



## AGENDA

The Business Meeting of the  
Board of Education of Township High School District 214  
will be held on Thursday, January 19, 2023  
in the Forest View Educational Center  
2121 South Goebbert Road  
Arlington Heights, IL 60005 at 7:00 PM

1. **Call to Order**  
President Dussling
  - 1.1. Roll Call
2. **Pledge of Allegiance**  
President Dussling
3. **Approval of the Minutes**
  - **December 12, 2022 Special Meeting**
  - **December 15, 2022 Special Meeting**
  - **December 15, 2022 Business Meeting**
  - **December 19, 2022 Special Meeting**
  - **January 10, 2023 Special Meeting**
4. **Closed Session**
  - 4.1. Motion to go into closed session for the purpose of discussing
    - the appointment, employment, compensation, discipline, performance, or dismissal of specific employees, specific individuals who serve as independent contractors in an educational setting, or legal counsel for the public body. 5 ILCS 120/2(c)(1), amended by P.A. 101-459
  - 4.2. Immediately following the Closed Session, the Board of Education will convene in Open Session and may take action resulting from Closed Session discussions.
5. **Superintendent Search Update**
6. **Board Recognition**
  - 6.1. Community Partner Recognition: Walgreens
  - 6.2. Illinois Association of School Boards Recognition
7. **Public Comments**

**Members of the public, especially residents of District 214, are welcome to contribute during public comments. To do so, you must sign up before the start of the meeting.**

**8. Superintendent Report**

8.1. Freedom of Information Act Report

8.2. District Audit

8.3. Video Spotlight

**9. Board Member Updates**

**10. Consent Items**

10.1. Approval of Accounts Payable

10.2. Approval of Personnel Transaction Report

10.3. Approval to Dispose of Closed Session Audio Recordings Pursuant to the Open Meetings Act

10.4. Approval of Resolution for the Disposal of Surplus Property

10.5. Approval of Forest View Educational Center Bid Package #2

10.6. Approval of Changes to Board Policy

**11. Discussion Items**

11.1. Proposed Additions to Academic Programs and Pathways Guidebook

**12. Closed Session**

12.1. Motion to go into closed session for the purpose of discussing

- the appointment, employment, compensation, discipline, performance, or dismissal of specific employees, specific individuals who serve as independent contractors in an educational setting, or legal counsel for the public body. 5 ILCS 120/2(c)(1), amended by P.A. 101-459

12.2. Immediately following the Closed Session, the Board of Education will convene in Open Session and may take action resulting from Closed Session discussions.

**13. Adjournment**



## SPECIAL MEETING MINUTES

Township High School District 214 Board of Education  
Monday, December 12, 2022, at 6:00 PM  
Forest View Educational Center  
2121 South Goebbert Road  
Arlington Heights, IL 60005

Present: Bill Dussling, Millie Palmer, Alva Kreutzer, Mark Hineman, Lenny Walker, Andrea Rauch (at 6:01 pm)

Excused at roll call: Dan Petro

1. Call to Order  
President Dussling called the meeting to order at 6:00 PM

2. Pledge of Allegiance

Andrea Rauch joined the meeting at 6:01 pm.

3. Public Comments  
Elizabeth Bauer, parent, spoke to the Board about the Superintendent search process

4. Superintendent Search  
4.1. Presentation by Potential Superintendent Search Firm, Hazard, Young, Attea and Associates  
Brian Harris and Connie Collins from Hazard Young and Attea outlined the superintendent search process, the potential timeline and the ways the District 214 staff, students, parents and community members can participate.

### Board Discussion

Alva Kreutzer asked about virtual platforms for community members to participate, is it successful? Connie Collins: Yes, for parents who are not able to attend in person. Up to 1000 people can participate, there can be multiple break out rooms and it can be broken into groups by language. Brian Harris: 20% higher turnout in virtual forums compared to in person forums.

Lenny Walker asked what is a good sampling for 12,000 students? Brian Harris: More than just District 214; feeder districts also will be involved. Push the communications to get a better sampling. 15-25% sampling is a good rate of participation.

Millie Palmer asked how do we get the data. Brian Harris: Survey is a quantitative piece of data, forced responses. Qualitative data is from in person and virtual focus groups. We will create a summary for you.

Lenny Walker asked what's best practice to keep the public informed about the process. Connie Collins: The Leadership Profile Report would be the public document to show direction. Brian Harris: Include updates at board meetings and written communication at each phase.

Andrea Rauch asked after conducting national searches, what is the percentage of hiring internally versus externally? Brian Harris: Internal candidates are common. We treat all candidates the same. Andrea Rauch asked about in-state versus out-of-state applicants? Connie Collins: Factors include relocation cost, young families, and where they want to live.

5. Closed Session

- 5.1. Motion by with second by to go into closed session for the purpose of discussing the appointment, employment, compensation, discipline, performance, or dismissal of specific employees, specific individuals who serve as independent contractors in an educational setting, or legal counsel for the public body. 5 ILCS 120/2(c)(1), amended by P.A. 101-459.

Motion by Alva Kreutzer with second by Millie Palmer

Aye: Bill Dussling, Millie Palmer, Alva Kreutzer, Mark Hineman, Lenny Walker, Andrea Rauch

Immediately following Closed Session, the Board of Education will convene in Open Session and may take action resulting from Closed Session discussions.

The Board went into closed session at 6:55 pm

The Board reconvened in open session at 7:43 pm

6. Approval of Hazard, Young, Attea and Associates

Motion by Millie Palmer with second by Alva Kreutzer

Aye: Bill Dussling, Millie Palmer, Alva Kreutzer, Mark Hineman, Lenny Walker, Andrea Rauch

7. Closed Session

- 7.1. Motion by with second by to go into closed session for the purpose of discussing the appointment, employment, compensation, discipline, performance, or dismissal of specific employees, specific individuals who serve as independent contractors in an educational setting, or legal counsel for the public body. 5 ILCS 120/2(c)(1), amended by P.A. 101-459

Motion by Alva Kreutzer with second by Millie Palmer

Aye: Bill Dussling, Millie Palmer, Alva Kreutzer, Mark Hineman, Lenny Walker, Andrea Rauch

Immediately following Closed Session, the Board of Education will convene in Open Session and may take action resulting from Closed Session discussions.

The Board went into closed session at 7:46 pm

The Board reconvened in open session at 8:45 pm

8. Adjournment

Motion by Millie Palmer with second by Alva Kreutzer

Aye: Bill Dussling, Millie Palmer, Alva Kreutzer, Mark Hineman, Lenny Walker, Andrea Rauch

The Board meeting adjourned at 8:47 pm

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William J. Dussling, President

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Mildred Palmer, Vice President



## SPECIAL MEETING MINUTES

Township High School District 214 Board of Education  
Thursday, December 15, 2022, at 5:30 pm  
Forest View Educational Center  
2121 South Goebbert Road  
Arlington Heights, IL 60005

Present: Bill Dussling, Alva Kreutzer, Millie Palmer, Dan Petro, Lenny Walker  
Excused at roll call: Andrea Rauch, Mark Hineman

1. Call to Order

1.1. President Dussling called the special meeting to order at 5:30 pm

2. Public Comments

None

3. Closed Session

3.1. Motion to go into closed session for the purpose of discussing

- the placement of individual students in special education programs and other matters relating to individual students. 5ILCS 120/2(c)(10); and
- the appointment, employment, compensation, discipline, performance, or dismissal of specific employees, specific individuals who serve as independent contractors in an educational setting, or legal counsel for the public body. 5 ILCS 120/2(c)(1), amended by P.A. 101-459

Motion by Alva Kreutzer with second by Millie Palmer

Aye: Bill Dussling, Alva Kreutzer, Millie Palmer, Dan Petro, Lenny Walker

Immediately following the Closed Session, the Board of Education will convene in Open Session and may take action resulting from Closed Session discussions.

The Board went into closed session at 5:32 pm

The Board reconvened in open session at 7:12 pm

4. Placement Of Individual Student In Special Education Program, Case 2525125322

Motion to approve outplacement of student #2525125322 by Mark Hineman with second by Millie Palmer

Aye: Bill Dussling, Alva Kreutzer, Millie Palmer, Dan Petro, Lenny Walker

5. Placement Of Individual Student In Special Education Program, Case 2525123072

Motion to approve outplacement of student #2525123072 by Dan Petro with second by Alva Kreutzer

Aye: Bill Dussling, Alva Kreutzer, Millie Palmer, Dan Petro, Lenny Walker

6. Placement Of Individual Student In Special Education Program, Case 2524120642  
Motion to approve outplacement of student #2524120642 by Lenny Walker with second by Mark Hineman

Aye: Bill Dussling, Alva Kreutzer, Millie Palmer, Dan Petro, Lenny Walker

7. Adjournment

Motion by Millie Palmer with second by Alva Kreutzer

Aye: Bill Dussling, Alva Kreutzer, Millie Palmer, Dan Petro, Lenny Walker

Special meeting adjourned at 7:14 pm

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William J. Dussling, President

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Mildred Palmer, Vice President



## BUSINESS MEETING MINUTES

Township High School District 214 Board of Education  
Thursday, December 15, 2022, at 7:00 pm  
Forest View Educational Center  
2121 South Goebbert Road  
Arlington Heights, IL 60005

Present: Bill Dussling, Mark Hineman, Alva Kreutzer, Millie Palmer, Dan Petro, Lenny Walker  
Excused at Roll Call: Andrea Rauch

1. Call to Order

1.1. President Dussling called the meeting to order at 7:15 pm

2. Pledge of Allegiance

3. Approval of the Minutes

Motion by Millie Palmer with second by Dan Petro

Aye: Bill Dussling, Mark Hineman, Alva Kreutzer, Millie Palmer, Dan Petro, Lenny Walker

4. Board Recognition

4.1. Student Recognition

Illinois High School Football Coaches Association - Class 7A All-State Football Team

Mike Cervantes, BGHS senior	Coach - Jeff Vlk
Joe Coveliars, EGHS junior	Coach - Miles Osei
Frank Covey, PHS senior	Coach - Dan DeBoeuf
Carson Grove, JHHS junior	Coach - Tom Nelson

Illinois High School Soccer	Coaches Association - All-State Player
Charlie Shiffman, JHHS senior	Coach - Mike Rusniak

Team IHSA State Championship - Girls Cross Country

Sophia Anast	Rachel Asper	Bridget Derengowski
Sophie Fransen	Lily Ginsberg	Hailey Erickson
Cam Kalaway	Samantha Paterson	Meg Peterson
Ireland Wildhart	Emma Skelton	Kaitlin Skelton
Anna Zajac	Veronica Znajda	
Head Coach - Pete Wintermute	Asst. Coaches - Lisa Cottrell and Kenny Johnson	

IHSA Class 3A Championships - Individual 4th Place - Girls Cross Country

Anna Harden, JHHS senior                      Coach - Mikayla Olsen  
IHSA State Girls Swimming Finals - 500M, 5th Place  
Vera Conic, RMHS freshman                      Coach - Monika Chiappetta

IHSA State Champion - 100 Yard Backstroke  
Ella Houston, BGHS freshman                      Coach - Mike McPartlin

Journalism Education Association National Write-off - Superior Rating  
Stella Fitzpatrick, PHS senior                      Mollie Kearns, PHS junior  
PJ O'Grady, PHS junior                      Advisers - Jason Block and Nicole Stoltz

Perfect Score ACT  
Zac Greenwell, PHS senior                      Christina Ukkan, PHS senior

5. Public Hearing: Tax Levy

President Dussling opened the Public Hearing at 7:29 pm.

Superintendent Schuler reviewed the Tax Levy for 2022. The cash fund reserve balance is \$119 million thru October 31, 2022. He also explained how the tax abatement program works for taxpayers.

Public Comment

Melissa Cayer commented about property taxes  
The public hearing ended at 7:31 pm.

6. Public Comments

Bruce Janu, Hersey staff, commented about the need for variety in media materials  
James Waters, student Elk Grove HS, commented about STEM, robotics and transportation needs  
Kathy Murshel, parent, commented about the election  
Elizabeth Bauer, parent, commented about robotics and block schedule communication  
Melissa Cayer, community member, commented about property taxes

7. Superintendent Report

7.1. Freedom of Information Act Report

The following Freedom of Information Act requests that were complied with consistent with School Code:

- a. S. Hillstrom requested copies of communications.
- b. E. Bauer requested course offering information.
- c. Citizens Advisory Group requested athletic participation information.
- d. J. Hockett requested copies of communications.
- e. K. Holdren requested copies of communications.
- f. E. Bauer requested course enrollment information.
- g. F. Patterson/Academy Research Group requested personnel information.

8. Superintendent Search Update

President Dussling announced that Hazard Young, Attea and Associates were hired to help with a nationwide superintendent search. He mentioned the Superintendent Search page on the web page available to the public for the latest updates and information. The Board will be appointing an interim superintendent in the near future.

#### 9. Board Member Updates

Mark Hineman reported that Hersey students collected household items for veterans exiting homelessness; Hersey's 9th annual Gingerbuild contest was held with proceeds benefiting "A Soldier's Journey Home;" Buffalo Grove's scholastic bowl team is ranked 3rd in the nation; Wheeling alumnus Muhammad Tharwani has returned as an advisor for the mock trial team; and a zoom meeting with librarians discussed the process for a parent to opt out their students of certain books, and the review, vetting and multi-layered selection process for choosing books.

Millie Palmer reported that three Rolling Meadows students are finalists in a national sustainable agriculture contest and were awarded grants for their hydroponics idea; Rolling Meadows principal Eileen Hart won the 2022 Illinois Leadership Award Council Agricultural Education Advocacy Award; and the Employee Giving Campaign for the District 214 Education Foundation raised over \$38,000.

Lenny Walker reported NSSEO recognized District 214's Adrianna Guerrero for her leadership.

Alva Kreutzer reported Wheeling students held a holiday food drive and distributed 40 turkey dinners to families, will deliver 40 ham dinners before winter break and raised a total of \$1200; Elk Grove held its fifth annual coat drive; the Rolling Meadows lobby has a holidays around the world display; she represented District 214 at the delegate assembly for the Illinois Association of School Boards; she attended the Harper College Art Expo; and at the North Cook Regional Meeting she attended, Evanston featured its successful earned honors program.

Bill Dussling reported the Prospect and Elk Grove marching bands performed at Disney World in Orlando in the Thanksgiving Parade of Bands.

#### 10. Consent Items

Bill Dussling asked that item 10.5 be considered separately.

Motion by Alva Kreutzer with second by Mark Hineman to approve consent items 10.1 through 10.4

Aye: Bill Dussling, Mark Hineman, Alva Kreutzer, Millie Palmer, Dan Petro, Lenny Walker

10.1. Approval of Accounts Payable

10.2. Approval of Personnel Transaction Report

10.3. Approval to dispose of closed session audio recordings pursuant to Open Meetings Act

10.4. Approval of International Field Trip

#### 11. Approval of Band Instruments Bid

Motion by Bill Dussling with second by Millie Palmer

Aye: Bill Dussling, Mark Hineman, Alva Kreutzer, Millie Palmer, Dan Petro, Lenny Walker

### Board Discussion

Associate Superintendent Laz Lopez reviewed the program to provide instruments for students who cannot afford to rent or purchase one. The first bid presented is for urgent needs. A second bid will follow in the winter. As part of the capital plan going forward, teachers will assess the condition of the items yearly and allocate funds to keep them in good condition.

### 12. Roll Call Action Items

#### 12.1. Approval of Tax Levy

Motion by Mark Hineman with second by Alva Kreutzer

Aye: Bill Dussling, Mark Hineman, Alva Kreutzer, Millie Palmer, Dan Petro, Lenny Walker

### Board Discussion

Dan Petro commented the levy amount is limited by CPI plus new construction

Millie Palmer commented the abatement is a reduction adjustment to the tax bill, not a refund check

#### 12.2. Approval of Resolution abating the working cash fund and abating the taxes heretofore levied for the year 2022 to pay debt service on the outstanding bonds of Township High School District Number 214

Motion by Millie Palmer with second by Mark Hineman

Aye: Bill Dussling, Mark Hineman, Alva Kreutzer, Millie Palmer, Dan Petro, Lenny Walker

#### 12.3. Approval of Summer School 2023

Motion by Alva Kreutzer with second by Millie Palmer

Aye: Bill Dussling, Mark Hineman, Alva Kreutzer, Millie Palmer, Dan Petro, Lenny Walker

### 13. Closed Session

13.1 Motion to go into closed session for the purpose of discussing the appointment, employment, compensation, discipline, performance, or dismissal of specific employees, specific individuals who serve as independent contractors in an educational setting, or legal counsel for the public body. 5 ILCS 120/2(c)(1), amended by P.A. 101-459

Motion by Millie Palmer with second by Alva Kreutzer

Aye: Bill Dussling, Mark Hineman, Alva Kreutzer, Millie Palmer, Dan Petro, Lenny Walker

Immediately following the Closed Session, the Board of Education will convene in Open Session and may take action resulting from Closed Session discussions.

The Board convened in closed session at 8:13 pm

The Board reconvened in open session at 9:17 pm

### 14. Approval of Personnel Transaction Report II

- Resignation of Superintendent David Schuler
- Appointment of Philip Urbanski, Interim Student, Safety and Wellness Division Head, Wheeling High School

Motion by Mark Hineman with a second by Millie Palmer

15. Approval of Job Description

- Director of English Learner Program

Motion by Alva Kreutzer with a second by Dan Petro

Aye: Bill Dussling, Mark Hineman, Alva Kreutzer, Millie Palmer, Dan Petro, Lenny Walker

16. Adjournment

Motion by Alva Kreutzer with second by Mark Hineman

Aye: Bill Dussling, Mark Hineman, Alva Kreutzer, Millie Palmer, Dan Petro, Lenny Walker

Meeting adjourned at 9:24 pm

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William J. Dussling, President

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Mildred Palmer, Vice President



## SPECIAL MEETING MINUTES

Township High School District 214 Board of Education  
will be held on Monday, December 19, 2022  
in the Forest View Educational Center  
2121 South Goebbert Road  
Arlington Heights, IL 60005 at 2:00 PM

Present: Bill Dussling, Mark Hineman, Alva Kreutzer, Dan Petro, Andrea Rauch, Lenny Walker  
Excused: Millie Palmer

1. Call to Order
  - 1.1. President Dussling called the meeting to order at 2:02 pm
2. Public Comments  
None
3. Closed Session
  - 3.1. Motion to go into closed session for the purpose of discussing the appointment, employment, compensation, discipline, performance, or dismissal of specific employees, specific individuals who serve as independent contractors in an educational setting, or legal counsel for the public body. 5 ILCS 120/2(c)(1), amended by P.A. 101-459

Motion by Dan Petro with second by Alva Kreutzer to go into closed session  
Aye: Bill Dussling, Mark Hineman, Alva Kreutzer, Dan Petro, Andrea Rauch, Lenny Walker

The Board went into closed session at 2:03 pm  
The Board convened in open session at 6:38 pm

4. Adjournment
  - 4.1. Motion by Alva Kreutzer with second by Andrea Rauch to adjourn the meeting.  
Aye: Bill Dussling, Mark Hineman, Alva Kreutzer, Dan Petro, Andrea Rauch, Lenny Walker

Meeting adjourned at 6:38 pm

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William J. Dussling, President

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Mildred Palmer, Vice President



## SPECIAL MEETING MINUTES

District 214 Board of Education Township High School  
Tuesday, January 10, 2023 at 10:00 AM  
Forest View Educational Center  
2121 South Goebbert Road  
Arlington Heights, IL 60005

Present: Bill Dussling, Mark Hineman, Alva Kreutzer, Dan Petro, Andrea Rauch (at 8:35 am), Lenny Walker, Millie Palmer (at 8:07 am)

1. Call to Order
  - 1.1. President Dussling called the meeting to order at 8:02 am
2. Public Comments  
None
3. Closed Session
  - 3.1. Motion to go into closed session for the purpose of discussing the appointment, employment, compensation, discipline, performance, or dismissal of specific employees, specific individuals who serve as independent contractors in an educational setting, or legal counsel for the public body. 5 ILCS 120/2(c)(1), amended by P.A. 101-459

Motion by Dan Petro with second by Alva Kreutzer to go into closed session  
Aye: Bill Dussling, Mark Hineman, Alva Kreutzer, Dan Petro, Lenny Walker

The Board went into closed session at 8:04 am  
The Board reconvened in open session at 10:35 am

4. Adjournment
  - 4.1. Motion by with second by to adjourn the meeting.  
Aye: Bill Dussling, Mark Hineman, Alva Kreutzer, Dan Petro, Andrea Rauch, Lenny Walker, Millie Palmer

Meeting adjourned at 10:35 am

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William J. Dussling, President

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Mildred Palmer, Vice President



# Reporting and insights from the 2022 audit:

## Township High School District 214

June 30, 2022

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# Executive summary

We have completed our audit of the financial statements of Township High School District 214 (the District) for the year ended June 30, 2022, and have issued our report thereon dated January 16, 2023. This letter presents communications required by our professional standards.

Your audit should provide you with confidence in your financial statements. The audit was performed based on information obtained from meetings with management, data from your systems, knowledge of your District's operating environment and our risk assessment procedures. We strive to provide you clear, concise communication throughout the audit process and of the final results of our audit.

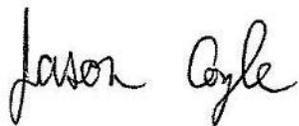
Additionally, we have included information on key risk areas Township High School District 214 should be aware of in your strategic planning. We are available to discuss these risks as they relate to your organization's financial stability and future planning.

If you have questions at any point, please connect with us:

- Jason Coyle, Partner, CPA: [jason.coyle@bakertilly.com](mailto:jason.coyle@bakertilly.com) or +1 (630) 645 6205
- Michael Malatt, Partner, CPA: [michael.malatt@bakertilly.com](mailto:michael.malatt@bakertilly.com) or +1 (630) 645 6226
- Taryn Gille, Manager, CPA: [taryn.gille@bakertilly.com](mailto:taryn.gille@bakertilly.com) or +1 (630) 645 6247

Sincerely,

Baker Tilly US, LLP

A handwritten signature in black ink that reads "Jason Coyle". The signature is written in a cursive, flowing style.

Jason Coyle, CPA, Partner

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# Responsibilities

## Our responsibilities

As your independent auditor, our responsibilities include:

- Planning and performing the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. Reasonable assurance is a high level of assurance.
- Assessing the risks of material misstatement of the financial statements, whether due to fraud or error. Included in that assessment is a consideration of the District's internal control over financial reporting.
- Performing appropriate procedures based upon our risk assessment.
- Evaluating the appropriateness of the accounting policies used and the reasonableness of significant accounting estimates made by management.
- Forming and expressing an opinion based on our audit about whether the financial statements prepared by management, with the oversight of those charged with governance:
  - Are free from material misstatement
  - Present fairly, in all material respects and in accordance with accounting principles generally accepted in the United States of America
- Performing tests related to compliance with certain provisions of laws, regulations, contracts and grants, as required by *Government Auditing Standards*.
- Considering internal control over compliance with requirements that could have a direct and material effect on major federal programs to design tests of both controls and compliance with identified requirements.
- Forming and expressing an opinion based on our audit in accordance with OMB's *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance) about the entity's compliance with requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs.
- Our audit does not relieve management or those charged with governance of their responsibilities.

We are also required to communicate significant matters related to our audit that are relevant to the responsibilities of those charged with governance, including:

- Internal control matters
- Qualitative aspects of District's accounting practice including policies, accounting estimates and financial statement disclosures
- Significant unusual transactions
- Significant difficulties encountered
- Disagreements with management
- Circumstances that affect the form and content of the auditors' report
- Audit consultations outside the engagement team
- Corrected and uncorrected misstatements
- Other audit findings or issues

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# Audit status

## Significant changes to the audit plan

There were no significant changes made to either our planned audit strategy or to the significant risks and other areas of emphasis identified during the performance of our risk assessment procedures.

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# Audit approach and results

## Planned scope and timing

### Audit focus

Based on our understanding of the District and environment in which you operate, we focused our audit on the following key areas:

- Key transaction cycles
- Areas with significant estimates
- Implementation of new accounting standards

Our areas of audit focus were informed by, among other things, our assessment of materiality. Materiality in the context of our audit was determined based on specific qualitative and quantitative factors combined with our expectations about the District's current year results.

## Key areas of focus and significant findings

### Significant risks of material misstatement

A significant risk is an identified and assessed risk of material misstatement that, in the auditor's professional judgment, requires special audit consideration. Within our audit, we focused on the following areas below.

Significant risk areas	Testing approach	Conclusion
Management override of controls	Incorporate unpredictability into audit procedures, emphasize professional skepticism and utilize audit team with industry expertise	Procedures identified provided sufficient evidence for our audit opinion
Improper revenue recognition due to fraud	Confirmation or validation of certain revenues supplemented with detailed predictive analytics based on non-financial data and substantive testing of related receivables	Procedures identified provided sufficient evidence for our audit opinion

**Other areas of emphasis**

We also focused on other areas that did not meet the definition of a significant risk, but were determined to require specific awareness and a unique audit response.

Other areas of emphasis		
Cash and investments	Revenues and receivables	General disbursements
Payroll	Pension and OPEB liabilities	Long-term debt
Capital assets	Fund balance/net position calculations	Financial reporting and required disclosures

**Internal control matters**

We considered the District’s internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing an opinion on the financial statements. We are not expressing an opinion on the effectiveness of the District’s internal control.

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis.

A material weakness is a deficiency or combination of deficiencies in internal control such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

# Required communications

## Qualitative aspect of accounting practices

- Accounting policies: Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we have advised management about the appropriateness of accounting policies and their application. The significant accounting policies used by District are described in Note 1 to the financial statements. As described in Note 3, the District changed accounting policies related to identifying lease contracts by *adopting GASB Statement No. 87, Leases* in 2022. Accordingly, the accounting change has been retrospectively applied to the prior period presented. We noted no transactions entered into by the District during the year for which accounting policies are controversial or for which there is a lack of authoritative guidance or consensus or diversity in practice.
- Accounting estimates: Accounting estimates, including fair value estimates, are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements, the degree of subjectivity involved in their development and because of the possibility that future events affecting them may differ significantly from those expected. The following estimates are of most significance to the financial statements:

Estimate	Management's process to determine	Baker Tilly's conclusions regarding reasonableness
Accrued compensated absences	Evaluation of hours earned and accumulated in accordance with employment policies and average wage per hour rates	Reasonable in relation to the financial statements as a whole
Net pension liability and related deferrals	Evaluation of information provided by the Illinois Municipal Retirement Fund and other actuarial studies	Reasonable in relation to the financial statements as a whole
Self-insurance claims	Historical claims analysis and report provided by a 3 <sup>rd</sup> party administrator	Reasonable in relation to the financial statements as a whole
Net/Total OPEB liability and related deferrals	Key assumptions set by management with the assistance of a third party actuary	Reasonable in relation to the financial statements as a whole
Depreciation	Evaluate estimated useful life of the asset and original acquisition value	Reasonable in relation to the financial statements as a whole
State of Illinois on-behalf payments	Evaluation of information provided by the Teacher's Retirement System and the Teacher's Health Insurance Security Fund	Reasonable in relation to the financial statements as a whole

There have been no significant changes made by management to either the processes used to develop the particularly sensitive accounting estimates, or to the significant assumptions used to develop the estimates, noted above.

- Financial statement disclosures: The disclosures in the financial statements are neutral, consistent and clear.

### **Significant unusual transactions**

There have been no significant transactions that are outside the normal course of business for the District or that otherwise appear to be unusual due to their timing, size or nature.

### **Significant difficulties encountered during the audit**

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

### **Disagreements with management**

Professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the basic financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

### **Audit report**

There have been no departures from the auditors' standard report.

### **Audit consultations outside the engagement team**

We encountered no difficult or contentious matters for which we consulted outside of the engagement team.

### **Uncorrected misstatements and corrected misstatements**

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management.

Management has determined that the effects of the uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the basic financial statements under audit.

### **Other audit findings or issues**

We encountered no other audit findings or issues that require communication at this time.

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

## **Management's consultations with other accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing or accounting matters.

## **Written communications between management and Baker Tilly**

The Appendix includes copies of other material written communications, including a copy of the management representation letter.

## **Compliance with laws and regulations**

We did not identify any non-compliance with laws and regulations during our audit.

We will issue a separate document which contains the results of our audit procedures to comply with the Uniform Guidance.

## **Fraud**

We did not identify any known or suspected fraud during our audit.

## **Going concern**

Pursuant to professional standards, we are required to communicate to you, when applicable, certain matters relating to our evaluation of the District's ability to continue as a going concern for a reasonable period of time but no less than 12 months from the date the financial statements are issued or available to be issued, including the effects on the financial statements and the adequacy of the related disclosures, and the effects on the auditor's report. No such matters or conditions have come to our attention during our engagement.

## **Independence**

We are not aware of any relationships between Baker Tilly and the District that, in our professional judgment, may reasonably be thought to bear on our independence.

## **Related parties**

We did not have any significant findings or issues arise during the audit in connection with the District's related parties.

## Other matters

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

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

We were not engaged to report on the other information, which accompanies the financial statements but are not RSI. We did not audit or perform other procedures on this other information and we do not express an opinion or provide any assurance on it.

## Nonattest services

The following nonattest services were provided by Baker Tilly:

- Financial statement preparation
- Adjusting and conversion journal entries
- Compiled regulatory reports
- Preparation of Part II of the Data Collection Form
- Preparation of Schedule of Expenditures of Federal Awards

None of these nonattest services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.

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# Audit committee resources

Visit our resource page for regulatory updates, trending challenges and opportunities in your industry and other timely updates.

Visit the resource page at <https://www.bakertilly.com/insights/audit-committee-resource-page>.

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# Management representation letter



**High School District 214**  
2121 South Goebbert Road  
Arlington Heights, Illinois 60006  
847-718-7600 ■ [www.d214.org](http://www.d214.org)

**Dr. David R. Schuler**  
Superintendent

January 16, 2023

Baker Tilly US, LLP  
1301 W. 22nd St, Ste 400  
Oak Brook, IL 60523

Dear Baker Tilly US, LLP:

We are providing this letter in connection with your audit of the financial statements of Township High School District 214 as of June 30, 2022 and for the year then ended for the purpose of expressing opinions as to whether the financial statements present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Township High School District 214 and the respective changes in financial position, in conformity with accounting principles generally accepted in the United States of America (GAAP). We confirm that we are responsible for the fair presentation of the previously mentioned financial statements in conformity with accounting principles generally accepted in the United States of America. We are also responsible for adopting sound accounting policies, establishing and maintaining internal control over financial reporting, and preventing and detecting fraud.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, the following representations made to you during your audit.

#### **Financial Statements**

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated March 17, 2022.
- 2) The financial statements referred to above are fairly presented in conformity with accounting principles generally accepted in the United States of America. We have engaged you to advise us in fulfilling that responsibility. The financial statements include all properly classified funds of the primary government required by accounting principles generally accepted in the United States of America to be included in the financial reporting entity.
- 3) We acknowledge our responsibility 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.

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Buffalo Grove High School ■ Community Education ■ Elk Grove High School  
John Hersey High School ■ Newcomer Center ■ Prospect High School ■ Rolling Meadows High School  
The Academy at Forest View ■ Vanguard School ■ Wheeling High School

- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, if any, are reasonable.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of accounting principles generally accepted in the United States of America.
- 7) All events subsequent to the date of the financial statements and for which accounting principles generally accepted in the United States of America require adjustment or disclosure have been adjusted or disclosed. No other events, including instances of noncompliance, have occurred subsequent to the financial statement date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements or in the schedule of findings and questioned costs.
- 8) All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal awards.
- 9) We believe the effects of the uncorrected financial statement misstatements summarized in the attached schedule are immaterial, both individually and in the aggregate, to the basic financial statements as a whole. In addition, you have recommended adjusting journal entries, and we are in agreement with those adjustments.
- 10) All known audit and bookkeeping adjustments have been included in our financial statements, and we are in agreement with those adjustments.
- 11) There are no known or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements. There are no unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed in accordance with accounting principles generally accepted in the United States of America.
- 12) Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.

#### **Information Provided**

- 13) We have provided you with:
  - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as financial records and related data, documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.
  - b) Additional information that you have requested from us for the purpose of the audit.
  - c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
  - d) Minutes of the meetings of Board of Education or summaries of actions of recent meetings for which minutes have not yet been prepared.

- 14) We have not completed an assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 15) We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
  - a) Management,
  - b) Employees who have significant roles in internal control, or
  - c) Others where the fraud could have a material effect on the financial statements.
- 16) We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, regulators, or others.
- 17) We have no knowledge of known instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 18) We have disclosed to you the names of our related parties and all the related party relationships and transactions, including side agreements, of which we are aware.

#### **Other**

- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 20) We have taken timely and appropriate steps to remedy fraud, noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that you have reported to us.
- 21) We have a process to track the status of audit findings and recommendations.
- 22) We have identified to you any previous financial audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 23) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for our report.
- 24) The District has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources or fund balance or net position.
- 25) We are responsible for compliance with federal, state, and local laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits, debt contracts, and IRS arbitrage regulations; and we have identified and disclosed to you all federal, state, and local laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.
- 26) There are no:

- a) Violations or possible violations of budget ordinances, federal, state, and local laws or regulations (including those pertaining to adopting, approving and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, or for reporting on noncompliance, except those already disclosed in the financial statement, if any.
  - b) Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by accounting principles generally accepted in the United States of America.
  - c) Nonspendable, restricted, committed, or assigned fund balances that were not properly authorized and approved.
  - d) Violations of restrictions placed on revenues as a result of bond resolution covenants such as revenue distribution or debt service funding.
- 27) In regards to the nonattest services performed by you listed below, we acknowledge our responsibility related to these nonattest services and have 1) accepted all management responsibility; 2) designated an individual with suitable skill, knowledge, or experience to oversee the services; 3) evaluated the adequacy and results of the services performed, and 4) accepted responsibility for the results of the services.
- a) Financial statement preparation
  - b) Adjusting journal entries
  - c) SEFA preparation
  - d) Compiled regulatory reports
  - e) Preparation of auditee sections of the data collection form

None of these nonattest services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.

- 28) Township High School District 214 has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 29) Township High School District 214 has complied with all aspects of contractual agreements that would have a material effect on the financial statement in the event of noncompliance.
- 30) The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations, if any. Component units have been properly presented as either blended or discrete.
- 31) The financial statements include all fiduciary activities required by GASB No. 84.
- 32) The financial statements properly classify all funds and activities.
- 33) All funds that meet the quantitative criteria in GASB Statement No. 34 and No. 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.

- 34) Components of net position (net investment in capital assets; restricted; and unrestricted) and components of fund balance (nonspendable, restricted, committed, assigned and unassigned) are properly classified and, if applicable, approved.
- 35) Township High School District 214 has no derivative financial instruments such as contracts that could be assigned to someone else or net settled, interest rate swaps, collars or caps.
- 36) Provisions for uncollectible receivables, if any, have been properly identified and recorded.
- 37) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 38) Revenues are appropriately classified in the statement of activities within program revenues and general revenues.
- 39) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 40) Deposits and investments are properly classified, valued, and disclosed (including risk disclosures, collateralization agreements, valuation methods, and key inputs, as applicable).
- 41) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated/amortized. Any known impairments have been recorded and disclosed.
- 42) Tax-exempt bonds issued have retained their tax-exempt status.
- 43) We have appropriately disclosed Township High School District 214's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available and have determined that net position were properly recognized under the policy. We have also disclosed our policy regarding which resources (that is, restricted, committed, assigned or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available.
- 44) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 45) With respect to the supplementary information, (SI):
  - a) We acknowledge our responsibility for presenting the SI in accordance with accounting principles generally accepted in the United States of America, and we believe the SI, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the SI have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
  - b) If the SI is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

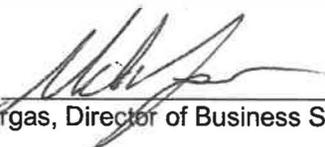
- 46) We assume responsibility for, and agree with, the findings of specialists in evaluating the Total OPEB Liability and have adequately considered the qualifications of the specialists in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had impact on the independence or objectivity of the specialists.
- 47) We assume responsibility for, and agree with, the information provided by IMRF, TRS, and THIS as audited by their external auditors relating to the net pension asset/liability and related deferred outflows and deferred inflows and have adequately considered the reasonableness of the amounts and disclosures used in the financial statements and underlying accounting records. We also assume responsibility for the census data that has been reported to the plan.
- 48) We have evaluated and considered all potential tax abatements and believe all material tax abatements have been properly reported and disclosed.
- 49) We have implemented GASB Statement No. 87, *Leases*, and believe that all required disclosures and accounting considerations have been identified and properly classified in the financial statements in compliance with the Standard.
- 50) We are responsible for the estimation methods and assumptions used in measuring assets and liabilities reported or disclosed at fair value, including information obtained from brokers, pricing services or third parties. Our valuation methodologies have been consistently applied from period to period. The fair value measurements reported or disclosed represent our best estimate of fair value as the measurement date in accordance with the requirements of GASB 72 – *Fair Value Measurement*. In addition our disclosures related to fair value measurements are consistent with the objectives outlined in GASB 72. We have evaluated the fair value information provided to us by brokers, pricing services or other parties that has been used in the financial statements and believe this information to be reliable and consistent with the requirements.
- 51) With respect to federal award programs:
  - a) We are responsible for understanding and complying with and have complied with the requirements of the Single Audit Act Amendments of 1996, *OMB's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), including requirements relating to preparation of the schedule of expenditures of federal awards (SEFA).
  - b) We acknowledge our responsibility for preparing and presenting the SEFA and related disclosures in accordance with the requirements of the Uniform Guidance and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement and presentation of the SEFA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the SEFA.
  - c) If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issue the SEFA and the auditors' report thereon.
  - d) We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance and included in the SEFA, expenditures made during the audit period for all awards provided by federal agencies in the form of grants, federal cost reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.

- e) We are responsible for understanding and complying with, and have complied with the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of our federal programs and have identified and disclosed to you the requirements of laws, regulations, and the provisions of contracts and grant agreements that are considered to have a direct and material effect on each major federal program.
- f) We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provide reasonable assurance that we are administering our federal awards in compliance with laws, regulations, and the provisions of contracts and grant agreements that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended. Also, no changes have been made in the internal control over compliance or other factors to the date of this letter that might significantly affect internal control, including any corrective action taken with regard to control deficiencies reported in the schedule of findings and questioned costs.
- g) We have made available to you all contracts and grant agreements (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to the programs and related activities.
- h) We have received no requests from a federal agency to audit one or more specific programs as a major program.
- i) We have complied with the direct and material compliance requirements including when applicable, those set forth in the OMB Compliance Supplement relating to federal awards.
- j) We have disclosed any communications from grantors and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditors' report.
- k) Amounts claimed or used for matching were determined in accordance with relevant guidelines in the Uniform Guidance.
- l) We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- m) We have made available to you all documentation related to the compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- n) We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- o) We are not aware of any instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditors' report.
- p) No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance, subsequent to the date as of which compliance was audited.
- q) Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.

- r) The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- s) We have charged costs to federal awards in accordance with applicable cost principles.
- t) We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- u) We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
- v) We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.
- w) We are responsible for preparing and implementing a corrective action plan for each audit finding.
- x) We have disclosed to you all contracts or other agreements with our service organizations, and we have disclosed to you all communications from the service organization relating to noncompliance at the service organizations.

Sincerely,

Township High School District 214

Signed:   
Mike Vargas, Director of Business Services

**Township High School District 214**  
 SUMMARY OF UNCORRECTED FINANCIAL STATEMENT MISSTATEMENTS

June 30, 2022

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	<u>Total Assets/ Deferred Outflows</u>	<u>Total Liabilities/ Deferred Inflows</u>	Financial Statements Effect - Debit (Credit) to Financial Statement Total Total <u>Net Position/ Fund Balances</u>	Total <u>Revenues</u>	Total <u>Expenses/ Expenditures</u>	Change in Net Position/ <u>Fund Balances</u>	Beginning Net Position/ <u>Fund Balances</u>
Governmental Activities	2,409,962	-	(2,409,962)	-	(303,443)	(303,443)	(2,106,519)

# Accounting changes relevant to Township High School District 214

## Future accounting standards update

GASB Statement Number	Description	Potentially Impacts you	Effective Date
91	Conduit Debt	✓	6/30/23*
94	Public-Private and Public-Public Partnerships and Availability Payment Arrangements	✓	6/30/23
96	Subscription-Based Information Technology Arrangements	✓	6/30/23
99	Omnibus 2022 (excludes: requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53)	✓	6/30/23
99	Omnibus 2022 (requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53)	✓	6/30/24
100	Accounting Changes and Error Corrections, an Amendment of GASB Statement No. 62	✓	6/30/24
101	Compensated Absences	✓	6/30/25

\*Statement No. 91 had its required effective date postponed by one year with the issuance of Statement No. 95, *Postponement of Effective Dates of Certain Authoritative Guidance*. The effective date reflected above is the required revised implementation date.

Further information on upcoming [GASB pronouncements](#).

## **Preparing for the new conduit debt reporting**

Conduit debt includes arrangements where there are three separate parties involved including a third party that is obligated for payment, a debt holder or lender and an issuing party which is often a government. This standard provides additional criteria for identifying and classifying conduit debt with the intent of providing consistency in how the debt is recorded and reported in governmental financial statements. The District should identify any existing debt arrangements involving third-party obligors and evaluate how those arrangements will be reported under the new standard in order to determine the potential impact of this standard on future financial reporting.

## **Determining if GASB 94 applies for your organization**

GASB 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements* provides guidance related to public-private and public-public partnerships (PPP) and availability payment arrangements (APA).

A PPP is an arrangement in which an entity contracts with an operator to provide public services by conveying control of the right to operate or use infrastructure or other capital asset. A common example of PPP is a service concession arrangement.

An APA is an arrangement in which an entity compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an asset.

The District should start to identify any contracts that could meet either definition to ensure they are reviewed for applicability and accounted for correctly when the standard is effective. Initial steps include reviewing contracts that didn't meet the definition of a lease under GASB 87 and identifying any other agreements where the organization contracts with or partners with another entity to provide services.

## **Future accounting for subscription-based IT arrangements**

Subscription-based IT arrangements include contracts that convey control of the right to use another party's IT software. It would not include any licensing arrangements that provide a perpetual license, which would still be accounted for as an intangible asset. Subscription-based IT arrangements are becoming more and more popular with IT vendors. This standard mirrors the new lease standard. The District will be able to utilize the systems put into place to implement the lease standard to properly account for these contracts. Common examples of these contracts in the utility industry include:

- Leasing space in the cloud
- GIS systems
- Some work order or inventory systems as well as some general ledger or billing systems

The District should work with its IT department and department managers to determine a population listing of contracts that would fall under this standard to determine the potential future impact to financial reporting.

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# Two-way audit communications

As part of our audit of your financial statements, we are providing communications to you throughout the audit process. Auditing requirements provide for two-way communication and are important in assisting the auditor and you with more information relevant to the audit.

As this past audit is concluded, we use what we have learned to begin the planning process for next year's audit. It is important that you understand the following points about the scope and timing of our next audit:

- a. We address the significant risks of material misstatement, whether due to fraud or error, through our detailed audit procedures.
- b. We will obtain an understanding of the five components of internal control sufficient to assess the risk of material misstatement of the financial statements whether due to error or fraud, and to design the nature, timing and extent of further audit procedures. We will obtain a sufficient understanding by performing risk assessment procedures to evaluate the design of controls relevant to an audit of financial statements and to determine whether they have been implemented. We will use such knowledge to:
  - Identify types of potential misstatements.
  - Consider factors that affect the risks of material misstatement.
  - Design tests of controls, when applicable, and substantive procedures.
- c. We will not express an opinion on the effectiveness of internal control over financial reporting or compliance with laws, regulations and provisions of contracts or grant programs. For audits performed in accordance with Government Auditing Standards, our report will include a paragraph that states that the purpose of the report is solely to describe the scope of testing of internal control over financial reporting and compliance and the result of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance and that the report is an integral part of an audit performed in accordance with Government Auditing Standards in considering internal control over financial reporting and compliance. The paragraph will also state that the report is not suitable for any other purpose.
- d. The concept of materiality recognizes that some matters, either individually or in the aggregate, are important for fair presentation of financial statements in conformity with generally accepted accounting principles while other matters are not important. In performing the audit, we are concerned with matters that, either individually or in the aggregate, could be material to the financial statements. Our responsibility is to plan and perform the audit to obtain reasonable assurance that material misstatements, whether caused by errors or fraud, are detected.

Our audit will be performed in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* and OMB's *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

We will not express an opinion on the effectiveness of internal control over financial reporting or compliance with laws, regulations, and provisions of contracts or grant programs. For audits done in accordance with *Government Auditing Standards* and the Uniform Guidance, our report will include a paragraph that states that the purpose of the report is solely to describe (a) the scope of testing of internal control over financial reporting and compliance and the result of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance, (b) the scope of testing

internal control over compliance for major programs and major program compliance and the result of that testing and to provide an opinion on compliance but not to provide an opinion on the effectiveness of internal control over compliance and, (c) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance and the Uniform Guidance, in considering internal control over compliance and major program compliance. The paragraph will also state that the report is not suitable for any other purpose.

We are very interested in your views regarding certain matters. Those matters are listed here:

- a. We typically will communicate with your top level of management unless you tell us otherwise.
- b. We understand that the governing board has the responsibility to oversee the strategic direction of your organization, as well as the overall accountability of the entity. Management has the responsibility for achieving the objectives of the entity.
- c. We need to know your views about your organization's objectives and strategies, and the related business risks that may result in material misstatements.
- d. We anticipate that the District will receive an unmodified opinion on its financial statements.
- e. Which matters do you consider warrant particular attention during the audit, and are there any areas where you request additional procedures to be undertaken?
- f. Have you had any significant communications with regulators or grantor agencies?
- g. Are there other matters that you believe are relevant to the audit of the financial statements?

Also, is there anything that we need to know about the attitudes, awareness and actions of the governing body concerning:

- a. The entity's internal control and its importance in the entity, including how those charged with governance oversee the effectiveness of internal control?
- b. The detection or the possibility of fraud?

We also need to know if you have taken actions in response to developments in financial reporting, laws, accounting standards, governance practices, or other related matters, or in response to previous communications with us.

With regard to the timing of our audit, here is some general information. If necessary, we may do preliminary financial audit work during the months of April-June, and sometimes early in July. Our final financial fieldwork is scheduled during the late summer or fall to best coincide with your readiness and report deadlines. After fieldwork, we wrap up our financial audit procedures at our office and may issue drafts of our report for your review. Final copies of our report and other communications are issued after approval by your staff. This is typically 6-12 weeks after final fieldwork, but may vary depending on a number of factors.

Keep in mind that while this communication may assist us with planning the scope and timing of the audit, it does not change the auditor's sole responsibility to determine the overall audit strategy and the audit plan, including the nature, timing and extent of procedures necessary to obtain sufficient appropriate audit evidence.

We realize that you may have questions on what this all means, or wish to provide other feedback. We welcome the opportunity to hear from you.



**TOWNSHIP HIGH SCHOOL  
DISTRICT 214**  
Arlington Heights, IL

## **Annual Comprehensive Financial Report**

**As of and For The Year Ended  
June 30, 2022**

**TOWNSHIP HIGH SCHOOL**  
**DISTRICT 214**  
Arlington Heights, IL

**Annual Comprehensive Financial Report**

**As of and for the year ended June 30, 2022**  
**Officials Issuing Report**

**Mike Vargas**  
Director of Business Services

**James Palmer**  
Comptroller

**Business Office of Township High School District 214**

# TOWNSHIP HIGH SCHOOL DISTRICT 214

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**Township High School District 214**  
2121 South Goebbert Road  
Arlington Heights, Illinois 60005  
847-718-7600 ■ www.d214.org

**Dr. David R. Schuler**  
Superintendent

**January 16, 2023**

Community Members and Board of Education  
Township High School District 214  
Arlington Heights IL 60005

The Annual Comprehensive Financial Report (ACFR) of Township High School District 214, Cook County, Illinois, as of and for the year ended June 30, 2022, is submitted herewith. Submittal of this report complies with the requirements of the Illinois School Code. Responsibility for the accuracy, completeness, and fairness of the presentation, including all disclosures, rests with the District. We believe the data, as presented, is accurate in all material aspects and represents the financial position and results of operations of the District as shown by the disclosure of all financial activity of its various funds; and that all disclosures necessary for public understanding of the District's financial status have been incorporated within this report.

Management's Discussion and Analysis (MD&A) immediately follows the independent auditors' report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter for transmittal and should be read in conjunction with it.

The Annual Comprehensive Financial Report includes all funds of the District and is presented in three sections: introductory, financial, and statistical. The introductory section includes this transmittal letter, the District's organization chart, and a list of principal officers and elected officials. The financial section includes the independent auditors' report on financial statements and schedules, MD&A, basic financial statements, and required supplemental information such as the individual fund financial statements and schedules. The statistical section includes selected financial and demographic information, generally presented on a multi-year basis.

### **Mission and Vision**

Our **primary mission** is to help all students learn the skills, acquire the knowledge, and develop the behaviors necessary for them to reach their full potential as citizens who can meet the challenges of a changing society. Our secondary mission is to provide residents with opportunities for lifelong learning. The District 214 vision embraces continuous improvement and includes:

**Students who demonstrate...**

- analytic capabilities
- communication skills including reading, writing, speaking, listening, and numeracy
- creative expression and educated response to the creative works of others
- ethical judgment and decision-making ability
- career and life planning skills
- responsible citizenship
- understanding of ways to participate in an interdependent world
- problem solving skills
- concern, understanding, and respect in social interactions
- technology literacy
- ability to develop and maintain wellness

**An environment in which people are...**

- physically, psychologically, and emotionally safe
- treated fairly and ethically
- valued for their unique backgrounds and contributions

**Staff members who...**

- are active, lifelong learners committed to continuing professional and personal development
- are leaders in instructional practices
- create school work which engages and challenges students
- are innovative, take risks, and share what is learned from successes and failures
- are concerned, caring, and compassionate
- cooperate as partners with parents and the community in the education of students
- use student learning data to inform instructional decisions and practices

**A Board of Education that...**

- provides high quality resources for students and staff
- respects successful programs and practices
- encourages continual improvement through risk-taking and innovation
- cooperates and communicates as a partner with parents and the community in the education of students
- celebrates student and staff success
- promotes lifelong learning
- involves school and community members in decision-making processes

## **District Organization and History**

Township High School District 214's creation in 1914 can, in part, be attributed to the Women's Suffrage Movement. As the creation of the District was a hotly contested election issue, men's ballots opposed the proposition while women's ballots supported the proposition. With the subsequent validation of the Women's Suffrage Act came the creation of Township High School District 214.

The District was established on March 28, 1914. In 1922, the school board adopted plans for construction of nine classrooms, an auditorium, and a gymnasium. Arlington High School opened to students in 1923. Increasing enrollment necessitated that several additions were constructed. The second high school constructed was Prospect High School in Mt. Prospect in 1957. In 1962, Forest View High School in Arlington Heights was constructed due to district enrollment topping over 6,300 students. Wheeling High School was constructed in 1964, Elk Grove High School in 1966, John Hersey High School in 1968, Rolling Meadows High School in 1971, and Buffalo Grove High School in 1973. By 1973, there were 19,000 students enrolled in the district. The District's enrollment peaked at 19,823 students during 1975-1976. Enrollment has declined since that time. Due to declining enrollment, Arlington High School closed in June 1984, and Forest View closed in June 1986. Forest View currently houses the administration offices and alternative programs.

Township High School District 214 is recognized as a Blue Ribbon High School District by the United States Department of Education. Located approximately 25 miles northwest of Chicago in a 68.3 square mile area, we are the state's largest high school district serving students from Arlington Heights, Buffalo Grove, Des Plaines, Elk Grove Village, Mount Prospect, Prospect Heights, Rolling Meadows, and Wheeling. Nearly 300,000 residents comprise our diverse middle to upper middle-class demographic. More than 67 languages are spoken in the homes of our students. Projected student enrollment for the 2022-2023 school year is 11,670.

Township High School District 214 currently has seven campuses. The six comprehensive high schools include: Buffalo Grove, Elk Grove, John Hersey, Prospect, Rolling Meadows, and Wheeling. The Forest View Educational Center houses: The Academy at Forest View, Vanguard School, Newcomer Center, Community Education, and the District 214 administration offices.

Township High School District 214 students matriculate from several elementary districts including: District 15, District 21, District 23, District 25, District 26, District 57 and District 59. District 214 is a member of Northwest Suburban Special Education Organization (NSSEO) which provides specific special needs services to our qualifying students.

## **Performance Results**

The District's primary mission is to help all students learn the skills, acquire the knowledge, and develop the behaviors necessary for them to reach their full potential as citizens who can meet the challenges of a changing society. Our secondary mission is to provide residents with opportunities for lifelong learning.

Township High School District 214 has a complete academic program with more than 600 courses, as well as many programs and services for students with special needs. District 214 offers courses in language arts, mathematics, science, computer science, world language, social science, business, technology, life studies, fine arts, physical education, health, driver education, and NJROTC. Advanced Placement courses are available in English, U. S. History, European History, World History, Biology, Chemistry, Physics, Environmental Science, Computer Science, Calculus, Chinese, German, French, Spanish, Art, Psychology, Statistics, Economics, Government and Politics, Human Geography, and Music. World Language programs of study are provided in French, German, Spanish, Italian, Japanese, Mandarin Chinese, and American Sign Language.

Each school participates in the Talent Development Program. The Young Adult Education Program (YAP) is offered to students who are unable to attend day school. An English Language Learner/Bilingual program is also offered. Social, academic, and career counseling is provided at each school. Each school has a psychologist, social worker, resource officer, nurse, and school counselor available.

District 214 is committed to offering students a variety of opportunities to earn early college credits while they are in high school, with an ultimate goal of ensuring our students leave our doors poised to excel. Most credits transfer to any public college or university in the nation, offering our students a low-cost head start on their postsecondary journey. Our partner higher education institutions include Arizona State University, Eastern Illinois University, Harper College, Lewis University, National Louis University, and Northeastern Illinois University. Each institution establishes its own fees for credit or course enrollment. In all instances, these fees represent a significant value savings to families compared to typical tuition rates on campus. District 214 offers over 60 dual credit course opportunities, partnering with colleges to provide classes that simultaneously offer both high school and college credit. These classes tie directly into District 214's Career Pathways, allowing students to explore career interests with college-level classwork. Through our Career Pathways program, our students have logged more than 2 million internship hours with our community partners.

District 214 offers more than 40 Advanced Placement and dual credit courses with our higher education partners. These classes are rigorous, mirroring college-level work. Successful completion can lead to transcript college credit, saving students both time and money. On a yearly basis, our students earn more than 600 industry certificates and complete more than 35,000 early college credit hours. The program encompasses over 40 career programs of study from aviation maintenance to architecture to entrepreneurship to business management and health sciences before high school graduation.

The Power of 15 Partnership with Harper College provides opportunities for college credit. District 214 offers a number of college-level courses taught by our teachers. Research shows that students who enter college with 15 or more college credits are twice as likely to graduate with a degree.

District 214 students have the opportunity by meeting strict eligibility requirements to earn up to two years free Harper tuition through the Harper Promise Scholarship Program. Promise students can miss no more than 5 days of school their freshman year, 9 days sophomore year, 8 days junior year, and 7 days senior year. They must maintain a minimum 'C' average as freshmen. The minimum grade-point average progressively increases to 2.3 on a 4.0 scale by students' senior year. The program also requires 5 hours of community service for freshmen, increasing incrementally to 20 hours for seniors. The program has already changed the way many students see their life's journey.

District 214 was named to the "Districts of Distinction" list by District Administration magazine. The District was recognized for its Youth Apprenticeship program, which provides concrete job skills and training to students in cybersecurity, HVAC, and automotive services. Through this youth apprenticeship program, students are developing the skills needed to thrive in the workforce, and gaining valuable experiences that will help them succeed.

The District's Educator Prep program recruits students interested in education and ensures they are highly qualified for teaching positions in Chicago's northwest suburbs and beyond. Students receive a sequence of education coursework, dual-credit opportunities and external teaching experiences. As part of the Educator Prep program, students can study education at National Louis University or Northeastern Illinois University, where they will continue to receive professional development opportunities from District 214 and partnering elementary districts, including a guaranteed student teaching position. If students successfully complete their higher education programs, they are guaranteed a job interview at District 214 or a partnering district in open positions.

The Next Generation Pathway to Completion engages students, families, and District 214 alumni to provide broad-based strategic support for select first-generation students from the district's high schools. The students are identified as incoming juniors, and their parents are involved every step of the way.

The District also has a comprehensive extra-curricular offering including drama, service clubs, special interest clubs, music groups, and a full slate of athletic offerings available to the students.

The Community Education department has many offerings for lifelong learners. Over 500 courses are offered annually. Approximately 50,000 participate in the program yearly.

Redefining Ready! is a new multi-metric, research based approach to determine what it means to be college ready, career ready, and life ready. It is designed to change the narrative of public education from a standardized test philosophy to a focus on global readiness for

public school students, who are driven by ideas and innovation. In considering the whole child, redefining readiness focuses on three main areas of importance: college readiness, career readiness, and life readiness. Students learn in a variety of ways and should be able to demonstrate readiness in a variety of ways. Like the global economy, today's students are driven by ideas and innovations.

The District has equipped all students with an iPad since the 2015-2016 school year. This iPad deployment and teaching concept has been extremely well received by students and staff, with 24/7 iPad access. This has allowed students to learn at their own pace and created learning environments that are more engaging and relevant to college and career preparation. Through partnerships with our local cell phone providers during the COVID-19 pandemic, our students were able to attend classes remotely through various platforms, such as Schoology. This allows students to attend, participate, and complete assignments online.

District 214 was the recipient of the American Association of School Librarians' (AASL) 2019 National School Library of the Year (NSLY) Award, sponsored by Follett. The award annually honors a single library that exemplifies the criteria. The decisive point for the committee was the depth and richness of the collaboration among the administrators and school librarians. The committee was further impressed by the integration of programming and service delivery with local public libraries, and the rich educational partnerships with local businesses to promote authentic, project-based inquiry learning for the students.

### **District 214 Board of Education Goals**

1. **Provide quality education** that is relevant to membership in a global society and economy while maintaining a balanced operating budget and serving the student population.
2. **Increase student learning** through engagement and innovative programs to ensure students will develop self-awareness, self-management, interpersonal, and decision-making skills as measured by social and emotional learning growth objectives to establish and maintain positive relationships and achieve school and life success in a global society and economy.
3. **Promote and expand life-long learning** opportunities for residents of all ages through positive relationships, community involvement, community engagement and outreach, and collaborative planning in the efficient use of resources.

## **District 214 Instructional Goals**

1. As measured by the Board-approved College/Career Readiness indicators, the District will **increase student success annually or will exceed a threshold** established by the Board after two years of data are collected and analyzed.

### **College Ready Indicators**

Students are College Ready if they meet either the academic or standardized testing benchmarks listed below.

**GPA 2.8 out of 4.0** and one or more of the following benchmarks:

- Advanced Placement Exam (3+)
- Advanced Placement Course (A, B or C)
- Dual Credit College English and/or Math (A, B or C)
- College Developmental/Remedial English and/or Math (A, B or C)
- Algebra II (A, B or C)
- International Baccalaureate Exam (4+)
- College Readiness Placement Assessment (Standardized test benchmarks minimum score)  
SAT Exam: Math (530) / Reading and Writing (480)  
ACT Exam: English (18) / Reading (22) / Science (23) / Math (22)

**Additional Factors that Contribute to College Success:** Earning As, Bs, Cs; FAFSA completion; enrollment in career pathway course sequence; college academic advising; participation in college bound bridge programs; senior year math class; completion of a math class after Algebra II.

### **Career Ready Indicators**

Students are Career Ready if they have identified a career interest and meet two of the behavioral and experiential benchmarks listed below. In addition, students entering the military upon graduation must meet the passing scores on the Armed Services Vocational Aptitude Battery (ASVAB) for each branch of the military.

**Career Cluster Identified** and **two or more** of the following benchmarks:

- 90% Attendance
- 25 hours of Community Service
- Workplace Learning Experience
- Industry Credential
- Dual Credit Career Pathway Course
- Two or more organized Co-Curricular Activities

2. As measured by the growth from PSAT to SAT, **the percent of students meeting or exceeding national growth norms from PSAT to SAT will increase annually or will exceed a threshold** established by the Board after two years of data are collected and analyzed.\*

\*For the transitional years as the new SAT suite of assessments are being completely implemented, the District will use national norm data for comparison purposes.

The measurable goal related findings in the supplemental section of this document demonstrate the increase in student success in District 214. The fiscal and human capital costs related to the measurable goals are incorporated in the total operating cost per pupil.

### **Historical and Projected Student Enrollment**

Enrollment projections based on two-year enrollment history provides a better estimate of enrollment for the near future. Our projection history has shown that it projects the district total better than the enrollment for each school.

The enrollment changes for each high school over the past ten years fluctuated around the trend line of the district total enrollments. Total student enrollment for the 2021-22 school year was 11,736. The enrollment projections for 2022-23 reflect an expected student population of 11,670.

### **Employees**

The District has approximately 1,740 employees of whom 975 are certified and 765 are non-certified. The contracts expire as follows: Education Association – June 30, 2024; Educational Support Personnel Association – June 30, 2023; and Custodial Maintenance Association – June 30, 2024. The District considers its relationship with employees to be stable.

Located approximately 25 miles northwest of Chicago in a 68.3 square mile area, we are the state’s largest high school district serving students from Arlington Heights, Buffalo Grove, Des Plaines, Elk Grove Village, Mount Prospect, Prospect Heights, Rolling Meadows, and Wheeling. District 214 serves an engaged community with a strong economy. There are several principal employers within our community.

### **Summary of Outstanding Debt**

Moody’s has affirmed its municipal bond rating of Aa1 with a positive outlook to the outstanding General Obligation Limited Tax debt. This rating reflects the district’s large, suburban tax base, strong financial position and very low dependence on state aid for general operating purposes. This low reliance on the state, combined with very healthy liquidity, enables the district to withstand delays in state aid distributions should they persist. The strengths include healthy general fund reserves, low debt burden, strong financial management team that utilizes long-term and multi-scenario financial planning, and large and diverse tax base located within the Chicago metropolitan area. Challenges include state shifts of pension liability to the school district.

Bond refunding occurred during December 2016, resulting in an approximate present value savings of \$1.5 million. Bond refunding occurred during September 2017, resulting in an approximate present value savings of \$1.1 million. Bond refunding occurred during December 2020, resulting in an approximate present value savings of \$4.0 million.

## **Financial Profile**

Since spring of 2003, the Illinois State Board of Education (ISBE) has utilized a system for assessing a school district's financial health. The financial assessment system is referred to as the "School District Financial Profile".

The system uses five indicators which are individually scored and weighted in order to arrive at a composite district financial profile. The indicators are as follows: fund balance to revenue ratio; expenditures to revenue ratio; days' cash on hand; percent of short-term borrowing ability remaining; and percent of long-term margin remaining.

The best category of financial strength is Financial Recognition. A school district with a score of 3.54 – 4.00 is assigned to this category. These districts require minimal or no active monitoring by ISBE unless requested by the district. The District's overall score for Fiscal Year 2009, as reported by the Illinois State Board of Education was 3.90. Township High School District 214's overall score for Fiscal Year 2010 through 2022, as reported by the Illinois State Board of Education was 4.0, which is the highest Financial Recognition issued by ISBE.

## **Financial Management Controls and Current Financial Update**

- The School Budget is available for public inspection and comment at least 30 days prior to the Budget hearing.
- Within 30 days of adoption by the Board of Education, the Budget is filed with the Cook County Clerk and the Illinois State Board of Education.
- District 214 holds a Truth in Taxation hearing each year, regardless of the percentage increase over the prior year's tax extension.
- The Tax Levy Certificate is filed with the Cook County Clerk prior to the last Tuesday in December of each year.
- It is a goal of the School Board to maintain an operating and working cash fund balance to cover at least 4 to 6 months of expenditures.
- An annual review of internal controls is completed each year during the Audit process.
- The School Board shall act on:
  - All expenditures
  - All inter-fund loans and inter-fund transfers.
- As part of the District's monthly financial packet, the Board receives fund balances, a list of bills payable, a summary of investments, and the District's current cash position as well as year-to-date and month-to-date budget-to-actual figures.
- The District maintains a long term capital facilities plan.
- The District prepares long range financial projections using the Financial Planning Program (FPP) model which provides the ability to address "what if" scenarios.
- The District's auditor attends the Board of Education meeting to address any questions the Board may have regarding the audit and questions they may have in regard to audit findings.
- The District has not issued any tax anticipation warrants or revenue anticipation notes in order to meet its short-term current year cash flow requirements.
- The District has no record of default and has met its debt repayment obligations promptly.

### **Reporting Entity**

The District included all funds that are controlled by or dependent on the Board of Education of the District, as determined on a basis of 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.

### **Accounting Systems and Budgetary Control**

The financial statements have been prepared in accordance with Generally Accepted Accounting Principles, which are appropriate to local government units of this type. Audits are made up of all Governmental Funds including: Education, Operations & Maintenance, Debt Service, Transportation, Municipal Retirement/Social Security, and Capital Projects. The presentation allows the reader to obtain an overview of the District's financial operations by viewing the combined statements. Detailed representations of the combined statements are available throughout the remainder of the report.

The District administration is responsible for establishing and maintaining internal controls designed to ensure that the assets of the District are protected from loss, theft or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with Generally Accepted Accounting Principles. The internal controls are designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived and the valuation of costs and benefits requires estimates and judgments by management.

As part of the audit of the District, the District's independent auditor considered the District's internal controls, to determine auditing procedures for the purpose of expressing an opinion on the financial statements. The auditor also performed tests of the District's compliance with certain provisions of laws, regulations, contracts and grants. The results of the audit for the fiscal year ended June 30, 2022 are included. The District maintains sound budgetary controls to ensure compliance with legal provisions embodied in the annual budget approved by the District's Board of Education.

The District maintains an encumbrance accounting system as one technique of accomplishing budgetary control. 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.

The legal level of budgetary control is the function level.

### **Budget Process**

The budget process consists of several distinct phases - Development of the Budgeting Calendar, development of preliminary budget assumptions/guidelines, Quarterly Budget meetings, and finally Board approval of the Tentative and Final Budgets. These are established on a fiscal year basis, which begins on July 1 and ends June 30.

The District begins the budgeting process in October when the Board approves the annual Budget Calendar for the upcoming fiscal year. In the following months, the Business Office develops its preliminary budget guidelines regarding both Revenues and Expenditures, and are provided to the Board in January, February, and March.

In addition, quarterly budget meetings are held with each school and central office department. These meetings assist with the preparation of the Tentative Budget where each budget administrator provides general assumptions and budget adjustments in order to allocate resources accordingly.

The Associate Superintendent for Finance & Operations and the Director of Business Services then compile all budget assumptions for the preparation of the Tentative budget. In the following months, budget adjustments are made based on any new information gathered from ISBE, the Cook County Assessor's Office, and all budget administrators. The Final budget is then approved by the Board of Education. Within 30 days of adoption, the budget is filed with the Cook County Clerk and Illinois State Board of Education.

The District shall maintain a five year long term financial projection, which provides the ability to address “what if” scenarios. The Board, Superintendent, Associate Superintendent for Finance, and Director of Business Services review the budget preparation to see that the budget is in accordance with these guidelines.

### **District Treasurer**

Cash and Investments of the District are maintained by the District Treasurer. The Board of Education appointed the Director of Business Services to serve as the District Treasurer. The Treasurer is responsible for the investment of funds. Investments are maintained in deposits with financial institutions, savings and checking accounts and non-negotiable certificates of deposit, repurchase agreements, and U.S. Treasury obligations. Certificates of deposits are covered under FDIC insurance limits or are privately insured or collateralized. The treasurer submits monthly investment reports to the Board of Education. The District secures investment bids prior to investing funds. Investment strategies are structured to obtain the best yield for all invested funds, while meeting the District’s goals of safety and liquidity.

### **Capital Assets**

The District utilizes an outside appraisal service for the appraisal, control and inventory of capital assets. Industrial Appraisal Company last completed a comprehensive appraisal of the District’s assets during fiscal year 2019, with an updated appraisal taking place in fiscal year 2023. The results of the external appraisal are reviewed with the financial software fixed asset module to verify the accuracy of the capital asset data. Appraisals are used for verification and updating of replacement values for inventory and insurance purposes. The financial software system includes a fixed asset module to assist with the accuracy of the capital asset data.

## **District Departments**

District 214's departments are both informed and vested in their specialized roles to achieve the District goals. Communicating the progress toward these goals is essential for ongoing work process improvement.

## **Teaching and Learning**

The Teaching and Learning department provides instructional leadership and coordinates District curriculum, instruction, and instructional materials for the purpose of student achievement and learning. Teaching and Learning encompasses many departments, including: academic programs, instructional materials and media, summer school, fine arts, and Navy Junior Reserve Officer Training (NJROTC).

## **Career and Technical Education**

The Career and Technical Education department oversees several instructional opportunities for students. The District CTE Internship Program works with students to fully explore and consider the extent of their career development, outside the conventional classroom, working with employers who serve as inspirational role-models. The District Practical Architecture Program (PAC) provides students with actual on-site work experience in the construction trades. Project Lead the Way (PLTW) is a sequential engineering program that can potentially lead to 15 college credits.

## **Center for Career Discovery**

The Center for Career Discovery facilitates the development and coordination of customized, authentic learning experiences which provide opportunities to support students' skill development, decision-making, post-secondary goals and future career path. These experiences provide students the opportunity to observe and engage with professionals in their typical work setting. Students learn specific job tasks, gain insight into the career planning process, identify potential career opportunities with possible areas of study, and develop critical thinking competencies and problem solving abilities. The program gives students the opportunity to improve communication, including developing and utilizing networking skills. From internships to micro-internships to community-based supported work sites, all students have access to workplace learning experiences which aligns with their individual career interests, passions, and needs.

## **English Language Learner Program (ELL)**

Newcomer Center is designed to meet the learning and acculturation needs of students who 1) are recent arrivals to the United States, 2) are at the beginning level of English fluency, and 3) might have gaps in their formal education. The center provides a flexible program of instruction combining comprehensive diagnostic and placement assessment, intensive English language and content instruction, and counseling with a strong emphasis on transitioning students to their home high schools.

## **Grants and Special Programs**

The Grants and Special Programs department provides a variety of services to the district. The primary role is to secure external funding for developing new programs and sustaining existing programs through federal, state, and private grants. The department works closely with the District 214 Education Foundation for obtaining corporate funding. Partnerships are also cultivated with state and local agencies to provide grant funded services to students, staff, and the community.

## **Professional Learning**

The primary mission is to promote the continuous improvement of district staff and increase student achievement. The department provides and encourages active participation in a variety of experiences that will lead to continued professional growth and renewal.

## **Research and Evaluation**

The Department of Research and Evaluation provides information about student performance to enhance student learning and school improvement. The department provides services and support to schools for test-taking, overseeing testing, processing and analyzing test data, conducting timely applied research and promoting accountability by linking school and departmental practice to performance in the classroom and on standardized tests.

## **Human Resources**

The Human Resources Department is dedicated to promoting a positive work environment that encourages employees to perform at the highest level of achievement and to contribute in meaningful ways to the district.

- Recruitment, development, and retention of high caliber staff are key components in enabling District 214 to perform at the highest level of achievement.
- District 214 utilizes Global Compliance Network (GCN) online training modules as a component of yearly staff orientation related to compliance issues, such as, blood-borne pathogens, crisis plan, drug/alcohol policy, internet policy, mandated reporter policy, and general/sexual harassment. In addition, custodial maintenance employees are required on a yearly basis to review hazard communications, personal protection equipment, and slip & fall prevention videos.
- Manages work group negotiations, FMLA, staff evaluations, and unemployment issues.
- Frontline Absence Management is the electronic absence reporting and substitute system that can be accessed 24 hours a day, seven days a week. The system accurately tracks sick, personal, and vacation time for employees.

## **Student Services**

The Student Services Department provides information that pertains to a student's legal rights and responsibilities. The department provides support and direction to district counselors, special education teams, nurses, data processors, and registrars. Township High School District 214 is committed to serving students with special needs. The Bridge program allows for an extended educational experience in the way of daily living skills and community connections for students with special needs between the ages of 18 - 21. To meet the needs of our alternative school students, instructional coaches were hired to observe and coach new and experienced teachers as they assist in the implementation of school and district instructional goals.

## **The Career Life Skills Program (CLS)**

CLS provides students with significant cognitive delays, an opportunity for academic, vocational, and social growth.

### **The Academy at Forest View (TAFV)**

The Academy at Forest View gives students an opportunity to deal with significant emotional or behavioral challenges through a therapeutic approach while continuing their progress toward a high school diploma. Students focus on developing independence, belonging, mastery, and generosity in the school and community.

### **Vanguard School**

Vanguard School is an alternative program that provides a nontraditional educational experience for District 214 students who are not meeting the educational credits. Through social emotional support we build positive relationships that help students find their pathway to success. Vanguard is a pioneering effort that provides a nontraditional education where a team of teachers implements new instructional techniques, uses innovative curriculum, and utilizes community resources to meet the academic needs and career aspirations of students.

### **Newcomer Center**

Newcomer Center is designed to meet the learning needs of high school aged second language learners who recently arrived in the United States. After completing the program, students are transitioned to their home high school.

### **Young Adult Program**

The Young Adult Program is designed to help young adults earn their high school diploma in the evening. It also offers credit recovery for students who are currently enrolled in day school.

### **Community Engagement and Outreach**

- The Community Engagement and Outreach Department focuses on raising awareness of and creating a dialogue among internal and external stakeholders regarding the innovative examples of teaching and learning in the District.
- The department is charged with enhancing the national narrative of public education to include examples, as illustrated by District 214, in which public education is working.
- The department develops strategic communications and community engagement solutions, including overseeing the District 214 Education Foundation, to support the vision and goals of the District and works to promote the achievements of District 214 students, faculty and staff.
- Coordinates communication between the district and community.
- Handles media requests and work to promote the achievements of District 214 students, faculty, and staff.

### **Community Education**

- The mission of Community Education is to provide opportunities for lifelong learning and improve the quality of life in our community.
- The Continuing Education program offers more than 500 courses annually in the following categories: Arts, Culinary, Finance, Law and Real Estate, Fitness and Athletics, Health and Wellness, Hobbies and Leisure, Home and Garden, Languages, Professional Development, Technology and Youth and Family Programs.
- The Adult Education & Family Literacy program provides basic educational services to adults who are English-as-a-Second-Language (ESL) learners, the undereducated, the unemployed or underemployed or low income and who reside or work in this

community. Services include preparation to take the Illinois High School Equivalency test, U.S. Citizenship Training, Basic Reading and Math and one-to-one tutoring for beginning adult readers.

- Shows, performances and festivals, through the Cultural & Performing Arts program, promote diversity and provide access to quality and affordable events. To keep the arts alive in our community, Community Education partners with community organizations, produces a concert series and provides a platform for local talents through The Theater Lab, a grassroots community theater that was launched in the fall of 2015.
- The Community Education Travel program, referred to as CET, provides a one-stop and hassle-free service, offering day trips, motor coach tours or worldwide travel and cruises.
- The department provides community connections through various communication materials including the Continuing Education program guide, Gold Card Club newsletter, Community Education Travel newsletter and website and collaboration through the Community Education Advisory Council and our partnerships with local organizations.
- Through Intergenerational programs, the department spearheads the annual Senior Celebration Day and provides help to low-income seniors through the Acts of Kindness (A-OK) Maintenance program that is offered in the spring and fall.
- Participation in all Community Education programs, workshops, advisory council, service-learning activities, committees and volunteers involves approximately 57,000 people annually.

### **Finance and Operations**

The Finance and Operations Department has been recognized for financial excellence by receiving the Meritorious Budget Award from ASBO International for the budget documents from 2010-2011 through 2021-2022. The Department strives for excellence in financial reporting. District 214 has received the Certificate of Excellence Award in Financial Reporting for the Annual Comprehensive Financial Report (ACFR) from 2009 through 2021. The District has received the Certificate of Financial Recognition from the Illinois State Board of Education (ISBE) "School District Financial Profile" scoring system since 2003. The District has received a perfect 4.0 School District Financial Profile score from ISBE since 2010.

### **Food and Nutrition Services**

- Provides safe, nutritious, and appetizing meals and snacks at a fair price to promote and encourage the development of sound nutrition habits that will foster academic success.
- The School Breakfast Program is available to all students every weekday morning school is in session.

### **Operations**

- On a yearly basis, update and implement the long range capital projects program. The District prides itself on outstanding and continual upkeep and improvement to all facilities. The District has eight campuses (7 main campuses and our Career Life Skills home).

Name of Bldg	Year Built	Square Footage
Prospect	1957	359,828
Forest View	1962	322,184
Wheeling	1964	337,357
Elk Grove	1966	338,102
John Hersey	1968	364,847
Rolling Meadows	1971	379,629
Buffalo Grove	1973	419,068

- Responsible for life safety, security, operations, maintenance, cleanliness, design, construction, and renovation of District facilities.
- Annually the Operations Department reviews infrastructure and facilities-related academic priorities of the District and incorporates these priorities in the five-year planning process.
- Maintain in-house trades professionals that help us reduce costs and repair response times on a multitude of electrical, plumbing, mechanical, equipment and carpentry work.
- Several comprehensive facilities use and/or intergovernmental agreements have been developed and implemented for effective resource utilization, including:
  - District 214 and Robert Morris University developed a comprehensive Facility Use Agreement through June 30, 2027, which has been integrated with Roosevelt University.
  - District 214 and the Mount Prospect Park District, Wheeling Park District, Rolling Meadows Park District, Elk Grove Park District, Buffalo Grove Park District, and Arlington Heights Park District have developed intergovernmental agreements for the mutual use of facilities that benefit both agencies, providing substantial cost savings to District 214 and increased access to our students for activities and athletics.
  - District 214 and the City of Rolling Meadows have developed an intergovernmental agreement for the emergency use of Rolling Meadows High School as an emergency shelter for the community, if needed in a crisis or disaster.

## Technology

- The District is committed to the use of technology to enhance learning opportunities of all learners to develop the 21<sup>st</sup> century skills of inventive thinking, effective communication, high productivity, and digital-age literacy to create innovative solutions to real world problems.
- By using technology to track and analyze incoming data, District 214 is better able to identify emerging student needs, both for opportunities and interventions.
- The Technology Department follows the Information Technology Infrastructure Library to improve technology efficiencies, effectiveness, and processes.
- District 214 uses a mass notification system called “School Messenger” which allows the District to communicate the goals and support achievement by informing community, parents, and students through emails or voice messages.

## **Business Services**

- Secondary School Cooperative Risk Management Program (SSCRMP) with District 211, District 207, District 212, and District 225. We have contracted with a full time dedicated adjuster and safety director who are both placed on site at District 214. The expanded workers compensation model reduces the number of student, staff, visitor, and transportation accidents, saving District 214 (and SSCRMP in its entirety) significant money.
- The District maintains a set of procedures and approval processes for contract approval, bid requirements and awards and for purchasing in accordance with 105 ILCS 5/10-20.21. The policy includes:
  - Guidelines and dollar amounts for bids and quotes.
  - Guidelines and dollar amounts for contract approvals.
  - Pre-approval of purchase orders before purchasing.
  - Purchasing within budgetary limitations.
  - Board approval of lease agreements.
  - Cooperative purchasing.
  - Conflict of interest and ethical guidelines.

## **Economic Condition and Outlook of Local Economy**

The 2021 Equalized Assessed Value for the District was \$9.45 billion, a 7.3% decrease from the prior year. The 2020 EAV for the District was \$10.2 billion. The 2019 EAV for the District was \$10 billion.

Tax Increment Financing (TIF) is a program designed to create economic growth in areas of a community where redevelopment likely would not occur without public investment. When a TIF is created, the EAV is frozen, and the school district does not receive additional tax dollars produced within the TIF district during the duration of the TIF. Therefore, incremental EAV accumulates within the TIF district and tax revenue generated is redirected to the respective village for economic development purposes within the TIF boundaries. Township High School District 214 currently has nineteen active TIF districts within our boundaries which are at various points in the life cycles.

District 214 is part of each municipal Joint Review Board within district boundaries that allows participation and discussion on upcoming economic development. Within most of the nineteen TIF districts, there are both Residential and Commercial development that will provide tax growth and student enrollment.

## **Long-Term Financial Planning**

The District maintains a Fund Balance policy which provides a goal to maintain 4-6 months of Fund Balance reserves in Operating Funds. This allows the district to develop short and long term financial goals that put the District in a sound financial position.

As Township High School District 214 has developed long-range financial projections, it has considered enrollment projections, staffing plans, program evaluation and needs, special education services, technology, facilities improvement and maintenance on both a short-term and long-term basis. These factors have been evaluated with an overall goal to maintain quality educational programs.

There are several key areas that are out of the District's control that may influence its long term financial goals, including state legislation like a potential property tax freeze, state funding model adjustments, and pension reform. Other potential factors include inflation, property tax refunds from major commercial properties, and interest rates.

An important factor to long-term planning is our Capital Improvements plan, which in December of 2021 was approved by the Board of Education. Projects for this five-year plan include new roofs, curtain walls, parking lot improvements, classroom and administrative office renovations, lighting upgrades, and outdoor athletic field renovations.

### **Independent Audit**

The District complies with Illinois School Code regarding the annual audit of the District's financial records and transactions of all funds of the District. The independent certified public accountant auditors' reports are an integral part of this report.

### **Closing Statement**

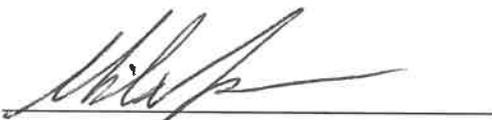
It is our belief that this Annual Comprehensive Financial Report will provide the District 214 management, community members, and stakeholders with a meaningful financial presentation. Our goal is, all readers of this report will obtain a clear and concise understanding of the Township High School District 214 financial condition as of June 30, 2022.

### **Acknowledgment**

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.

The preparation of this report on a timely basis could not be accomplished without the efficient and dedicated services of all the members of the Business Office who assisted in the closing of the District's financial records and the preparation of this report.

Respectfully submitted,



Mike Vargas  
Director of Business Services



ASSOCIATION OF  
SCHOOL BUSINESS OFFICIALS  
INTERNATIONAL

The Certificate of Excellence in Financial Reporting  
is presented to

## Township High School District 214

for its Annual Comprehensive Financial Report  
for the Fiscal Year Ended June 30, 2021.

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

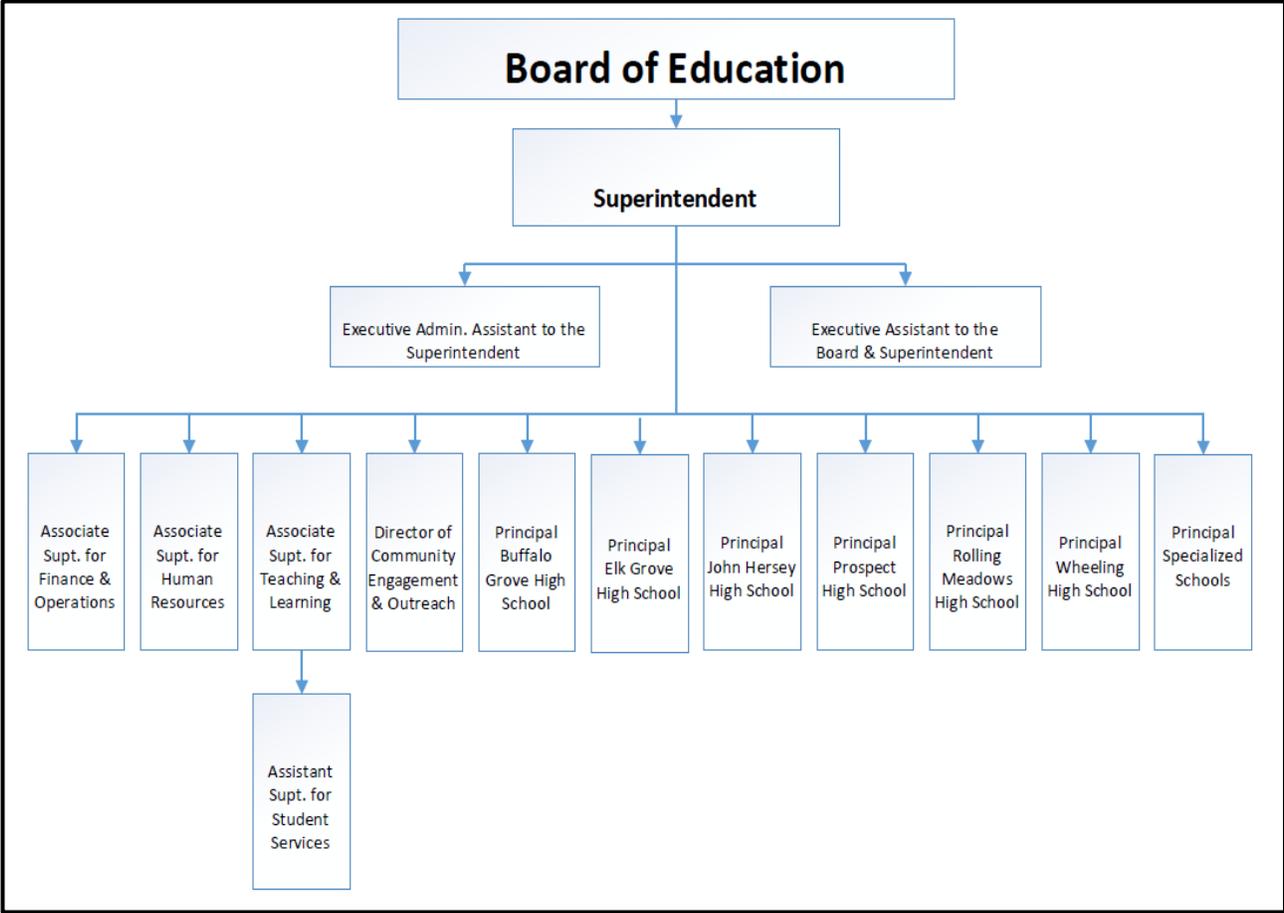


A handwritten signature in black ink, reading 'William A. Sutter'.

William A. Sutter  
President

A handwritten signature in black ink, reading 'David J. Lewis'.

David J. Lewis  
Executive Director



**Township High School District 214  
Cook County  
2121 S. Goebbert Road  
Arlington Heights, IL 60005**

**Annual Comprehensive Financial Report**

**As of and for the Year Ended June 30, 2022**

**Principal Officers and Advisors**

**Board of Education**

William Dussling	President	April 2019 - April 2023
Mildred (Millie) Palmer	Vice President	April 2021 - April 2025
Mark Hineman	Member	April 2021 - April 2025
Alva Kreutzer	Member	April 2019 - April 2023
Dan Petro	Member	April 2019 - April 2023
Leonard (Lenny) Walker	Member	April 2021 - April 2025
Andrea Rauch	Member	April 2021 - April 2025

**District Administration**

David Schuler	Superintendent
Chris Uhle	Associate Superintendent of Administrative Services
Kate Kraft	Associate Superintendent for Human Resources
Lazaro Lopez	Associate Superintendent for Teaching and Learning
Marni Johnson	Assistant Superintendent for Student Services

**Board of Education Goals**

1. Provide quality education while maintaining a balanced budget and serving increasing numbers of students.
2. Increase student learning through engagement, positive relationships, and innovative programs.
3. Expand lifelong learning opportunities for residents of all ages through positive relationships, community involvement, and collaborative planning in the efficient use of resources.

## **Township High School District 214**

2121 S. Goebbert Road  
Arlington Heights, IL 60005  
www.d214.org

### **Annual Comprehensive Financial Report**

As Of And For the Year Ended June 30, 2022

#### **Building Information**

##### **Buffalo Grove High School**

1100 W. Dundee Road  
Buffalo Grove IL 60089  
**Principal: Jeff Wardle**

##### **Elk Grove High School**

500 W. Elk Grove Blvd.  
Elk Grove IL 60007  
**Principal: Paul Kelly**

##### **John Hersey High School**

1900 E. Thomas Street  
Arlington Heights IL 60004  
**Principal: Kier Rogers**

##### **Prospect High School**

801 W. Kensington Road  
Mount Prospect IL 60056  
**Principal: Greg Minter**

##### **Rolling Meadows High School**

2901 W. Central Road  
Rolling Meadows IL 60008  
**Principal: Eileen Hart**

##### **Wheeling High School**

900 S. Elmhurst Road  
Wheeling IL 60090  
**Principal: Bradford Hubbard**

##### **Specialized Schools**

**Early College Center**  
**Newcomer Center**  
**The Academy and life**  
**Vanguard**  
**Young Adult Program**

2121 Goebbert Road  
Arlington Heights IL 60005  
**Principal: Val Norris**

##### **Forest View Educational Center**

2121 S. Goebbert Road  
Arlington Heights IL 60005

## **Independent Auditors' Report**

To the Board of Education of  
Township High School District 214

### **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 Township High School District 214 (the District), as of and for the year ended June 30, 2022, 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 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, 2022 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 (GAS). 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 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.

#### ***Emphasis of Matter***

As discussed in Note 3, the District adopted the provisions of GASB Statement No. 87, *Leases*, effective July 1, 2021. Our opinions are not modified with respect to this matter.

#### ***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 rise 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 GAS 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 GAS, 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, 2022 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, 2022 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, 2022, 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, 2022.

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, 2021 (not presented herein), and have issued our report thereon dated November 19, 2021, 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, 2021 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 2021 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the 2021 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, 2021.

### **Other Information**

Management is responsible for the other information. The other information comprises the introductory section and statistical section 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.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated January 16, 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.



Oak Brook, Illinois  
January 16, 2023

# **Township High School District 214**

## **Management's Discussion and Analysis (Unaudited)**

### **As of and for the Year Ended June 30, 2022**

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The discussion and analysis of Township High School District 214's (the "District") financial performance provides an overall review of the District's financial activities as of and for the year ended June 30, 2022. 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").

#### **Financial Highlights**

- > In total, net position increased by \$45.3. This represents a 17% increase from 2021.
- > General revenues accounted for \$276.7 in revenue or 75% of all revenues. Program specific revenues in the form of charges for services and fees and grants accounted for \$91.8 or 25% of total revenues of \$368.5
- > The District had \$323.2 in expenses related to government activities. However, only \$91.8 of these expenses were offset by program specific charges and grants.
- > The District has received the Meritorious Budget Award (MBA) from the Association of School Business Officials (ASBO) International for the eleventh consecutive year, most recently for the 2021-22 school year. This award recognizes the district for its excellence in school budget presentation and has exceeded state standards.
- > The District received the Certificate of Excellence Award in Financial Reporting for the fiscal years ending June 30, 2009 through June 30, 2021 from ASBO International. This award reflects the District's commitment to the highest standards of financial reporting.
- > The District received the Financial Profile Designation of 4.0 for the eleventh consecutive year from the Illinois State Board of Education.
- > The Board adopted a Fund Balance White Paper and has maintained an adequate fund balance level.

#### **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.

# **Township High School District 214**

## **Management's Discussion and Analysis (Unaudited)**

### **As of and for the Year Ended June 30, 2022**

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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.

**Township High School District 214**  
**Management's Discussion and Analysis (Unaudited)**  
**As of and for the Year Ended June 30, 2022**

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*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 OPEB benefits to its employees.

**Government-Wide Financial Analysis**

The District's combined net position was higher on June 30, 2022, than it was the year before, increasing 17% to \$318.3.

<b>Table 1</b>		
<b>Condensed Statements of Net Position</b>		
<b>(in millions of dollars)</b>		
	<u>2021</u>	<u>2022</u>
<b>Assets:</b>		
Current and other assets	\$ 340.1	\$ 387.2
Capital assets	<u>276.7</u>	<u>290.6</u>
Total assets	<u>616.8</u>	<u>677.8</u>
Total deferred outflows of resources	<u>16.8</u>	<u>16.1</u>
<b>Liabilities:</b>		
Current liabilities	6.0	7.0
Long-term debt outstanding	<u>179.7</u>	<u>154.4</u>
Total liabilities	<u>185.7</u>	<u>161.4</u>
Total deferred inflows of resources	<u>174.9</u>	<u>214.2</u>
<b>Net position:</b>		
Net investment in capital assets	248.8	264.6
Restricted	64.1	98.9
Unrestricted	<u>(39.9)</u>	<u>(45.2)</u>
Total net position	<u>\$ 273.0</u>	<u>\$ 318.3</u>

Revenues in the governmental activities of the District of \$368.5 exceeded expenses by \$45.3. This was attributable primarily to an increase in property taxes, corporate personal property replacement taxes, and increased capital assets.

**Township High School District 214**  
**Management's Discussion and Analysis (Unaudited)**  
**As of and for the Year Ended June 30, 2022**

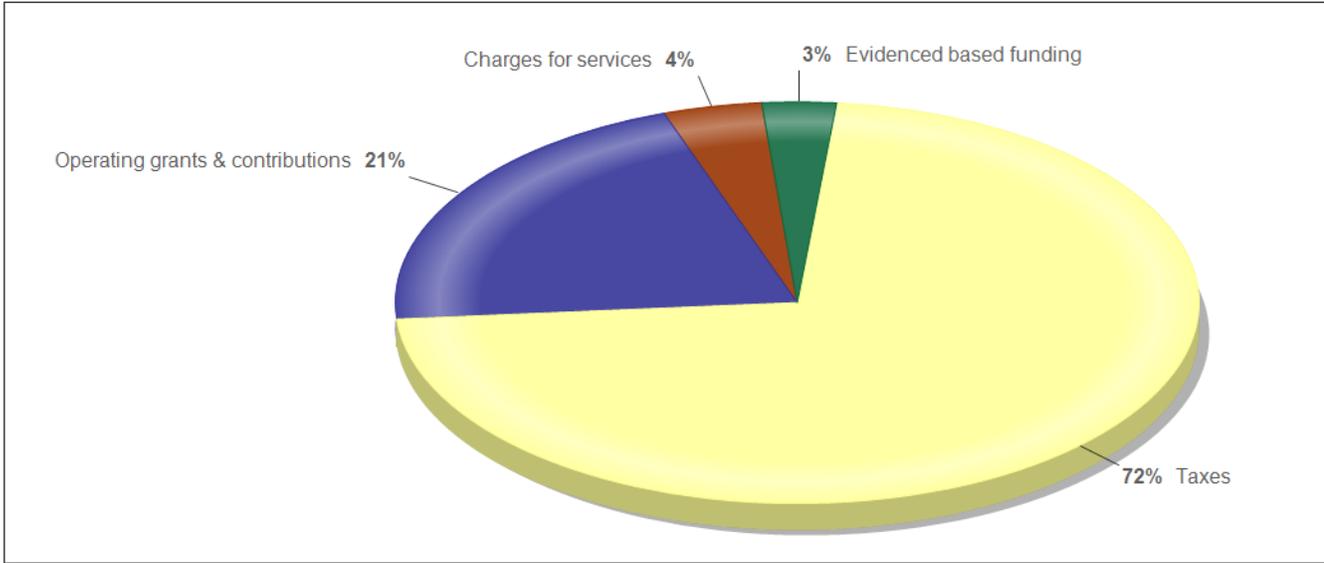
<b>Table 2</b>		
<b>Changes in Net Position</b>		
<b>(in millions of dollars)</b>		
	<u>2021</u>	<u>2022</u>
<b>Revenues:</b>		
<i>Program revenues:</i>		
Charges for services	\$ 6.9	\$ 13.2
Operating grants & contributions	119.9	78.5
Capital grants & contributions	-	0.1
<i>General revenues:</i>		
Taxes	245.4	265.0
Evidenced based funding	10.1	10.1
Other	<u>2.2</u>	<u>1.6</u>
Total revenues	<u>384.5</u>	<u>368.5</u>
<b>Expenses:</b>		
Instruction	245.9	216.5
Pupil & instructional staff services	31.6	33.0
Administration & business	22.2	23.1
Transportation	9.4	16.1
Operations & maintenance	34.4	32.2
Interest & fees	0.8	0.5
Other	<u>8.9</u>	<u>1.8</u>
Total expenses	<u>353.2</u>	<u>323.2</u>
Increase (decrease) in net position	31.3	45.3
Net position, beginning of year	<u>241.7</u>	<u>273.0</u>
Net position, end of year	<u>\$ 273.0</u>	<u>\$ 318.3</u>

Property taxes accounted for the largest portion of the District's revenues, contributing 63%. The remainder of revenues came from state, federal grants and other sources. The total cost of all the District's programs was \$323.2, mainly related to instructing and caring for the students and student transportation at 82%.

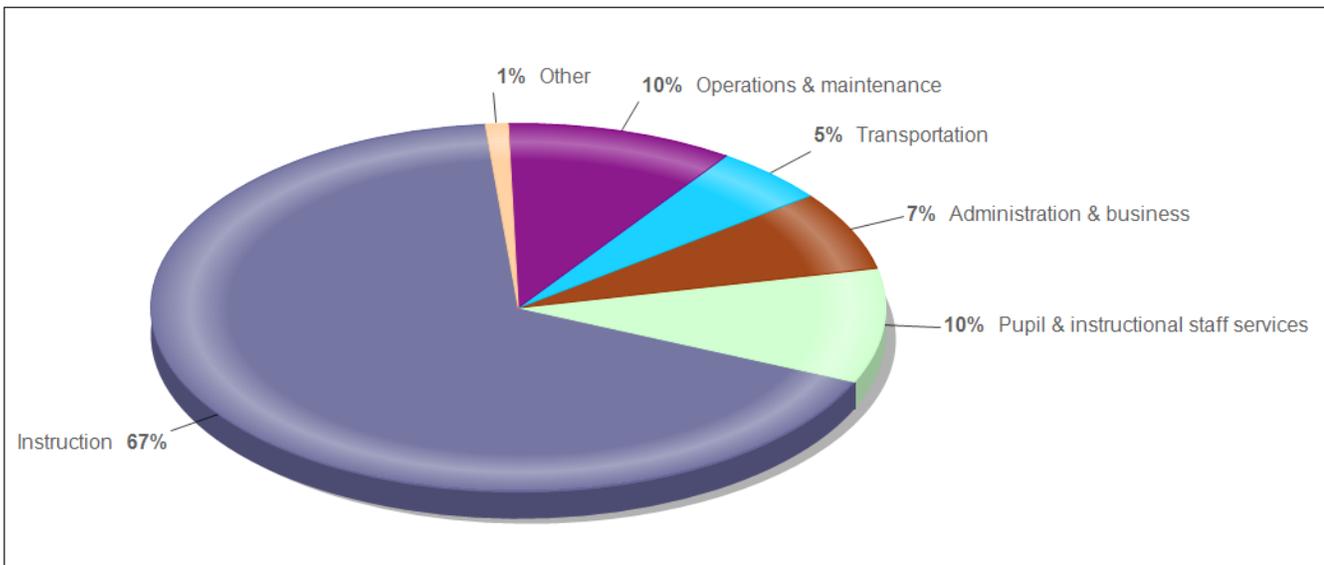
**Township High School District 214**  
**Management's Discussion and Analysis (Unaudited)**  
**As of and for the Year Ended June 30, 2022**

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**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 \$192.5 to \$195.4.

The General Fund increased \$1.3 mostly due to additional grant revenue and expenditures that were received but not originally budgeted for.

The Operations and Maintenance Fund increased \$6.1 due to actual capital outlay less than budgeted.

**Township High School District 214**  
**Management's Discussion and Analysis (Unaudited)**  
**As of and for the Year Ended June 30, 2022**

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The Transportation Fund decreased \$6.9 due to a budgeted increase in purchased services occurring during the year.

The Municipal Retirement/Social Security Fund decreased \$0.8 due to decreased property tax revenue.

The Debt Service Fund increased \$0.1.

The Capital Projects Fund increased \$3.1 due to increased corporate personal property replacement taxes coupled with increased capital outlay.

**General Fund Budgetary Highlights**

Due to the COVID 19 pandemic, the District used conservative estimates for several revenue sources in the 2021-22 budget.

The District was able to receive additional Federal revenue through the expansion of food service programs that provided the opportunity to serve free meals to all students.

Health insurance costs were increased from the prior year, due in part to medical procedures being deferred in the prior year.

**Capital Assets and Debt Administration**

*Capital assets*

By the end of 2022, the District had compiled a total investment of \$502.5 (\$290.6 net of accumulated depreciation) in a broad range of capital assets including buildings, land and equipment. Total depreciation expense for the year was \$14.6. More detailed information about capital assets can be found in Note 7 of the basic financial statements.

<b>Table 3</b>		
<b>Capital Assets (net of depreciation)</b>		
<b>(in millions of dollars)</b>		
	<u>2021</u>	<u>2022</u>
Land	\$ 5.9	\$ 5.3
Construction in progress	7.9	11.5
Buildings	234.7	246.6
Equipment	17.6	12.6
Equipment - right-to-use lease asset	-	1.0
Land improvements	<u>10.6</u>	<u>13.6</u>
Total	<u>\$ 276.7</u>	<u>\$ 290.6</u>

**Township High School District 214**  
**Management's Discussion and Analysis (Unaudited)**  
**As of and for the Year Ended June 30, 2022**

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*Long-term debt*

The District retired \$3.1 in bonds in 2022. Lease liabilities and other were reduced by \$22.2. At the end of fiscal 2022, the District had a debt margin of \$626.6. More detailed information on long-term debt can be found in Note 8 of the basic financial statements.

<b>Table 4</b>		
<b>Outstanding Long-Term Debt</b>		
<b>(in millions of dollars)</b>		
	<u>2021</u>	<u>2022</u>
General obligation bonds	\$ 31.0	\$ 27.9
Lease liabilities and other	<u>148.7</u>	<u>126.5</u>
Total	<u>\$ 179.7</u>	<u>\$ 154.4</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:

The District will continue to work to obtain the best interest rates possible on its investments in a changing interest rate market. Even with interest rates at an extremely low level, the pooling of investments with Treasury districts increases yield. District 214 is actively evaluating various sources of additional revenue, such as increased rental income, and increased partnership opportunities.

The District entered into a contractual agreement with the Custodial Maintenance Association beginning July 1, 2019. The contract will expire June 30, 2024.

The District entered into a contractual agreement with the Education Association beginning July 1, 2019. The contract will expire June 30, 2024.

The District has 16 TIF Districts within our boundaries which are at various points in the life cycles.

Redefining Ready! introduces a new multi metric, research based approach to determine what it means to be college ready, career ready, and life ready. It is designed to change the narrative of public education from a standardized test philosophy to a focus on global readiness for public school students, who are driven by ideas and innovation. In considering the whole child, redefining readiness focuses on three main areas of importance: college readiness, career readiness, and life readiness.

The District has older buildings needing large renovations, such as roofs, parking lots, curtain wall improvements. These projects are within a 3 – 5 year plan to upgrade the status of the buildings for our future generations.

**Township High School District 214**  
**Management's Discussion and Analysis (Unaudited)**  
**As of and for the Year Ended June 30, 2022**

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**Requests for Information**

This financial report is designed to provide the District's citizens, taxpayers, and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report, or need additional financial information, contact the Business Office:

Director of Business Services  
Township High School District 214  
2121 South Goebbert Road  
Arlington Heights, Illinois 60005

# TOWNSHIP HIGH SCHOOL DISTRICT 214

## STATEMENT OF NET POSITION

AS OF JUNE 30, 2022

	GOVERNMENTAL ACTIVITIES
<b>Assets</b>	
Cash	\$ 105,250
Investments	189,198,706
Student activity fund cash and investments	3,450,347
Receivables (net of allowance for uncollectibles):	
Interest	162,755
Property taxes	119,899,997
Replacement taxes	3,774,232
Intergovernmental	4,578,059
Accounts	15,514
Leases	2,235,107
Prepaid items	1,278,244
Net pension asset	62,493,113
Capital assets:	
Land	5,282,022
Construction in progress	11,523,733
Capital assets being depreciated, net of accumulated depreciation	<u>273,752,830</u>
Total assets	<u>677,749,909</u>
<b>Deferred outflows of resources</b>	
Deferred charge on refunding	171,930
Deferred outflows related to pensions	11,270,318
Deferred outflows related to OPEB	<u>4,663,597</u>
Total deferred outflows of resources	<u>16,105,845</u>
<b>Liabilities</b>	
Accounts payable	2,977,136
Payroll deductions payable	635,113
Other current liabilities	3,137,714
Interest payable	87,687
Unearned student fees	110,010
Long-term liabilities:	
Other long-term liabilities - due within one year	4,384,217
Other long-term liabilities - due after one year	<u>150,046,906</u>
Total liabilities	<u>161,378,783</u>
<b>Deferred inflows of resources</b>	
Property taxes levied for a future period	119,579,569
Deferred inflows related to pensions	41,382,375
Deferred inflows related to OPEB	50,969,934
Deferred inflows related to leases	<u>2,235,107</u>
Total deferred inflows of resources	<u>214,166,985</u>
<b>Net position</b>	
Net investment in capital assets	264,559,819
Restricted for:	
Operations and maintenance	12,386,120
Student transportation	11,467,465
Retirement benefits	71,598,385
Debt service	1,347,608
Nutrition services	2,112,070
Unrestricted	<u>(45,161,481)</u>
Total net position	<u>\$ 318,309,986</u>

See Notes to Basic Financial Statements

# TOWNSHIP HIGH SCHOOL DISTRICT 214

## STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2022

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
<b>Governmental activities</b>					
Instruction:					
Regular programs	\$ 86,778,815	\$ 2,962,557	\$ 3,553,245	\$ -	\$ (80,263,013)
Special programs	29,880,979	-	7,008,309	-	(22,872,670)
Other instructional programs	34,833,447	1,491,942	1,878,178	-	(31,463,327)
Student activities	6,671,609	7,095,667	-	-	424,058
State retirement contributions	58,326,970	-	58,326,970	-	-
Support Services:					
Pupils	20,579,642	-	-	-	(20,579,642)
Instructional staff	12,364,931	-	228,409	-	(12,136,522)
General administration	10,940,157	-	-	-	(10,940,157)
School administration	8,591,532	-	-	-	(8,591,532)
Business	3,593,032	705,047	4,763,580	50,000	1,925,595
Transportation	16,089,483	9,509	2,730,252	-	(13,349,722)
Operations and maintenance	32,173,268	1,005,314	-	-	(31,167,954)
Central	1,712,980	-	-	-	(1,712,980)
Other supporting services	5,549	-	-	-	(5,549)
Community services	116,706	-	-	-	(116,706)
Interest and fees	533,490	-	-	-	(533,490)
<b>Total governmental activities</b>	<b>\$ 323,192,590</b>	<b>\$ 13,270,036</b>	<b>\$ 78,488,943</b>	<b>\$ 50,000</b>	<b>(231,383,611)</b>

General revenues:

Taxes:

Real estate taxes, levied for general purposes	186,900,332
Real estate taxes, levied for specific purposes	51,448,201
Real estate taxes, levied for debt service	3,660,151
Personal property replacement taxes	23,036,260
State aid-formula grants	10,116,663
Investment income (loss)	(1,730,406)
Miscellaneous	3,293,125
<b>Total general revenues</b>	<b>276,724,326</b>

Change in net position	45,340,715
Net position, beginning of year	272,969,271
<b>Net position, end of year</b>	<b>\$ 318,309,986</b>

See Notes to Basic Financial Statements

**TOWNSHIP HIGH SCHOOL DISTRICT 214**  
**GOVERNMENTAL FUNDS**  
BALANCE SHEET  
AS OF JUNE 30, 2022  
WITH COMPARATIVE TOTALS AS OF JUNE 30, 2021

	GENERAL FUND	OPERATIONS AND MAINTENANCE FUND	TRANSPORTATION FUND	MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND
<b>Assets</b>				
Cash	\$ 105,250	\$ -	\$ -	\$ -
Investments	107,837,867	34,878,032	13,360,852	10,055,069
Student activity fund cash and investments	3,450,347	-	-	-
Receivables (net allowance for uncollectibles):				
Interest	94,208	26,792	11,205	10,639
Property taxes	95,016,641	17,649,125	3,224,980	2,206,141
Replacement taxes	-	-	-	88,783
Intergovernmental	3,891,746	-	686,313	-
Accounts	-	-	-	-
Leases	-	2,235,107	-	-
Prepaid items	1,235,106	43,138	-	-
<b>Total assets</b>	<b><u>\$ 211,631,165</u></b>	<b><u>\$ 54,832,194</u></b>	<b><u>\$ 17,283,350</u></b>	<b><u>\$ 12,360,632</u></b>
<b>Liabilities</b>				
Accounts payable	\$ 1,078,257	\$ 585,090	\$ 422,715	\$ -
Other current liabilities	3,020,687	117,027	-	-
Payroll deductions payable	629,495	4,759	310	549
Unearned student fees	110,010	-	-	-
<b>Total liabilities</b>	<b><u>4,838,449</u></b>	<b><u>706,876</u></b>	<b><u>423,025</u></b>	<b><u>549</u></b>
<b>Deferred inflows of resources</b>				
Property taxes levied for a future period	94,762,714	17,601,958	3,216,361	2,200,245
Unavailable state and federal aid receivable	584,186	-	-	-
Unavailable local receipts receivable	-	-	-	-
Unavailable interest income receivable	36,148	10,280	4,299	4,082
Deferred inflows related to leases	-	2,235,107	-	-
<b>Total deferred inflows of resources</b>	<b><u>95,383,048</u></b>	<b><u>19,847,345</u></b>	<b><u>3,220,660</u></b>	<b><u>2,204,327</u></b>
<b>Fund balance</b>				
Nonspendable	1,235,106	43,138	-	-
Restricted	2,112,070	12,342,982	11,467,465	9,105,272
Committed	2,206,486	-	-	-
Assigned	3,450,347	21,891,853	2,172,200	1,050,484
Unassigned	102,405,659	-	-	-
<b>Total fund balance</b>	<b><u>111,409,668</u></b>	<b><u>34,277,973</u></b>	<b><u>13,639,665</u></b>	<b><u>10,155,756</u></b>
<b>Total liabilities, deferred inflows of resources, and fund balance</b>	<b><u>\$ 211,631,165</u></b>	<b><u>\$ 54,832,194</u></b>	<b><u>\$ 17,283,350</u></b>	<b><u>\$ 12,360,632</u></b>

See Notes to Basic Financial Statements

DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TOTAL	
		2022	2021
\$ -	\$ -	\$ 105,250	\$ 105,250
1,759,108	21,307,778	189,198,706	187,204,696
-	-	3,450,347	3,026,289
1,528	18,383	162,755	236,585
1,803,110	-	119,899,997	116,146,825
-	3,685,449	3,774,232	1,993,238
-	-	4,578,059	4,163,147
-	15,514	15,514	57,181
-	-	2,235,107	-
-	-	1,278,244	1,806,258
<u>\$ 3,563,746</u>	<u>\$ 25,027,124</u>	<u>\$ 324,698,211</u>	<u>\$ 314,739,469</u>
\$ -	\$ 891,074	\$ 2,977,136	\$ 2,733,238
-	-	3,137,714	2,736,732
-	-	635,113	337,722
-	-	110,010	71,704
-	891,074	6,859,973	5,879,396
1,798,291	-	119,579,569	116,146,825
-	-	584,186	126,637
-	11,347	11,347	53,014
586	7,054	62,449	-
-	-	2,235,107	-
<u>1,798,877</u>	<u>18,401</u>	<u>122,472,658</u>	<u>116,326,476</u>
-	-	1,278,244	1,806,258
1,435,295	-	36,463,084	38,551,190
-	-	2,206,486	2,200,545
329,574	24,117,649	53,012,107	48,079,377
-	-	102,405,659	101,896,227
<u>1,764,869</u>	<u>24,117,649</u>	<u>195,365,580</u>	<u>192,533,597</u>
<u>\$ 3,563,746</u>	<u>\$ 25,027,124</u>	<u>\$ 324,698,211</u>	<u>\$ 314,739,469</u>

**TOWNSHIP HIGH SCHOOL DISTRICT 214**  
RECONCILIATION OF THE GOVERNMENTAL FUNDS  
BALANCE SHEET TO THE STATEMENT OF NET POSITION  
AS OF JUNE 30, 2022

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Total fund balances - governmental funds		\$ 195,365,580
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 provide current financial resources, and therefore, are not reported in the Governmental Funds Balance Sheet.		290,558,585
Net pension liability recognized in the Statement of Net Position does not require the expenditure of current financial resources and, therefore, is not reported in the Governmental Funds Balance Sheet.		(10,233,622)
Net pension asset recognized in the Statement of Net Position does not provide financial resources and, therefore, is not reported in the Governmental Funds Balance Sheet.		62,493,113
Net OPEB liability recognized in the Statement of Net Position does not require the expenditure of current financial resources and, therefore, is not reported in the Governmental Funds Balance Sheet.		(113,453,268)
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:		
State and federal aid	\$ 584,186	
Local revenue	11,347	
Interest income	<u>62,449</u>	
		657,982
Deferred outflows of resources related to pensions do not relate to current financial resources and are not included in the Governmental Funds Balance Sheet.		11,270,318
Deferred outflows of resources related to OPEB do not relate to current financial resources and are not included in the Governmental Funds Balance Sheet.		4,663,597
Deferred charge on refunding included in the Statement of Net Position is not available to pay for current period expenditures and, therefore, is not included in the Governmental Funds Balance Sheet.		171,930
Deferred inflows of resources related to pensions do not relate to current financial resources and are not included in the Governmental Funds Balance Sheet.		(41,382,375)
Deferred inflows of resources related to OPEB do not relate to current financial resources and are not included in the Governmental Funds Balance Sheet.		(50,969,934)

See Notes to Basic Financial Statements

**TOWNSHIP HIGH SCHOOL DISTRICT 214**  
RECONCILIATION OF THE GOVERNMENTAL FUNDS  
BALANCE SHEET TO THE STATEMENT OF NET POSITION  
AS OF JUNE 30, 2022

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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, 2022 are:

Bonds payable	\$ (25,000,000)	
Unamortized bond premium	(2,928,971)	
IBNR	(250,933)	
Lease liabilities	(998,766)	
Compensated absences	<u>(1,565,563)</u>	(30,744,233)

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.

(87,687)

Net position of governmental activities

\$ 318,309,986

**TOWNSHIP HIGH SCHOOL DISTRICT 214**  
**GOVERNMENTAL FUNDS**

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2022  
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2021

	GENERAL FUND	OPERATIONS AND MAINTENANCE FUND	TRANSPORTATION FUND	MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND
<b>Revenues</b>				
Property taxes	\$ 191,146,222	\$ 34,616,587	\$ 6,166,855	\$ 6,418,869
Corporate personal property replacement taxes	-	4,500,000	-	502,018
State aid	75,322,450	50,000	2,730,252	-
Federal aid	14,293,819	-	-	-
Investment income (loss)	(1,058,423)	(234,401)	(141,598)	(123,443)
Student activities	7,095,667	-	-	-
Other	8,086,281	1,329,954	9,592	-
Total revenues	<u>294,886,016</u>	<u>40,262,140</u>	<u>8,765,101</u>	<u>6,797,444</u>
<b>Expenditures</b>				
Current:				
Instruction:				
Regular programs	87,464,224	-	-	1,642,597
Special programs	25,974,472	-	-	717,746
Other instructional programs	35,766,981	-	-	1,121,485
Student activities	6,671,609	-	-	-
State retirement contributions	62,483,767	-	-	-
Support Services:				
Pupils	20,714,682	-	-	841,495
Instructional staff	13,457,572	-	-	429,062
General administration	11,193,778	-	-	110,858
School administration	9,874,966	-	-	308,162
Business	6,179,441	-	-	529,841
Transportation	-	-	15,658,902	23,800
Operations and maintenance	539,504	21,987,888	-	1,526,808
Central	6,339,900	-	-	369,349
Other supporting services	4,179	-	-	-
Community services	95,497	37,719	-	10,417
Payments to other districts and gov't units	4,985,825	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest and other	-	-	-	-
Capital outlay	2,630,093	6,099,792	-	-
Total expenditures	<u>294,376,490</u>	<u>28,125,399</u>	<u>15,658,902</u>	<u>7,631,620</u>
Excess (deficiency) of revenues over expenditures	<u>509,526</u>	<u>12,136,741</u>	<u>(6,893,801)</u>	<u>(834,176)</u>
<b>Other financing sources (uses)</b>				
Transfers in	-	-	-	-
Transfers (out)	(346,782)	(6,000,000)	-	-
Principal on bonds sold	-	-	-	-
Premium on bonds sold	-	-	-	-
Lease value	1,119,691	-	-	-
Payment to escrow agent	-	-	-	-
Total other financing sources (uses)	<u>772,909</u>	<u>(6,000,000)</u>	<u>-</u>	<u>-</u>
Net change in fund balance	1,282,435	6,136,741	(6,893,801)	(834,176)
Fund balance, beginning of year	<u>110,127,233</u>	<u>28,141,232</u>	<u>20,533,466</u>	<u>10,989,932</u>
Fund balance, end of year	<u>\$ 111,409,668</u>	<u>\$ 34,277,973</u>	<u>\$ 13,639,665</u>	<u>\$ 10,155,756</u>

See Notes to Basic Financial Statements

DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TOTAL	
		2022	2021
\$ 3,660,151	\$ -	\$ 242,008,684	\$ 234,706,998
-	18,034,242	23,036,260	10,654,194
-	-	78,102,702	72,045,381
-	-	14,293,819	12,968,529
(18,141)	(216,849)	(1,792,855)	1,057,138
-	-	7,095,667	2,888,469
-	41,667	9,467,494	5,333,263
<u>3,642,010</u>	<u>17,859,060</u>	<u>372,211,771</u>	<u>339,653,972</u>
-	-	89,106,821	85,550,508
-	-	26,692,218	24,535,771
-	-	36,888,466	33,644,656
-	-	6,671,609	3,077,317
-	-	62,483,767	55,240,363
-	-	21,556,177	19,980,858
-	-	13,886,634	12,827,457
-	-	11,304,636	12,283,967
-	-	10,183,128	9,579,617
-	-	6,709,282	5,659,482
-	-	15,682,702	9,416,066
-	(24)	24,054,176	22,953,398
-	-	6,709,249	7,159,506
-	-	4,179	2,107
-	-	143,633	196,049
-	-	4,985,825	4,786,652
2,947,423	-	2,947,423	2,642,670
957,384	-	957,384	1,165,362
-	<u>20,802,285</u>	<u>29,532,170</u>	<u>21,749,270</u>
<u>3,904,807</u>	<u>20,802,261</u>	<u>370,499,479</u>	<u>332,451,076</u>
<u>(262,797)</u>	<u>(2,943,201)</u>	<u>1,712,292</u>	<u>7,202,896</u>
346,782	6,000,000	6,346,782	5,407,431
-	-	(6,346,782)	(5,407,431)
-	-	-	16,395,000
-	-	-	3,254,885
-	-	1,119,691	-
-	-	-	(19,465,926)
<u>346,782</u>	<u>6,000,000</u>	<u>1,119,691</u>	<u>183,959</u>
83,985	3,056,799	2,831,983	7,386,855
<u>1,680,884</u>	<u>21,060,850</u>	<u>192,533,597</u>	<u>185,146,742</u>
<u>\$ 1,764,869</u>	<u>\$ 24,117,649</u>	<u>\$ 195,365,580</u>	<u>\$ 192,533,597</u>

**TOWNSHIP HIGH SCHOOL DISTRICT 214**  
**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, 2022**

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Net change in fund balances - total governmental funds	\$		2,831,983
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 Activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeds depreciation expense and losses in the current period.			
			13,883,237
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	\$	62,449	
State and Federal Aid		457,549	
Local revenue		<u>(41,667)</u>	
			478,331
The issuance of long-term debt (bonds, capital leases, etc.) provides current financial resources to the governmental funds, while its principal repayment and refunding consumes current financial resources of the governmental funds. Neither transaction, however, has any effect on net position. This is the amount of current year principal repayments and write-down of cancelled leases.			
			3,062,497
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.			
			461,002
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	\$	5,874	
Compensated absences		687,596	
IBNR		112,407	
State on-behalf contribution revenue		(4,156,797)	
State on-behalf contribution expense		4,156,797	
Deferred charge on refunding		(42,982)	
Net/total OPEB liability		20,710,080	
Deferred outflows of resources due to OPEB		414,249	
Deferred inflows of resources due to OPEB		(18,747,170)	
Net pension liability/(asset)		38,540,431	
Deferred outflows of resources due to pensions		(1,047,838)	
Deferred inflows of resources due to pensions		<u>(14,889,291)</u>	
			25,743,356
Proceeds from issuance of debt are recorded as financing sources in the governmental funds. However, in the government-wide statements, issuing debt increases the long-term liabilities in the Statement of Net Position and does not effect the Statement of Activities. Following were the sources of proceeds.			
			<u>(1,119,691)</u>
Change in net position of governmental activities	\$		<u>45,340,715</u>

See Notes to Basic Financial Statements

# TOWNSHIP HIGH SCHOOL DISTRICT 214

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Township High School District 214 (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 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 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.

# TOWNSHIP HIGH SCHOOL DISTRICT 214

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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## 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 committed to expenditures for specified purposes, other than those accounted for in the Debt Service Fund or Capital Projects Fund.

*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 and general state aid.

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.

# TOWNSHIP HIGH SCHOOL DISTRICT 214

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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

*Capital Projects Fund* - accounts for construction projects and renovations financed through bond issues and transfers from other funds.

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, Liabilities 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 2021 levy resolution was approved during the December 9, 2021 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.

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.

**TOWNSHIP HIGH SCHOOL DISTRICT 214**

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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

The PTELA limitation is applied in the aggregate to the total levy (excluding certain levies for the repayment of debt). PTELA limits the increase in total taxes billed to the lessor 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 2021 and 2020 tax levies were 1.4% and 2.3%, respectively.

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

The 2021 property tax levy is recognized as a receivable in fiscal 2022, net of estimated uncollectible amounts approximating 1% and less amounts already received. The District considers that the first installment of the 2021 levy is to be used to finance operations in fiscal 2022. The District has determined that the second installment of the 2021 levy is to be used to finance operations in fiscal 2023 and has included the corresponding receivable as a deferred inflow of resources.

***Personal Property Replacement Taxes***

Personal property replacement taxes are first allocated to the 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 when consumed rather than when purchased.

***Capital Assets***

Capital assets, which include land, land improvements, buildings, building improvements, vehicles and equipment, 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 \$5,000 and an estimated useful life of more than 1 year. 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	20 - 50
Land improvements	10 - 45
Equipment	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.

**TOWNSHIP HIGH SCHOOL DISTRICT 214**  
NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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

***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, 2022 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. Administrators, supervisors, and ROTC employees receive a full year's allotment of vacation days on the first day of the fiscal year. A maximum of twenty or twenty-five (depending on the employee's years of service) vacation days earned and not taken can be carried forward to the next fiscal year. Carryover days expire on December 31 of the succeeding year in which they were earned. Support staff and custodians receive a year's allotment of vacation days on the first day of the fiscal year following the year it was earned. At year end, a maximum of five vacation days earned in the prior fiscal year and not taken can be carried forward to the next fiscal year. Carryover days expire on December 31 of the following year. The District's entire compensated absences liability is reported on the government-wide financial statements.

***Long-Term Obligations***

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the 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.

***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 the outstanding balances of any bonds, mortgages, notes, or other borrowings that are 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.

## TOWNSHIP HIGH SCHOOL DISTRICT 214

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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

*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 board 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 Associate Superintendent of Finance and Operations 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.

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 the General Fund and in all other funds (Special Revenue, Debt Service, Capital Projects) is as follows: restricted fund balance, followed by committed fund balance, assigned fund balance, and lastly, unassigned fund balance.

Governmental fund balances reported on the fund financial statements at June 30, 2022 are as follows:

The nonspendable fund balance in the General Fund is comprised of \$1,235,106 for prepaid items. The nonspendable fund balance in the Operations and Maintenance Fund is comprised of \$43,138 for prepaid items. The restricted and committed fund balances in the General Fund is comprised of \$2,112,070 for nutrition services and \$2,206,486 for medical insurance, respectively. The remaining restricted fund balances are for the purpose of the respective funds as described above in the Major Governmental Funds section. The assigned fund balance of \$3,450,347 in the General Fund is for student activity funds. The remaining assigned fund balances are also for the purpose of the respective fund as described above in the Major Governmental Funds section.

## TOWNSHIP HIGH SCHOOL DISTRICT 214

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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

#### *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, 2021, 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, 2022, expenditures exceeded budget in the General Fund, Operation and Maintenance Fund, Transportation Fund, Municipal Retirement/Social Security Fund, Debt Service Fund and Capital Projects Fund. by \$11,551,545, \$325,399, \$657,902, \$181,620, \$374,807 and \$4,402,261, respectively. These excesses were funded by available fund balances or transfers.

### NOTE 3 - CHANGES IN ACCOUNTING PRINCIPLES

In June 2017, the Governmental Accounting Standards Board issued statement No. 87 - Leases. This Statement establishes a single model for lease accounting based on foundational principle that leases are financings of the right to use an underlying asset. The statement requires lessees to recognize a lease liability and an intangible right-to-use lease asset and lessors to recognize a lease receivable and a deferred inflow of resources. This standard was implemented July 1, 2021.

### NOTE 4 - DEPOSITS AND INVESTMENTS

#### **Cash & Investments under the custody of the Township Treasury**

The voters of the respective school districts located within the boundaries of the offices of the Wheeling Township School Treasurer passed a referendum abolishing the offices of the Township School Treasurer effective July 1, 1996. The Boards of Education of the respective school districts and the Board of Education of Township High School District 214 (also located in Wheeling Township) entered into an intergovernmental agreement creating the Wheeling Township Treasury Intergovernmental Agreement ("Treasury") administered by District 214. The Treasury agreed to provide to the respective school districts many of the services that were provided by the Township School Treasurer. These services are provided on an optional basis and without costs to the districts.

The Wheeling Township School Treasury is the lawful custodian of all school funds. The Treasury is the direct recipient of property taxes, replacement taxes and most state and federal aid and disburses school funds upon lawful order of the school board. The Treasury invests excess funds at its discretion, subject to the legal restrictions discussed below. For these purposes, the Treasury is permitted to combine monies from more than one fund of a single district and to combine monies of more than one district in the township. Monies combined under these circumstances, as well as investment earnings, are accounted for separately for each fund and/or district.

# TOWNSHIP HIGH SCHOOL DISTRICT 214

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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## NOTE 4 - DEPOSITS AND INVESTMENTS - (CONTINUED)

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

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

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

The weighted average maturity of all investments exposed to interest rate risk held by the Treasury was 1.55 years at June 30, 2022. The Treasury also holds money market type investments, certificates of deposits and other deposits with financial institutions. As of June 30, 2022, the fair value of all cash and investments held by the Treasury was \$410,314,856 and the fair value of the District's proportionate share of the pool was \$189,198,706.

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

### Cash & Investments in the Custody of the District

Deposits of the student activity and imprest funds, which are held in the District's custody, consist of deposits with financial institutions. The following is a summary of such deposits:

	<u>Carrying Value</u>	<u>Bank Balance</u>
Deposits with financial institutions	\$ 3,550,347	\$ 3,192,705
Total	<u>\$ 3,550,347</u>	<u>\$ 3,192,705</u>

The District maintains \$5,250 in petty cash.

*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, 2022, the bank balance of the District's deposits with financial institutions totaled \$3,192,705; the entire amount was collateralized or insured.

## **TOWNSHIP HIGH SCHOOL DISTRICT 214**

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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### **NOTE 5 - LESSOR AGREEMENTS**

The District has entered into a lease agreement as lessor for leasing the use of training facilities, championship stadium, and a gym to Roosevelt University for its athletic programs and uses associated with the football program. Roosevelt University agrees to pay the District bi-annual rental fees which will increase by 3% annually on July 1. On August 1, 2021, elements of the agreement were terminated to reduce space currently leased from the District. The District recognized \$373,893 in lease revenue and \$56,049 in interest revenue during the current fiscal year related to these leases. As of June 30, 2022, the District's receivable for lease payments was \$2,235,107. Additionally, the District reported deferred inflows of resources associated with the leases that will be recognized as revenue over the lease term. As of June 30, 2022, the District reported deferred inflows of resources of \$2,235,107.

### **NOTE 6 - INTERFUND TRANSFERS**

During the year, the District transferred \$346,782 to the Debt Service Fund from the General Fund (Educational Accounts) to provide a funding source for lease payments.

During the year, the Board of Education transferred \$6,000,000 to the Capital Projects Fund from the Operations and Maintenance Fund for capital project purposes.

State law allows for the above transfers.

**TOWNSHIP HIGH SCHOOL DISTRICT 214**

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

**NOTE 7 - CAPITAL ASSETS**

Capital asset activity for the District for the year ended June 30, 2022 was as follows:

	<i>Beginning Balance</i>	<i>Adjustments*</i>	<i>Increases</i>	<i>Decreases</i>	<i>Ending Balance</i>
<b><u>Capital assets not being depreciated / amortized:</u></b>					
Land	\$ 5,926,581	\$ (644,559)	\$ -	\$ -	\$ 5,282,022
Construction in progress	<u>7,876,223</u>	<u>-</u>	<u>10,947,092</u>	<u>7,299,582</u>	<u>11,523,733</u>
Total capital assets not being depreciated / amortized	<u>13,802,804</u>	<u>(644,559)</u>	<u>10,947,092</u>	<u>7,299,582</u>	<u>16,805,755</u>
<b><u>Capital assets being depreciated / amortized:</u></b>					
Land improvements	18,105,197	644,559	3,213,639	-	21,963,395
Buildings	393,107,198	-	19,915,179	-	413,022,377
Equipment	49,031,207	(816,508)	1,057,210	75,984	49,195,925
Equipment - right-to-use lease asset	<u>-</u>	<u>816,508</u>	<u>1,119,691</u>	<u>444,153</u>	<u>1,492,046</u>
Total capital assets being depreciated	<u>460,243,602</u>	<u>644,559</u>	<u>25,305,719</u>	<u>520,137</u>	<u>485,673,743</u>
<b><u>Less Accumulated Depreciation / Amortization for:</u></b>					
Land improvements	7,538,531	-	798,487	-	8,337,018
Buildings	158,387,559	-	8,074,436	-	166,461,995
Equipment	31,444,968	-	5,210,246	26,594	36,628,620
Equipment - right-to-use lease asset	<u>-</u>	<u>-</u>	<u>493,280</u>	<u>-</u>	<u>493,280</u>
Total accumulated depreciation / amortization	<u>197,371,058</u>	<u>-</u>	<u>14,576,449</u>	<u>26,594</u>	<u>211,920,913</u>
Net capital assets being depreciated / amortized	<u>262,872,544</u>	<u>644,559</u>	<u>10,729,270</u>	<u>493,543</u>	<u>273,752,830</u>
Net governmental activities capital assets	<u>\$ 276,675,348</u>	<u>\$ -</u>	<u>\$ 21,676,362</u>	<u>\$ 7,793,125</u>	<u>\$ 290,558,585</u>

\* The adjustment column represents the reclassification of capital assets to report right-to-use lease assets in accordance with GASB Statement No. 87, *Leases* and reclassification of assets previously categorized as land to land improvements.

**TOWNSHIP HIGH SCHOOL DISTRICT 214**

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

**NOTE 7 - CAPITAL ASSETS - (CONTINUED)**

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

<i>Governmental Activities</i>	<i>Depreciation</i>
Regular programs	\$ 465,211
Special programs	6,905
Other instructional programs	234,577
Instructional staff	9,162
School administration	6,317
Business	5,820,937
Transportation	468,786
Operations and maintenance	7,327,806
Central	225,592
Community services	<u>11,156</u>
Total depreciation expense - governmental activities	<u>\$ 14,576,449</u>

**NOTE 8 - 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, 2022:

	<i>Beginning Balance</i>	<i>Additions</i>	<i>Deletions</i>	<i>Ending Balance</i>	<i>Due Within One Year</i>
General obligation bonds	\$ 27,650,000	\$ -	\$ 2,650,000	\$ 25,000,000	\$ 2,735,000
Unamortized premium	<u>3,389,973</u>	<u>-</u>	<u>461,002</u>	<u>2,928,971</u>	<u>-</u>
Total bonds payable	<u>31,039,973</u>	<u>-</u>	<u>3,111,002</u>	<u>27,928,971</u>	<u>2,735,000</u>
Net pension liability - TRS	11,624,563	-	1,390,941	10,233,622	-
Lease liabilities	291,572	1,119,691	412,497	998,766	304,804
Total OPEB liability - District Plan	14,402,379	1,114,675	1,882,979	13,634,075	-
Net OPEB liability - THIS Plan	119,760,969	-	19,941,776	99,819,193	-
Compensated absences	2,253,159	1,823,716	2,511,312	1,565,563	1,344,413
IBNR	<u>363,340</u>	<u>790,221</u>	<u>902,628</u>	<u>250,933</u>	<u>-</u>
Total long-term liabilities - governmental activities	<u>\$ 179,735,955</u>	<u>\$ 4,848,303</u>	<u>\$ 30,153,135</u>	<u>\$ 154,431,123</u>	<u>\$ 4,384,217</u>

The obligations for the compensated absences, OPEB liabilities, and IBNR will be repaid from the General Fund.

The net pension liability related to the Illinois Teacher Retirement System will be repaid from the General Fund (Educational accounts) and any future net pension liability related to the Illinois Municipal Retirement Fund will be repaid from the Municipal Retirement/Social Security Fund.

**TOWNSHIP HIGH SCHOOL DISTRICT 214**

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

**NOTE 8 - LONG TERM LIABILITIES - (CONTINUED)**

*General Obligation Bonds.* General obligation bonds are direct obligations and pledge the full faith and credit of the District. General obligation bonds currently outstanding are as follows:

<b>Purpose</b>	<b>Interest Rates</b>	<b>Original Indebtedness</b>	<b>Face Amount</b>
Series 2016 General Obligation Limited Refunding Bonds dated November 21, 2016 are due in annual installments through December 1, 2026	2.00% - 3.00%	\$ 8,815,000	\$ 6,515,000
Series 2017 General Obligation Limited Refunding Bonds dated September 28, 2017 are due in annual installments through December 1, 2026	2.00% - 3.00%	8,900,000	2,665,000
Series 2020 General Obligation Limited Refunding Bonds dated December 1, 2020 are due in annual installments through December 1, 2029	2.00% - 4.00%	<u>16,395,000</u>	<u>15,820,000</u>
Total		<u>\$ 34,110,000</u>	<u>\$ 25,000,000</u>

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

	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2023	\$ 2,735,000	\$ 839,200	\$ 3,574,200
2024	2,860,000	765,850	3,625,850
2025	2,990,000	677,525	3,667,525
2026	3,145,000	572,575	3,717,575
2027	3,315,000	457,475	3,772,475
2028 - 2030	<u>9,955,000</u>	<u>568,700</u>	<u>10,523,700</u>
Total	<u>\$ 25,000,000</u>	<u>\$ 3,881,325</u>	<u>\$ 28,881,325</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, 2022, the statutory debt limit for the District was \$652,619,299, providing a debt margin of \$626,620,533.

**TOWNSHIP HIGH SCHOOL DISTRICT 214**

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

**NOTE 8 - LONG TERM LIABILITIES - (CONTINUED)**

*Leases.* The District has entered into lease agreements as a lessee for financing the temporary acquisition of copier equipment and technology equipment and software. 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 all leases 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>
Servers	7/10/2018	8/10/2022	6.556	\$ 372,355	\$ 88,248
Copiers	7/1/2021	6/30/2026	3.000	1,119,691	910,518
Total				<u>\$ 1,492,046</u>	<u>\$ 998,766</u>

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

	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
2023	\$ 304,804	\$ 41,976	\$ 346,780
2024	223,938	22,148	246,086
2025	231,321	14,765	246,086
2026	<u>238,703</u>	<u>7,383</u>	<u>246,086</u>
Total	<u>\$ 998,766</u>	<u>\$ 86,272</u>	<u>\$ 1,085,038</u>

**NOTE 9 - RISK MANAGEMENT**

The District is exposed to various risks of loss related to theft of, damage to, and destruction of assets and natural disasters. To protect from such risks, the District participates in the following public entity risk pool: Secondary School Cooperative Risk Management Program (SSCRMP). The District pays annual premiums to the pool for insurance coverage. The arrangements with the pool provide that it will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of certain levels established by the pool. There have been no significant reductions in insurance coverage from coverage in any of the past three fiscal years nor claims that exceeded coverage.

The District is self-insured for risks related to for medical, dental, and workers' compensation coverage that is provided to District personnel. A third party administrator administers claims for a monthly fee per participant. Expenditures are recorded as incurred in the form of direct contributions from the District to the third party administrator for payment of employee health claims and administration fees. The District's liability will not exceed \$350,000 per employee for workers' compensation and \$250,000 or \$125,000 per employee for medical insurance for PPO or HMO plans, respectively, as provided by stop-loss provisions incorporated in the plans.

# TOWNSHIP HIGH SCHOOL DISTRICT 214

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

## NOTE 9 - RISK MANAGEMENT - (CONTINUED)

At June 30, 2022, total unpaid claims were \$3,388,647. This includes an estimate of claims that have been incurred but not reported to the administrative agent relating to long-term claims totaling \$250,933, which is included in long-term liabilities reported on the statement of net position. The remaining \$3,137,714 is classified as health claims payable and included in other current liabilities in the Statement of Net Position. The estimates are developed based on reports prepared by the administrative agent. The District does not allocate overhead costs or other nonincremental costs to the claims liability. For the two years ended June 30, 2021 and June 30, 2022, changes in the liability reported in the entity-wide and governmental funds statements for unpaid claims are summarized as follows:

	<i>Claims Payable Beginning of Year</i>	<i>Current Year Claims and Changes in Estimates</i>	<i>Claims Payments</i>	<i>Claims Payable End of Year</i>
Fiscal Year 2021	<u>\$ 2,834,984</u>	<u>\$ 21,715,636</u>	<u>\$ 21,449,544</u>	<u>\$ 3,101,076</u>
Fiscal Year 2022	<u>\$ 3,101,076</u>	<u>\$ 24,502,271</u>	<u>\$ 24,214,700</u>	<u>\$ 3,388,647</u>

## NOTE 10 - JOINT AGREEMENTS

The District is a member of various joint agreements that provide 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.

## NOTE 11 - OTHER POST-EMPLOYMENT BENEFITS

### 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."

**TOWNSHIP HIGH SCHOOL DISTRICT 214**

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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**NOTE 11 - OTHER POST-EMPLOYMENT BENEFITS - (CONTINUED)**

*Benefits Provided.* The State Employees Group Insurance Act of 1971 (5 ILCS 375) outlines the benefit provisions of the THIS Fund and amendments to the plan can be made only by legislative action with the Governor's approval. The plan is administered by 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, 2022. State of Illinois contributions of \$1,108,616 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 (\$3,191,422) in Governmental Activities equal to the proportion of the State of Illinois's OPEB expense associated with the employer.

*Contributions.* The District also makes contributions to THIS Fund. The District's THIS Fund contribution was 0.67% during the year ended June 30, 2022. 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, 2022, the District paid \$825,303 to the THIS Fund, respectively, 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, 2021 is available in the separately issued THIS Annual Financial Report.

*Net OPEB Liability.* At June 30, 2022, 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 collective net OPEB liability	\$ 99,819,193
State's proportionate share of the collective net OPEB liability associated with the District	<u>135,340,257</u>
Total	<u>\$ 235,159,450</u>

The net OPEB liability was measured as of June 30, 2021, and the total OPEB liability was determined by an actuarial valuation as of June 30, 2020 rolled forward to June 30, 2021. 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, 2021, relative to the projected contributions of all participating THIS employers and the state during that period. At June 30, 2021 and 2020, the District's proportion was 0.452345% and 0.447604%, respectively.

**TOWNSHIP HIGH SCHOOL DISTRICT 214**

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

**NOTE 11 - OTHER POST-EMPLOYMENT BENEFITS - (CONTINUED)**

*Actuarial Assumptions.* The net OPEB liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary Increases	4.00% to 9.50%
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	2038

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, 2021 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, 2021, the discount rate used to measure the total OPEB liability was a blended rate of 1.92%, which was a change from the June 30, 2020 rate of 2.45%. 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 (0.92%) or 1-percentage-point higher (2.92%) than the current discount rate:

	<b>1% Decrease</b>	<b>Current Discount Rate</b>	<b>1% Increase</b>
District's proportionate share of the collective net OPEB liability	<u>\$ 119,848,881</u>	<u>\$ 99,819,193</u>	<u>\$ 83,848,385</u>

*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 of 5.25%) for Medicare and non-Medicare coverage than the current healthcare cost trend rate:

	<b>1% Decrease</b>	<b>Healthcare Cost Trend Rate</b>	<b>1% Increase</b>
Net OPEB Liability	<u>\$ 79,868,065</u>	<u>\$ 99,819,193</u>	<u>\$ 126,796,934</u>

**TOWNSHIP HIGH SCHOOL DISTRICT 214**

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

**NOTE 11 - 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, 2022, the District recognized OPEB expense of \$(1,772,517) and on-behalf revenue and expenditures of \$(3,191,422) for support provided by the state. At June 30, 2022, the District's deferred outflows of resources and deferred inflows of resources related to OPEBs were from the following sources:

	<i><b>Deferred Outflows of Resources</b></i>	<i><b>Deferred Inflows of Resources</b></i>
Differences Between Expected and Actual Experience	\$ -	\$ 4,669,418
Changes in Assumptions	34,460	37,377,790
Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	1,575	1,915
Changes in Proportion and Differences Between District Contributions and Proportionate Share of Contributions	2,041,357	4,745,562
District Contributions Subsequent to the Measurement Date	<u>825,303</u>	<u>-</u>
Total	<u>\$ 2,902,695</u>	<u>\$ 46,794,685</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, 2023. The remaining amounts reported as deferred outflows and inflows of resources related to OPEB (\$ (44,717,293)) will be recognized in OPEB expense as follows in these reporting years:

	<i><b>Year Ending June 30,</b></i>	<i><b>Amount</b></i>
2023		\$ (6,100,624)
2024		(6,100,624)
2025		(6,100,624)
2026		(6,100,624)
2027		(6,100,539)
Thereafter		<u>(14,214,258)</u>
Total		<u>\$ (44,717,293)</u>

**Health Benefit Plan**

*Plan Description.* The District administers a single-employer defined benefit healthcare plan ("the Health Benefit Plan"). The plan provides for eligible retirees and their spouses through the District's which covers both active and retired members. Benefit provisions are established through and state that eligible retirees and their spouses at established contribution rates. The Health Benefit Plan does not issue a publicly available financial report.

**TOWNSHIP HIGH SCHOOL DISTRICT 214**

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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**NOTE 11 - OTHER POST-EMPLOYMENT BENEFITS - (CONTINUED)**

*Contributions and Benefits Provided.* Contribution requirements are established through collective bargaining agreements and may be amended only through negotiations between the board and the union. For teachers and administrators whose intent to retire was approved prior to July 1, 2009, who retire after age 55 with at least 15 years of experience and are eligible for health benefits from the Teachers Retirement System (TRS), the District pays 25% of the premiums of individual health care coverage until the retiree reaches the age of 65 (TRS pays 50% and the retiree pays the other 25%). Upon reaching the age of 65, the District pays 25% of the premiums for supplemental insurance to Medicare until the retiree reaches the age of 70. Retirees may not convert the benefit into an in-lieu payment to secure coverage under independent plans. For members whose intent to retire is approved after July 1, 2009 and before June 30, 2012, the District will pay 25% of the premiums of individual health care coverage up to a calendar year maximum of \$2,500 until the retiree reaches the age of 65. Upon reaching the age of 65, the District will pay 25% of the premiums for supplemental insurance to Medicare up to a maximum amount of \$1,100 per calendar year until the retiree reaches age 70. Members whose intent to retire is approved beginning July 1, 2012, will have no amount of their TRS premium covered by the District.

The District pays 50% of the premium of individual health care coverage for Education Support Personnel and custodial employees who retired after age 55 with at least 15 years of experience, until the retiree reaches the age of 65 and who put in their intent to retire no later than 1/15 of the year in which they retire. The District pays 100% of the premium of individual health care coverage for administrators and supervisors who were not eligible for health benefits from TRS and retired after age 55 with at least 15 years of experience, until the retiree reaches the age of 65. Administrative costs of the Health Benefit Plan are financed through employer contributions.

*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	185
Active Employees Not Yet Eligible	-
Active Employees Fully Eligible	<u>694</u>
Total	<u><u>879</u></u>

*Total OPEB Liability.* The District's total OPEB liability of \$13,634,075 was measured as of June 30, 2022, and was determined by an actuarial valuation as of that date.

Inflation	3.00%
Election at Retirement	100.00%
Discount Rate	4.09%
Healthcare Cost Trend Rate - Initial - District Medical Plans	5.00%
Healthcare Cost Trend Rate - Initial - District Dental Plan	3.00%
Healthcare Cost Trend Rate - Initial - TRIP Plan	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, 2022.

**TOWNSHIP HIGH SCHOOL DISTRICT 214**

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

**NOTE 11 - OTHER POST-EMPLOYMENT BENEFITS - (CONTINUED)**

Mortality rates were based on Rates of Mortality found in the December 31, 2020 IMRF Actuarial Valuation and the June 30, 2020 Teachers' Retirement System Actuarial Valuation Report, respectively. The actuarial assumptions used in the June 30, 2022 valuation were based on the results of the District's historical data as well as health care trend rates based on recent experience.

*Changes in Total OPEB Liability.* The District's changes in total OPEB liability for the year ended June 30, 2022 was as follows:

	<b>Total OPEB Liability</b>
Balance at June 30, 2021	\$ 14,402,379
Service Cost	807,621
Interest	307,054
Differences Between Expected and Actual Experience	183,079
Changes in Assumptions and Other Inputs	(1,431,384)
Benefit Payments	<u>(634,674)</u>
Balance at June 30, 2022	<u>\$ 13,634,075</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 (3.09%) or 1-percentage-point higher (5.09%) than the current discount rate:

	<b>1% Decrease</b>	<b>Current Discount Rate</b>	<b>1% Increase</b>
Total OPEB Liability	<u>\$ 14,540,120</u>	<u>\$ 13,634,075</u>	<u>\$ 12,792,146</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 (4.00%) or 1-percentage-point higher (6.00%) than the current healthcare cost trend rates:

	<b>1% Decrease</b>	<b>Healthcare Cost Trend Rate</b>	<b>1% Increase</b>
Total OPEB Liability	<u>\$ 12,501,881</u>	<u>\$ 13,634,075</u>	<u>\$ 14,938,968</u>

*OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB.* For the year ended June 30, 2022, the District recognized OPEB expense of \$855,905. The District reported deferred outflows and inflows of resources related to OPEB from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Difference Between Expected and Actual Experience	\$ 197,035	\$ 1,314,414
Assumption Changes	<u>1,563,867</u>	<u>2,860,835</u>
Total	<u>\$ 1,760,902</u>	<u>\$ 4,175,249</u>

# TOWNSHIP HIGH SCHOOL DISTRICT 214

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

## NOTE 11 - OTHER POST-EMPLOYMENT BENEFITS - (CONTINUED)

The amounts reported as deferred outflows and inflows of resources related to OPEB (\$(2,414,347)) will be recognized in OPEB expense as follows:

	<u>Year Ending June 30,</u>	<u>Amount</u>
2023		\$ (317,537)
2024		(555,926)
2025		(650,273)
2026		(472,247)
2027		(270,240)
Thereafter		<u>(148,124)</u>
Total		<u>\$ (2,414,347)</u>

## NOTE 12 - 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/fy2021>; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 678-3675, option 2.

*Benefits Provided.* TRS provides retirement, disability, and death benefits. *Tier 1* members have TRS or reciprocal system service prior to January 1, 2011. *Tier 1* members qualify for retirement benefits at age 62 with five years of service, at age 60 with 10 years, or age 55 with 20 years. The benefit is determined by the average of the four highest years of creditable earnings within the last 10 years of creditable service and 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*.

## TOWNSHIP HIGH SCHOOL DISTRICT 214

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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### NOTE 12 - RETIREMENT SYSTEMS - (CONTINUED)

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 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, 2022, 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 \$61,518,392 in governmental activities based on the economic resources measurement basis and revenues and expenditures in the amount of \$61,375,151 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, 2022, were \$714,504, and are deferred because they were paid after the June 30, 2021 measurement date.

*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, 2022, the District pension contribution was 10.31 percent of salaries paid from federal and special trust funds. Contributions for the year ended June 30, 2022, were \$103,378, which was equal to the District's required contribution. These contributions are deferred because they were paid after the June 30, 2021 measurement date.

# TOWNSHIP HIGH SCHOOL DISTRICT 214

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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## NOTE 12 - RETIREMENT SYSTEMS - (CONTINUED)

*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, 2022, the District paid \$3,513 to TRS for employer contributions due on salary increases in excess of 6 percent.

*Excess sick leave.* A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2022, the District paid \$494 to TRS for sick leave days granted in excess of the normal annual allotment.

*TRS Fiduciary Net Position.* Detailed information about the TRS's fiduciary net position as of June 30, 2021 is available in the separately issued TRS Annual Comprehensive Financial Report.

*Net Pension Liability.* At June 30, 2022, 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	\$ 10,233,622
State's proportionate share of the collective net pension liability associated with the District	<u>857,686,309</u>
Total	<u>\$ 867,919,931</u>

The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020, and rolled forward to June 30, 2021. 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, 2021, relative to the projected contributions of all participating TRS employers and the state during that period. At June 30, 2021 and 2020, the District's proportion was 0.01311813 percent and 0.01348319 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.

*Actuarial Assumptions.* The assumptions used to measure the total pension liability in the June 30, 2021 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 2.25%.

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

# TOWNSHIP HIGH SCHOOL DISTRICT 214

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

## NOTE 12 - RETIREMENT SYSTEMS - (CONTINUED)

*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:

<i>Asset Class</i>	<i>Target Allocation</i>	<i>Long-Term Expected Real Rate of Return</i>
U.S. equities large cap	16.70 %	6.20 %
U.S. equities small/mid cap	2.20 %	7.40 %
International equities developed	10.60 %	6.90 %
Emerging market equities	4.50 %	9.20 %
U.S. bonds core	3.00 %	1.60 %
Cash equivalents	2.00 %	0.10 %
TIPS	1.00 %	0.80 %
International debt developed	1.00 %	0.40 %
Emerging international debt	4.00 %	4.40 %
Real estate	16.00 %	5.80 %
Private debt	10.00 %	6.50 %
Hedge funds	10.00 %	3.90 %
Private equity	15.00 %	10.40 %
Infrastructure	4.00 %	6.30 %

*Discount Rate.* At June 30, 2021, 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, 2021 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.

**TOWNSHIP HIGH SCHOOL DISTRICT 214**

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

**NOTE 12 - 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:

	<b>1% Decrease</b>	<b>Current Discount Rate</b>	<b>1% Increase</b>
District's proportionate share of the collective net pension liability	\$ 12,674,130	\$ 10,233,622	\$ 8,206,456

*Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions.* For the year ended June 30, 2022, the District recognized pension expense of \$(180,622) and on-behalf revenue of \$61,518,392 for support provided by the state. At June 30, 2022, the District's deferred outflows of resources and deferred inflows of resources related to pensions were from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ 58,705	\$ 42,193
Net difference between projected and actual earnings on pension plan investments	-	686,438
Assumption changes	4,535	50,570
Changes in proportion and differences between District contributions and proportionate share of contributions	-	1,729,125
District contributions subsequent to the measurement date	<u>817,882</u>	<u>-</u>
Total	<u>\$ 881,122</u>	<u>\$ 2,508,326</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, 2023. The remaining amounts reported as deferred outflows and inflows of resources related to pensions (\$(2,445,086)) will be recognized in pension expense as follows:

	<b>Year Ending June 30,</b>	<b>Amount</b>
2023		\$ (984,655)
2024		(677,008)
2025		(392,760)
2026		(352,967)
2027		<u>(37,696)</u>
Total		<u>\$ (2,445,086)</u>

**TOWNSHIP HIGH SCHOOL DISTRICT 214**

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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**NOTE 12 - 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](http://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, 2021, the measurement date, membership of the plan was as follows:

Retirees and beneficiaries	1,205
Inactive, non-retired members	778
Active members	<u>770</u>
Total	<u><u>2,753</u></u>

*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 2021 was 9.74 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.

**TOWNSHIP HIGH SCHOOL DISTRICT 214**

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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**NOTE 12 - RETIREMENT SYSTEMS - (CONTINUED)**

*Net Pension Liability/(Asset).* The net pension liability/(asset) was measured as of December 31, 2021, 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, 2021 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:

<b>Asset Class</b>	<b>Target Allocation</b>	<b>Projected Returns/Risk</b>	
		<b>One Year Arithmetic</b>	<b>Ten Year Geometric</b>
Equities	39.00 %	3.25 %	1.90 %
International equities	15.00 %	4.89 %	3.15 %
Fixed income	25.00 %	(0.50)%	(0.60)%
Real estate	10.00 %	4.20 %	3.30 %
Alternatives	10.00 %		
Private equity		8.85 %	5.50 %
Hedge funds		-	-
Commodities		2.90 %	1.70 %
Cash equivalents	1.00 %	(0.90)%	(0.90)%

**TOWNSHIP HIGH SCHOOL DISTRICT 214**

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

**NOTE 12 - 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:

	<b>1% Decrease</b>	<b>Current Discount Rate</b>	<b>1% Increase</b>
Total pension liability	\$ 291,481,987	\$ 264,651,788	\$ 242,749,462
Plan fiduciary net position	<u>327,144,901</u>	<u>327,144,901</u>	<u>327,144,901</u>
Net pension liability/(asset)	<u>\$ (35,662,914)</u>	<u>\$ (62,493,113)</u>	<u>\$ (84,395,439)</u>

*Changes in Net Pension Liability/(Asset).* The District's changes in net pension liability/(asset) for the calendar year ended December 31, 2021 was as follows:

	<b>Increase (Decrease)</b>		
	<b>Total Pension Liability (a)</b>	<b>Plan Fiduciary Net Position (b)</b>	<b>Net Pension Liability/ (Asset) (a) - (b)</b>
Balances at December 31, 2020	\$ 256,130,969	\$ 281,474,592	\$ (25,343,623)
Service cost	3,303,712	-	3,303,712
Interest on total pension liability	18,065,898	-	18,065,898
Differences between expected and actual experience of the total pension liability	4,347,263	-	4,347,263
Benefit payments, including refunds of employee contributions	(17,196,054)	(17,196,054)	-
Contributions - employer	-	11,407,981	(11,407,981)
Contributions - employee	-	1,593,111	(1,593,111)
Net investment income	-	49,080,007	(49,080,007)
Other (net transfer)	<u>-</u>	<u>785,264</u>	<u>(785,264)</u>
Balances at December 31, 2021	<u>\$ 264,651,788</u>	<u>\$ 327,144,901</u>	<u>\$ (62,493,113)</u>

# TOWNSHIP HIGH SCHOOL DISTRICT 214

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

## NOTE 12 - RETIREMENT SYSTEMS - (CONTINUED)

*Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions.* For the year ended June 30, 2022, the District recognized pension expense of \$(12,441,356). 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	\$ 3,019,658	\$ -
Assumption changes	-	510,090
Net difference between projected and actual earnings on pension plan investments	-	38,363,959
Contributions subsequent to the measurement date	<u>7,369,538</u>	<u>-</u>
Total	<u>\$ 10,389,196</u>	<u>\$ 38,874,049</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, 2023. The remaining amounts reported as deferred outflows and inflows of resources related to pensions (\$(35,854,391)) will be recognized in pension expense as follows:

	<i>Year Ending June 30,</i>	<i>Amount</i>
2023		\$ (6,812,420)
2024		(13,826,130)
2025		(9,456,500)
2026		<u>(5,759,341)</u>
Total		<u>\$ (35,854,391)</u>

## NOTE 13 - CONSTRUCTION COMMITMENTS

As of June 30, 2022, the District is committed to approximately \$6,512,587 in expenditures in the upcoming years for various construction projects. These expenditures will be paid through the available fund balances and capital improvement bonds already issued.

## NOTE 14 - 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 terms of the grants. Management believes such disallowance, if any, would be immaterial.

**TOWNSHIP HIGH SCHOOL DISTRICT 214**

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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**NOTE 15 - EFFECT OF NEW ACCOUNTING STANDARDS ON  
CURRENT-PERIOD FINANCIAL STATEMENTS**

The Governmental Accounting Standards Board (GASB) has approved GASB Statement No. 91, *Conduit Debt*, GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, 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.

**TOWNSHIP HIGH SCHOOL DISTRICT 214**  
**ILLINOIS MUNICIPAL RETIREMENT FUND**  
SCHEDULE OF CHANGES IN THE DISTRICT'S NET PENSION LIABILITY/(ASSET)  
AND RELATED RATIOS  
Eight Most Recent Fiscal Years

	<u>2022</u>	<u>2021</u>	<u>2020</u>
<b>Total pension liability</b>			
Service cost	\$ 3,303,712	\$ 3,644,490	\$ 3,573,781
Interest	18,065,898	17,759,852	17,371,246
Changes of benefit terms			
Differences between expected and actual experience	4,347,263	1,908,199	407,776
Changes of assumptions	-	(2,095,208)	-
Benefit payments, including refunds of member contributions	<u>(17,196,054)</u>	<u>(16,455,182)</u>	<u>(15,600,988)</u>
<b>Net change in total pension liability</b>	8,520,819	4,762,151	5,751,815
<b>Total pension liability - beginning</b>	<u>256,130,969</u>	<u>251,368,818</u>	<u>245,617,003</u>
<b>Total pension liability - ending (a)</b>	<u>\$ 264,651,788</u>	<u>\$ 256,130,969</u>	<u>\$ 251,368,818</u>
<b>Plan fiduciary net position</b>			
Employer contributions	\$ 11,407,981	\$ 12,121,448	\$ 13,710,278
Employee contributions	1,593,111	1,558,967	1,572,956
Net investment income	49,080,007	36,334,833	40,638,043
Benefit payments, including refunds of member contributions	(17,196,054)	(16,455,182)	(15,600,988)
Other (net transfer)	<u>785,264</u>	<u>666,943</u>	<u>426,769</u>
<b>Net change in plan fiduciary net position</b>	45,670,309	34,227,009	40,747,058
<b>Plan fiduciary net position - beginning</b>	<u>281,474,592</u>	<u>247,247,583</u>	<u>206,500,525</u>
<b>Plan fiduciary net position - ending (b)</b>	<u>\$ 327,144,901</u>	<u>\$ 281,474,592</u>	<u>\$ 247,247,583</u>
<b>Employer's net pension liability/(asset) - ending (a) - (b)</b>	<u>\$ (62,493,113)</u>	<u>\$ (25,343,623)</u>	<u>\$ 4,121,235</u>
<b>Plan fiduciary net position as a percentage of the total pension liability</b>	123.61%	109.89%	98.36%
<b>Covered payroll</b>	\$ 34,989,537	\$ 34,259,755	\$ 34,618,336
<b>Employer's net pension liability/(asset) as a percentage of covered payroll</b>	-178.61%	-73.97%	11.90%

**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.

<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
\$ 3,427,301	\$ 3,573,407	\$ 3,656,298	\$ 3,646,287	\$ 3,863,486
16,545,416	16,690,732	16,089,993	15,501,902	14,248,652
8,271,896	(145,817)	1,581,227	1,348,321	1,677,203
5,996,029	(7,584,131)	(481,500)	235,395	8,870,641
<u>(15,031,065)</u>	<u>(13,766,297)</u>	<u>(12,970,398)</u>	<u>(12,225,671)</u>	<u>(10,905,185)</u>
19,209,577	(1,232,106)	7,875,620	8,506,234	17,754,797
<u>226,407,426</u>	<u>227,639,532</u>	<u>219,763,912</u>	<u>211,257,678</u>	<u>193,502,881</u>
<u>\$ 245,617,003</u>	<u>\$ 226,407,426</u>	<u>\$ 227,639,532</u>	<u>\$ 219,763,912</u>	<u>\$ 211,257,678</u>
\$ 7,130,747	\$ 3,928,991	\$ 4,225,895	\$ 6,051,025	\$ 4,104,642
2,025,634	1,557,114	1,515,002	1,541,849	1,518,210
(13,572,178)	36,560,524	13,220,641	958,420	11,330,671
(15,031,065)	(13,766,297)	(12,970,398)	(12,225,671)	(10,905,185)
<u>3,945,330</u>	<u>(6,895,758)</u>	<u>1,298,291</u>	<u>3,001,939</u>	<u>(437,712)</u>
(15,501,532)	21,384,574	7,289,431	(672,438)	5,610,626
<u>222,002,057</u>	<u>200,617,483</u>	<u>193,328,052</u>	<u>194,000,490</u>	<u>188,389,864</u>
<u>\$ 206,500,525</u>	<u>\$ 222,002,057</u>	<u>\$ 200,617,483</u>	<u>\$ 193,328,052</u>	<u>\$ 194,000,490</u>
<u>\$ 39,116,478</u>	<u>\$ 4,405,369</u>	<u>\$ 27,022,049</u>	<u>\$ 26,435,860</u>	<u>\$ 17,257,188</u>
84.07%	98.05%	88.13%	87.97%	91.83%
\$ 34,135,380	\$ 33,548,236	\$ 32,837,193	\$ 33,069,592	\$ 32,694,476
114.59%	13.13%	82.29%	79.94%	52.78%

See Auditors' Report and Notes to Required Supplementary Information

**TOWNSHIP HIGH SCHOOL DISTRICT 214**

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Actuarially determined contribution	\$ 3,407,981	\$ 5,101,278	\$ 3,337,208	\$ 3,686,045
Contributions in relation to the actuarially determined contribution	<u>(11,407,981)</u>	<u>(12,121,448)</u>	<u>(13,710,278)</u>	<u>(3,686,045)</u>
Contribution deficiency (excess)	<u>\$ (8,000,000)</u>	<u>\$ (7,020,170)</u>	<u>\$ (10,373,070)</u>	<u>\$ -</u>
Calendar year covered payroll	\$ 34,989,537	\$ 34,259,755	\$ 34,618,336	\$ 34,135,380
Contributions as a percentage of covered payroll	32.60%	35.38%	39.60%	10.80%
	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Actuarially determined contribution	\$ 3,928,498	\$ 4,199,877	\$ 4,051,025	\$ 4,083,540
Contributions in relation to the actuarially determined contribution	<u>(3,928,991)</u>	<u>(4,225,895)</u>	<u>(4,051,025)</u>	<u>(4,104,642)</u>
Contribution deficiency (excess)	<u>\$ (493)</u>	<u>\$ (26,018)</u>	<u>\$ -</u>	<u>\$ (21,102)</u>
Calendar year covered payroll	\$ 33,548,236	\$ 32,837,193	\$ 33,069,592	\$ 32,694,476
Contributions as a percentage of covered payroll	11.71%	12.87%	12.25%	12.55%

**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	22-year closed period
Asset valuation method	5-Year Smoothed Market, 20% corridor
Inflation	2.50%
Salary increases	3.35% to 14.25%, 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	RP-2014 Employee Mortality Table, adjusted to match current IMRF experience

**Other information:**

There were no benefit changes during the year.

See Auditors' Report and Notes to Required Supplementary Information

**TOWNSHIP HIGH SCHOOL DISTRICT 214**  
**TEACHERS' RETIREMENT SYSTEM**  
SCHEDULE OF DISTRICT'S PROPORTIONATE SHARE  
OF THE NET PENSION LIABILITY AND DISTRICT CONTRIBUTIONS  
Eight Most Recent Fiscal Years

	<u>2022</u>	<u>2021</u>	<u>2020</u>
District's proportion of the net pension liability	0.013118129%	0.013483186%	0.014102601%
District's proportionate share of the net pension liability	\$ 10,233,622	\$ 11,624,563	\$ 11,438,361
State's proportionate share of the net pension liability	<u>857,686,309</u>	<u>910,496,162</u>	<u>814,055,637</u>
Total net pension liability	<u>\$ 867,919,931</u>	<u>\$ 922,120,725</u>	<u>\$ 825,493,998</u>
Covered payroll	\$ 123,179,545	\$ 117,413,308	\$ 113,229,875
District's proportionate share of the net pension liability as a percentage of covered payroll	8.31%	9.90%	10.10%
Plan fiduciary net position as a percentage of the total pension liability	45.10%	37.80%	39.60%
Contractually required contribution	\$ 752,059	\$ 705,840	\$ 686,622
Contributions in relation to the contractually required contribution	<u>(817,882)</u>	<u>(712,478)</u>	<u>(693,783)</u>
Contribution deficiency (excess)	<u>\$ (65,823)</u>	<u>\$ (6,638)</u>	<u>\$ (7,161)</u>
Contributions as a percentage of covered payroll	0.6640%	0.6068%	0.6127%

**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	2.16%	2.21%	3.50%
Single equivalent discount rate	7.00%	7.00%	7.00%
Inflation rate	2.25%	2.50%	2.50%
Projected salary increases	3.50% to 8.50% varying by service	4.00% to 9.50% varying by service	4.00% to 9.50% varying by service

See Auditors' Report and Notes to Required Supplementary Information

<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
0.0154374754%	0.01894271%	0.02093751%	0.02211048%	0.20400690%
\$ 12,032,715	\$ 14,471,879	\$ 16,527,244	\$ 14,484,590	\$ 12,405,506
<u>824,291,418</u>	<u>808,398,149</u>	<u>862,878,308</u>	<u>684,159,900</u>	<u>636,604,195</u>
<u>\$ 836,324,133</u>	<u>\$ 822,870,028</u>	<u>\$ 879,405,552</u>	<u>\$ 698,644,490</u>	<u>\$ 649,009,701</u>
\$ 110,104,970	\$ 110,546,877	\$ 109,265,138	\$ 108,702,448	\$ 105,686,408
10.93%	13.09%	15.13%	13.32%	11.74%
40.00%	39.30%	36.40%	41.50%	43.00%
\$ 665,544	\$ 678,508	\$ 777,998	\$ 810,798	\$ 775,109
<u>(740,856)</u>	<u>(678,508)</u>	<u>(777,998)</u>	<u>(810,798)</u>	<u>(775,017)</u>
<u>\$ (75,312)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 92</u>
0.6729%	0.6138%	0.7120%	0.7459%	0.7333%
7.00%	7.00%	7.00%	7.50%	7.50%
3.87%	3.58%	2.85%	3.73%	N/A
7.00%	7.00%	6.83%	7.47%	7.50%
2.50%	2.50%	2.50%	3.00%	3.00%
4.00% to 9.50%	3.25% to 9.25%	3.25% to 9.25%	3.75% to 9.75%	5.75%
composite approximates 5.25%	varying by service	varying by service		

See Auditors' Report and Notes to Required Supplementary Information

**TOWNSHIP HIGH SCHOOL DISTRICT 214**  
**HEALTH BENEFIT PLAN**  
SCHEDULE OF CHANGES IN THE DISTRICT'S TOTAL OPEB LIABILITY  
AND RELATED RATIOS  
Five Most Recent Fiscal Years

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b>Total OPEB liability</b>					
Service cost	\$ 807,621	\$ 725,592	\$ 689,557	\$ 708,398	\$ 668,228
Interest	307,054	397,843	455,555	523,302	477,490
Differences between expected and actual experience	183,079	(979,637)	(914,436)	(529,100)	306,107
Changes of assumptions	(1,431,384)	(293,298)	(654,652)	1,012,426	400,560
Other changes	-	-	(137,520)	291,175	767,401
Benefit payments, including refunds of member contributions	(634,674)	(809,255)	(810,965)	(1,237,428)	(1,315,167)
<b>Net change in total OPEB liability</b>	(768,304)	(958,755)	(1,372,461)	768,773	1,304,619
<b>Total OPEB liability - beginning</b>	<u>14,402,379</u>	<u>15,361,134</u>	<u>16,733,595</u>	<u>15,964,822</u>	<u>14,660,203</u>
<b>Total OPEB liability - ending</b>	<u>\$ 13,634,075</u>	<u>\$ 14,402,379</u>	<u>\$ 15,361,134</u>	<u>\$ 16,733,595</u>	<u>\$ 15,964,822</u>
<b>Plan fiduciary net position as a percentage of the total OPEB liability</b>	0.00%	0.00%	0.00%	0.00%	0.00%
<b>Covered payroll</b>	\$ 45,958,407	\$ 42,870,668	\$ 42,410,571	\$ 40,348,139	\$ 39,414,306
<b>District's total OPEB liability as a percentage of covered payroll</b>	29.67%	33.59%	36.22%	41.47%	40.51%

**Notes to Schedule:**

The District implemented GASB Statement No. 75 in fiscal year 2018. Information prior to fiscal year 2018 is not available.

**TOWNSHIP HIGH SCHOOL DISTRICT 214**

**HEALTH BENEFIT PLAN**

**SCHEDULE OF EMPLOYER CONTRIBUTIONS**

Five Most Recent Fiscal Years

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Actuarially determined contribution	N/A	N/A	N/A	N/A	N/A
Contributions in relation to the actuarially determined contribution	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Contribution deficiency (excess)	<u>\$ -</u>				
Covered payroll	\$ 45,958,407	\$ 42,870,668	\$ 42,410,571	\$ 40,348,139	\$ 39,414,306
Contributions as a percentage of covered payroll	0.00%	0.00%	0.00%	0.00%	0.00%

**Notes to Schedule:**

The District implemented GASB Statement No. 75 in fiscal year 2018. Information prior to

**Valuation date:**

Actuary valuations are as of June 30 of the fiscal year prior to the fiscal year in which the

**Methods and assumptions used to determine contribution rates:**

Actuarial cost method	Entry age normal
Amortization method	Level Percentage of Payroll
Remaining amortization period	10 years
Asset valuation method	Market value
Election at retirement	100.00%
Salary increases	3.25%
Investment rate of return	7.25%
Healthcare cost trend rate - initial	5.00%
Healthcare cost trend rate - ultimate	4.50%
Mortality	Based on the 12/31/21 IMRF Actuarial Valuation Report and the 6/30/2021 Teachers' Retirement System Actuarial Valuation Report

**Other information:**

There were no benefit changes during the year.

**TOWNSHIP HIGH SCHOOL DISTRICT 214**  
**TEACHERS' HEALTH INSURANCE SECURITY FUND**  
SCHEDULE OF DISTRICT'S PROPORTIONATE SHARE  
OF THE NET OPEB LIABILITY AND DISTRICT CONTRIBUTIONS  
Five Most Recent Fiscal Years

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
District's proportion of the net OPEB liability	0.4523450000%	0.4476040000%	0.4479760000%	0.4663280000%	0.4749440000%
District's proportionate share of the net OPEB liability	\$ 99,819,193	\$ 119,760,969	\$ 124,002,494	\$ 122,856,688	\$ 123,246,031
State's proportionate share of the net OPEB liability	<u>135,340,257</u>	<u>162,243,498</u>	<u>167,915,198</u>	<u>164,970,037</u>	<u>161,853,663</u>
Total net OPEB liability	<u>\$ 235,159,450</u>	<u>\$ 282,004,467</u>	<u>\$ 291,917,692</u>	<u>\$ 287,826,725</u>	<u>\$ 285,099,694</u>
Covered payroll	\$ 117,413,308	\$ 113,229,875	\$ 110,104,970	\$ 110,546,877	\$ 109,265,138
District's proportionate share of the net OPEB liability as a percentage of covered payroll	85.02%	105.77%	112.62%	111.14%	112.80%
Plan fiduciary net position as a percentage of the total pension liability	1.40%	0.70%	0.25%	-0.07%	-0.17%
Contractually required contribution	\$ 825,303	\$ 1,080,202	\$ 1,041,715	\$ 1,012,966	\$ 1,012,966
Contributions in relation to the contractually required contribution	<u>(825,276)</u>	<u>(1,080,202)</u>	<u>(1,041,715)</u>	<u>(1,012,966)</u>	<u>(1,012,966)</u>
Contribution deficiency (excess)	<u>\$ 27</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Contributions as a percentage of covered payroll	0.7029%	0.9540%	0.9461%	0.9163%	0.9271%

**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%	0.00%	0.00%	0.00%	0.00%
Municipal bond index	1.92%	2.45%	3.13%	3.62%	3.56%
Single equivalent discount rate	1.92%	2.45%	3.13%	3.62%	3.56%
Inflation rate	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 - 8.25%	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%	4.50%	4.50%	4.50%
Mortality	RP-2014 Tables	RP-2014 Tables	RP-2014 Tables	RP-2014 Tables	RP-2014 Tables

See Auditors' Report and Notes to Required Supplementary Information

# TOWNSHIP HIGH SCHOOL DISTRICT 214

## GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL - NON-GAAP BUDGETARY BASIS

FOR THE YEAR ENDED JUNE 30, 2022

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021

	2022			2021 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	
<b>Revenues</b>				
<b>Local sources</b>				
General levy	\$ 185,540,135	\$ 189,008,834	\$ 3,468,699	\$ 182,205,547
Special education levy	-	2,137,388	2,137,388	1,671,895
Summer school tuition from pupils or parents (in state)	198,000	180,258	(17,742)	97,887
Special education tuition from other sources (in state)	5,000	-	(5,000)	-
Adult - tuition from pupils or parents (in state)	1,107,250	717,511	(389,739)	451,116
Investment income (loss)	670,000	(1,058,423)	(1,728,423)	726,100
Sales to pupils - lunch	182,500	19,507	(162,993)	-
Sales to pupils - breakfast	-	2	2	-
Sales to pupils - a la carte	315,000	133,511	(181,489)	-
Sales to pupils - other	165,000	540,581	375,581	60,173
Sales to adults	19,000	4,347	(14,653)	42
Other food service	35,000	7,099	(27,901)	6,166
Admissions - athletic	65,400	108,136	42,736	825
Fees	834,000	1,260,701	426,701	1,130,939
Student activities	500,000	7,095,667	6,595,667	2,888,469
Rentals - regular textbook	403,250	409,338	6,088	387,118
Rentals - adult/continuing education textbook	2,000	60	(1,940)	-
Sales - adult/continuing education textbook	20,000	12,278	(7,722)	5,190
Sales - other	2,500	5,157	2,657	4,598
Contributions and donations from private sources	90,000	771,389	681,389	53,032
Refund of prior years' expenditures	30,000	486,656	456,656	4,435
Payments of surplus monies from TIF districts	1,100,000	1,970,022	870,022	1,125,799
Driver's education fees	75,000	79,234	4,234	31,910
Payment from other LEA's	250,000	-	(250,000)	-
Sale of vocational projects	350,000	497,444	147,444	-
Other local fees	632,325	269,748	(362,577)	96,668
Other	3,440,521	613,302	(2,827,219)	553,811
	<u>196,031,881</u>	<u>205,269,747</u>	<u>9,237,866</u>	<u>191,501,720</u>
Total local sources	<u>196,031,881</u>	<u>205,269,747</u>	<u>9,237,866</u>	<u>191,501,720</u>
<b>State sources</b>				
Evidence based funding	10,100,000	10,116,663	16,663	10,102,594
Special education - private facility tuition	850,000	799,690	(50,310)	651,998
Special education - orphanage - individual	100,000	86,482	(13,518)	200,285
Special education - orphanage - summer	-	11,809	11,809	22,591
Special education - summer school	14,250	-	(14,250)	-
CTE - Technical education - tech prep	190,000	-	(190,000)	-
CTE - Agriculture education	5,000	15,991	10,991	40,957
CTE - Other	-	516,741	516,741	200,704
State free lunch & breakfast	-	42,776	42,776	-
Driver education	130,000	88,158	(41,842)	101,081
Adult education from Illinois community college board	623,955	537,419	(86,536)	517,847

See Auditors' Report and Notes to Required Supplementary Information

## TOWNSHIP HIGH SCHOOL DISTRICT 214

### GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL - NON-GAAP BUDGETARY BASIS

FOR THE YEAR ENDED JUNE 30, 2022

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021

	2022		VARIANCE WITH FINAL BUDGET	2021 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Adult education - other	\$ 150,000	\$ 150,000	\$ -	\$ 150,000
Early childhood - block grant	410,000	399,714	(10,286)	399,714
Technology - learning technology centers	-	885	885	-
Other restricted revenue from state sources	<u>68,500</u>	<u>72,355</u>	<u>3,855</u>	<u>65,306</u>
Total state sources	<u>12,641,705</u>	<u>12,838,683</u>	<u>196,978</u>	<u>12,453,077</u>
<b>Federal sources</b>				
Other restricted grants-in-aid received directly from federal government	50,000	83,237	33,237	72,745
National school lunch program	3,249,333	3,804,414	555,081	-
School breakfast program	755,179	538,364	(216,815)	-
Summer food service admin/program	-	105,769	105,769	5,532,725
Fresh fruits & vegetables	-	156,994	156,994	236,434
Food service - other	-	115,263	115,263	73,973
Title I - Low income	1,550,194	1,446,781	(103,413)	1,092,231
Federal - special education - IDEA - flow- through/low incident	1,710,000	3,152,467	1,442,467	2,565,027
Federal - special education - IDEA - room & board	1,000,000	656,334	(343,666)	863,287
CTE - Perkins - Title III E - tech. prep.	230,000	263,505	33,505	190,527
Federal - adult education	285,000	275,496	(9,504)	292,752
Title III - English language acquisition	71,250	119,026	47,776	76,800
Title II - Teacher quality	203,324	228,409	25,085	267,117
Medicaid matching funds - administrative outreach	150,000	260,729	110,729	302,235
Medicaid matching funds - fee-for-service program	150,000	253,151	103,151	93,308
Other restricted revenue from federal sources	<u>5,364,312</u>	<u>2,833,880</u>	<u>(2,530,432)</u>	<u>1,309,368</u>
Total federal sources	<u>14,768,592</u>	<u>14,293,819</u>	<u>(474,773)</u>	<u>12,968,529</u>
Total revenues	<u>223,442,178</u>	<u>232,402,249</u>	<u>8,960,071</u>	<u>216,923,326</u>
<b>Expenditures</b>				
<b>Instruction</b>				
<b>Regular programs</b>				
Salaries	66,552,673	67,041,480	(488,807)	64,279,429
Employee benefits	12,087,827	11,389,773	698,054	10,585,009
Purchased services	2,141,411	2,610,881	(469,470)	1,808,298
Supplies and materials	6,410,924	4,632,524	1,778,400	5,294,541
Capital outlay	47,700	1,297,774	(1,250,074)	389,484
Other objects	744,750	794,961	(50,211)	651,322
Non-capitalized equipment	<u>1,360,500</u>	<u>994,605</u>	<u>365,895</u>	<u>1,303,217</u>
Total	<u>89,345,785</u>	<u>88,761,998</u>	<u>583,787</u>	<u>84,311,300</u>

See Auditors' Report and Notes to Required Supplementary Information

# TOWNSHIP HIGH SCHOOL DISTRICT 214

## GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL - NON-GAAP BUDGETARY BASIS

FOR THE YEAR ENDED JUNE 30, 2022

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021

	2022			2021 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	
<b>Special education programs</b>				
Salaries	\$ 5,194,811	\$ 15,299,784	\$ (10,104,973)	\$ 14,305,067
Employee benefits	1,084,643	2,957,791	(1,873,148)	2,561,795
Purchased services	137,685	189,008	(51,323)	191,097
Supplies and materials	99,650	93,732	5,918	90,176
Capital outlay	-	14,895	(14,895)	6,900
Other objects	202,225	433,165	(230,940)	34,050
Non-capitalized equipment	<u>19,285</u>	<u>85,015</u>	<u>(65,730)</u>	<u>10,297</u>
Total	<u>6,738,299</u>	<u>19,073,390</u>	<u>(12,335,091)</u>	<u>17,199,382</u>
<b>Special education programs Pre-K</b>				
Salaries	8,676,076	-	8,676,076	-
Employee benefits	1,682,993	-	1,682,993	-
Purchased services	1,600	-	1,600	-
Supplies and materials	13,555	-	13,555	-
Other objects	<u>100</u>	<u>-</u>	<u>100</u>	<u>-</u>
Total	<u>10,374,324</u>	<u>-</u>	<u>10,374,324</u>	<u>-</u>
<b>Remedial and supplemental programs K - 12</b>				
Salaries	1,416,232	1,261,955	154,277	869,689
Employee benefits	227,655	237,727	(10,072)	140,523
Purchased services	125,737	96,616	29,121	156,137
Supplies and materials	69,988	79,038	(9,050)	75,276
Non-capitalized equipment	<u>20,000</u>	<u>3,856</u>	<u>16,144</u>	<u>20,603</u>
Total	<u>1,859,612</u>	<u>1,679,192</u>	<u>180,420</u>	<u>1,262,228</u>
<b>Adult/continuing education programs</b>				
Salaries	2,506,569	1,599,504	907,065	1,537,339
Employee benefits	156,176	92,572	63,604	72,996
Purchased services	627,090	471,597	155,493	163,839
Supplies and materials	128,650	180,910	(52,260)	95,798
Other objects	29,400	2,855	26,545	1,023
Non-capitalized equipment	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>2,040</u>
Total	<u>3,449,885</u>	<u>2,347,438</u>	<u>1,102,447</u>	<u>1,873,035</u>
<b>CTE programs</b>				
Salaries	9,353,510	9,456,123	(102,613)	8,676,794
Employee benefits	1,657,193	1,534,811	122,382	1,396,820
Purchased services	253,082	332,581	(79,499)	207,766
Supplies and materials	582,748	731,466	(148,718)	583,909
Capital outlay	28,500	445,959	(417,459)	115,917
Other objects	230,294	69,916	160,378	55,836
Non-capitalized equipment	<u>197,798</u>	<u>46,514</u>	<u>151,284</u>	<u>280,419</u>
Total	<u>12,303,125</u>	<u>12,617,370</u>	<u>(314,245)</u>	<u>11,317,461</u>

See Auditors' Report and Notes to Required Supplementary Information

# TOWNSHIP HIGH SCHOOL DISTRICT 214

## GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL - NON-GAAP BUDGETARY BASIS

FOR THE YEAR ENDED JUNE 30, 2022

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021

	2022		VARIANCE WITH FINAL BUDGET	2021 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
<b>Interscholastic programs</b>				
Salaries	\$ 10,111,427	\$ 9,762,385	\$ 349,042	\$ 9,471,200
Employee benefits	275,398	312,757	(37,359)	225,819
Purchased services	856,745	903,978	(47,233)	475,279
Supplies and materials	502,150	442,725	59,425	757,565
Capital outlay	-	-	-	80,265
Other objects	261,210	275,199	(13,989)	120,215
Non-capitalized equipment	<u>11,000</u>	<u>2,588</u>	<u>8,412</u>	<u>-</u>
Total	<u>12,017,930</u>	<u>11,699,632</u>	<u>318,298</u>	<u>11,130,343</u>
<b>Summer school programs</b>				
Salaries	576,445	800,817	(224,372)	547,120
Employee benefits	4,820	3,453	1,367	2,063
Purchased services	7,615	502	7,113	90
Supplies and materials	37,110	66,285	(29,175)	86,896
Capital outlay	-	-	-	11,647
Other objects	7,500	40,946	(33,446)	5,683
Non-capitalized equipment	<u>27,000</u>	<u>6,577</u>	<u>20,423</u>	<u>6,164</u>
Total	<u>660,490</u>	<u>918,580</u>	<u>(258,090)</u>	<u>659,663</u>
<b>Gifted programs</b>				
Salaries	163,238	158,105	5,133	142,513
Employee benefits	24,403	27,660	(3,257)	21,958
Purchased services	2,900	1,361	1,539	1,124
Supplies and materials	4,400	1,294	3,106	378
Other objects	<u>250</u>	<u>-</u>	<u>250</u>	<u>119</u>
Total	<u>195,191</u>	<u>188,420</u>	<u>6,771</u>	<u>166,092</u>
<b>Driver's education programs</b>				
Salaries	857,732	881,208	(23,476)	797,526
Employee benefits	162,030	150,163	11,867	139,206
Purchased services	5,570	3,727	1,843	1,061
Supplies and materials	<u>16,820</u>	<u>14,048</u>	<u>2,772</u>	<u>5,686</u>
Total	<u>1,042,152</u>	<u>1,049,146</u>	<u>(6,994)</u>	<u>943,479</u>
<b>Bilingual programs</b>				
Salaries	5,659,304	5,893,926	(234,622)	5,162,103
Employee benefits	1,209,894	1,155,872	54,022	910,307
Purchased services	12,940	1,601	11,339	4,215
Supplies and materials	86,270	56,068	30,202	48,834
Other objects	<u>400</u>	<u>-</u>	<u>400</u>	<u>-</u>
Total	<u>6,968,808</u>	<u>7,107,467</u>	<u>(138,659)</u>	<u>6,125,459</u>

See Auditors' Report and Notes to Required Supplementary Information

**TOWNSHIP HIGH SCHOOL DISTRICT 214  
GENERAL FUND**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL - NON-  
GAAP BUDGETARY BASIS  
FOR THE YEAR ENDED JUNE 30, 2022  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021

	2022		VARIANCE WITH FINAL BUDGET	2021 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
<b>Truant's alternative and optional programs</b>				
Salaries	\$ 451,506	\$ 257,099	\$ 194,407	\$ 412,634
Employee benefits	41,736	27,222	14,514	34,605
Purchased services	2,000	63	1,937	-
Supplies and materials	<u>5,000</u>	<u>503</u>	<u>4,497</u>	<u>-</u>
Total	<u>500,242</u>	<u>284,887</u>	<u>215,355</u>	<u>447,239</u>
<b>Special education programs K -12 - private tuition</b>				
Other objects	<u>4,682,389</u>	<u>5,236,785</u>	<u>(554,396)</u>	<u>5,372,389</u>
Total	<u>4,682,389</u>	<u>5,236,785</u>	<u>(554,396)</u>	<u>5,372,389</u>
<b>Student activities</b>				
Other objects	<u>500,000</u>	<u>6,671,609</u>	<u>(6,171,609)</u>	<u>3,077,317</u>
Total	<u>500,000</u>	<u>6,671,609</u>	<u>(6,171,609)</u>	<u>3,077,317</u>
Total instruction	<u>150,638,232</u>	<u>157,635,914</u>	<u>(6,997,682)</u>	<u>143,885,387</u>
<b>Support services</b>				
<b>Pupils</b>				
<b>Attendance and social work services</b>				
Salaries	5,840,458	5,667,774	172,684	5,210,171
Employee benefits	1,346,169	1,447,253	(101,084)	1,163,887
Purchased services	66,314	114,502	(48,188)	14,987
Supplies and materials	70,760	114	70,646	117,037
Other objects	<u>-</u>	<u>1,500</u>	<u>(1,500)</u>	<u>-</u>
Total	<u>7,323,701</u>	<u>7,231,143</u>	<u>92,558</u>	<u>6,506,082</u>
<b>Guidance services</b>				
Salaries	6,834,555	5,451,687	1,382,868	5,157,466
Employee benefits	860,498	804,475	56,023	738,468
Purchased services	101,975	127,853	(25,878)	52,376
Supplies and materials	20,197	13,818	6,379	15,308
Other objects	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>-</u>
Total	<u>7,818,225</u>	<u>6,397,833</u>	<u>1,420,392</u>	<u>5,963,618</u>
<b>Health services</b>				
Salaries	875,569	1,033,959	(158,390)	841,958
Employee benefits	212,886	210,527	2,359	167,831
Purchased services	38,600	39,982	(1,382)	32,736
Supplies and materials	24,565	16,765	7,800	16,127
Non-capitalized equipment	<u>4,750</u>	<u>-</u>	<u>4,750</u>	<u>7,488</u>
Total	<u>1,156,370</u>	<u>1,301,233</u>	<u>(144,863)</u>	<u>1,066,140</u>

See Auditors' Report and Notes to Required Supplementary Information

**TOWNSHIP HIGH SCHOOL DISTRICT 214  
GENERAL FUND**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL - NON-  
GAAP BUDGETARY BASIS  
FOR THE YEAR ENDED JUNE 30, 2022  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021

	2022			2021 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	
<b>Psychological services</b>				
Salaries	\$ 1,345,907	\$ 1,346,536	\$ (629)	\$ 1,431,695
Employee benefits	211,259	212,200	(941)	196,522
Purchased services	-	12,417	(12,417)	-
Supplies and materials	<u>4,750</u>	<u>23,051</u>	<u>(18,301)</u>	<u>973</u>
Total	<u>1,561,916</u>	<u>1,594,204</u>	<u>(32,288)</u>	<u>1,629,190</u>
<b>Speech pathology and audiology services</b>				
Salaries	821,868	867,902	(46,034)	769,171
Employee benefits	126,451	124,011	2,440	105,094
Purchased services	-	43,466	(43,466)	-
Supplies and materials	<u>690</u>	<u>-</u>	<u>690</u>	<u>702</u>
Total	<u>949,009</u>	<u>1,035,379</u>	<u>(86,370)</u>	<u>874,967</u>
<b>Other support services - pupils</b>				
Salaries	1,517,364	1,650,659	(133,295)	1,672,902
Employee benefits	562,307	565,609	(3,302)	484,637
Purchased services	1,476,500	931,711	544,789	868,083
Supplies and materials	<u>9,500</u>	<u>6,911</u>	<u>2,589</u>	<u>5,221</u>
Total	<u>3,565,671</u>	<u>3,154,890</u>	<u>410,781</u>	<u>3,030,843</u>
Total pupils	<u>22,374,892</u>	<u>20,714,682</u>	<u>1,660,210</u>	<u>19,070,840</u>
<b>Instructional staff</b>				
<b>Improvement of instructional services</b>				
Salaries	9,670,317	9,224,250	446,067	8,508,321
Employee benefits	1,721,265	1,662,616	58,649	1,518,006
Purchased services	869,955	644,300	225,655	468,261
Supplies and materials	28,554	9,739	18,815	41,964
Capital outlay	2,000	-	2,000	-
Other objects	9,300	4,295	5,005	5,254
Non-capitalized equipment	<u>50,225</u>	<u>1,796</u>	<u>48,429</u>	<u>43,400</u>
Total	<u>12,351,616</u>	<u>11,546,996</u>	<u>804,620</u>	<u>10,585,206</u>
<b>Educational media services</b>				
Salaries	1,307,015	1,347,536	(40,521)	1,252,296
Employee benefits	265,769	285,499	(19,730)	244,437
Purchased services	61,230	37,354	23,876	35,814
Supplies and materials	328,240	215,781	112,459	231,780
Capital outlay	25,000	-	25,000	-
Other objects	690	-	690	-
Non-capitalized equipment	<u>25,025</u>	<u>14,356</u>	<u>10,669</u>	<u>3,383</u>
Total	<u>2,012,969</u>	<u>1,900,526</u>	<u>112,443</u>	<u>1,767,710</u>

See Auditors' Report and Notes to Required Supplementary Information

## TOWNSHIP HIGH SCHOOL DISTRICT 214

### GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL - NON-GAAP BUDGETARY BASIS

FOR THE YEAR ENDED JUNE 30, 2022

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021

	2022		VARIANCE WITH FINAL BUDGET	2021 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
<b>Assessment and testing</b>				
Purchased services	\$ 17,147	\$ 10,050	\$ 7,097	\$ 10,688
Total	<u>17,147</u>	<u>10,050</u>	<u>7,097</u>	<u>10,688</u>
Total instructional staff	<u>14,381,732</u>	<u>13,457,572</u>	<u>924,160</u>	<u>12,363,604</u>
<b>General administration</b>				
<b>Board of education services</b>				
Employee benefits	-	6,000,000	(6,000,000)	8,000,000
Purchased services	422,000	485,676	(63,676)	408,822
Supplies and materials	2,000	348	1,652	252
Other objects	<u>36,000</u>	<u>28,159</u>	<u>7,841</u>	<u>5,000</u>
Total	<u>460,000</u>	<u>6,514,183</u>	<u>(6,054,183)</u>	<u>8,414,074</u>
<b>Executive administration services</b>				
Salaries	1,293,124	1,302,299	(9,175)	1,271,854
Employee benefits	264,277	276,596	(12,319)	259,910
Purchased services	41,500	28,036	13,464	14,312
Supplies and materials	4,000	2,005	1,995	2,771
Other objects	18,500	18,011	489	17,534
Non-capitalized equipment	<u>3,500</u>	<u>5,268</u>	<u>(1,768)</u>	<u>229</u>
Total	<u>1,624,901</u>	<u>1,632,215</u>	<u>(7,314)</u>	<u>1,566,610</u>
<b>Tort immunity services</b>				
Purchased services	<u>2,565,000</u>	<u>3,047,380</u>	<u>(482,380)</u>	<u>2,170,938</u>
Total	<u>2,565,000</u>	<u>3,047,380</u>	<u>(482,380)</u>	<u>2,170,938</u>
Total general administration	<u>4,649,901</u>	<u>11,193,778</u>	<u>(6,543,877)</u>	<u>12,151,622</u>
<b>School administration</b>				
<b>Office of the principal services</b>				
Salaries	7,387,593	7,693,618	(306,025)	7,313,521
Employee benefits	1,864,531	1,825,281	39,250	1,595,460
Purchased services	124,115	162,164	(38,049)	86,226
Supplies and materials	156,780	166,482	(9,702)	187,359
Capital outlay	5,000	-	5,000	5,000
Other objects	25,800	19,670	6,130	29,791
Non-capitalized equipment	<u>18,235</u>	<u>7,751</u>	<u>10,484</u>	<u>21,142</u>
Total	<u>9,582,054</u>	<u>9,874,966</u>	<u>(292,912)</u>	<u>9,238,499</u>
Total school administration	<u>9,582,054</u>	<u>9,874,966</u>	<u>(292,912)</u>	<u>9,238,499</u>

See Auditors' Report and Notes to Required Supplementary Information

# TOWNSHIP HIGH SCHOOL DISTRICT 214

## GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL - NON-GAAP BUDGETARY BASIS

FOR THE YEAR ENDED JUNE 30, 2022

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021

	2022		VARIANCE WITH FINAL BUDGET	2021 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
<b>Business</b>				
<b>Direction of business support services</b>				
Salaries	\$ 290,925	\$ 290,925	\$ -	\$ 317,751
Employee benefits	52,771	75,794	(23,023)	65,717
Purchased services	7,500	31,700	(24,200)	824
Supplies and materials	500	-	500	-
Other objects	2,000	-	2,000	4,326
Non-capitalized equipment	<u>1,500</u>	<u>-</u>	<u>1,500</u>	<u>-</u>
Total	<u>355,196</u>	<u>398,419</u>	<u>(43,223)</u>	<u>388,618</u>
<b>Fiscal services</b>				
Salaries	786,653	900,165	(113,512)	822,601
Employee benefits	142,552	218,325	(75,773)	172,510
Purchased services	346,750	510,994	(164,244)	187,289
Supplies and materials	20,000	24,650	(4,650)	8,578
Other objects	6,000	8,122	(2,122)	4,003
Non-capitalized equipment	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>-</u>
Total	<u>1,303,955</u>	<u>1,662,256</u>	<u>(358,301)</u>	<u>1,194,981</u>
<b>Operation and maintenance of plant services</b>				
Salaries	178,510	286,851	(108,341)	172,526
Employee benefits	45,179	69,316	(24,137)	38,409
Purchased services	122,000	125,927	(3,927)	-
Supplies and materials	120,000	39,365	80,635	152,057
Capital outlay	-	153,218	(153,218)	-
Other objects	12,000	12,150	(150)	-
Non-capitalized equipment	<u>20,000</u>	<u>5,895</u>	<u>14,105</u>	<u>-</u>
Total	<u>497,689</u>	<u>692,722</u>	<u>(195,033)</u>	<u>362,992</u>
<b>Food services</b>				
Salaries	1,848,599	1,623,874	224,725	1,209,197
Employee benefits	184,321	180,466	3,855	166,085
Purchased services	35,500	23,186	12,314	58,769
Supplies and materials	1,929,500	2,057,107	(127,607)	2,031,732
Capital outlay	48,000	712,686	(664,686)	313,491
Other objects	6,600	3,636	2,964	2,996
Non-capitalized equipment	<u>35,000</u>	<u>32,453</u>	<u>2,547</u>	<u>66,570</u>
Total	<u>4,087,520</u>	<u>4,633,408</u>	<u>(545,888)</u>	<u>3,848,840</u>
<b>Internal services</b>				
Salaries	87,695	100,512	(12,817)	84,113
Employee benefits	20,015	18,714	1,301	17,146
Purchased services	88,413	77,097	11,316	72,754
Supplies and materials	<u>8,000</u>	<u>1,721</u>	<u>6,279</u>	<u>1,904</u>
Total	<u>204,123</u>	<u>198,044</u>	<u>6,079</u>	<u>175,917</u>
Total business	<u>6,448,483</u>	<u>7,584,849</u>	<u>(1,136,366)</u>	<u>5,971,348</u>

See Auditors' Report and Notes to Required Supplementary Information

**TOWNSHIP HIGH SCHOOL DISTRICT 214  
GENERAL FUND**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL - NON-  
GAAP BUDGETARY BASIS  
FOR THE YEAR ENDED JUNE 30, 2022  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021

	2022		VARIANCE WITH FINAL BUDGET	2021 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
<b>Central</b>				
<b>Planning, research, development and evaluation services</b>				
Salaries	\$ 1,532,676	\$ 1,389,112	\$ 143,564	\$ 1,357,927
Employee benefits	286,965	310,970	(24,005)	261,651
Purchased services	156,380	106,438	49,942	124,683
Supplies and materials	62,215	53,762	8,453	61,823
Other objects	900	752	148	1,165
Non-capitalized equipment	<u>16,024</u>	<u>-</u>	<u>16,024</u>	<u>3,504</u>
Total	<u>2,055,160</u>	<u>1,861,034</u>	<u>194,126</u>	<u>1,810,753</u>
<b>Information services</b>				
Salaries	823,516	701,103	122,413	610,841
Employee benefits	94,724	142,814	(48,090)	70,211
Purchased services	137,300	221,285	(83,985)	86,997
Supplies and materials	10,000	9,315	685	21,098
Other objects	30,900	39,380	(8,480)	19,055
Non-capitalized equipment	<u>6,650</u>	<u>5,627</u>	<u>1,023</u>	<u>18,383</u>
Total	<u>1,103,090</u>	<u>1,119,524</u>	<u>(16,434)</u>	<u>826,585</u>
<b>Staff services</b>				
Salaries	1,034,801	618,636	416,165	558,454
Employee benefits	2,148,051	674,431	1,473,620	1,128,771
Purchased services	133,850	87,040	46,810	86,698
Supplies and materials	6,500	72	6,428	545
Non-capitalized equipment	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>-</u>
Total	<u>3,328,202</u>	<u>1,380,179</u>	<u>1,948,023</u>	<u>1,774,468</u>
<b>Data processing services</b>				
Salaries	331,475	325,195	6,280	327,217
Employee benefits	94,405	83,994	10,411	80,933
Purchased services	371,500	437,530	(66,030)	814,115
Supplies and materials	563,000	974,045	(411,045)	612,616
Capital outlay	9,500	5,561	3,939	585,882
Non-capitalized equipment	<u>335,800</u>	<u>158,399</u>	<u>177,401</u>	<u>490,860</u>
Total	<u>1,705,680</u>	<u>1,984,724</u>	<u>(279,044)</u>	<u>2,911,623</u>
Total central	<u>8,192,132</u>	<u>6,345,461</u>	<u>1,846,671</u>	<u>7,323,429</u>
<b>Other supporting services</b>				
Supplies and materials	<u>-</u>	<u>4,179</u>	<u>(4,179)</u>	<u>2,107</u>
Total	<u>-</u>	<u>4,179</u>	<u>(4,179)</u>	<u>2,107</u>
Total support services	<u>65,629,194</u>	<u>69,175,487</u>	<u>(3,546,293)</u>	<u>66,121,449</u>

See Auditors' Report and Notes to Required Supplementary Information

**TOWNSHIP HIGH SCHOOL DISTRICT 214  
GENERAL FUND**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL - NON-  
GAAP BUDGETARY BASIS  
FOR THE YEAR ENDED JUNE 30, 2022  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021

	2022		VARIANCE WITH FINAL BUDGET	2021 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
<b>Community services</b>				
Salaries	\$ 104,622	\$ 59,838	\$ 44,784	\$ 82,749
Employee benefits	29,422	2,107	27,315	26,116
Purchased services	36,421	31,604	4,817	30,646
Supplies and materials	16,602	1,948	14,654	13,497
Capital outlay	-	-	-	6,304
Total community services	<u>187,067</u>	<u>95,497</u>	<u>91,570</u>	<u>159,312</u>
<b>Payments to other districts and governmental units</b>				
<b>Payments for regular programs</b>				
Purchased services	<u>478,373</u>	<u>-</u>	<u>478,373</u>	<u>-</u>
Total	<u>478,373</u>	<u>-</u>	<u>478,373</u>	<u>-</u>
<b>Payments for special education programs</b>				
Purchased services	<u>1,087,147</u>	<u>1,134,456</u>	<u>(47,309)</u>	<u>1,861,597</u>
Total	<u>1,087,147</u>	<u>1,134,456</u>	<u>(47,309)</u>	<u>1,861,597</u>
<b>Payments for special education programs - tuition</b>				
Other objects	<u>2,321,165</u>	<u>3,851,369</u>	<u>(1,530,204)</u>	<u>2,925,055</u>
Total	<u>2,321,165</u>	<u>3,851,369</u>	<u>(1,530,204)</u>	<u>2,925,055</u>
Total payments to other districts and governmental units	<u>3,886,685</u>	<u>4,985,825</u>	<u>(1,099,140)</u>	<u>4,786,652</u>
Total expenditures	<u>220,341,178</u>	<u>231,892,723</u>	<u>(11,551,545)</u>	<u>214,952,800</u>
Excess (deficiency) of revenues over expenditures	<u>3,101,000</u>	<u>509,526</u>	<u>(2,591,474)</u>	<u>1,970,526</u>
<b>Other financing sources (uses)</b>				
Lease value	-	1,119,691	1,119,691	-
Transfer for principal on leases	-	(297,423)	(297,423)	(200,590)
Transfer for interest on leases	-	(49,359)	(49,359)	(17,979)
Total other financing sources (uses)	<u>-</u>	<u>772,909</u>	<u>772,909</u>	<u>(218,569)</u>
Net change in fund balance	<u>\$ 3,101,000</u>	<u>1,282,435</u>	<u>\$ (1,818,565)</u>	<u>1,751,957</u>
Fund balance, beginning of year		<u>110,127,233</u>		<u>108,375,276</u>
Fund balance, end of year		<u>\$ 111,409,668</u>		<u>\$ 110,127,233</u>

See Auditors' Report and Notes to Required Supplementary Information

**TOWNSHIP HIGH SCHOOL DISTRICT 214  
OPERATIONS AND MAINTENANCE FUND**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2022  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021

	2022		VARIANCE WITH FINAL BUDGET	2021 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
<b>Revenues</b>				
<b>Local sources</b>				
General levy	\$ 30,300,000	\$ 34,616,587	\$ 4,316,587	\$ 31,187,919
Corporate personal property replacement taxes	-	4,500,000	4,500,000	-
Investment income (loss)	100,000	(234,401)	(334,401)	130,311
Fees	70,000	160,999	90,999	(2,715)
Rentals	650,000	1,005,314	355,314	1,142,178
Contributions and donations from private sources	18,000	21,128	3,128	41,700
Refund of prior years' expenditures	-	2,180	2,180	-
Other	20,000	140,333	120,333	63,365
Total local sources	<u>31,158,000</u>	<u>40,212,140</u>	<u>9,054,140</u>	<u>32,562,758</u>
<b>State sources</b>				
School infrastructure - maintenance projects	-	50,000	50,000	-
Total state sources	<u>-</u>	<u>50,000</u>	<u>50,000</u>	<u>-</u>
<b>Federal sources</b>				
Other restricted revenue from federal sources	2,642,000	-	(2,642,000)	-
Total federal sources	<u>2,642,000</u>	<u>-</u>	<u>(2,642,000)</u>	<u>-</u>
Total revenues	<u>33,800,000</u>	<u>40,262,140</u>	<u>6,462,140</u>	<u>32,562,758</u>
<b>Expenditures</b>				
<b>Support services</b>				
<b>Business</b>				
<b>Facilities acquisition and construction service</b>				
Supplies and materials	-	188,856	(188,856)	-
Capital outlay	-	5,350,000	(5,350,000)	-
Non-capitalized equipment	-	57,233	(57,233)	-
Total	<u>-</u>	<u>5,596,089</u>	<u>(5,596,089)</u>	<u>-</u>
<b>Operation and maintenance of plant services</b>				
Salaries	10,470,971	10,434,195	36,776	10,211,717
Employee benefits	2,541,799	2,487,891	53,908	2,283,932
Purchased services	2,978,850	3,589,987	(611,137)	2,033,036
Supplies and materials	5,977,550	4,802,587	1,174,963	5,731,278
Capital outlay	4,540,000	749,792	3,790,208	6,792,361
Other objects	59,330	58,716	614	58,482
Non-capitalized equipment	1,156,000	368,423	787,577	459,585
Total	<u>27,724,500</u>	<u>22,491,591</u>	<u>5,232,909</u>	<u>27,570,391</u>
Total business	<u>27,724,500</u>	<u>28,087,680</u>	<u>(363,180)</u>	<u>27,570,391</u>
Total support services	<u>27,724,500</u>	<u>28,087,680</u>	<u>(363,180)</u>	<u>27,570,391</u>

See Auditors' Report and Notes to Required Supplementary Information

**TOWNSHIP HIGH SCHOOL DISTRICT 214  
OPERATIONS AND MAINTENANCE FUND**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2022  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021

	2022		VARIANCE WITH FINAL BUDGET	2021 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
<b>Community services</b>				
Salaries	\$ 63,000	\$ 26,800	\$ 36,200	\$ 19,810
Purchased services	5,000	600	4,400	3,394
Supplies and materials	<u>7,500</u>	<u>10,319</u>	<u>(2,819)</u>	<u>4,402</u>
Total community services	<u>75,500</u>	<u>37,719</u>	<u>37,781</u>	<u>27,606</u>
Total expenditures	<u>27,800,000</u>	<u>28,125,399</u>	<u>(325,399)</u>	<u>27,597,997</u>
Excess (deficiency) of revenues over expenditures	<u>6,000,000</u>	<u>12,136,741</u>	<u>6,136,741</u>	<u>4,964,761</u>
<b>Other financing sources (uses)</b>				
Transfer for principal on leases	-	-	-	(87,080)
Transfer for interest on leases	-	-	-	(1,782)
Transfer to capital projects fund	<u>(6,000,000)</u>	<u>(6,000,000)</u>	<u>-</u>	<u>(5,100,000)</u>
Total other financing sources (uses)	<u>(6,000,000)</u>	<u>(6,000,000)</u>	<u>-</u>	<u>(5,188,862)</u>
Net change in fund balance	<u>\$ -</u>	6,136,741	<u>\$ 6,136,741</u>	(224,101)
Fund balance, beginning of year		<u>28,141,232</u>		<u>28,365,333</u>
Fund balance, end of year		<u>\$ 34,277,973</u>		<u>\$ 28,141,232</u>

See Auditors' Report and Notes to Required Supplementary Information

**TOWNSHIP HIGH SCHOOL DISTRICT 214  
TRANSPORTATION FUND**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2022  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021

	2022		VARIANCE WITH FINAL BUDGET	2021 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
<b>Revenues</b>				
<b>Local sources</b>				
General levy	\$ 8,400,000	\$ 6,166,855	\$ (2,233,145)	\$ 7,587,047
Regular transportation fees from pupils or parents	16,000	-	(16,000)	(506)
Summer school transportation fees from pupils or parents	17,600	9,509	(8,091)	17,032
Investment income (loss)	66,400	(141,598)	(207,998)	103,890
Refund of prior years' expenditures	<u>-</u>	<u>83</u>	<u>83</u>	<u>-</u>
Total local sources	<u>8,500,000</u>	<u>6,034,849</u>	<u>(2,465,151)</u>	<u>7,707,463</u>
<b>State sources</b>				
Transportation - regular/vocational	400,000	949,104	549,104	569,981
Transportation - special education	<u>3,000,000</u>	<u>1,781,148</u>	<u>(1,218,852)</u>	<u>3,781,960</u>
Total state sources	<u>3,400,000</u>	<u>2,730,252</u>	<u>(669,748)</u>	<u>4,351,941</u>
Total revenues	<u>11,900,000</u>	<u>8,765,101</u>	<u>(3,134,899)</u>	<u>12,059,404</u>
<b>Expenditures</b>				
<b>Support Services</b>				
<b>Business</b>				
<b>Pupil transportation services</b>				
Salaries	143,607	166,003	(22,396)	135,342
Employee benefits	50,343	60,187	(9,844)	46,960
Purchased services	13,541,450	14,343,329	(801,879)	8,949,625
Supplies and materials	965,300	1,089,383	(124,083)	260,531
Capital outlay	300,000	-	300,000	515,318
Other objects	<u>300</u>	<u>-</u>	<u>300</u>	<u>-</u>
Total	<u>15,001,000</u>	<u>15,658,902</u>	<u>(657,902)</u>	<u>9,907,776</u>
Total business	<u>15,001,000</u>	<u>15,658,902</u>	<u>(657,902)</u>	<u>9,907,776</u>
Total support services	<u>15,001,000</u>	<u>15,658,902</u>	<u>(657,902)</u>	<u>9,907,776</u>
Total expenditures	<u>15,001,000</u>	<u>15,658,902</u>	<u>(657,902)</u>	<u>9,907,776</u>
Net change in fund balance	<u>\$ (3,101,000)</u>	(6,893,801)	<u>\$ (3,792,801)</u>	2,151,628
Fund balance, beginning of year		<u>20,533,466</u>		<u>18,381,838</u>
Fund balance, end of year		<u>\$ 13,639,665</u>		<u>\$ 20,533,466</u>

See Auditors' Report and Notes to Required Supplementary Information

**TOWNSHIP HIGH SCHOOL DISTRICT 214**  
**MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2022  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021

	2022		VARIANCE WITH FINAL BUDGET	2021 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
<b>Revenues</b>				
<b>Local sources</b>				
General levy	\$ 8,550,000	\$ 2,115,268	\$ (6,434,732)	\$ 4,469,505
Social security/Medicare only levy	-	4,303,601	4,303,601	3,997,234
Corporate personal property replacement taxes	500,000	502,018	2,018	511,234
Investment income (loss)	<u>50,000</u>	<u>(123,443)</u>	<u>(173,443)</u>	<u>46,610</u>
Total local sources	<u>9,100,000</u>	<u>6,797,444</u>	<u>(2,302,556)</u>	<u>9,024,583</u>
Total revenues	<u>9,100,000</u>	<u>6,797,444</u>	<u>(2,302,556)</u>	<u>9,024,583</u>
<b>Expenditures</b>				
<b>Instruction</b>				
Regular programs	1,744,181	1,642,597	101,584	1,628,692
Special education programs	297,272	659,787	(362,515)	646,455
Special education programs Pre-K	219,100	-	219,100	-
Remedial and supplemental programs K - 12	43,053	57,959	(14,906)	62,217
Adult/continuing education programs	302,711	226,839	75,872	251,972
CTE programs	214,599	237,879	(23,280)	241,405
Interscholastic programs	391,492	405,539	(14,047)	438,083
Summer school programs	35,102	32,796	2,306	26,869
Gifted programs	1,981	2,223	(242)	1,987
Driver's education programs	8,251	12,297	(4,046)	11,107
Bilingual programs	187,281	199,237	(11,956)	204,335
Truant's alternative and optional programs	<u>8,953</u>	<u>4,675</u>	<u>4,278</u>	<u>13,956</u>
Total instruction	<u>3,453,976</u>	<u>3,481,828</u>	<u>(27,852)</u>	<u>3,527,078</u>
<b>Support services</b>				
<b>Pupils</b>				
Attendance and social work services	355,427	382,749	(27,322)	437,829
Guidance services	97,961	80,298	17,663	72,490
Health services	87,455	114,110	(26,655)	78,613
Psychological services	17,816	22,071	(4,255)	20,971
Speech pathology and audiology services	11,498	12,049	(551)	10,700
Other support services - pupils	<u>223,836</u>	<u>230,218</u>	<u>(6,382)</u>	<u>289,415</u>
Total pupils	<u>793,993</u>	<u>841,495</u>	<u>(47,502)</u>	<u>910,018</u>
<b>Instructional staff</b>				
Improvement of instructional staff	310,695	346,976	(36,281)	369,733
Educational media services	<u>101,365</u>	<u>82,086</u>	<u>19,279</u>	<u>94,120</u>
Total instructional staff	<u>412,060</u>	<u>429,062</u>	<u>(17,002)</u>	<u>463,853</u>

See Auditors' Report and Notes to Required Supplementary Information

**TOWNSHIP HIGH SCHOOL DISTRICT 214**  
**MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2022  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021

	2022		VARIANCE WITH FINAL BUDGET	2021 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
<b>General administration</b>				
Executive administration services	\$ 130,669	\$ 110,858	\$ 19,811	\$ 132,345
Total general administration	<u>130,669</u>	<u>110,858</u>	<u>19,811</u>	<u>132,345</u>
<b>School administration</b>				
Office of the principal services	<u>295,400</u>	<u>308,162</u>	<u>(12,762)</u>	<u>346,118</u>
Total school administration	<u>295,400</u>	<u>308,162</u>	<u>(12,762)</u>	<u>346,118</u>
<b>Business</b>				
Direction of business support services	13,950	14,138	(188)	22,628
Fiscal services	84,676	260,834	(176,158)	114,026
Operations and maintenance of plant services	1,673,704	1,526,808	146,896	1,812,376
Pupil transportation services	20,557	23,800	(3,243)	23,608
Food services	157,736	240,132	(82,396)	212,799
Internal services	<u>13,234</u>	<u>14,737</u>	<u>(1,503)</u>	<u>15,164</u>
Total business	<u>1,963,857</u>	<u>2,080,449</u>	<u>(116,592)</u>	<u>2,200,601</u>
<b>Central</b>				
Planning, research, development and evaluation services	183,649	186,180	(2,531)	222,607
Information services	125,988	93,935	32,053	103,517
Staff services	37,947	63,908	(25,961)	64,852
Data processing services	<u>26,859</u>	<u>25,326</u>	<u>1,533</u>	<u>30,983</u>
Total central	<u>374,443</u>	<u>369,349</u>	<u>5,094</u>	<u>421,959</u>
Total support services	<u>3,970,422</u>	<u>4,139,375</u>	<u>(168,953)</u>	<u>4,474,894</u>
<b>Community services</b>				
Total expenditures	<u>25,602</u>	<u>10,417</u>	<u>15,185</u>	<u>15,435</u>
Total expenditures	<u>7,450,000</u>	<u>7,631,620</u>	<u>(181,620)</u>	<u>8,017,407</u>
Net change in fund balance	<u>\$ 1,650,000</u>	(834,176)	<u>\$ (2,484,176)</u>	1,007,176
Fund balance, beginning of year		<u>10,989,932</u>		<u>9,982,756</u>
Fund balance, end of year		<u>\$ 10,155,756</u>		<u>\$ 10,989,932</u>

See Auditors' Report and Notes to Required Supplementary Information

**TOWNSHIP HIGH SCHOOL DISTRICT 214**  
 NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
 AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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**STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**Budgetary Data**

Except for the exclusion of on-behalf payments from other governments, discussed below, 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 budget amounts shown in the financial statements are as originally adopted because there were no amendments during the past fiscal year.

**Budget Reconciliations**

The Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Funds (GAAP basis) includes “on-behalf” payments received and made for the amounts contributed by the State of Illinois for the employer’s share of the Teachers Retirement System pension. The District does not budget for these amounts in the Educational Accounts of the General Fund. The differences between the budget and GAAP basis are as follows:

	<i>Revenues</i>	<i>Expenditures</i>
General Fund Budgetary Basis	\$ 232,402,249	\$ 231,892,723
To adjust for on-behalf payments received	62,483,767	-
To adjust for on-behalf payments made	-	62,483,767
General Fund GAAP Basis	\$ 294,886,016	\$ 294,376,490

**Excess of Expenditures over Budget**

For the year ended June 30, 2022, expenditures exceeded budget in the General Fund, Operations and Maintenance Fund, Transportation Fund and Municipal Retirement/Social Security Fund by \$11,551,545, \$325,399, \$657,902 and \$181,620, respectively. These excesses were funded by available fund balance.

See Auditors' Report

**TOWNSHIP HIGH SCHOOL DISTRICT 214**  
**DEBT SERVICE FUND**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2022  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021

	2022		VARIANCE WITH FINAL BUDGET	2021 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
<b>Revenues</b>				
<b>Local sources</b>				
General levy	\$ 3,525,000	\$ 3,660,151	\$ 135,151	\$ 3,587,851
Investment income (loss)	<u>5,000</u>	<u>(18,141)</u>	<u>(23,141)</u>	<u>7,605</u>
Total local sources	<u>3,530,000</u>	<u>3,642,010</u>	<u>112,010</u>	<u>3,595,456</u>
Total revenues	<u>3,530,000</u>	<u>3,642,010</u>	<u>112,010</u>	<u>3,595,456</u>
<b>Expenditures</b>				
<b>Debt services</b>				
<b>Payments on long term debt</b>				
Interest on long term debt	876,500	957,384	(80,884)	979,450
Principal payments on long term debt	<u>2,650,000</u>	<u>2,947,423</u>	<u>(297,423)</u>	<u>2,642,670</u>
Total	<u>3,526,500</u>	<u>3,904,807</u>	<u>(378,307)</u>	<u>3,622,120</u>
<b>Other debt service</b>				
Other objects	<u>3,500</u>	<u>-</u>	<u>3,500</u>	<u>185,912</u>
Total	<u>3,500</u>	<u>-</u>	<u>3,500</u>	<u>185,912</u>
Total debt services	<u>3,530,000</u>	<u>3,904,807</u>	<u>(374,807)</u>	<u>3,808,032</u>
Total expenditures	<u>3,530,000</u>	<u>3,904,807</u>	<u>(374,807)</u>	<u>3,808,032</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>(262,797)</u>	<u>(262,797)</u>	<u>(212,576)</u>
<b>Other financing sources (uses)</b>				
Principal on bonds sold	-	-	-	16,395,000
Premium on bonds sold	-	-	-	3,254,885
Transfer for principal on capital leases	-	297,423	297,423	287,670
Transfer for interest on capital leases	-	49,359	49,359	19,761
Payment to escrow agent	<u>-</u>	<u>-</u>	<u>-</u>	<u>(19,465,926)</u>
Total other financing sources (uses)	<u>-</u>	<u>346,782</u>	<u>346,782</u>	<u>491,390</u>
Net change in fund balance	<u>\$ -</u>	<u>83,985</u>	<u>\$ 83,985</u>	<u>278,814</u>
Fund balance, beginning of year		<u>1,680,884</u>		<u>1,402,070</u>
Fund balance, end of year		<u>\$ 1,764,869</u>		<u>\$ 1,680,884</u>

**TOWNSHIP HIGH SCHOOL DISTRICT 214  
CAPITAL PROJECTS FUND**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2022  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021

	2022		VARIANCE WITH FINAL BUDGET	2021 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
<b>Revenues</b>				
<b>Local sources</b>				
Corporate personal property replacement taxes	\$ 8,500,000	\$ 18,034,242	\$ 9,534,242	\$ 10,142,960
Investment income (loss)	50,000	(216,849)	(266,849)	42,622
Contributions and donations from private sources	<u>50,000</u>	<u>41,667</u>	<u>(8,333)</u>	<u>62,500</u>
Total local sources	<u>8,600,000</u>	<u>17,859,060</u>	<u>9,259,060</u>	<u>10,248,082</u>
Total revenues	<u>8,600,000</u>	<u>17,859,060</u>	<u>9,259,060</u>	<u>10,248,082</u>
<b>Expenditures</b>				
<b>Support services</b>				
<b>Business</b>				
<b>Facilities acquisition and construction service</b>				
Supplies and materials	-	(24)	24	-
Capital outlay	<u>16,400,000</u>	<u>20,802,285</u>	<u>(4,402,285)</u>	<u>12,926,701</u>
Total	<u>16,400,000</u>	<u>20,802,261</u>	<u>(4,402,261)</u>	<u>12,926,701</u>
Total business	<u>16,400,000</u>	<u>20,802,261</u>	<u>(4,402,261)</u>	<u>12,926,701</u>
Total support services	<u>16,400,000</u>	<u>20,802,261</u>	<u>(4,402,261)</u>	<u>12,926,701</u>
Total expenditures	<u>16,400,000</u>	<u>20,802,261</u>	<u>(4,402,261)</u>	<u>12,926,701</u>
Excess (deficiency) of revenues over expenditures	<u>(7,800,000)</u>	<u>(2,943,201)</u>	<u>4,856,799</u>	<u>(2,678,619)</u>
<b>Other financing sources (uses)</b>				
Transfer to capital projects fund	<u>6,000,000</u>	<u>6,000,000</u>	<u>-</u>	<u>5,100,000</u>
Total other financing sources (uses)	<u>6,000,000</u>	<u>6,000,000</u>	<u>-</u>	<u>5,100,000</u>
Net change in fund balance	<u>\$ (1,800,000)</u>	<u>3,056,799</u>	<u>\$ 4,856,799</u>	<u>2,421,381</u>
Fund balance, beginning of year		<u>21,060,850</u>		<u>18,639,469</u>
Fund balance, end of year		<u>\$ 24,117,649</u>		<u>\$ 21,060,850</u>

**TOWNSHIP HIGH SCHOOL DISTRICT 214**  
**GENERAL FUND**  
COMBINING BALANCE SHEET  
AS OF JUNE 30, 2022

	EDUCATIONAL ACCOUNTS	WORKING CASH ACCOUNTS	TOTAL
<b>Assets</b>			
Cash	\$ 105,250	\$ -	\$ 105,250
Investments	81,642,295	26,195,572	107,837,867
Student activity fund cash and investments	3,450,347	-	3,450,347
Receivables (net allowance for uncollectibles):			
Interest	71,974	22,234	94,208
Property taxes	92,765,699	2,250,942	95,016,641
Intergovernmental	3,891,746	-	3,891,746
Prepaid items	<u>1,235,106</u>	<u>-</u>	<u>1,235,106</u>
Total assets	<u>\$ 183,162,417</u>	<u>\$ 28,468,748</u>	<u>\$ 211,631,165</u>
<b>Liabilities, deferred inflows of resources, and fund balance</b>			
<b>Liabilities</b>			
Accounts payable	\$ 1,078,257	\$ -	\$ 1,078,257
Other current liabilities	3,020,687	-	3,020,687
Payroll deductions payable	629,495	-	629,495
Deferred revenue	<u>110,010</u>	<u>-</u>	<u>110,010</u>
Total liabilities	<u>4,838,449</u>	<u>-</u>	<u>4,838,449</u>
<b>Deferred inflows of resources</b>			
Property taxes levied for a future period	92,517,788	2,244,926	94,762,714
Unavailable state and federal aid receivable	584,186	-	584,186
Unavailable interest income receivable	<u>27,617</u>	<u>8,531</u>	<u>36,148</u>
Total deferred inflows of resources	<u>93,129,591</u>	<u>2,253,457</u>	<u>95,383,048</u>
<b>Fund balance</b>			
Nonspendable	1,235,106	-	1,235,106
Restricted	2,112,070	-	2,112,070
Committed	2,206,486	-	2,206,486
Assigned	3,450,347	-	3,450,347
Unassigned	<u>76,190,368</u>	<u>26,215,291</u>	<u>102,405,659</u>
Total fund balance	<u>85,194,377</u>	<u>26,215,291</u>	<u>111,409,668</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 183,162,417</u>	<u>\$ 28,468,748</u>	<u>\$ 211,631,165</u>

**TOWNSHIP HIGH SCHOOL DISTRICT 214  
GENERAL FUND**

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2022

	EDUCATIONAL ACCOUNTS	WORKING CASH ACCOUNTS	TOTAL
<b>Revenues</b>			
Property taxes	\$ 186,900,332	\$ 4,245,890	\$ 191,146,222
State aid	75,322,450	-	75,322,450
Federal aid	14,293,819	-	14,293,819
Investment income (loss)	(799,000)	(259,423)	(1,058,423)
Student activities	7,095,667	-	7,095,667
Other	<u>8,086,281</u>	<u>-</u>	<u>8,086,281</u>
Total revenues	<u>290,899,549</u>	<u>3,986,467</u>	<u>294,886,016</u>
<b>Expenditures</b>			
Current:			
Instruction:			
Regular programs	87,464,224	-	87,464,224
Special programs	25,974,472	-	25,974,472
Other instructional programs	35,766,981	-	35,766,981
Student activities	6,671,609	-	6,671,609
State retirement contributions	62,483,767	-	62,483,767
Support Services:			
Pupils	20,714,682	-	20,714,682
Instructional staff	13,457,572	-	13,457,572
General administration	11,193,778	-	11,193,778
School administration	9,874,966	-	9,874,966
Business	6,179,441	-	6,179,441
Operations and maintenance	539,504	-	539,504
Central	6,339,900	-	6,339,900
Other supporting services	4,179	-	4,179
Community services	95,497	-	95,497
Payments to other districts and gov't units	4,985,825	-	4,985,825
Capital outlay	<u>2,630,093</u>	<u>-</u>	<u>2,630,093</u>
Total expenditures	<u>294,376,490</u>	<u>-</u>	<u>294,376,490</u>
Excess (deficiency) of revenues over expenditures	<u>(3,476,941)</u>	<u>3,986,467</u>	<u>509,526</u>
<b>Other financing sources (uses)</b>			
Transfers (out)	(346,782)	-	(346,782)
Lease value	<u>1,119,691</u>	<u>-</u>	<u>1,119,691</u>
Total other financing sources (uses)	<u>772,909</u>	<u>-</u>	<u>772,909</u>
Net change in fund balance	(2,704,032)	3,986,467	1,282,435
Fund balance, beginning of year	<u>87,898,409</u>	<u>22,228,824</u>	<u>110,127,233</u>
Fund balance, end of year	<u>\$ 85,194,377</u>	<u>\$ 26,215,291</u>	<u>\$ 111,409,668</u>

**TOWNSHIP HIGH SCHOOL DISTRICT 214**  
**EDUCATIONAL ACCOUNTS**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL - NON-GAAP BUDGETARY BASIS  
FOR THE YEAR ENDED JUNE 30, 2022  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021

	2022		VARIANCE WITH FINAL BUDGET	2021 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
<b>Revenues</b>				
<b>Local sources</b>				
General levy	\$ 181,740,135	\$ 184,762,944	\$ 3,022,809	\$ 178,402,601
Special education levy	-	2,137,388	2,137,388	1,671,895
Summer school tuition from pupils or parents (in state)	198,000	180,258	(17,742)	97,887
Special education tuition from other sources (in state)	5,000	-	(5,000)	-
Adult - tuition from pupils or parents (in state)	1,107,250	717,511	(389,739)	451,116
Investment income (loss)	620,000	(799,000)	(1,419,000)	631,385
Sales to pupils - lunch	182,500	19,507	(162,993)	-
Sales to pupils - breakfast	-	2	2	-
Sales to pupils - a la carte	315,000	133,511	(181,489)	-
Sales to pupils - other	165,000	540,581	375,581	60,173
Sales to adults	19,000	4,347	(14,653)	42
Other food service	35,000	7,099	(27,901)	6,166
Admissions - athletic	65,400	108,136	42,736	825
Fees	834,000	1,260,701	426,701	1,130,939
Student activities	500,000	7,095,667	6,595,667	2,888,469
Rentals - regular textbook	403,250	409,338	6,088	387,118
Rentals - adult/continuing education textbook	2,000	60	(1,940)	-
Sales - adult/continuing education textbook	20,000	12,278	(7,722)	5,190
Sales - other	2,500	5,157	2,657	4,598
Contributions and donations from private sources	90,000	771,389	681,389	53,032
Refund of prior years' expenditures	30,000	486,656	456,656	4,435
Payments of surplus monies from TIF districts	1,100,000	1,970,022	870,022	1,125,799
Driver's education fees	75,000	79,234	4,234	31,910
Payment from other LEA's	250,000	-	(250,000)	-
Sale of vocational projects	350,000	497,444	147,444	-
Other local fees	632,325	269,748	(362,577)	96,668
Other	3,440,521	613,302	(2,827,219)	553,811
Total local sources	<u>192,181,881</u>	<u>201,283,280</u>	<u>9,101,399</u>	<u>187,604,059</u>
<b>State sources</b>				
Evidence based funding	10,100,000	10,116,663	16,663	10,102,594
Special education - private facility tuition	850,000	799,690	(50,310)	651,998
Special education - orphanage - individual	100,000	86,482	(13,518)	200,285
Special education - orphanage - summer	-	11,809	11,809	22,591
Special education - summer school	14,250	-	(14,250)	-
CTE - Technical education - tech prep	190,000	-	(190,000)	-
CTE - Agriculture education	5,000	15,991	10,991	40,957
CTE - Other	-	516,741	516,741	200,704
State free lunch & breakfast	-	42,776	42,776	-
Driver education	130,000	88,158	(41,842)	101,081
Adult education from Illinois community college board	623,955	537,419	(86,536)	517,847

**TOWNSHIP HIGH SCHOOL DISTRICT 214  
EDUCATIONAL ACCOUNTS**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL - NON-  
GAAP BUDGETARY BASIS  
FOR THE YEAR ENDED JUNE 30, 2022  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021

	2022		VARIANCE WITH FINAL BUDGET	2021 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Adult education - other	\$ 150,000	\$ 150,000	\$ -	\$ 150,000
Early childhood - block grant	410,000	399,714	(10,286)	399,714
Technology - learning technology centers	-	885	885	-
Other restricted revenue from state sources	<u>68,500</u>	<u>72,355</u>	<u>3,855</u>	<u>65,306</u>
Total state sources	<u>12,641,705</u>	<u>12,838,683</u>	<u>196,978</u>	<u>12,453,077</u>
<b>Federal sources</b>				
Other restricted grants-in-aid received directly from federal sources	50,000	83,237	33,237	72,745
National school lunch program	3,249,333	3,804,414	555,081	-
School breakfast program	755,179	538,364	(216,815)	-
Summer food service admin/program	-	105,769	105,769	5,532,725
Fresh fruits & vegetables	-	156,994	156,994	236,434
Food service - other	-	115,263	115,263	73,973
Title I - Low income	1,550,194	1,446,781	(103,413)	1,092,231
Federal - special education - IDEA - flow- through/	1,710,000	3,152,467	1,442,467	2,565,027
Federal - special education - IDEA - room & board	1,000,000	656,334	(343,666)	863,287
CTE - Perkins - Title III E - tech. prep.	230,000	263,505	33,505	190,527
Federal - adult education	285,000	275,496	(9,504)	292,752
Title III - English language acquisition	71,250	119,026	47,776	76,800
Title II - Teacher quality	203,324	228,409	25,085	267,117
Medicaid matching funds - administrative outreach	150,000	260,729	110,729	302,235
Medicaid matching funds - fee-for-service program	150,000	253,151	103,151	93,308
Other restricted revenue from federal sources	<u>5,364,312</u>	<u>2,833,880</u>	<u>(2,530,432)</u>	<u>1,309,368</u>
Total federal sources	<u>14,768,592</u>	<u>14,293,819</u>	<u>(474,773)</u>	<u>12,968,529</u>
Total revenues	<u>219,592,178</u>	<u>228,415,782</u>	<u>8,823,604</u>	<u>213,025,665</u>

**Expenditures**

**Instruction**

**Regular programs**

Salaries	66,552,673	67,041,480	(488,807)	64,279,429
Employee benefits	12,087,827	11,389,773	698,054	10,585,009
Purchased services	2,141,411	2,610,881	(469,470)	1,808,298
Supplies and materials	6,410,924	4,632,524	1,778,400	5,294,541
Capital outlay	47,700	1,297,774	(1,250,074)	389,484
Other objects	744,750	794,961	(50,211)	651,322
Non-capitalized equipment	<u>1,360,500</u>	<u>994,605</u>	<u>365,895</u>	<u>1,303,217</u>
Total	<u>89,345,785</u>	<u>88,761,998</u>	<u>583,787</u>	<u>84,311,300</u>

**TOWNSHIP HIGH SCHOOL DISTRICT 214  
EDUCATIONAL ACCOUNTS**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL - NON-  
GAAP BUDGETARY BASIS  
FOR THE YEAR ENDED JUNE 30, 2022  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021

	2022			2021 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	
<b>Special education programs</b>				
Salaries	\$ 5,194,811	\$ 15,299,784	\$ (10,104,973)	\$ 14,305,067
Employee benefits	1,084,643	2,957,791	(1,873,148)	2,561,795
Purchased services	137,685	189,008	(51,323)	191,097
Supplies and materials	99,650	93,732	5,918	90,176
Capital outlay	-	14,895	(14,895)	6,900
Other objects	202,225	433,165	(230,940)	34,050
Non-capitalized equipment	<u>19,285</u>	<u>85,015</u>	<u>(65,730)</u>	<u>10,297</u>
Total	<u>6,738,299</u>	<u>19,073,390</u>	<u>(12,335,091)</u>	<u>17,199,382</u>
<b>Special education programs Pre-K</b>				
Salaries	8,676,076	-	8,676,076	-
Employee benefits	1,682,993	-	1,682,993	-
Purchased services	1,600	-	1,600	-
Supplies and materials	13,555	-	13,555	-
Other objects	<u>100</u>	<u>-</u>	<u>100</u>	<u>-</u>
Total	<u>10,374,324</u>	<u>-</u>	<u>10,374,324</u>	<u>-</u>
<b>Remedial and supplemental programs K - 12</b>				
Salaries	1,416,232	1,261,955	154,277	869,689
Employee benefits	227,655	237,727	(10,072)	140,523
Purchased services	125,737	96,616	29,121	156,137
Supplies and materials	69,988	79,038	(9,050)	75,276
Non-capitalized equipment	<u>20,000</u>	<u>3,856</u>	<u>16,144</u>	<u>20,603</u>
Total	<u>1,859,612</u>	<u>1,679,192</u>	<u>180,420</u>	<u>1,262,228</u>
<b>Adult/continuing education programs</b>				
Salaries	2,506,569	1,599,504	907,065	1,537,339
Employee benefits	156,176	92,572	63,604	72,996
Purchased services	627,090	471,597	155,493	163,839
Supplies and materials	128,650	180,910	(52,260)	95,798
Other objects	29,400	2,855	26,545	1,023
Non-capitalized equipment	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>2,040</u>
Total	<u>3,449,885</u>	<u>2,347,438</u>	<u>1,102,447</u>	<u>1,873,035</u>
<b>CTE programs</b>				
Salaries	9,353,510	9,456,123	(102,613)	8,676,794
Employee benefits	1,657,193	1,534,811	122,382	1,396,820
Purchased services	253,082	332,581	(79,499)	207,766
Supplies and materials	582,748	731,466	(148,718)	583,909
Capital outlay	28,500	445,959	(417,459)	115,917
Other objects	230,294	69,916	160,378	55,836
Non-capitalized equipment	<u>197,798</u>	<u>46,514</u>	<u>151,284</u>	<u>280,419</u>
Total	<u>12,303,125</u>	<u>12,617,370</u>	<u>(314,245)</u>	<u>11,317,461</u>

**TOWNSHIP HIGH SCHOOL DISTRICT 214  
EDUCATIONAL ACCOUNTS**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL - NON-GAAP BUDGETARY BASIS  
FOR THE YEAR ENDED JUNE 30, 2022  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021

	2022			2021 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	
<b>Interscholastic programs</b>				
Salaries	\$ 10,111,427	\$ 9,762,385	\$ 349,042	\$ 9,471,200
Employee benefits	275,398	312,757	(37,359)	225,819
Purchased services	856,745	903,978	(47,233)	475,279
Supplies and materials	502,150	442,725	59,425	757,565
Capital outlay	-	-	-	80,265
Other objects	261,210	275,199	(13,989)	120,215
Non-capitalized equipment	<u>11,000</u>	<u>2,588</u>	<u>8,412</u>	<u>-</u>
Total	<u>12,017,930</u>	<u>11,699,632</u>	<u>318,298</u>	<u>11,130,343</u>
<b>Summer school programs</b>				
Salaries	576,445	800,817	(224,372)	547,120
Employee benefits	4,820	3,453	1,367	2,063
Purchased services	7,615	502	7,113	90
Supplies and materials	37,110	66,285	(29,175)	86,896
Capital outlay	-	-	-	11,647
Other objects	7,500	40,946	(33,446)	5,683
Non-capitalized equipment	<u>27,000</u>	<u>6,577</u>	<u>20,423</u>	<u>6,164</u>
Total	<u>660,490</u>	<u>918,580</u>	<u>(258,090)</u>	<u>659,663</u>
<b>Gifted programs</b>				
Salaries	163,238	158,105	5,133	142,513
Employee benefits	24,403	27,660	(3,257)	21,958
Purchased services	2,900	1,361	1,539	1,124
Supplies and materials	4,400	1,294	3,106	378
Other objects	<u>250</u>	<u>-</u>	<u>250</u>	<u>119</u>
Total	<u>195,191</u>	<u>188,420</u>	<u>6,771</u>	<u>166,092</u>
<b>Driver's education programs</b>				
Salaries	857,732	881,208	(23,476)	797,526
Employee benefits	162,030	150,163	11,867	139,206
Purchased services	5,570	3,727	1,843	1,061
Supplies and materials	<u>16,820</u>	<u>14,048</u>	<u>2,772</u>	<u>5,686</u>
Total	<u>1,042,152</u>	<u>1,049,146</u>	<u>(6,994)</u>	<u>943,479</u>
<b>Bilingual programs</b>				
Salaries	5,659,304	5,893,926	(234,622)	5,162,103
Employee benefits	1,209,894	1,155,872	54,022	910,307
Purchased services	12,940	1,601	11,339	4,215
Supplies and materials	86,270	56,068	30,202	48,834
Other objects	<u>400</u>	<u>-</u>	<u>400</u>	<u>-</u>
Total	<u>6,968,808</u>	<u>7,107,467</u>	<u>(138,659)</u>	<u>6,125,459</u>

**TOWNSHIP HIGH SCHOOL DISTRICT 214  
EDUCATIONAL ACCOUNTS**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL - NON-  
GAAP BUDGETARY BASIS  
FOR THE YEAR ENDED JUNE 30, 2022  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021

	2022		VARIANCE WITH FINAL BUDGET	2021 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
<b>Truant's alternative and optional programs</b>				
Salaries	\$ 451,506	\$ 257,099	\$ 194,407	\$ 412,634
Employee benefits	41,736	27,222	14,514	34,605
Purchased services	2,000	63	1,937	-
Supplies and materials	<u>5,000</u>	<u>503</u>	<u>4,497</u>	<u>-</u>
Total	<u>500,242</u>	<u>284,887</u>	<u>215,355</u>	<u>447,239</u>
<b>Special education programs K -12 - private tuition</b>				
Other objects	<u>4,682,389</u>	<u>5,236,785</u>	<u>(554,396)</u>	<u>5,372,389</u>
Total	<u>4,682,389</u>	<u>5,236,785</u>	<u>(554,396)</u>	<u>5,372,389</u>
<b>Student activities</b>				
Other objects	<u>500,000</u>	<u>6,671,609</u>	<u>(6,171,609)</u>	<u>3,077,317</u>
Total	<u>500,000</u>	<u>6,671,609</u>	<u>(6,171,609)</u>	<u>3,077,317</u>
Total instruction	<u>150,638,232</u>	<u>157,635,914</u>	<u>(6,997,682)</u>	<u>143,885,387</u>
<b>Support services</b>				
<b>Pupils</b>				
<b>Attendance and social work services</b>				
Salaries	5,840,458	5,667,774	172,684	5,210,171
Employee benefits	1,346,169	1,447,253	(101,084)	1,163,887
Purchased services	66,314	114,502	(48,188)	14,987
Supplies and materials	70,760	114	70,646	117,037
Other objects	<u>-</u>	<u>1,500</u>	<u>(1,500)</u>	<u>-</u>
Total	<u>7,323,701</u>	<u>7,231,143</u>	<u>92,558</u>	<u>6,506,082</u>
<b>Guidance services</b>				
Salaries	6,834,555	5,451,687	1,382,868	5,157,466
Employee benefits	860,498	804,475	56,023	738,468
Purchased services	101,975	127,853	(25,878)	52,376
Supplies and materials	20,197	13,818	6,379	15,308
Other objects	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>-</u>
Total	<u>7,818,225</u>	<u>6,397,833</u>	<u>1,420,392</u>	<u>5,963,618</u>
<b>Health services</b>				
Salaries	875,569	1,033,959	(158,390)	841,958
Employee benefits	212,886	210,527	2,359	167,831
Purchased services	38,600	39,982	(1,382)	32,736
Supplies and materials	24,565	16,765	7,800	16,127
Non-capitalized equipment	<u>4,750</u>	<u>-</u>	<u>4,750</u>	<u>7,488</u>
Total	<u>1,156,370</u>	<u>1,301,233</u>	<u>(144,863)</u>	<u>1,066,140</u>

**TOWNSHIP HIGH SCHOOL DISTRICT 214  
EDUCATIONAL ACCOUNTS**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL - NON-  
GAAP BUDGETARY BASIS  
FOR THE YEAR ENDED JUNE 30, 2022  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021

	2022			2021 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	
<b>Psychological services</b>				
Salaries	\$ 1,345,907	\$ 1,346,536	\$ (629)	\$ 1,431,695
Employee benefits	211,259	212,200	(941)	196,522
Purchased services	-	12,417	(12,417)	-
Supplies and materials	<u>4,750</u>	<u>23,051</u>	<u>(18,301)</u>	<u>973</u>
Total	<u>1,561,916</u>	<u>1,594,204</u>	<u>(32,288)</u>	<u>1,629,190</u>
<b>Speech pathology and audiology services</b>				
Salaries	821,868	867,902	(46,034)	769,171
Employee benefits	126,451	124,011	2,440	105,094
Purchased services	-	43,466	(43,466)	-
Supplies and materials	<u>690</u>	<u>-</u>	<u>690</u>	<u>702</u>
Total	<u>949,009</u>	<u>1,035,379</u>	<u>(86,370)</u>	<u>874,967</u>
<b>Other support services - pupils</b>				
Salaries	1,517,364	1,650,659	(133,295)	1,672,902
Employee benefits	562,307	565,609	(3,302)	484,637
Purchased services	1,476,500	931,711	544,789	868,083
Supplies and materials	<u>9,500</u>	<u>6,911</u>	<u>2,589</u>	<u>5,221</u>
Total	<u>3,565,671</u>	<u>3,154,890</u>	<u>410,781</u>	<u>3,030,843</u>
Total pupils	<u>22,374,892</u>	<u>20,714,682</u>	<u>1,660,210</u>	<u>19,070,840</u>
<b>Instructional staff</b>				
<b>Improvement of instructional services</b>				
Salaries	9,670,317	9,224,250	446,067	8,508,321
Employee benefits	1,721,265	1,662,616	58,649	1,518,006
Purchased services	869,955	644,300	225,655	468,261
Supplies and materials	28,554	9,739	18,815	41,964
Capital outlay	2,000	-	2,000	-
Other objects	9,300	4,295	5,005	5,254
Non-capitalized equipment	<u>50,225</u>	<u>1,796</u>	<u>48,429</u>	<u>43,400</u>
Total	<u>12,351,616</u>	<u>11,546,996</u>	<u>804,620</u>	<u>10,585,206</u>
<b>Educational media services</b>				
Salaries	1,307,015	1,347,536	(40,521)	1,252,296
Employee benefits	265,769	285,499	(19,730)	244,437
Purchased services	61,230	37,354	23,876	35,814
Supplies and materials	328,240	215,781	112,459	231,780
Capital outlay	25,000	-	25,000	-
Other objects	690	-	690	-
Non-capitalized equipment	<u>25,025</u>	<u>14,356</u>	<u>10,669</u>	<u>3,383</u>
Total	<u>2,012,969</u>	<u>1,900,526</u>	<u>112,443</u>	<u>1,767,710</u>

**TOWNSHIP HIGH SCHOOL DISTRICT 214  
EDUCATIONAL ACCOUNTS**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL - NON-  
GAAP BUDGETARY BASIS  
FOR THE YEAR ENDED JUNE 30, 2022  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021

	2022		VARIANCE WITH FINAL BUDGET	2021 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
<b>Assessment and testing</b>				
Purchased services	\$ 17,147	\$ 10,050	\$ 7,097	\$ 10,688
Total	<u>17,147</u>	<u>10,050</u>	<u>7,097</u>	<u>10,688</u>
Total instructional staff	<u>14,381,732</u>	<u>13,457,572</u>	<u>924,160</u>	<u>12,363,604</u>
<b>General administration</b>				
<b>Board of education services</b>				
Employee benefits	-	6,000,000	(6,000,000)	8,000,000
Purchased services	422,000	485,676	(63,676)	408,822
Supplies and materials	2,000	348	1,652	252
Other objects	<u>36,000</u>	<u>28,159</u>	<u>7,841</u>	<u>5,000</u>
Total	<u>460,000</u>	<u>6,514,183</u>	<u>(6,054,183)</u>	<u>8,414,074</u>
<b>Executive administration services</b>				
Salaries	1,293,124	1,302,299	(9,175)	1,271,854
Employee benefits	264,277	276,596	(12,319)	259,910
Purchased services	41,500	28,036	13,464	14,312
Supplies and materials	4,000	2,005	1,995	2,771
Other objects	18,500	18,011	489	17,534
Non-capitalized equipment	<u>3,500</u>	<u>5,268</u>	<u>(1,768)</u>	<u>229</u>
Total	<u>1,624,901</u>	<u>1,632,215</u>	<u>(7,314)</u>	<u>1,566,610</u>
<b>Tort immunity services</b>				
Purchased services	<u>2,565,000</u>	<u>3,047,380</u>	<u>(482,380)</u>	<u>2,170,938</u>
Total	<u>2,565,000</u>	<u>3,047,380</u>	<u>(482,380)</u>	<u>2,170,938</u>
Total general administration	<u>4,649,901</u>	<u>11,193,778</u>	<u>(6,543,877)</u>	<u>12,151,622</u>
<b>School administration</b>				
<b>Office of the principal services</b>				
Salaries	7,387,593	7,693,618	(306,025)	7,313,521
Employee benefits	1,864,531	1,825,281	39,250	1,595,460
Purchased services	124,115	162,164	(38,049)	86,226
Supplies and materials	156,780	166,482	(9,702)	187,359
Capital outlay	5,000	-	5,000	5,000
Other objects	25,800	19,670	6,130	29,791
Non-capitalized equipment	<u>18,235</u>	<u>7,751</u>	<u>10,484</u>	<u>21,142</u>
Total	<u>9,582,054</u>	<u>9,874,966</u>	<u>(292,912)</u>	<u>9,238,499</u>
Total school administration	<u>9,582,054</u>	<u>9,874,966</u>	<u>(292,912)</u>	<u>9,238,499</u>

**TOWNSHIP HIGH SCHOOL DISTRICT 214  
EDUCATIONAL ACCOUNTS**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL - NON-GAAP BUDGETARY BASIS  
FOR THE YEAR ENDED JUNE 30, 2022  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021

	2022		VARIANCE WITH FINAL BUDGET	2021 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
<b>Business</b>				
<b>Direction of business support services</b>				
Salaries	\$ 290,925	\$ 290,925	\$ -	\$ 317,751
Employee benefits	52,771	75,794	(23,023)	65,717
Purchased services	7,500	31,700	(24,200)	824
Supplies and materials	500	-	500	-
Other objects	2,000	-	2,000	4,326
Non-capitalized equipment	<u>1,500</u>	<u>-</u>	<u>1,500</u>	<u>-</u>
Total	<u>355,196</u>	<u>398,419</u>	<u>(43,223)</u>	<u>388,618</u>
<b>Fiscal services</b>				
Salaries	786,653	900,165	(113,512)	822,601
Employee benefits	142,552	218,325	(75,773)	172,510
Purchased services	346,750	510,994	(164,244)	187,289
Supplies and materials	20,000	24,650	(4,650)	8,578
Other objects	6,000	8,122	(2,122)	4,003
Non-capitalized equipment	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>-</u>
Total	<u>1,303,955</u>	<u>1,662,256</u>	<u>(358,301)</u>	<u>1,194,981</u>
<b>Operation and maintenance of plant services</b>				
Salaries	178,510	286,851	(108,341)	172,526
Employee benefits	45,179	69,316	(24,137)	38,409
Purchased services	122,000	125,927	(3,927)	-
Supplies and materials	120,000	39,365	80,635	152,057
Capital outlay	-	153,218	(153,218)	-
Other objects	12,000	12,150	(150)	-
Non-capitalized equipment	<u>20,000</u>	<u>5,895</u>	<u>14,105</u>	<u>-</u>
Total	<u>497,689</u>	<u>692,722</u>	<u>(195,033)</u>	<u>362,992</u>
<b>Food services</b>				
Salaries	1,848,599	1,623,874	224,725	1,209,197
Employee benefits	184,321	180,466	3,855	166,085
Purchased services	35,500	23,186	12,314	58,769
Supplies and materials	1,929,500	2,057,107	(127,607)	2,031,732
Capital outlay	48,000	712,686	(664,686)	313,491
Other objects	6,600	3,636	2,964	2,996
Non-capitalized equipment	<u>35,000</u>	<u>32,453</u>	<u>2,547</u>	<u>66,570</u>
Total	<u>4,087,520</u>	<u>4,633,408</u>	<u>(545,888)</u>	<u>3,848,840</u>
<b>Internal services</b>				
Salaries	87,695	100,512	(12,817)	84,113
Employee benefits	20,015	18,714	1,301	17,146
Purchased services	88,413	77,097	11,316	72,754
Supplies and materials	<u>8,000</u>	<u>1,721</u>	<u>6,279</u>	<u>1,904</u>
Total	<u>204,123</u>	<u>198,044</u>	<u>6,079</u>	<u>175,917</u>
Total business	<u>6,448,483</u>	<u>7,584,849</u>	<u>(1,136,366)</u>	<u>5,971,348</u>

**TOWNSHIP HIGH SCHOOL DISTRICT 214  
EDUCATIONAL ACCOUNTS**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL - NON-  
GAAP BUDGETARY BASIS  
FOR THE YEAR ENDED JUNE 30, 2022  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021

	2022			2021 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	
<b>Central</b>				
<b>Planning, research, development and evaluation services</b>				
Salaries	\$ 1,532,676	\$ 1,389,112	\$ 143,564	\$ 1,357,927
Employee benefits	286,965	310,970	(24,005)	261,651
Purchased services	156,380	106,438	49,942	124,683
Supplies and materials	62,215	53,762	8,453	61,823
Other objects	900	752	148	1,165
Non-capitalized equipment	<u>16,024</u>	<u>-</u>	<u>16,024</u>	<u>3,504</u>
Total	<u>2,055,160</u>	<u>1,861,034</u>	<u>194,126</u>	<u>1,810,753</u>
<b>Information services</b>				
Salaries	823,516	701,103	122,413	610,841
Employee benefits	94,724	142,814	(48,090)	70,211
Purchased services	137,300	221,285	(83,985)	86,997
Supplies and materials	10,000	9,315	685	21,098
Other objects	30,900	39,380	(8,480)	19,055
Non-capitalized equipment	<u>6,650</u>	<u>5,627</u>	<u>1,023</u>	<u>18,383</u>
Total	<u>1,103,090</u>	<u>1,119,524</u>	<u>(16,434)</u>	<u>826,585</u>
<b>Staff services</b>				
Salaries	1,034,801	618,636	416,165	558,454
Employee benefits	2,148,051	674,431	1,473,620	1,128,771
Purchased services	133,850	87,040	46,810	86,698
Supplies and materials	6,500	72	6,428	545
Non-capitalized equipment	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>-</u>
Total	<u>3,328,202</u>	<u>1,380,179</u>	<u>1,948,023</u>	<u>1,774,468</u>
<b>Data processing services</b>				
Salaries	331,475	325,195	6,280	327,217
Employee benefits	94,405	83,994	10,411	80,933
Purchased services	371,500	437,530	(66,030)	814,115
Supplies and materials	563,000	974,045	(411,045)	612,616
Capital outlay	9,500	5,561	3,939	585,882
Non-capitalized equipment	<u>335,800</u>	<u>158,399</u>	<u>177,401</u>	<u>490,860</u>
Total	<u>1,705,680</u>	<u>1,984,724</u>	<u>(279,044)</u>	<u>2,911,623</u>
Total central	<u>8,192,132</u>	<u>6,345,461</u>	<u>1,846,671</u>	<u>7,323,429</u>
<b>Other supporting services</b>				
Supplies and materials	<u>-</u>	<u>4,179</u>	<u>(4,179)</u>	<u>2,107</u>
Total	<u>-</u>	<u>4,179</u>	<u>(4,179)</u>	<u>2,107</u>
Total support services	<u>65,629,194</u>	<u>69,175,487</u>	<u>(3,546,293)</u>	<u>66,121,449</u>

**TOWNSHIP HIGH SCHOOL DISTRICT 214  
EDUCATIONAL ACCOUNTS**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL - NON-  
GAAP BUDGETARY BASIS  
FOR THE YEAR ENDED JUNE 30, 2022  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021

	2022		VARIANCE WITH FINAL BUDGET	2021 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
<b>Community services</b>				
Salaries	\$ 104,622	\$ 59,838	\$ 44,784	\$ 82,749
Employee benefits	29,422	2,107	27,315	26,116
Purchased services	36,421	31,604	4,817	30,646
Supplies and materials	16,602	1,948	14,654	13,497
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,304</u>
Total community services	<u>187,067</u>	<u>95,497</u>	<u>91,570</u>	<u>159,312</u>
<b>Payments to other districts and governmental units</b>				
<b>Payments for regular programs</b>				
Purchased services	<u>478,373</u>	<u>-</u>	<u>478,373</u>	<u>-</u>
Total	<u>478,373</u>	<u>-</u>	<u>478,373</u>	<u>-</u>
<b>Payments for special education programs</b>				
Purchased services	<u>1,087,147</u>	<u>1,134,456</u>	<u>(47,309)</u>	<u>1,861,597</u>
Total	<u>1,087,147</u>	<u>1,134,456</u>	<u>(47,309)</u>	<u>1,861,597</u>
<b>Payments for special education programs - tuition</b>				
Other objects	<u>2,321,165</u>	<u>3,851,369</u>	<u>(1,530,204)</u>	<u>2,925,055</u>
Total	<u>2,321,165</u>	<u>3,851,369</u>	<u>(1,530,204)</u>	<u>2,925,055</u>
Total payments to other districts and governmental units	<u>3,886,685</u>	<u>4,985,825</u>	<u>(1,099,140)</u>	<u>4,786,652</u>
Total expenditures	<u>220,341,178</u>	<u>231,892,723</u>	<u>(11,551,545)</u>	<u>214,952,800</u>
Excess (deficiency) of revenues over expenditures	<u>(749,000)</u>	<u>(3,476,941)</u>	<u>(2,727,941)</u>	<u>(1,927,135)</u>
<b>Other financing sources (uses)</b>				
Lease value	-	1,119,691	1,119,691	-
Transfer for principal on leases	-	(297,423)	(297,423)	(200,590)
Transfer for interest on leases	<u>-</u>	<u>(49,359)</u>	<u>(49,359)</u>	<u>(17,979)</u>
Total other financing sources (uses)	<u>-</u>	<u>772,909</u>	<u>772,909</u>	<u>(218,569)</u>
Net change in fund balance	<u>\$ (749,000)</u>	<u>(2,704,032)</u>	<u>\$ (1,955,032)</u>	<u>(2,145,704)</u>
Fund balance, beginning of year		<u>87,898,409</u>		<u>90,044,113</u>
Fund balance, end of year		<u>\$ 85,194,377</u>		<u>\$ 87,898,409</u>

**TOWNSHIP HIGH SCHOOL DISTRICT 214**  
**WORKING CASH ACCOUNTS**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2022  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021

	2022		VARIANCE WITH FINAL BUDGET	2021 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
<b>Revenues</b>				
<b>Local sources</b>				
General levy	\$ 3,800,000	\$ 4,245,890	\$ 445,890	\$ 3,802,946
Investment income (loss)	<u>50,000</u>	<u>(259,423)</u>	<u>(309,423)</u>	<u>94,715</u>
Total local sources	<u>3,850,000</u>	<u>3,986,467</u>	<u>136,467</u>	<u>3,897,661</u>
Total revenues	<u>3,850,000</u>	<u>3,986,467</u>	<u>136,467</u>	<u>3,897,661</u>
<b>Expenditures</b>				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ 3,850,000</u>	3,986,467	<u>\$ 136,467</u>	3,897,661
Fund balance, beginning of year		<u>22,228,824</u>		<u>18,331,163</u>
Fund balance, end of year		<u>\$ 26,215,291</u>		<u>\$ 22,228,824</u>

# TOWNSHIP HIGH SCHOOL DISTRICT 214

## SCHEDULE OF BONDS OUTSTANDING

JUNE 30, 2022

### NOVEMBER 21, 2016 SERIES ISSUE

YEAR ENDED JUNE 30,	BONDS OUTSTANDING	INTEREST PAYABLE	TOTAL DEBT SERVICE
2023	\$ 1,360,000	\$ 175,050	\$ 1,535,050
2024	1,360,000	134,250	1,494,250
2025	1,355,000	93,525	1,448,525
2026	1,205,000	55,125	1,260,125
2027	<u>1,235,000</u>	<u>18,525</u>	<u>1,253,525</u>
Total	<u>\$ 6,515,000</u>	<u>\$ 476,475</u>	<u>\$ 6,991,475</u>

Paying agent: The Bank of New York Mellon Trust Company

Principal payment date: December 1

Interest payment dates: December 1 and June 1

Interest rates: 2.00% - 3.00%

# TOWNSHIP HIGH SCHOOL DISTRICT 214

## SCHEDULE OF BONDS OUTSTANDING

JUNE 30, 2022

### SEPTEMBER 26, 2017 SERIES ISSUE

YEAR ENDED JUNE 30,	BONDS OUTSTANDING	INTEREST PAYABLE	TOTAL DEBT SERVICE
2023	\$ 745,000	\$ 65,050	\$ 810,050
2024	760,000	46,200	806,200
2025	780,000	23,100	803,100
2026	210,000	8,250	218,250
2027	<u>170,000</u>	<u>2,550</u>	<u>172,550</u>
Total	<u>\$ 2,665,000</u>	<u>\$ 145,150</u>	<u>\$ 2,810,150</u>

Paying agent: The Bank of New York Mellon Trust Company

Principal payment date: December 1

Interest payment dates: December 1 and June 1

Interest rates: 2.00% - 3.00%

# TOWNSHIP HIGH SCHOOL DISTRICT 214

## SCHEDULE OF BONDS OUTSTANDING

JUNE 30, 2022

### DECEMBER 1, 2020 SERIES ISSUE

YEAR ENDED JUNE 30,	BONDS OUTSTANDING	INTEREST PAYABLE	TOTAL DEBT SERVICE
2023	\$ 630,000	\$ 599,100	\$ 1,229,100
2024	740,000	585,400	1,325,400
2025	855,000	560,900	1,415,900
2026	1,730,000	509,200	2,239,200
2027	1,910,000	436,400	2,346,400
2028	3,490,000	328,400	3,818,400
2029	3,690,000	184,800	3,874,800
2030	<u>2,775,000</u>	<u>55,500</u>	<u>2,830,500</u>
Total	<u>\$ 15,820,000</u>	<u>\$ 3,259,700</u>	<u>\$ 19,079,700</u>

Paying agent:

The Bank of New York Mellon Trust Company

Principal payment date:

December 1

Interest payment dates:

December 1 and June 1

Interest rates:

2.00% - 4.00%

## Statistical Section

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

<b><u>Contents</u></b>	<b><u>Page</u></b>
<b>Financial Trends</b>	92
These schedules contain trend information to help the reader understand how the District's financial performance and well-being have changed over time.	
<b>Revenue Capacity</b>	104
These schedules contain information to help the reader assess the District's most significant local revenue source, the property tax.	
<b>Debt Capacity</b>	110
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.	
<b>Demographic and Economic Information</b>	115
These schedules offer demographic and economic indicators to help the reader understand the environment within the District's financial activities take place.	
<b>Operating Information</b>	119
These schedules contain information about the District's service and resources to help the reader understand how the District's financial information relates to the services the District provides and the activities it performs.	

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.

**TOWNSHIP HIGH SCHOOL DISTRICT 214**  
**NET POSITION BY COMPONENT**  
**LAST TEN FISCAL YEARS**

	2022	2021	2020	2019
<b>Governmental activities</b>				
Net investment in capital assets	\$ 264,559,819	\$ 248,761,310	\$ 233,874,220	\$ 226,920,399
Restricted	98,911,648	64,113,921	26,469,267	26,941,801
Unrestricted	<u>(45,161,481)</u>	<u>(39,905,960)</u>	<u>(21,905,799)</u>	<u>(35,460,501)</u>
Total governmental activities net position	<u>\$ 318,309,986</u>	<u>\$ 272,969,271</u>	<u>\$ 238,437,688</u>	<u>\$ 218,401,699</u>

\* - Information for fiscal year 2014 and prior has not been updated for the District's implementation of GASB Statements 68 and 71 in fiscal year 2015.

\*\* - Information for fiscal year 2017 and prior has not been updated for the District's implementation of GASB Statement 75 in fiscal year 2018.

2018	2017**	2016	2015	2014*	2013
\$ 215,221,923	\$ 199,320,576	\$ 194,231,285	\$ 166,899,606	\$ 156,840,775	\$ 149,801,451
26,145,754	30,998,403	30,158,326	32,239,885	34,666,424	32,117,448
<u>(38,852,831)</u>	<u>106,762,269</u>	<u>104,188,681</u>	<u>116,438,926</u>	<u>129,790,721</u>	<u>121,761,485</u>
<u>\$ 202,514,846</u>	<u>\$ 337,081,248</u>	<u>\$ 328,578,292</u>	<u>\$ 315,578,417</u>	<u>\$ 321,297,920</u>	<u>\$ 303,680,384</u>

# TOWNSHIP HIGH SCHOOL DISTRICT 214

## CHANGES IN NET POSITION

### LAST TEN FISCAL YEARS

	2022	2021	2020	2019
<b>Expenses</b>				
Instruction:				
Regular programs	\$ 86,778,815	\$ 82,010,076	\$ 79,909,700	\$ 77,261,343
Special programs	29,880,979	28,522,693	25,984,465	26,579,310
Other instructional programs	34,833,447	31,877,768	32,172,669	30,950,710
Student activities	6,671,609	3,077,317	-	-
State retirement contributions	58,326,970	100,368,025	94,574,548	85,559,127
Support services:				
Pupils	20,579,642	18,492,330	19,008,447	18,966,641
Instructional staff	12,364,931	13,082,359	13,903,186	14,345,938
General administration	10,940,157	11,484,595	13,211,742	13,793,141
School administration	8,591,532	9,828,327	10,715,082	10,165,507
Business	3,593,032	886,834	5,334,940	5,247,274
Transportation	16,089,483	9,370,623	12,039,231	13,766,338
Operations and maintenance	32,173,268	34,415,257	29,900,515	28,680,654
Central	1,712,980	8,722,576	9,910,910	10,186,813
Other supporting services	5,549	2,107	1,729	6,172
Community services	116,706	180,031	231,068	256,708
Payments to other districts & gov't units - excluding special ed.	-	-	-	-
Interest and fees	533,490	799,339	1,096,307	1,306,779
<b>Total expenses</b>	<b><u>\$ 323,192,590</u></b>	<b><u>\$ 353,120,257</u></b>	<b><u>\$ 347,994,539</u></b>	<b><u>\$ 337,072,455</u></b>
<b>Program Revenues</b>				
Charges for services				
Instruction:				
Regular programs	\$ 2,962,557	\$ 2,230,011	\$ 7,314,163	\$ 6,441,014
Special programs	-	-	8,976	18,785
Other instructional programs	1,491,942	590,701	1,071,124	1,325,061
Student activities	7,095,667	2,888,469	-	-
Support services:				
Business	705,047	66,381	3,214,892	3,706,071
Transportation	9,509	16,526	18,639	51,371
Operations and maintenance	1,005,314	1,142,178	885,418	1,001,225
Operating grants and contributions	78,488,943	119,863,307	108,338,681	99,206,160
Capital grants and contributions	50,000	-	23,026	67,499
<b>Total program revenues</b>	<b><u>\$ 91,808,979</u></b>	<b><u>\$ 126,797,573</u></b>	<b><u>\$ 120,874,919</u></b>	<b><u>\$ 111,817,186</u></b>
<b>Net (expense)/revenue</b>	<b><u>\$ (231,383,611)</u></b>	<b><u>\$ (226,322,684)</u></b>	<b><u>\$ (227,119,620)</u></b>	<b><u>\$ (225,255,269)</u></b>
<b>General revenues</b>				
Taxes:				
Real estate taxes, levied for general purposes	\$ 186,900,332	\$ 180,074,496	\$ 171,048,727	\$ 166,784,561
Real estate taxes, levied for specific purposes	51,448,201	51,044,651	48,767,614	46,778,086
Real estate taxes, levied for debt service	3,660,151	3,587,851	3,423,154	3,391,930
Personal property replacement taxes	23,036,260	10,654,194	7,646,760	7,071,921
State aid-formula grants	10,116,663	10,102,594	10,102,594	10,086,770
Investment earnings	(1,730,406)	887,878	4,261,650	5,194,010
Miscellaneous	3,293,125	1,287,466	1,905,110	1,834,844
<b>Total general revenues</b>	<b><u>\$ 276,724,326</u></b>	<b><u>\$ 257,639,130</u></b>	<b><u>\$ 247,155,609</u></b>	<b><u>\$ 241,142,122</u></b>
<b>Change in net position</b>	<b><u>\$ 45,340,715</u></b>	<b><u>\$ 31,316,446</u></b>	<b><u>\$ 20,035,989</u></b>	<b><u>\$ 15,886,853</u></b>

	2018	2017	2016	2015	2014	2013
\$	79,019,121	\$ 79,887,089	\$ 78,739,560	\$ 77,280,127	\$ 75,570,712	\$ 73,087,729
	23,406,775	26,938,098	27,021,294	25,917,884	25,082,896	25,399,674
	33,485,431	32,395,416	31,098,300	31,185,660	29,742,882	29,931,906
	-	-	-	-	-	-
	80,863,126	85,963,679	57,215,265	52,331,397	37,436,912	29,595,229
	19,509,546	19,649,543	19,273,332	19,913,260	19,100,946	19,415,670
	15,525,551	12,548,134	12,284,413	12,681,515	11,967,033	12,936,292
	6,606,211	4,045,023	3,635,227	5,311,778	3,502,043	3,323,671
	11,938,203	10,206,448	9,092,577	9,195,491	8,901,240	8,402,462
	5,911,955	6,411,205	5,955,870	6,208,197	6,284,153	6,249,003
	13,481,159	9,345,701	8,761,042	8,025,334	8,475,176	8,238,513
	32,809,180	32,855,425	28,489,587	33,143,420	31,318,611	29,447,362
	13,512,296	7,918,660	11,077,288	8,252,854	6,202,714	4,713,139
	50,100	80,024	126,661	124,921	103,344	146,613
	306,344	427,070	199,960	161,296	196,839	560,875
	-	-	-	-	666,816	383,399
	<u>1,673,414</u>	<u>1,913,856</u>	<u>2,254,236</u>	<u>2,403,791</u>	<u>2,539,415</u>	<u>2,708,489</u>
\$	<u>338,098,412</u>	<u>330,585,371</u>	<u>295,224,612</u>	<u>292,136,925</u>	<u>267,091,732</u>	<u>254,540,026</u>
\$	6,441,557	\$ 6,001,189	\$ 5,919,894	\$ 8,717,887	\$ 10,231,865	\$ 6,176,613
	19,420	18,324	18,092	32,839	16,497	15,975
	738,549	1,287,100	852,432	1,410,318	784,406	1,245,906
	-	-	-	-	-	-
	3,679,693	3,736,039	3,683,773	3,422,479	3,298,347	3,300,488
	49,227	45,433	57,182	59,807	60,445	52,185
	946,660	1,220,172	1,210,425	1,161,601	1,050,375	848,308
	92,798,304	100,239,470	72,599,664	69,299,204	54,633,244	47,285,372
	44,357	145,357	178,544	453,214	1,093,062	7,242,035
\$	<u>104,717,767</u>	<u>112,693,084</u>	<u>84,520,006</u>	<u>84,557,349</u>	<u>71,168,241</u>	<u>66,166,882</u>
\$	<u>(233,380,645)</u>	<u>(217,892,287)</u>	<u>(210,704,606)</u>	<u>(207,579,576)</u>	<u>(195,923,491)</u>	<u>(188,373,144)</u>
\$	162,225,538	\$ 159,333,892	\$ 158,432,287	\$ 153,325,334	\$ 149,923,399	\$ 146,150,091
	46,198,100	46,224,128	46,561,768	45,667,968	44,815,715	43,842,921
	3,355,133	3,330,073	3,352,771	3,286,478	3,226,532	3,157,389
	7,244,168	7,720,105	6,100,843	7,635,261	7,102,447	7,020,987
	10,071,272	6,486,112	6,135,191	5,632,863	5,527,231	5,336,789
	2,890,950	1,523,694	956,136	519,217	524,773	659,956
	1,901,347	1,777,239	2,165,485	1,705,661	2,420,930	4,403,348
\$	<u>233,886,508</u>	<u>226,395,243</u>	<u>223,704,481</u>	<u>217,772,782</u>	<u>213,541,027</u>	<u>210,571,481</u>
\$	<u>505,863</u>	<u>8,502,956</u>	<u>12,999,875</u>	<u>10,193,206</u>	<u>17,617,536</u>	<u>22,198,337</u>

**TOWNSHIP HIGH SCHOOL DISTRICT 214**  
**FUND BALANCES OF GOVERNMENTAL FUNDS**  
LAST TEN FISCAL YEARS

	2022	2021	2020	2019
<b>General Fund</b>				
Nonspendable	\$ 1,235,106	\$ 1,493,589	\$ 912,482	\$ 1,119,475
Restricted	2,112,070	1,510,583	-	-
Committed	2,206,486	2,200,545	2,184,408	2,143,064
Assigned	3,450,347	3,026,289	-	-
Unassigned	<u>102,405,659</u>	<u>101,896,227</u>	<u>102,063,249</u>	<u>97,577,749</u>
Total general fund	<u>\$ 111,409,668</u>	<u>\$ 110,127,233</u>	<u>\$ 105,160,139</u>	<u>\$ 100,840,288</u>
<b>All other governmental funds</b>				
Nonspendable				
Special revenue funds	\$ 43,138	\$ 312,669	\$ 85,855	\$ 88,862
Restricted				
Special revenue funds	32,915,719	35,633,019	34,374,619	34,253,073
Debt service fund	1,435,295	1,351,310	1,077,354	1,009,200
Capital projects funds	-	56,278	-	-
Assigned				
Special revenue funds	25,114,537	23,718,942	22,269,453	20,081,220
Debt service fund	329,574	329,574	324,716	298,065
Capital projects funds	<u>24,117,649</u>	<u>21,004,572</u>	<u>18,639,469</u>	<u>13,652,589</u>
Total all other governmental funds	<u>\$ 83,955,912</u>	<u>\$ 82,406,364</u>	<u>\$ 76,771,466</u>	<u>\$ 69,383,009</u>

2018	2017	2016	2015	2014	2013
\$ 608,226	\$ 341,833	\$ 607,611	\$ 570,430	\$ 294,204	\$ 262,753
-	-	-	-	-	-
2,091,075	2,067,436	2,052,362	2,041,384	2,035,365	2,030,768
-	-	-	-	-	-
<u>92,879,425</u>	<u>89,684,185</u>	<u>97,027,732</u>	<u>121,693,275</u>	<u>119,411,066</u>	<u>111,344,593</u>
<u>\$ 95,578,726</u>	<u>\$ 92,093,454</u>	<u>\$ 99,687,705</u>	<u>\$ 124,305,089</u>	<u>\$ 121,740,635</u>	<u>\$ 113,638,114</u>
\$ 51,425	\$ -	\$ -	\$ -	\$ -	\$ -
31,959,785	35,446,245	35,631,346	34,679,099	34,391,982	31,478,028
941,465	788,150	568,774	435,873	483,479	594,316
-	-	-	2,527,564	12,329,522	25,976,032
17,145,317	15,204,194	13,263,970	11,438,524	9,834,371	8,333,851
260,118	243,393	233,860	227,880	223,975	221,519
<u>21,791,318</u>	<u>26,800,596</u>	<u>12,767,865</u>	<u>2,662,940</u>	<u>2,621,111</u>	<u>2,916,196</u>
<u>\$ 72,149,428</u>	<u>\$ 78,482,578</u>	<u>\$ 62,465,815</u>	<u>\$ 51,971,880</u>	<u>\$ 59,884,440</u>	<u>\$ 69,519,942</u>

**TOWNSHIP HIGH SCHOOL DISTRICT 214**  
**GOVERNMENTAL FUNDS REVENUES**  
LAST TEN FISCAL YEARS

	2022	2021	2020	2019
<b>Local Sources</b>				
Property taxes	\$ 242,008,684	\$ 234,706,998	\$ 223,239,495	\$ 216,954,577
Replacement taxes	23,036,260	10,654,194	7,646,760	7,071,921
Tuition	1,567,441	632,735	3,962,098	4,459,595
Earnings on investments	(1,792,855)	1,057,138	4,175,902	5,643,973
Student activities	7,095,667	2,888,469	-	-
Other local sources	<u>7,900,053</u>	<u>4,700,528</u>	<u>10,456,224</u>	<u>9,918,776</u>
Total local sources	<u>279,815,250</u>	<u>254,640,062</u>	<u>249,480,479</u>	<u>244,048,842</u>
<b>State sources</b>				
Evidence based funding formula/General state aid	10,116,663	10,102,594	10,102,594	10,086,770
Other state aid	<u>67,986,039</u>	<u>61,942,787</u>	<u>60,217,195</u>	<u>57,532,027</u>
Total state sources	<u>78,102,702</u>	<u>72,045,381</u>	<u>70,319,789</u>	<u>67,618,797</u>
<b>Federal sources</b>				
	<u>14,293,819</u>	<u>12,968,529</u>	<u>6,298,206</u>	<u>6,045,952</u>
Total	<u>\$ 372,211,771</u>	<u>\$ 339,653,972</u>	<u>\$ 326,098,474</u>	<u>\$ 317,713,591</u>

**Note:** In fiscal year 2018, the State of Illinois discontinued the past practice of issuing General State Aid, replacing the funding with an Evidence Based Funding Formula. Also, in fiscal year 2021, due to the implementation of GASB 84, student activities were first incorporated into the governmental funds.

2018	2017	2016	2015	2014	2013
\$ 211,778,771	\$ 208,888,093	\$ 208,346,826	\$ 202,279,780	\$ 197,965,646	\$ 193,150,401
7,244,168	7,720,105	6,100,843	7,635,261	7,102,447	7,020,987
4,525,375	3,900,000	3,854,548	4,711,559	4,560,066	4,361,676
2,446,798	1,434,371	1,118,447	537,134	430,154	816,425
-	-	-	-	-	-
<u>9,301,078</u>	<u>10,235,496</u>	<u>11,602,735</u>	<u>10,960,727</u>	<u>14,711,246</u>	<u>12,048,266</u>
<u>235,296,190</u>	<u>232,178,065</u>	<u>231,023,399</u>	<u>226,124,461</u>	<u>224,769,559</u>	<u>217,397,755</u>
10,071,272	6,486,112	6,135,191	5,632,863	5,527,231	5,336,789
<u>89,592,557</u>	<u>93,680,446</u>	<u>63,928,896</u>	<u>63,728,168</u>	<u>48,527,971</u>	<u>41,659,778</u>
<u>99,663,829</u>	<u>100,166,558</u>	<u>70,064,087</u>	<u>69,361,031</u>	<u>54,055,202</u>	<u>46,996,567</u>
<u>6,698,043</u>	<u>5,089,204</u>	<u>5,550,020</u>	<u>6,535,849</u>	<u>6,857,611</u>	<u>17,671,583</u>
<u>\$ 341,658,062</u>	<u>\$ 337,433,827</u>	<u>\$ 306,637,506</u>	<u>\$ 302,021,341</u>	<u>\$ 285,682,372</u>	<u>\$ 282,065,905</u>

**TOWNSHIP HIGH SCHOOL DISTRICT 214**  
**GOVERNMENTAL FUNDS EXPENDITURES AND DEBT SERVICE RATIO**  
**LAST TEN FISCAL YEARS**

	2022	2021	2020	2019
<b>Current:</b>				
Instruction				
Regular programs	\$ 89,106,821	\$ 85,550,508	\$ 81,868,203	\$ 79,665,828
Special programs	26,692,218	24,535,771	23,081,061	22,750,293
Other instructional programs	36,888,466	33,644,656	32,260,149	31,769,978
Student activities	6,671,609	3,077,317	-	-
State retirement contributions	<u>62,483,767</u>	<u>55,240,363</u>	<u>52,506,276</u>	<u>48,771,191</u>
Total instruction	<u>221,842,881</u>	<u>202,048,615</u>	<u>189,715,689</u>	<u>182,957,290</u>
Supporting Services				
Pupils	21,556,177	19,980,858	19,575,114	19,479,148
Instructional staff	13,886,634	12,827,457	12,847,719	12,822,936
General administration	11,304,636	12,283,967	13,171,096	14,490,494
School administration	10,183,128	9,579,617	9,450,698	9,333,951
Business	6,709,282	5,659,482	5,551,326	5,595,605
Transportation	15,682,702	9,416,066	11,765,038	13,443,619
Operations and maintenance	24,054,176	22,953,398	23,438,650	22,416,924
Central	6,709,249	7,159,506	6,922,867	6,833,232
Other supporting services	<u>4,179</u>	<u>2,107</u>	<u>1,729</u>	<u>367</u>
Total supporting services	<u>110,090,163</u>	<u>99,862,458</u>	<u>102,724,237</u>	<u>104,416,276</u>
Community services	<u>143,633</u>	<u>196,049</u>	<u>232,410</u>	<u>273,220</u>
Payments to other gov't units	<u>4,985,825</u>	<u>4,786,652</u>	<u>4,419,739</u>	<u>4,903,648</u>
Total current	<u>337,062,502</u>	<u>306,893,774</u>	<u>297,092,075</u>	<u>292,550,434</u>
<b>Other:</b>				
Debt service:				
Principal	2,947,423	2,642,670	5,848,256	5,741,048
Interest and other	957,384	1,165,362	1,172,645	1,360,557
Capital outlay	<u>29,532,170</u>	<u>21,749,270</u>	<u>10,277,190</u>	<u>16,451,810</u>
Total Other	<u>33,436,977</u>	<u>25,557,302</u>	<u>17,298,091</u>	<u>23,553,415</u>
Total	<u>\$ 370,499,479</u>	<u>\$ 332,451,076</u>	<u>\$ 314,390,166</u>	<u>\$ 316,103,849</u>

**Debt service as a percentage  
of noncapital expenditures**

1.16%                      1.24%                      2.36%                      2.43%

**Note:** In fiscal year 2021, due to the implementation of GASB 84, student activities were first incorporated into the governmental funds.

	2018	2017	2016	2015	2014	2013
\$	78,773,286	\$ 78,601,153	\$ 78,084,366	\$ 76,417,214	\$ 74,534,419	\$ 72,610,898
	22,183,981	20,937,154	21,615,774	24,951,792	25,023,100	25,459,780
	32,072,474	31,448,083	30,760,122	30,678,342	29,584,734	29,828,430
	-	-	-	-	-	-
	<u>80,863,126</u>	<u>85,963,679</u>	<u>57,215,265</u>	<u>52,331,397</u>	<u>37,436,912</u>	<u>29,595,229</u>
	<u>213,892,867</u>	<u>216,950,069</u>	<u>187,675,527</u>	<u>184,378,745</u>	<u>166,579,165</u>	<u>157,494,337</u>
	19,149,688	19,128,519	19,189,694	19,393,540	19,071,570	19,429,206
	12,787,308	12,255,569	12,218,251	12,277,794	11,955,395	12,943,331
	6,316,106	3,912,038	3,612,174	5,231,431	3,473,673	3,306,025
	9,493,482	9,621,607	9,060,217	8,785,388	8,819,163	8,470,752
	5,660,614	5,947,571	5,883,043	5,960,487	6,277,251	6,253,769
	13,099,734	8,947,696	8,566,815	8,025,540	8,299,942	8,040,165
	23,878,547	22,769,851	22,089,780	24,682,628	23,657,520	24,089,306
	6,931,861	7,493,565	10,078,271	7,274,245	5,794,878	4,548,618
	<u>55,736</u>	<u>79,983</u>	<u>122,344</u>	<u>115,314</u>	<u>104,069</u>	<u>147,058</u>
	<u>97,373,076</u>	<u>90,156,399</u>	<u>90,820,589</u>	<u>91,746,367</u>	<u>87,453,461</u>	<u>87,228,230</u>
	<u>332,524</u>	<u>307,430</u>	<u>185,913</u>	<u>148,434</u>	<u>188,350</u>	<u>551,230</u>
	<u>5,298,181</u>	<u>5,434,747</u>	<u>5,093,804</u>	<u>657,848</u>	<u>666,816</u>	<u>383,399</u>
	<u>316,896,648</u>	<u>312,848,645</u>	<u>283,775,833</u>	<u>276,931,394</u>	<u>254,887,792</u>	<u>245,657,196</u>
	14,172,357	4,803,634	4,572,295	4,852,745	4,771,727	4,697,686
	1,766,207	1,964,413	2,264,400	2,413,373	2,548,027	2,666,152
	<u>20,874,917</u>	<u>9,777,139</u>	<u>30,533,527</u>	<u>23,465,149</u>	<u>25,007,807</u>	<u>17,586,197</u>
	<u>36,813,481</u>	<u>16,545,186</u>	<u>37,370,222</u>	<u>30,731,267</u>	<u>32,327,561</u>	<u>24,950,035</u>
\$	<u>353,710,129</u>	<u>329,393,831</u>	<u>321,146,055</u>	<u>307,662,661</u>	<u>287,215,353</u>	<u>270,607,231</u>
	5.03%	2.16%	2.41%	2.62%	2.87%	3.00%

**TOWNSHIP HIGH SCHOOL DISTRICT 214**  
**OTHER FINANCING SOURCES AND USES AND NET CHANGE IN FUND BALANCES**  
**LAST TEN FISCAL YEARS**

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	2022	2021	2020	2019
<b>Excess of revenues over (under) expenditures</b>	\$ 1,712,292	\$ 7,202,896	\$ 11,708,308	\$ 1,609,742
<b>Other financing sources (uses)</b>				
Principal on bonds/certificates sold	-	16,395,000	-	-
Premium on bonds/certificates sold	-	3,254,885	-	-
Payments to escrow agent	-	(19,465,926)	-	-
Lease value	1,119,691	-	-	885,401
Transfers in	6,346,782	5,407,431	8,942,875	8,209,911
Transfers out	<u>(6,346,782)</u>	<u>(5,407,431)</u>	<u>(8,942,875)</u>	<u>(8,209,911)</u>
Total	<u>1,119,691</u>	<u>183,959</u>	<u>-</u>	<u>885,401</u>
<b>Net change in fund balances</b>	<u>\$ 2,831,983</u>	<u>\$ 7,386,855</u>	<u>\$ 11,708,308</u>	<u>\$ 2,495,143</u>

2018	2017	2016	2015	2014	2013
\$ (12,052,067)	\$ 8,039,996	\$ (14,508,549)	\$ (5,641,320)	\$ (1,532,981)	\$ 11,458,674
8,900,000	8,815,000	-	-	-	-
304,189	655,494	-	-	-	-
-	(9,514,822)	-	-	-	-
-	426,844	385,100	293,214	-	-
15,488,200	20,956,321	32,638,281	14,125,610	3,752,140	3,934,084
<u>(15,488,200)</u>	<u>(20,956,321)</u>	<u>(32,638,281)</u>	<u>(14,125,610)</u>	<u>(3,752,140)</u>	<u>(3,934,084)</u>
<u>9,204,189</u>	<u>382,516</u>	<u>385,100</u>	<u>293,214</u>	<u>-</u>	<u>-</u>
<u>\$ (2,847,878)</u>	<u>\$ 8,422,512</u>	<u>\$ (14,123,449)</u>	<u>\$ (5,348,106)</u>	<u>\$ (1,532,981)</u>	<u>\$ 11,458,674</u>

**TOWNSHIP HIGH SCHOOL DISTRICT 214**  
**ASSESSED VALUATION AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY**  
**LAST TEN LEVY YEARS**

LEVY YEAR	ASSESSED VALUATION			
	RESIDENTIAL	FARMS	COMMERCIAL	INDUSTRIAL
2021*	\$ N/A	\$ N/A	\$ N/A	\$ N/A
2020	6,009,538,573	83,735	2,221,881,213	1,970,312,530
2019	6,031,023,930	80,362	2,148,794,520	1,822,806,490
2018	5,311,301,632	190,754	1,700,962,465	1,542,529,222
2017	5,382,488,265	187,537	1,729,401,217	1,528,122,910
2016	5,397,191,999	185,640	1,656,222,802	1,483,814,901
2015	4,443,829,971	87,051	1,517,212,307	1,396,497,428
2014	4,567,531,478	165,101	1,556,751,477	1,418,539,598
2013	4,330,742,614	53,051	1,486,378,374	1,600,436,424
2012	5,244,899,906	54,096	1,576,009,667	1,831,122,170

\* Tax Year 2021 values were not available as of the date of this statement.

**Source:** Cook 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.

RAILROAD		TOTAL ASSESSED VALUE	TOTAL DIRECT RATE	ESTIMATED ACTUAL VALUE	
\$	N/A	\$	N/A	\$	N/A
	7,999,253	10,209,815,304	2.7870	30,629,445,912	
	7,822,621	10,010,527,923	2.7490	30,031,583,769	
	7,331,367	8,562,315,440	2.6690	25,686,946,320	
	6,914,603	8,647,114,532	2.5629	25,941,343,596	
	7,148,740	8,544,564,082	2.5270	25,633,692,246	
	6,859,236	7,364,485,993	2.8810	22,093,457,979	
	5,687,937	7,548,675,591	2.7760	22,646,026,773	
	5,251,435	7,422,861,898	2.7680	22,268,585,694	
	4,447,858	8,656,533,697	2.3234	25,969,601,091	

**TOWNSHIP HIGH SCHOOL DISTRICT 214**  
**PROPERTY TAX RATES - ALL DIRECT AND OVERLAPPING GOVERNMENTS**  
**LAST TEN TAX LEVY YEARS**

	2020*	2020	2019	2018
<b>District direct rates</b>				
Educational	\$ 1.8169	\$ 1.8169	\$ 1.7831	\$ 2.0350
Tort immunity	0.0000	0.0000	0.0000	0.0000
Operations and maintenance	0.3281	0.3281	0.2997	0.3329
Special education	0.0176	0.0176	0.0160	0.0175
Bond and interest	0.0000	0.0000	0.0000	0.0000
Limited Bonds	0.0365	0.0365	0.0357	0.0414
Transportation	0.0580	0.0580	0.0979	0.1226
Life safety	0.0000	0.0000	0.0000	0.0000
Working cash	0.0382	0.0382	0.0380	0.0199
Illinois municipal retirement	0.0453	0.0453	0.0450	0.0526
Social security	<u>0.0406</u>	<u>0.0406</u>	<u>0.0400</u>	<u>0.0467</u>
Total direct	<u>2.3812</u>	<u>2.3812</u>	<u>2.3554</u>	<u>2.6686</u>
<b>Overlapping rates</b>				
County of Cook	0.4530	0.4530	0.4540	0.4890
Forest Preserve District	0.0580	0.0580	0.0590	0.0600
Suburban TB Sanitarium	0.0000	0.0000	0.0000	0.0000
Consolidated Elections	0.0000	0.0000	0.0300	0.0000
Metropolitan Water Reclamation District	0.3780	0.3780	0.3890	0.3960
Elk Grove Township	0.0530	0.0530	0.0550	0.0660
Elk Grove Township Road & Bridge	0.0130	0.0130	0.0140	0.0160
Elk Grove Township General Assistance	0.0110	0.0110	0.0110	0.0130
NW Mosquito Abatement District	0.0100	0.0100	0.0100	0.0110
Village of Elk Grove Village	0.8270	0.8270	0.8250	0.9540
Elk Grove Village Library Fund	0.3070	0.3070	0.3170	0.3620
Elk Grove Park District	0.6600	0.6600	0.6750	0.7720
School District No. 59	2.7350	2.7350	2.7510	3.1730
Community College District No. 512	<u>0.4090</u>	<u>0.4090</u>	<u>0.4030</u>	<u>0.4430</u>
Total overlapping rate	<u>5.9140</u>	<u>5.9140</u>	<u>5.9930</u>	<u>6.7550</u>
Total direct and overlapping rate	<u>\$8.2952</u>	<u>\$8.2952</u>	<u>\$8.3484</u>	<u>\$9.4236</u>

\* Tax Year 2021 rates were not available as of the date of this statement.

**Source:** Rates Published by the Cook County Clerk

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

**Note:** The District is limited in its ability to raise its direct rates due to cap legislation.

2017	2016	2015	2014	2013	2012
\$ 1.9525	\$ 1.9131	\$ 2.1786	\$ 2.0923	\$ 2.0829	\$ 1.7480
0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
0.3238	0.3511	0.4345	0.4173	0.4244	0.3466
0.0162	0.0152	0.0163	0.0132	0.0135	0.0116
0.0000	0.0000	0.0000	0.0000	0.0000	0.0379
0.0405	0.0402	0.0460	0.0449	0.0450	--
0.1128	0.1012	0.0883	0.0927	0.1010	0.0866
0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
0.0142	0.0000	0.0000	0.0000	0.0000	0.0002
0.0532	0.0538	0.0597	0.0609	0.0539	0.0347
<u>0.0497</u>	<u>0.0515</u>	<u>0.0570</u>	<u>0.0543</u>	<u>0.0472</u>	<u>0.0578</u>
<u>2.5629</u>	<u>2.5261</u>	<u>2.8804</u>	<u>2.7756</u>	<u>2.7679</u>	<u>2.3234</u>
0.4960	0.5330	0.5520	0.5680	0.5600	0.5310
0.0620	0.0630	0.0690	0.0690	0.0690	0.0630
0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
0.0310	0.0000	0.0340	0.0000	0.0310	0.0000
0.4020	0.4060	0.4260	0.4300	0.4170	0.3700
0.0650	0.0660	0.0780	0.0760	0.0770	0.0640
0.0160	0.0160	0.0180	0.0180	0.0170	0.0140
0.0130	0.0130	0.0170	0.0170	0.0170	0.0140
0.0100	0.0100	0.0110	0.0130	0.0130	0.0110
0.9600	0.9440	1.0150	0.9510	0.9650	0.8460
0.3510	0.3350	0.3500	0.3350	0.3410	0.3010
0.7680	0.7490	0.8270	0.8100	0.8050	0.7110
3.0310	2.9980	3.2910	3.1760	3.1720	2.6730
<u>0.4250</u>	<u>0.4160</u>	<u>0.4660</u>	<u>0.4510</u>	<u>0.4440</u>	<u>0.3730</u>
<u>6.6300</u>	<u>6.5490</u>	<u>7.1540</u>	<u>6.9140</u>	<u>6.9280</u>	<u>5.9710</u>
<u>\$9.1929</u>	<u>\$9.0751</u>	<u>\$10.0344</u>	<u>\$9.6896</u>	<u>\$9.6959</u>	<u>\$8.2944</u>

**TOWNSHIP HIGH SCHOOL DISTRICT 214**  
**PRINCIPAL PROPERTY TAXPAYERS IN THE DISTRICT**  
FOR CURRENT YEAR AND NINE YEARS AGO

TAXPAYER	2020* EQUALIZED ASSESSED VALUATION	PERCENTAGE OF TOTAL 2020 EQUALIZED ASSESSED VALUATION
CT Acquisitions LLC	\$ 72,040,588	0.71%
Co Prologis Re Tax	70,518,037	0.69%
CHI3 LLC & Equinix	62,704,791	0.61%
Dipper Ventures LLC	57,759,867	0.57%
Cosmic Ventures	53,318,256	0.52%
Real Estate Manager	42,639,129	0.42%
Home Properties Colony	41,869,778	0.41%
Walmart Stores Inc	41,029,234	0.40%
United Airlines Inc	39,059,347	0.38%
Luther Village	38,979,620	0.38%
	<u>\$ 519,918,647</u>	<u>5.09%</u>

Taxpayer	2012 EQUALIZED ASSESSED VALUATION	PERCENTAGE OF TOTAL 2012 EQUALIZED ASSESSED VALUATION
Luther Village	\$ 43,849,356	0.51%
Nokia Siemens Networks	30,054,078	0.35%
1701 W Golf Rd Holdings	28,587,468	0.33%
Wal Mart Stores	21,190,705	0.24%
New Plan EPROP TX 124	20,985,307	0.24%
Atrium Corporation Center LLC	20,691,283	0.24%
Town & County Chicago	20,565,525	0.24%
Arlington Racetrack	19,114,800	0.22%
Wheeling Hotel Owner	16,918,624	0.20%
Randhurst Castro Conger	16,575,850	0.19%
Total	<u>\$ 238,532,996</u>	<u>2.76%</u>

\* Tax Year 2021 data was not available as of the date of this statement.

**Source:** Cook County Clerk's Office

Every reasonable effort has been made to determine and report the largest taxpayers and to include all taxable property of those taxpayers listed. Many of the taxpayers listed, however, have multiple parcels and it is possible that some smaller parcels and their valuations may not be included.

**TOWNSHIP HIGH SCHOOL DISTRICT 214**  
**PROPERTY TAX LEVIES AND COLLECTIONS**  
 LAST TEN LEVY YEARS

LEVY YEAR	TAXES LEVIED FOR THE LEVY YEAR	COLLECTED WITHIN THE		COLLECTIONS IN SUBSEQUENT YEARS	TOTAL COLLECTIONS TO DATE	
		FISCAL YEAR OF THE LEVY AMOUNT	PERCENTAGE OF LEVY		AMOUNT	PERCENTAGE OF LEVY
2021	\$ 251,904,377	\$ 129,485,336	51.4%	\$ -	\$ 129,485,336	51.4%
2020	243,132,673	124,554,521	51.2%	111,612,229	236,166,750	97.1%
2019	235,776,215	119,252,976	50.6%	110,120,475	229,373,451	97.3%
2018	228,444,736	116,727,285	51.1%	103,733,047	220,460,332	96.5%
2017	221,616,637	113,592,031	51.3%	100,246,190	213,838,221	96.5%
2016	215,855,384	110,536,185	51.2%	98,215,571	208,751,756	96.7%
2015	212,128,300	109,502,630	51.6%	97,862,954	207,365,584	97.8%
2014	209,528,716	105,676,548	50.4%	98,351,260	204,027,808	97.4%
2013	205,449,414	104,197,038	50.7%	95,977,406	200,174,444	97.4%
2012	201,107,855	102,168,214	50.8%	93,929,278	196,097,492	97.5%

Source: Cook County Clerk and 2012-2021 financial statements.

**TOWNSHIP HIGH SCHOOL DISTRICT 214**  
**RATIO OF OUTSTANDING DEBT BY TYPE**  
**LAST TEN FISCAL YEARS**

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YEAR	GENERAL OBLIGATION BONDS	AVAILABLE IN THE DEBT SERVICE FUND	NET GENERAL BONDED DEBT	LEASES	DEBT CERTIFICATES
2022	\$ 25,000,000	\$ (1,764,869)	\$ 23,235,131	\$ 998,766	\$ -
2021	27,650,000	(1,680,884)	25,969,116	291,572	-
2020	33,010,000	(1,402,070)	31,607,930	579,242	-
2019	35,285,000	(1,307,265)	33,977,735	862,498	3,290,000
2018	37,480,000	(1,201,583)	36,278,417	353,145	6,460,000
2017	39,490,000	(1,031,543)	38,458,457	530,502	9,545,000
2016	41,305,000	(802,634)	40,502,366	382,292	12,525,000
2015	42,800,000	(663,753)	42,136,247	189,487	15,410,000
2014	44,695,000	(707,454)	43,987,546	54,018	18,210,000
2013	46,530,000	(815,835)	45,714,165	265,745	20,935,000

**Source:** Cook County Clerk's Office and 2013-2022 financial statements.

**Note:** General obligation bonds include capital appreciation bonds.

**Note:** Personal income information was not available. Therefore, District used estimated actual value of taxable property for ratio instead.

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	TOTAL OUTSTANDING DEBT	PERCENTAGE OF NET GENERAL BONDED DEBT TO ESTIMATED ACTUAL VALUE OF PROPERTY	TOTAL OUTSTANDING DEBT PER CAPITA
\$	24,233,897	N/A	64
	26,260,688	0.08%	70
	32,187,172	0.11%	105
	38,130,233	0.13%	104
	43,091,562	0.14%	117
	48,533,959	0.15%	134
	53,409,658	0.21%	146
	57,735,734	0.26%	149
	62,251,564	0.27%	161
	66,914,910	0.21%	237

**TOWNSHIP HIGH SCHOOL DISTRICT 214**  
**COMPUTATION OF DIRECT AND OVERLAPPING DEBT**  
AS OF JUNE 30, 2022

GOVERNMENTAL JURISDICTION	DEBT OUTSTANDING	OVERLAPPING PERCENT	NET DIRECT AND OVERLAPPING DEBT
<b>Overlapping debt:</b>			
Cook County	2,425,146,750	5.883%	\$142,679,539
Cook County Forest Preserve	119,775,000	5.883%	7,046,766
Metropolitan Water Reclamation District	2,759,628,416 (2)	5.985%	165,158,616
<b>Municipalities:</b>			
Village of Arlington Heights	56,660,000 (3)	98.583%	55,857,097
Village of Buffalo Grove	32,009,800	21.439%	6,862,439
City of Des Plaines	0 (3)	16.430%	0
Village of Elk Grove Village	104,980,000	77.164%	81,007,063
Village of Mount Prospect	105,820,000	99.775%	105,581,536
Village of Northbrook	121,920,000	1.028%	1,253,115
Village of Palatine	40,310,000	0.076%	30,751
City of Prospect Heights	5,700,000 (5)	97.304%	5,546,354
City of Rolling Meadows	17,815,000 (4)	62.196%	11,080,179
Village of Wheeling	33,055,000	99.487%	32,885,324
<b>Miscellaneous:</b>			
Palatine Public Library District	- (1)	0.060%	-
Prospect Hts. Spec. Serv. Area 6	1,340,000	100.000%	1,340,000
Palatine Rural Fire Protection District	2,200,000	3.285%	72,267
<b>Park Districts:</b>			
Arlington Heights Park District	10,369,000	99.948%	10,363,660
Buffalo Grove Park District	10,153,000 (1)	24.966%	2,534,753
Des Plaines Park District	7,439,605 (1)	1.735%	129,048
Elk Grove Park District	7,375,000	83.822%	6,181,871
Mt. Prospect Park District	6,026,090 (1)(5)	100.000%	6,026,090
Northbrook Park District	17,215,000	0.986%	169,753
Prospect Heights Park District	630,525 (1)	100.000%	630,525
River Trails Park District	918,380 (1)	100.000%	918,380
Rolling Meadows Park District	1,233,000	74.882%	923,295
Salt Creek Rural Park District	742,000 (1)	30.752%	228,179
Wheeling Park District	1,452,000 (1)	93.234%	1,353,755
<b>School Districts:</b>			
School District 15	39,440,000	14.292%	5,636,694
School District 21	84,350,000	100.000%	84,350,000
School District 23	9,585,000	100.000%	9,585,000
School District 25	37,700,000	100.000%	37,700,000
School District 26	11,765,000 (5)	92.899%	10,929,528
School District 57	5,470,000	100.000%	5,470,000
School District 59	25,185,000	100.000%	25,185,000
Harper Community College 512	243,530,000	46.867%	114,135,018
Oakton Community College 535	45,110,000 (5)	0.106%	<u>47,886</u>
<b>Direct debt:</b>			
Township High School District 214	25,000,000	100.000%	<u>25,000,000</u>
<b>TOTAL DIRECT AND OVERLAPPING GENERAL OBLIGATION BONDED DEBT</b>			<b><u>\$ 963,899,480</u></b>

\* Tax Year 2020 values were used in this statement as tax year 2021 values were not available as of the issuance of this statement.

(1) Excludes principal amounts of outstanding General Obligation Alternate Revenue Source Bonds which are expected to be paid by sources other than general taxation.

(2) Includes IEPA Revolving Loan Fund Bonds

(3) Excludes self-supporting bonds, notes, and/or Tax Increment Bonds

(4) Includes self-supporting bonds

(5) Excludes outstanding Debt Certificates

Sources: Offices of the Cook County Clerk, Comptroller and Metropolitan Water Reclamation Treasurer

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

Overlapping governments with no outstanding debt are not reflected.

**TOWNSHIP HIGH SCHOOL DISTRICT 214**  
**LEGAL DEBT MARGIN INFORMATION**  
 LAST TEN FISCAL YEARS

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**Legal Debt Margin Calculation for Fiscal Year 2022**

Assessed Valuation	\$ 9,458,250,705
Debt Limit - 6.9% of Assessed Valuation	\$ 652,619,299
Debt Subject to 6.9% Limit	<u>25,998,766</u>
Total Debt Margin	<u>\$ 626,620,533</u>

	2022	2021	2020	2019
Debt Limit	\$ 652,619,299	\$ 704,477,256	\$ 690,726,427	\$ 590,799,972
Total Net Debt Applicable to Limit	<u>25,998,766</u>	<u>27,941,572</u>	<u>33,589,242</u>	<u>39,437,498</u>
Legal Debt Margin	<u>\$ 626,620,533</u>	<u>\$ 676,535,684</u>	<u>\$ 657,137,185</u>	<u>\$ 551,362,474</u>
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	4%	4%	5%	7%

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<b>Fiscal Year</b>					
2018	2017	2016	2015	2014	2013
\$ 596,650,903	\$ 589,574,922	\$ 508,149,534	\$ 520,858,616	\$ 512,177,471	\$ 597,300,825
<u>44,293,145</u>	<u>49,565,502</u>	<u>54,212,292</u>	<u>58,399,486</u>	<u>52,959,018</u>	<u>67,730,745</u>
<u>\$ 552,357,758</u>	<u>\$ 540,009,420</u>	<u>\$ 453,937,242</u>	<u>\$ 462,459,130</u>	<u>\$ 459,218,453</u>	<u>\$ 529,570,080</u>
7%	8%	11%	11%	10%	11%

**TOWNSHIP HIGH SCHOOL DISTRICT 214**  
**DEMOGRAPHIC AND ECONOMIC STATISTICS**

TOWNSHIP HIGH SCHOOL DISTRICT 214	2000	2010	Estimated 2019	2020**	Estimated 2021	% CHANGE 2010/2021
<b>POPULATION:</b>						
<b>County</b>						
Cook County	5,376,741	5,194,675	5,150,233	5,275,541	5,173,146	-0.41%
<b>Municipalities</b>						
Village of Arlington Heights	76,031	75,101	74,760	77,676	76,000	1.20%
Village of Buffalo Grove	42,909	41,496	40,494	43,212	42,794	3.13%
City of Des Plaines	58,720	58,364	58,899	60,675	59,459	1.88%
Elk Grove Village	34,727	33,127	32,400	32,812	32,066	-3.20%
Village of Mount Prospect	56,265	54,167	53,719	56,852	55,541	2.54%
Village of Northbrook	33,435	33,173	32,958	35,222	34,587	4.26%
Village of Palatine	65,479	68,555	67,482	67,908	66,321	-3.26%
City of Prospect Heights	17,081	16,256	15,887	16,058	15,691	-3.48%
City of Rolling Meadows	24,604	24,099	23,532	24,200	23,781	-1.32%
Village of Wheeling	34,496	37,648	38,646	39,137	38,499	2.26%
<b>Miscellaneous</b>						
State of Illinois	12,419,293	12,830,632	12,671,821	12,812,508	12,671,469	-1.24%
<b>UNEMPLOYMENT RATE:</b>						
	2000	2010	2019	2020	2021	% CHANGE 2010/2021
<b>County</b>						
Cook County	4.8%	10.5%	3.8%	11.1%	7.0%	5.71%
<b>Municipalities</b>						
Village of Arlington Heights	3.3%	7.4%	2.7%	7.5%	4.1%	-44.59%
Village of Buffalo Grove	2.9%	8.0%	3.0%	7.3%	3.8%	-52.50%
City of Des Plaines	4.8%	10.2%	3.2%	9.6%	5.6%	-45.10%
Elk Grove Village	3.3%	8.5%	3.0%	9.0%	4.9%	-42.35%
Village of Mount Prospect	3.3%	7.8%	2.7%	8.1%	4.3%	-44.87%
Village of Northbrook	2.1%	6.7%	2.8%	8.2%	4.4%	-34.33%
Village of Palatine	3.5%	8.5%	2.9%	8.0%	4.6%	-45.88%
City of Prospect Heights	3.2%	8.4%	2.9%	7.9%	4.5%	-46.43%
City of Rolling Meadows	3.2%	8.4%	3.1%	8.8%	4.9%	-41.67%
Village of Wheeling	3.5%	8.5%	2.9%	8.2%	4.8%	-43.53%
<b>Miscellaneous</b>						
State of Illinois	4.5%	10.4%	4.0%	9.5%	6.1%	-41.35%

SOURCE OF INFORMATION: U.S. Census Bureau and Illinois Department of Employment Security  
 \*National Center for Education Statistics (which uses the U.S. Census Bureau's American Community Survey's 5 year Averages (i.e. for 2020 population- average 2015-2019)  
 \*\* US Census, April 1, 2020.

**TOWNSHIP HIGH SCHOOL DISTRICT 214**

**PRINCIPAL EMPLOYERS**

CURRENT YEAR AND TEN YEARS AGO

EMPLOYER		2022	
		EMPLOYEES	PERCENTAGE OF TOTAL EMPLOYMENT*
Northwest Community Hospital	Hospital	3,600	2.9%
Amita Health Alexian Brothers Health	Hospital & Medical Centers	3,000	2.4%
Northrop Grumman Corp.	Land & Self Protection Systems Division	2,500	2.0%
Underwriters Laboratories, Inc.	Testing Laboratories	2,000	1.6%
Arthur J. Gallagher & Company	Commercial Insurance	2,000	1.6%
Rivers Casino	Casino	1,550	1.2%
HBSC	Banking & Financial Services	1,500	1.2%
UOP (Honeywell)	Research & Development for the Petroleum Industry	1,300	1.0%
Astellas Pharma US, Inc.	Pharmaceutical Products	1,000	0.8%
Amita/Presence Health Holy Family Medical Center	Hospital & Medical Offices	1,000	0.8%
		<u>19,450</u>	<u>15.6%</u>

\* Calculating percentages to the Illinois Department of Employment Security Reports the estimated number of persons employed in the District in 2021 is 124,870.

Sources:

- (1) Village Records / School District Records
- (2) Official Employer Website
- (3) A to Z Database - Business Edition

EMPLOYER		2013	
		EMPLOYEES	PERCENTAGE OF TOTAL EMPLOYMENT*
Northwest Community Hospital		3,300	2.6%
o-z Gedney Co. LLC		3,000	2.3%
Alexian Bros. Medical Center		2,900	2.3%
Northrop Grumman Corp		2,400	1.9%
Rexam , Inc.		1,400	1.1%
Siemens Industry, Inc.		1,300	1.0%
UOP Equitec Services, Inc.		1,300	1.0%
Oakton Community College		1,200	0.9%
HSBS Bank		1,200	0.9%
Holy Family Medical Center		1,036	0.8%
ADP		1,000	0.8%
		<u>20,036</u>	<u>15.6%</u>

\*The estimated total of persons employed in HSD 214 in 2013 is 128,542.

# TOWNSHIP HIGH SCHOOL DISTRICT 214

## NUMBER OF EMPLOYEES BY TYPE

LAST TEN FISCAL YEARS

	2021- 2022	2020- 2021	2019- 2020	2018- 2019
<b>Administration (12-month):</b>				
Superintendent	1	1	1	1
Associate Superintendent	3	3	3	3
Assistant Superintendent	1	1	1	1
Principals	7	7	7	7
Associate Principals	14	14	14	14
Assistant Principals	5	5	5	5
Directors	1	1	1	
Directors	13	14	9	9
<b>Administration (10-month):</b>				
Assistant Principals	3	3	3	3
Deans	-	-	-	11
Directors	3	3	3	3
Division Heads	40	41	41	30
	<hr/>	<hr/>	<hr/>	<hr/>
Total administration	91	93	88	87
<b>Supervisors:</b>				
All	77	71	68	64
	<hr/>	<hr/>	<hr/>	<hr/>
Total supervisors	77	71	68	64
<b>Teachers:</b>				
General Education	682	673	672	662
Special Education	92	87	87	88
Bilingual	1	1	1	1
Social workers	19	19	19	18
Psychologists	15	15	15	14
Nurses	7	7	7	7
Guidance Counselors	54	53	53	54
	<hr/>	<hr/>	<hr/>	<hr/>
Total teachers	870	855	854	844
<b>Other supporting staff:</b>				
Clerical 12 Month	75	74	78	79
Clerical 10 Month	118	112	135	130
Clerical 10 Month - Grant Funded	42	27	26	27
Teacher Aide	150	147	169	175
Maintenance	53	57	58	59
Custodial	99	92	93	93
Food Service	23	28	30	42
ROTC	2	2	2	2
	<hr/>	<hr/>	<hr/>	<hr/>
Total support staff	562	539	591	607
	<hr/>	<hr/>	<hr/>	<hr/>
Total staff	1,600	1,558	1,601	1,602

Source of Information: District personnel records and enrollment data.

2017- 2018	2016 - 2017	2015 - 2016	2014 - 2015	2013 - 2014	2012 - 2013
1	1	1	1	1	1
3	3	3	4	4	4
1	1	1	-	-	-
6	6	6	6	6	6
12	12	12	12	12	12
5	6	6	6	6	-
9	11	11	13	10	8
3	4	4	4	4	12
11	12	12	12	12	12
9	2	2	2	3	3
<u>29</u>	<u>29</u>	<u>29</u>	<u>29</u>	<u>29</u>	<u>29</u>
<u>89</u>	<u>87</u>	<u>87</u>	<u>89</u>	<u>87</u>	<u>87</u>
65	63	62	55	54	54
<u>65</u>	<u>63</u>	<u>62</u>	<u>55</u>	<u>54</u>	<u>54</u>
679	720	719	716	690	658
88	83	84	85	93	92
1	2	2	3	3	30
17	17	17	16	16	16
14	14	13	14	14	13
7	7	7	7	7	7
<u>52</u>	<u>54</u>	<u>53</u>	<u>54</u>	<u>47</u>	<u>49</u>
<u>858</u>	<u>897</u>	<u>895</u>	<u>895</u>	<u>870</u>	<u>865</u>
81	78	78	81	80	82
135	83	83	90	75	82
23	22	22	-	-	-
171	220	220	227	233	241
61	62	62	65	64	65
98	102	102	100	98	102
44	59	59	65	72	77
<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
<u>615</u>	<u>628</u>	<u>628</u>	<u>630</u>	<u>624</u>	<u>651</u>
<u>1,627</u>	<u>1,675</u>	<u>1,672</u>	<u>1,669</u>	<u>1,635</u>	<u>1,657</u>

**TOWNSHIP HIGH SCHOOL DISTRICT 214**  
**OPERATING INDICATORS BY FUNCTION**  
**LAST TEN FISCAL YEARS**

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FISCAL YEAR	FALL HOUSING	ADA ENROLLMENT	OPERATING EXPENDITURES	COST PER PUPIL	PERCENTAGE CHANGE	NET EXPENSES
2022	11,966	10,747	\$ 261,614,532	\$ 24,343	(0.16)	\$ 232,028,990
2021	12,061	11,130	238,849,352	21,460	(0.03)	214,952,800
2020	11,860	11,101	232,317,930	20,928	(0.01)	204,410,995
2019	12,016	11,115	230,859,854	20,770	(0.02)	203,146,092
2018	11,962	10,939	222,922,553	20,379	(0.02)	195,232,000
2017	12,118	10,774	214,615,159	19,920	0.04	192,519,703
2016	12,041	10,462	216,296,658	20,675	(0.04)	194,261,221
2015	11,991	11,145	221,216,352	19,850	(0.01)	194,468,745
2014	12,025	10,894	214,971,098	19,734	(0.02)	188,285,463
2013	12,167	10,937	211,096,269	19,301	(0.08)	190,708,853

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	COST PER PUPIL	PERCENTAGE CHANGE	TEACHING STAFF	PUPIL - TEACHER RATIO	PERCENTAGE OF STUDENTS RECEIVING FREE OR REDUCED PRICE- MEALS	FREE OR REDUCED STUDENTS
\$	21,590	(0.17)	870	12.4	30.82%	3,688
	19,313	(0.06)	855	13.0	25.70%	3,100
	18,414	(0.01)	854	13.0	20.71%	2,456
	18,277	(0.02)	844	13.2	16.78%	2,016
	17,847	0.00	858	12.7	18.85%	2,255
	17,869	0.04	897	13.5	21.65%	2,623
	18,568	0.01	895	13.5	22.37%	2,693
	18,765	(0.04)	895	13.4	28.75%	3,448
	18,093	(0.04)	870	13.8	27.88%	3,353
	17,436	(0.06)	865	14.1	26.47%	3,221

**TOWNSHIP HIGH SCHOOL DISTRICT 214**  
**SCHOOL BUILDING INFORMATION**  
**LAST TEN FISCAL YEARS**

	2022	2021	2020	2019	2018
Buffalo Grove High School					
Square Feet	427,538	427,538	427,538	427,538	419,068
Capacity (Students)	2,500	2,500	2,500	2,500	2,500
Elk Grove High School					
Square Feet	350,642	350,642	350,642	350,642	338,102
Capacity (Students)	2,500	2,500	2,500	2,500	2,500
John Hersey High School					
Square Feet	364,847	364,847	364,847	364,847	364,847
Capacity (Students)	2,500	2,500	2,500	2,500	2,500
Newcomer Center (FVEC)					
Square Feet	9,100	9,100	9,100	9,100	9,100
Capacity (Students)	300	300	300	300	300
Prospect High School					
Square Feet	359,828	359,828	359,828	359,828	359,828
Capacity (Students)	2,500	2,500	2,500	2,500	2,500
Rolling Meadows High School					
Square Feet	385,649	385,649	385,649	385,649	379,629
Capacity (Students)	2,500	2,500	2,500	2,500	2,500
Vanguard School (FVEC)					
Square Feet	18,000	18,000	18,000	18,000	18,000
Capacity (Students)	300	300	300	300	300
Wheeling High School					
Square Feet	352,837	352,837	352,837	352,837	337,357
Capacity (Students)	2,500	2,500	2,500	2,500	2,500
Forest View Education Center					
Square Feet	322,184	322,184	322,184	322,184	322,184
District 214 Administration Center					
Square Feet	19,293	-	-	-	-

Source of information: District building and enrollment records.

2017	2016	2015	2014	2013
419,068 2,500	419,068 2,500	427,000 2,500	427,000 2,500	382,965 2,500
338,102 2,500	338,102 2,500	350,000 2,500	350,000 2,500	350,000 2,500
364,847 2,500	364,847 2,500	360,881 2,500	360,881 2,500	360,881 2,500
9,100 300	9,100 300	9,100 300	9,100 300	9,100 300
359,828 2,500	359,828 2,500	332,841 2,500	332,841 2,500	332,841 2,500
379,629 2,500	379,629 2,500	379,629 2,500	379,629 2,500	379,629 2,500
18,000 300	18,000 300	18,000 300	18,000 300	18,000 300
337,357 2,500	337,357 2,500	337,357 2,500	337,357 2,500	337,357 2,500
322,184	322,184	322,184	322,184	311,184
-	-	-	-	-

# TOWNSHIP HIGH SCHOOL DISTRICT 214

## MISCELLANEOUS STATISTICS

JUNE 30, 2022

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<b>Location:</b>	Chicagoland
<b>Date of Organization:</b>	1914
<b>Number of Schools:</b>	7 campuses
<b>Area Served:</b>	68.3 square miles in NW Cook County serving whole or part of Arlington Heights, Buffalo Grove, Des Plaines, Elk Grove, Mount Prospect, Prospect Heights, Rolling Meadows, and Wheeling

## CLASSIFIED PERSONNEL TRANSACTION REPORT

## EMPLOYMENT OF CUSTODIAL MAINTENANCE PERSONNEL 2022 - 2023

NEW

<u>Name:</u>	<u>Assignment</u>	<u>Salary</u>	<u>Hrs./Week</u>
<b>WEISGRAM, DANIEL</b>			
<b>Remarks:</b>	<b>Custodian I - 3rd Shift (CM)</b>		
	Grade 1, CMS13, Step 1	\$17.99	40
	Initial Location: JHHS		
	Effective: January 20, 2023		

## EMPLOYMENT OF EDUCATIONAL SUPPORT PERSONNEL 2022 - 2023

CHANGE

<u>Name:</u>	<u>Assignment</u>	<u>Salary</u>	<u>Hrs./Week</u>
<b>LOPEZ, MARIA D</b>			
<b>Remarks:</b>	<b>Instructional Assistant - ELL (EGHS)</b>		
	Resignation		
	Effective: December 28, 2022		
<b>YOUNG, NICOLE</b>			
<b>Remarks:</b>	<b>Administrative Assistant II (PHS)</b>		
	Grade 5, Step 10	\$28.64	40
	From: Individual Resources Assistant (JHHS)		
	Effective: January 20, 2023		
<b>WOLLARD, CHRISTIAN</b>			
<b>Remarks:</b>	<b>Campus Security (BGHS)</b>		
	Grade 3, Step 3	\$23.12	37.5
	From: 27.5 hrs/week		
	Effective: January 10, 2023		
<b>GARAY, DANIELA</b>			
<b>Remarks:</b>	<b>Assessment Center Assistant (RMHS)</b>		
	Grade 4 , Step 1	\$23.19	37.5
	From: 24 hrs/week		
	Effective: January 10, 2023		

<b>EMPLOYMENT OF EDUCATIONAL SUPPORT PERSONNEL 2022 - 2023</b>
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<b>NEW</b>
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<u>Name:</u>	<u>Assignment</u>	<u>Salary</u>	<u>Hrs./Week</u>
<b>PUGA-VENEGAS, MARIA</b>			
<b>Remarks:</b>	<b>Technology Assistant - Help Desk (JHHS)</b>		
	Grade 5, Step 1	\$24.08	40
	Effective: January 23, 2023		
<b>REYES, MIGUEL</b>			
<b>Remarks:</b>	<b>Attendance Interventionist (WHS)</b>		
	Grade 4, Step 1	\$23.19	30
	Effective: January 20, 2023		

<b>EMPLOYMENT OF TEMPORARY AND GRANT FUNDED 2022 - 2023</b>
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<u>Name:</u>	<u>Assignment</u>	<u>Salary</u>	<u>Hrs./Week</u>
<b>ITGEN-BESSEMER, ASTRID</b>			
<b>Remarks:</b>	<b>Job Placement Specialist (FVEC)</b>		
	Grade 4, Step 1	\$23.19	37.5
	Effective: January 20, 2023 - June 2, 2023		
<b>MCDONNELL, JOANNE</b>			
<b>Remarks:</b>	<b>Tutoring Facilitator (RMHS)</b>		
	Resignation		
	Effective: January 13, 2023		
<b>SEMERAU, MELISSA</b>			
<b>Remarks:</b>	<b>Campus Security (WHS)</b>		
	Grade 3, Step 1	\$22.24	40
	Effective: January 20, 2023 - June 2, 2023		
<b>ULTERAS, SUZANA</b>			
<b>Remarks:</b>	<b>Instructional Assistant - Student Services (BGHS)</b>		
	Grade 4, Step 1	\$23.19	30
	Effective: January 20, 2023 - June 2, 2023		

**VARGAS, ITZEL**

**Remarks:**

**AVID Assistant (RMHS)**

Resignation

Effective: December 15, 2022

**PERSONNEL TRANSACTION REPORT**

**EMPLOYMENT OF EDUCATION ASSOCIATION PERSONNEL 2022-23**

<u>Name</u>	<u>Assignment</u>	<u>Salary</u>
<b>MATKIVSKA, TETYANA</b>	<b>0.1 ENL/ESL - INA</b>	<b>\$7,941.59</b>
<u>Remarks</u>	M step 7	
<u>Degree</u>	M.A. B.A.	Precarpathian University, Ukraine Precarpathian University, Ukraine
<u>Exp.</u>	9/2006 - 2/2022	ENL-Ukraine School of Chicago, Chicago, IL
<b>ALANIS, SHAYLENE</b>	<b>0.3 World Languages - INA</b>	<b>\$18,663.33</b>
<u>Remarks</u>	B step 1	
<u>Degree</u>	B.A.	Dominican University, River Forest, IL
<b>DEL TORO, JACOB</b>	<b>0.3 Social Science - INA</b>	<b>\$17,108.06</b>
<u>Remarks</u>	B step 1	
<u>Degree</u>	B.A.	Northern Illinois University, DeKalb, IL
<b>GEORGIEV, STEVEN</b>	<b>0.3 Science - INA</b>	<b>\$17,108.06</b>
<u>Remarks</u>	B step 1	
<u>Degree</u>	B.A.	DePaul University, Chicago, IL
<b>ZIMMER, ZACHARY</b>	<b>0.1 Math - BGHS</b>	<b>\$6,221.11</b>
<u>Remarks</u>	B Step 1	
<u>Degree</u>	B.S.	Illinois State University, Normal, IL

**Voluntary Retirement Program - Education Association - 2027**

<u>Name</u>	<u>Assignment</u>
<b>OWENS, MELLONEY</b>	<b>Social Science - WHS</b>
<u>Remarks</u>	Intent to Participate Effective: Last day of school, 2027
<b>O'CONNOR, RYAN</b>	<b>Math - EGHS</b>
<u>Remarks</u>	Intent to Participate Effective: Last day of school, 2027
<b>STOKER, JULIE</b>	<b>Special Education -TAFV</b>
<u>Remarks</u>	Intent to Participate Effective: Last day of school, 2027
<b>ROBERTS, KAREN</b>	<b>Business Education - BGHS</b>
<u>Remarks</u>	Intent to Participate Effective: Last day of school, 2027
<b>MURRIN, SEAN</b>	<b>Technology Education - BGHS</b>
<u>Remarks</u>	Intent to Participate Effective: Last day of school, 2027
<b>PAGE, KATIE</b>	<b>Science - PHS</b>
<u>Remarks</u>	Intent to Participate Effective: Last day of school, 2027

Item: 2022  
Date: January 19, 2023  
File: Capital Projects Program

Subject: Resolution for the Disposal of Surplus Personal Property

**BACKGROUND INFORMATION:**

On January 20, 2022, the Facilities Five-Year Planning and Capital Projects Program was presented, during which a plan to bring the Snow-Removal Program for each facility in-house was shared. To this end, the District utilized Sourcewell cooperative purchasing to procure nine Ford Super Duty F-350 DRW XL 4WD SuperCab 8' Box 164" WB.

Due to changes in staffing, the labor market, and outsourced snow removal options, the plan to bring the snow removal program in-house is no longer cost-effective. The District surveyed its existing vehicles and did not find a viable alternative use for the trucks. The vehicles are the surplus personal property of the District and are no longer needed for school purposes.

**ADMINISTRATIVE CONSIDERATIONS:**

The attached resolution for the disposal of surplus personal property is required to approve the disposal of the nine Ford Super Duty F-350 DRW XL 4WD SuperCab 8' Box 164" WB. The purchase price per vehicle was \$45,693.96 for a total purchase price of \$411,245.64. The MSRP per vehicle at the time of purchase was \$53,470.00.

The current lead time to purchase similar vehicles from Ford is approximately one year. Considering the long lead times and the pristine condition of the vehicles, the District will likely recoup most, if not all, of the funds spent.

**RECOMMENDED ACTION:**

That the Board of Education authorizes the disposal of nine Ford Super Duty F-350 DRW XL 4WD SuperCab 8' Box 164" WB vehicles as surplus personal property by public or private sale in a manner that is in the best interest of the District.

## Resolution for the Disposal of Surplus Personal Property

WHEREAS, the Superintendent has recommended, and the Board of Education has determined, that certain surplus personal property listed on the attached Exhibit 1 ("Surplus Personal Property") belonging to the District is no longer needed for school purposes and should be sold; and

WHEREAS, the Board of Education) has determined that the sale of the Surplus Personal Property in accordance with Section 10-22.8, 105 ILCS 5/10-2t8, at a public or private sale is in the best interests of the District;

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of Township High School District 214, Cook County, Illinois, as follows:

Section 1: That the Superintendent is hereby authorized to dispose of the Surplus Personal Property by public or private sale in a manner which is in the best interest of the District.

Section 2: In the event that any such property remains unsold, the Superintendent may dispose of it in a manner, which is in the best interests of the School District.

Section 3: The Superintendent shall report to the Board the items sold, the buyer, and the amount received for each item.

ADOPTED this 19 day of January 2022 by a roll call vote as follows:

YES: \_\_\_\_\_

NO: \_\_\_\_\_

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

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

Attest:

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

## **EXHIBIT I**

### **SURPLUS PERSONAL PROPERTY**

The Board of Education authorizes the Superintendent to dispose of the following items or category of items of personal property not needed for school purposes:

Nine (9) 2022 Ford Super Duty F-350 DRW XL 4WD Super Cab 8' Box 164" WB

**DATE:** 1/19/2023  
**FILE:** Operations

Subject: **Phase 4 -FVEC Program Consolidation**

**BACKGROUND INFORMATION:**

Township High School District 214 routinely pursues capital improvements to the buildings entrusted to their care by the Board of Education. The work for this bid period includes interior upgrades to buildings “A, D, and F” in the Forest View Education Center. Specifically, the resulting construction will complete the “infill project”, previously started under a prior phase, for use as a multi-function training space. It will also create a new District Production Service (DPS) space and provide new flooring on the second and third floors of building “A” consistent with flooring installed last year in renovated areas of Forest View.

**SUMMARY:**

Requests for bids were advertised in the Daily Herald on December 2, 2022 as prescribed by law. The Phase 4 pre-bid meeting was held on December 6, 2022 at 10:00 am at the Forest View Educational Center and bids were opened December 15, 2022 at 2:15 pm at Forest View Education Center.

**RECOMMENDED ACTION:**

It is the recommendation of the administration that the Board award contracts for the above Township High School District 214 -Phase 4 FVEC Program Consolidation bid values of: \$95,800 to Green Demolition for Selective Demolition; \$215,220 to Pepper SPG for General Trades; \$409,000 to Pepper SPG for Drywall and Rough Carpentry; \$64,250 to Just Rite Acoustics for Acoustical Ceilings; \$471,775 to Ready Tile for Flooring; \$69,580 to Midwest Decorating for Painting; \$20,428 to Nelson Fire Protection for Fire Suppression; \$56,474 to DeFranco Plumbing for Plumbing; \$1,007,000 to MG Mechanical for HVAC; \$338,879 to Airport Electric for Electrical. The total amount of the bid values for Phase 4 FVEC Program Consolidation is \$2,748,406. Administration further recommends that the Board approve any additional costs for unforeseen revisions not the fault of the contractor(s) up to 10% of the base bid.

Attachments

# Township High School District 214

## Phase 4 -FVEC Program Consolidation

January 19, 2023

### Background

Township High School District 214 routinely pursues capital improvements to the buildings entrusted to their care by the Board of Education. The work for this bid period includes interior upgrades to buildings “A, D, and F” in the Forest View Education Center. Specifically, the resulting construction will complete the “infill project”, previously started under a prior phase, for use as multi-function training space. It will also create a new District Production Service (DPS) space and provide new flooring on the second and third floors of building “A” consistent with flooring installed last year in renovated areas of Forest View. A summary of Bid Period #2 bid packages are as follows:

#### FOREST VIEW EDUCATIONAL CENTER

- BP1 Selective Demolition
- BP2 General Trades
- BP3 Drywall/Rough Carpentry
- BP4 Acoustical Ceilings
- BP5 Flooring
- BP6 Painting
- BP7 Fire Suppression
- BP8 Plumbing
- BP9 HVAC
- BP10 Electrical

### Summary

Requests for bids were advertised in the Daily Herald on December 2, 2022 as prescribed by law. The Phase 4 pre-bid meeting was held on December 6, 2022 at 10:00 am at the Forest View Educational Center and bids were opened December 15, 2022 at 2:15 pm at Forest View Education Center. The results of the bid openings are as follows:

#### Forest View Educational Center

##### Bid Package 01 -Selective Demolition

Contractor	Base	Alternate
Alpine Demolition	\$101,150	N/A
<b>Green Demolition</b>	<b>\$95,800</b>	<b>N/A</b>
Pepper SPG	\$124,900	N/A

**Bid Package 02 -General Trades**

Contractor	Base	Alternate
Hargrave Builders	\$218,500	N/A
<b>Pepper SPG</b>	<b>\$215,220</b>	<b>N/A</b>

**Bid Package 03 -Drywall/Rough Carpentry**

Contractor	Base	Alternate
LJ Morse	\$466,700	N/A
<b>Pepper SPG</b>	<b>\$409,000</b>	<b>N/A</b>

**Bid Package 04 -Acoustical Ceilings**

Contractor	Base	Alternate
Integrated Specialty	\$31,775	N/A
Pepper SPG	\$68,885	N/A
<b>Just Rite Acoustics</b>	<b>\$64,250</b>	<b>N/A</b>

**Bid Package 05 -Flooring**

Contractor	Base	Alternate
<b>Ready Tile</b>	<b>\$471,775</b>	<b>N/A</b>
Douglas Flooring	\$589,000	N/A

**Bid Package 06 -Painting**

Contractor	Base	Alternate
Cosgrove Construction	\$80,000	N/A
Ascher Painting	\$90,565	N/A
<b>Midwest Decorating</b>	<b>\$69,580</b>	<b>N/A</b>
Oosterbaan & Sons	\$106,410	N/A
Pepper SPG	\$77,000	N/A

**Bid Package 07 -Fire Suppression**

Contractor	Base	Alternate
Absolute Fire Protection	\$36,000	N/A
Automatic Fire Systems	\$24,989	N/A
<b>Nelson Fire Protection</b>	<b>\$20,428</b>	<b>N/A</b>

**Bid Package 08 -Plumbing**

Contractor	Base	Alternate
<b>DeFranco Plumbing</b>	<b>\$56,474</b>	<b>N/A</b>
Jensen Plumbing	\$72,500	N/A
O'Sullivan Plumbing	\$76,359	N/A

**Bid Package 09 -HVAC**

Contractor	Base	Alternate
Amber Mechanical	\$1,197,800	N/A
<b>MG Mechanical</b>	<b>\$1,007,000</b>	<b>N/A</b>
Great Lakes	\$1,209,000	N/A
Helm Mechanical	<del>\$989,000</del>	<del>N/A</del>

**Bid Package 10 -Electrical**

Contractor	Base	Alternate
<b>Airport Electric</b>	<b>\$338,879</b>	<b>N/A</b>
J Hamilton	\$432,110	N/A
McWilliams Electric	\$462,235	N/A
Prospect Electric	\$408,000	N/A

**III. Recommendation**

It is the recommendation of the administration that the Board award contracts for the above Township High School District 214 -Phase 4 FVEC Program Consolidation bid values of: \$95,800 to Green Demolition for Selective Demolition; \$215,220 to Pepper SPG for General Trades; \$409,000 to Pepper SPG for Drywall and Rough Carpentry; \$64,250 to Just Rite Acoustics for Acoustical Ceilings; \$471,775 to Ready Tile for Flooring; \$69,580 to Midwest Decorating for Painting; \$20,428 to Nelson Fire Protection for Fire Suppression; \$56,474 to DeFranco Plumbing for Plumbing; \$1,007,000 to MG Mechanical for HVAC; \$338,879 to Airport Electric for Electrical. The total amount of the bid values for Phase 4 FVEC Program Consolidation is \$2,748,406. Administration further recommends that the Board approve any additional costs for unforeseen revisions not the fault of the contractor(s) up to 10% of the base bid.

Changes to Board Policy January 2023:

2:100	Board Member Conflict of Interest	
2:105	Ethics and Gift Ban	Legal Reference
2:150	Committees	5 Year Review
2:210	Organizational Board of Education Meeting	
2:250	Access to District Public Records	5 Year Review
2:265	Title IX Sexual Harassment Grievance Procedure	
3:10	Goals and Objectives	5 Year Review
4:10	Fiscal and Business Management	
4:55	Use of Credit and Procurement Cards	5 Year Review
4:140	Waiver of Student Fees	
4:165	Awareness and Prevention of Child Sexual Abuse and Grooming Behaviors	
5:120	Employee Ethics; Code of Professional Conduct; and Conflict of Interest	
5:20	Harassment	Legal Reference
5:170	Copyright	5 Year Review
5:190	Teacher Qualifications	5 Year Review
5:220	Substitute Teachers	
5:250	Leave of Absence	
5:260	Student Teachers	5 Year Review
5:280	Duties and Qualifications	
5:320	Evaluation	
5:330	Sick Days, Vacation, Holidays, and Leaves	Legal Reference
6:15	School Accountability	
6:20	School Year Calendar and Day	Legal Reference
6:50	School Wellness	Legal Reference
6:60	Curriculum Content	Legal Reference
6:65	Student Social and Emotional Development	Legal Reference
6:250	Community Resource Persons and Volunteers	5 Year Review
6:270	Guidance and Counseling Program	5 Year Review



## Students

### Attendance and Truancy <sup>1</sup>

#### Compulsory School Attendance <sup>2</sup>

This policy applies to individuals who have custody or control of a child: (a) between the ages of six (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 12 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, (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, and (6) any child 16 years of age or older who is employed and is enrolled in a graduation incentives program.

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),<sup>3</sup> observance of a religious holiday, death in the immediate family, attendance at a civic event,<sup>4</sup> family emergency, other situations

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The footnotes are not intended to be part of the adopted policy; they should be removed before the policy is adopted.

<sup>1</sup> State law requires boards to adopt a policy covering some of the topics herein and controls this policy's content. 105 ILCS 5/22-92, added by P.A. 102-157 and renumbered by P.A. 102-813; 23 Ill.Admin Code Part 207. Any school receiving public funds must develop and annually communicate to its students and their parents/guardians an absenteeism and truancy policy. *Id.* The Ill. Principals Association (IPA) maintains a handbook service that coordinates with **PRESS** material, *Online Model Student Handbook* (MSH), at: [www.ilprincipals.org/msh/](http://www.ilprincipals.org/msh/).

This policy must be updated every two years and filed with the Ill. State Board of Education (ISBE) and the regional superintendent of schools [or Intermediate Service Center Executive Director, whichever is appropriate]. 105 ILCS 5/22-92(b), added by P.A. 102-157 and renumbered by P.A. 102-813; 23 Ill.Admin.Code §207.30(a). 105 ILCS 5/3-0.01 states that any references to *regional superintendent* include the chief administrative officer of Intermediate Service Centers established under 105 ILCS 5/2-3.62. See the **Monitoring** subhead and f/n 21, below.

<sup>2</sup> 105 ILCS 5/26-2 addresses enrolled students below or over set compulsory attendance ages. The law also requires any persons having custody or control of a child who is enrolled in grades kindergarten through 12 in the public school to cause the child to attend school.

105 ILCS 5/26-1, amended by P.A.s 102-406, 102-266, 102-321, and 102-981, eff. 1-1-23, contains the compulsory school age exemptions. Each listed exception is specifically included in the statute, except the reference to *home school*. See 7:40, *Nonpublic School Students, Including Parochial and Home-Schooled Students*, regarding assigning students who enroll from a non-public school. See 6:150, *Home and Hospital Instruction*, regarding providing instruction to a pregnant student or other student who is medically unable to attend school.

<sup>3</sup> 105 ILCS 5/26-1 and 5/26-2a, amended by P.A.s. 102-266 and 102-321. A student may be absent for mental or behavioral health for up to five days without providing a medical note, and the student must be given an opportunity to make up any missed school work. *Medical note* is not defined, but the same portion of the statute discusses a student's inability to attend school due to a disability being certified by an Illinois licensed physician, chiropractic physician, advanced practice registered nurse, or physician assistant; presumably, any of these individuals could provide a *medical note*. After the second mental health day used, the student may be referred to the appropriate school support personnel. *Id.* See policy 7:250, *Student Support Services*.

beyond the control of the student as determined by the Board, voting pursuant to policy 7:90, *Release During School Hours* (10 ILCS 5/7-42 and 5/17-15), 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.<sup>5</sup> Students absent for a valid cause may make up missed homework and classwork assignments in a reasonable timeframe. <sup>6</sup>

### Absenteeism and Truancy Program

The Superintendent or designee shall manage an absenteeism and truancy program in accordance with the School Code and School Board 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. <sup>7</sup>
2. A protocol for excusing a student in grades 6 through 12 from attendance to sound *Taps* at a military honors funeral held in Illinois for a deceased veteran. <sup>8</sup>

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The footnotes are not intended to be part of the adopted policy; they should be removed before the policy is adopted.

<sup>4</sup> 105 ILCS 5/26-1 and 5/26-2a, amended by P.A. 102-981, eff. 1-1-23. Subject to ISBE guidelines, a middle or high school student shall be permitted one school day-long excused absence per school year to engage in a *civic event*, defined as “an event sponsored by a non-profit organization or governmental entity that is open to the public. *Civic event* includes, but is not limited to, an artistic or cultural performance or educational gathering that supports the mission of the sponsoring non-profit organization. Schools may require students to provide an appropriate administrator with reasonable advance notice of the intended absence and documentation of participation.

<sup>5</sup> 105 ILCS 5/22-92(a)(1), added by P.A. 102-157 and renumbered by P.A. 102-813, requires a policy with a definition of valid cause for absence in accordance with 105 ILCS 5/26-2a. These reasons are in 105 ILCS 5/26-2a except that (1) “other reason as approved by the Superintendent,” and (2) absences for students to vote authorized by 10 ILCS 5/7-42 and 5/17-15, amended by P.A. 101-624, were added. An ISBE rule requires that the absenteeism and truancy policy define valid causes for absence. 23 Ill.Admin.Code §1.290.

For elementary districts, delete the following phrase from the second sentence of this paragraph: “~~voting pursuant to policy 7:90, Release During School Hours (10 ILCS 5/7-42 and 5/17-15),~~” and delete 7:90, *Release During School Hours*, from the Cross References.

For high school and unit districts that do not wish to include the **Voting** subhead in policy 7:90, *Release During School Hours*, amend the second sentence of this paragraph as follows: “~~policy 7:90, Release During School Hours (the Election Code, 10 ILCS 5/7-42 and 5/17-15),~~” and delete 7:90, *Release During School Hours* from the Cross References.

<sup>6</sup> See f/n 3. In addition, 105 ILCS 5/10-20.78, added by P.A. 102-471 and renumbered by P.A. 102-813, requires a written policy related to absences and missed homework or classwork assignments as a result of or related to a student’s pregnancy. It makes sense to apply such a policy to all students who are absent for a valid cause.

<sup>7</sup> Any child “necessarily and lawfully employed” may be exempted from attendance by the superintendent “on certification of the facts by and the recommendation of the school board.” 105 ILCS 5/26-1. The policy’s language serves to delegate this “certification of the facts” to the superintendent or designee. The following option allows a board to consider and include specific criteria in the policy:

A student may be excused, at the Superintendent’s discretion, when: (1) the student has a last period study hall, (2) the parent/guardian provides written permission, (3) the student’s employer provides written verification of employment, (4) the student provides evidence of a valid work permit, or (5) other reason deemed justifiable by the Superintendent.

Child Labor laws include: 29 C.F.R. Part 570 (minimum age standards, occupations, conditions, etc.); 820 ILCS 205/, amended by P.A. 102-32 (child labor law); 56 Ill.Admin.Code Part 250 (child labor regulations). To streamline the employment certificate process for minors, the Ill. Dept. of Labor (IDOL) has a paperless certification system for districts to provide IDOL with the name and contact information of the superintendent or designee as the *issuing officer*. The *issuing officer* will then be granted access to electronically complete and submit either the IDOL’s *Employment Certificate Form* or *Temporary Employment Certificate Form*, at: [www2.illinois.gov/idol/Laws-Rules/FLS/Pages/Employment-Certificates-Minors.aspx](http://www2.illinois.gov/idol/Laws-Rules/FLS/Pages/Employment-Certificates-Minors.aspx).

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.<sup>9</sup>
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.<sup>10</sup>
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.<sup>11</sup>
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.<sup>12</sup> 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.<sup>13</sup>

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The footnotes are not intended to be part of the adopted policy; they should be removed before the policy is adopted.

<sup>8</sup> 105 ILCS 5/26-1. A student must notify the building principal or other administrator at least two days prior to the absence providing the date, time, and location of the military honors funeral. This requirement may be waived if the student did not receive notice at least two days in advance, but the student shall notify the administration as soon as possible of the absence.

A student whose absence is excused to sound *Taps* shall be counted in attendance for purposes of calculating the average daily attendance of students in the district. The district must allow the student reasonable time to make up school work and if school work is satisfactorily completed, the day of absence is counted as an attendance day for the student.

<sup>9</sup> 105 ILCS 5/26-1. Such a student must be granted five days of excused absences in any school year and, at the board's discretion, may be granted additional excused absences to visit the student's parent/guardian. The student and his/her parent/guardian are responsible for obtaining assignments from the student's teacher prior to any period of excused absence and for ensuring that such assignments are completed by the student prior to his/her return to school from the excused absence period. Id.

<sup>10</sup> This notification is required by 105 ILCS 5/26-3b.

<sup>11</sup> 105 ILCS 5/22-92(a)(2), added by P.A. 102-157 and renumbered by P.A. 102-813.

<sup>12</sup> Id. at (3), added by P.A. 102-157 and renumbered by P.A. 102-813. The School Code references to dropout prevention include: 105 ILCS 5/26-3a (regional superintendent activities and annual report); 105 ILCS 5/10-20.25a (annual report by boards); and 105 ILCS 5/1A-4(E), amended by P.A. 102-894 (ISBE report).

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. <sup>14</sup>
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. <sup>15</sup>
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. <sup>16</sup>
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. <sup>17</sup>

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The footnotes are not intended to be part of the adopted policy; they should be removed before the policy is adopted.

<sup>13</sup> 105 ILCS 5/22-92(a)(4), added by P.A. 102-157 and renumbered by P.A. 102-813, requires the incorporation of provisions relating to chronic absenteeism in accordance with 105 ILCS 5/26-18. 105 ILCS 5/26-18 requires districts to collect and review chronic absence data and determine what systems of support and resources are needed to engage chronically absent students and their families to encourage the habit of daily attendance and promote success. 105 ILCS 5/26-18(c). The review must include an analysis of chronic absence data from each attendance center. *Id.* Districts are also encouraged to: (1) provide a system of support to students at risk of reaching or exceeding chronic absence levels, i.e., those available through the Illinois Multi-tiered Systems of Support Network; and (2) make resources available to families, i.e., those available through ISBE’s Family Engagement Framework, to support and engage students and their families. 105 ILCS 5/26-18(d). *Chronic absence* means “absences that total 10% or more of school days of the most recent school year, including absences with and without valid cause, as defined in Section 26-2a of this Code, and out-of-school suspensions for an enrolled student.” 105 ILCS 5/26-18(a). In contrast, a *chronic or habitual truant* is “a child who is subject to compulsory school attendance and who is absent without valid cause from such attendance for 5% or more of the previous 180 regular attendance days.” 105 ILCS 5/26-2a.

<sup>14</sup> 105 ILCS 5/10-22.6(c-5).

<sup>15</sup> Use this alternative for districts in suburban Cook County: replace “Regional Office of Education” with “appropriate Intermediate Service Center.”

<sup>16</sup> 105 ILCS 5/26-9 requires school officers and superintendents to assist truant officers. A minor who is reported by the regional superintendent as a chronic truant may be adjudicated a “truant minor in need of supervision” if the minor declines or refuses to fully participate in truancy intervention services. 705 ILCS 405/3-33.5, amended by P.A. 102-456.

Counties may regulate truants by ordinance and impose fines and/or community services on truants or, if the truant is under 10 years of age, on the parent or custodian. 55 ILCS 5/5-1078.2. Municipalities may regulate truants by ordinance and impose fines and/or community services on truants or, if the truant is under 13 years of age, on the parent or custodian. 65 ILCS 5/11-5-9. Local officials or authorities that enforce, prosecute, or adjudicate municipal ordinances adopted under 65 ILCS 5/11-5-9, or that work with school districts to address truancy problems, are designated as: (a) part of the juvenile justice system, established by the Juvenile Court Act of 1987, and (b) *juvenile authorities* within the definition set forth in subsection (a)(6.5) of Section 10-6 of the Ill. School Student Records Act. 105 ILCS 10/6(a)(6.5). *Id.* **A superintendent should consult with the board attorney before disclosing school student records to non-district entities.** See 7:340-AP1, *School Student Records*, for a sample procedure for release of such records to juvenile authorities.

<sup>17</sup> 105 ILCS 5/26-12 prohibits punitive action “unless available supportive services and other school resources have been provided to the student.” In addition, “a truant minor may not be expelled for nonattendance unless he or she has accrued 15 consecutive days of absences without valid cause and the student cannot be located by the school district or the school district has located the student but cannot, after exhausting all available supportive services, compel the student to return to school.” *Id.*

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. <sup>18</sup>

[For high school and unit districts only]

14. A process for a 17-year-old resident to participate in the District's various programs and resources for truants.<sup>19</sup> The student must provide documentation of his/her dropout status for the previous six months. A request from an individual 19 years of age or older to re-enroll after having dropped out of school is handled according to provisions in 7:50, *School Admissions and Student Transfers To and From Non-District Schools*.
15. A process for the temporary exclusion of a student 17 years of age or older for failing to meet minimum attendance standards according to provisions in State law. A parent/guardian has the right to appeal a decision to exclude a student. <sup>20</sup>

### Monitoring <sup>21</sup>

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.

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The footnotes are not intended to be part of the adopted policy; they should be removed before the policy is adopted.

<sup>18</sup> 105 ILCS 5/26-3a requires the district to "establish, in writing, a set of criteria for use by the local superintendent of schools in determining whether a pupil's failure to attend school is the result of extraordinary circumstances, including but not limited to economic or medical necessity or family hardship."

This statute also requires the "clerk or secretary" of the board to quarterly report to the regional superintendent and Secretary of State the identity of students who were removed from the regular attendance roll, exclusive of transferees, because they were expelled; have withdrawn; left school; withdrew due to extraordinary circumstances; have re-enrolled in school since their names were removed from the attendance rolls; were certified to be chronic or habitual truants; or were previously certified as chronic or habitual truants who have resumed regular school attendance. The statute provides that the status of a driver's license or instructional permit will be jeopardized for a student who is the subject of this notification because of non-attendance unless the non-attendance is due to extraordinary circumstances as determined by the local district. State Superintendent Koch announced in his *Weekly Message*, 8-28-07, see **Funding & Disbursements** subhead, p.2, at: [www.isbe.net/Documents/Superintendent\\_Weekly\\_Message/message\\_082807.pdf](http://www.isbe.net/Documents/Superintendent_Weekly_Message/message_082807.pdf), that ISBE is delaying implementing this statute based upon legal guidance from the U.S. Dept. of Education's Family Policy Compliance Office that its implementation would violate the federal Family Educational Rights and Privacy Act.

<sup>19</sup> A district must allow this participation; the length of the drop-out period and the documentation requirement contained in the next sentence are permissive. 105 ILCS 5/26-14.

<sup>20</sup> Optional, but provided in 105 ILCS 5/26-2(c)(3); ISBE's rule controls the appeal process, 23 Ill.Admin.Code §1.242.

<sup>21</sup> 105 ILCS 5/22-92(b), added by P.A. 102-157 and renumbered by P.A. 102-813. Every two years this policy must be updated and, even if no updates are made, filed with ISBE and the regional superintendent of schools [or Intermediate Service Center Executive Director, whichever is appropriate]. Id; 23 Ill.Admin.Code §207.30. The policy must contain all requirements of 105 ILCS 5/22-92, indicate the date of adoption (by month, day, and year) and any revision dates, and be filed electronically by September 30 each review year through ISBE's Web Application Security (IWAS) system. 23 Ill.Admin.Code §§207.20(a), 207.30(a). If, after review and re-evaluation of the policy, the district determines that no updates are necessary, either a copy of board minutes clearly indicating the policy was re-evaluated and no changes were deemed necessary or a signed statement from the board president indicating the policy was re-evaluated and no changes were deemed necessary must be submitted to IWAS. 23 Ill.Admin.Code §207.30(a)(3). ISBE has stated that for districts that update the adoption date listed on a policy whenever the policy is updated, the date of adoption is sufficient to also indicate the revision date. See ISBE *Absenteeism and Truancy Policy FAQ*, at: [www.isbe.net/Documents/Absenteeism-Truancy-Policy-FAQ.pdf](http://www.isbe.net/Documents/Absenteeism-Truancy-Policy-FAQ.pdf).

LEGAL REF.: 105 ILCS 5/22-92 and 5/26-1 through 18.  
705 ILCS 405/3-33.5, Juvenile Court Act of 1987.  
23 Ill.Admin.Code §§1.242 and Part 207.

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)

# *Document Status: Review and Monitoring*

## General School Administration

### **3:10 Goals and Objectives**

The Superintendent directs the administration in order to manage the School District and to facilitate the implementation of a quality educational program in alignment with School Board policy 1:30, *School District Philosophy*. Specific goals and objectives are to: [PRESSPlus1](#)

1. Provide quality education that is relevant to membership in a global society and economy while maintaining a balanced operating budget and serving the student population.
2. Increase student learning through engagement and innovative programs to ensure students will develop self-awareness, self-management, interpersonal, and decision-making skills as measured by social and emotional learning growth objectives to establish and maintain positive relationships and achieve school and life success in a global society and economy.
3. Promote and expand lifelong learning opportunities for residents of all ages through positive relationships, community involvement, community engagement and outreach, and collaborative planning in the efficient use of resources.

#### Parameters

1. Keep all programs, practices, and activities consistent with the district mission, vision, and goals.
2. Operate six comprehensive high schools and alternative programs to meet student needs and interests.
3. Enlarge our candidate pool to attract highly qualified individuals to increase our cultural and ethnic diversity.
4. Give the instructional program the highest priority in allocation of resources.
5. Maintain sound fiscal practices to ensure appropriate fund balances and a balanced operating budget.
6. Provide a Community Education program that supports lifelong learning opportunities.
7. Review and update district goals annually.

#### LEGAL REF.:

[105 ILCS 5/10-16.7](#), [5/10-21.4](#), and [5/10-21.4a](#).

CROSS REF.: 1:30 (School District Philosophy), 2:20 (Powers and Duties of the School Board; Indemnification), 2:130 (Board Superintendent Relationship), 3:40 (Superintendent), 3:50 (Administrative Personnel Other Than the Superintendent), 3:60 (Administrative Responsibility of the Building Principal), District 214 Student and Parent Handbook

Adopted: March 17, 2022

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#### **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](http://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 110, October 2022**

# Document Status: Draft Update

## Operational Services

### 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.

#### Budget Planning

Annually, the Board adopts a proposed budget calendar, indicating dates for presentation by the Superintendent of receipts, estimates, preliminary expenditure recommendations by funds, and major Board actions affecting the budget. The District's fiscal year is from July 1 until June 30. The Superintendent shall present to the Board, no later than the first regular meeting in August, 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. To the extent possible, the tentative budget shall be balanced as defined by the III. State Board of Education (ISBE) guidelines.

#### Budget Adoption Procedures

After receiving the tentative budget, the Board sets the date, place, and time for:

1. A public hearing on the tentative budget, and
2. The tentative 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 tentative budget's availability for public inspection and the public hearing. The tentative budget shall be available for public inspection at least 30 days before the time of the budget hearing.

At the public hearing, the tentative 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. [PRESSPlus1](#) and the public shall be invited to comment, question, or advise the Board.

The Board adopts a Final budget before the end of the first quarter of each fiscal year, September 30, or in accordance with State law.

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, in accordance with State law.
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, in accordance with State law.

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. [PRESSPlus2](#)
4. 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 or in accordance with State law.

### Budget Amendments

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

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, 5/17-2A, 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)

Adopted: April 16, 2020

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### **PRESSPlus Comments**

PRESSPlus 1. Updated in response to 105 ILCS 5/17-1.3, added by P.A. 102-895, requiring districts to disclose this cash reserve balance information “at the public hearing at which the district certifies its budget and levy for the taxable year.” The statute does not specify the manner in which the disclosure must be made; for ease of administration, the added text manages disclosure at the budget hearing by including it in the budget review. To provide evidence of compliance, consider as a best practice recording this disclosure in the board meeting minutes and/or presenting it in writing. The term *operational levy* is not defined in the statute, but it may refer to a district’s *operating funds*, which Ill. State Board of Education rules define as the Educational, Operations and Maintenance, Transportation, and Working Cash funds. 23 Ill. Admin.Code §100.20. Consult the board attorney for guidance. **Issue 110, October 2022**

PRESSPlus 2. Required by 105 ILCS 5/17-1.3, added by P.A. 102-895. Consult the board attorney about the meaning of the *public hearing* for the levy and if the disclosure must always be made at the board meeting at which the board certifies the district’s levy, or only in those instances where notice and a *public hearing* are required by the Truth in Taxation Law. 35 ILCS 200/18-70. Similar to the disclosure of cash reserves made at the budget hearing, a district may want to manage compliance for the levy hearing by incorporating the information into the presentation of the levy at the board meeting. **Issue 110, October 2022**

# *Document Status: Review and Monitoring*

## Operational Services

### **4:55 Use of Credit and Procurement Cards**

The Superintendent and employees designated by the Superintendent are authorized to use District credit and procurement cards to simplify the acquisition, receipt, and payment of purchases and travel expenses incurred on the District's behalf. Credit and procurement cards shall only be used for those expenses that are for the District's benefit and serve a valid and proper public purpose; they shall not be used for personal purchases. Cardholders are responsible for exercising due care and judgment and for acting in the District's best interests. [PRESSPlus1](#)

The Superintendent or designee shall manage the use of District credit and procurement cards by employees. It is the Board's responsibility, through the audit and approval process, to determine whether District credit and procurement card use by the Superintendent is appropriate.

In addition to the other limitations contained in this and other Board policies, District credit and procurement cards are governed by the following restrictions:

1. Credit and/or procurement cards may only be used to pay certain job-related expenses or to make purchases on behalf of the Board or District or any student activity fund, or for purposes that would otherwise be addressed through a conventional revolving fund.
2. The Superintendent or designee shall instruct the issuing bank to block the cards' use at unapproved merchants.
3. The Superintendent shall limit the amount each cardholder may charge in a single purchase or within a given month and inform the issuing bank of these limitations
4. The Superintendent or designee must approve the use of a District credit or procurement card whenever such use is by telephone, fax, and the Internet. Permission shall be withheld when the use violates any Board policy, is from a vendor whose reputation has not been verified, or would be more expensive than if another available payment method were used.
5. The consequences for unauthorized purchases include, but are not limited to, reimbursing the District for the purchase amount, loss of cardholding privileges, and, if made by an employee, discipline up to and including discharge.
6. All cardholders must sign a statement affirming that they are familiar with this policy.
7. The Superintendent shall implement a process whereby all purchases using a District credit or procurement card are reviewed and approved by someone other than the cardholder or someone under the cardholder's supervision.
8. Cardholders must submit the original, itemized receipt to document all purchases.
9. No individual may use a District credit or procurement card to make purchases in a manner contrary to State law, including, but not limited to, the bidding and other purchasing requirements in [105 ILCS 5/10-20.21](#), or any Board policy.
10. The Superintendent or designee shall account for any financial or material reward or rebate offered by the company or institution issuing the District credit or procurement card and shall ensure that it is used for the District's benefit.

LEGAL REF.:

[105 ILCS 5/10-20.21.](#)

[23 Ill.Admin.Code §100.70\(d\).](#)

CROSS REF.: 4:50 (Payment Procedures), 4:60 (Purchases and Contracts), 4:80 (Accounting and Audits), 4:90 (Student Activity and Fiduciary Funds), 5:60 (Expenses)

Adopted: December 10, 2020

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## **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](http://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 110, October 2022**

# *Document Status: Draft Update*

## General Personnel

### **5:20 Harassment**

The Board of Education prohibits discrimination, including harassment of staff members by other staff members or students in the school environment based on, but not limited to, age, military status, unfavorable discharge from the military, ancestry, religion, gender, actual or perceived race, [PRESSPlus1](#) sexual orientation, color, national origin, work authorization status, disability, pregnancy, or order of protection status. Any staff member who feels that he or she has been harassed may initiate a complaint in accordance with established procedures. The complaint will be promptly investigated and, where substantiated, appropriate corrective action will be taken. Retaliation against any staff member for filing a complaint of harassment or participating in an investigation is prohibited. The District provides annual sexual harassment prevention training in accordance with State law.

#### 1. Definitions

Harassment is an unwelcome physical and/or verbal conduct which may be related to, but is not limited to, one or more characteristics such as age, unfavorable discharge from the military, ancestry, religion, gender, race, sexual orientation, color, national origin and disability, that affects an individual's employment or is severe and/or pervasive enough that it has, or will likely have, the effect of creating a hostile environment. A hostile environment is one that interferes with the ability of a reasonable person to function effectively in the school work environment. Sexual harassment also includes the unwelcome threat by someone in authority to withhold employment opportunities or benefits if sexual favors are not given by a staff member or the promise to provide such opportunities or benefits in exchange for sexual favors. The work/school environment includes school premises, school related activities, and other situations with a close relationship or connection to school.

Conduct that may contribute to creation of a hostile environment includes, but is not limited to, unwelcome touching or other physical contact of a sexual nature, stalking, staring, sexual propositions, belittling or derogatory remarks, jokes, graffiti, or graphic material.

#### 2. Violations

It shall be a violation of this policy for any person in the school work environment to harass a staff member, or for a staff member to harass any other person, including a student, because of any characteristic including, but not limited to, age, unfavorable discharge from the military, ancestry, religion, gender, race, sexual orientation, color, national origin, and disability or for there to be any retaliation against a staff member who has alleged a violation of this policy or who has participated in the investigation of a complaint.

It shall also be a violation of this policy for anyone who is authorized to recommend or take human resources actions affecting a staff member, or who is otherwise authorized to transact business or perform other acts or services on behalf of the district, to:

- A. Request sexual favors or make sexual advances in connection with employment action,

whether implicitly or explicitly;

- B. Recommend, grant, or deny any human resources action because of sexual considerations;
- C. Take any form of reprisal against a staff member who has rejected or reported sexual advances;
- D. Fail to take action consistent with this policy on allegations of sexual or other forms of harassment;
- E. Failure to take immediate corrective action in the event misconduct has occurred.

### 3. Consequences

Violations of this policy by a staff member may result in counseling, conciliation, mediation, participation in the Employee Assistance Program, reprimands, suspensions with or without pay, supervisory measures, transfers, remediation, or discharge. Procedures under this policy shall be applied consistently with any other applicable policy, procedure, or contractual obligation of the district.

### 4. Complaints

A staff member who believes he or she has been harassed in violation of this policy may initiate a complaint to his or her immediate supervisor or Building Principal/Director, or where necessary, the Associate Superintendent for Human Resources, who in turn shall promptly report the matter to the Building Principal/Director, or where necessary, the Associate Superintendent for Human Resources. An aggrieved staff member alleging sexual or other harassment by anyone with supervisory authority may file a complaint with the Building Principal/Director, or the Associate Superintendent for Human Resources. Any school personnel who believes a violation of this policy may have occurred shall immediately report the matter to the Building Principal/Director, or where necessary, the Associate Superintendent for Human Resources for review and investigation. Any administrator, supervisor, or Building Principal/Director who believes a violation of this policy may have occurred shall immediately report the matter to the Superintendent or Associate Superintendent for Human Resources. A staff member shall be notified within two work days of a complaint made against him or her.

#### Making a Report or Complaint

Employees and *nonemployees* (persons who are not otherwise employees and are directly performing services for the District pursuant to a contract with the District, including contractors, and consultants) are encouraged to promptly report information regarding violations of this policy. Individuals may choose to report to a person of the individual's same gender. Every effort should be made to file such reports or complaints as soon as possible, while facts are known and potential witnesses are available.

Aggrieved individuals, if they feel comfortable doing so, should directly inform the person engaging in the harassing conduct or communication that such conduct or communication is offensive and must stop.

#### Whom to Contact with a Report or Complaint

An employee should report claims of harassment, including making a confidential report, to any of the following: his/her immediate supervisor, the Building Principal, an administrator, the Nondiscrimination Coordinator, and/or a Complaint Manager.

**Employees** may also report claims using Board policy 2:260, *Uniform Grievance*

*Procedure.* If a claim is reported using Board policy 2:260, then the Complaint Manager shall process and review the claim according to that policy, in addition to any response required by this policy.

The Superintendent shall insert into this policy the names, office addresses, email addresses, and telephone numbers of the District's current Nondiscrimination Coordinator and Complaint Managers. The Nondiscrimination Coordinator also serves as the District's Title IX Coordinator.

**Nondiscrimination Coordinator:**

Kate Kraft, Associate Superintendent for Human Resources

2121 S. Goebbert Rd.

Arlington Hts., IL 60005

Email: [kate.kraft@d214.org](mailto:kate.kraft@d214.org)

847-718-7647

**Complaint Managers:**

Felix Negron, Employee Relations Supervisor

Jessica Herrmann, I

2121 S. Goebbert Rd.

2121 S. Goebbert F

Arlington Hts., IL 60005

Arlington Hts., IL 600

Email: [felix.negron@d214.org](mailto:felix.negron@d214.org)

Email: [jessica.herrmann@d214.org](mailto:jessica.herrmann@d214.org)

847.718.7651

847.718.7657

5. Time Limits

Complaints of violations of this policy may be made at any time, but every effort should be made to file complaints as soon as possible, while facts are known and potential witnesses are available.

6. Investigation

Upon receiving a complaint or third-party report of a possible violation of this policy, the Associate Superintendent for Human Resources shall be notified. A bargaining unit member will not be used to investigate another bargaining unit member. The Associate Superintendent for Human Resources, or designee, shall conduct an investigation to determine whether there is a reasonable basis for believing that the alleged violation has occurred. If the alleged harasser is a student, the assistance of the Associate Superintendent for Student Services shall be obtained. The assistance of the Associate Superintendent for Student Services shall also be obtained when a student is involved in the investigation as a witness. The investigation shall be made expeditiously.

It may include review of any documentary or other relevant evidence, and interviews with the

complainant, the alleged offender, and any person believed to have pertinent knowledge concerning the alleged violation. The accused shall have full opportunity to tell his or her side of the story. The accused may be represented by a bargaining unit representative.

The investigator shall take steps to maintain the confidentiality of the investigation.

During the investigation process, the Associate Superintendent for Human Resources, or designee, may negotiate a settlement or other resolution of the complaint.

If there is no resolution or settlement of the complaint and the Associate Superintendent for Human Resources, or designee, determines that there is a reasonable basis for believing that a staff member violated the policy, a hearing shall be held.

For any report or complaint alleging sexual harassment that, if true, would implicate Title IX of the Education Amendments of 1972 ([20 U.S.C. §1681 et seq.](#)), the Nondiscrimination Coordinator or designee shall consider whether action under policy 2:265, *Title IX Sexual Harassment Grievance Procedure*, should be initiated.

For any other alleged workplace harassment that does not require action under policy 2:265, *Title IX Sexual Harassment Grievance Procedure*, the Nondiscrimination Coordinator or a Complaint Manager or designee shall consider whether an investigation under policy 2:260, *Uniform Grievance Procedure*, and/or 5:120, *Employee Ethics; Conduct, and Conflict of Interest*, should be initiated, regardless of whether a written report or complaint is filed.

#### Reports That Involve Alleged Incidents of Sexual Abuse of a Child by School Personnel

An *alleged incident of sexual abuse* is an incident of sexual abuse of a child, as defined in [720 ILCS 5/11-9.1A\(b\)](#), that is alleged to have been perpetrated by school personnel, including a school vendor or volunteer, that occurred: on school grounds during a school activity; or outside of school grounds or not during a school activity.

Any complaint alleging an incident of sexual abuse shall be processed and reviewed according to policy 5:90, *Abused and Neglected Child Reporting*. In addition to reporting the suspected abuse, the complaint shall also be processed under policy 2:265, *Title IX Sexual Harassment Grievance Procedure*, or policy 2:260, *Uniform Grievance Procedure*.

## 7. Hearing

Where it is determined that there is reasonable cause to believe allegations of a violation of this policy, and no resolution or settlement is achieved, action shall be taken. Prior to the imposition of counseling, conciliation, mediation, participation in the Employee Assistance Program, reprimands, suspensions, supervisory measures, transfers, remediation, or discharge, there will be a hearing by the Associate Superintendent for Human Resources, or designee.

Prior to the hearing, the alleged staff offender is entitled to written or verbal notice of the charges.

- A. The hearing shall be held promptly, i.e., within thirty (30) work days.
- B. The alleged offender may be represented by either a bargaining unit representative or an attorney from the bargaining unit.
- C. The Associate Superintendent for Human Resources, or designee, shall provide a written decision.

The decision of the hearing officer will be final.

If the decision is to recommend dismissal to the Board of Education, the staff member may request a hearing with the Board.

#### 8. Miscellaneous

- A. Anyone who, after investigation, is found to have knowingly falsely accused another person of sexual or other harassment may be subject to appropriate disciplinary action.
- B. All staff members receive staff development training in sexual and other harassment awareness.
- C. No one will be retaliated against for reporting sexual and other harassment or for participating in such an investigation.
- D. Every staff member is expected to cooperate and provide information requested during an investigation.

The Superintendent shall also use reasonable measures to inform staff members, applicants, and nonemployees of this policy, which shall include posting on the District website and/or making this policy available in the District's administrative office, and including this policy in the appropriate handbooks.

#### LEGAL REF.:

[42 U.S.C. §2000e](#) *et seq.*, Title VII of the Civil Rights Act of 1964; [29 C.F.R. §1604.11](#).

[20 U.S.C. §1681](#) *et seq.*, Title IX of the Education Amendments of 1972; [34 C.F.R. Part 106](#).

[5 ILCS 430/70-5\(a\)](#), State Officials and Employees Ethics Act.

[775 ILCS 5/2-101\(E\)](#) and (E-1), [5/2-102\(A\)](#), (A-10), (D-5), [5/2-102\(E-5\)](#), [5/2-109](#), [5/5-102](#), and [5/5-102.2](#), Ill. Human Rights Act.

[56 Ill. Admin.Code Parts 2500](#), [2510](#), [5210](#), and [5220](#).

[Burlington Indus. v. Ellerth](#), 524 U.S. 742 (1998); [Vance v. Ball State Univ.](#), 570 U.S. 421 (2013). [PRESSPlus2](#)

[Crawford v. Metro. Gov't of Nashville & Davidson Cnty.](#), 555 U.S. 271 (2009).

[Jackson v. Birmingham Bd. of Educ.](#), 544 U.S. 167 (2005).

[Oncale v. Sundowner Offshore Servs.](#), 523 U.S. 75 (1998).

[Burlington Indus. v. Ellerth](#), 524 U.S. 742 (1998).

[Faragher v. City of Boca Raton](#), 524 U.S. 775 (1998).

[Harris v. Forklift Systems](#), 510 U.S. 17 (1993).

[Franklin v. Gwinnett Co. Public Schools](#), 503 U.S. 60 (1992).

[Meritor Savings Bank v. Vinson](#), 477 U.S. 57 (1986).

[Porter v. Erie Foods Int, Inc.](#), 576 F.3d 629 (7th Cir. 2009).

Williams v. Waste Mgmt., 361 F.3d 1021 (7th Cir. 2004).

Berry v. Delta Airlines, 260 F.3d 803 (7th Cir. 2001).

Crawford v. Metro. Gov't of Nashville & Davidson Cty., 555 U.S. 271 (2009).

Faragher v. City of Boca Raton, 524 U.S. 775 (1998).

Franklin v. Gwinnett Co. Public Schools, 503 U.S. 60 (1992).

Harris v. Forklift Systems, 510 U.S. 17 (1993).

Jackson v. Birmingham Bd. of Educ., 544 U.S. 167 (2005).

Meritor Savings Bank v. Vinson, 477 U.S. 57 (1986).

Oncale v. Sundowner Offshore Servs., 523 U.S. 75 (1998).

Porter v. Erie Foods Int, Inc., 576 F.3d 629 (7th Cir. 2009).

Sangamon Cnty. Sheriff's Dept. v. Ill. Human Rights Com'n, 233 Ill.2d 125 (Ill. 2009).

Vance v. Ball State Univ., 133 S. Ct. 2434 (2013).

Williams v. Waste Mgmt., 361 F.3d 1021 (7th Cir. 2004); Sangamon Cnty. Sheriff's Dept. v. Ill. Human Rights Com'n, 233 Ill.2d 125 (Ill. 2009).

CROSS REF.: 2:260 (Uniform Grievance Procedure), 2:265 (Title IX Sexual Harassment Grievance Procedure), 4:60 (Purchases and Contracts), 5:10 (Equal Employment Opportunity and Minority Recruitment), 5:90 (Abused and Neglected Child Reporting), 5:120 (Employee Ethics; Code of Professional Conduct; and Conflict of Interest), 7:20 (Harassment of Students Prohibited), 8:30 (Visitors to and Conduct on School Property)

ADOPTED: September 27, 2013

REVISED: June 18, 2015; September 3, 2015; January 18, 2018; April 26, 2018; December 12, 2019; March 19, 2020; September 10, 2020; January 20, 2022; October 20, 2022

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## PRESSPlus Comments

PRESSPlus 1. The Ill. Human Rights Act defines race to include traits associated with race, including, but not limited to, hair texture and protective hairstyles such as braids, locks, and twists. 775 ILCS 5/1-103(M-5), added by P.A. 102-1102, eff. 1-1-23. The law allows employers to implement dress codes or adopt grooming policies that include restrictions on attire, clothing, or facial hair to maintain workplace safety or food sanitation. 775 ILCS 5/2-102(E-5). Title VII does not have a definition of race, but U.S. Equal Employment Opportunity Commission (EEOC) guidance provides that “[r]ace discrimination includes discrimination on the basis of ancestry or physical or cultural characteristics associated with a certain race, such as skin color, hair texture or styles, or certain facial features.” See the EEOC’s *Questions and Answers about Race and Color Discrimination in Employment*, at: [www.eeoc.gov/laws/guidance/questions-and-answers-about-race-and-color-discrimination-employment](http://www.eeoc.gov/laws/guidance/questions-and-answers-about-race-and-color-discrimination-employment). **Issue 110, October 2022**

PRESSPlus 2. The Legal References are updated. **Issue 110, October 2022**

# *Document Status: Draft Update*

## Instruction

### **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 for their continuing development and entry into the world of work. To fulfill that purpose, the Ill. State Board of Education (ISBE) prepared *State Goals for Learning with accompanying Illinois and [PRESSPlus1 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 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 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 [105 ILCS 5/2-3.153](#), annually administer a climate survey on the instructional environment within the school to, at minimum, students in grades 9 through 12 and teachers.

The Superintendent shall convey regular assessment reports to the Board, including projections whether the District and each school is or will be making adequate yearly progress as defined in State law. The Superintendent shall seek Board approval for each District and/or school improvement plan and otherwise when necessary or advisable.

#### 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](#), [5/2-3.25e-5](#), [5/2-3.25f](#), [5/2-3.25f-5](#), [5/2-3.63](#), [5/2-3.64a-5](#), [5/2-3.153](#), [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), 7:30 (Student Assignment and Intra-District Transfer)

Adopted: January 20, 2022

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## **PRESSPlus Comments**

PRESSPlus 1. Updated in response to 23 Ill.Admin.Code §1, Appendix D, amended at 45 Ill.Reg. 13180. **Issue 110, October 2022**

# Document Status: Draft Update

## Instruction

### 6:20 School Year Calendar and Day

#### School Calendar

The Board of Education, upon the Superintendent's recommendation and subject to State regulations, annually establishes the dates for opening and closing classes, teacher institutes and in-services, the length and dates of vacations, and the days designated as legal school holidays. The school calendar shall have a minimum of 185 days to ensure 176 days of actual student attendance.

#### Commemorative Holidays

The teachers and students shall devote a portion of the school day on each commemorative holiday designated in the School Code to study and honor the commemorated person or occasion. The Board may, from time to time, designate a regular school day as a commemorative holiday.

#### School Day

The Board establishes the length of the school day with the recommendation of the Superintendent and subject to State law requirements. The Superintendent or designee shall ensure that observances required by State law are followed during each day of school attendance.

#### LEGAL REF.:

105 ILCS 5/10-19, 5/10-19.05, 5/10-20.56, 5/10-20.4.46, 5/10-30, 5/18-12, 5/18-12.5, 5/24-2, 5/27-3, 5/27-18, 5/27-19, 5/27-20, 5/27-20.1, and 5/27-20.2, and 20/1. [PRESSPlus1](#)

10 ILCS 5/11-4.1, Election Code.

5 ILCS 490/, State Commemorative Dates Act.

23 Ill.Admin.Code §1.420(f).

Metzl v. Leininger, 850 F.Supp. 740 (N.D. Ill. 1994), *aff'd* by 57 F.3d 618 (7th Cir. 1995).

CROSS REF.: 2:20 (Powers and Duties of the Board of Education; Indemnification), 4:180 (Pandemic Preparedness; Management; and Recovery), 5:200 (Terms and Conditions of Employment and Dismissal), 5:330 (Sick Days, Vacation, Holidays, and Leaves); 6:60 (Curriculum Content), 6:70 (Teaching About Religions), 7:90 (Release During School Hours)

Adopted: January 20, 2022

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#### **PRESSPlus Comments**

PRESSPlus 1. The Legal References are updated. **Issue 110, October 2022**



# Document Status: Draft Update

## Instruction

### 6:50 School Wellness

Student wellness, including good nutrition and physical activity, shall be promoted in the District's educational program, school activities, and meal programs. The District recognizes the positive correlation between good nutrition, physical activity and the capacity for students to develop and learn.

The goals for addressing nutrition education and nutrition promotion shall include the following:

- Nutrition programs shall be accessible to the students and will comply with federal, State, and local requirements.
- Sequential and interdisciplinary physical and nutrition education will be consistently provided and promoted.
- Students shall participate in a regular physical education curriculum that will enable them to achieve and maintain a high level of personal fitness, emphasize self-management skills including energy balance, and align with a comprehensive health education curriculum.
- The District is committed to providing a variety of nutritious food and beverage options available on campus during the school day.

### 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.

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.*, National School Lunch Act.

[42 U.S.C. §1758b](#), [Pub. L. 111-296](#), Healthy, Hunger-Free Kids Act of 2010.

[42 U.S.C. §1779](#), as implemented by [7 C.F.R. §§210.11](#) and [210.31](#).

650 ILCS 205/1 Local Records Act.

105 ILCS 5/2-3.139 and 5/2-3.189. [PRESSPlus1](#)

[23 Ill.Admin.Code Part 305](#), Food Program.

ISBE's *School Wellness Policy* Goal, adopted Oct. 2007.

CROSS REF.: 4:120 (Food Services), 5:100 (Staff Development Program), 6:60 (Curriculum Content), 7:260 (Exemption from Physical Education)

~~ADOPTED: December 10, 2015~~

REVISED: April 7, 2016; January 5, 2017; January 20, 2022

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### **PRESSPlus Comments**

PRESSPlus 1. The Legal References are updated. **Issue 110, October 2022**

# *Document Status: Draft Update*

## Instruction

### **6:60 Curriculum Content**

The curriculum shall contain instruction on subjects required by State statute or regulation as follows:

1. In grades 9 through 12, subjects include: (a) language arts, (b) writing intensive courses, (c) science, (d) mathematics, (e) social studies including U.S. history, American government and one semester of civics, (f) foreign language, (g) music, (h) art, (i) driver and safety education, and (j) vocational education.

Students otherwise eligible to take a driver education course must receive a passing grade in at least eight courses during the previous two semesters before enrolling in the course. The Superintendent or designee may waive this requirement if he or she believes a waiver to be in the student's best interest. The course shall include: (a) instruction necessary for the safe operation of motor vehicles, including motorcycles, to the extent that they can be taught in the classroom, (b) classroom instruction on distracted driving as a major traffic safety issue, (c) instruction on required safety and driving precautions that must be observed at emergency situations, highway construction and maintenance zones, and railroad crossings and their approaches, and (d) instruction concerning law enforcement procedures for traffic stops, including a demonstration of the proper actions to be taken during a traffic stop and appropriate interactions with law enforcement. Automobile safety instruction covering traffic regulations and highway safety must include instruction on the consequences of alcohol consumption and the operation of a motor vehicle. The eligibility requirements contained in State law for the receipt of a certificate of completion from the Secretary of State shall be provided to students in writing at the time of their registration.

2. In each grade, as well as in interscholastic athletic programs, steroid abuse prevention must be taught.
3. In each grade, 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 9 through 12, 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 for those schools in block scheduling, in a physical education course. For exemptions and substitutions, see policies 6:310, *High School Credit for District/Non-District Experiences; Course Substitutions; Re-Entering Students* and 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 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, consumer education must be taught, including: (a) financial literacy, including consumer debt and installment purchasing (including credit scoring, managing credit debt, and completing a loan application); budgeting; savings and investing; banking (including balancing a checkbook, opening a deposit account, and the use of interest rates); understanding simple contracts; State and federal income taxes; personal insurance policies; the comparison of prices; higher education student loans; identity-theft security; and homeownership (including the basic process of obtaining a mortgage and the concepts of fixed and adjustable rate mortgages, subprime loans, and predatory lending); and (b) the roles of consumers interacting with agriculture, business, labor unions and government in formulating and achieving the goals of the mixed free enterprise system.
12. Beginning in the fall of 2022, in grades 9 through 12, intensive instruction in computer literacy, which may be included as a part of English, social studies, or any other subject.
13. Beginning in the fall of 2022, in grades 9 through 12, a unit of instruction on media literacy that includes, but is not limited to, all of the following topics: (a) accessing information to evaluate multiple media platforms and better understand the general landscape and economics of the platforms, and issues regarding the trustworthiness of the source of information; (b) analyzing and evaluating media messages to deconstruct media representations according to the authors, target audience, techniques, agenda setting, stereotypes, and authenticity to distinguish fact from opinion; (c) creating media to convey a coherent message using multimodal practices to a specific target audience that includes, but is not limited to, writing blogs, composing songs, designing video games, producing podcasts, making videos, or coding a mobile or software application; (d) reflecting on media consumption to assess how media affects the consumption

of information and how it triggers emotions and behavior; and (e) social responsibility and civics to suggest a plan of action in the class, school, or community for engaging others in a respectful, thoughtful, and inclusive dialogue over a specific issue using facts and reason.

14. Beginning in the fall of 2023, in grades 9 through 12, an opportunity for students to take at least one computer science course aligned to Illinois learning standards. *Computer science* means the study of computers and algorithms, including their principles, hardware and software designs, implementation, and impact on society. Computer science does not include the study of everyday uses of computers and computer applications; e.g., keyboarding or accessing the Internet.
15. 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.
16. In all schools, 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.

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.

17. In grade 7 and all high school courses concerning U.S. history or a combination of U.S. history and American government, 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.
18. 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, Armenian Genocide, the Famine-Genocide in Ukraine, and more recent atrocities in Cambodia, Bosnia, Rwanda, and Sudan.
19. In all schools, the curriculum includes instruction as determined by the Superintendent or designee on the history, struggles, and contributions of women.
20. 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.
21. In all schools offering a secondary agriculture education program, the curriculum includes courses as required by [105 ILCS 5/2-3.80](#).
22. In all schools, instruction during courses as determined by the Superintendent or designee on disability history, awareness, and the disability rights movement.
23. 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.

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.~~73-79~~(final citation pending), 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, 5/27-20.08, 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. [PRESSPlus1](#)

[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)

ADOPTED: January 5, 2017

REVISED: January 18, 2018; January 17, 2019; December 12, 2019; January 20, 2022; October 20, 2022

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## PRESSPlus Comments

PRESSPlus 1. The Legal References are updated. **Issue 110, October 2022**

# *Document Status: Draft Update*

## Instruction

### **6:65 Student Social and Emotional Development**

Student social and emotional development shall be incorporated in the District's educational program and shall be consistent with the social and emotional development standards to be contained in the Illinois Learning Standards. The objectives for addressing the needs of students for social and emotional development through the educational programs are to:

1. Enhance students' school readiness, academic success, and use of good citizenship skills;
2. Foster a safe, supportive learning environment where students feel respected and valued;
3. Teach social and emotional skills to all students;
4. Partner with families and the community to promote students' social and emotional development;  
and
5. Prevent or minimize mental health problems in students.

#### LEGAL REF.:

Children's Mental Health Act of 2003, 405 ILCS 49/. [PRESSPlus1](#)

CROSS REF.: 6:270 (Guidance and Counseling Program), 7:100 (Health, Eye, and Dental Examinations; Immunizations; and Exclusion of Students), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment), 7:250 (Student Support Services)

Adopted: March 21, 2019

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#### **PRESSPlus Comments**

PRESSPlus 1. The Legal References are updated. **Issue 110, October 2022**

# Document Status: Draft Update

## Students

### **7:50 School Admissions and Student Transfers To and From Non-District Schools**

#### Admissions

All students must register for school each year on the dates and at the place designated by the Superintendent. Parents/guardians of students enrolling in the District for the first time must present:

1. A certified copy of the student's birth certificate. If a birth certificate is not presented, other reliable proof of the child's identity and age and an affidavit explaining the inability to produce a copy of the birth certificate must be submitted. Other reliable proof of the child's identity and age shall include a passport, visa or other government document of the child's identity. The Superintendent or designee shall notify in writing the person enrolling the student that within 30 days he or she must provide a certified copy of the student's birth certificate or other reliable proof with a signed, notarized affidavit. A student will be enrolled without a birth certificate. When a certified copy of the birth certificate is presented, the school shall promptly make a copy for its records, place the copy in the student's permanent record, and return the certified copy to the person enrolling the child. If a person enrolling a student fails to provide a certified copy of the student's birth certificate, the Superintendent or designee shall immediately notify the local law enforcement agency, and shall also notify the person enrolling the student in writing that, unless he or she complies within 10 days, the case will be referred to the local law enforcement authority for investigation. The Superintendent or designee shall immediately report to the local law enforcement authority any material received pursuant to this paragraph that appears inaccurate or suspicious in form or content.
2. Proof of residence, as required by Board policy 7:60, *Residence*.
3. Proof of disease immunization or detection and the required physical examination, as required by State law and Board policy 7:100, *Health, Eye, and Dental Examinations; Immunizations; and Exclusion of Students*.

The individual enrolling a student shall be given the opportunity to voluntarily state whether the student has a parent or guardian who is a member of a branch of the U.S. Armed Forces and who is either deployed to active duty or expects to be deployed to active duty during the school year. Students who are children of active duty military personnel transferring will be allowed to enter: (a) the same grade level in which they studied at the school from which they transferred, if the transfer occurs during the District's school year, or (b) the grade level following the last grade completed.

#### 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 for enrollment. Board policy 6:140, *Education of Homeless Children*, and its implementing administrative procedure, govern the enrollment of homeless children.

#### Foster Care Students [PRESSPlus1](#)

The Superintendent will appoint at least one employee to act as a liaison to facilitate the enrollment and transfer of records of students in the legal custody of the Ill. Dept. of Children and Family Services (DCFS) when enrolling in or changing schools. The District's liaison ensures that DCFS' Office of Education and Transition Services receives all written notices and records pertaining to students in the legal custody of DCFS as required by State law.

#### Student Transfers To and From Non-District Schools

A student may transfer into or out of the District according to State law and procedures developed by the Superintendent or designee.

#### Foreign Exchange Students

The District accepts foreign exchange students with a J-1 visa and who reside within the District as participants in an exchange program sponsored by organizations screened by administration. Exchange students on a J-1 visa are not required to pay tuition.

The Board may limit the number of exchange students admitted in any given year. Exchange students must comply with District immunization requirements. Once admitted, exchange students become subject to all District policies and regulations governing students.

#### Re-enrollment

At the Superintendent's or designee's discretion and depending on program availability, an individual may be enrolled in a graduation incentives program established under [105 ILCS 5/26-16](#) or an alternative learning opportunities program established under [105 ILCS 5/13B-1](#).

#### LEGAL REF.:

[8 U.S.C. §1101](#), Illegal Immigrant and Immigrant Responsibility Act of 1996.

[20 U.S.C. §1232g](#), Family Educational Rights and Privacy Act.

[20 U.S.C. §1400 et seq.](#), Individuals With Disabilities Education Improvement Act.

[29 U.S.C. §794](#), Rehabilitation Act of 1973, Section 504.

[42 U.S.C. §11431 et seq.](#), McKinney-Vento Homeless Assistance Act.

[105 ILCS 5/2-3.13a](#), [5/10-20.12](#), [5/10-20.59](#), [5/10-22.5a](#), [5/14-1.02](#), [5/14-1.03a](#), [5/26-1](#), [5/26-2](#), [5/27-8.1](#).

[105 ILCS 10/8.1](#), Ill. School Student Records Act.

[105 ILCS 45/](#), Education for Homeless Children Act.

[105 ILCS 70/](#), Educational Opportunity for Military Children Act.

[325 ILCS 50/](#), Missing Children Records Act.

[325 ILCS 55/](#), Missing Children Registration Law.

[410 ILCS 315/2e](#), Communicable Disease Prevention Act.

[20 Ill.Admin.Code Part 1290](#), Missing Person Birth Records and School Registration.

[23 Ill.Admin.Code Part 226](#), Special Education.

[23 Ill.Admin.Code Part 375](#), Student Records.

CROSS REF.: 4:110 (Transportation); 6:110 (Programs for Students At Risk of Academic Failure and/or Dropping Out of School and Graduation Incentives Program), 6:135 (Accelerated Placement Program), 6:140 (Education of Homeless Children), 6:300 (Graduation Requirements), 6:310 (High School Credit for Non-District Experiences; Course Substitutions; Re-Entering Students), 7:60 (Residence), 7:70 (Attendance and Truancy), 7:100 (Health, Eye, and Dental Examinations; Immunizations; and Exclusion of Students), 7:340 (Student Records)

ADOPTED: January 6, 2011

REVISED: September 27, 2013; December 11, 2014; September 3, 2015; January 5, 2017; June 14, 2018

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## **PRESSPlus Comments**

PRESSPlus 1. Updated in response to 105 ILCS 5/10-20.59, amended by P.A. 102-199, requiring districts to appoint a liaison to the Ill. Dept. of Children and Family Services (DCFS).

These liaisons must be licensed under Article 21B of the School Code. 105 ILCS 5/10-20.59, amended by P.A. 102-199, directs how employees are prioritized for liaison appointment. Liaisons are “encouraged to build capacity and infrastructure within their school district to support students in the legal custody of the Department of Children and Family Services.” Schools are required to give DCFS liaisons certain notices, records, and meeting invitations. See 105 ILCS 5/10-20.77, added by P.A. 102-199 (notice and invitation to attend parent-teacher conferences and other meetings); 105 ILCS 5/10-21.8, amended by P.A. 102-199 (copies of correspondence and reports upon request of DCFS); 105 ILCS 5/13B-60.10 (notice and invitation to attend alternative learning opportunities program conference); 105 ILCS 5/14-8.02, amended by P.A. 102-199 (notices related to special education); 105 ILCS 10/, amended by P.A. 102-199 (student records). The law does not specifically require that a district’s DCFS liaison perform these duties; this policy assigns them to the liaison because they logically fit within the responsibilities outlined in 105 ILCS 5/10-20.59.

See sample administrative procedure 7:340-AP1, *School Student Records*, available at **PRESS** Online by logging in at [www.iasb.com](http://www.iasb.com), for more information regarding DCFS access to the student records of children in its legal custody. **Issue 110, October 2022**

# Document Status: Draft Update

## Board of Education

### 2:100 Board Member Conflict of Interest

No Board of Education member shall: (1) have a beneficial interest directly or indirectly in any contract, work, or business of the District unless permitted by State or federal law; or (2) solicit or accept gratuities, favors, or anything of monetary value from contractors, potential contractors, or parties to agreements or contracts with the District. Situations in which the interest is not substantial or the gift is an unsolicited item of nominal value must comply with State law and Board policy 2:105, *Ethics and Gift Ban*.

Board members must annually file a "Statement of Economic Interests" as required by the Illinois Governmental Ethics Act. Each Board member is responsible for filing the statement with the county clerk of the county in which the District's principal office is located by May 1.

#### Federal and State Grant Awards

No Board member shall participate in the selection, award, or administration of a contract supported by a federal award or State award governed by the Grant Accountability and Transparency Act (GATA) (30 ILCS 708/) if he or she has a real or apparent conflict of interest. A conflict of interest arises when a Board member or any of the following individuals has a financial or other interest in or a tangible benefit from PRESSPlus1 the entity selected for the contract:

1. ~~Any person that has a close personal relationship with a Board member that may compromise or impair the Board member's fairness and impartiality, including a~~ A member of the Board member's immediate family ~~or household~~;
2. The Board member's ~~business~~ partner; PRESSPlus2 or
3. An entity that employs or is about to employ the Board member or one of the individuals listed in one or two above.

#### LEGAL REF.:

105 ILCS 5/10-9.

~~5 ILCS 420/4A-101.5, 420/4A-105, 420/4A-106.5, and 420/4A-107.~~ Ill. Governmental Ethics Act.

30 ILCS 708/, Grant Accountability and Transparency Act.

50 ILCS 105/3, Public Officer Prohibited Activities Act.

~~105 ILCS 5/10-9.~~

2 C.F.R. §200.318(c)(1).

CROSS REF.: 2:105 (Ethics and Gift Ban), 4:60 (Purchases and Contracts), 5:120 (Employee Ethics; Code of Professional Conduct; and Conflict of Interest)

Adopted: December 12, 2019

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## **PRESSPlus Comments**

PRESSPlus 1. Updated in response to PRESS Advisory Board (PAB) member feedback regarding alignment of the conflict of interest language to 2 C.F.R. §200.318. **Issue 110, October 2022**

PRESSPlus 2. The law does not define *partner*; consult the board attorney about whether this term includes domestic partners, business partners, or both. **Issue 110, October 2022**

# *Document Status: Draft Update*

## Board of Education

### **2:105 Ethics and Gift Ban**

#### Prohibited Political Activity

The following precepts govern political activities being conducted by District employees and Board of Education members:

1. No employee shall intentionally perform any “political activity” during any “compensated time,” as those terms are defined herein.
2. No Board member or employee shall intentionally use any District property or resources in connection with any political activity.
3. At no time shall any Board member or employee intentionally require any other Board member or employee to perform any political activity: (a) as part of that Board member’s or employee’s duties, (b) as a condition of employment, or (c) during any compensated time off, such as, holidays, vacation, or personal time off.
4. No Board member or employee shall be required at any time to participate in any political activity in consideration for that Board member or employee being awarded additional compensation or any benefit, whether in the form of a salary adjustment, bonus, compensatory time off, continued employment or otherwise; nor shall any Board member or employee be awarded additional compensation or any benefit in consideration for his or her participation in any political activity.

A Board member or employee may engage in any activity that: (1) is otherwise appropriate as part of his or her official duties, or (2) is undertaken by the individual on a voluntary basis that is not prohibited by this policy.

#### Limitations on Receiving Gifts

Except as permitted by this policy, no Board member or employee, and no spouse of or immediate family member living with a Board member or employee shall intentionally solicit or accept any “gift” from any “prohibited source,” as those terms are defined herein, or that is otherwise prohibited by law or policy. No prohibited source shall intentionally offer or make a gift that violates this policy.

The following are exceptions to the ban on accepting gifts from a prohibited source:

1. Opportunities, benefits, and services that are available on the same conditions as for the general public.
2. Anything for which the Board member or employee, or his or her spouse or immediate family member, pays the fair market value.
3. Any: (a) contribution that is lawfully made under the Election Code, or (b) activities associated with a fundraising event in support of a political organization or candidate.
4. Educational materials and missions.
5. Travel expenses for a meeting to discuss business.

6. A gift from a relative, meaning those people related to the individual as father, mother, son, daughter, brother, sister, uncle, aunt, great aunt, great uncle, first cousin, nephew, niece, husband, wife, grandfather, grandmother, grandson, granddaughter, father-in-law, mother-in-law, son-in-law, daughter-in-law, brother-in-law, sister-in-law, stepfather, stepmother, stepson, stepdaughter, stepbrother, stepsister, half brother, half sister, and including the father, mother, grandfather, or grandmother of the individual's spouse and the individual's fiancé or fiancée.
7. Anything provided by an individual on the basis of a personal friendship unless the recipient has reason to believe that, under the circumstances, the gift was provided because of the official position or employment of the recipient or his or her spouse or immediate family member and not because of the personal friendship. In determining whether a gift is provided on the basis of personal friendship, the recipient shall consider the circumstances under which the gift was offered, such as: (a) the history of the relationship between the individual giving the gift and the recipient of the gift, including any previous exchange of gifts between those individuals; (b) whether to the actual knowledge of the recipient the individual who gave the gift personally paid for the gift or sought a tax deduction or business reimbursement for the gift; and (c) whether to the actual knowledge of the recipient the individual who gave the gift also at the same time gave the same or similar gifts to other Board members or employees, or their spouses or immediate family members.
8. Food or refreshments not exceeding \$75 per person in value on a single calendar day; provided that the food or refreshments are: (a) consumed on the premises from which they were purchased or prepared; or (b) catered. "Catered" means food or refreshments that are purchased ready to consume which are delivered by any means.
9. Food, refreshments, lodging, transportation, and other benefits resulting from outside business or employment activities (or outside activities that are not connected to the official duties of a Board member or employee), if the benefits have not been offered or enhanced because of the official position or employment of the Board member or employee, and are customarily provided to others in similar circumstances.
10. Intra-governmental and inter-governmental gifts. "Intra-governmental gift" means any gift given to a Board member or employee from another Board member or employee, and "inter-governmental gift" means any gift given to a Board member or employee from an officer or employee of another governmental entity.
11. Bequests, inheritances, and other transfers at death.
12. Any item or items from any one prohibited source during any calendar year having a cumulative total value of less than \$100.

Each of the listed exceptions is mutually exclusive and independent of every other.

A Board member or employee, his or her spouse or an immediate family member living with the Board member or employee, does not violate this policy if the recipient promptly takes reasonable action to return a gift from a prohibited source to its source or gives the gift or an amount equal to its value to an appropriate charity that is exempt from income taxation under [26 U.S.C. §501\(c\)\(3\)](#).

### Enforcement

The Board President and Superintendent shall seek guidance from the Board attorney concerning compliance with and enforcement of this policy and State ethics laws. The Board may, as necessary or prudent, appoint an Ethics Advisor for this task.

Written complaints alleging a violation of this policy shall be filed with the Superintendent or Board President. As soon as possible after a complaint is filed, the Superintendent shall appoint a 3-member Ethics Commission. If the Superintendent is the subject of the complaint, the Board President

shall perform this duty. Commission members may be any District resident, except that no person shall be appointed who is related, either by blood or by marriage, up to the degree of first cousin, to the person who is the subject of the complaint. If the Commission finds it more likely than not that the allegations in a complaint are true, it shall notify the State's Attorney and/or recommend disciplinary action for the employee.

### Definitions

Unless otherwise stated, all terms used in this policy have the definitions given in the State Officials and Employees Ethics Act, [5 ILCS 430/1-5](#).

**"Political activity"** means:

1. Preparing for, organizing, or participating in any political meeting, political rally, political demonstration, or other political event.
2. Soliciting contributions, including but not limited to the purchase of, selling, distributing, or receiving payment for tickets for any political fundraiser, political meeting, or other political event.
3. Soliciting, planning the solicitation of, or preparing any document or report regarding anything of value intended as a campaign contribution.
4. Planning, conducting, or participating in a public opinion poll in connection with a campaign for elective office or on behalf of a political organization for political purposes or for or against any referendum question.
5. Surveying or gathering information from potential or actual voters in an election to determine probable vote outcome in connection with a campaign for elective office or on behalf of a political organization for political purposes or for or against any referendum question.
6. Assisting at the polls on Election Day on behalf of any political organization or candidate for elective office or for or against any referendum question.
7. Soliciting votes on behalf of a candidate for elective office or a political organization or for or against any referendum question or helping in an effort to get voters to the polls.
8. Initiating for circulation, preparing, circulating, reviewing, or filing any petition on behalf of a candidate for elective office or for or against any referendum question.
9. Making contributions on behalf of any candidate for elective office in that capacity or in connection with a campaign for elective office.
10. Preparing or reviewing responses to candidate questionnaires.
11. Distributing, preparing for distribution, or mailing campaign literature, campaign signs, or other campaign material on behalf of any candidate for elective office or for or against any referendum question.
12. Campaigning for any elective office or for or against any referendum question.
13. Managing or working on a campaign for elective office or for or against any referendum question.
14. Serving as a delegate, alternate, or proxy to a political party convention.
15. Participating in any recount or challenge to the outcome of any election.

With respect to an employee whose hours are not fixed, "compensated time" includes any period of time when the employee is on premises under the control of the District and any other time when the employee is executing his or her official duties, regardless of location.

**"Prohibited source"** means any person or entity who:

1. Is seeking official action by: (a) a Board member, or (b) an employee, or by the Board member

- or another employee directing that employee;
2. Does business or seeks to do business with: (a) a Board member, or (b) an employee, or with the Board member or another employee directing that employee;
  3. Conducts activities regulated by: (a) a Board member, or (b) an employee or by the Board member or another employee directing that employee;
  4. Has an interest that may be substantially affected by the performance or non-performance of the official duties of the Board member or employee;
  5. Is registered or required to be registered with the Secretary of State under the Lobbyist Registration Act, except that an entity does not become a prohibited source merely because a registered lobbyist is one of its members or serves on its board of directors; or
  6. Is an agent of, a spouse of, or an immediate family member living with a prohibited source.

“**Gift**” means any gratuity, discount, entertainment, hospitality, loan, forbearance, or other tangible or intangible item having monetary value including but not limited to, cash, food and drink, and honoraria for speaking engagements related to or attributable to government employment or the official position of a Board member or employee.

#### Complaints of Sexual Harassment Made Against Board Members by Elected Officials

Pursuant to the State Officials and Employees Ethics Act ([5 ILCS 430/70-5](#)), members of the Board and other elected officials are encouraged to promptly report claims of sexual harassment by a Board member. Every effort should be made to file such complaints as soon as possible, while facts are known and potential witnesses are available. If the official feels comfortable doing so, he or she should directly inform the individual that the individual’s conduct or communication is offensive and must stop.

Board members and elected officials should report claims of sexual harassment against a member of the Board to the Board President or Superintendent. If the report is made to the Superintendent, the Superintendent shall promptly notify the President, or if the President is the subject of the complaint, the Vice President. Reports of sexual harassment will be confidential to the greatest extent practicable.

When a complaint of sexual harassment is made against a member of the Board by another Board member or other elected official, the Board President shall appoint a qualified outside investigator who is not a District employee or Board member to conduct an independent review of the allegations. If the allegations concern the President, or the President is a witness or otherwise conflicted, the Vice President shall make the appointment. If the allegations concern both the President and Vice President, and/or they are witnesses or otherwise conflicted, the Board Secretary shall make the appointment. The investigator shall prepare a written report and submit it to the Board.

If a Board member has engaged in sexual harassment, the matter will be addressed in accordance with the authority of the Board.

The Superintendent will post this policy on the District website and/or make this policy available in the District’s administrative office.

#### LEGAL REF.:

105 ILCS 5/22-930 (final citation pending). [PRESSPlus1](#)

[5 ILCS 430/](#), State Officials and Employees Ethics Act.

[10 ILCS 5/9-25.1](#), Election Interference Prohibition Act.

CROSS REF.: 2:100 (Board Member Conflict of Interest), 2:110 (Qualifications, Term, and Duties of Board Officers), 2:260 (Uniform Grievance Procedure), 4:60 (Purchases and Contracts), 5:120 (Employee Ethics; Code of Professional Conduct; and Conflict of Interest)

Adopted: January 20, 2022

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### **PRESSPlus Comments**

PRESSPlus 1. The Legal References are updated with the final citation for 105 ILCS 5/22-93, added by P.A. 102-327 and renumbered by P.A. 102-813, establishing a gift ban for school guidance counselors. **Issue 110, October 2022**

# *Document Status: Review and Monitoring*

## Board of Education

### **2:150 Committees**

The Board of Education may establish committees to assist with the Board's governance function and, in some situations, to comply with State law requirements. These committees are known as Board committees and report directly to the Board. Committee members may include both Board members and non-Board members depending on the committee's purpose. The Board President makes all Board committee appointments unless specifically stated otherwise. Board committee meetings shall comply with the Open Meetings Act. A Board committee may not take final action on behalf of the Board – it may only make recommendations to the Board. [PRESSPlus1](#)

#### Special Board Committees

A special committee may be created for specific purposes or to investigate special issues. A special committee is automatically dissolved after presenting its final report to the Board or at the Board's discretion.

#### Standing Board Committees

A standing committee is created for an indefinite term although its members will fluctuate. Standing committees are:

1. Parent-Teacher Discipline Advisory Committee. This committee assists in the development of student behavior policy and procedure, and provides information and recommendations to the Board. Its members are parents/guardians and teachers, and may include persons whose expertise or experience is needed. The committee reviews such issues as administering medication in the schools, reciprocal reporting between the School District and local law enforcement agencies regarding criminal offenses committed by students, student behavior, disruptive classroom behavior, school bus safety procedures, and the dissemination of student conduct information.
2. Behavioral Interventions Committee. This committee develops and monitors procedures for using behavioral interventions in accordance with Board policy 7:230, *Misconduct by Students with Disabilities*, and provides information and recommendations to the Board. At the Board President's discretion, the Parent-Teacher Discipline Advisory Committee shall perform the duties assigned to the Behavioral Interventions Committee.

Nothing in this policy limits the authority of the Superintendent or designee to create and use committees that report to him or her or to other staff members.

#### Superintendent Designated Committees

Superintendent designated committees include:

1. School Violence Prevention Team. This team builds awareness about and supports the development and implementation of the District's:
  - a. Targeted School Violence Prevention Program. See policy 4:190, *Targeted School*

### *Violence Prevention Program*

- b. Anti-bullying program, when and as appropriate. See policy 7:180, *Prevention of and Response to Bullying, Intimidation, and Harassment*

All Building Principals or their designees must be on this team. Other team members may include the District Safety Coordinator, law enforcement representatives, Board Attorney, District psychologist(s), mental health workers and/or social service agencies, faith leaders, community members, and students. It reports directly to the Superintendent or designee.

2. Title I Parent Advisory Committee. This committee supports the development and implementation of the District's Title I plan. Committee members include parents/guardians and family members of Title I children. It reports directly to the Superintendent or designee.
3. PERA Joint Committee. This mandatory committee develops a plan for incorporating data and indicators of student growth into the evaluation plan. The joint committee is "composed of equal representation selected by the district and its teachers, or where applicable, the exclusive bargaining representative of its teachers." [105 ILCS 5/24A-4\(b\)](#). If, within 180 calendar days of the committee's first meeting, the committee does not reach agreement on the plan, the District must implement ISBE's model evaluation plan with respect to the use of data and indicators on student growth. The amendment of an evaluation plan continues to be a mandatory subject of bargaining. This committee also agrees to the panel of qualified evaluators that reviews appeals of unsatisfactory performance ratings and determines the criteria for successful appeals. [105 ILCS 5/24A-5.5](#), added by P.A. 101-591.
4. RIF Joint Committee. This mandatory committee convenes annually to consider issues identified in the statute concerning the selection of teachers for layoff. [105 ILCS 5/24-12\(c\)](#). On or before December 1 each year, the RIF joint committee must be established and must hold its first meeting. It is composed of individuals selected by the Board and the teachers (or the exclusive bargaining representative of its teachers).

#### LEGAL REF.:

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

[105 ILCS 5/10-20.14](#) and [5/14-8.05](#).

CROSS REF.: 2:110 (Qualifications, Term, and Duties of Board Officers), 2:200 (Types of Board of Education Meetings), 2:240 (Board Policy Development), 7:190 (Student Behavior), 7:230 (Misconduct by Students with Disabilities)

Adopted: April 16, 2020

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#### **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](http://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 110, October 2022**

# Document Status: Draft Update

## Board of Education

### 2:210 Organizational Board of Education Meeting

During a March meeting in odd-numbered years, the Board of Education establishes a date for its organizational meeting to be held sometime after the election authority canvasses the vote, but within ~~40~~<sup>PRESSPlus1</sup> days after the consolidated election. The consolidated election is held on the first Tuesday in April of odd-numbered years. If, however, that date conflicts with the celebration of Passover, the consolidated election is postponed to the first Tuesday following the last day of Passover. At the organizational meeting, the following shall occur:

1. Each successful candidate, before taking his or her seat on the Board, shall take the oath of office as provided in Board policy 2:80, *Board Member Oath and Conduct*.
2. The new Board members shall be seated.
3. The Board shall elect its officers, who assume office immediately upon their election.
4. The Board shall fix a time and date for its regular meetings.

During an April Board meeting in even-numbered years, the Board considers organizational matters, such as, selecting individual members to fill offices with terms that expire this or the next month and fixing a time and date for its regular meetings.

#### LEGAL REF.:

~~10 ILCS 5/2A-1 et seq.~~ 105 ILCS 5/10-5, 5/10-16, and 5/10-16.5.

10 ILCS 5/2A-1 et seq., Election Code.

CROSS REF.: 2:30 (School District Elections), 2:110 (Qualifications, Term, and Duties of Board Officers), 2:200 (Types of 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)

~~ADOPTED: August 24, 2017~~

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#### PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS 5/10-16, amended by P.A. 102-798, extending the timeframe in which a board must hold its organizational meeting from 28 to 40 days after the consolidated election. **Issue 110, October 2022**

# *Document Status: Review and Monitoring*

## Board of Education

### **2:250 Access to District Public Records**

Full access to the District's *public records* is available to any person as provided in the Illinois Freedom of Information Act (FOIA), this policy, and implementing procedures. The Superintendent or designee shall: (1) provide the Board with sufficient information and data to permit the Board to monitor the District's compliance with FOIA and this policy, and (2) report any FOIA requests during the Board's regular meetings along with the status of the District's response. [PRESSPlus1](#)

#### Freedom of Information Officer

The Superintendent shall appoint an employee, who may be himself or herself, to serve as the District's Freedom of Information Officer. That appointee assumes all the duties and powers of that office as provided in FOIA and this policy.

#### Definition

The District's *public records* are defined as records, reports, forms, writings, letters, memoranda, books, papers, maps, photographs, microfilms, cards, tapes, recordings, electronic data processing records, electronic communications, recorded information and all other documentary material pertaining to the transaction of public business, regardless of physical form or characteristics, having been prepared by or for, or having been or being used by, received by, in the possession of, or under the control of the School District.

#### Requesting Records

A request for inspection and/or copies of public records must be made in writing and may be submitted by personal delivery, mail, telefax, or email directed to the District's Freedom of Information Officer. Individuals making a request are not required to state a reason for the request other than to identify when the request is for a commercial purpose or when requesting a fee waiver. The Superintendent or designee shall instruct District employees to immediately forward any request for inspection and copying of a public record to the District's Freedom of Information Officer or designee.

#### Responding to Requests

The Freedom of Information Officer shall approve all requests for public records unless:

1. The requested material does not exist;
2. The requested material is exempt from inspection and copying by the Freedom of Information Act; or
3. Complying with the request would be unduly burdensome.

Within five business days after receipt of a request for access to a public record, the Freedom of Information Officer shall comply with or deny the request, unless the time for response is extended as specified in Section 3 of FOIA. The Freedom of Information Officer may extend the time for a response for up to five business days from the original due date. If an extension is needed, the

Freedom of Information Officer shall: (1) notify the person making the request of the reason for the extension, and (2) either inform the person of the date on which a response will be made, or agree with the person in writing on a compliance period.

The time periods are extended for responding to requests for records made for a *commercial purpose*, requests by a *recurrent requester*, or *voluminous requests*, as those terms are defined in Section 2 of FOIA. The time periods for responding to those requests are governed by Sections 3.1, 3.2, and 3.6 of FOIA.

When responding to a request for a record containing both exempt and non-exempt material, the Freedom of Information Officer shall redact exempt material from the record before complying with the request.

### Fees

Persons making a request for copies of public records must pay any and all applicable fees. The Freedom of Information Officer shall establish a fee schedule that complies with FOIA and this policy and is subject to the Board's review. The fee schedule shall include copying fees and all other fees to the maximum extent they are permitted by FOIA, including without limitation, search and review fees for responding to a request for a *commercial purpose* and fees, costs, and personnel hours in connection with responding to a *voluminous request*.

Copying fees, except when fixed by statute, shall be reasonably calculated to reimburse the District's actual cost for reproducing and certifying public records and for the use, by any person, of its equipment to copy records. In no case shall the copying fees exceed the maximum fees permitted by FOIA. If the District's actual copying costs are equal to or greater than the maximum fees permitted by FOIA, the Freedom of Information Officer is authorized to use FOIA's maximum fees as the District's fees. No copying fees shall be charged for: (1) the first 50 pages of black and white, letter or legal sized copies, or (2) electronic copies other than the actual cost of the recording medium, except if the response is to a *voluminous request*, as defined in FOIA.

A fee reduction is available if the request qualifies under Section 6 of FOIA. The Freedom of Information Officer shall set the amount of the reduction taking into consideration the amount of material requested and the cost of copying it.

### Provision of Copies and Access to Records

A public record that is the subject of an approved access request will be available for inspection or copying at the District's administrative office during regular business hours, unless other arrangements are made by the Freedom of Information Officer.

Many public records are immediately available from the District's website including, but not limited to, the process for requesting a public record. The Freedom of Information Officer shall direct a requester to the District's website if a requested record is available there. If the requester is unable to reasonably access the record online, he or she may resubmit the request for the record, stating his or her inability to reasonably access the record online, and the District shall make the requested record available for inspection and copying as otherwise provided in this policy.

### Preserving Public Records

Public records, including email messages, shall be preserved and cataloged if: (1) they are evidence of the District's organization, function, policies, procedures, or activities, (2) they contain informational data appropriate for preservation, (3) their retention is required by State or federal law, or (4) they are subject to a retention request by the Board Attorney (e.g., a litigation hold), District auditor, or other

individual authorized by the School Board or State or federal law to make such a request. Unless its retention is required as described in items numbered 3 or 4 above, a public record, as defined by the Illinois Local Records Act, may be destroyed when authorized by the Local Records Commission.

LEGAL REF.:

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

[105 ILCS 5/10-16](#) and [5/24A-7.1](#).

[820 ILCS 40/11](#).

[820 ILCS 130/5](#).

CROSS REF.: 2:140 (Communications To and From the Board), 5:150 (Personnel Records), 7:340 (Student Records)

Adopted: March 17, 2022

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## **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](http://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 110, October 2022**

# Document Status: Draft Update

## Board of Education

### 2:265 Title IX Sexual Harassment Grievance Procedure

Sexual harassment affects a student's ability to learn and an employee's ability to work. Providing an educational and workplace environment free from sexual harassment is an important District goal. The District does not discriminate on the basis of sex in any of its education programs or activities, and it complies with Title IX of the Education Amendments of 1972 (Title IX) and its implementing regulations ([34 C.F.R. Part 106](#)) concerning everyone in the District's education programs and activities, including applicants for employment, students, parents/guardians, employees, and third parties.

#### Title IX Sexual Harassment Prohibited

Sexual harassment as defined in Title IX (Title IX Sexual Harassment) is prohibited. Any person, including a District employee or agent, or student, engages in Title IX Sexual Harassment whenever that person engages in conduct on the basis of an individual's sex that satisfies one or more of the following:

1. A District employee conditions the provision of an aid, benefit, or service on an individual's participation in unwelcome sexual conduct; or
2. Unwelcome conduct determined by a reasonable person to be so severe, pervasive, and objectively offensive that it effectively denies a person equal access to the District's educational program or activity; or
3. *Sexual assault* as defined in 20 U.S.C. §1092(f)(6)(A)(v), *dating violence* as defined in 34 U.S.C. §12291(a)(11~~9~~), *domestic violence* as defined in 34 U.S.C. §12291(a)(12~~8~~), or *stalking* as defined in 34 U.S.C. §12291(a)(36~~9~~). [PRESSPlus1](#)

Examples of sexual harassment include, but are not limited to, touching, crude jokes or pictures, discussions of sexual experiences, teasing related to sexual characteristics, spreading rumors related to a person's alleged sexual activities, rape, sexual battery, sexual abuse, and sexual coercion.

#### Definitions from [34 C.F.R. §106.30](#)

*Complainant* means an individual who is alleged to be the victim of conduct that could constitute sexual harassment.

*Education program or activity* includes locations, events, or circumstances where the District has substantial control over both the *Respondent* and the context in which alleged sexual harassment occurs.

*Formal Title IX Sexual Harassment Complaint* means a document filed by a *Complainant* or signed by the Title IX Coordinator alleging sexual harassment against a *Respondent* and requesting that the District investigate the allegation.

*Respondent* means an individual who has been reported to be the perpetrator of the conduct that could constitute sexual harassment.

*Supportive measures* mean non-disciplinary, non-punitive individualized services offered as appropriate, as reasonably available, and without fee or charge to the *Complainant* or the *Respondent* before or after the filing of a *Formal Title IX Sexual Harassment Complaint* or where no *Formal Title IX Sexual Harassment Complaint* has been filed.

### Title IX Sexual Harassment Prevention and Response

The Superintendent or designee will ensure that the District prevents and responds to allegations of Title IX Sexual Harassment as follows:

1. Ensures that the District's comprehensive health education program in Board policy 6:60, *Curriculum Content*, incorporates (a) age-appropriate sexual abuse and assault awareness and prevention programs in grades pre-K through 12, and (b) age-appropriate education about the warning signs, recognition, dangers, and prevention of teen dating violence in grades 7-12. This includes incorporating student social and emotional development into the District's educational program as required by State law and in alignment with Board policy 6:65, *Student Social and Emotional Development*.
2. Incorporates education and training for school staff pursuant to policy 5:100, *Staff Development Program*, and as recommended by the Superintendent, Title IX Coordinator, Nondiscrimination Coordinator, Building Principal, or a Complaint Manager.
3. Notifies applicants for employment, students, parents/guardians, employees, and collective bargaining units of this policy and contact information for the Title IX Coordinator by, at a minimum, prominently displaying them on the District's website, if any, and in each handbook made available to such persons.

### Making a Report

A person who wishes to make a report under this Title IX Sexual Harassment grievance procedure may make a report to the Title IX Coordinator, Nondiscrimination Coordinator, Building Principal, a Complaint Manager, or any employee with whom the person is comfortable speaking. A person who wishes to make a report may choose to report to a person of the same gender.

School employees shall respond to incidents of sexual harassment by promptly making or forwarding the report to the Title IX Coordinator. An employee who fails to promptly make or forward a report may be disciplined, up to and including discharge.

The Superintendent shall insert into this policy and keep current the name, office address, email address, and telephone number of the Title IX Coordinator.

### **Title IX Coordinator:**

Kate Kraft, Associate Superintendent for  
Human Resources

2121 S. Goebbert Road, Arlington  
Heights, IL 60005

[kate.kraft@d214.org](mailto:kate.kraft@d214.org)

847-718-7647

### Processing and Reviewing a Report or Complaint

Upon receipt of a report, the Title IX Coordinator and/or designee will promptly contact the

*Complainant* to: (1) discuss the availability of supportive measures, (2) consider the *Complainant's* wishes with respect to *supportive measures*, (3) inform the *Complainant* of the availability of *supportive measures* with or without the filing of a *Formal Title IX Sexual Harassment Complaint*, and (4) explain to the *Complainant* the process for filing a *Formal Title IX Sexual Harassment Complaint*.

Further, the Title IX Coordinator will analyze the report to identify and determine whether there is another or an additional appropriate method(s) for processing and reviewing it. For any report received, the Title IX Coordinator shall review Board policies 2:260, *Uniform Grievance Procedure*; 5:20, *Workplace Harassment Prohibited*; 5:90, *Abused and Neglected Child Reporting*; 5:120, *Employee Ethics*; *Code of Professional Conduct*; and *Conflict of Interest*; 7:20, *Harassment of Students Prohibited*; 7:180, *Prevention of and Response to Bullying, Intimidation, and Harassment*; 7:185, *Teen Dating Violence Prohibited*; and 7:190, *Student Behavior*, to determine if the allegations in the report require further action.

Reports of alleged sexual harassment will be confidential to the greatest extent practicable, subject to the District's duty to investigate and maintain an educational program or activity that is productive, respectful, and free of sexual harassment.

#### Formal Title IX Sexual Harassment Complaint Grievance Process

When a *Formal Title IX Sexual Harassment Complaint* is filed, the Title IX Coordinator will investigate it or appoint a qualified person to undertake the investigation.

The Superintendent or designee shall implement procedures to ensure that all *Formal Title IX Sexual Harassment Complaints* are processed and reviewed according to a Title IX grievance process that fully complies with [34 C.F.R. §106.45](#). The District's grievance process shall, at a minimum:

1. Treat *Complainants* and *Respondents* equitably by providing remedies to a *Complainant* where the *Respondent* is determined to be responsible for sexual harassment, and by following a grievance process that complies with [34 C.F.R. §106.45](#) before the imposition of any disciplinary sanctions or other actions against a *Respondent*.
2. Require an objective evaluation of all relevant evidence – including both inculpatory and exculpatory evidence – and provide that credibility determinations may not be based on a person's status as a *Complainant*, *Respondent*, or witness.
3. Require that any individual designated by the District as a Title IX Coordinator, investigator, decision-maker, or any person designated by the District to facilitate an informal resolution process:
  - a. Not have a conflict of interest or bias for or against complainants or respondents generally or an individual *Complainant* or *Respondent*.
  - b. Receive training on the definition of sexual harassment, the scope of the District's *education program or activity*, how to conduct an investigation and grievance process (including hearings, appeals, and informal resolution processes, as applicable), and how to serve impartially.
4. Require that any individual designated by the District as an investigator receiving training on issues of relevance to create an investigative report that fairly summarizes relevant evidence.
5. Require that any individual designated by the District as a decision-maker receive training on issues of relevance of questions and evidence, including when questions and evidence about the *Complainant's* sexual predisposition or prior sexual behavior are not relevant.

6. Include a presumption that the *Respondent* is not responsible for the alleged conduct until a determination regarding responsibility is made at the conclusion of the grievance process.
7. Include reasonably prompt timeframes for conclusion of the grievance process.
8. Describe the range of possible disciplinary sanctions and remedies the District may implement following any determination of responsibility.
9. Base all decisions upon the *preponderance of evidence* standard.
10. Include the procedures and permissible bases for the *Complainant* and *Respondent* to appeal.
11. Describe the range of *supportive measures* available to *Complainants* and *Respondents*.
12. Not require, allow, rely upon, or otherwise use questions or evidence that constitute, or seek disclosure of, information protected under a legally recognized privilege, unless the person holding such privilege has waived the privilege.

### Enforcement

Any District employee who is determined, at the conclusion of the grievance process, to have engaged in sexual harassment will be subject to disciplinary action up to and including discharge. Any third party who is determined, at the conclusion of the grievance process, to have engaged in sexual harassment will be addressed in accordance with the authority of the Board in the context of the relationship of the third party to the District, e.g., vendor, parent, invitee, etc. Any District student who is determined, at the conclusion of the grievance process, to have engaged in sexual harassment will be subject to disciplinary action, including, but not limited to, suspension and expulsion consistent with student behavior policies. Any person making a knowingly false accusation regarding sexual harassment will likewise be subject to disciplinary action.

This policy does not increase or diminish the ability of the District or the parties to exercise any other rights under existing law.

### Retaliation Prohibited

The District prohibits any form of retaliation against anyone who, in good faith, has made a report or complaint, assisted, or participated or refused to participate in any manner in a proceeding under this policy. Any person should report claims of retaliation using Board policy 2:260, *Uniform Grievance Procedure*.

Any person who retaliates against others for reporting or complaining of violations of this policy or for participating in any manner under this policy will be subject to disciplinary action, up to and including discharge, with regard to employees, or suspension and expulsion, with regard to students.

### LEGAL REF.:

[20 U.S.C. §1681](#) *et seq.*, Title IX of the Educational Amendments of 1972; [34 C.F.R. Part 106](#).

[Davis v. Monroe County Bd. of Educ.](#), 526 U.S. 629 (1999).

[Gebser v. Lago Vista Independent Sch. Dist.](#), 524 U.S. 274 (1998).

CROSS REF.: 2:260 (Uniform Grievance Procedure), 5:10 (Equal Employment Opportunity and Minority Recruitment), 5:20 (Workplace Harassment Prohibited), 5:90 (Abused and Neglected Child Reporting), 5:100 (Staff Development Program), 5:120 (Employee Ethics; [Code of Professional Conduct](#); and Conflict of Interest), 6:60 (Curriculum Content), 6:65 (Student Social and Emotional Development), 7:10 (Equal Educational Opportunities), 7:20 (Harassment of Students Prohibited), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment), 7:185 (Teen Dating

Violence Prohibited), 7:190 (Student Behavior)

Adopted: September 10, 2020

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### **PRESSPlus Comments**

PRESSPlus 1. Updated in response to changed citations to the definitions of *dating violence*, *domestic violence*, and *stalking* from the 2022 reauthorization of the Violence Against Women Act (VAWA). The policy uses the updated VAWA citations, although the Title IX regulations at 34 C.F.R. §106.30, which contain pinpoint citations to VAWA, have not been updated. **Issue 110, October 2022**

# Document Status: Draft Update

## Operational Services

### 4:140 Waiver of Student Fees

The Superintendent will recommend to the Board of Education a schedule of fees, if any, to be charged students for the use of textbooks, consumable materials, extracurricular activities, and other school student fees. Students must also pay finer for the loss of or damage to school books or other school-owned materials.

Fees for textbooks, other instructional materials, and driver education, as well as fines for the loss or damage of school property [PRESSPlus1](#) are waived for students who meet the eligibility criteria for a fee waiver as described in this policy. In order that no student is denied educational services or academic credit due to the inability of parents/guardians to pay student fees and fines, the Superintendent will recommend to the Board which additional fees and fines, if any, the District will waive for students who meet the eligibility criteria for fee waiver. Students receiving a fee waiver are not exempt from charges for lost and damaged books, locks, materials, supplies, and equipment.

#### Notification

The Superintendent shall ensure that a notice of waiver applicability is provided to parents/guardians with every bill for fees and/or fines, [PRESSPlus2](#) and that applications for fee waivers are widely available and distributed according to State law and Ill. State Board of Education (ISBE) rule and that provisions for assisting parents/guardians in completing the application are available.

#### Eligibility Criteria

A student shall be eligible for a fee and fine waiver when:

1. The student currently lives in a household that meets the same income guidelines, with the same limits based on household size, that are used for the federal free meals program;
2. The student's parents/guardians are veterans or active-duty military personnel with income at or below 200% of the federal poverty line; [PRESSPlus3](#) or
3. The student is homeless, as defined in the McKinney-Vento Homeless Assistance Act (42 U.S.C. §11434a). [PRESSPlus4](#)

The Superintendent or designee will give additional consideration when one or more of the following factors are present:

- Illness in the family;
- Unusual expenses such as fire, flood, storm damage, etc.;
- Unemployment;
- Emergency situations;
- When one or more of the parents/guardians are involved in a work stoppage.

#### Verification

The Superintendent or designee shall establish a process for determining a student's eligibility for a waiver of fees and fines in accordance with State law requirements must follow the verification

requirements of 7 C.F.R. 245.6a when using the free lunch or breakfast eligibility guidelines pursuant to The National School Lunch Act as the basis for waiver of the student's fee(s). [PRESSPlus5](#)

If a student receiving a waiver is found to be no longer eligible during the school year, the Superintendent or designee shall notify the student's parent/guardian and charge the student a prorated amount based upon the number of school days remaining in the school year.

### Determination and Appeal

Within 30 calendar days after the receipt of a waiver request, the Superintendent or designee shall mail a notice to the parent/guardian whenever a waiver request is denied. The denial notice shall include: (1) the reason for the denial, (2) the process and timelines for making an appeal, and (3) a statement that the parent/guardian may reapply for a waiver any time during the school year if circumstances change. If the denial is appealed, the District shall follow the procedures for the resolution of appeals as provided in the ISBE rule on waiver of fees.

### LEGAL REF.:

42 U.S.C. §11434a, McKinney-Vento Homeless Assistance Act.

105 ILCS 5/10-20.13, 5/10-22.25, 5/27-24.2, and 5/28-19.2.

[23 Ill.Admin.Code §1.245](#) [may contain unenforceable provisions].

CROSS REF.: 4:130 (Free and Reduced-Price Food Services), 6:140 (Education of Homeless Children), District 214 Student and Parent Handbook

Adopted: June 14, 2018

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## **PRESSPlus Comments**

PRESSPlus 1. Updated in response to 105 ILCS 5/10-20.13, amended by P.A. 102-805, eff. 1-1-23, requiring districts to waive fees and fines, including fines for the loss of school property, for all eligible students. While districts are only required to waive fines for the *loss* of school property and not the *damage* of school property, this policy extends fine waivers to both for ease of implementation and to encourage students to return school property even if damaged (instead of claiming property is lost to avoid a fine). **Issue 110, October 2022**

PRESSPlus 2. Required by 105 ILCS 5/10-20.13(b), as amended by P.A. 102-805, eff. 1-1-23. **Issue 110, October 2022**

PRESSPlus 3. Updated in response to 105 ILCS 5/10-20.13, amended by P.A. 102-1032. 105 ILCS 5/10-20.13(b), as amended by P.A. 102-1032, does not specify whether the *income* at or below 200% of the federal poverty line is the household income or solely the income of the veteran/active-duty military parent/guardian. Consult the board attorney for guidance. **Issue 110, October 2022**

PRESSPlus 4. Updated in response to 105 ILCS 5/10-20.13(b), amended by P.A. 102-805, eff. 1-1-23, adding homeless children and youth as students eligible for fee and fine waivers.

See also non-regulatory guidance at [www.isbe.net/Documents/guidance\\_reg.pdf](http://www.isbe.net/Documents/guidance_reg.pdf), which states that students who are homeless, migrant, in foster care, runaway, or participating in Head Start are categorically eligible for school fee waivers. **Issue 110, October 2022**

PRESSPlus 5. For districts that establish an application process that is completely independent of a student's application for, eligibility for, or participation in the federal free meals program, see sample exhibit 4:140-E1, *Application for Fee Waiver*. For districts that tie the application process to the federal free meals program application and only ask for *verification* in accordance with the meals program, see sample exhibit 4:140-E2, *Application for Fee Waiver Based on Federal Free Meals Program*. The sample exhibits are available at **PRESS** Online by logging in at [www.iasb.com](http://www.iasb.com). **Issue 110, October 2022**

## Document Status: Draft Update

### Operational Services

#### 4:165 Awareness and Prevention of Child Sexual Abuse and Grooming Behaviors

Child sexual abuse and grooming behaviors harm students, their parents/guardians, the District's environment, its school communities, and the community at large, while diminishing a student's ability to learn. The Board has a responsibility and obligation to increase awareness and knowledge of: (1) issues regarding child sexual abuse, (2) likely warning signs that a child may be a victim of sexual abuse, (3) grooming behaviors related to child sexual abuse and grooming, (4) how to report child sexual abuse, (5) appropriate relationships between District employees and students based upon State law, and (6) how to prevent child sexual abuse.

To address the Board's obligation to increase awareness and knowledge of these issues, prevent sexual abuse of children, and define prohibited grooming behaviors, the Superintendent or designee shall implement an Awareness and Prevention of Sexual Abuse and Grooming Behaviors Program. The Program will:

1. Educate students with:
  - a. An age-appropriate and evidence-informed health and safety education curriculum that includes methods for how to report child sexual abuse and grooming behaviors to authorities, through policy 6:60, *Curriculum Content*;
  - b. Information in policy 7:250, *Student Support Services*, about: (i) District counseling options, assistance, and intervention for students who are victims of or affected by sexual abuse, and (ii) community-based Children's Advocacy Centers and sexual assault crisis centers and how to access those serving the District.
2. Train District employees about child sexual abuse and grooming behaviors by January 31 of each school year with materials that include:
  - a. A definition of prohibited grooming behaviors and employee-student<sup>PRESSPlus1</sup> boundary violations pursuant to policy 5:120, *Employee Ethics*; Code of Professional Conduct; and *Conflict of Interest*;
  - b. Evidence-informed content on preventing, recognizing, reporting, and responding to child sexual abuse, grooming behaviors, and employee-student boundary violations pursuant to policies 2:260, *Uniform Grievance Procedure*; 2:265, *Title IX Sexual Harassment Grievance Procedure*; 5:90, *Abused and Neglected Child Reporting*; 5:100, *Staff Development Program*; and 5:120, *Employee Ethics*; Code of Professional Conduct; and *Conflict of Interest*; and
  - c. How to report child sexual abuse, grooming behaviors, and/or employee-student boundary violations pursuant to policies 2:260, *Uniform Grievance Procedure*; 2:265, *Title IX Sexual Harassment Grievance Procedure*; and 5:90, *Abused and Neglected Child Reporting*.
3. Provide information to parents/guardians in student handbooks about the warning signs of child sexual abuse, grooming behaviors, and employee-student boundary violations with evidence-informed educational information that also includes:

- a. Assistance, referral, or resource information, including how to recognize grooming behaviors, appropriate relationships between District employees and students based upon policy 5:120, *Employee Ethics*; Code of Professional Conduct; and *Conflict of Interest*, and how to prevent child sexual abuse from happening;
- b. Methods for how to report child sexual abuse, grooming behaviors, and/or employee-student boundary violations to authorities; and
- c. Available counseling and resources for children who are affected by sexual abuse, including both emotional and educational support for students affected by sexual abuse, so that the student can continue to succeed in school pursuant to policy 7:250, *Student Support Services*.

LEGAL REF.:

[105 ILCS 5/10-23.13](#), [5/22-85.5](#), [5/27-9.1a](#), and [5/27-13.2](#).

[105 ILCS 110/3](#), Critical Health Problems and Comprehensive Health Education Act.

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

[720 ILCS 5/11-25](#), Criminal Code of 2012.

CROSS REF.: 2:260 (Uniform Grievance Procedure), 2:265 (Title IX Sexual Harassment Grievance Procedure), 4:175 (Convicted Child Sex Offender; Screening; Notifications), 5:90 (Abused and Neglected Child Reporting), 5:100 (Staff Development Program), 5:120 (Employee Ethics; Code of Professional Conduct; and Conflict of Interest), 6:60 (Curriculum Content), 7:20 (Harassment of Students Prohibited), 7:250 (Student Support Services)

Adopted: March 17, 2022

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## **PRESSPlus Comments**

PRESSPlus 1. Updated throughout to align with changes made to 5:120, *Employee Ethics*; *Code of Professional Conduct*; and *Conflict of Interest*, in response to *Faith's Law*, 105 ILCS 5/22-85.5, added by P.A. 102-676. **Issue 110, October 2022**

# Document Status: Draft Update - Rewritten

## General Personnel

### **5:120 Employee Ethics; Code of Professional Conduct; and Conflict of Interest**

*Title has been updated. Original Title: Employee Ethics; Conduct; and Conflict of Interest*

All District employees are expected to maintain high standards in their job performance, demonstrate integrity and honesty, be considerate and cooperative, and maintain professional and appropriate relationships with students, parents/guardians, staff members, and others. [PRESSPlus1](#)

The Superintendent or designee shall provide this policy to all District employees and students and/or parents/guardians in their respective handbooks, and ensure its posting on the District's website, if any. [PRESSPlus2](#)

#### Professional and Appropriate Conduct

Professional and appropriate employee conduct are important Board goals that impact the quality of a safe learning environment and the school community, increasing students' ability to learn and the District's ability to educate. To protect students from sexual misconduct by employees, and employees from the appearance of impropriety, State law also recognizes the importance for District employees to constantly maintain professional and appropriate relationships with students by following established expectations and guidelines for employee-student boundaries. Many breaches of employee-student boundaries do not rise to the level of criminal behavior but do pose a potential risk to student safety and impact the quality of a safe learning environment. Repeated violations of employee-student boundaries may indicate the grooming of a student for sexual abuse. As bystanders, employees may know of concerning behaviors that no one else is aware of, so their training on: (1) preventing, recognizing, reporting, and responding to child sexual abuse and grooming behavior; (2) this policy; and (3) federal and state reporting requirements is essential to maintaining the Board's goal of professional and appropriate conduct. [PRESSPlus3](#)

The Superintendent or designee shall identify employee conduct standards [PRESSPlus4](#) that define appropriate employee-student boundaries, provide training about them, and monitor the District's employees for violations of employee-student boundaries. The employee conduct standards will require that, at a minimum:

1. Employees who are governed by the *Code of Ethics for Illinois Educators*, adopted by the Ill. State Board of Education (ISBE), will comply with its incorporation by reference into this policy. [PRESSPlus5](#)
2. Employees are trained on educator ethics, child abuse, grooming behaviors, and employee-student boundary violations as required by law and policies 2:265, *Title IX Sexual Harassment Grievance Procedure*; 4:165, *Awareness and Prevention of Child Sexual Abuse and Grooming Behaviors*; 5:90, *Abused and Neglected Child Reporting*; and 5:100, *Staff Development Program*. [PRESSPlus6](#)
3. Employees maintain professional relationships with students, including maintaining employee-student boundaries based upon students' ages, grade levels, and developmental levels and following District-established guidelines for specific situations, including but not limited to:

- a. Transporting a student;
  - b. Taking or possessing a photo or video of a student; and
  - c. Meeting with a student or contacting a student outside the employee's professional role.
4. Employees report prohibited behaviors and/or boundary violations pursuant to Board policies 2:260, *Uniform Grievance Procedure*; 2:265, *Title IX Sexual Harassment Grievance Procedure*; and 5:90, *Abused and Neglected Child Reporting*. [PRESSPlus7](#)
5. Discipline up to and including dismissal will occur for any employee who violates an employee conduct standard or engages in any of the following: [PRESSPlus8](#)
- a. Violates expectations and guidelines for employee-student boundaries. [PRESSPlus9](#)
  - b. Sexually harasses a student.
  - c. Willfully or negligently fails to follow reporting requirements of the Abused and Neglected Child Reporting Act (325 ILCS 5/), Title IX of the Education Amendments of 1972 (20 U.S.C. §1681 *et seq.*), or the Elementary and Secondary Education Act (20 U.S.C. § 7926). [PRESSPlus10](#)
  - d. Engages in *grooming* as defined in 720 ILCS 5/11-25. [PRESSPlus11](#)
  - e. Engages in grooming behaviors. Prohibited grooming behaviors include, at a minimum, *sexual misconduct*. *Sexual misconduct* [PRESSPlus12](#) is any act, including but not limited to, any verbal, nonverbal, written, or electronic communication or physical activity, by an employee with direct contact with a student, that is directed toward or with a student to establish a romantic or sexual relationship with the student. Examples include, but are not limited to:
    - i. A sexual or romantic invitation.
    - ii. Dating or soliciting a date.
    - iii. Engaging in sexualized or romantic dialog.
    - iv. Making sexually suggestive comments that are directed toward or with a student.
    - v. Self-disclosure or physical exposure of a sexual, romantic, or erotic nature.
    - vi. A sexual, indecent, romantic, or erotic contact with the student.

### Statement of Economic Interests

The following employees must file a *Statement of Economic Interests* as required by the Ill. Governmental Ethics Act:

1. Superintendent;
2. Building Principal;
3. Head of any department;
4. Any employee who, as the District's agent, is responsible for negotiating one or more contracts, including collective bargaining agreement(s), in the amount of \$1,000 or greater;
5. Hearing officer;
6. Any employee having supervisory authority for 20 or more employees; and
7. Any employee in a position that requires an administrative or a chief school business official endorsement.

### Ethics and Gift Ban

Board policy 2:105, *Ethics and Gift Ban*, applies to all District employees. Students shall not be used

5:120

in any manner for promoting a political candidate or issue.

### Prohibited Interests; Conflict of Interest; and Limitation of Authority

In accordance with 105 ILCS 5/22-5, “no school officer or teacher shall be interested in the sale, proceeds, or profits of any book, apparatus, or furniture used or to be used in any school with which such officer or teacher may be connected,” except when the employee is the author or developer of instructional materials listed with ISBE and adopted for use by the Board. An employee having an interest in instructional materials must file an annual statement with the Board Secretary.

For the purpose of acquiring profit or personal gain, no employee shall act as an agent of the District nor shall an employee act as an agent of any business in any transaction with the District. This includes participation in the selection, award, or administration of a contract supported by a federal award or State award governed by the Grant Accountability and Transparency Act (GATA) (30 ILCS 708/) when the employee has a real or apparent conflict of interest. A conflict of interest arises when an employee or any of the following individuals has a financial or other interest in or a tangible benefit from the entity selected for the contract:

1. A member of the employee’s immediate family;
2. An employee’s partner; [PRESSPlus13](#) or
3. An entity that employs or is about to employ the employee or one of the individuals listed in one or two above.

Employees shall neither solicit nor accept gratuities, favors, or anything of monetary value from contractors, potential contractors, or parties to agreements or subcontracts. Situations in which the interest is not substantial or the gift is an unsolicited item of nominal value must comply with State law and Board policy 2:105, *Ethics and Gift Ban*.

### Guidance Counselor Gift Ban

Guidance counselors are prohibited from intentionally soliciting or accepting any gift from a *prohibited source* or any gift that would be in violation of any federal or State statute or rule. For guidance counselors, a *prohibited source* is any person who is (1) employed by an institution of higher education, or (2) an agent or spouse of or an immediate family member living with a person employed by an institution of higher education. This prohibition does not apply to:

1. Opportunities, benefits, and services available on the same conditions as for the general public.
2. Anything for which the guidance counselor pays market value.
3. A gift from a relative.
4. Anything provided by an individual on the basis of a personal friendship, unless the guidance counselor believes that it was provided due to the official position or employment of the guidance counselor and not due to the personal friendship. In determining whether a gift is provided on the basis of personal friendship, the guidance counselor must consider the circumstances in which the gift was offered, including any of the following:
  - a. The history of the relationship between the individual giving the gift and the guidance counselor, including any previous exchange of gifts between those individuals.
  - b. Whether, to the actual knowledge of the guidance counselor, the individual who gave the gift personally paid for the gift or sought a tax deduction or business reimbursement for the gift.
  - c. Whether, to the actual knowledge of the guidance counselor, the individual who gave the

gift also, at the same time, gave the same or a similar gift to other school district employees.

5. Bequests, inheritances, or other transfers at death.
6. Any item(s) during any calendar year having a cumulative total value of less than \$100.
7. Promotional materials, including, but not limited to, pens, pencils, banners, posters, and pennants.

A guidance counselor does not violate this prohibition if he or she promptly returns the gift to the prohibited source or donates the gift or an amount equal to its value to a 501(c)(3) tax-exempt charity.

### Outside Employment

Employees shall not engage in any other employment or in any private business during regular working hours or at such other times as are necessary to fulfill appropriate assigned duties.

Incorporated

by reference: 5:120-E (Code of Ethics for Ill. Educators)

LEGAL REF.:

U.S. Constitution, First Amendment.

2 C.F.R. §200.318(c)(1).

5 ILCS 420/4A-101, Ill. Governmental Ethics Act.

5 ILCS 430/, State Officials and Employee Ethics Act.

30 ILCS 708/, Grant Accountability and Transparency Act.

50 ILCS 135/, Local Governmental Employees Political Rights Act.

105 ILCS 5/10-22.39, 5/10-23.13, 5/22-5, 5/22-85.5, and 5/22-93.

325 ILCS 5/, Abused and Neglected Child Reporting Act.

720 ILCS 5/11-25, Criminal Code of 2012.

775 ILCS 5/5A-102, Ill. Human Rights Act.

23 Ill.Admin.Code Part 22, Code of Ethics for Ill. Educators.

Pickering v. Board of Township H.S. Dist. 205, 391 U.S. 563 (1968).

Garcetti v. Ceballos, 547 U.S. 410 (2006).

CROSS REF.: 2:105 (Ethics and Gift Ban), 2:265 (Title IX Sexual Harassment Grievance Procedure), 4:60 (Purchases and Contracts), 4:165 (Awareness and Prevention of Child Sexual Abuse and Grooming Behaviors), 5:90 (Abused and Neglected Child Reporting), 5:100 (Staff Development Program), 5:125 (Personal Technology and Social Media; Usage and Conduct), 5:200 (Terms and Conditions of Employment and Dismissal), 5:290 (Employment Terminations and Suspensions), 7:20 (Harassment of Students Prohibited)

## PRESSPlus Comments

PRESSPlus 1. This policy is renamed in response to Faith's Law, 105 ILCS 5/22-85.5, added by P.A. 102-676, so its title explicitly references an employee code of professional conduct. It is rewritten to set forth expectations more clearly for employee behavior, including maintaining appropriate boundaries with students.

This policy largely cites 105 ILCS 5/22-85.5, a small portion of the *Faith's Law* package. *Faith's Law* is the entirety of Public Act 102-676, which closed significant legal loopholes related to combating grooming by: (1) broadening the definition of grooming prohibited by the Criminal Code of 2012 (720 ILCS 5/11-25); (2) authorizing the Ill. Dept. of Children and Family Services to investigate grooming allegations under the Abused and Neglected Child Reporting Act (325 ILCS 5/3); and (3) requiring the Ill. State Board of Education (ISBE) to, by 7-1-23, develop and maintain a resource guide for students, parents/guardians, and teachers about sexual abuse response and prevention resources available in their community (105 ILCS 5/2-3.188). A *Faith's Law* trailer bill, P.A. 102-702, eff. 7-1-23, further combats grooming by amending School Code provisions related to district and third-party contractor hiring practices, suspension and revocation of employee licenses, and criminal history records checks for prospective and current employees. **Issue 110, October 2022**

PRESSPlus 2. Required by 105 ILCS 5/22-85.5(e), added by P.A. 102-676. See sample exhibits 2:250-E2, *Immediately Available District Public Records and Web-Posted Reports and Records*, and 7:190-E2, *Student Handbook Checklist*. The Ill. Principals Association (IPA) maintains a handbook service that coordinates with **PRESS** material, *Online Model Student Handbook (MSH)*, at: [www.ilprincipals.org/msh](http://www.ilprincipals.org/msh). The sample exhibits are available at **PRESS** Online by logging in at [www.iasb.com](http://www.iasb.com). **Issue 110, October 2022**

PRESSPlus 3. See 105 ILCS 5/22-85.5(b), added by P.A. 102-676. **Issue 110, October 2022**

PRESSPlus 4. Sample conduct standards are contained in administrative procedure 5:120-AP2, *Employee Conduct Standards*, available at **PRESS** Online by logging in at [www.iasb.com](http://www.iasb.com). These items are subjects of mandatory collective bargaining. Consult the board attorney for advice before establishing them. **Issue 110, October 2022**

PRESSPlus 5. 105 ILCS 5/22-85.5(d)(1), added by P.A. 102-676; 23 Ill.Admin.Code Part 22. 105 ILCS 5/22-85.5(d)(1) requires boards to incorporate ISBE's *Code of Ethics for Illinois Educators* in their policies. Prior to this law requiring boards to incorporate the *Code* by reference, this policy incorporated it to demonstrate a board's commitment to the *Code's* principles, potentially allowing a board to enforce the *Code* independently from any action taken by the State Superintendent. **Issue 110, October 2022**

PRESSPlus 6. 105 ILCS 5/22-85.5(d)(5), added by P.A. 102-676, requires districts to reference required employee training related to child abuse and educator ethics in its employee professional conduct policy. **Issue 110, October 2022**

PRESSPlus 7. Required by 105 ILCS 5/22-85.5(d)(4), added by P.A. 102-676. See also 105 ILCS 5/10-23.13(b), amended by P.A. 102-610. **Issue 110, October 2022**

PRESSPlus 8. Required by 105 ILCS 5/22-85.5(f), added by P.A. 102-676. **Issue 110, October 2022**

PRESSPlus 9. Sample expectations and guidelines are contained in administrative procedure 5:120-AP2, E, *Expectations and Guidelines for Employee-Student Boundaries*, available at **PRESS** Online by logging in at [www.iasb.com](http://www.iasb.com). These items are subjects of mandatory collective bargaining. Consult the board attorney for advice before establishing them. **Issue 110, October 2022**

PRESSPlus 10. Required by 105 ILCS 5/22-85.5(d)(4), added by P.A. 102-676. **Issue 110, October 2022**

PRESSPlus 11. 720 ILCS 5/11-25(a), amended by P.A. 102-676, defines *grooming* as follows: “A person commits grooming when he or she knowingly uses a computer on-line service, Internet service, local bulletin board service, or any other device capable of electronic data storage or transmission, performs an act in person or by conduct through a third party, or uses written communication to seduce, solicit, lure, or entice, or attempt to seduce, solicit, lure, or entice, a child, a child's guardian, or another person believed by the person to be a child or a child's guardian, to commit any sex offense as defined in Section 2 of the Sex Offender Registration Act, to distribute photographs depicting the sex organs of the child, or to otherwise engage in any unlawful sexual conduct with a child or with another person believed by the person to be a child. As used in this Section, ‘child’ means a person under 17 years of age.” **Issue 110, October 2022**

PRESSPlus 12. Required by 105 ILCS 5/22-85.5(d)(2), added by P.A. 102-676. This definition of *sexual misconduct* is adapted from 105 ILCS 5/22-85.5(c), added by P.A. 102-676. It results from collaboration to implement some recommendations of the *Make Sexual and Severe Physical Abuse Fully Extinct (Make S.A.F.E.) Taskforce* and was endorsed by Stop Educator Sexual Abuse Misconduct & Exploitation (S.E.S.A.M.E.), a national organization working to prevent sexual exploitation, abuse, and harassment of students by teachers and other school staff. See [www.sesamenet.org/](http://www.sesamenet.org/) for further information. **Issue 110, October 2022**

PRESSPlus 13. The law does not define *partner*; consult the board attorney about whether this term includes domestic partners, business partners, or both. **Issue 110, October 2022**

# *Document Status: Review and Monitoring*

## General Personnel

### **5:170 Copyright**

#### Works Made for Hire

The Superintendent shall manage the development of instructional materials and computer programs by employees during the scope of their employment in accordance with State and federal laws and Board of Education policies. Whenever an employee is assigned to develop instructional materials and/or computer programs, or otherwise performs such work within the scope of his or her employment, it is assured the District shall be the owner of the copyright. [PRESSPlus1](#)

#### Copyright Compliance

While staff members may use appropriate supplementary materials, it is each staff member's responsibility to abide by the District's copyright compliance procedures and to obey the copyright laws. The District is not responsible for any violations of the copyright laws by its staff or students. A staff member should contact the Superintendent or designee whenever the staff member is uncertain about whether using or copying material complies with the District's procedures or is permissible under the law, or wants assistance on when and how to obtain proper authorization. No staff member shall, without first obtaining the permission of the Superintendent or designee, install or download any program on a District-owned computer. At no time shall it be necessary for a District staff member to violate copyright laws in order to properly perform his or her duties.

#### Copyright Infringement: Designation of District Digital Millennium Copyright Act (DMCA) Agent

The employee listed below receives complaints about copyright infringement within the use of the District online services. The Superintendent or designee will register this information with the federal Copyright Office as required by federal law.

#### **District DMCA Agent:**

Gabriella Stetz-Jackson, Director of Professional Learning

2121 S. Goebbert Road

Arlington Hts., IL 60005

847.718.7454

#### LEGAL REF.:

Federal Copyright Law of 1976, [17 U.S.C. §101](#) *et seq.*

[105 ILCS 5/10-23.10.](#)

CROSS REF.: 6:235 (Internet Safety Policy)

**ADOPTED: September 1, 2016**

## **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](http://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 110, October 2022**

# Document Status: Review and Monitoring

## General Personnel

### 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: [PRESSPlus1](#)

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 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 a 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.

#### LEGAL REF.:

[20 U.S.C. §6312\(e\)\(1\)\(A\)](#).

[105 ILCS 5/10-20.15](#), [5/21-11.4](#), [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)

Adopted: March 17, 2022

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### **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](http://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



# Document Status: Draft Update

## General Personnel

### 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 ~~or short-term substitute license~~ and may teach in the place of a licensed teacher who is under contract with the Board. Per School Code, 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 2021-2022 through the 2022-2023 school year. [PRESSPlus1](#) 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.
3. ~~A short-term substitute teacher holding a short-term substitute teaching license may teach for any one licensed teacher under contract with the District only for a period not to exceed five consecutive school days.~~

Additionally, the ~~Illinois~~ Teachers' Retirement System (TRS) imposes post-retirement limitations. Refer to [www.trsil.org](http://www.trsil.org) for details.

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.

Substitutes for Professional Growth Activities and Field Trips, Substitute Pay

**Please refer to the applicable collective bargaining agreement(s).**

#### 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. [PRESSPlus2](#) ~~s~~ 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 within five business days after the employment of a substitute teacher in an emergency situation.

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)

ADOPTED: December 11, 2014

REVISED: January 18, 2018; January 17, 2019; December 12, 2019; April 16, 2020

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### **PRESSPlus Comments**

PRESSPlus 1. Updated in response to 105 ILCS 5/21B-20(3), amended by P.A. 102-717. **Issue 110, October 2022**

PRESSPlus 2. Updated in response to 105 ILCS 5/21B-20(4), amended by P.A. 102-712, permitting short-term substitute teachers to substitute for a licensed teacher for up to 15 (rather than five) consecutive school days, if the Governor has declared a disaster due to a public health emergency, through 6-30-23. **Issue 110, October 2022**

# Document Status: Draft Update

## General Personnel

### 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 contract; in the event of a conflict, such provision is severable and the applicable bargaining agreement or individual agreement will control. Administrative and supervisory personnel should refer to the current *Administrative and Supervisory Compensation and Benefit Program*.

Sick and Bereavement Leave, [PRESSPlus1](#) Personal 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.

FamilyChild Bereavement Leave [PRESSPlus2](#)

State law allows a maximum of 10 unpaid work days for eligible employees (Family and Medical Leave Act of 1993, 20 U.S.C. §2601 et seq.) to take familychild bereavement leave. The purpose, requirements, scheduling, and all other terms of the leave are governed by the FamilyChild Bereavement Leave Act. Eligible employees may use familyChild bereavement leave, without any adverse employment action, allows for: (1) attendance by the bereaved staff member at the funeral or alternative to a funeral of his or her child a covered family member, which includes an employee's child, stepchild, domestic partner, [PRESSPlus3](#) sibling, parent, mother-in-law, father-in-law, grandchild, grandparent, or stepparent (2) making arrangements necessitated by the death of the staff member's child covered family member, or (3) grieving the death of the staff member's child covered family member, without any adverse employment action or (4) absence from work due to a Significant Event, [PRESSPlus4](#) which includes: (i) miscarriage, (ii) an unsuccessful round of intrauterine insemination or of an assisted reproductive technology procedure, (iii) a failed adoption match or an adoption that is not finalized because it is contested by another party, (iv) a failed surrogacy agreement, (v) a diagnosis that negatively impacts pregnancy or fertility, or (vi) a still birth. An

employee qualifying for leave due to a Significant Event will not be required to identify which specific reason applies to the employee's request.

The leave must be completed within 60 days after the date on which the employee received notice of the death of his or her child the covered family member or the date on which an event under item (4) above occurs. However, in the event of the death of more than one child covered family member in a 12-month period, an employee is entitled to up to a total of six weeks of bereavement leave during the 12-month period, subject to certain restrictions under State and federal law. Other existing forms of leave may be substituted for the leave provided in the FamilyChild Bereavement Leave Act. This policy does not create any right for an employee to take familychild bereavement leave that is inconsistent with the FamilyChild Bereavement Leave Act.

### Sabbatical Leave

Sabbatical leave may be granted in accordance with the School Code and as defined in the "Staff Options for Change."

### Teacher Exchange

With approval of the Board of Education, Education Association members may participate in foreign or domestic teacher exchange programs. Foreign or domestic exchange programs will not be approved for more than one year.

### 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

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.

### 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 without suffering adverse employment action.

The Victims' Economic Security and Safety Act 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, 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 or Trustee of a Specific Organization

Upon request, the Board will grant: (1) an unpaid leave of absence to a teacher who is elected to serve as an officer of a State or national teacher organization that represents teachers in collective bargaining negotiations, (2) twenty days of paid leave of absence per year to a trustee of the Teachers' Retirement System to attend meetings and seminars as described in [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](#).

#### 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.

#### Association Leave

**Please refer to the applicable collective bargaining agreement(s).**

#### COVID-19 Paid Administrative Leave [PRESSPlus5](#)

During any time when the Governor has declared a disaster due to a public health emergency under 20 ILCS 3305/7, paid administrative leave is available to eligible employees 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 [PRESSPlus6](#) as defined in 105 ILCS 5/10-20.83 (final citation pending). [Q1](#)

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. [PRESSPlus7](#) 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.~~

~~105 ILCS 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 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)

Adopted: March 17, 2022

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**Questions and Answers:**

\*\*\*Required Question 1. Does the board require fully vaccinated employees to participate in a district COVID-19 testing program?

No. (Default)

Yes. (IASB will add "and participate in the District's COVID-19 testing program" to the end of this sentence.)

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**PRESSPlus Comments**

PRESSPlus 1. 105 ILCS 5/24-6, amended by P.A. 102-697, requires districts to return sick leave used by a fully vaccinated teacher for a qualifying COVID-19 related reason during the 2021-2022 school year, provided the teacher was "fully vaccinated against COVID-19" by 5-10-22. The law prohibits districts from rescinding the returned sick leave in the event the definition of "fully vaccinated against COVID-19" is later updated by the Centers for Disease Control and Prevention (CDC) or the Ill. Dept. of Public Health (IDPH) to include recommended booster doses. **Issue 110, October 2022**

PRESSPlus 2. Updated in response to the Family Child Bereavement Act, 820 ILCS 154/, amended by P.A. 102-1050, eff. 1-1-23, expanding the entitlement to unpaid bereavement leave to *covered family members*, and to include absences related to unsuccessful pregnancies and adoptions. The employer may require reasonable documentation as specified in 105 ILCS 154/10(d), amended by P.A. 102-1050, eff. 1-1-23, but may not require that an employee identify which specific category under item (4) in the first paragraph of this subhead pertains to the leave. **Issue 110, October 2022**

PRESSPlus 3. *Domestic partner*, when used to refer to an unmarried employee, includes: (1) the person recognized as the domestic partner of the employee under any domestic partnership or civil union law of a state or political subdivision of a state, or (2) an unmarried adult who is in a committed, personal relationship with the employee, who is not a domestic partner as described in item (1) and who the employee designates as that employee's domestic partner. 820 ILCS 154/5, amended by P.A. 102-1050, eff. 1-1-23. **Issue 110, October 2022**

PRESSPlus 4. Note the term *Significant Event* does not appear in the statute; it is included in this policy text as a shorthand term to refer to those events listed in 820 ILCS 154/10(a)(4). **Issue 110, October 2022**

PRESSPlus 5. Required by 105 ILCS 5/10-20.83 (final citation pending), added by P.A. 102-697. Whether some or all of the COVID-19 related reasons listed in 105 ILCS 5/10-20.83(b) and (c) (final citation pending) apply will depend upon current health guidance and/or rules. The law requires that this leave also be provided retroactively to an employee for a qualifying reason *prior* to 4-5-22 if the employee was fully vaccinated by 5-10-22. The law prohibits districts from rescinding the paid leave if the definition of "fully vaccinated against COVID-19" is later updated by the CDC or IDPH to include recommended booster doses.

Consult the board attorney for guidance about whether the board must accommodate an employee's religion or disability by exempting the employee from the COVID-19 vaccination prerequisite in 105 ILCS 5/10-20.83 (final citation pending), added by P.A. 102-697, and/or if the board and union may agree that this leave will extend to all unvaccinated employees. Title VII of the Civil Rights Act of 1964 requires employers to accommodate an employee's sincere religious objection to an employer vaccination requirement unless doing so would be an "undue hardship" on the employer. 42 U.S.C §2000e(j). Similarly, the Americans with Disabilities Act requires an employer to exempt an employee with a disability (including pregnancy-related disability) from a safety-related standard, such as a vaccination requirement, unless the employee poses a *direct threat* to the health or safety of the employee or others while on the job. 29 C.F.R. §1630.2(r). See also the U.S. Equal Employment Opportunity Commission guidance document, *What You Should Know About COVID-19 and the ADA, the Rehabilitation Act, and Other EEO Laws*, at: [www.eeoc.gov/wysk/what-you-should-know-about-covid-19-and-ada-rehabilitation-act-and-other-eeo-laws](http://www.eeoc.gov/wysk/what-you-should-know-about-covid-19-and-ada-rehabilitation-act-and-other-eeo-laws). **Issue 110, October 2022**

PRESSPlus 6. "Fully vaccinated against COVID-19" means: (1) two weeks after receiving the second dose in a two-dose series of a COVID-19 authorized for emergency use, licensed, or otherwise approved by the U.S. Food and Drug Administration (FDA), or (2) two weeks after receiving a single dose of a COVID-19 vaccine authorized for emergency use, licensed, or otherwise approved by the FDA. If the Centers for Disease Control and Prevention (CDC) later revises the definition of "fully vaccinated against COVID-19" to include booster doses, and the Ill. Dept. of Public Health (IDPH) adopts the CDC's revised definition, then employees will have five weeks after IDPH's action to receive a booster (if eligible) to remain eligible for COVID-19 paid administrative leave. 105 ILCS 5/10-20.83(g) (final citation pending), added by P.A. 102-697. **Issue 110, October 2022**

PRESSPlus 7. This sentence is optional. 105 ILCS 5/10-20.83(d) (final citation pending), added by P.A. 102-697. It is a best practice for boards to require appropriate documentation to verify employee eligibility for the leave benefit. **Issue 110, October 2022**

# Document Status: Review and Monitoring

## General Personnel

### 5:260 Student Teachers

The Superintendent is authorized to accept students from university-approved teacher-training programs to do student teaching in the District. No individual who has been convicted of a criminal offense that would subject him or her to license suspension or revocation pursuant to [Section 5/21B-80 of the School Code](#) or who has been found to be the perpetrator of sexual or physical abuse of a minor under 18 years of age pursuant to proceedings under Article II of the Juvenile Court Act of 1987 is permitted to student teach. [PRESSPlus1](#)

Before permitting an individual to student teach or begin a required internship in the District, the Superintendent or designee shall ensure that:

1. The District performed a [105 ILCS 5/10-21.9\(g\) Check](#) as described below; and
2. The individual furnished evidence of physical fitness to perform assigned duties and freedom from communicable disease pursuant to [105 ILCS 5/24-5](#).

A [105 ILCS 5/10-21.9\(g\) Check](#) shall include:

1. Fingerprint-based checks through (a) the Illinois State Police (ISP) for criminal history records information (CHRI) pursuant to the Uniform Conviction Information Act ([20 ILCS 2635/1](#)), and (b) the FBI national crime information databases pursuant to the Adam Walsh Child Protection and Safety Act ([P.L. 109-248](#));
2. A check of the Illinois Sex Offender Registry (see the Sex Offender Community Notification Law ([730 ILCS 152/101 et seq.](#)); and
3. A check of the Illinois Murderer and Violent Offender Against Youth Registry (Murderer and Violent Offender Against Youth Community Notification Law ([730 ILCS 154/75-105](#)).

The School Code requires each individual student teaching or beginning a required internship to provide the District with written authorization for, and pay the costs of, his or her [105 ILCS 5/10-21.9\(g\)](#) check (including any applicable vendor's fees). Upon receipt of this authorization and payment, the Superintendent or designee will submit the student teacher's name, sex, race, date of birth, social security number, fingerprint images, and other identifiers, as prescribed by the Department of State Police, to the Department of State Police. The Superintendent or designee will provide each student teacher with a copy of his or her report.

### Assignment

The Superintendent or designee shall be responsible for coordinating placements of all student teachers within the District. Student teachers should be assigned to supervising teachers whose qualifications are acceptable to the District and the students' respective colleges or universities.

### LEGAL REF.:

Adam Walsh Child Protection and Safety Act, [P.L. 109-248](#).

Uniform Conviction Information Act, [20 ILCS 2635/1](#).

[105 ILCS 5/10-21.9](#), [5/10-22.34](#), and [5/24-5](#).

CROSS REF.: 4:175 (Convicted Child Sex Offender; Screening; Notifications), 5:190 (Teacher Qualifications)

Adopted: March 17, 2022

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## **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](http://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 110, October 2022**

# Document Status: Draft Update

## General Personnel

### 5:280 Duties and Qualifications

All support staff: (1) must meet qualifications specified in job descriptions, (2) must be able to perform the essential tasks listed and/or assigned, and (3) are subject to Board of Education policies as they may be changed from time-to-time at the Board's sole discretion.

#### Coaches and Athletic Trainers

Athletic coaches and trainers shall have the qualifications required by any association in which the School District maintains a membership. Anyone performing athletic training services shall be licensed under the Illinois Athletic Trainers Practice Act, be an athletic trainer aide performing care activities under the on-site supervision of a licensed athletic trainer, or otherwise be qualified to perform athletic trainer activities under State law.

#### Bus Drivers

All school bus drivers and commercial vehicle drivers transporting district students, including taxi cab drivers, must have a valid school bus driver permit. The Superintendent or designee shall inform the Illinois Secretary of State, within 30 days of being informed by a school bus driver, that the bus driver permit holder has been called to active duty. New drivers and drivers who are returning from a lapse in their employment are subject to the requirements contained in Board policy 5:30, *Hiring Process and Criteria* and Board policy 5:285, *Drug and Alcohol Testing for School Bus and Commercial Vehicle Drivers*.

*The following two sections apply only if the District accepts Title I funding.*

#### Paraprofessionals

Paraprofessionals provide supervised instructional support. Service as a paraprofessional requires an educator license with stipulations endorsed for a paraprofessional educator unless a specific exemption is authorized by the Illinois State Board of Education (ISBE).

Individuals with only non-instructional duties (e.g., providing technical support for computers, providing personal care services, or performing clerical duties) are not paraprofessionals, and the requirements in this section do not apply. In addition, individuals completing their clinical experiences and/or student teaching do not need to comply with this section, provided their service otherwise complies with ISBE rules.

#### Nonlicensed [PRESSPlus1](#) Personnel Working with Students and Performing Non-Instructional Duties

Nonlicensed personnel performing non-instructional duties may be used:

1. For supervising study halls, long distance teaching reception areas used incident to instructional programs transmitted by electronic media, e.g., computers, video, and audio, detention and discipline areas, and school-sponsored extracurricular activities;

2. As supervisors, chaperones, or sponsors for non-academic school activities or for school activities connected to the academic program during any time in which the Governor has declared a disaster due to a public health emergency, in accordance with ISBE rule: [PRESSPlus2](#)  
or
3. For non-teaching duties not requiring instructional judgment or student evaluation.

Nothing in this policy prevents an unlicensed person from serving as a guest lecturer or resource person under an Education Association staff member's direction and with the administration's approval.

LEGAL REF.:

[34 C.F.R. §200.58.](#)

[105 ILCS 5/10-22.34](#), [5/10-22.34a](#), and [5/10-22.34b](#).

[625 ILCS 5/6-104](#) and [5/6-106.1](#), Ill. Vehicle Code.

[23 Ill.Admin.Code §§1.280](#), [1.630](#), and [25.510](#).

CROSS REF.: 4:110 (Transportation), 4:170 (Safety and Crisis Plan), 5:30 (Hiring Process and Criteria), 5:35 (Compliance with the Fair Labor Standards Act), 5:285 (Drug and Alcohol Testing for School Bus and Commercial Vehicle Drivers), 6:250 (Community Resource Persons and Volunteers)

Adopted: April 16, 2020

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### **PRESSPlus Comments**

PRESSPlus 1. Updated in response to 23 Ill.Admin.Code §1.630(c), amended at 45 Ill.Reg. 9446. **Issue 110, October 2022**

PRESSPlus 2. Updated in response to 23 Ill.Admin.Code §1.630(c), amended at 45 Ill.Reg. 9446 by P.A 102-894. **Issue 110, October 2022**

# Document Status: Draft Update

## General Personnel

### 5:320 Evaluation

The Superintendent is responsible for designing and implementing a program for evaluating the job performance of each educational support staff member according to standards contained in Board of Education policies as well as in compliance with State law and any applicable employee handbook ~~collective bargaining agreement.~~ PRESSPlus1  
or collective bargaining agreement. (do not delete)

**Please refer to the applicable collective bargaining agreement(s).**

**For employees not covered by a current applicable bargaining agreement:**

The standards for the evaluation program shall include, but not be limited to:

1. Each employee shall be evaluated annually, as identified in Article 7 of the ESPA agreement.
2. The direct supervisor shall provide input.
3. The employee's work quality, promptness, attendance, reliability, conduct, judgment, and cooperation shall be considered.
4. The employee shall receive a copy of the annual evaluation.
5. All evaluations shall comply with State and federal law and any applicable employee handbook.

CROSS REF.: 5:10 (Equal Employment Opportunity and Minority Recruitment), 5:150 (Personnel Records)

Adopted: August 12, 2021

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### **PRESSPlus Comments**

PRESSPlus 1. Updated in response to a Policy Reference Manual (PRM) five-year review. **Issue 110, October 2022**

## Document Status: Draft Update

### General Personnel

#### 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 or individual contract; in the event of a conflict, such provision is severable and the applicable bargaining agreement or individual agreement will control.

#### Sick and Bereavement Leave [PRESSPlus1](#)

**Please refer to the applicable collective bargaining agreement(s).**

This policy is the District's written plan allowing eligible employees to convert eligible accumulated sick leave to service credit upon a District employee's retirement under the Ill. Municipal Retirement Fund under [40 ILCS 5/7-139](#)(a)(8).

#### Vacation

**Please refer to the applicable collective bargaining agreement(s).**

#### Holidays

**Please refer to the applicable collective bargaining agreement(s).**

#### Personal Leave

**Please refer to the applicable collective bargaining agreement(s).**

#### Association Leave

**Please refer to the current Custodial and Maintenance Personnel Agreement.**

#### Unpaid Leave of Absence

**Please refer to the applicable collective bargaining agreement(s).**

#### 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 [105 ILCS 5/24-6.3](#) [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. School Visitation Leave.

2. Leaves for Victims of Domestic Violence, Sexual Violence, Gender Violence, or Other Crime of Violence.
3. Military Leave.
4. FamilyChild Bereavement Leave. [PRESSPlus2](#)
5. Leave to serve as an election judge.
6. COVID-19 Paid Administrative Leave. [PRESSPlus3](#)

LEGAL REF.:

105 ILCS 5/10-20.7b, 5/10-20.83 (final citation pending), 5/24-2, ~~and 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 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)

Adopted: January 19, 2022

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## **PRESSPlus Comments**

PRESSPlus 1. 105 ILCS 5/24-6, amended by P.A. 102-697, requires districts to return sick leave used by a fully vaccinated teacher for a qualifying COVID-19 related reason during the 2021-2022 school year, provided the teacher was "fully vaccinated against COVID-19" by 5-10-22. The law prohibits districts from rescinding the returned sick leave in the event the definition of "fully vaccinated against COVID-19" is later updated by the Centers for Disease Control and Prevention (CDC) or the Ill. Dept. of Public Health (IDPH) to include recommended booster doses. **Issue 110, October 2022**

PRESSPlus 2. Updated in response to the FamilyChild Bereavement Act, 820 ILCS 154/, amended by P.A. 102-1050, eff. 1-1-23. **Issue 110, October 2022**

PRESSPlus 3. Required by 105 ILCS 5/10-20.83 (final citation pending), added by P.A. 102-697. **Issue 110, October 2022**

# Document Status: Review and Monitoring

## Instruction

### 6:250 Community Resource Persons and Volunteers

The Superintendent shall follow Board policy 4:175, *Convicted Child Sex Offender; Screening; Notifications*, to establish procedures for securing and screening resource persons and volunteers. A person who is a *sex offender*, as defined by the Sex Offender Registration Act, or a *violent offender against youth*, as defined in the Murderer and Violent Offender Against Youth Registration Act, or has otherwise been convicted of a felony, is prohibited from being a resource person or volunteer. All volunteer coaches must comply with the requirement to report hazing in policy 5:90, *Abused and Neglected Child Reporting*. [PRESSPlus1](#)

#### LEGAL REF.:

[105 ILCS 5/10-22.34](#), [5/10-22.34a](#), and [5/10-22.34b](#).

[720 ILCS 5/12C-50.1](#), Failure to Report Hazing.

[730 ILCS 150/1](#) et seq., Sex Offender Registration Act.

[730 ILCS 152/101](#) et seq., Sex Offender Community Notification Law.

[730 ILCS 154/75](#) et seq., Murderer and Violent Offender Against Youth Community Notification Law.

[730 ILCS 154/101](#) et seq., Murderer and Violent Offender Against Youth Registration Act.

CROSS REF.: 4:170 (Safety and Crisis Plan), 4:175 (Convicted Child Sex Offender; Screening; Notifications), 5:90 (Abused and Neglected Child Reporting), 5:280 (Duties and Qualifications), 8:30 (Visitors to and Conduct on School Property), 8:95 (Parental Involvement)

Adopted: June 14, 2018

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### **PRESSPlus Comments**

PRESSPlus 1. This policy's content is unique to the district. Please consult the author and the **PRESS** sample, available by logging in at [www.iasb.com](http://www.iasb.com), to determine whether changes are necessary. **Issue 110, October 2022**

# Document Status: Review and Monitoring

## Instruction

### 6:270 Guidance and Counseling Program

The School District provides a guidance and counseling program for students. The Superintendent or designee shall direct the District's guidance and counseling program. School counseling services, as described by State law, may be performed by a qualified guidance specialist or any certificated staff member. Students shall be encouraged to seek academic, social, and/or personal growth. [PRESSPlus1](#)

The guidance program will assist students to identify career options consistent with their abilities, and interests. Students shall be encouraged to seek the help of counselors to develop specific curriculum goals that conform to the student's career objectives. High school juniors and seniors will have the opportunity to receive career-oriented information.

LEGAL REF.:

[105 ILCS 5/10-22.24a](#) and [5/10-22.24b](#).

[23 Ill.Admin.Code §1.420\(q\)](#).

CROSS REF.: 6:50 (School Wellness), 6:65 (Student Social and Emotional Development), 6:110 (Programs for Students At Risk of Academic Failure and/or Dropping Out of School and Graduation Incentives Program), 6:120 (Education of Children with Disabilities), 7:100 (Health, Eye, and Dental Examinations; Immunizations; and Exclusion of Students), 7:250 (Student Support Services), 7:290 (Suicide and Depression Awareness and Prevention)

Adopted: March 17, 2022

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### **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](http://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 110, October 2022**

## *Document Status: Draft Update*

### Instruction

#### **6:310 High School Credit for District/Non-District Experiences; Course Substitutions; Re-Entering Students**

##### Credit for Non-District Experiences

A student may receive high school credit for successfully completing any of the listed courses or experiences even when it is not offered in or sponsored by the District:

1. Distance learning course, including a correspondence, virtual, or online course
2. Courses in an accredited foreign exchange program
3. Summer school or community college courses
4. College or high school courses offering dual credit at both the college and high school level
5. Foreign language courses taken in an ethnic school program approved by the Illinois State Board of Education
6. Work-related training at manufacturing facilities or agencies in a Tech Prep Program
7. Credit earned in a Vocational Academy, non-traditional school experiences, and/or independent study.

The student must seek approval from the Superintendent or designee to receive graduation credit for any non-District course or experience. The Superintendent or designee shall determine the amount of credit and whether a proficiency examination is required before the credit is awarded. As approval is not guaranteed, students should seek conditional approval of the experience before participating in a non-District course or experience. The student assumes responsibility for any fee, tuition, supply, or other expense. The student seeking credit is responsible for (1) providing documents or transcripts that demonstrate successful completion of the experience, and (2) taking a proficiency examination, if requested. The Superintendent or designee shall determine which, if any, non-District courses or experiences, will count toward a student's grade point average, class rank, and eligibility for athletic and extracurricular activities. When applicable, the Building Principal or designee shall, prior to the first day of class, inform individual high school students enrolled in a mixed enrollment dual credit course that includes students who have and have not met the community college's criteria for dual credit coursework of whether or not they are eligible to earn college credit for the course. [PRESSPlus1](#)  
This section does not govern the transfer of credits for students transferring into the District.

##### Substitutions for Required Courses

**Vocational or technical education.** A student in grades 9-12 may satisfy one or more high school courses (including physical education) or graduation requirements by successfully completing related vocational or technical education courses if:

1. The Building Principal approves the substitution(s) and the vocational or technical education course is completely described in curriculum material along with its relationship to the required course; and
2. The student's parent/guardian requests and approves the substitution(s) in writing on forms

provided by the District.

**Registered Apprenticeship Program.** The Superintendent or designee will ensure that the District complies with State law requirements for registered apprenticeship programs. The opportunities and requirements for registered apprenticeship programs contained in this policy will be posted on the District's website, and parents/guardians and students will also be notified of such opportunities in the appropriate school handbook(s).

A student in grades 9-12 who is 16 years or older may satisfy one or more high school courses (including physical education) or graduation requirements by successfully completing a registered apprenticeship program if:

1. The registered apprenticeship program meets all criteria contained in State law;
2. The registered apprenticeship program is listed by the District, or the student identifies a registered (but not listed) apprenticeship program with a business or organization if one is not offered in the District;
3. The student enrolled in a registered apprenticeship program has the opportunity to earn post-secondary credit toward a certificate or degrees, as applicable;
4. The student's parent/guardian requests and approves the substitution(s) in writing on forms provided by the District and on its website;
5. The Building Principal approves the substitution(s); and
6. All non-academic requirements mandated by the School Code for high school graduation that would otherwise prohibit or prevent the student from participating in the registered apprenticeship program are waived.

**Advanced placement computer science.** The advanced placement computer science course is equivalent to a high school mathematics course. A student in grades 9-12 may substitute the advanced placement computer science course for one year of mathematics, in accordance with [Section 27-22 of the School Code](#). The transcript of a student who completes the advanced placement computer science course will state that it qualifies as a mathematics-based, quantitative course.

**Excusal from physical education.** A student in grades 9-12, unless otherwise stated, may submit a written request to the Building Principal to be excused from physical education courses for the reasons stated below. The Superintendent or designee shall maintain records showing that the criteria set forth in this policy were applied to the student's individual circumstances, as appropriate.

1. Participation in a marching band program for credit;
2. Enrollment in Reserve Officer's Training Corps (ROTC) program sponsored by the District;
3. Ongoing participation in an interscholastic or extracurricular athletic program;
4. Enrollment in academic classes that are required for admission to an institution of higher learning (student must be in the 11th or 12th grade); or
5. Enrollment in academic classes that are required for graduation from high school, provided that failure to take such classes will result in the student being unable to graduate (student must be in the 11th or 12th grade).

A student who is eligible for special education may be excused from physical education courses pursuant to 7:260, *Exemption from Physical Education*.

**Volunteer service credit.** A student participating in the District's Volunteer Service Credit Program, if any, may earn credit toward graduation for the performance of community service. The amount of

credit given for program participation shall not exceed that given for completion of one semester of language arts, math, science, or social studies.

### Re-Entering Students

Individuals younger than 21 years of age may re-enter high school to acquire a high school diploma or an equivalency certificate, subject to the limitations in Board policy 7:50, *School Admissions and Student Transfers To and From Non-District Schools*. Re-entering students may obtain credit through the successful completion of the following (not all of these may be available at any one time):

1. District courses
2. Non-District experiences described in this policy
3. Classes in a program established under [Section 10-22.20 of the School Code](#), in accordance with the standards established by the Illinois Community College Board
4. Proficiency testing, correspondence courses, life experiences, and other nonformal educational endeavors, or
5. Military service, provided the individual making the request has a recommendation from the American Council on Education.

The provisions in the section **Credit for Non-District Experiences**, above, apply to the receipt of credit for any non-District course.

### LEGAL REF.:

105 ILCS 5/2-3.44, 5/2-3.108, 5/2-3.115, 5/2-3.142, 5/2-3.175, 5/10-22.43a, [5/10-20.62](#), 5/27-6, 5/27-22.3, and 5/27-22.05.

[110 ILCS 27/](#), Dual Credit Quality Act.

[23 Ill.Admin.Code §§1.425\(e\)](#), [1.440\(f\)](#), [1.470\(c\)](#), and [Part 255](#).

CROSS REF.: 6:180 (Extended Instructional Programs), 6:300 (Graduation Requirements), 6:320 (High School Credit for Proficiency), 7:50 (School Admissions and Student Transfers To and From Non-District Schools), 7:260 (Exemption from Physical Education)

ADOPTED: January 5, 2017

REVISED: January 18, 2018; January 17, 2019; December 10, 2020, October 20, 2022

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### **PRESSPlus Comments**

PRESSPlus 1. Required by the Dual Credit Quality Act, 110 ILCS 27/16.5(c), added by P.A. 102-1077, eff. 1-1-23. Written notification is not required by the law, but it is a best practice to show compliance with this requirement.

Partnership agreements for dual credit programs that are entered into, amended, renewed, or extended after 1-1-23, must allow high school students who do not otherwise meet the community college's academic eligibility requirements to enroll in a dual credit course taught at the high school, but only for high school credit. 110 ILCS 27/16.5(a), added by P.A. 102-1077, eff. 1-1-23. **Issue 110, October 2022**

# Document Status: Draft Update

## Instruction

### 6:340 Student Testing and Assessment Program

The District student assessment program provides information for determining individual student achievement and instructional needs, curriculum and instruction effectiveness, and school performance measured against District student learning objectives and statewide norms.

The Superintendent or designee shall manage the student assessment program that, at a minimum:

1. Administers to students all standardized assessments required by the Ill. State Board of Education (ISBE) and/or any other appropriate assessment methods and instruments, including norm and criterion-referenced achievement tests, aptitude tests, proficiency tests, and teacher-developed tests.
2. Informs students of the timelines and procedures applicable to their participation in every State assessment.
3. Provides each student's parents/guardians with the results or scores of each State assessment and an evaluation of the student's progress. See policy 6:280, *Grading and Promotion*.
4. Utilizes professional testing practices.

Overall student assessment data on tests required by State law will be aggregated by the District and reported, along with other information, on the District's annual report card. All reliable assessments administered by the District and scored by entities outside of the District must be (1) reported to ISBE on its form by the 30<sup>th</sup> day of each school year, and (2) made publicly available to parents/guardians of students. Board policy 7:340, *Student Records*, and its implementing procedures govern record keeping and access issues.

LEGAL REF.:

[20 U.S.C. §1232g](#), Family Educational Rights and Privacy Act.

[105 ILCS 10/](#), Illinois School Student Records Act.

105 ILCS 5/2-3.63, 5/2-3.64a-5, 5/2-3.64a-10, [5/2-3.64a-15](#), 5/2-3.107, 5/2-3.153, 5/10-17a, 5/22-82, and 5/27-1. [PRESSPlus1](#)

23 Ill. Admin. Code §§1.30(b) and §375.10.

CROSS REF.: 6:15 (School Accountability), 6:280 (Grading and Promotion), 7:340 (Student Records)

Adopted: January 20, 2022

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### **PRESSPlus Comments**

PRESSPlus 1. The Legal References are updated. **Issue 110, October 2022**



# *Document Status: Draft Update*

## Students

### **7:100 Health, Eye, and Dental Examinations; Immunizations; and Exclusion of Students**

#### Required Health Examinations and Immunizations

A student's parents/guardians shall present proof that the student received a health examination, with proof of the immunizations against, and screenings for, preventable communicable diseases, as required by the Illinois Department of Public Health (IDPH), within one year prior to:

1. Entering the ninth grade; and
2. Enrolling in an Illinois school, regardless of the student's grade (including nursery school, special education, Head Start programs operated by elementary or secondary schools, and students transferring into Illinois from out-of-state or out-of-country).

Proof of immunization against meningococcal disease is required for students in grade 12.

As required by State law:

1. The required health examinations must be performed by a physician licensed to practice medicine in all of its branches, an advanced practice registered nurse, or a physician assistant who has been delegated the performance of health examinations by a supervising physician.
2. A diabetes screening is a required part of each health examination; diabetes testing is not required.
3. An age-appropriate developmental screening and an age-appropriate social and emotional screening are required parts of each health examination. A student will not be excluded from school due to his or her parent/guardian's failure to obtain a developmental screening or a social and emotional screening.
4. The District will provide informational materials regarding influenza, influenza vaccinations, meningococcal disease, and meningococcal vaccinations developed, provided, or approved by the IDPH when it provides information on immunizations, infectious diseases, medications, or other school health issues to students' parents/guardians.

Unless an exemption or extension applies, the failure to comply with the above requirements by the first day of school of the current school year will result in the student's exclusion from school until the required health forms are presented to the District. New students who register after the first day of school of the current school year shall have 30 days following registration to comply with the health examination and immunization regulations. If a medical reason prevents a student from receiving a required immunization by the first day of school, the student must present, by the first day of school, an immunization schedule and a statement of the medical reasons causing the delay. The schedule and statement of medical reasons must be signed by the physician, advanced practice registered nurse, physician assistant, or local health department responsible for administering the immunizations.

A student transferring from out-of-state who does not have the required proof of immunizations by the first day of school may attend classes only if he or she has proof that an appointment for the required

vaccinations is scheduled with a party authorized to submit proof of the required vaccinations. If the required proof of vaccination is not submitted within 30 days after the student is permitted to attend classes, the student may no longer attend classes until proof of the vaccinations is properly submitted.

### Eye Examination

Parents/guardians are encouraged to have their children undergo an eye examination whenever health examinations are required.

Parents/guardians of students entering an Illinois school for the first time shall present proof before October 15 of the current school year that the student received an eye examination within one year prior to entry of kindergarten or the school. A physician licensed to practice medicine in all of its branches, or a licensed optometrist, must perform the required eye examination.

If a student fails to present proof by October 15, the school may hold the student's report card until the student presents proof: (1) of a completed eye examination, or (2) that an eye examination will take place within 60 days after October 15. The Superintendent or designee shall ensure that parents/guardians are notified of this eye examination requirement in compliance with the rules of the IDPH. Schools shall not exclude a student from attending school due to failure to obtain an eye examination.

### Dental Examination

All children in ninth grade must present proof of having been examined by a licensed dentist before May 15 of the current school year in accordance with rules adopted by the IDPH.

If a child in the ninth grade fails to present proof by May 15, the school may hold the child's report card until the child presents proof: (1) of a completed dental examination, or (2) that a dental examination will take place within 60 days after May 15. The Superintendent or designee shall ensure that parents/guardians are notified of this dental examination requirement at least 60 days before May 15 of each school year.

### Exemptions

In accordance with rules adopted by the IDPH, a student will be exempted from this policy's requirements for:

1. Religious grounds, if the student's parents/guardians present the IDPH's Certificate of Religious Exemption form to the Superintendent or designee. When a Certificate of Religious Exemption form is presented, the Superintendent or designee shall immediately inform the parents/guardians of exclusion procedures pursuant to Board policy 7:280, *Communicable and Chronic Infectious Disease*, and State rules if there is an outbreak of one or more diseases from which the student is not protected.
2. Health examination or immunization requirements on medical grounds, if the examining physician, advanced practice registered nurse, or physician assistant provides written verification.
3. Eye examination requirement, if the student's parents/guardians show an undue burden or lack of access to a physician licensed to practice medicine in all of its branches who provides eye examinations or a licensed optometrist.
4. Dental examination requirement, if the student's parents/guardians show an undue burden or a lack of access to a dentist.

### Homeless Child

Any homeless child shall be immediately admitted, even if the child or child's parent/guardian is unable to produce immunization and health records normally required for enrollment. Board of Education policy 6:140, *Education of Homeless Children*, governs the enrollment of homeless children.

LEGAL REF.:

42 U.S.C. §11431 et seq., McKinney-Vento Homeless Assistance Act.

105 ILCS 5/27-8.1 and 45/1-20.

410 ILCS 45/7.1, Lead Poisoning Prevention Act. [PRESSPlus1](#)

410 ILCS and 315/2e, Communicable Disease Prevention Act.

23 Ill.Admin.Code §1.530.

77 Ill. Admin.Code Part 664, Socio-Emotional and Developmental Screening.

77 Ill.Admin.Code Part 665, Child and Student Health Examination and Immunization.

77 Ill.Admin.Code Part 690, Control of Communicable Diseases.

CROSS REF.: 6:30 (Organization of Instruction), 6:140 (Education of Homeless Children), 7:50 (School Admissions and Student Transfers To and From Non-District Schools), 7:280 (Communicable and Chronic Infectious Disease)

Adopted: December 10, 2020

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**PRESSPlus Comments**

PRESSPlus 1. The Legal References are updated. **Issue 110, October 2022**

# Document Status: Draft Update

## Students

### 7:180 Prevention of and Response to Bullying, Intimidation, and Harassment

Bullying, intimidation, and harassment diminish a student's ability to learn and a school's ability to educate. Preventing students from engaging in these disruptive behaviors and providing all students equal access to a safe, non-hostile learning environment are important District goals.

Bullying on the basis of actual or perceived race, color, national origin, military status, unfavorable discharge status from the military service, sex, sexual orientation, gender identity, gender-related identity or expression, ancestry, age, religion, physical or mental disability, order of protection status, status of being homeless, or actual or potential marital or parental status, including pregnancy, association with a person or group with one or more of the aforementioned actual or perceived characteristics, or any other distinguishing characteristic **is prohibited** in each of the following situations:

1. During any school-sponsored education program or activity.
2. While in school, on school property, on school buses or other school vehicles, at designated school bus stops waiting for the school bus, or at school-sponsored or school-sanctioned events or activities.
3. Through the transmission of information from a school computer, a school computer network, or other similar electronic school equipment.
4. Through the transmission of information from a computer that is accessed at a nonschool-related location, activity, function, or program or from the use of technology or an electronic device that is not owned, leased, or used by a school district or school if the bullying causes a substantial disruption to the educational process or orderly operation of a school. This item (4) applies only in cases in which a school administrator or teacher receives a report that bullying through this means has occurred and it does not require a district or school to staff or monitor any nonschool-related activity, function, or program.

#### Definitions from [105 ILCS 5/27-23.7](#)

*Bullying* includes *cyberbullying* and means any severe or pervasive physical or verbal act or conduct, including communications made in writing or electronically, directed toward a student or students that has or can be reasonably predicted to have the effect of one or more of the following:

1. Placing the student or students in reasonable fear of harm to the student's or students' person or property;
2. Causing a substantially detrimental effect on the student's or students' physical or mental health;
3. Substantially interfering with the student's or students' academic performance; or
4. Substantially interfering with the student's or students' ability to participate in or benefit from the services, activities, or privileges provided by a school.

*Bullying* may take various forms, including without limitation one or more of the following: harassment, threats, intimidation, stalking, physical violence, sexual harassment, sexual violence, theft, public humiliation, destruction of property, or retaliation for asserting or alleging an act of bullying. This list is

meant to be illustrative and non-exhaustive.

*Cyberbullying* means bullying through the use of technology or any electronic communication, including without limitation any transfer of signs, signals, writing, images, sounds, data, or intelligence of any nature transmitted in whole or in part by a wire, radio, electromagnetic system, photo-electronic system, or photo-optical system, including without limitation electronic mail, Internet communications, instant messages, or facsimile communications. *Cyberbullying* includes the creation of a webpage or weblog in which the creator assumes the identity of another person or the knowing impersonation of another person as the author of posted content or messages if the creation or impersonation creates any of the effects enumerated in the definition of *bullying*. *Cyberbullying* also includes the distribution by electronic means of a communication to more than one person or the posting of material on an electronic medium that may be accessed by one or more persons if the distribution or posting creates any of the effects enumerated in the definition of *bullying*.

*Restorative measures* means a continuum of school-based alternatives to exclusionary discipline, such as suspensions and expulsions, that: (i) are adapted to the particular needs of the school and community, (ii) contribute to maintaining school safety, (iii) protect the integrity of a positive and productive learning climate, (iv) teach students the personal and interpersonal skills they will need to be successful in school and society, (v) serve to build and restore relationships among students, families, schools, and communities, (vi) reduce the likelihood of future disruption by balancing accountability with an understanding of students' behavioral health needs in order to keep students in school, and (vii) increase student accountability if the incident of bullying is based on religion, race, ethnicity, or any other category that is identified in the Ill. Human Rights Act.

*School personnel* means persons employed by, on contract with, or who volunteer in a school district, including without limitation school and school district administrators, teachers, school counselors, school social workers, school counselors, school psychologists, school nurses, cafeteria workers, custodians, bus drivers, school resource officers, and security guards.

### Bullying Prevention and Response Plan

The Superintendent or designee shall develop and maintain a bullying prevention and response plan that advances the District's goal of providing all students with a safe learning environment free of bullying and harassment. This plan must be consistent with the following requirements:

1. The District uses the definition of *bullying* as provided in this policy.
2. Bullying is contrary to State law and the policy of this District. However, nothing in the District's bullying prevention and response plan is intended to infringe upon any right to exercise free expression or the free exercise of religion or religiously based views protected under the [First Amendment to the U.S. Constitution](#) or under [Section 3 of Article I of the Illinois Constitution](#).
3. Students are encouraged to immediately report bullying. A report may be made orally or in writing to the Nondiscrimination Coordinator; Building Principal; Assistant Building Principal; Division Head for Student Success, Safety and Wellness; a Complaint Manager, or any staff member with whom the student is comfortable speaking. Anyone, including staff members and parents/guardians, who has information about actual or threatened bullying is encouraged to report it to the District named officials or any staff member. The District named officials and all staff members are available for help with a bully or to make a report about bullying. Anonymous reports are also accepted; however, this shall not be construed to permit formal disciplinary action solely on the basis of an anonymous report.

### **Nondiscrimination Coordinator:**

Kate Kraft, Associate Superintendent for Human Resources

2121 S. Goebbert Rd.  
Arlington Hts., IL 60005  
Email: [kate.kraft@d214.org](mailto:kate.kraft@d214.org)  
847-718-7647

**Complaint Manager:**

Jessica Herrmann, Director of  
Student Services  
2121 S. Goebbert Rd.  
Arlington Hts., IL 60005  
Email:  
[jessica.herrmann@d214.org](mailto:jessica.herrmann@d214.org)  
847.718.7657

4. Consistent with federal and State laws and rules governing student privacy rights, the Superintendent or designee shall promptly inform parent(s)/guardian(s) of all students involved in an alleged incident of bullying and discuss, as appropriate, the availability of social work services, counseling, school psychological services, other interventions, and restorative measures.
5. The Superintendent or designee shall promptly investigate and address reports of bullying, by, among other things:
  - a. Making all reasonable efforts to complete the investigation within 10 school days after the date the report of the incident of bullying was received and taking into consideration additional relevant information received during the course of the investigation about the reported incident of bullying.
  - b. Involving appropriate school support personnel and other staff persons with knowledge, experience, and training on bullying prevention, as deemed appropriate, in the investigation process.
  - c. Notifying the Building Principal or school administrator or designee of the report of the incident of bullying as soon as possible after the report is received.
  - d. Consistent with federal and State laws and rules governing student privacy rights, providing parents and guardians of the students who are parties to the investigation information about the investigation and an opportunity to meet with the principal or school administrator or his or her designee to discuss the investigation, the findings of the investigation, and the actions taken to address the reported incident of bullying.

The Superintendent or designee shall investigate whether a reported act of bullying is within the permissible scope of the District's jurisdiction and shall require that the District provide the victim with information regarding services that are available within the District and community, such as counseling, support services, and other programs.

6. The Superintendent or designee shall use interventions to address bullying, which may include, but are not limited to, school social work services, restorative measures, social-emotional skill building, counseling, school psychological services, and community-based services.
7. A reprisal or retaliation against any person who reports an act of bullying **is prohibited**. Any

person's act of reprisal or retaliation will be subject to disciplinary action, up to and including discharge with regard to employees, or suspension and/or expulsion with regard to students.

8. A student will not be punished for reporting bullying or supplying information, even if the District's investigation concludes that no bullying occurred. However, a person who is found to have falsely accused another of bullying, as a means of retaliation, as a means of bullying, or provided false information will be treated as either: (a) *bullying*, (b) student discipline up to and including suspension and/or expulsion, and/or (c) both (a) and (b) for purposes of determining any consequences or other appropriate remedial actions.
9. The District's bullying prevention and response plan is based on the engagement of a range of school stakeholders, including students and parents/guardians.
10. The Superintendent or designee shall post this policy on the District's website, if any, and include it in the student handbook, and, where applicable, post it where other policies, rules, and standards of conduct are currently posted. The policy must be distributed annually to parents/guardians, students, and school personnel (including new employees when hired), and must also be provided periodically throughout the school year to students and faculty.
11. Pursuant to State law and policy 2:240, *Board Policy Development*, the Board monitors this policy every two years by conducting a review and re-evaluation of this policy to make any necessary and appropriate revisions. The Superintendent or designee shall assist the Board with its re-evaluation and assessment of this policy's outcomes and effectiveness. Updates to this policy will reflect any necessary and appropriate revisions. This process shall include, without limitation:
  - a. The frequency of victimization;
  - b. Student, staff, and family observations of safety at a school;
  - c. Identification of areas of a school where bullying occurs;
  - d. The types of bullying utilized; and
  - e. Bystander intervention or participation.

The evaluation process may use relevant data and information that the District already collects for other purposes. Acceptable documentation to satisfy the re-evaluated policy submission include one of the following:

- 1) An updated version of the policy with the amendment/modification date included in the reference portion of the policy;
- 2) If no revisions are deemed necessary, a copy of board minutes indicating that the policy was re-evaluated and no changes were deemed to be necessary, ~~or a signed statement from the board~~; or
- 3) A signed statement from the Board President indicating that the Board re-evaluated the policy and no changes to it were necessary.

The Superintendent or designee must post the information developed as a result of the policy re-evaluation on the District's website, or if a website is not available, the information must be provided to school administrators, Board members, school personnel, parents/guardians, and students. Reviews and re-evaluations in years they are due must be submitted to ISBE by September 30.

12. The Superintendent or designee shall fully implement the Board policies, including without limitation, the following:
  - a. 2:260, *Uniform Grievance Procedure*. A student may use this policy to complain about bullying.

- b. 2:265, *Title IX Sexual Harassment Grievance Procedure*. Any person may use this policy to complain about sexual harassment in violation of Title IX of the Education Amendments of 1972.
- c. 6:60, *Curriculum Content*. Bullying prevention and character instruction is provided in all grades in accordance with State law.
- d. 6:65, *Student Social and Emotional Development*. Student social and emotional development is incorporated into the District's educational program as required by State law.
- e. 6:235, *Access to Electronic Networks*. This policy states that the use of the District's electronic networks is limited to: (1) support of education and/or research, or (2) a legitimate business use.
- f. 7:20, *Harassment of Students Prohibited*. This policy prohibits *any* person from harassing, intimidating, or bullying a student based on an identified actual or perceived characteristic (the list of characteristics in 7:20 is the same as the list in this policy).
- g. 7:185, *Teen Dating Violence Prohibited*. This policy prohibits teen dating violence on school property, at school sponsored activities, and in vehicles used for school-provided transportation.
- h. 7:190, *Student Behavior*. This policy prohibits, and provides consequences for, hazing, bullying, or other aggressive behaviors, or urging other students to engage in such conduct.
- i. 7:315, *Restrictions on Publications; High Schools*. This policy prohibits students from and provides consequences for: (1) accessing and/or distributing at school any written, printed, or electronic material, including material from the Internet, that will cause substantial disruption of the proper and orderly operation and discipline of the school or school activities, and (2) creating and/or distributing written, printed, or electronic material, including photographic material and blogs, that causes substantial disruption to school operations or interferes with the rights of other students or staff members.

LEGAL REF.:

[105 ILCS 5/10-20.14](#), [5/10-22.6](#)(b-20), [5/24-24](#), and [5/27-23.7](#).

[405 ILCS 49/](#), Children's Mental Health Act.

[775 ILCS 5/1-103](#), Ill. Human Rights Act.

23 Ill.Admin.Code §§1.240, ~~and §1.280,~~ and 1.295. [PRESSPlus1](#)

CROSS REF.: 2:240 (Board Policy Development), 2:260 (Uniform Grievance Procedure), 2:265 (Title IX Sexual Harassment Grievance Procedure), 4:170 (Safety), 5:230 (Maintaining Student Discipline), 6:60 (Curriculum Content), 6:65 (Student Social and Emotional Development), 6:235 (Access to Electronic Networks), 7:20 (Harassment of Students Prohibited), 7:185 (Teen Dating Violence Prohibited), 7:190 (Student Behavior), 7:220 (Bus Conduct), 7:230 (Misconduct by Students with Disabilities), 7:240 (Conduct Code for Participants in Extracurricular Activities), 7:285 (~~Food Allergy~~ [Anaphylaxis Prevention, Response, and Management Program](#)), 7:315 (Restrictions on Publications; High Schools)

ADOPTED: September 4, 2014

REVISED: January 18, 2018; March 21, 2019; March 19, 2020; September 10, 2020; January 20, 2022; October 20, 2022

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## **PRESSPlus Comments**

PRESSPlus 1. The Legal References are updated. **Issue 110, October 2022**

# Document Status: Draft Update

## Students

### 7:250 Student Support Services

The District provides a liaison to facilitate the enrollment and transfer of records of students in the legal custody of the Ill. Dept. of Children and Family Services when enrolling in or changing schools. [PRESSPlus1](#)

The following student support services may be provided by the School District:

1. Health services supervised by a qualified school nurse. The Superintendent or designee may implement procedures to further a healthy school environment and prevent or reduce the spread of disease.
2. Educational and psychological testing services and the services of a school psychologist as needed. In all cases, written permission to administer a psychological examination must be obtained from a student's parent(s)/guardian(s). The results will be given to the parent(s)/guardian(s), with interpretation, as well as to the appropriate professional staff.
3. The services of a school social worker. A student's parent/guardian must consent to regular or continuing services from a social worker.
4. Guidance and school counseling services.
5. Career and Guidance counseling.

The Superintendent or designee shall develop protocols for responding to students with social, emotional, or mental health needs that impact learning ability. The District, however, assumes no liability for preventing, identifying, or treating such needs.

#### Erin's Law Counseling Options, Assistance, and Intervention

The Superintendent or designee will ensure that each school building's Student Support Committee identifies counseling options for students who are affected by sexual abuse and grooming behaviors, [PRESSPlus2](#) along with District and community-based options for victims of sexual abuse and grooming behaviors to obtain assistance and intervention. Community-based options must include a Children's Advocacy Center and sexual assault crisis center(s) that serve the District, if any.

This policy shall be implemented in a manner consistent with State and federal laws, including the Individuals with Disabilities Education Act, [42 U.S.C. §12101](#) *et seq.*

#### LEGAL REF.:

105 ILCS 5/10-23.13(b), 5/10-20.59, and 5/21B-25(G).

405 ILCS 49/, Children's Mental Health Act ~~of 2003~~.

[740 ILCS 110/](#), Mental Health and Developmental Disabilities Confidentiality Act.

CROSS REF.: 6:65 (Student Social and Emotional Development), 6:270 (Guidance and Counseling

Program), 7:100 (Health, Eye, and Dental Examinations; Immunizations; and Exclusion of Students), 7:280 (Communicable and Chronic Infectious Diseases), 7:340 (Student Records)

ADOPTED: January 5, 2017

REVISED: January 18, 2018; January 17, 2019; January 20, 2022

Adopted: January 20, 2022

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### **PRESSPlus Comments**

PRESSPlus 1. Required by 105 ILCS 5/10-20.59, amended by P.A. 102-199. **Issue 110, October 2022**

PRESSPlus 2. Updated to align with *Erin's Law*, 105 ILCS 10-23.13, amended by P.A. 102-610. **Issue 110, October 2022**

# Document Status: Draft Update

## Students

### 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 monitors reviews and makes any necessary updates to this policy at least once every three years by conducting a review

and reevaluation of this policy to make any necessary and appropriate revisions. The Superintendent or designee shall assist the Board with its reevaluation and assessment of this policy's outcomes and effectiveness. Any updates will reflect any necessary and appropriate revisions. review and any necessary updates. [PRESSPlus1](#)

LEGAL REF.:

105 ILCS 5/2-3.190~~82~~, 5/10-22.39(e), and 5/22-30.

[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/Educational Tours), 7:180 (Prevention of and Response to Bullying, Intimidation and Harassment), 7:250 (Student Support Services), 7:270 (Administering Medicines to Students)

Adopted: June 9, 2022

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**PRESSPlus Comments**

PRESSPlus 1. Updated for continuous improvement. **Issue 110, October 2022**

# Document Status: Draft Update

## Students

### **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 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 of ~~of~~ [2003](#), [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 of 2003, 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, 5/10-20.763 (final citation pending), [5/10-20.81](#), 5/10-22.24a, 5/10-22.24b, 5/10-22.39, [5/10-20.75](#) (final citation pending), 5/14-1.01 *et seq.*, 5/14-7.02, and 5/14-7.02b, 5/27-7. [PRESSPlus1](#)

[5 ILCS 860/](#), [Student Confidential Reporting Act.](#)

[405 ILCS 49/](#), [Children's Mental Health Act of 2003.](#)

[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)

Adopted: January 20, 2022

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## **PRESSPlus Comments**

PRESSPlus 1. The Legal References are updated. **Issue 110, October 2022**

## 2023-24 Academic Programs and Pathways Guidebook Changes To BOE Spring 2023

### NEW COURSES:

#### [IF MADE AVAILABLE TO PILOT BY D214 BY COLLEGE BOARD]

##### **XXXXX AP Precalculus**

Grade Level: 9-12

Grade/Sem: 0.50

Course Level: Advanced Placement

Prerequisite: Algebra II, Honors Algebra II or College Algebra

GR: Total credits, Math

Students will investigate, analyze, explain and apply polynomial, rational, exponential, logarithmic, trigonometric, and polar functions and their graphs. Students will also explore functions involving parameters, vectors and matrices in preparation for the AP Precalculus Advanced Placement Exam. Students who take this course will also be prepared for AP Calculus BC.

##### **XXXXX Forensic Science**

Grade Level: 11-12

Grade/Sem: 0.50

Course Level: General Ed

Prerequisite: Completion of Biology and Chemistry

GR: Total credits, Science elective

Students will use their scientific skills and knowledge from biology and chemistry as they analyze crime scenes and formulate conclusions, using the tenets of NGSS—Claim, Evidence, Reasoning. Topics presented in this lab science will relate to Life Science (fingerprint analysis, analysis of blood and DNA, hair analysis, footprint casting) and Physical Science (toxicology studies, fiber analysis, blood spatter analysis, ballistics), and other disciplines such as Anthropology and Criminal Justice.

#### [IF MADE AVAILABLE TO PILOT BY D214 BY COLLEGE BOARD]

##### **XXXXX AP African American Studies**

Grade Level: TBD

Grade/Sem: 0.50

Course Level: Advanced Placement

Prerequisite: None

GR: Total credits, Social Science

Students will meet the standards and critical thinking skills that are aligned/designed the same as AP World History and AP US History. The AP course will prepare students for the intellectual challenge of studying African American historical and cultural influences at the college level. The course is interdisciplinary and will draw from literature, political science, geography and the sciences to delve into the contributions and experiences of African Americans. Students will study subjects such as how African American studies became a field of study at the college level in the 1960s, the strength of early African kingdoms and cultures, the trans-Atlantic slave

trade, the lives of enslaved people and what they did to resist, and moving toward the Harlem Renaissance, Black power and Black pride, the civil rights movement, Black feminism and intersectionality.

**[NEEDED BY INTERNATIONAL NEWCOMER ACADEMY]  
11211/11212 Balto-Slavic Language for Heritage Speakers 2**

Grade Level: TBD

Grade/Sem: 0.50

Course Level: Regular

Prerequisite: None

GR: Total credits, World Language/CTE

Students will expand their knowledge of their own tongue (e.g., Polish, Armenian, Serbo-Croatian, Lithuanian, Ukrainian, etc.) through support and reinforcement. This course will build on the rudiments and structure of the language and working vocabulary that students already have for their native language, as well as emphasize literacy development (with a study of literature and composition). Students will also further their knowledge of the their language and cultures and increase oral proficiency.

**CHANGES IN COURSE DESCRIPTION/COURSE NAME:**

**01450 FROM: Art Imaging 1  
TO: Introduction to Art Animation**

Grade Level: 10-12

Grade/Sem: 0.50

Course Level: General Ed

Prerequisite: None

GR: Total credits, Fine Art

FROM: Students will explore drawing, color theory, and the elements and principles of design. Students will use these tools in creative and inventive ways to communicate their visual ideas while utilizing digital cameras, slide scanners, and scanners to digitize their original photographs, drawings, and designs. This course satisfies the district's fine arts graduation requirement.

TO: Students will learn about drawing, color theory, and the elements and principles of design through animation in this art class. Students will use these tools in creative and inventive ways to communicate their visual ideas. Digital technology such as ipads, various apps, digital cameras, and industry standard software will be used to explore different forms of animation. Adobe CC will be among the programs students will use. A foundational understanding of the elements and principles of art and design is necessary to successfully apply their ideas to animation. This course satisfies the district's fine arts graduation requirement.

**01460 FROM: Art Imaging 2  
TO: Advanced Art Animation**

Grade Level: 10-12

Grade/Sem: 0.50

Course Level: General Ed

Prerequisite: Introduction to Art Animation (01450)

GR: Total credits, Fine Art

FROM: Students will create and express visual ideas in this second semester of a computer course. The first course teaches the basics of art through the use of computers. This course centers on complex and personal approaches to imaging. The students will learn techniques in Adobe Photoshop and Illustrator. Personal development of ideas and creative approaches to imaging is emphasized.

TO: Students will continue to build on the concepts introduced in the previous course in Advanced Art Animation. Students will learn advanced techniques in animation with an emphasis on their personal development of ideas. Utilizing digital technology such as iPads, various apps, digital cameras and industry standard software students will continue to explore creative approaches to animation. This course may be repeated for credit.

- 49530 Ag/Food/Natural Micro Internship**
- 49540 Arts/Comm Micro Internship**
- 49550 Finance/Bus Serv Micro Internship**
- 49560 Health/Sci/Tech Micro Internship**
- 49570 Human Public Serv Micro Internship**
- 49580 Information Tech Micro Internship**
- 49590 Mfg/Eng/Tech/Trades Micro Internship**

Grade Level: 10-12 (and at least 16 years old)

Grade/Sem: 0.25

Course Level: General Ed

Prerequisite: None

GR: Total credits, World Language/CTE

FROM: Students will receive a grade upon completion of the coursework and experience in this District 214 Internship Program. Students will interact with local professionals in order to gain knowledge in Health and Science Technology. Students will go through a selective application and interview process to participate in this micro internship program.

TO: Students enrolled in District 214's internship program will participate in a 30 hour supervised work experience that occurs in a workplace or under other authentic working conditions, relates to their career area of interest, and aligns with the state of Illinois College & Career Pathway Endorsements. Specifically, students will practice and strengthen the skills and knowledge gained in their career pathway program of study, they will develop and enhance their

essential employability skills, and they will metacognitively reflect on their growth and development through the duration of their experience.

- 49600**        **Ag/Food/Natural Internship**
- 49610**        **Arts/Comm Internship**
- 49620**        **Finance/Bus Serv Internship**
- 49630**        **Health/Sci/Tech Internship**
- 49640**        **Human Public Serv Internship**
- 49650**        **Information Tech Internship**
- 49660**        **Mfg/Eng/Tech/Trades Internship**

Grade Level: 10-12 (and at least 16 years old)

Grade/Sem: 0.50

Course Level: General Ed

Prerequisite: None

GR: Total credits, World Language/CTE

FROM: Students will be placed in Internships. Internships allow students to be placed at various sites in either the first or second semester or during the six weeks of summer school in the community for a minimum of 60 hours, with periodic support and feedback provided by staff. All internships are unpaid. Consider your schedule and after school activities prior to applying for admission to this program.

TO: Students enrolled in District 214's internship program will participate in a 60 hour supervised work experience that occurs in a workplace or under other authentic working conditions, relates to their career area of interest, and aligns with the state of Illinois College & Career Pathway Endorsements. Specifically, students will practice and strengthen the skills and knowledge gained in their career pathway program of study, they will develop and enhance their essential employability skills, and they will metacognitively reflect on their growth and development through the duration of their experience.