06/2023	SUPPLIES FOR WO#80054 IT@EP	CRAFTWOOD LUMBER & HAR	13.18
	10/02/2023	SUPPLIES FOR NW WO	CRAFTWOOD LUMBER & HAR	28.67
			Total Credit Card Amount	283.10

<u>District Card Name</u>	<u>Trans Date</u>	<u>Transaction Description</u>	<u>Where Used</u>	<u>Amount</u>
Green Bay Admin1	10/12/2023	GREEN BAY ADMIN	#33 LAKESHORE LEARNING	2,273.94
	10/11/2023	GREEN BAY ADMIN	JERRY SMITH FARM	312.00
Total Credit Card Amount				2,585.94
Wayne Thomas1	10/27/2023	MICHAEL RODRIGO	TARGET 00010363	43.00
	10/20/2023	MICHAEL RODRIGO	VISTAPRINT	147.67
	10/10/2023	MICHAEL RODRIGO	PY ULTIMATE SCREEN PR	800.50
	10/09/2023	MICHAEL RODRIGO	DOLLAR TREE	22.84
	10/09/2023	MICHAEL RODRIGO	MCDONALD'S F38045	79.93
	10/03/2023	MICHAEL RODRIGO	DOLLAR TREE	26.59
Total Credit Card Amount				1,120.53
Superintendent Admin	10/25/2023	STORAGE BIN - BERESID	HOMEDEPOT.COM	49.82
	10/10/2023	ADMIN MAGNETIC NAME BADGE - JURMU	NAMETAGWIZARD.COM	17.98
Total Credit Card Amount				67.80
Ravinia Principal	10/23/2023	COURTNEY NORDSTROM	PARK DISTRICT OF HIGHL	258.50
	10/11/2023	COURTNEY NORDSTROM	PACIFIC NORTHWEST PUBL	54.00
Total Credit Card Amount				312.50
Edgewood School	10/30/2023	EDGEWOOD SCHOOL	SPIRIT HALLOWEEN 60929	46.96
	10/30/2023	EDGEWOOD SCHOOL	THE HOME DEPOT 1904	84.33
	10/26/2023	EDGEWOOD SCHOOL	AMERICAN COUNCIL ON TH	-400.00
	10/16/2023	EDGEWOOD SCHOOL	"HOUSE OF MADEIRA, INC."	3,598.00
	10/11/2023	EDGEWOOD SCHOOL	TARGET 00011684	23.84
	10/11/2023	EDGEWOOD SCHOOL	THE HOME DEPOT #6701	156.68
	10/09/2023	EDGEWOOD SCHOOL	DOLLARTREE	98.75
	10/09/2023	EDGEWOOD SCHOOL	WALGREENS #3273	15.25
	10/02/2023	EDGEWOOD SCHOOL	AMZN MKTP US T998T8GS2	10.55
Total Credit Card Amount				3,634.36
Student Services	10/30/2023	HOLLY COLIN	TAYLOR & FRANCIS	-9.80
	10/26/2023	HOLLY COLIN	EZCATERSUBWAY	190.74
	10/26/2023	HOLLY COLIN	SQ DIGITAL PAPER SOLU	250.00
	10/25/2023	HOLLY COLIN	LAKE CO. ROE 34	200.00
	10/23/2023	HOLLY COLIN	EVEN HOTEL TINLEY PARK	351.12
	10/23/2023	HOLLY COLIN	TST ALS BEEF - TINLEY	14.91
	10/20/2023	HOLLY COLIN	PY DANCING MARLIN	49.92
	10/20/2023	HOLLY COLIN	TST NORTH & MAPLE	41.48

District Card Name	Trans Date	Transaction Description	Where Used	Amount
	10/17/2023	HOLLY COLIN	UBER TRIP	31.10
	10/17/2023	HOLLY COLIN	UBER TRIP	22.91
	10/13/2023	HOLLY COLIN	AMERICAN 0012486252429	667.80
	10/13/2023	HOLLY COLIN	AMERICAN 0012486252430	667.80
	10/13/2023	HOLLY COLIN	AMERICAN 0012486252431	667.80
	10/13/2023	HOLLY COLIN	AMERICAN 0012486252432	667.80
	10/13/2023	HOLLY COLIN	AMERICAN 0012486252433	667.80
	10/13/2023	HOLLY COLIN	ILLINOIS SCHOOL PSYCHO	125.00
	10/11/2023	HOLLY COLIN	AAC LEARNING JOURNEY	-139.00
	10/10/2023	HOLLY COLIN	CHILD DEVELOPEMENT	28.50
	10/09/2023	HOLLY COLIN	CHILD DEVELOPEMENT	57.00
	10/06/2023	HOLLY COLIN	CHILD DEVELOPEMENT	171.50
	10/05/2023	HOLLY COLIN	ASHA 3	2,185.00
	10/05/2023	HOLLY COLIN	CHILD DEVELOPEMENT	28.00
	10/05/2023	HOLLY COLIN	CHILD DEVELOPEMENT	28.50
	10/02/2023	HOLLY COLIN	PRC-SALTILLO	29.90
			Total Credit Card Amount	6,995.78
Technology	10/26/2023	TAX REFUND ST SVCS	APPLE.COM/BILL	-7.87
	10/26/2023	SALEST TAX REFUND ST SVCS	APPLE.COM/BILL	-131.23
	10/26/2023	TAX REFUND ST SVCS	APPLE.COM/BILL	-7.87
	10/26/2023	SALES TAX REFUND ST SVCS	APPLE.COM/BILL	-3.50
	10/23/2023	SALES TAX REFUND	APPLE.COM/BILL	-3.48
	10/19/2023	ARTICULATION STATION PRO (SALES TAX REFUNDED)	APPLE.COM/BILL	97.86
	10/19/2023	iCLOUD STORAGE J WICKHAM	APPLE.COM/BILL	2.99
	10/16/2023	TEAM PASSWORD MANAGER	LASTPASS.COM	1,248.00
	10/13/2023	20 LAMP WORDS FOR LIFE	APPLE.COM/BILL	1,631.03
	10/12/2023	10 LICENSES LAMP WORDS FOR LIFE (REFUND REQUESTED)	APPLE.COM/BILL	1,631.14
	10/10/2023	SCREEN RECORDING SOFTWARE	SCREENCASTIFY UNLIMITE	42.00
	10/09/2023	PROJECT MANAGEMENT SOFTWARE	ASANA.COM	228.67
	10/04/2023	iCLOUD STORAGE J WICKHAM	APPLE.COM/BILL	2.99
	10/04/2023	COSN REGISTRATION FEE	COSN	799.00
	10/04/2023	SLACK TEAM MANAGEMENT SOFTWARE	SLACK T011Q2MJMLZ	151.89
			Total Credit Card Amount	5,681.62
Teaching & Learning	10/31/2023	KEVIN RYAN	ADOBE INC.	254.87
	10/30/2023	KEVIN RYAN	ASCD MEMBERSHIP	-7.12
	10/30/2023	KEVIN RYAN	FLEECE-FABRIC.COM	3,444.70
	10/30/2023	KEVIN RYAN	STAPLS7617700884000002	33.49

<u>District Card Name</u>	<u>Trans Date</u>	<u>Transaction Description</u>	<u>Where Used</u>	<u>Amount</u>
	10/27/2023	KEVIN RYAN	MICHAELS #9490	54.44
	10/27/2023	KEVIN RYAN	STAPLS7617633867000001	35.44
	10/27/2023	KEVIN RYAN	STAPLS7617700884000001	28.10
	10/26/2023	KEVIN RYAN	"SP INVENTABLES, INC."	17.75
	10/25/2023	KEVIN RYAN	"CENTERING ON CHILDREN,"	1,656.64
	10/24/2023	KEVIN RYAN	HMH HEINEMANN PD EVENT	318.00
	10/23/2023	TRAVEL EXPENSE	HILTON HOTELS	322.09
	10/18/2023	KEVIN RYAN	AMERICAN 0012487410205	242.40
	10/18/2023	KEVIN RYAN	ETAHAND2MIND	84.80
	10/18/2023	KEVIN RYAN	"MAKEMUSIC, INC."	34.07
	10/18/2023	KEVIN RYAN	SOLUTION TREE INC	43.20
	10/18/2023	KEVIN RYAN	WPY CANSINOS PIZZERIA	271.53
	10/16/2023	KEVIN RYAN	BACKYARD GRILL	46.68
	10/16/2023	KEVIN RYAN	CLUCKERS CHARCOAL CHIC	254.24
	10/16/2023	KEVIN RYAN	PAYPAL BRICKWORL DL BR	21.83
	10/16/2023	KEVIN RYAN	PRIME ED PRODUCTS	121.60
	10/13/2023	KEVIN RYAN	HOMEDEPOT.COM	47.80
	10/13/2023	KEVIN RYAN	LEFTYS PIZZA KITCHEN	23.44
	10/12/2023	KEVIN RYAN	PAYPAL MICHAELMAIN BR	412.21
	10/11/2023	KEVIN RYAN	STAPLS7616233143000002	18.68
	10/10/2023	KEVIN RYAN	THE MATH LEARNING CENT	165.95
	10/09/2023	KEVIN RYAN	CLUCKERS CHARCOAL CHIC	134.34
	10/09/2023	KEVIN RYAN	VENTRIS LEARNING	376.25
	10/06/2023	KEVIN RYAN	ASCD MEMBERSHIP	96.12
	10/06/2023	KEVIN RYAN	BUFFOS	172.75
	10/06/2023	KEVIN RYAN	STAPLS7616233143000001	25.86
	10/06/2023	KEVIN RYAN	STAPLS7616235139000001	167.50
			Total Credit Card Amount	8,919.65
Superintendent	10/30/2023	PARKING OHARE SCHLECTY CONF. LUBELFELD	LOT A PAY ON FOOT	126.00
	10/30/2023	HOTEL SCHLECTY CONF. - LUBELFELD	SHERATON UNIVERSAL HOT	578.66
	10/30/2023	TRANSPORTATION SCHLECTY CONF. LUBELFELD	UBER TRIP	98.07
	10/30/2023	AIRLINE SRVC. SCHLECTY CONF. LUBELFELD	VIASAT IN-FLIGHT WI-FI	29.00
	10/26/2023	TRANSPORTATION SCHLECTY CONF. LUBELFELD	UBER TRIP	82.69
	10/23/2023	LUNCH DUES - LUBELFELD	ROTARY CLUB OF HIGHLAN	20.00
	10/16/2023	AIRFARE INSURANCE COSN LUBELFELD	ALLIANZ TRAVEL INS	34.46
	10/16/2023	AIRFARE COSN CONF. LUBELFELD	AMERICAN 0012486966509	430.80
	10/10/2023	QRTLY MEMBERSHIP DUES - LUBELFELD	ROTARY CLUB OF HIGHLAN	264.60
	10/09/2023	SUBSCRIPTION LUBELFELD	EDWEEK PRINT	49.00

<u>District Card Name</u>	<u>Trans Date</u>	<u>Transaction Description</u>	<u>Where Used</u>	<u>Amount</u>
	10/02/2023	PARKING IASA CONF. - LUBELFELD	BANK OF SPRINGFIELD CT	21.00
	10/02/2023	HOTEL IASA CONF.- LUBELFELD	DOUBLETREE AB LINCOLN	317.92
			Total Credit Card Amount	2,052.20
Personnel	10/27/2023	MONICA SCHROEDER	ILLINOIS PRINCIPALS AS	249.00
	10/19/2023	MONICA SCHROEDER	THE IL ASSOC OF SCHOOL	2,097.08
	10/18/2023	MONICA SCHROEDER	MYQRCODE.COM	29.00
	10/13/2023	MONICA SCHROEDER	IN ILLINOIS ASSOCIATI	150.00
	10/13/2023	MONICA SCHROEDER	UNITED 01623336751956	344.62
	10/11/2023	MONICA SCHROEDER	CLUCKERS CHARCOAL CHIC	347.65
	10/09/2023	MONICA SCHROEDER	MARRIOTT ANAHEIM	842.13
	10/04/2023	MONICA SCHROEDER	MYQRCODE.COM	1.45
			Total Credit Card Amount	4,060.93
Sherwood Principal	10/23/2023	RACHEL FILIPPI	LOU MALNATIS PIZZERIA	-199.22
	10/23/2023	RACHEL FILIPPI	LOU MALNATIS PIZZERIA	-15.00
	10/23/2023	RACHEL FILIPPI	LOU MALNATIS PIZZERIA	-164.77
	10/19/2023	RACHEL FILIPPI	MARRIOTT PEORIA PERE M	400.20
	10/17/2023	RACHEL FILIPPI	MARRIOTT PEORIA PERE M	24.17
	10/17/2023	RACHEL FILIPPI	VENTRIS LEARNING	90.00
	10/04/2023	RACHEL FILIPPI	"MATHEMATICALLY MINDED,"	142.00
			Total Credit Card Amount	277.38
Indian Trail Prin	10/31/2023	food -library	SUNSET FOODS #1	63.89
	10/27/2023	Voxer	VOXER PRO ANNUAL	29.99
	10/11/2023	Professional training/Stancin	AEP CONNECTIONS LLC	175.00
	10/11/2023	Library Activity	MICHAELS STORES 9961	189.00
	10/11/2023	Library activity account	PARTY CITY 5283	30.00
			Total Credit Card Amount	487.88
Personnel Admin	10/18/2023	PRINICPAL APPRECIATION GIFTS	GOURMET FROG	129.41
	10/10/2023	JESSICA DUBOIS	WPY CANSINOS PIZZERIA	435.08
			Total Credit Card Amount	564.49
Greg Riley3	10/30/2023	SUPPLIES FOR EMERGENCY FLIP CHART INSTALL	THE HOME DEPOT #1926	188.23
	10/27/2023	SUPPLIES FOR OPS WO	CRAFTWOOD LUMBER & HAR	71.46
	10/27/2023	SUPPLIES FOR OPS WO#80274	THE HOME DEPOT #1926	137.78
	10/19/2023	SUPPLIES FOR BR WO#80196	CRAFTWOOD LUMBER & HAR	11.66
	10/18/2023	SUPPLIES FOR GB WO#80171	THE HOME DEPOT #1926	47.96

District Card Name	Trans Date	Transaction Description	Where Used	Amount
	10/17/2023	SUPPLIES FOR SW WO#80144	CRAFTWOOD LUMBER & HAR	10.95
	10/16/2023	SUPPLIES FOR WO#80044	THE HOME DEPOT #1926	75.82
	10/12/2023	CUTTING LABOR FOR WO 80044	CRAFTWOOD LUMBER & HAR	4.50
	10/09/2023	WHEEL BARROW FOR GB	THE HOME DEPOT 1926	208.96
	10/09/2023	OT SUPPLIES	THE HOME DEPOT 1926	211.76
			Total Credit Card Amount	969.08
Stan Paic3	10/27/2023	SUPPLIES FOR IT@EP WO	CRAFTWOOD LUMBER & HAR	87.47
	10/27/2023	SUPPLIES FOR WO	THE HOME DEPOT #1926	57.26
	10/26/2023	BRAKE CHANGE AND OIL CHANGE VAN	BILLYS GARAGE	1,486.70
	10/25/2023	SUPPLIES FOR EW WO	CRAFTWOOD LUMBER & HAR	89.62
	10/23/2023	SUPPLIES FOR RA WO	CRAFTWOOD LUMBER & HAR	82.35
	10/23/2023	SUPPLIES/TOOLS FOR WO IT@EP	THE HOME DEPOT 1926	262.40
	10/20/2023	DOOR HANDLES FOR OT	IN BLAINE SERVICE & S	320.44
	10/11/2023	SUPPLIES FOR OT WO	CRAFTWOOD LUMBER & HAR	182.97
	10/06/2023	WO SUPPLIES FOR OPS	CRAFTWOOD LUMBER & HAR	53.25
			Total Credit Card Amount	2,622.46
Tom Spellman3	10/30/2023	PLUMBING SUPPLIES FOR WO#76725	THE HOME DEPOT #1926	37.74
	10/27/2023	SUPPLIES DW	CRAFTWOOD LUMBER & HAR	107.15
	10/26/2023	SUPPLIES FOR EW WO#80277	THE HOME DEPOT #1926	109.94
	10/25/2023	SUPPLIES FOR WO 80186	MUTUAL ACE HARDWARE &	102.55
	10/23/2023	SUPPLIES/TOOLS FOR OPS	MUTUAL ACE HARDWARE &	112.34
	10/23/2023	SUPPLIES/TOOLS FOR WO 80277 EW	THE HOME DEPOT 1926	471.51
	10/17/2023	SUPPLIES FOR WO #80186	MUTUAL ACE HARDWARE &	177.59
	10/12/2023	TOOLS/SUPPLIES FOR WO78508	THE HOME DEPOT 1926	518.94
	10/11/2023	SUPPLIES FOR WO #78508	MUTUAL ACE HARDWARE &	230.17
	10/09/2023	SUPPLIES FOR WO#76725 DW	CRAFTWOOD LUMBER & HAR	38.34
	10/09/2023	SUPPLIES FOR WO #76725	MUTUAL ACE HARDWARE &	37.37
	10/09/2023	SUPPLIES FOR MULTIPLE WO AND 79992	THE HOME DEPOT 1926	309.30
	10/06/2023	SUPPLIES FOR WO#79792	MUTUAL ACE HARDWARE &	188.14
			Total Credit Card Amount	2,441.08
Dan Dal Pnte3	10/27/2023	SUPPLIES/TOOLS FOR WO 80069 LI	THE HOME DEPOT 1926	358.79
	10/25/2023	SUPPLIES/TOOLS FOR WO 80254 EW	THE HOME DEPOT 1926	356.52
	10/18/2023	SUPPLIES/TOOLS FOR OPS	MUTUAL ACE HARDWARE &	111.02
	10/17/2023	SUPPLIES FOR LI WO#80069	CRAFTWOOD LUMBER & HAR	47.06
	10/16/2023	SUPPLIES FOR GB WO#80070	CRAFTWOOD LUMBER & HAR	65.18
	10/16/2023	SUPPLIES FOR GB WO#80166	THE HOME DEPOT #1926	171.41

<u>District Card Name</u>	<u>Trans Date</u>	<u>Transaction Description</u>	<u>Where Used</u>	<u>Amount</u>
	10/12/2023	SUPPLIES FOR WO #80127	MUTUAL ACE HARDWARE &	238.43
	10/11/2023	TOOLS/SUPPLIES FOR WO79866	THE HOME DEPOT 1926	318.94
	10/09/2023	SUPPLIES FOR WO 80068	MUTUAL ACE HARDWARE &	289.82
	10/09/2023	SUPPLIES FOR MULTIPLE WO	THE HOME DEPOT 1926	283.90
	10/04/2023	SUPPLIES FOR OPS PARKING LOT WO79877	THE HOME DEPOT 1926	236.58
			Total Credit Card Amount	2,477.65
Alfredo Jurado3	10/31/2023	SUPPLIES FOR OPERATIONS	CRAFTWOOD LUMBER & HAR	22.99
	10/31/2023	SUPPLIES FOR OPERATIONS	CRAFTWOOD LUMBER & HAR	23.98
	10/30/2023	SUPPLIES FOR OPERATIONS	CRAFTWOOD LUMBER & HAR	77.60
			Total Credit Card Amount	124.57
Efrain Pernillo3	10/26/2023	AIR FILTERS	GRAINGER	130.85
	10/26/2023	AIR FILTERS	GRAINGER	155.23
	10/25/2023	RETURN	GRAINGER	-331.90
	10/23/2023	SUPPLIES FOR DW	THE HOME DEPOT #1926	68.71
	10/20/2023	HVAC SUPPLIES	GRAINGER	120.97
	10/20/2023	HVAC SUPPLIES FOR WT REPAIR	TRANE SUPPLY-112411	895.96
	10/19/2023	HVAC MOTOR	GRAINGER	331.90
	10/09/2023	SUPPLIES/TOOLS FOR OPS	GRAINGER	41.36
	10/02/2023	DW SUPPLIES FOR WO	THE HOME DEPOT #1926	180.85
			Total Credit Card Amount	1,593.93
			Grand Total Amount	71,997.02

***** End of report *****

MEMORANDUM
NORTH SHORE SCHOOL DISTRICT 112

TO: Dr. Michael Lubelfeld, Superintendent of Schools
Members of the Board of Education

FROM: Mr. Jeremy Davis, Assistant Superintendent of Finance and Operations

RE: **Business Office Monthly Report of Summary Financial Performance Data for November 2023**

Policy Alignment: Policy 4.8 – Accounting and Audits

DATE: December 12, 2023

1. Investments

See Treasurer’s Report for month and summary of cash and investments.

2. Financial Packet

The Financial Packet for the month of November, 2023, including the following reports, is presented for your review.

- a. Summary reports of Expenditures for the month.
- b. Check Summaries for disbursements processed from the last to the current Board meeting are provided for separate Board approval.

The status of the Education Fund expenses (in \$ millions) are as follows:

TOTAL	SPENT	
<u>BUDGET</u>	<u>YTD</u>	<u>BALANCE</u>
\$72.3	\$23.5	\$48.8

North Shore School District 112
Summary of Cash & Investments
November 30, 2023

	<u>Cash & Investments</u> <u>November 30, 2023</u>	<u>% of Total</u>	<u>Cash & Investments</u> <u>October 31, 2023</u>	<u>Monthly Change in</u> <u>Cash & Investments</u>	<u>Cash & Investments</u> <u>November 30, 2022</u>	<u>% of Total</u>	<u>Annual Change in</u> <u>Cash & Investments</u>
10 Education	\$ 88,434,842.20	54%	\$ 87,994,479.74	\$ 440,362.46	\$ 84,975,352.09	73%	\$ 3,459,490.11
20 Operations and Maintenance	\$ 7,431,027.57	5%	\$ 10,986,476.58	\$ (3,555,449.01)	\$ 13,934,273.73	12%	\$ (6,503,246.16)
30 Debt Service	\$ 4,201,146.46	3%	\$ 7,628,953.23	\$ (3,427,806.77)	\$ 78,130.10	0%	\$ 4,123,016.36
40 Transportation	\$ 5,617,333.47	3%	\$ 5,384,262.15	\$ 233,071.32	\$ 5,335,667.85	5%	\$ 281,665.62
50 Municipal Retirement	\$ 3,917,463.83	2%	\$ 4,021,962.31	\$ (104,498.48)	\$ 3,598,370.66	3%	\$ 319,093.17
60 Capital Projects	\$ 51,315,820.35	31%	\$ 53,379,746.70	\$ (2,063,926.35)	\$ 5,580,239.33	5%	\$ 45,735,581.02
70 Working Cash	\$ 3,483,180.99	2%	\$ 3,454,845.01	\$ 28,335.98	\$ 3,186,367.79	3%	\$ 296,813.20
Total District Funds	\$ 164,400,814.87	100%	\$ 172,850,725.72	\$ (8,449,910.85)	\$ 116,688,401.55	100%	\$ 47,712,413.32
99 Student Activity	\$ 233,205.67	0%	\$ 220,958.85	\$ 12,246.82	\$ 218,755.45	0%	\$ 14,450.22
Total All Funds	\$ 164,634,020.54	100%	\$ 173,071,684.57	\$ (8,437,664.03)	\$ 116,907,157.00	100%	\$ 47,726,863.54

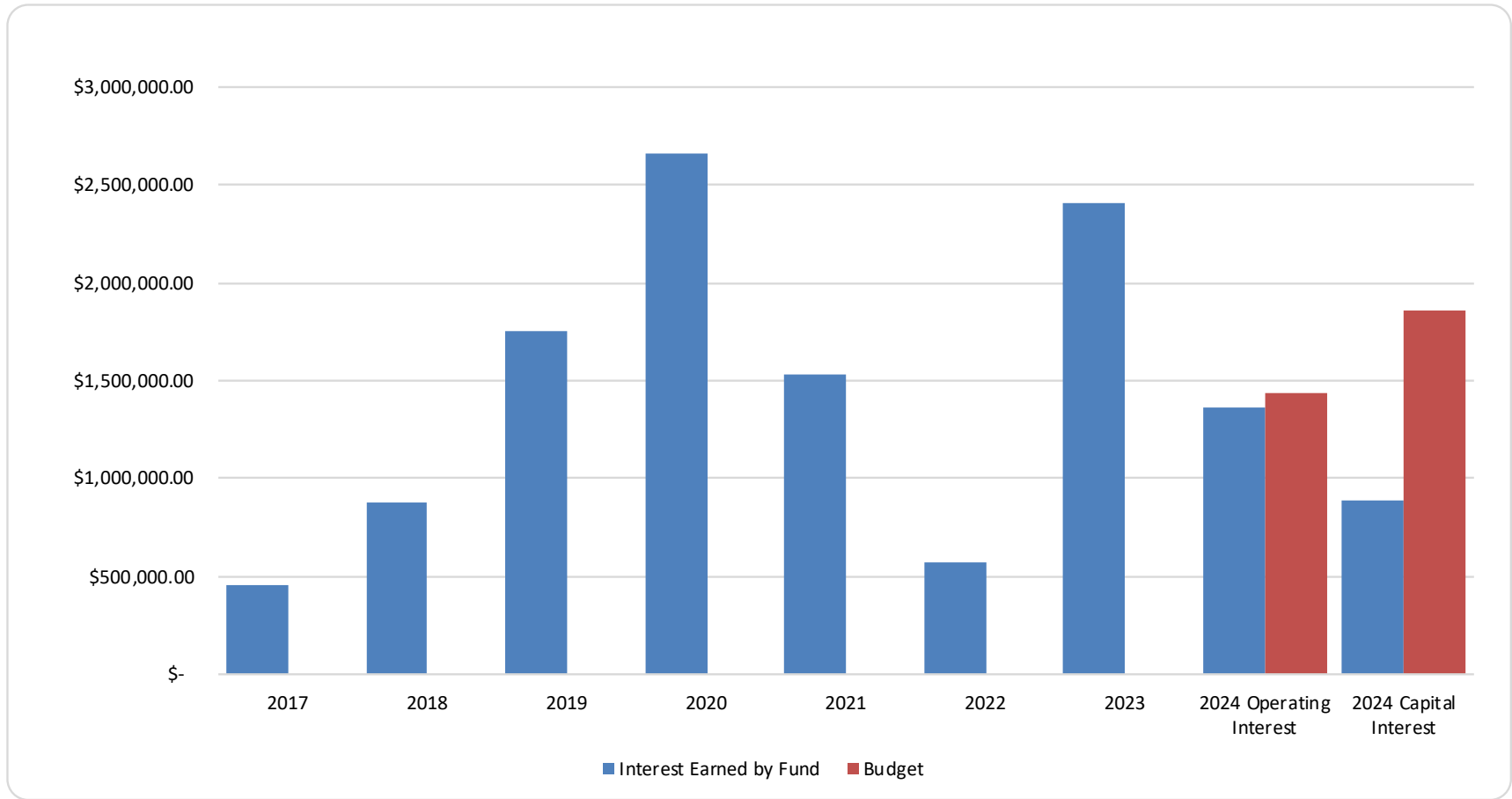
**Please note that the District is reporting cash and investments on a cost basis.

North Shore School District 112
Fund Balance Summary
November 30, 2023

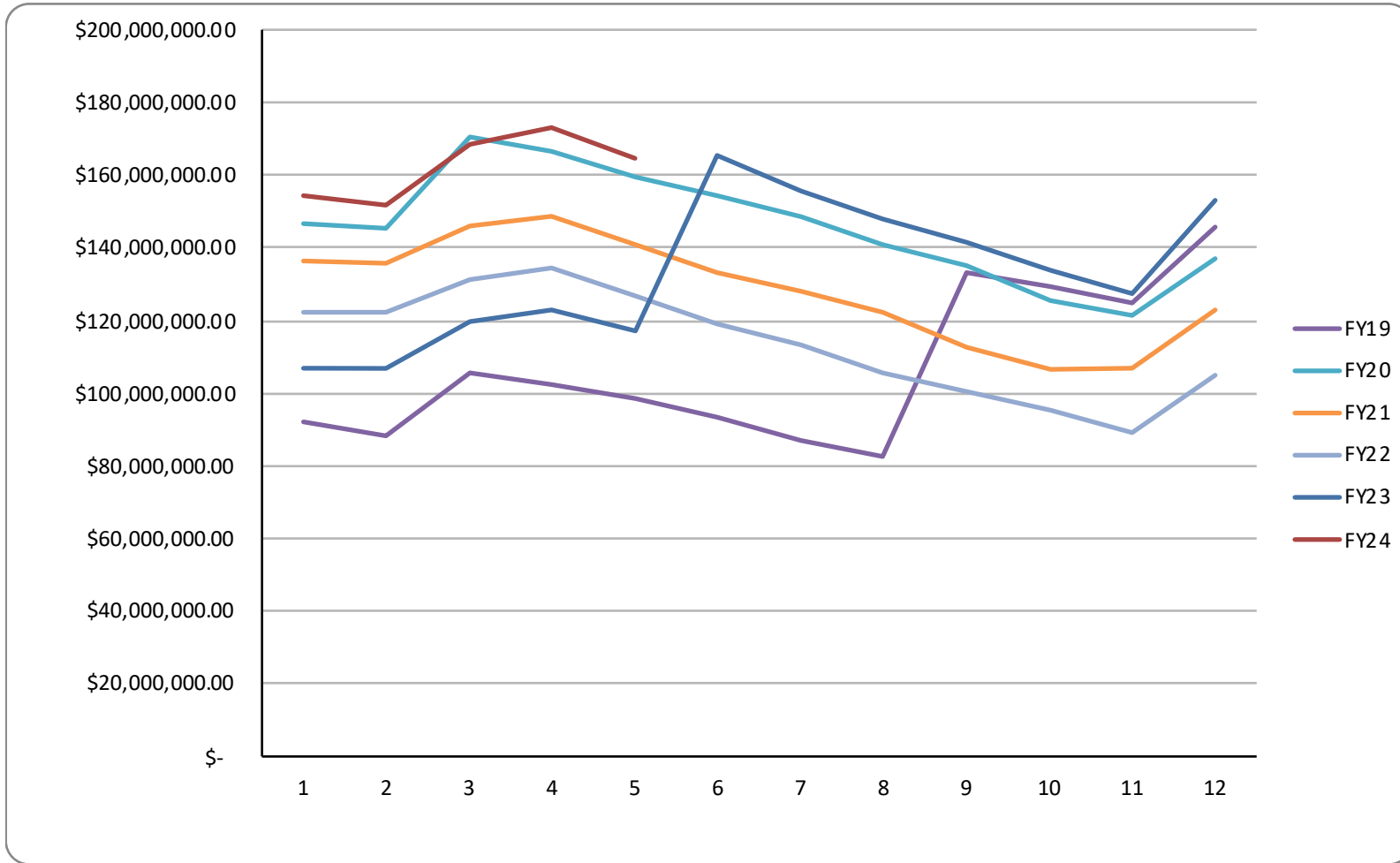
Fund	Audited Fund Balance June 30, 2023	2023-24 Fiscal Year to Date Revenues	2023-24 Fiscal Year to Date Expenditures	Excess / (Deficiency) of Revenues Over Expenditures	2023-24 Other Financing Sources/Uses	Unaudited Fund Balance November 30, 2023
(10) Education	\$ 42,466,921	\$ 68,723,690	\$ 23,466,711	\$ 45,256,979	\$ -	\$ 87,723,900
(15) Food Service	\$ 81,492	\$ 280,648	\$ 63,351	\$ 217,297	\$ -	\$ 298,789
(20) Operations and Maintenance	\$ 3,771,457	\$ 12,725,756	\$ 9,058,951	\$ 3,666,806	\$ (3,867,138)	\$ 3,571,125
(40) Transportation	\$ 1,905,199	\$ 4,019,304	\$ 315,273	\$ 3,704,031	\$ -	\$ 5,609,231
(50) Municipal Retirement	\$ 4,077,124	\$ 318,009	\$ 480,111	\$ (162,102)	\$ -	\$ 3,915,022
(70) Working Cash	\$ 3,221,031	\$ 262,118	\$ -	\$ 262,118	\$ -	\$ 3,483,149
Total Operating Funds	\$ 55,523,225	\$ 86,329,526	\$ 33,384,396	\$ 52,945,129	\$ (3,867,138)	\$ 104,601,216
(30) Debt Service	\$ 120,168	\$ 12,023,617	\$ 7,942,457	\$ 4,081,159	\$ 3,867,138	\$ 8,068,466
(60) Capital Projects	\$ 54,088,200	\$ 887,297	\$ 3,913,792	\$ (3,026,495)	\$ -	\$ 51,061,705
Total Non-Operating Funds	\$ 54,208,369	\$ 12,910,913	\$ 11,856,249	\$ 1,054,664	\$ 3,867,138	\$ 59,130,171
Total All Funds	\$ 109,731,593	\$ 99,240,439	\$ 45,240,646	\$ 53,999,796	\$ -	\$ 163,731,387

*Please note fund balance is the net of all District assets and liabilities.

Interest Received



Cash Balance



North Shore School District 112
Statement of Revenue, Expenditures and Change in Fund Balance
Total Governmental Funds by Object
Fiscal Year to Date through November 30, 2023

	Operating Funds											Total Governmental Funds	
	General Fund		Special Revenue Funds										
	Education, Working Cash & Food Service Funds	% Bud	Operations & Maintenance Fund	% Bud	Transportation Fund	% Bud	Municipal Retirement / Social Security Fund	% Bud	Debt Service Fund	% Bud	Capital Projects Fund	% Bud	
Revenue:													
Local Sources	\$ 67,108,779	99%	\$ 12,725,756	97%	\$ 3,607,544	94%	\$ 318,009	25%	\$ 8,156,479	99%	\$ 52,488	1326%	\$ 91,969,055
State Sources	\$ 1,364,657	37%	\$ -		\$ 411,760	26%	-		\$ -		\$ -		\$ 1,776,417
Federal Sources	\$ 793,020	34%	-		-		-		-		-		\$ 793,020
2022 Referendum Bond Interest	\$ -		-		-		-		-		\$ 834,809	45%	\$ 834,809
Total Revenue	\$ 69,266,456	94%	\$ 12,725,756	97%	\$ 4,019,304	74%	\$ 318,009	25%	\$ 8,156,479		\$ 887,297	48%	\$ 95,373,301
Expenditures:													
Salaries	\$ 12,589,317	27%	\$ 620,762	47%	\$ 37,483	42%	\$ -		\$ -		\$ -		\$ 13,247,561
Employee Benefits	\$ 3,480,809	43%	\$ 3,786	2%	\$ 1,766	10%	\$ 480,111	32%	\$ -		\$ -		\$ 3,966,472
Purchased Services	\$ 3,500,400	48%	\$ 1,461,647	29%	\$ 276,024	5%	\$ -		\$ -		\$ -		\$ 5,238,071
Supplies	\$ 1,021,353	25%	\$ 547,507	44%	\$ -		\$ -		\$ -		\$ -		\$ 1,568,860
Capital Outlay	\$ 1,032,128	23%	\$ 2,558,112	36%	\$ -		\$ -		\$ -		\$ 366,584	74%	\$ 3,956,824
2022 Referendum Capital Outlay	\$ -		\$ -		\$ -		\$ -		\$ -		\$ 3,547,208	7%	\$ 3,547,208
Debt Service Payment	\$ -		\$ -		\$ -		\$ -		\$ 7,942,457	66%	\$ -		\$ 7,942,457
Other	\$ 1,906,055	43%	\$ -		\$ -		\$ -		\$ -		\$ -		\$ 1,906,055
Total Expenditures	\$ 23,530,062	31%	\$ 5,191,813	28%	\$ 315,273	6%	\$ 480,111	32%	\$ 7,942,457	66%	\$ 3,913,792	8%	\$ 41,373,508
Excess (Deficiency) of Revenue over (under) Expenditures	\$ 45,736,394		\$ 7,533,944		\$ 3,704,031		\$ (162,102)		\$ 214,021		\$ (3,026,495)		\$ 53,999,794
Other Financing Sources/(Uses):													
Other Sources of Funds									\$ 3,867,138				\$ 3,867,138
Other Uses of Funds			\$ (3,867,138)										\$ (3,867,138)
Total Sources/(Uses)	\$ -		\$ (3,867,138)		\$ -		\$ -		\$ 3,867,138		\$ -		\$ -
Change in Fund Balance	\$ 45,736,394		\$ 3,666,806		\$ 3,704,031		\$ (162,102)		\$ 4,081,159		\$ (3,026,495)		\$ 53,999,794
Beginning Fund Balance as of 6/30/23	\$ 45,687,952		\$ 3,771,457		\$ 1,905,199		\$ 4,077,124		\$ 120,168		\$ 54,088,200		\$ 109,731,593
Ending Fund Balance as of 11/30/23	\$ 91,207,050		\$ 7,438,262		\$ 5,609,231		\$ 3,915,022		\$ 4,201,328		\$ 51,061,705		\$ 163,731,387

Northshore School District 112
Cash and Investments
30-Nov-23

	<u>Account Balance</u>	<u>% of Total</u>
Petty Cash		
Statement Balance	\$ 643.67	
Less: Outstanding Checks	\$ -	
Plus Deposits in Transit	\$ -	
Adjusted	<u><u>\$ 643.67</u></u>	0.00%
PMA 1030		
Statement Balance	\$ 7,732,945.28	
Less: Outstanding Checks and transfers	\$ (628,003.57)	
Plus Deposits in Transit and transfers	\$ 2,071,878.22	
Other Transactions	\$ 52,405.60	
Adjusted	<u><u>\$ 9,229,225.53</u></u>	5.61%
PMA 1033 ST Investments		
Statement Balance	\$ 60,858,958.79	
Less: Outstanding Checks	\$ -	
Plus Deposits in Transit	\$ -	
Adjusted	<u><u>\$ 60,858,958.79</u></u>	36.97%
PMA 1034 LT Cash		
Statement Balance	\$ 36,801.50	
Less: Outstanding Checks	\$ -	
Plus Deposits in Transit	\$ -	
Adjusted	<u><u>\$ 36,801.50</u></u>	0.02%
PMA 1047 LT Investments		
Statement Balance	\$ 8,068,464.69	
Less: Outstanding Checks	\$ -	
Plus Deposits in Transit	\$ -	
Adjusted	<u><u>\$ 8,068,464.69</u></u>	4.90%
PMA Flex 1048		
Statement Balance	\$ 23,158.03	
Less: Outstanding Checks	\$ -	
Plus Deposits in Transit	\$ -	
Adjusted	<u><u>\$ 23,158.03</u></u>	0.01%
PMA Stud Activity Account		
Statement Balance	\$ 322,275.62	
Less: Outstanding Checks	\$ (1,737.92)	
Plus Deposits in Transit	\$ 138.86	
Adjusted	<u><u>\$ 320,676.56</u></u>	0.19%

PMA 1058 Referendum		
Statement Balance	\$ 49,722,659.32	
Less: Outstanding Checks (Transfer)	\$ -	
Plus Deposits in Transit	\$ (2,176,197.48)	
Adjusted	<u><u>\$ 47,546,461.85</u></u>	28.88%
PMA 1005 Food Service		
Statement Balance	\$ 1,636,063.00	
Less: Outstanding Checks (Transfer)	\$ -	
Plus Deposits in Transit	\$ (257.86)	
Adjusted	<u><u>\$ 1,635,805.15</u></u>	0.99%
Wells Fargo 1022		
Statement Balance	\$ 2,896,527.72	
Less: Outstanding Checks (Transfer)	\$ -	
Unrealized (gain)/loss	\$ 31.81	
(Increase)/decrease in investment cost value	\$ -	
Adjusted	<u><u>\$ 2,896,559.53</u></u>	1.76%
Fifth Third Bank 1024		
Statement Balance	\$ 23,526,873.84	
Unrealized (gain)/loss	\$ 343,777.97	
(Increase)/decrease in investment cost value	\$ 3,187.63	
Adjusted	<u><u>\$ 23,873,839.44</u></u>	14.50%
JP Morgan Investments 1051		
Statement Balance	\$ 6,555,289.71	
Unrealized (gain)/loss	\$ (49,088.97)	
Accrued Interest	\$ (10,179.25)	
(Increase)/decrease in investment cost value	\$ -	
Adjusted	<u><u>\$ 6,496,021.49</u></u>	3.95%
Fifth Third Bank WC 1055		
Statement Balance	\$ 105,925.47	
Unrealized (gain)/loss	\$ -	
(Increase)/decrease in investment cost value	\$ -	
Adjusted	<u><u>\$ 105,925.47</u></u>	0.06%
Fifth Third Bank-Capital Projects 1057		
Statement Balance	\$ 3,541,478.84	
Plus Deposits in Transit (Transfer)	\$ -	
Unrealized (gain)/loss	\$ -	
(Increase)/decrease in investment cost value	\$ -	
Adjusted	<u><u>\$ 3,541,478.84</u></u>	2.15%
Total Cash and Investments	\$ 164,634,020.54	100.00%

**North Shore School District 112
Summary of Referendum Projects
November 30, 2023**

	Indian Trail	Ravinia
Overall Budget:	\$ 25,649,564	\$ 30,000,000
Plus: Identified Over-Runs/(Savings)	\$ (210,991)	\$ -
Minus: Bills Paid	\$ 4,055,306	\$ 1,512,906
Items Paid By Fund 20	\$ -	\$ -
Remaining Balance To Be Spent	\$ 21,805,249	\$ 28,487,094

*Ravinia construction has not started as of 11/30/23, the numbers will be updated next month.

*This data is as of inception of project.



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NORTH SHORE
SCHOOL DISTRICT 112

Date: December 12, 2023
To: Members of the Board of Education
From: Dr. Michael Lubelfeld, Superintendent of Schools
Subject: Destruction of Closed Session Audio Recordings from June 2022

Policy Alignment: Policy 2.220 Board of Education Meeting Procedures

Disposition: Action

Executive Summary:

In accordance with Board Policy 2:220 Board of Education Meeting Procedures, the superintendent or Board president shall make audio recordings of all closed session meetings. After 18 months, the audio recordings can be destroyed with the Board's approval.

I recommend that the audio recordings from the closed meetings on June 14, 2022, and June 21, 2022, be destroyed. The Board approved written minutes of this closed meeting and will continue to be maintained in accordance with law and policy.

Recommendation:

Roll call vote to approve the audio recordings from the closed meetings on June 14, 2022, and June 21, 2022, be destroyed.



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NORTH SHORE
SCHOOL DISTRICT 112

Date: December 12, 2023

To: Dr. Michael Lubelfeld, Superintendent of Schools
Members of the Board of Education

From: Jeremy Davis, Assistant Superintendent for Finance and Operations

Subject: Property Disposal

Policy Alignment: Policy 4:80 Disposition of District Property &
Policy 4:70 Resource Conservation

Disposition: Approval

Executive Summary:

North Shore School District has a continuous need to dispose of aged or broken furnishings and supplies appropriately. Items collected between each Board meeting will be listed and attached to the Board memo. The two governing Board Policies:

- Board Policy: 4:80, *Disposition of District Property*: “The Superintendent or designee shall notify the Board, as necessary, of any (1) District personal property no longer needed for school purposes and (2) school sites, buildings, or other real estates that are unnecessary, unsuitable or inconvenient, so that the Board may consider its disposition. Notwithstanding the above, the superintendent or designee may unilaterally dispose of personal property of diminutive value.”
- Board Policy 4:70, *Resource Conservation*, addresses the process of recycling (disposal), reuse, or donation.

Both policies work hand in hand to ensure the Board has the approval of any items to be disposed of and further ensures the disposal method is intended to be as sustainable as possible.

Each department or building-level administration will generate the Property Disposal list(s) with a second-level signature acknowledging the disposal. Please find the attached list of items that will be disposed of during the following week.

Recommendation:

Roll call vote to approve the property disposal as listed on the attached form.



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NORTH SHORE
SCHOOL DISTRICT 112

Date: December 12, 2023

To: Dr. Michael Lubelfeld, Superintendent of Schools
Members of the Board of Education

From: Jeremy Davis, Assistant Superintendent for Finance and Operations

Subject: Approve Bid Awards - Bid Release 2 Rebid - Ravinia Elementary School Renovations Project

Policy Alignment: 4:60 Purchases and Contracts

Disposition: Action

Executive Summary:

With the recent passage of North Shore School District 112's \$114.4 million referendum on November 8, 2022, District 112 designed the Ravinia school to be remodeled and went out to bid in March 2023. Bids received were unfavorable at that point in time, and District 112 made the decision to redesign the Ravinia school and to rebid the work. Bids were opened again on October 19th, but three bids were delayed until November 28th. The administration will recommend awarding those three bids tonight. The storm trap is a product procurable from only one source, so it was not bid. The administration also recommends approving that contract tonight as well.

The administration recommends, based on the recommendation from our Construction Manager, Gilbane Building Company, that the Board award Trade Package 10A: Specialties to Straub Builders, Inc.; Trade Package 31B: Asphalt to Abbey Paving Co., Inc.; Trade Package 32A: Landscaping to Breezy Hill Landscaping, Inc.; and Trade Package 33B: Storm Trap to Storm Trap: Sole Source, Proprietary System Specified in Design

Recommendation:

Roll call vote to award Trade Package 10A: Specialties to Straub Builders, Inc.; Trade Package 31B: Asphalt to Abbey Paving Co., Inc.; Trade Package 32A: Landscaping to Breezy Hill Landscaping, Inc.; and Trade Package 33B: Storm Trap to Storm Trap: Sole Source, Proprietary System Specified in Design, as presented.



December 12, 2023

Jeremy Davis
Assistant Superintendent for Finance & Operations/CSBO
North Shore School District 112
445 Sheridan Road
Highwood, IL 60040

Re: North Shore School District 112
Ravinia Elementary School Additions and Renovations
GBCo. # J06919.600

Subject: Recommendation to Award Bids – Bid Release 2 Rebid

Dear Mr. Davis:

Based on the bids received November 28, 2023, for Bid Release 2 Rebid, we recommend awarding a contract to the following firms for the Ravinia Elementary School Additions and Renovations Project:

Bid Package	Description	Firm and No. of Bids Received		Recommended Amount
10A	Specialties	Straub Builders Inc.	1 Bid	\$ 190,500.00
31B	Asphalt Paving	Abbey Paving Co. Inc.	1 Bid	\$ 193,955.00
32A	Landscaping	Breezy Hill Landscaping Inc.	4 Bids	\$ 394,600.00
33B	Storm Trap	Storm Trap: Sole Source, Proprietary System Specified in Design	1 Bid	\$ 230,262.00
TOTAL RECOMMENDED AMOUNT (Base Bid)				\$1,009,317.00

With respect to this bid package, we have reviewed the bids with these firms and confirmed that they appear to understand the scope, schedule, and requirements of the work. We recommend approval of the bids as the lowest responsible bids.

Please indicate the District’s approval of the above by signing below. If you have any questions, please do not hesitate to call.

Sincerely,
Gilbane Building Company

Approved:
Northshore School District 112

Paul Culberson
Sr. Project Executive

Name: _____
Date: _____

Cc: Michael Lubelfeld Ed. D., North Shore School District 112
Charlie Privett, North Shore School District 112
Stuart Brodsky, Wight & Co.
Vince Procaccio, Wight & Co.
Michelle McClendon, Gilbane Building Company



North Shore School District 112

Ravinia Elementary School Renovations and Additions

Bid Release 2 Rebid - Summary

R2

SUMMARY		December 7, 2023		
Description	Contractor	October 13, 2023 Estimate TOTAL \$	October 19_November 28, 2023 Lowest Bid TOTAL \$	Notes
02A Demolition	Break Thru Enterprises	1,103,204	898,000	
03A Cast-In-Place Concrete	Elliot Construction	934,379	858,250	
04A Masonry	IL Masonry Corporation	2,116,869	2,186,000	
05A Structural Steel	K&K Iron Works	1,517,480	960,978	
06A Carpentry	Straub Builders, Inc. dba Hargraves Builders	2,954,601	2,980,450	
06B Casework - Architectural Woodwork	Carroll Seating	997,345	1,249,999	
07A Roofing (Base Bid)	Bennett & Brosseau Roofing	6,464,696	1,143,400	
07A Roofing (Owner)	Bennett & Brosseau Roofing		5,133,600	
08A Aluminum Windows and Entrances	LS Glass LLC	1,011,800	1,196,000	
09A Carpet and Resilient Flooring	Diverzify Pro	551,042	444,062	
09A Framing and Drywall (April 23')			Included in 06A	
09B Painting	Ascher Brothers		342,550	
09B Ceiling and Acoustical Panel (April 23')			Included in 06A	
09C Hard Tile	Diverzify Pro	183,924	242,092	
10A Specialties	Straub Builders, Inc.	60,418	190,500	Public Bid Opening: November 28, 2023
10B Signage	Ziken Signage LLC	41,016	42,340.5	
11A Kitchen Equipment	Stafford Smith, Inc	150,248	140,230	
11A Kitchen Equipment	Owner Allowance		10,000	Additional Food Service Work
14A Elevators	Owner vendor	200,633	193,625	
21A Fire Protection	S.J. Carlson Fire Protection	485,943	509,725	
22A Plumbing	Ewing Doherty Mechanical	1,119,425	1,095,000	
23A HVAC Demolition	Helm Mechanical Inc.	225,193	117,500	
23B HVAC (Materials)	Owner vendor	5,000,000	5,000,000	
23C HVAC (Install, Temp Cont, Duct)	Owner vendor		Included in 32B	
26A Electrical	Associated Electrical Contractors, LLC	3,621,000	3,211,600	
27A Low Voltage		789,931	Included in 26A	
31A Site Concrete	Abbey Paving Co	373,400	376,325	
31A Excavation (April 23')			Included in 33A	
31B Asphalt Paving	Abbey Paving Co	211,531	193,955	Public Bid Opening: November 28, 2023
32A Landscaping	Breezy Hill Landscaping	585,478	394,600	Public Bid Opening: November 28, 2023
32A Site Concrete (April 23')			Included in 33A	
33A Earthwork, Excavation, Site Utilities	Berger Contractors, Inc	2,330,248	2,185,000	
33A Site Utilities (April 23')				
33B Storm Trap	Storm Trap		230,262	Sole Source: Material and freight
50A Site Services		643,060	634,760	
SUBTOTAL CONSTRUCTION		33,672,862	32,160,804	
Contingency (Construction)		362,162	964,824	3% of Construction Cost
CM/GC Staff, Reimbursables, Fee, Insurance		2,593,160		
Preconstruction			208,927	
CM Staff			1,304,459	
CM Reimbursables			175,407	
Insurances			419,494	
CM Fee			757,529	
TOTAL CONSTRUCTION		36,628,184	35,991,444	
OTHER PROJECT COSTS (A/E, FFE, Misc.) - PRELIMINARY		5,096,959	5,096,959	
TOTAL PROJECT COST		41,725,143	41,088,403	



<u># of Trade Allowances</u>	<u>BP #</u>	<u>Scope of Work</u>	<u>Trade Allowance Amount included in Base Bid Numbers</u>
1	31B	Asphalt Paving - Additional Asphalt Paving	\$ 10,000.00
2	32A	Landscaping – Additional Landscaping Work	\$ 15,000.00
Subtotal of final 3 Bid Proposals			\$ 25,000.00
Subtotal from Executed RTA dated November 14, 2023			\$ 604,635.00

Grand Total Trade Allowances \$ 629,635.00



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NORTH SHORE

SCHOOL DISTRICT 112

Date: December 12, 2023
To: Members of the Board of Education
From: Dr. Michael Lubelfeld, Superintendent of Schools
Subject: Admin. Contract Recommendation - Director of Personnel Svcs.

Policy Alignment: Policy 3:50 Admin. Personnel Other Than the Supt.

Disposition: Action

Executive Summary:

It is my recommendation that Mr. Michael Rodrigo become the Director of Personnel Services effective July 1, 2024. Since joining District 112 in 2018 as Principal of Wayne Thomas Elementary School, Mr. Rodrigo has demonstrated outstanding leadership, resilience, creativity, and a results-oriented approach, coupled with a consistent vision.

The administration recognizes the intense pressures everyone in District 112 faces, including hiring nearly 400 staff members since 2018, navigating the COVID pandemic's impact on our students, managing construction projects throughout the District, and supporting our administrators, teachers, and staff.

Mr. Rodrigo's new role is vital in continuing our district's mission, vision, values, and goals. His expertise in results orientation, culture building, and the development of others will be instrumental as we strive to inspire, innovate, and engage every child and staff member daily.

Recommendation:

Roll call vote to approve a three-year employment contract for Michael Rodrigo as Director of Personnel Services, effective July 1, 2024 through June 30, 2027, as presented.



Date: December 12, 2023

To: Dr. Michael Lubelfeld, Superintendent of Schools
Members of the Board of Education

From: Jeremy Davis, Assistant Superintendent for Finance and Operations

Subject: Approve Annual Audit Fiscal Year 2023

Policy Alignment: Policy 4:10 - Final Adoption Procedures

Disposition: Action

Executive Summary:

At the December 12, 2023 Regular Board of Education meeting, the District's independent auditing firm, Baker Tilly, along with District personnel, will be presenting a summary of the financials and the audit in the Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2023.

At this Board of Education meeting, the administration will recommend that the Board approves the Annual Comprehensive Financial Report as presented for the fiscal year ended 2023.

Recommendation:

Roll call vote to approve the Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2023, as presented.



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NORTH SHORE

SCHOOL DISTRICT 112

Date: December 12, 2023
To: Members of the Board of Education
From: Dr. Michael Lubefeld, Superintendent of Schools
Subject: International Service Learning Field Trip - Dominican Republic

Policy Alignment: Policy 6:240 Field Trips

Disposition: Action

Executive Summary:

Last year, the District partnered with Education First to offer an 8th-grade Dual Language Capstone Culture and Service Travel Experience to the Dominican Republic for interested students. Over 30 Northwood students spent eight days and seven nights living, working, and touring alongside local residents. During their trip, they learned about the challenges faced by the residents and the solutions they crafted to empower their community. The students were immersed in the land and culture of the Dominican Republic and interacted with local residents in their native Spanish language.

The administration plans to expand the same service learning travel opportunity to both Northwood and Edgewood 8th-grade students in 2024. The trip is scheduled for January 2024, and 35 students from Northwood and 11 students from Edgewood have already registered to participate. Chaperones will include District administrators Enrique Castro, Nicole Barbara, and Jaclyn Wagner, along with several teachers. The cost of the trip, \$3,600-\$3,800 will be covered by the parents, and for those who qualify for assistance, funds will be paid from donations. We are grateful to many district partners and vendors for their financial support, especially to the 112 Education Foundation, Highland Park Community Foundation, and Rotary Club of Highland Park & Highwood.

We are proud to be able to provide real-world, hands-on learning experiences in the pillar of biculturalism or intercultural competencies. Allowing the students to be immersed in the Dominican culture, terrain, history, geography, sociology, socio-political constructs, education system, and more, all while using the Spanish language. In accordance with Board Policy 6:240 Field Trips, I recommend that the Board approve this international field trip to the Dominican Republic.

Recommendation:

Roll call vote to approve the January 2024 field trip for interested 8th grade students to the Dominican Republic, as discussed.