



LINCOLNSHIRE – PRAIRIE VIEW SCHOOL DISTRICT 103

1370 N. Riverwoods Road • Lincolnshire, Illinois 60069

847/295-4030 • FAX 847/295-9196

<http://www.d103.org>

BOARD OF EDUCATION AGENDA

NOVEMBER 12, 2013

The Regular Meeting of the Board of Education of Lincolnshire-Prairie View School District 103 will be held on Tuesday, November 12, 2013 at 7:00 PM in the Learning Center of Daniel Wright Junior High School, 1370 N. Riverwoods Road, Lincolnshire, Illinois.

A. Call to Order and Roll Call

Time: 1 Hour 50 Minutes

B. Pledge of Allegiance

C. Community Participation

D. **NOTICE OF PUBLIC HEARING**

3

Time: 10 Minutes

1. **Public Notice is hereby given** that the Board of Education of School District 103, Lake County, Illinois will hold a public hearing on Tuesday, November 12, 2013 at 7:00 p.m. in the Learning Center of Daniel Wright Junior High School located at 1370 N. Riverwoods Road, Lincolnshire, Illinois to hear testimony/comments regarding the 2013 Tax Levy.

E. Celebrating Successes

Time: 20 Minutes

1. School Board Members Day

2. Half Day School

F. Approval of Minutes

4

Time: 5 Minutes

G. Consent Agenda

9

Time: 5 Minutes

1. Presentation and Approval of Bills

14

2. Approval of School Donations

35

3. Approval of State Maintenance Grant

36

4. Approval of 2013 Audited Financial Statements

37

5. Approval of Full Day Kindergarten Fees for 2014-2015 School Year

105

6. Approval of Employment

106

H. Action Items

Time: 10 Minutes

1. Approval of Resolution to Adopt 2013 Levy	113
2. Approval of Resolution to Levy Certain Special Taxes for SEDOL IMRF	
3. Approval of Resolution Abating Debt Service Property Taxes for the 2013 Levy	
I. Information	
Time: 30 Minutes	
1. Board Representatives Committee Update	
2. Department Updates	
a. Business Office	125
b. Curriculum and Instruction, Student Services, Technology	136
1) MAP/NWEA Report	140
2) ISAT Report	146
3) School Report Cards	156
4) After School Activities	209
5) October Enrollment	215
c. Facilities	217
3. Superintendent's Informational Report	219
J. Old Business/New Business	
Time: 10 Minutes	
1. Triple III Conference	224
K. In the Press	258
L. Community Participation	
M. Executive Session	
Time: 30 Minutes	
N. Adjournment	

PUBLIC HEARING 2013 TAX LEVY

Script for Public Hearing

1. Call to Order and Roll Call
2. President Gordon "The purpose of this hearing is to hear testimony/comments regarding the 2013 Tax Levy."
3. President Gordon "Does the Board have any further comments?"
4. President Gordon "Does the public have any written or oral comments?"
5. President Gordon "I need a motion and a second to close the Public Hearing."
6. Roll Call Vote



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BOARD OF EDUCATION MEETING MINUTES

Tuesday, October 15, 2013

The Board of Education Meeting of Lincolnshire-Prairie View School District 103 was held on Tuesday, October 15, 2013 in the Library of Laura B. Sprague School located at 2425 Riverwoods Road, Lincolnshire, Illinois.

The following Board Members were in attendance:

Gary Gordon, President
Chris Curtis, Vice President
Kate Harper
Sandy Simon
Sherri Thomas
Anne van Gerven
Ben Yomtoob

Absent: None.

Also present were:

Dr. Scott Warren, Superintendent
Dan Stanley, Assistant Superintendent for Business
Katie Reynolds, Assistant Superintendent for Curriculum and Instruction
Julie Postma, Director of Student Services
Scott Gaunky, Director of Facilities
Mark Westhoff, Director of Technology
Norma Taylor, Board Secretary

Public: 4

Press: 1

Staff: 4

Call to Order and Roll Call

President Gordon called the meeting to order at 7:19 pm.

Pledge of Allegiance

Community Participation

Kristin Keevins, 109 Surrey Lane, Lincolnshire, addressed the Board with concerns regarding the starting time of school at Daniel Wright Junior High School.

Michele Rivkin, 36 Coldstream Circle, Lincolnshire, addressed the Board suggesting the school start times be included in a Community Input Survey. Mrs. Rivkin also addressed the Board regarding meeting times for the various clubs at Daniel Wright Junior High School and suggested the Administration look at alternative times for the clubs to meet other than before school.

Celebrating Successes

The Board recognized Nancy Alban, Daniel Wright Teacher, for receiving the 2013 Illinois Theater Association Award for Excellence in Creative Drama.

Approval of Minutes

Motion by Mrs. Harper, seconded by Mrs. Thomas, the Board approve the September 17, 2013 Regular and Executive Session Meeting Minutes, and the October 1, 2013 Committee of the Whole Meeting Minutes.

Roll Call: Ayes: Curtis, Harper, Simon, Thomas, van Gerven, Yomtoob, Gordon. Nays: None. Abstain: None. Motion carried.

Consent Agenda

Motion by Mr. Curtis, seconded by Mr. Yomtoob, the Board approve the following items on the Consent Agenda:

Presentation and Approval of Bills
Approval of Designation of Banks
Approval of Policy Issue 2nd Reading
Approval of 2013-2014 QLAP Report
Approval of Employment

Roll Call: Ayes: Curtis, Harper, Simon, Thomas, van Gerven, Yomtoob, Gordon. Nays: None. Abstain: None. Motion carried.

Action Items

1. Approval of Estimated 2013 Levy

Motion by Mr. Yomtoob, seconded by Mrs. van Gerven to approve the estimated 2013 Levy.

Mr. Stanley reviewed information regarding the annual levy process. The levy must be adopted by the Board before the last Tuesday in December and filed with the County Clerk. Prior to the Board approving the adopted levy, at least 20 days before, the Board must estimate the amount of the levy. If the estimated amount of the levy is more than a 5% increase of the amount extended for last year's levy, plus any amount abated prior to the extension, the District must conduct a public hearing on its intent to levy an amount that is 5% or more than last year's extension. The public hearing will take place at the regular Board of Education meeting on November 12, 2013.

Mr. Stanley explained this is a unique year as the Lincolnshire Tax Increment Financing, TIF, properties are expected to return to the School District's tax base. However, the request for the TIF funds must be included in the estimated levy.

Roll Call: Ayes: Curtis, Harper, Simon, Thomas, van Gerven, Yomtoob, Gordon. Nays: None. Abstain: None. Motion carried.

2. Approval of Payment to Lake County Regional Office of Education for Depke Juvenile Center

Motion by Mr. Yomtoob, seconded by Mrs. Simon, to approve payments to Lake County Regional Office of Education for Depke Juvenile Center.

Mr. Stanley clarified that these are funds that the District received from the State of Illinois specifically for the Depke Juvenile Center as it falls within our District boundaries.

Roll Call: Ayes: Curtis, Harper, Simon, Thomas, van Gerven, Yomtoob. Nays: None. Abstain: Gordon. Motion carried.

Information

Mrs. van Gerven reported on the PTO meeting she attended. She stated the meeting was well attended by teachers and administration. The author, Tim Green, visited Daniel Wright Junior High School and it was well received. The PTO is accepting Links to Learning Grants.

Mrs. Harper reported on the Learning Fund Foundation Board meeting she attended. The LFF participated in the Rotary Golf Outing last month. They are planning a Volunteer Recruitment Event at Talbots Clothing Store. They are planning a holiday gathering and a spring open house. The LFF is extending the Science Initiative for another year. At the meeting the LFF previewed their new website and marketing brochure.

Mr. Curtis reported he and Mr. Gordon met with the district auditors following up on the close of the fieldwork. The Board received tonight the Annual Financial Report showing that no management letter has been issued since no items that needed Board attention were discovered during the course of the audit examination. Mr. Curtis congratulated Mr. Stanley and the Business Office for excellent work.

Mrs. Thomas asked the Board to send her their questions/comments regarding the resolutions proposed in the 2013 Resolutions Committee Report that will be acted upon at the IASB Delegate Assembly to be held at the IASB Annual Conference in November.

Dr. Warren noted the department reports in the board packet and asked the Board for questions/comments.

Mr. Stanley stated he received the final Audit Report and the Board has received their copies tonight. He will also provide the report electronically to the Board.

Dr. Warren presented the Superintendent Report. The District did not receive Freedom of Information Act, FOIA, requests this month. Dr. Warren stated he received a letter of intent to retire from long-standing teacher in the District, Mr. Thomas Stadler. Dr. Warren congratulated Mr. Stadler for his hard work and dedication to District 103.

Dr. Warren noted the Administrative Procedures in the Board packet regarding the hiring of personnel, vendor contracts and budgeting.

Dr. Warren informed the Board the District has received notice from the Regional Office of Education the hearing for the SEDOL withdrawal has been postponed to a tentative date of January 13, 2014.

Dr. Warren thanked Mrs. van Gerven and Mrs. Simon for their collaborative work with the administration on developing a Board of Education Meeting Timeline that will help guide the Board meeting agendas.

Community Participation

There was no community participation at this time.

Executive Session

Motion by Mr. Yomtoob, seconded by Mrs. van Gerven to move into Executive Session.

Roll Call: All ayes. No nays. Motion carried.

The meeting moved into Executive Session at 7:49 p.m.

Open Session

The meeting moved into Open Session at 8:05 p.m.

Mr. Gordon asked Dr. Warren for an update on status of the new district website. Dr. Warren updated the Board that the work is on track for rollout in November as was the original target date.

Dr. Warren updated the Board regarding the timeline for the SEDOL withdrawal. The tentative hearing with the Regional Office of Education is scheduled for January 2014.

Adjournment

Motion by Mr. Yomtoob to adjourn.

Voice Vote: All ayes. No nays. Motion carried.

The meeting adjourned at 8:30 pm.

President Board of Education

Secretary Board of Education



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BOARD OF EDUCATION EXECUTIVE SESSION MINUTES

Tuesday, October 15, 2013

Executive Session of the Regular Board of Education Meeting of Lincolnshire-Prairie View School District 103 was held on Tuesday, October 15, 2013 in the Library of Laura B. Sprague School located at 2425 Riverwoods Road, Lincolnshire, Illinois.

The following Board Members were in attendance:

Gary Gordon, President

Chris Curtis, Vice President

Kate Harper

Sandy Simon

Sherri Thomas

Anne van Gerven

Ben Yomtoob

Absent: None

Also present were:

Dr. Scott Warren, Superintendent

Norma Taylor, Board Secretary

Executive Session convened at 8:05 pm.

Dr. Warren presented to the Board the Goals for each Administrator for the year. He explained these goals are Exhibit A of the Administrator Contract and important to the Board as the Superintendent's evaluation is, in part, reflective of these goals.

Mr. Gordon reminded the Board what was recently negotiated with the Association regarding the potential for increasing 20 minutes on to the school day at Daniel Wright Junior High School. Ultimately, the decision as to whether or not to add minutes to the day will be worked out with Dr. Warren and the Association.

Motion by, Mr. Curtis, seconded by Mrs. Simon, to return to Open Session.

Voice Vote: All ayes. No nays. Motion carried.

The meeting returned to Open Session at 8:05 pm.

President Board of Education

Secretary Board of Education

Bills Payable List Fund Total

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Lincolnshire-Prairie View SD #103

Fund Code	Description	Amount
10	Education Fund	487,363.17
20	Oper, Build, & Maint Fund	92,972.76
30	Debt Service Fund or Fund Group	172,950.15
40	Transportation Fund	57,687.16
60	Capital Projects Fund or Fund Group	63,651.34
Report Total		<u><u>\$874,624.58</u></u>

Bills Payable List

Printed: 11/7/2013 2:36 PM
Lincolnshire-Prairie View SD #103

Vendor Name	P.O. Number	Description	Batch #	Amount	State Account Number
A PARTS WAREHOUSE					
	000008182	PORTABLE CAR SEATS (3)	12	300.00	40-2550-490
				<u>\$300.00</u>	
ACADEMIC ADVANTAGE					
		CHROMEBOOK REPAIR	12	125.00	10-2660-319
		LAPTOP REPAIRS	12	137.00	10-2660-319
				<u>\$262.00</u>	
ACCURATE SCALE COMPANY					
		SCALE CALIBRATION	12	165.00	10-1500-392
				<u>\$165.00</u>	
ADLAI E. STEVENSON HIGH SCHOOL					
		BACKGROUND CHECK	12	31.50	10-2310-392
				<u>\$31.50</u>	
ADLER, CHRISTINE					
		REIMB EVALUATION WORKSHOP FOOD	12	25.47	10-2410-410
				<u>\$25.47</u>	
ADVOCATE OCCUPATIONAL HEALTH					
		DRIVER PHYS EXAM & DRUG SCREEN	12	99.00	40-2550-390
		DRIVER PHYS EXAM & DRUG SCREEN	12	99.00	40-2550-390
		DRIVER PHYS EXAM & DRUG SCREEN	12	104.00	40-2550-390
				<u>\$302.00</u>	
ALL COVERED					
		NETWORK SUPPORT	12	743.75	10-2660-319
	000008211	PT CONFERENCE MAKER SOFTWARE	12	3,750.00	10-2310-392
				<u>\$4,493.75</u>	
ALLSTAR DRAPERY & WINDOW					
	000007827	CLASSROOM WINDOW TREATMENTS - SP	12	21,270.00	60-2530-530
				<u>\$21,270.00</u>	
AMALGAMATED BANK OF CHICAGO					
		DEBT CERTIFICATES SERIES 2005 INTEREST	12	52,105.00	30-5290-620
		DEBT CERTIFICATES SERIES 2005 PRINCIPAL	12	120,000.00	30-5390-610
				<u>\$172,105.00</u>	
AMAZON					
	000008125	WOOD ADJUSTABLE LITERATURE ORGANIZER	12	90.99	10-1111-419
				<u>\$90.99</u>	
AMERICAN EAGLE PRODUCTIONS					
		GREAT AMERICAN CHALLENGE ASSEMBLY	12	100.00	10-2210-314
				<u>\$100.00</u>	
ANDERSON PEST SOLUTIONS					
		DISTRICT MONTHLY SERVICE - OCT	12	144.05	20-2540-329
				<u>\$144.05</u>	
APPLE COMPUTER INC.					
		IPAD APP \$50 GIFT CARDS (10)	12	500.00	10-2660-410
		APPLE CHARGING CART	12	2,799.95	10-2215-700
		IPADS (30)	12	14,370.00	10-2215-410

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Printed: 11/7/2013 2:36 PM
Lincolnshire-Prairie View SD #103

Vendor Name	P.O. Number	Description	Batch #	Amount	State Account Number
				<u>\$17,669.95</u>	
ASCD					
	000008169	ASCD MANUALS (11)	12	400.00	10-2220-490
	000008169	ASCD MEMBERSHIPS (11)	12	985.00	10-2210-640
				<u>\$1,385.00</u>	
AT & T					
		LONG DISTANCE	12	42.92	10-2540-341
		LONG DISTANCE D103 CLUB	12	0.76	10-3500-341
				<u>\$43.68</u>	
AT&T MOBILITY					
		IPAD DATA SERVICE	12	280.00	10-2540-341
				<u>\$280.00</u>	
AT&T					
		TELEPHONE 103 CLUB	12	97.69	10-3500-341
		TELEPHONE	12	6,839.78	10-2540-341
				<u>\$6,937.47</u>	
AT&T					
		LONG DISTANCE	12	36.56	10-2540-341
				<u>\$36.56</u>	
BARRETT MOVING & STORAGE					
		SPRAGUE PHASE 2 STORAGE	12	1,175.44	60-2530-530
		SPRAGUE PHASE 2 STORAGE	12	743.00	60-2530-530
				<u>\$1,918.44</u>	
BERCOS EDUCATIONAL CONSULTING					
		PSYCH SERVICES	12	351.37	10-2140-314
				<u>\$351.37</u>	
BINDER, STACY					
		REIMB CLASS SUPPLIES, CAMERA	12	250.00	10-1111-410
				<u>\$250.00</u>	
BLACK, CAREY					
		RETIREE INSURANCE	12	244.93	20-2540-225
				<u>\$244.93</u>	
BLICK ART MATERIALS					
	0000007831	VARIOUS ART PAINT COLORS	12	45.10	10-1120-411
	0000007831	VARIOUS ART PAINT COLORS	12	16.40	10-1120-411
				<u>\$61.50</u>	
BOB RIDINGS FLEET SALSE PROGRAM					
	000008014	2013 FORD F150 O&M VEHICLE	12	24,994.00	20-2540-500
				<u>\$24,994.00</u>	
BRASKICH, JUSTINE					
		TUITION REIMBURSEMENT	12	520.00	10-1120-230
				<u>\$520.00</u>	
BUSCHARDT, CATHY					
		RETIREE INSURANCE	12	1,634.20	10-1111-225
				<u>\$1,634.20</u>	

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Printed: 11/7/2013 2:36 PM
Lincolnshire-Prairie View SD #103

Vendor Name	P.O. Number	Description	Batch #	Amount	State Account Number
CAPITOL GRAPHICS & PROMOTIONS INC.					
	0000008154	CUSTOM ENVELOPES - DW	12	145.65	10-2520-360
	0000008154	CUSTOM ENVELOPES - HD	12	145.64	10-2520-360
				<u>\$291.29</u>	
CAROLINA BIOLOGICAL SUPPLY CO.					
	0000007682	READING GLASS MAGNIFIERS (5)	12	50.45	10-2210-490
				<u>\$50.45</u>	
CDW GOVERNMENT INC.					
		BUSINESS CARD SCANNER	12	116.10	20-2540-410
		HEADPHONES (45)	12	399.15	10-2660-410
		POWER CORD	12	38.44	10-2660-410
				<u>\$553.69</u>	
CHICAGO TRIBUNE					
		NEWSPAPER - DW	12	130.00	10-2220-440
		NEWSPAPER - HD	12	117.00	10-2220-440
				<u>\$247.00</u>	
CITICARE TRANSPORTATION					
		SPEC ED TRANS SERVICES	12	263.60	40-2550-331
				<u>\$263.60</u>	
COASTAL ENTERPRISES					
	0000008047	GYM SHORTS - DW (24)	12	166.80	10-1500-414
	0000008047	GYM SHIRTS - DW (59)	12	744.00	10-1500-414
				<u>\$910.80</u>	
COCA COLA REFRESHMENTS					
		SODA/WATER - SP	12	233.28	10-2310-392
				<u>\$233.28</u>	
COMCAST CABLE					
		RIVERSHIRE INTERNET	12	79.90	10-2540-392
				<u>\$79.90</u>	
CONSERV FS INC					
		ATHLETIC FIELD REPAIR SUPPLY - DW	12	423.70	20-2540-410
				<u>\$423.70</u>	
CORNWALL, LYNN					
		REIMB GOGGLES EMILY CORNWALL	12	9.00	10-1720
				<u>\$9.00</u>	
COVE SCHOOL INC., THE					
		TUITION - AUG	12	1,854.48	10-1912-670
		TUITION - SEP	12	4,404.39	10-1912-670
				<u>\$6,258.87</u>	
DAN THE KEY MAN					
		KEYS (19), KEY RINGS (15)	12	53.90	20-2540-410
		KEYS (35)	12	91.00	20-2540-410
				<u>\$144.90</u>	
DBQ PROJECT, THE					
	0000007866	WORLD HISTORY BINDERS SET	12	297.00	10-1120-416
	0000007962	WORLD HISTORY BINDERS SET	12	297.00	10-1120-420

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Printed: 11/7/2013 2:36 PM
Lincolnshire-Prairie View SD #103

Vendor Name	P.O. Number	Description	Batch #	Amount	State Account Number
				<u>\$594.00</u>	
DEMCO					
	0000007786	LIBRARY BOOK CART	12	266.77	10-1120-419
				<u>\$266.77</u>	
DYNAVOX MAYER-JOHNSON LLC					
	0000007662	TIMER, PENCIL TOPPERS, EQ BOOK	12	66.88	10-1200-410
				<u>\$66.88</u>	
EASTMAN, KRISTEN					
		REFUND GYM LOCK	12	5.00	10-1720
				<u>\$5.00</u>	
EDER CASELLA & CO					
		AUDITING SERVICES	12	5,325.00	10-2310-317
				<u>\$5,325.00</u>	
EDUCATIONAL INNOVATIONS					
	0000008161	BULK RAWHIDE	12	351.00	10-1111-419
				<u>\$351.00</u>	
ELEGANT RESOLUTIONS					
	0000007718	CLASSROOM AUDIO UPGRADE - SP	12	1,300.00	10-1190-700
				<u>\$1,300.00</u>	
ESSCOE					
		PANEL REPLACEMENT - DW	12	1,424.08	20-2540-329
				<u>\$1,424.08</u>	
FASTSIGNS					
		SP PLAYGROUND SIGNAGE	12	363.20	60-2530-540
				<u>\$363.20</u>	
FELD, MONICA					
		REIMB REPLACEMENT PICTURE FRAMES	12	45.76	60-2530-530
				<u>\$45.76</u>	
FERGUS, KARA					
		CLASSROOM OFFICE SUPPLIES	12	93.54	10-1112-414
				<u>\$93.54</u>	
FIRST STUDENT INC					
	0000008178	TRANS MILWAUKEE MUSEUM - SP	12	1,660.00	10-1111-390
				<u>\$1,660.00</u>	
FLINN SCIENTIFIC INC.					
	0000008075	SAFETY GOGGLES (225)	12	1,469.25	10-1120-415
				<u>\$1,469.25</u>	
FLYING FOX CONSERVATION FUND					
		ANIMAL EDUCATION ASSEMBLY	12	300.00	10-2210-314
				<u>\$300.00</u>	
FOLLETT LIBRARY RESOURCES					
	0000007992	ASCD ENHANCING PROFESSIONAL PRACTICE	12	670.84	10-2210-490
	0000007992	ASCD 2008 HANDBOOK	12	23.96	10-2210-490
	0000008146	LIBRARY BOOKS (20)	12	316.15	10-2220-430
				<u>\$1,010.95</u>	

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Printed: 11/7/2013 2:36 PM
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Vendor Name	P.O. Number	Description	Batch #	Amount	State Account Number
FOX RIVER FOODS INC.					
		103 CLUB SNACKS	12	1,516.40	10-3500-410
		CREDIT MEMO, RETURNED ITEM	12	(65.89)	10-3500-410
				<u>\$1,450.51</u>	
FOX VALLEY FIRE & SAFETY					
		REPLACEMENT EXTINGUISHER - DW	12	327.00	20-2540-410
				<u>\$327.00</u>	
GARVEYS OFFICE PRODUCTS					
	000008219	OFFICE SUPPLIES	12	230.02	10-2310-410
				<u>\$230.02</u>	
GECRB/AMAZON					
		FINANCE FEES	12	182.49	10-2520-316
	000008065	MADHATTEN MYSTERY-PAPERBACK	12	71.90	10-2210-420
	000008068	SPANISH BOOKS	12	16.15	10-1112-413
	000008068	SPANISH BOOKS	12	6.19	10-1112-413
	000008068	SPANISH BOOKS	12	31.33	10-1112-413
	000008068	SPANISH BOOKS	12	8.99	10-1112-413
	000008102	OTTER BOX COVER/IPAD 2	12	57.77	10-1200-410
	000008102	SMEAD FOLDERS WITH FASTENER	12	15.50	10-2330-410
	000008102	STATISTICAL MANUAL MENTAL DISORDER	12	169.92	10-2140-410
	000008102	DIAGNOSTIC CRITERIA DSM BOOK	12	211.35	10-2110-410
	000008106	ORGANIC GARDENERS HANDBOOK	12	18.99	10-2220-430
	000008106	FIRST DAY AT SCHOOL BOOK	12	18.48	10-2220-430
	000008133	RAINBOW LOOM BANDS	12	8.18	10-3500-410
	000008133	RAINBOW LOOM BANDS	12	9.50	10-3500-410
	000008133	RAINBOW LOOM	12	179.50	10-3500-410
	000008136	HARDCASES FOR CHROMEBOOKS (19)	12	854.81	10-2660-410
	000008136	HARDCASES FOR CHROMEBOOKS (19)	12	854.81	10-2660-410
	000008136	HARDCASES FOR CHROMEBOOKS (19)	12	854.81	10-2660-410
	000008136	HARDCASES FOR CHROMEBOOKS (13)	12	584.87	10-2660-410
	000008136	HARDCASES FOR CHROMEBOOKS (12)	12	539.88	10-2660-410
	000008177	COLOR RIBBON FOR ID BADGE PRINTER	12	183.48	10-2510-410
	000008208	READING EXPEDITIONS: MEXICO BOOK	12	23.98	10-1112-413
				<u>\$4,902.88</u>	
GELLER, LAURA					
		REIMB FOR OCT 17 CONFERENCE	12	50.00	10-2210-312
				<u>\$50.00</u>	
GENESIS TECHNOLOGIES					
		TONER	12	1,484.57	10-2660-414
		TONER	12	1,439.14	10-2660-414
				<u>\$2,923.71</u>	
GRAEBEL AMERICAN MOVERS, INC.					
		SPRAGUE PHASE 2 MOVING	12	22,704.00	60-2530-530
				<u>\$22,704.00</u>	
GRAZIANO, NICOLE					
		REIMB FOR SPANISH SUPPLIES	12	22.16	10-1120-413
				<u>\$22.16</u>	

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Vendor Name	P.O. Number	Description	Batch #	Amount	State Account Number
GTM SPORTSWEAR					
	0000008147	STAFF JERSEYS	12	504.00	10-2410-410
				<u>\$504.00</u>	
HANNIGAN, MARY ANNE					
		REIMB RETIREE INS MAR-SEPT	12	1,843.19	10-1111-225
				<u>\$1,843.19</u>	
HARDING MECHANICAL					
		REPLACE PTAC DW RM200	12	1,870.50	20-2540-329
		FALL PM ON BOILERS HD	12	1,481.58	20-2540-329
		FALL PM ON BOILERS SP	12	913.80	20-2540-329
		REPAIR/REPLACE PETAC RM 200 DW	12	208.50	20-2540-329
		REPAIR DOMESTIC WATER HEATER HD	12	1,666.75	20-2540-329
		SPRAGUE HVAC UPGRADE	12	2,577.14	60-2530-530
		PERFORM PM ON ROOF TOP UNITS	12	266.50	20-2540-329
		BOILER REPAIR DW	12	2,315.33	20-2540-329
		SPRAGUE HVAC	12	1,301.74	60-2530-530
				<u>\$12,601.84</u>	
HARPER, JILL					
		REIMB BILINGUAL DIRECTORS MEETING	12	170.00	10-2210-312
				<u>\$170.00</u>	
HJELM, BETH					
		REIMB PE COMMON CORE ELA WEBINAR	12	30.00	10-2210-312
				<u>\$30.00</u>	
HOLZMAN, RANDY					
		REIMB SOCIAL WORKER LIC RENEW	12	60.00	10-2110-640
				<u>\$60.00</u>	
HOME DEPOT CREDIT SERVICES					
		FRONT MARQUEE SIGN DW	12	13.78	20-2540-410
		BACK SAND JUMP PIT DW	12	25.85	20-2540-410
		LOCKER RM FOUNTAIN OUTLET DW	12	14.09	20-2540-410
		O&M SUPPLIES	12	5.92	20-2540-410
		LOST & FOUND BIN	12	83.79	10-1120-410
		LOCKER RM FOUNTAIN OUTLET	12	17.94	20-2540-410
		BATHROOM FAUCET DW	12	117.31	20-2540-410
		SHOP SUPPLIES	12	31.28	20-2540-410
		SHOP SUPPLIES	12	96.09	20-2540-410
		FINANCE CHGS REVERSED IN DEC	12	19.83	20-2540-410
				<u>\$425.88</u>	
HUELSMAN, GREG					
		REIMB FOR GOGGLES	12	9.00	10-1720
				<u>\$9.00</u>	
IASB					
		BOARD BOOK SUBSCRIPTION	12	2,000.00	10-2310-392
		SCHOOL BOARD POLICY ONLINE SUBS	12	2,500.00	10-2310-392
		PRESS PLUS SUBSCRIPTION	12	1,245.00	10-2310-392
				<u>\$5,745.00</u>	

Bills Payable List

Printed: 11/7/2013 2:36 PM
Lincolnshire-Prairie View SD #103

Vendor Name				
P.O. Number	Description	Batch #	Amount	State Account Number
ICE SNOW REMOVAL & LANDSCAPE, LLC				
	FALL WEED CONTROL & FERTILIZATION - SP	12	840.00	20-2540-329
	FALL WEED CONTROL & FERTILIZATION - HD	12	650.00	20-2540-329
	FALL WEED CONTROL & FERTILIZATION - DW	12	1,485.00	20-2540-329
			<u>\$2,975.00</u>	
IDVILLE				
000008175	CUSTOM LANYARDS (50)	12	293.23	20-2540-500
			<u>\$293.23</u>	
IMPREST				
	VOID-SEC OF STATE DRIVER PERMIT	12	(4.00)	40-2550-640
	LCES-ADMIN ACAD REG J. BODEEN	12	205.00	10-2410-312
	JOHN TYMA SOCCER REF 10/1	12	55.00	10-1500-319
	BASOVSKY BBALL REF 10/1	12	50.00	10-1500-319
	LORENZO BBALL REF 10/1	12	50.00	10-1500-319
	BERNARDI BBALL REF 10/1	12	50.00	10-1500-319
	KINKA BBALL REF 10/1	12	50.00	10-1500-319
	NAT ASSOC PUPIL TRANS-MEMB DUES	12	100.00	40-2550-640
	BERNARDI BBALL REF 10/3	12	50.00	10-1500-319
	SCHOESSLING BBALL REF 10/3	12	50.00	10-1500-319
	BAKOTA BBALL REF 10/3	12	50.00	10-1500-319
	BOYKE BBALL REF 10/3	12	50.00	10-1500-319
	ALPOGIANIA SOCCER REF 10/3	12	55.00	10-1500-319
	D. STANLEY PETTY CASH-GUIDED FIELDTRIPS	12	410.75	10-1200-410
	ACTION TERRITORY-FIELDTRIP	12	719.40	10-3500-390
	STADE FARM FIELDTRIP	12	665.00	10-3500-390
	DERCHAVET SOCCER REF 10/9	12	55.00	10-1500-319
	EDELHEIT BBALL REF 10/9	12	50.00	10-1500-319
	KINKA BBALL REFF 10/9	12	50.00	10-1500-319
	BERNARDI BBALL REFF 10/9	12	50.00	10-1500-319
	SNODGRASS BBALL REFF 10/9	12	50.00	10-1500-319
	SITZ BBALL REFF 10/10	12	50.00	10-1500-319
	BAKOTA BBALL REF 10/10	12	50.00	10-1500-319
	SCHULTZ BBALL REF 10/10	12	50.00	10-1500-319
	BASOVSKY BBALL REF 10/10	12	50.00	10-1500-319
	ALPOGIANIA SOCCER REF 10/10	12	55.00	10-1500-319
	DIDIER FARMS FIELDTRIP GUIDED	12	88.00	10-1200-410
	ROACH SOCCER REF 10/15	12	55.00	10-1500-319
	LORENZO BBALL REF 10/15	12	50.00	10-1500-319
	FLATEBO BBALL REF 10/15	12	50.00	10-1500-319
	BAKOTA BBALL REF 10/15	12	50.00	10-1500-319
	EDELHEIT BBALL REF 10/15	12	50.00	10-1500-319
	LYRIC OPERA OF CHICAGO-BAND FIELDTRIP	12	1,100.00	10-1190-390
	BOYKE BBALL REF 10/17	12	50.00	10-1190-390
	SAWCHUCK BBALL REF 10/17	12	50.00	10-1190-390
	FLATEBO BBALL REF 10/17	12	50.00	10-1190-390
	BASOVSKY BBALL REF 10/17	12	50.00	10-1190-390
	DERCHAVET SOCCER REF 10/17	12	55.00	10-1190-390
	MATH COUNTS REGISTRATION	12	240.00	10-1550-640

Bills Payable List

Printed: 11/7/2013 2:36 PM
Lincolnshire-Prairie View SD #103

Vendor Name	P.O. Number	Description	Batch #	Amount	State Account Number
		M. ST CLAIRE-SNACKS FOR STAFF MTG	12	111.56	10-2410-410
		GOOGLE-VAULT INVOICE	12	3,200.00	10-2660-392
		SAM'S CLUB-SNACKS 9/17 BOE MTG	12	67.80	10-2310-410
		SAM'S CLUB-SNACKS WELLNESS SCREENING	12	59.20	10-2310-410
		SAM'S CLUB-SNACKS 10/1 BOE MTG	12	9.98	10-2310-410
		AT&T SEPT PHONE BILL	12	56.75	10-2540-341
		C. ANDERSON-REIMB SLP CERT/LIC RENEWAL	12	325.00	10-2150-640
		N. BORKMAN-REIMB SLP CERT/LIC RENEWAL	12	325.00	10-2150-640
		L.GELLER-REIMB SLP CERT/LIC RENEWAL	12	325.00	10-2150-640
		J. REED-REIMB SLP CERT/LIC RENEWAL	12	325.00	10-2150-640
		SOLOM MIDDLE SCHOOL SCIENCE OLYMPIAD	12	150.00	10-1550-640
		ICTM MATH CONTEST	12	45.00	10-1550-640
		K.VERSCHOOL-REIMB SKYWARD CONF	12	511.11	10-2410-312
		CINEMA ACADEMY-PTO EVENT	12	50.00	10-2210-314
		OCT BANK FEES	12	871.56	10-2520-316
				<u>\$11,487.11</u>	
INFO COR					
		SMARTBOARD REPAIR	12	636.00	10-2660-319
		SMARTBOARD REPAIR	12	85.00	10-2660-319
		SMARTBOARD INSTALLATION	12	466.26	10-2660-319
		SCREEN FOR DW CAFE	12	1,570.00	10-2660-700
		SCREEN INSTALLATION	12	1,005.66	10-2660-700
				<u>\$3,762.92</u>	
INTEGRATED SYSTEMS CORP					
		NOV SKYWARD HOSTING	12	400.00	10-2660-392
				<u>\$400.00</u>	
INTEGRYS ENERGY SERVICES INC					
		OCT ELECTRICITY - SP	12	2,618.56	10-2540-466
		SEP ELECTRICITY - DW	12	11,077.34	10-2540-466
		SEP ELECTRICITY - SP	12	3,050.23	10-2540-466
		SEP ELECTRICITY - HD	12	2,366.88	10-2540-466
				<u>\$19,113.01</u>	
INTEGRYS ENERGY SERVICES					
		SEP NATURAL GAS - DW	12	635.93	10-2540-465
		SEP NATURAL GAS - HD	12	489.18	10-2540-465
		SEP NATURAL GAS - SP	12	338.69	10-2540-465
				<u>\$1,463.80</u>	
ISKALIS AMERICAN FLOOR SHOW					
		FLOOR INSTALL PE OFFICE/ADMIN RECEIPT	12	3,800.00	20-2540-329
				<u>\$3,800.00</u>	
JOHN F. MATE CO					
		SPRAGUE OFFICE	12	1,560.00	60-2530-530
				<u>\$1,560.00</u>	
JOLLY LEARNING LTD					
	0000008033	PHONICS EXTENDED STARTER KIT	12	3,804.32	10-2210-490
	0000008033	PHONICS SONG SET (9)	12	29.56	10-2210-490
				<u>\$3,833.88</u>	

Bills Payable List

Printed: 11/7/2013 2:36 PM
Lincolnshire-Prairie View SD #103

Vendor Name	P.O. Number	Description	Batch #	Amount	State Account Number
JULIANO, JAMES					
		REIMB TRAVEL TO SXSW EDUCATORS CONF	12	383.25	10-2210-312
				<u>\$383.25</u>	
JW PEPPER & SON INC.					
000008079		GREAT ESCAPE MARCH - MUSIC SCORE	12	14.99	10-1190-410
				<u>\$14.99</u>	
KAHN, ELEANOR					
		CLASSROOM PROJECT SUPPLIES	12	130.34	10-1111-414
		CLASSROOM OFFICE SUPPLIES	12	236.77	10-1111-410
				<u>\$367.11</u>	
KELLEY LANDSCAPE & PATIO					
		OCT LANDSCAPE SERVICES	12	2,205.00	20-2540-329
				<u>\$2,205.00</u>	
KLOEPFER, JONATHAN					
		SAFETY GOGGLE REIMBURSEMENT (2)	12	18.00	10-1720
				<u>\$18.00</u>	
KLUWELL					
000008126		READ IT HOME READING JUNIOR LEVEL BOOK	12	94.95	10-1111-420
				<u>\$94.95</u>	
KOSCO FLAGS					
		REPLACEMENT SCHOOL FLAGS	12	295.50	20-2540-410
				<u>\$295.50</u>	
KRAUSE ELECTRICAL CONTRACTORS INC					
		SMART CLASSROOMS DATA/ELEC UPGRADE	12	10,823.10	60-2530-530
		DATA/ELECTRICAL UPGRADE FOR PRINTERS	12	1,029.71	20-2540-329
		ELECTRICAL UPGRADE FOR PROJECTORS	12	920.26	20-2540-329
				<u>\$12,773.07</u>	
LAKE COUNTY ASSOCIATION FOR PUPIL					
		V. MATTSON MEM DUES	12	75.00	40-2550-640
				<u>\$75.00</u>	
LAKESHORE LEARNING MATERIALS					
000008148		REUSABLE WRITE/WIPE POCKET	12	50.00	10-1111-414
000008149		SAFETY NAMETAGS	12	278.21	10-1111-414
				<u>\$328.21</u>	
LAUREATE DAY SCHOOL					
		SEP TUITION	12	4,769.20	10-1912-670
				<u>\$4,769.20</u>	
LCCRC					
		LCCRC WORKSHOP	12	35.00	10-2210-312
				<u>\$35.00</u>	
LECHNER AND SONS INC.					
		TOWEL SERVICE 10/8-10/14	12	108.00	10-1500-392
				<u>\$108.00</u>	
LI, ZIQIANG					
		REIMB SAFETY GOGGLES	12	9.00	10-1720

Bills Payable List

Printed: 11/7/2013 2:36 PM
Lincolnshire-Prairie View SD #103

Vendor Name	P.O. Number	Description	Batch #	Amount	State Account Number
				\$9.00	
LIGDAS, IOANA		REIMB ITA THEATER EDUCATORS CONV	12	115.00	10-2210-312
				\$115.00	
LINDELL, LISA		MAGNETIC FRAMES FOR PARENT GIFTS (19)	12	26.50	10-1111-414
		CLASSROOM OFFICE SUPPLIES, STORAGE	12	83.46	10-1111-410
				\$109.96	
LINGUISYSTEMS INC.					
	0000008165	NO GLAMOUR VOWELS BOOK	12	34.95	10-1111-420
				\$34.95	
MACGILL					
	0000007928	AUDIOMETER CALIBRATION CHECK	12	60.00	10-2130-390
				\$60.00	
MARCH, AMY					
		PHONICS PRESENTATION TO K TEACHERS	12	200.00	10-1111-314
				\$200.00	
MCGRAW-HILL EDUCATION					
	0000007951	MATH TRIUMPHS BOOK GR 5	12	5.00	10-1200-410
				\$5.00	
MID ISLAND MEDICAL SUPPLY					
	0000008096	HYGIENE SUPPLIES	12	75.80	10-1120-419
				\$75.80	
MIDCO					
		VOICEMAIL REPAIR	12	95.00	10-2660-319
		PHONE SERVICE	12	45.00	10-2660-319
		REPAIR SERVICES	12	45.00	10-2660-319
		PHONE SUPPORT	12	45.00	10-2660-319
				\$230.00	
MIDWEST TRANSIT EQUIP-S.HOLLAND					
		BUS REPLACEMENT PUMPS, REPAIR PARTS	12	133.40	40-2550-319
		BUS REPLACEMENT BELTS	12	100.55	40-2550-319
		RETURNED REPLACEMENT BELT	12	(76.12)	40-2550-319
		ACCIDENT BODY WORK - BUS 13	12	13,913.17	40-2550-319
		BRAKE ISSUE REPAIR - BUS 2	12	2,777.63	40-2550-319
		ENGINE COMPUTER REPAIR - BUS 12	12	1,138.73	40-2550-319
		REPLACED SENSORS, RELAYS - BUS 26	12	568.92	40-2550-319
				\$18,556.28	
MODULARHOSE					
	0000008012	SPRING CLAMP KIT	12	38.27	10-1200-410
				\$38.27	
MULLER, CHRISTINA					
		WORDS THEIR WAY BOOKS (2)	12	37.96	10-1111-420
				\$37.96	
MURPHY, CAREY					
		REIMB MILEAGE NIHIP MEETINGS	12	53.56	10-2520-312

Bills Payable List

Printed: 11/7/2013 2:36 PM
Lincolnshire-Prairie View SD #103

Vendor Name	P.O. Number	Description	Batch #	Amount	State Account Number
		REIMB WELLNESS DAY SNACKS	12	25.38	10-2310-410
				<u>\$78.94</u>	
MUSIC & ARTS CENTER					
	000008076	PEARL CONCERT SNARE DRUM	12	337.91	10-1190-410
	000008111	AMEN CHORUS - MUSIC	12	40.00	10-1190-410
	000008124	PERCUSSION WARM UP - TECHNIQUE BOOK	12	15.52	10-1190-410
	000008124	OBOE WARM UP 7 TECHNIQUE BOOK	12	5.60	10-1190-410
	000008135	ORCHESTRA BOOKS (20)	12	175.20	10-1190-410
	000008135	ORCHESTRA BOOKS (42)	12	317.89	10-1190-410
	000008135	ORCHESTRA BOOKS (24)	12	124.80	10-1190-410
	000008135	ORCHESTRA BOOK	12	5.20	10-1190-410
				<u>\$1,022.12</u>	
MUTUAL SERVICES					
		SHOP SUPPLIES - SP	12	69.27	20-2540-410
				<u>\$69.27</u>	
NASCO					
	000007914	SIMPLE MECHANICS MACHINE	12	469.07	10-1120-700
				<u>\$469.07</u>	
NETRIX					
		FILTER INSTALL/ASSESSMENT	12	1,110.00	10-2660-700
		RECONFIGURE CORE - DW	12	925.00	10-2660-319
		NETWORK SUPPORT	12	536.50	10-2660-319
		NETWORK SUPPORT	12	370.00	10-2660-319
		SECURITY PROJECT CONFIGURATIONS	12	740.00	20-2540-500
				<u>\$3,681.50</u>	
NETWORK SERVICES COMPANY					
		CUSTODIAL SUPPLIES - SP	12	111.27	20-2540-410
		EQUIPMENT REPAIR	12	59.03	20-2540-319
		CUSTODIAL SUPPLIES - DW	12	112.35	20-2540-410
		EQUIPMENT REPAIR - HD	12	59.03	20-2540-319
		CUSTODIAL SUPPLIES - DW	12	3,236.08	20-2540-410
		CUSTODIAL SUPPLIES - SP	12	30.70	20-2540-410
				<u>\$3,608.46</u>	
NEXTEL COMMUNICATIONS					
		CELL PHONE - O&M	12	212.65	20-2540-341
		CELL PHONE - TRANS	12	45.56	40-2550-341
				<u>\$258.21</u>	
NIHIP					
		MEDICAL INSURANCE - ED	12	232,181.06	10-2690-220
		LIFE/LTD INSURANCE - ED	12	3,041.91	10-2690-221
		VOLUNTARY LIFE - ED	12	453.50	10-2690-221
		MEDICAL INSURANCE - O&M	12	12,731.34	20-2540-220
		LIFE/LTD INSURANCE - O&M	12	72.90	20-2540-221
		MEDICAL INSURANCE - TRANS	12	23,798.60	40-2550-220
		LIFE/LTD INSURANCE - TRANS	12	132.44	40-2550-221
		VOLUNTARY LIFE - TRANS	12	250.80	40-2550-221
				<u>\$272,662.55</u>	

Bills Payable List

Printed: 11/7/2013 2:36 PM
Lincolnshire-Prairie View SD #103

Vendor Name	P.O. Number	Description	Batch #	Amount	State Account Number
OBRIEN, JAMES					
		REIMB SAFETY GOGGLES	12	9.00	10-1720
				<u>\$9.00</u>	
ORIENTAL TRADING COMPANY INC					
0000007925		PINT MASON JARS (48)	12	52.00	10-1120-415
				<u>\$52.00</u>	
PADDOCK PUBLICATIONS					
		NEWSPAPERS - DW - 10/17-12/11	12	37.00	10-2220-440
		NEWSPAPERS - ADMIN - 10/15-12/9	12	37.00	10-2220-440
		NEWSPAPERS - HD - 10/15-12/9	12	37.00	10-2220-440
		NEWSPAPERS - SP - 10/26-1/3	12	46.00	10-2220-440
				<u>\$157.00</u>	
PAO, DORA					
		REIMB SAFETY GOGGLES	12	9.00	10-1720
				<u>\$9.00</u>	
PATRIOT PAVEMENT MAINTENANCE					
0000007981		SEAL COATING/MARKING DW PARKING LOTS	12	19,263.00	20-2540-500
				<u>\$19,263.00</u>	
PEAK PLUMBING & MECHANICAL					
		REPLACED FAULTY FAUCETS	12	966.19	20-2540-329
		PLUMBING REPAIR - SP	12	641.57	20-2540-329
				<u>\$1,607.76</u>	
PEAPOD					
		GROCERIES FOR FACS CLASS	12	694.85	10-1120-411
0000008168		GROCERIES FOR FACS CLASS	12	784.02	10-1120-411
				<u>\$1,478.87</u>	
PEARSON EDUCATION					
0000007684		GR 6 MATH TEXTBOOKS (120)	12	1,292.11	10-2210-420
0000007684		GR 6 MATH TEXTBOOKS (80)	12	947.81	10-2210-420
0000007684		GR 6 MATH TEXTBOOKS (80)	12	947.81	10-2210-420
0000007684		GR 6 MATH TEXTBOOKS (80)	12	947.81	10-2210-420
0000007684		GR 6 MATH EBOOK LICENSES (280)	12	15,329.52	10-2210-420
0000007684		GR 6 MATH TEXTBOOKS LICENSES	12	11,625.23	10-2210-420
0000007719		ENVISION MATH BOOKS	12	36.29	10-2210-420
				<u>\$31,126.58</u>	
PEPSI					
		SODA/WATER - DW	12	930.40	10-2310-392
		SODA/WATER - DW	12	312.60	10-2310-392
				<u>\$1,243.00</u>	
PITNEY BOWES					
		POSTAGE MACHINE LEASE - DW	12	240.00	10-2520-342
		POSTAGE MACHINE LEASE - SP	12	118.00	10-2520-342
		POSTAGE MACHINE LEASE - HD	12	100.00	10-2520-342
				<u>\$458.00</u>	
PRESUTTI, KAREN					
		WELLNESS DAY SNACKS	12	27.35	10-2520-410

Bills Payable List

Printed: 11/7/2013 2:36 PM
Lincolnshire-Prairie View SD #103

Vendor Name	P.O. Number	Description	Batch #	Amount	State Account Number
				<u>\$27.35</u>	
PROMOS 911					
	000008179	SAM 3 BOOKS (200)	12	141.53	10-1112-410
				<u>\$141.53</u>	
QUEST FOOD MANAGEMENT SERVICES INC.					
		MILK FOR 103 CLUB	12	313.80	10-3500-410
				<u>\$313.80</u>	
QUILL CORPORATION					
	000007958	OFFICE SUPPLIES	12	8.00	10-2130-410
	000007958	OFFICE SUPPLIES	12	62.07	10-2130-410
	000007958	OFFICE SUPPLIES	12	101.07	10-2130-410
	000008150	OFFICE SUPPLIES	12	73.67	10-2410-410
	000008150	TONER - SP	12	534.89	10-2410-410
	000008150	TONER - SP	12	76.95	10-2410-410
	000008150	TONER - SP	12	149.72	10-2410-410
	000008167	OFFICE SUPPLIES	12	228.29	10-2410-410
	000008200	BINDERS FOR STUDENTS (200)	12	538.00	10-1112-418
	000008201	BUSINESS OFFICE SUPPLIES	12	300.09	10-2510-410
	000008205	OFFICE SUPPLIES	12	1.43	10-2410-410
	000008205	OFFICE SUPPLIES	12	7.69	10-2410-410
	000008205	OFFICE SUPPLIES	12	5.52	10-2410-410
	000008205	OFFICE SUPPLIES	12	10.28	10-2410-410
	000008205	OFFICE SUPPLIES	12	9.95	10-2410-410
				<u>\$2,107.62</u>	
RAINBOW BOOK COMPANY					
	000008118	READING TEACHER BOOKS (155)	12	856.45	10-1112-417
				<u>\$856.45</u>	
READ NATURALLY					
		READING SEMINAR - HD	12	2,005.72	10-2210-390
				<u>\$2,005.72</u>	
REALLY GOOD STUFF					
	000008053	CLASSROOM SUPPLIES	12	144.10	10-1120-410
	000008053	BOOK BASKET	12	18.99	10-1120-410
				<u>\$163.09</u>	
REED, JAMI					
		CLASSROOM SUPPLIES	12	250.00	10-1112-410
				<u>\$250.00</u>	
REYNOLDS, KATIE					
		TUITION REIMBURSEMENT EDL6310	12	780.00	10-2210-230
				<u>\$780.00</u>	
RICOH AMERICAS CORP					
		COPIER LEASE OCT	12	689.00	30-5370-610
				<u>\$689.00</u>	
RILEY, MICHAEL T.					
		RETIREE INSURANCE SEP-OCT 13	12	716.66	20-2540-225
				<u>\$716.66</u>	

Bills Payable List

Printed: 11/7/2013 2:36 PM
Lincolnshire-Prairie View SD #103

Vendor Name	P.O. Number	Description	Batch #	Amount	State Account Number
RINOVELTY					
	0000007977	SPANISH SUPPLIES	12	19.78	10-1120-413
	0000007977	SPANISH SUPPLIES	12	28.93	10-1112-413
	0000007977	SPANISH SUPPLIES	12	57.50	10-1111-413
				<u>\$106.21</u>	
RISTOFF, RICK					
		TRAVEL BETWEEN SCHOOLS	12	71.19	10-2660-332
				<u>\$71.19</u>	
ROBBINS SCHWARTZ					
		LEGAL SERVICES	12	1,284.00	10-2310-318
				<u>\$1,284.00</u>	
ROOD, WENDY					
		REIMB SUPPORTING ENGLISH LANG LEARNERS BOOK	12	29.70	10-1111-420
				<u>\$29.70</u>	
RTR KIDS RUG					
	0000008127	CLASSROOM LEARNING RUG	12	339.95	10-1111-419
				<u>\$339.95</u>	
RUZBASAN, MARY LOU					
		ASSIGNERS FEE FOR DW SOCCER REFS	12	88.00	10-1500-319
				<u>\$88.00</u>	
SAFEWAY, INC.					
		FOOD FOR 103 CLUB	12	109.09	10-3500-410
		FOOD FOR COOKING LABS	12	172.82	10-1120-411
		FOOD FOR COOKING LABS	12	76.66	10-1120-411
		FOOD FOR COOKING LABS	12	41.23	10-1120-411
		FOOD FOR COOKING LABS	12	312.81	10-1120-411
				<u>\$712.61</u>	
SALINAS & SONS					
		IRRIGATION WINTERIZATION - DW	12	500.00	20-2540-329
				<u>\$500.00</u>	
SAMS CLUB					
		103 CLUB SNACKS, CLEANING SUPPLIES	12	245.88	10-3500-410
		CLEANING SUPPLIES - HD	12	144.50	20-2540-410
		MUFFINS FOR STAFF TRAINING	12	22.50	10-2410-410
		SNACKS FOR NURSES OFFICE - DW	12	22.89	10-1120-419
		FOOD FOR BOE MEETING	12	9.98	10-1120-419
		SNACKS FOR MEETING	12	4.08	10-2210-490
	0000008176	GOOGLE PLAY GIFT CARDS	12	146.64	10-2660-410
				<u>\$596.47</u>	
SANTELLA, HEATHER					
		REIMB NATIONAL BOARD RECERT FEE	12	1,250.00	10-2210-314
				<u>\$1,250.00</u>	
SCANTRON CORPORATION					
	0000008123	SCANTRON ANSWER SHEETS	12	616.55	10-1120-410
				<u>\$616.55</u>	
SCARIANO HIMES AND PETRARCA					

Bills Payable List

Printed: 11/7/2013 2:36 PM
Lincolnshire-Prairie View SD #103

Vendor Name	P.O. Number	Description	Batch #	Amount	State Account Number
		LEGAL SERVICES	12	4,484.73	10-2310-318
				<u>\$4,484.73</u>	
SCHOLASTIC BOOK CLUBS					
	000008190	LIBRARY BOOKS	12	53.00	10-2220-430
				<u>\$53.00</u>	
SCHOOL DISTRICT 103					
		SP YEARBOOK 2014/OCT REVTRAK	12	40.00	10-403
		HD YEARBOOKS 2014/OCT REVTRAK	12	20.00	10-403
		HD YEARBOOK 2014/OCT CHECKS	12	20.00	10-403
		DW YEARBOOK 2014/OCT REVTRAK	12	672.00	10-403
		DW YEARBOOK 2014/OCT CHECKS	12	28.00	10-403
				<u>\$780.00</u>	
SCHOOL SERVICE INC					
	000008185	CUSTOM PASSES	12	115.88	10-2410-410
				<u>\$115.88</u>	
SCHOOL SPECIALTY INC.					
		KRAFT PAPER ROLL - QUEST	12	71.99	10-2560-410
000007777		CLASSROOM OFFICE SUPPLIES	12	144.17	10-1112-411
000007832		MUSIC AUDIO SUPPLIES	12	32.36	10-1120-410
000007832		TAPE, SHEET PROTECTORS, STAPLES	12	44.04	10-1120-410
000007832		CLASSROOM OFFICE SUPPLIES	12	67.28	10-1120-410
000007837		CLASSROOM OFFICE SUPPLIES	12	215.27	10-1120-410
000007837		CLASSROOM OFFICE SUPPLIES	12	19.81	10-1120-410
000007837		DESK CALENDAR	12	21.58	10-1120-410
000007843		PENS, MARKERS, PRINTING INK	12	258.76	10-1120-411
000007843		GLUE, CANVAS, CRAYOLA DOUGH	12	247.40	10-1120-411
000007843		CRAYOLA DOUGH	12	7.00	10-1120-411
000007844		CONSTRUCTION PAPER, KRAFT PAPER	12	425.32	10-1120-411
000007844		CONSTRUCTION PAPER, KRAFT PAPER	12	2,639.65	10-1120-411
000007853		CLASSROOM OFFICE SUPPLIES	12	120.33	10-1120-410
000007853		HIGHLIGHTER STRIPS	12	16.18	10-1120-410
000007853		PLANNER	12	7.37	10-1120-410
000007862		TABLE ACTIVITY SET	12	106.37	10-1120-419
000007882		ANTWORKS HABITAT	12	215.88	10-1111-415
000007888		PENS, FASTENERS	12	15.31	10-1111-417
000007889		PROJECT DISPLAY BOARD	12	62.98	10-1111-417
000007902		MAGNETIC TEN FRAMES	12	163.66	10-1111-418
000007941		WORD PHRASE BOOKS	12	28.34	10-1200-410
000007941		WORD PRACTICE BOOKS	12	29.69	10-1200-410
000007941		WORD PRACTICE BOOKS	12	56.68	10-1200-410
000007941		BUILDING FLUENCY BOOKS	12	89.07	10-1200-410
000007949		EDUCUBES FURNITURE	12	289.71	10-1225-410
000007955		PAINT SUPPLIES	12	100.25	10-1111-411
000007955		PAINT SUPPLIES	12	12.39	10-1111-411
000007955		PAINT SUPPLIES	12	16.52	10-1111-411
000007976		MOBILE PROJECTORS	12	1,511.98	10-1120-413
000008028		CLASSROOM OFFICE SUPPLIES	12	19.05	10-1120-410
000008028		CLASSROOM OFFICE SUPPLIES	12	90.96	10-1120-410

Bills Payable List

Printed: 11/7/2013 2:36 PM
Lincolnshire-Prairie View SD #103

Vendor Name	P.O. Number	Description	Batch #	Amount	State Account Number
	000008028	ORGANIZER	12	89.99	10-1120-410
	000008028	CLASSROOM OFFICE SUPPLIES	12	42.11	10-1120-410
	000008055	BK AMERICAN HISTORY SERIES	12	12.59	10-1120-410
	000008055	BOOK READING STRATEGIES FOR SS	12	35.99	10-1120-410
	000008055	CLASSROOM ORGANIZER MAILBOX	12	20.59	10-1120-410
	000008055	BK AMERICAN HISTORY SERIES	12	1.43	10-1120-410
	000008055	12 COMPARTMENT ORGANIZER	12	117.61	10-1120-410
	000008055	POSTER AFRICAN AMERICAN HEROES	12	10.23	10-1120-410
	000008055	LAMINATED US MAP 33 X 50	12	30.70	10-1120-410
	000008056	FILE FOLDERS, STAPLES	12	9.51	10-1120-410
	000008056	CLASSROOM OFFICE SUPPLIES	12	94.73	10-1120-410
	000008056	INDEX DIVIDERS	12	8.98	10-1120-410
	000008057	CLASSROOM OFFICE SUPPLIES	12	162.98	10-1120-410
	000008071	STICKERS	12	6.74	10-1111-419
	000008090	CLASSROOM OFFICE SUPPLIES	12	108.49	10-1111-410
	000008090	SCISSORS	12	7.76	10-1111-410
	000008129	CLASSROOM OFFICE SUPPLIES	12	181.72	10-1111-410
	000008130	CLASSROOM METAL BALL CART	12	98.67	10-1111-419
	000008132	ORGANIZER	12	49.45	10-1200-410
	000008151	LIQUID WATERCOLORS	12	57.58	10-1111-411
	000008151	CLASS ART SUPPLIES	12	192.26	10-1111-411
	000008162	CALENDAR DESK PAD	12	7.01	10-1120-410
	000008162	CHART INCENTIVE VERTICAL PK	12	15.29	10-1120-410
	000008180	STICKERS, BOOKMARKS, PENCILS	12	50.68	10-1112-410
	7889	GYM FLOOR TAPE	12	7.90	10-1111-417
				<u>\$8,568.34</u>	
SCHWARCZ, RACHEL					
		CLASSROOM SUPPLIES	12	250.00	10-1111-410
		WORDS THEIR WAY BOOKS	12	145.31	10-1111-420
		CLASSROOM PROJECT SUPPLIES	12	107.57	10-1111-414
				<u>\$502.88</u>	
SCOPE SHOPPE					
	000007871	MICROSCOPE MAINTENANCE, REPAIR	12	1,531.50	10-1120-390
				<u>\$1,531.50</u>	
SHELL FLEET PLUS					
		FUEL - TRANS	12	13,866.88	40-2550-464
		FUEL - O&M	12	360.71	20-2540-464
				<u>\$14,227.59</u>	
SOSNOWSKI LANGUAGE RESOURCES					
	000007974	SPANISH BOOKS	12	77.91	10-1111-413
	000007974	SPANISH BOOKS	12	45.09	10-1111-413
				<u>\$123.00</u>	
SOUND INCORPORATED					
		MULTIPURPOSE ROOM PA REPAIR	12	225.00	20-2540-329
				<u>\$225.00</u>	
SPECIAL EDUCATION DISTRICT					
		HEARING SPECIALIST FIRST INSTALLMENT	12	6,417.00	10-4120-314

Bills Payable List

Printed: 11/7/2013 2:36 PM
Lincolnshire-Prairie View SD #103

Vendor Name	P.O. Number	Description	Batch #	Amount	State Account Number
		2014 ITINERANT BILLING - AUG-SEP	12	635.00	10-4120-314
				<u>\$7,052.00</u>	
SPEECH PATH SPECIALISTS					
		SPEECH PATHOLOGY SERVICES 10/2-11/1	12	10,875.00	10-2150-314
		SPEECH PATHOLOGY SERVICES 9/3-9/27	12	8,156.25	10-2150-314
				<u>\$19,031.25</u>	
SPYGLASS GROUP LLC, THE					
		TELECOM AUDIT	12	8,814.30	10-2310-392
				<u>\$8,814.30</u>	
STANLEY, DAN					
		TRAVEL TO ASBO INTL CONF	12	226.80	10-2510-312
				<u>\$226.80</u>	
STEVENSON FOUNDATION					
		PARENT EDUCATION - CPN	12	800.00	10-2210-390
				<u>\$800.00</u>	
SULLIVAN, QADRIYYAH					
		REIMB SAFETY GOGGLES	12	9.00	10-1720
				<u>\$9.00</u>	
SUNSET FOODS					
		SNACKS FOR BOE MEETING	12	13.02	10-2310-410
		CREDIT	12	(0.23)	10-2310-410
		SNACKS FOR BOE MEETING	12	18.15	10-2310-410
		CAKE FOR SP REDEDICATION	12	39.99	10-2310-410
		CARDS FOR PRINCIPALS DAY	12	19.80	10-2310-410
		FLOWERS FOR PRINCIPALS DAY	12	31.96	10-2310-410
				<u>\$122.69</u>	
TALWAR, VIKRAM					
		REFUND OVERPAYMENT OF DW FEES	12	34.52	10-1810
				<u>\$34.52</u>	
TCHOUKBALL INC					
	0000007797	TCHOUKBALL SET	12	585.27	10-1500-410
				<u>\$585.27</u>	
TDS METROCOM					
		TELEPHONE	12	2,069.43	10-2540-341
				<u>\$2,069.43</u>	
TECHSTAR AMERICA CORPORATION					
	0000008181	COPIER SUPPLIES	12	391.95	10-2410-410
				<u>\$391.95</u>	
TERRILL, LAURA					
		K-6 CURRICULUM DEVELOP CONSULT	12	3,466.61	10-2210-314
				<u>\$3,466.61</u>	
TOOMEY, AMANDA					
		TUITION REIMBURSEMENT - EDT6065	12	780.00	10-1120-230
				<u>\$780.00</u>	
TRAXLER, SUE					
		RETIREE INSURANCE JUL-SEP	12	718.08	10-1120-225

Bills Payable List

Printed: 11/7/2013 2:36 PM
Lincolnshire-Prairie View SD #103

Vendor Name	P.O. Number	Description	Batch #	Amount	State Account Number
				<u>\$718.08</u>	
TYCO INTEGRATED SECURITY LLC					
		BURGLAR ALARM UPGRADE	12	1,594.00	20-2540-700
				<u>\$1,594.00</u>	
U.S. POSTAL SERVICE					
		POSTAGE METER REFILL - HD	12	600.00	10-2520-342
0000007969		POSTAGE METER REFILL - DW	12	2,000.00	10-2520-342
				<u>\$2,600.00</u>	
UPS					
		POSTAGE	12	16.40	10-2520-342
				<u>\$16.40</u>	
UPSTART					
0000008193		CANDY CORN BOOKMARKS	12	36.89	10-2220-430
0000008193		GINGERBREAD BOOKMARKS	12	36.89	10-2220-430
0000008193		CANDY HEART BOOKMARKS	12	36.88	10-2220-430
				<u>\$110.66</u>	
US BANK VISA					
		IASB FALL DINNER MEETING	12	36.00	10-2310-312
		IASB FALL DINNER MEETING	12	36.00	10-2320-312
		CUSTODIANS \$10 SUBWAY GIFT CARDS (14)	12	140.00	10-2310-410
		NSPRA WEBINAR	12	69.00	10-2630-312
		ACTIVEMATH WORKSHOP REGISTRATION	12	195.00	10-2210-390
		SMART MODULE TRAINING SESSIONS	12	199.90	10-2210-490
		SXSW CONFERENCE REGISTRATION	12	245.00	10-2210-390
		BRAINPOP JR ONLINE SUBSCRIPTION	12	1,200.00	10-2210-490
		LEARNINGA-Z ANNUAL SUBSCRIPTION	12	1,210.62	10-2210-490
		VOCAB SPELLING CITY SUBSCRIPTION	12	49.99	10-1200-410
		BER CONFERENCE REGISTRATION	12	229.00	10-2210-312
		LEARNINGA-Z RAZ KIDS LICENSES	12	106.20	10-2210-490
		LEARNINGA-Z RAZ KIDS LICENSES	12	212.39	10-2210-490
		RIBBON FOR RIBBON CUTTING CEREMONY	12	14.77	10-2310-410
		TOUCHSTONE TEACHING MANUALS	12	390.90	10-2210-490
		SAFETY MAPS	12	2,349.00	20-2540-500
		LEARNINGA-Z RAZ KIDS LICENSES	12	35.39	10-2210-490
		GLOGSTER GR 6 ONLINE ACCOUNTS	12	125.00	10-2660-392
		PESI WORKSHOP REGISTRATION	12	225.64	10-2210-390
		DELUXE DEPOSIT FORMS	12	139.71	10-2210-390
		JOLLY PHONICS LICENSE	12	612.48	10-2660-410
		MEMORY 10 - MEMORY UPGRADES	12	117.98	10-2660-410
		BRODART - REPLACEMENT LIB CART	12	1,087.96	60-2530-530
		ZAZZLE - POSTERS FOR LIBRARY - DW	12	124.81	10-2220-410
		SPANISH CLASSROOM SUPPLIES	12	186.89	10-1112-413
		ONLINE BACKUP SERVICES	12	229.99	10-2660-392
		MEMORY 10 - MEMORY UPGRADES	12	236.96	10-2660-410
		IASBO ESP CONFERENCE REGISTRATION	12	995.00	10-2510-312
		STMA CONFERENCE REGISTRATION	12	375.00	20-2540-312
		SCIENCE ASSESSMENT MANUALS (7)	12	301.64	10-2210-490

Bills Payable List

Printed: 11/7/2013 2:36 PM
Lincolnshire-Prairie View SD #103

Vendor Name	P.O. Number	Description	Batch #	Amount	State Account Number
		IXL SUBSCRIPTION	12	2,250.00	10-2210-490
		LATIN DANCE & MEXICAN FOOD ACTIVITIES	12	17.98	10-1112-413
		DEWEY LIBRARY POSTER SET - DW	12	102.56	10-2220-410
		GLOGSTER ONLINE CREATION SOFTWARE	12	99.00	10-2660-392
		NATIONAL GEOGRAPHIC SUBSCRIPTION	12	19.00	10-2220-440
		PESI AUTISM CONFERENCE REGISTRATION	12	189.99	10-2210-312
		READ NATURALLY LICENSES	12	498.30	10-2210-490
		CARLEX SPANISH CLASSROOM SUPPLIES	12	55.70	10-1112-413
		TOMAGS MATH TESTING SUPPLIES	12	231.00	10-2210-490
		SPANISH CLASSROOM DECORATIONS	12	18.50	10-1111-413
		SPANISH SUPPLIES	12	18.50	10-1112-413
		ASBO INTERNATIONAL CONFERENCE HOTEL	12	1,323.04	10-2510-312
		SUNBURST DIGITAL	12	99.95	10-2660-410
		TEACHER WEBSITE HOSTING	12	39.95	10-2660-392
		TEACHER WEBSITE HOSTING	12	39.95	10-2660-392
		ISTE REGISTRATION	12	45.00	10-2660-392
		1AND1 WEBSITE HOSTING	12	95.92	10-2660-392
		TAX CREDIT	12	(4.24)	10-2210-390
				<u>\$16,618.32</u>	
VASAVDA, MALAY		REIMB MULTICULTURAL FAIR SUPPLIES	12	75.00	10-1111-416
				<u>\$75.00</u>	
VILLAGE OF LINCOLNSHIRE		WATER/SEWER - IRRIGATION	12	12.99	10-2540-370
		WATER/SEWER - SP	12	601.40	10-2540-370
		WATER/SEWER - HD	12	543.20	10-2540-370
		WATER/SEWER - DW	12	708.10	10-2540-370
		WATER/SEWER - TRANS	12	48.50	10-2540-370
		ELECTRICITY - RIVERSHIRE	12	10.13	10-2540-466
		ELECTRICITY - RIVERSHIRE	12	19.74	10-2540-466
				<u>\$1,944.06</u>	
WALKER, LIZ		LIBRARY BOOKS	12	35.98	10-2220-430
				<u>\$35.98</u>	
WARD, ALLYSON		CLASS OFFICE SUPPLIES, STORAGE CART	12	105.74	10-1111-410
		CLASS PROJECT SUPPLIES, OFFICE SUPPLIES	12	43.65	10-1111-414
		LEVELED READING BOOKS	12	106.50	10-1111-420
				<u>\$255.89</u>	
WARDS NATURAL SCIENCE EST., INC.		0000007923 WIND-UP METRIC TAPE	12	95.02	10-1120-415
		0000007923 DISSECTION PAN W/LID	12	93.42	10-1120-415
		0000007923 CELL STRUCTURE MICOR SLIDE	12	149.98	10-1120-415
		0000007923 DISSECTING TRAP (12)	12	27.44	10-1120-415
				<u>\$365.86</u>	
WAREHOUSE DIRECT		0000007919 CLASSROOM OFFICE SUPPLIES	12	36.38	10-1120-410

Bills Payable List

Printed: 11/7/2013 2:36 PM
Lincolnshire-Prairie View SD #103

Vendor Name				
P.O. Number	Description	Batch #	Amount	State Account Number
000007932	CLASSROOM OFFICE SUPPLIES	12	183.91	10-1120-410
000007935	CLASSROOM OFFICE SUPPLIES	12	238.80	10-1120-410
000008029	CLASSROOM OFFICE SUPPLIES	12	1.98	10-1120-410
000008029	CLASSROOM OFFICE SUPPLIES	12	226.07	10-1120-410
8029	CLASSROOM OFFICE SUPPLIES	12	2.72	10-1120-410
8029	CLASSROOM OFFICE SUPPLIES	12	13.96	10-1120-410
8029	CLASSROOM OFFICE SUPPLIES	12	1.59	10-1120-410
			<u>\$705.41</u>	
WASTE MANAGEMENT OF ILLINOIS INC				
	SANITATION SERVICES - SP	12	535.49	10-2540-321
	SANITATION SERVICES - HD	12	375.49	10-2540-321
	SANITATION SERVICES - DW	12	540.35	10-2540-321
			<u>\$1,451.33</u>	
WOLIN, ROBIN				
	CLASSROOM PROJECT SUPPLIES	12	95.06	10-3500-410
			<u>\$95.06</u>	
XEROX CORPORATION				
	OCT COPIER LEASE - SP	12	156.15	30-5370-610
			<u>\$156.15</u>	
		Report Total	<u><u>\$874,624.58</u></u>	



Lincolnshire-Prairie View School District 103

1370 N. Riverwoods Road • Lincolnshire, IL 60069

847/295-4030 • FAX 847/295-9196

<http://www.d103.org>

MEMO

To: Board of Education
From: Dan Stanley
CC: Dr. Scott Warren
Date: November 12, 2013
Re: Donations

During the month of October 2013, the District received the following donations:

<u>Donors</u>	<u>Amount</u>	<u>Purpose of Donation</u>
Abbott Laboratories	\$42.00	Employee Giving Campaign

Recommendation:

We recommend approval by the Board of Education to accept the donations as presented with gratitude for the donor's' generosity.



Lincolnshire – Prairie View School District 103
1370 RIVERWOODS ROAD
LINCOLNSHIRE, IL 60069
847.295.4030
(Fax) 847.295.9196

Memo

To: Board of Education
From: Scott Gaunky
CC: Dr. Scott Warren
Date: November 8, 2013
Re: Maintenance Grant

The Illinois State Board of Education offers a matching fund grant for school maintenance for up to \$50,000. Upon Board approval, the attached grant application will be sent to the ROE. The District will use these funds to replace the public address system at Daniel Wright Junior High.

I recommend the Board approve the State Maintenance Grant.

SCHOOL MAINTENANCE PROJECT GRANT

FY 14 Application Cycle - Round 1

District Certification

Lincolnshire-Prairieview SD 103

RCDT #: 34-049-1030-02

TIN #: 366004883

The submissions made to the Illinois State Board of Education by the applicant and the terms and conditions described in each section of this application shall constitute the grant agreement between the applicant and the Illinois State Board of Education for the use of the funds to complete the projects described in the "Work Items" section. This grant agreement shall be deemed to be entered into when the application has been approved by the Illinois State Board of Education. This grant agreement constitutes the entirety of the agreement between the parties and supersedes any other agreement or communication, whether written or oral, relating to the award of the grant funds. The person submitting this application on behalf of the applicant certifies and assures the Illinois State Board of Education that he or she has been duly authorized to file this application for and on behalf of the applicant, is the authorized representative of the applicant in connection with this grant agreement, and that he or she is authorized to execute these Certifications and Assurances and Standard Terms of the Grant on behalf of the applicant. Further, the person submitting this application on behalf of the applicant certifies under oath that all information in the grant agreement is true and correct to the best of his or her knowledge, information and belief, that grant funds shall be used only for the purposes described in this agreement, and that the award of this grant is conditioned upon this certification.

By submitting this form, I certify to the above and that the local board of education or other school governing authority has authorized the school maintenance project during a duly convened meeting, and has reserved local funds to meet the local match requirement. In addition, by checking the box and signing below certifies that he or she has read, understood and will comply with all of the provisions of the following "Certifications and Assurances, and Standard Terms of the School Maintenance Project Grant."

**Certifications and Assurances, and Standard Terms for the School Maintenance Project Grant**

*Signature of President of Board of Education**Date**Name of Board President (type or print)*

A copy of this form signed by the President of the Board of Education and the Taxpayer Identification Number Form MUST be received at ISBE before your application can be approved. No application will be approved without a hard copy of these two signed documents on file at ISBE. Please print out, sign and mail to:

Illinois State Board of Education
Attn: Jenny Clinton
School Business Services Division
100 North First Street, N-330
Springfield, Illinois 62777-0001

(SMPG Dist. Cert. - Rev.08/13)

School Maintenance Project Grant
FY 14 Application Cycle - Round 1
TAXPAYER IDENTIFICATION NUMBER

As an authorized representative for the applicant, I certify that:

1. The number shown on this form is the correct taxpayer identification number (or the applicant is waiting for a number to be issued).
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. Enter the name of the entity as it's listed at the State of Illinois Comptroller's office, the Entities RCDT Number and the FEIN (unless already populated below).

Name: LINCOLNSHIRE-PRAIRIEVIEW 103

RCDT: 34-049-1030-02

Federal Employer Identification Number (FEIN): 366004883

Legal Status (ONLY check one):

Governmental/School District

Tax-exempt

Signature of authorized Representative: _____

Date: _____

(SMPG Taxpayer Identification Form - Rev. 08/13)

[Add Item to Schedule](#)

1. COUNTY CODE 049, Lake	2. DISTRICT CODE/NAME 34049103002, Lincolnshire-Prairieview SD 103	3. APPLICATION YEAR/ROUND 2014, 1
------------------------------------	--	---

Item I.D.	Facility Name	Facility Address	Facility Description	Project Description	Priority Code	Category Code	Unit of Measure	Quantity	Est. cost	Est. Start Date	Est. Completion Date
Open 1	DANIEL WRIGHT JR HIGH SCHOOL	1370 Riverwoods Rd, Lincolnshire	Daniel Wright Junior High School was built in 1972. Current enrollment is 820 Building Square Footage is 155,000	Replacement of aging public address system. The District continues to have issues with the current system including areas of the building that are not covered. In the event of a lockdown, portions of the building have zero communication. This was identified in the security assessment performed in February 2013.	B	SECU	Per Unit	1	\$100,000.00	06/09/2014	08/01/2014

Total Estimated Project Cost	\$100,000.00
Total Requested Grant Amount	\$50,000.00
Total Reserved Local Funds	\$50,000.00



Lincolnshire-Prairie View School District 103

1370 N. Riverwoods Road • Lincolnshire, IL 60069

847/295-4030 • FAX 847/295-9196

<http://www.d103.org>

MEMO

To: Board of Education
From: Dan Stanley
CC: Dr. Scott Warren
Date: November 12, 2013
Re: Audited Financial Statements for Fiscal Year 2013

It is my pleasure to present to you the audited financial statements for fiscal year 2013. As you are aware, the audit contained no management letter as the items needing to be addressed were satisfactorily resolved. This is a great celebration of the work from the business office to the building secretaries to the individual teachers who have made changes in processes and procedures. Their patient, consistent application of procedures had a significant material impact on the result of the audit.

My thanks to the business office team and the entire staff for their part in being faithful stewards.

I recommend the Board approve the audited financial statements for fiscal year 2013 as presented.



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**LINCOLNSHIRE-PRAIRIE VIEW
SCHOOL DISTRICT NO. 103
LAKE COUNTY, ILLINOIS**

ANNUAL FINANCIAL REPORT

JUNE 30, 2013

LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103

TABLE OF CONTENTS

JUNE 30, 2013

	PAGE
INDEPENDENT AUDITOR'S REPORT	1
REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	3
SUPPLEMENTARY INFORMATION	
Management's Discussion and Analysis	5
BASIC FINANCIAL STATEMENTS	
Government-Wide Financial Statements	
Statement of Net Position – Modified Cash Basis	11
Statement of Activities – Modified Cash Basis	12
Fund Financial Statements	
Balance Sheet – Modified Cash Basis – Governmental Funds	13
Reconciliation of the Balance Sheet – Modified Cash Basis to the Statement of Net Position – Modified Cash Basis	14
Statement of Revenues, Expenditures, and Changes in Fund Balances – Modified Cash Basis – Governmental Funds	15
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances – Modified Cash Basis to the Statement of Activities – Modified Cash Basis	16
Statement of Fiduciary Assets and Liabilities – Modified Cash Basis	17
Notes to Financial Statements	18
SUPPLEMENTARY INFORMATION	
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Modified Cash Basis – Budget and Actual – General Fund	37
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Modified Cash Basis – Budget and Actual – Special Revenue Fund – Operations and Maintenance Fund	43

LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103

TABLE OF CONTENTS

JUNE 30, 2013

	PAGE
SUPPLEMENTARY INFORMATION (Continued)	
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Modified Cash Basis – Budget and Actual – Debt Services Fund	44
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Modified Cash Basis – Budget and Actual – Special Revenue Fund – Transportation Fund	45
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Modified Cash Basis – Budget and Actual – Special Revenue Fund – Illinois Municipal Retirement/Social Security Fund	46
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Modified Cash Basis – Budget and Actual – Capital Projects Fund	48
Combining Balance Sheet – Modified Cash Basis – General Fund	49
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances – Modified Cash Basis – General Fund	50
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Modified Cash Basis – Budget and Actual – General Fund – Educational Fund	51
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Modified Cash Basis – Budget and Actual – General Fund – Working Cash Fund	57
Schedule of Changes in Fiduciary Assets and Liabilities – Modified Cash Basis – Activity Funds	58
Computation of Operating Expense Per Pupil and Per Capita Tuition Charge	59



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INDEPENDENT AUDITOR'S REPORT

Board of Education
Lincolnshire-Prairie View School District No. 103
Lincolnshire, Illinois

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of

Lincolnshire-Prairie View School District No. 103

as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error or fraud.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Lincolnshire-Prairie View School District No. 103, as of June 30, 2013, and the respective changes in modified cash basis financial position thereof for the year then ended in conformity with the basis of accounting described in Note 1.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Lincolnshire-Prairie View School District No. 103's basic financial statements as a whole. The supplemental information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements.

The supplemental information is the responsibility of management and was derived from and relate directly to the underlying accounting records and other records used to prepare the financial statements. Such information, except for the average daily attendance figure included in the computation of operating expense per pupil and per capita tuition charges, has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole, on the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 8, 2013, on our consideration of Lincolnshire-Prairie View School District No. 103's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and is important for assessing the results of our audit.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to that matter.

Change in Accounting Principle

As discussed in Note 20 of the financial statements, Lincolnshire-Prairie View School District No. 103 implemented GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*.

Eder, Casella & Co.

EDER, CASELLA & CO.
Certified Public Accountants

McHenry, Illinois
October 8, 2013



EDER, CASELLA & CO.

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

Board of Education
Lincolnshire-Prairie View School District No. 103
Lincolnshire, Illinois

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of

Lincolnshire-Prairie View School District No. 103

as of and for the year ended June 30, 2013, and the related notes to the financial statements which collectively comprise the District's basic financial statements, and have issued our report thereon dated October 8, 2013. Our opinion was qualified because the financial statements are not prepared in accordance with generally accepted accounting principles. However, the financial statements were found to be fairly stated on the modified cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Lincolnshire-Prairie View School District No. 103's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Lincolnshire-Prairie View School District No. 103's internal control. Accordingly, we do not express an opinion on the effectiveness of Lincolnshire-Prairie View School District No. 103's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses, and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. Given these limitations, during

our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Lincolnshire-Prairie View School District No. 103's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Eder, Casella & Co.

EDER, CASELLA & CO.
Certified Public Accountants

McHenry, Illinois
October 8, 2013

SUPPLEMENTARY INFORMATION

LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2013

The Management's Discussion and Analysis of Lincolnshire-Prairie View School District No. 103's (District) financial performance provides an overall review of the District's financial activities for the year ended June 30, 2013. The management of the District encourages readers to consider the information presented herein in conjunction with the basic financial statements to enhance their understanding of the District's financial performance.

Financial Highlights

- The assets of the District exceeded its liabilities at June 30, 2013 by \$33,998,864 (net position). Of this amount, \$14,338,950 (unrestricted net position) may be used to meet the District's ongoing obligations to citizens and creditors.
- The District's total net position increased by \$2,709,183.
- At June 30, 2013 the District reported combined ending fund balances of \$20,274,787, a decrease of \$659,756 in comparison with the prior year.
- At June 30, 2013 the unassigned fund balance for the General Fund was \$14,238,296, or 57% of total General Fund expenditures.
- The District's total debt increased by \$162,128 during the current fiscal year due to scheduled repayments of long-term debt of \$418,141, offset by new capital lease debt of \$580,269.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the 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.

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

The Statement of Activities – Modified Cash Basis presents information showing how the District's net position changed during the fiscal year being reported. All changes in net position are reported on the cash basis as soon as cash is received or disbursed, regardless of when the underlying event giving rise to the change occurs.

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, operations and

maintenance, transportation services, food services, community services, payments to other districts and governmental units, interest and fees on long-term debt, On-Behalf Retirement Contributions and unallocated depreciation.

The government-wide financial statements can be found on pages 11 and 12 of this report.

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

Governmental funds. 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 government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund Balance Sheet – Modified Cash Basis and the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances – Modified Cash Basis 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 - Modified Cash Basis and in the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances - Modified Cash Basis for the General, Operations and Maintenance, Debt Services, Transportation, Illinois Municipal Retirement/Social Security, and Capital Projects Funds, all of which are considered to be major funds.

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

The basic governmental fund financial statements can be found on pages 13 through 16 of this report.

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

The basic fiduciary fund financial statement can be found on page 17 of this report.

Notes to the 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.

The notes to the financial statements can be found on pages 18 through 36 of this report.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents certain supplementary information concerning the District's progress in meeting its obligation to provide as fully adequate as possible educational services and extracurricular activities to all of its resident's students.

Supplementary information can be found on pages 37 through 59 of this report.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets exceeded liabilities by \$33,998,864 at the close of the most recent fiscal year.

The following table presents a summary of the District's net position for the years ended June 30, 2013 and 2012:

Lincolnshire-Prairie View School District No. 103's Net Position at Year-End

	Governmental Activities	
	FY 2013	FY 2012
Current and Other Assets	\$ 20,274,624	\$ 20,934,543
Capital Assets	19,925,260	16,319,405
Total Assets	<u>\$ 40,199,884</u>	<u>\$ 37,253,948</u>
Other Liabilities	\$ (163)	\$ -
Long-Term Debt Outstanding	6,201,183	5,964,267
Total Liabilities	<u>\$ 6,201,020</u>	<u>\$ 5,964,267</u>
Investment in Capital Assets, net of related debt	\$ 16,828,487	\$ 13,579,760
Restricted	2,831,427	2,982,800
Unrestricted	14,338,950	14,727,121
Total Net Position	<u>\$ 33,998,864</u>	<u>\$ 31,289,681</u>

The investment in capital assets, net of related debt (50% of total net position) represents assets such as land, buildings, and equipment less any related debt used to acquire those assets that is still outstanding. The District uses its assets to provide educational services and extracurricular activities for the students of the local community. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the District's net position (8%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position (\$14,338,950) may be used to meet the District's ongoing obligation to citizens and creditors.

At the end of the current fiscal year, the District is able to report positive balances in all three categories of net position.

The District's net position increased by \$2,709,183 during the current fiscal year. This increase is due to the extent to which ongoing revenues exceeded ongoing expenses in the current fiscal year.

Governmental Activities. Governmental activities increased the District's net position by \$2,709,183. Key elements of this increase are as follows:

Lincolnshire-Prairie View School District No. 103's Change in Net Position

	Governmental Activities	
	FY 2013	FY 2012
Revenues:		
Program Revenues		
Charges for Services	\$ 1,629,145	\$ 2,148,334
Operating Grants and Contributions	5,388,770	4,876,980
Capital Grants and Contributions	82,481	234,683
General Revenues		
Property Taxes	25,189,136	24,409,023
Other Payments in Lieu of Taxes	103,838	98,108
Grants and Contributions not Restricted to Specific Activities	334,839	349,182
Unrestricted Investment Earnings	51,985	42,497
Miscellaneous	447,072	66,371
Total Revenues	<u>\$ 33,227,266</u>	<u>\$ 32,225,178</u>
Expenses:		
Instruction	\$ 14,172,392	\$ 13,388,478
Support Services	11,595,334	11,672,846
Community Services	335,509	329,069
Payments to Other Districts and Governmental Units	391,694	347,937
Interest and Fees on Long-Term Debt	287,478	260,429
On-Behalf Retirement Contributions	3,735,676	3,379,131
Total Expenses	<u>\$ 30,518,083</u>	<u>\$ 29,377,890</u>
Increase/(Decrease) in Net Position	\$ 2,709,183	\$ 2,847,288
Net Position - Beginning	<u>31,289,681</u>	<u>28,442,393</u>
Net Position - Ending	<u>\$ 33,998,864</u>	<u>\$ 31,289,681</u>

The District's total revenues increased \$ 1,002,088 (3.11%) compared to the prior year. The most significant factors of this increase were property taxes of \$780,113 and payments from other districts for special education programs of \$427,079.

Overall expenditures increased by \$1,140,193 (3.88%) compared to the prior year. This is primarily due to an increase in retirement payments of \$356,545 and an increase of instructional costs of \$783,914.

Financial Analysis of the District's Funds

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

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

As of the end of the current fiscal year, the District's funds reported combined ending fund balances of \$20,274,787, a decrease of \$659,756 in comparison with the prior year.

The General Fund is the chief operating fund of the District. At June 30, 2013, fund balance was \$15,954,080 (\$14,238,296 of which is unassigned). As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance and total fund balance represent 57% and 63% of total General Fund expenditures, respectively.

The General Fund's fund balance increased \$495,307 and includes transfers of \$172,128 and \$1,630,000 to the Debt Services Fund and Operations and Maintenance Fund, respectively.

The Operations and Maintenance Fund's fund balance decreased \$956,089 and includes transfers to the Debt Services Fund and Capital Projects Fund of \$206,035 and \$3,424,125, respectively, and transfers in from the General Fund of \$1,630,000, the Transportation Fund of \$500,000, the Working Capital Fund of \$272, and the Debt Services Fund of \$89.

The Debt Services Fund's fund balance increased \$8,507 and includes transfers of \$172,128 and \$206,035 from the General Fund and Operations and Maintenance Fund, respectively, and transfers to the Operations and Maintenance Fund of \$89.

The Transportation Fund balance decreased by \$181,638, and includes transfers of \$500,000 to the Operations and Maintenance Fund.

The Capital Projects Fund's fund balance remained zero and includes transfers of \$3,424,125 from the Operations and Maintenance Fund, Facilities Acquisition and Construction of \$3,511,573 and PTO donations of \$87,448.

The other funds experienced net revenues and expenditures that remained relatively consistent with the prior year.

General Fund Budgetary Highlights

The District passed the original budget on September 18, 2012 and it was not amended, therefore the amounts shown as original and final budget are the same.

Significant differences between the budget and actual revenues and expenditures are summarized as follows:

- The difference between budgeted revenues and actual revenues was \$1,242,017 (favorable). This was primarily attributable to more than expected On-Behalf Retirement Contributions and property taxes.
- The difference between budgeted expenditures and actual expenditures was \$251,140 (favorable) and was mostly due to overall actual expenditures being lower than budget, with Instructional Salaries exceeding the budget by approximately \$529,000.

Capital Asset and Debt Administration

Capital Assets. At June 30, 2013 the District had invested \$19,925,260 (net of depreciation) in a broad range of capital assets, including land, buildings, improvements other than buildings, equipment other than transportation/food service, and transportation equipment. Total depreciation expense for the year was \$1,158,408.

Major capital asset events during the current fiscal year included the following:

- Building improvements - \$3,583,979
- Athletic Fields and Parking Lots - \$318,538
- Purchase of numerous Apple Computers - \$480,269

Lincolnshire-Prairie View School District No. 103's Capital Assets
(net of depreciation)

	Governmental Activities	
	2013	2012
Land	\$ 1,853,080	\$ 1,853,080
Buildings	15,129,449	12,264,781
Improvements Other than Buildings	1,398,241	1,187,640
Equipment Other than Transportation/Food Service	1,500,573	989,758
Food Service Equipment	28,347	-
Transportation Equipment	15,570	24,146
Total	\$ 19,925,260	\$ 16,319,405

Additional information on the District's capital assets can be found in note 3 on pages 24 and 25 of this report.

Long-Term Debt. At June 30, 2013 the District had \$5,936,773 in long-term debt.

Significant debt activities for the year ended June 30, 2013 were as follows:

- Principal payments on all debt were \$418,141, and additions due to capital leases were \$580,269.

Lincolnshire-Prairie View School District No. 103's Outstanding Debt

	Governmental Activities	
	2013	2012
General Obligation Bonds	\$ 2,919,640	\$ 3,196,665
General Obligation Debt Certificates	2,425,000	2,525,000
Lease/Purchase Agreements	592,133	52,981
Total	\$ 5,936,773	\$ 5,774,646

Additional information on the District's long-term debt can be found in note 4 on pages 25 and 26 of this report.

Economic Factors and Next Year's Budget

The District will continue to outsource the lunch program for fiscal year 2013. All revenue and expenditures for the lunch program go through the books of the outside provider. The District is also expecting a significant decrease in post-retirement payments and will be beginning Phase 2 of the improvements of the Laura Sprague Elementary School.

The District considered these and other operating factors when preparing the District's budget and appropriation ordinance for the fiscal year ending June 30, 2014.

Requests for Information

This financial report is designed to provide the District's citizens, taxpayers, parents, students, investors, 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 District at the following address:

Lincolnshire-Prairie View School District No. 103
1370 N. Riverwoods Road
Lincolnshire, IL 60069

BASIC FINANCIAL STATEMENTS

LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103
 GOVERNMENT-WIDE FINANCIAL STATEMENTS
 STATEMENT OF NET POSITION - MODIFIED CASH BASIS
 JUNE 30, 2013

	<u>Governmental Activities</u>
ASSETS	
Cash and Cash Equivalents	\$ 10,553,332
Investments, at Fair Value	9,721,292
Land	1,853,080
Depreciable Buildings, Property, and Equipment, net of depreciation	<u>18,072,180</u>
Total Assets	<u>\$ 40,199,884</u>
LIABILITIES	
Other Payables	\$ (163)
Net OPEB Obligation	264,410
Long-Term Liabilities	
Due Within One Year	598,102
Due in More Than One Year	<u>5,338,671</u>
Total Liabilities	<u>\$ 6,201,020</u>
NET POSITION	
Investment in Capital Assets, net of related debt	\$ 16,828,487
Restricted for:	
Operations and Maintenance	286,522
Debt Service	220,493
Transportation	1,243,954
Retirement	1,069,659
Special Education	10,799
Unrestricted/(Deficit)	<u>14,338,950</u>
Total Net Position	<u>\$ 33,998,864</u>

The Notes to Financial Statements are an integral part of this statement.

LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103
 GOVERNMENT-WIDE FINANCIAL STATEMENTS
 STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
 YEAR ENDED JUNE 30, 2013

Functions/Programs	Expenses	Program Revenues		Net (Expense)	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position
				Governmental Activities	
Governmental Activities					
Instruction					
Regular Programs	\$ 11,395,158	\$ 584,307	\$ 58,133	\$ 87,448	\$ (10,665,270)
Special Education Programs	2,260,173	712,607	-	-	(1,547,566)
Other Instructional Programs	517,061	561,483	796,787	-	841,209
Support Services					
Pupils	1,506,239	-	11,990	-	(1,494,249)
Instructional Staff	1,717,349	-	-	-	(1,717,349)
General Administration	1,175,422	-	-	-	(1,175,422)
School Administration	1,098,161	-	-	-	(1,098,161)
Business	708,069	-	-	-	(708,069)
Operations and Maintenance	2,072,773	12,282	-	82,481	(1,978,010)
Transportation	2,029,752	26,599	639,691	-	(1,363,462)
Food Services	73,642	315	10,997	-	(62,330)
Central	1,213,927	-	-	-	(1,213,927)
Community Services	335,509	-	-	-	(335,509)
Payments to Other Districts and Governmental Units	391,694	-	142,496	-	(249,198)
Interest and Fees on Long-Term Debt	287,478	-	-	-	(287,478)
On-Behalf Retirement Contributions	3,735,676	-	3,735,676	-	-
Total Governmental Activities	<u>\$ 30,518,083</u>	<u>\$ 1,897,593</u>	<u>\$ 5,395,770</u>	<u>\$ 169,929</u>	<u>\$ (23,054,791)</u>
General Revenues					
Taxes					
Property Taxes, Levied for General Purposes					\$ 24,853,173
Property Taxes, Levied for Debt Service					335,963
Other Payments in Lieu of Taxes					103,838
Grants and Contributions not Restricted to Specific Activities					334,839
Unrestricted Investment Earnings					51,985
Miscellaneous Income					84,176
Total General Revenues					<u>\$ 25,763,974</u>
Change in Net Position					\$ 2,709,183
Net Position - July 1, 2012					<u>31,289,681</u>
Net Position - June 30, 2013					<u>\$ 33,998,864</u>

The Notes to Financial Statements are an integral part of this statement.

LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103
 FUND FINANCIAL STATEMENTS
 BALANCE SHEET - MODIFIED CASH BASIS
 GOVERNMENTAL FUNDS
 JUNE 30, 2013

	General Fund	Operations and Maintenance Fund	Debt Services Fund	Transportation Fund
ASSETS				
Cash and Cash Equivalents	\$ 8,308,929	\$ 660,088	\$ 115,271	\$ 915,521
Investments, at Fair Value	<u>7,644,988</u>	<u>610,650</u>	<u>106,637</u>	<u>846,951</u>
Total Assets	<u>\$ 15,953,917</u>	<u>\$ 1,270,738</u>	<u>\$ 221,908</u>	<u>\$ 1,762,472</u>
LIABILITIES AND FUND BALANCE				
LIABILITIES				
Accounts Payable and Accrued Expenses	\$ (163)	\$ -	\$ -	\$ -
Total Liabilities	<u>\$ (163)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
FUND BALANCE				
Restricted				
Operations and Maintenance	\$ -	\$ 286,522	\$ -	\$ -
Debt Service	-	-	220,493	-
Transportation	-	-	-	1,243,954
Illinois Municipal Retirement Fund	-	-	-	-
Special Education	-	-	-	-
Committed				
Facility Improvements	1,715,784	984,216	-	-
Assigned				
Debt Service	-	-	1,415	-
Transportation	-	-	-	518,518
Unassigned	14,238,296	-	-	-
Total Fund Balance	<u>\$ 15,954,080</u>	<u>\$ 1,270,738</u>	<u>\$ 221,908</u>	<u>\$ 1,762,472</u>
Total Liabilities and Fund Balance	<u>\$ 15,953,917</u>	<u>\$ 1,270,738</u>	<u>\$ 221,908</u>	<u>\$ 1,762,472</u>

The Notes to Financial Statements are an integral part of this statement.

Illinois Municipal Retirement/ Social Security Fund	Capital Projects Fund	Total Governmental Funds
\$ 553,523	\$ -	\$ 10,553,332
512,066	-	9,721,292
<u>\$ 1,065,589</u>	<u>\$ -</u>	<u>\$ 20,274,624</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ (163)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ (163)</u>
\$ -	\$ -	\$ 286,522
-	-	220,493
-	-	1,243,954
1,069,659	-	1,069,659
10,799	-	10,799
-	-	2,700,000
-	-	1,415
-	-	518,518
(14,869)	-	14,223,427
<u>\$ 1,065,589</u>	<u>\$ -</u>	<u>\$ 20,274,787</u>
<u>\$ 1,065,589</u>	<u>\$ -</u>	<u>\$ 20,274,624</u>

LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103
 FUND FINANCIAL STATEMENTS
 RECONCILIATION OF THE BALANCE SHEET - MODIFIED CASH BASIS
 TO THE STATEMENT OF NET POSITION - MODIFIED CASH BASIS
 JUNE 30, 2013

Total Fund Balances - Governmental Funds	\$	20,274,787
<p>Amounts reported for governmental activities in the Statement of Net Position - Modified Cash Basis are different because:</p>		
<p>Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.</p>		
Capital Assets	\$	34,032,002
Accumulated Depreciation on Capital Assets		<u>(14,106,742)</u>
		19,925,260
<p>Net OPEB Obligation is not included in the governmental funds.</p>		
		(264,410)
<p>Some liabilities are not due and payable in the current period and therefore are not reported in the funds.</p>		
Bonds Payable	\$	(2,919,640)
Debt Certificates Payable		(2,425,000)
Capital Leases Payable		<u>(592,133)</u>
		<u>(5,936,773)</u>
Net Position of Governmental Activities	\$	<u><u>33,998,864</u></u>

The Notes to Financial Statements are an integral part of this statement.

LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103
 FUND FINANCIAL STATEMENTS
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
 GOVERNMENTAL FUNDS
 YEAR ENDED JUNE 30, 2013

	General Fund	Operations and Maintenance Fund	Debt Services Fund	Transportation Fund
REVENUES				
Property Taxes	\$ 20,840,771	\$ 1,911,636	\$ 335,963	\$ 1,194,240
Payments in Lieu of Taxes	76,953	-	-	-
Tuition	413,154	-	-	-
Transportation Fees	-	-	-	26,599
Earnings on Investments	49,433	993	89	941
Food Service	316	-	-	-
District/School Activity Income	515,078	-	-	-
Textbooks	181,812	-	-	-
Other Local Sources	680,357	21,557	-	232,378
State Aid	732,606	399,019	-	639,691
Federal Aid	216,616	-	-	-
On-Behalf Payments	3,735,676	-	-	-
	<u>\$ 27,442,772</u>	<u>\$ 2,333,205</u>	<u>\$ 336,052</u>	<u>\$ 2,093,849</u>
EXPENDITURES				
Current				
Instruction				
Regular Programs	\$ 10,642,893	\$ -	\$ -	\$ -
Special Education Programs	2,059,527	-	-	-
Other Instructional Programs	484,613	-	-	-
Support Services				
Pupils	1,409,254	-	-	-
Instructional Staff	1,605,401	-	-	-
General Administration	1,093,081	-	-	-
School Administration	977,818	-	-	-
Business	620,639	-	-	-
Operations and Maintenance	442,608	1,365,146	-	-
Transportation	-	-	-	1,775,487
Food Services	62,103	-	-	-
Central	1,111,367	-	-	-
Community Services	300,262	-	-	-
Payments to Other Districts and Governmental Units	351,751	-	-	-
Debt Service				
Principal	-	-	418,141	-
Interest and Fees	-	-	287,478	-
Capital Outlay	248,072	424,349	-	-
On-Behalf Payments	3,735,676	-	-	-
	<u>\$ 25,145,065</u>	<u>\$ 1,789,495</u>	<u>\$ 705,619</u>	<u>\$ 1,775,487</u>
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 2,297,707	\$ 543,710	\$ (369,567)	\$ 318,362
OTHER FINANCING SOURCES (USES)				
Interfund Transfers	(1,802,400)	(1,499,799)	378,074	(500,000)
NET CHANGE IN FUND BALANCES	\$ 495,307	\$ (956,089)	\$ 8,507	\$ (181,638)
FUND BALANCES - JULY 1, 2012	15,458,773	2,226,827	213,401	1,944,110
FUND BALANCES - JUNE 30, 2013	<u>\$ 15,954,080</u>	<u>\$ 1,270,738</u>	<u>\$ 221,908</u>	<u>\$ 1,762,472</u>

The Notes to Financial Statements are an integral part of this statement.

Illinois Municipal Retirement/ Social Security Fund	Capital Projects Fund	Total Governmental Funds
\$ 906,526	\$ -	\$ 25,189,136
26,885	-	103,838
-	-	413,154
-	-	26,599
529	-	51,985
-	-	316
-	-	515,078
-	-	181,812
-	87,448	1,021,740
-	-	1,771,316
-	-	216,616
-	-	3,735,676
<u>\$ 933,940</u>	<u>\$ 87,448</u>	<u>\$ 33,227,266</u>

\$ 166,796	\$ -	\$ 10,809,689
98,686	-	2,158,213
9,123	-	493,736
29,120	-	1,438,374
34,571	-	1,639,972
29,381	-	1,122,462
70,864	-	1,048,682
55,527	-	676,166
171,628	-	1,979,382
162,811	-	1,938,298
8,221	-	70,324
47,865	-	1,159,232
35,247	-	335,509
39,943	-	391,694
-	-	418,141
-	-	287,478
-	3,511,573	4,183,994
-	-	3,735,676
<u>\$ 959,783</u>	<u>\$ 3,511,573</u>	<u>\$ 33,887,022</u>

\$ (25,843)	\$ (3,424,125)	\$ (659,756)
-	3,424,125	-
<u>\$ (25,843)</u>	<u>\$ -</u>	<u>\$ (659,756)</u>
1,091,432	-	20,934,543
<u>\$ 1,065,589</u>	<u>\$ -</u>	<u>\$ 20,274,787</u>

LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103
 FUND FINANCIAL STATEMENTS
 RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
 BALANCES - MODIFIED CASH BASIS TO THE STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
 YEAR ENDED JUNE 30, 2013

Net Change in Fund Balances - Total Governmental Funds \$ (659,756)

Amounts reported for governmental activities in the Statement of Activities - Modified Cash Basis are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities - Modified Cash Basis the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeds depreciation expense in the current period.

Depreciation Expense	\$ (1,158,408)	
Capital Outlays	<u>4,183,994</u>	
		3,025,586

The change in the Net OPEB Obligation is not included in the governmental funds. (74,788)

Repayment of long-term debt requires the use of current financial resources of governmental funds and is therefore shown as an expenditure in the Statement of Revenues, Expenditures, and Changes in Fund Balances - Modified Cash Basis, but the repayment reduces long-term liabilities in the Statement of Net Position - Modified Cash Basis and is therefore not reported in the Statement of Activities - Modified Cash Basis.

Repayment of Long-Term Debt		<u>418,141</u>
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Change in Net Position of Governmental Activities \$ 2,709,183

The Notes to Financial Statements are an integral part of this statement.

LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103
FUND FINANCIAL STATEMENTS
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES - MODIFIED CASH BASIS
FIDUCIARY FUNDS
JUNE 30, 2013

	<u>Agency Fund - Student Activity Fund</u>
ASSETS	
Cash and Cash Equivalents	\$ 74,561
Total Assets	<u>\$ 74,561</u>
LIABILITIES	
Due to Activity Fund Organizations	\$ 74,561
Total Liabilities	<u>\$ 74,561</u>

The Notes to Financial Statements are an integral part of this statement.

LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Lincolnshire-Prairie View School District No. 103 (District) financial statements are prepared in accordance with the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America (GAAP). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The most significant accounting policies used by the District are discussed below.

A. *Reporting Entity*

The accompanying financial statements comply with the provisions of GASB Statement No. 14, *The Financial Reporting Entity*, in that the financial statements include all organizations, activities, and functions that comprise the District. Component units are legally separate entities for which the District (the primary entity) is financially accountable. Financial accountability is defined as the ability to appoint a voting majority of the organization's governing body and either (1) the District's ability to impose its will over the organization or (2) the potential that the organization will provide a financial benefit to, or impose a financial burden on, the District. Using these criteria, the District has no component units. In addition, the District is not included as a component unit in any other governmental reporting entity as defined by GASB pronouncements.

B. *Basic Financial Statements – Government-Wide Financial Statements*

The District's basic financial statements include both government-wide (reporting the District as a whole) and fund (reporting the District's major funds) financial statements. Both the government-wide and fund financial statements categorize all of the primary activities of the District as governmental activities. The District does not have any business-type activities.

In the government-wide Statement of Net Position – Modified Cash Basis, the governmental activities column (a) is presented on a consolidated basis, and (b) is reported on a modified cash, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The District's net position are reported in three parts – investment in capital assets, net of related debt; restricted net position; and unrestricted net position. The District first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities – Modified Cash Basis reports both the gross and net cost of each of the District's functions. The functions are also supported by general government revenues (property taxes, personal property replacement taxes, grants and contributions not restricted to specific activities, unrestricted investment earnings, etc.). The Statement of Activities – Modified Cash Basis reduces gross expenses (including depreciation) by related program revenues, operating, and capital grants. Program revenues must be directly associated with the function (regular programs, special education programs, payments to other districts and governmental units, etc.). Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. *Basic Financial Statements – Government-Wide Financial Statements (Continued)*

The net costs (by function) are normally covered by general revenues (property taxes, personal property replacement taxes, grants and contributions not restricted to specific activities, unrestricted investment earnings, etc.).

The District does not allocate indirect costs.

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

C. *Basic Financial Statements – Fund Financial Statements*

The financial transactions of the District are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund equity, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements.

The emphasis in fund financial statements is on the major funds. Nonmajor funds by category are summarized into a single column. GASB No. 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures of all governmental funds) for the determination of major funds. The District electively made all governmental funds major funds.

The following fund types are used by the District:

1. Governmental Funds

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

General Fund – The General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund. Educational and Working Cash levies are included in this fund.

Special Revenue Funds – The Special Revenue Funds (Operations and Maintenance Fund, Transportation Fund, and Illinois Municipal Retirement/Social Security Fund) are used to account for the proceeds of specific revenue sources that are restricted, committed, or assigned to expenditures for specified purposes other than debt service or capital projects.

Debt Services Fund – The Debt Services Fund is used to account for financial resources that are restricted, committed, or assigned to expenditures for the periodic payment of principal, interest and related fees on general long-term debt.

Capital Projects Fund - The Capital Projects Fund is used to account for financial resources that are restricted, committed, or assigned to expenditures for the acquisition or construction of major capital facilities.

NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. *Basic Financial Statements – Fund Financial Statements (Continued)*

2. *Fiduciary Funds*

Fiduciary funds are used to report assets held in a trustee or agency capacity for others and therefore are not available to support District programs. The reporting focus is on net position and changes in net position and is reported using generally accepted accounting principles.

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

The following is a description of the fiduciary fund of the District:

Agency Fund – The Agency Fund (Student Activity Fund) accounts for assets held by the District as an agent for the student organizations. These funds are custodial in nature and do not involve the measurement of the results of operations. The amounts due to student organizations are equal to the assets.

D. *Basis of Accounting*

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

In the government-wide Statement of Net Position - Modified Cash Basis and Statement of Activities - Modified Cash Basis and the fund financial statements, governmental activities are presented using the modified cash basis of accounting. This basis recognizes assets, liabilities, net position/fund equity, revenues, and expenditures/expenses when they result from cash transactions with a provision for depreciation in the government-wide statements. This basis is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

As a result of the use of the modified cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) are not recorded in these financial statements.

If the District utilized accounting principles generally accepted in the United States of America, the fund financial statements for governmental funds would use the modified accrual basis of accounting. The government-wide financial statements would be presented on the accrual basis of accounting.

E. *Cash and Cash Equivalents and Investments*

Separate bank accounts are not maintained for all District funds. Instead, the funds maintain their balances in common bank accounts, with accounting records being

NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. *Cash and Cash Equivalents and Investments (Continued)*

maintained to show the portion of the common bank account balances attributable to each participating fund.

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

There were no funds with a cash overdraft at June 30, 2013.

The District has defined cash and cash equivalents to include cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Investments are stated at fair value. Fair value is determined by quoted market prices. Gains or losses on the sale of investments are recognized as they are incurred.

F. *Inventories*

No inventory accounts are maintained to reflect the values of resale or supply items on hand. Instead, the costs of such items are charged to expense when purchased. The value of the District's inventories is not deemed to be material.

G. *Interfund Activity*

Interfund activity is reported either as loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund, and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental funds are netted as part of the reconciliation to the government-wide financial statements.

H. *Capital Assets*

Capital assets purchased or acquired with an original cost of \$2,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date of donation. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Buildings	20-50 years
Improvements Other than Buildings	15-30 years
Equipment	5-20 years

NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. *Compensated Absences*

Vacation benefits are granted to employees in varying amounts to specified maximums depending on tenure with the District. Vacation is required to be used by June 30 and there is no allowance for carryover. Sick leave is accumulated from year to year, limited to 240-340 days (depending on classification of the employee), but is not paid upon termination. No compensated absences are recorded because vacation benefits do not accumulate from year to year and sick leave is not paid upon termination.

J. *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 – Modified Cash Basis. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds on a straight-line basis. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

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

K. *Government-Wide Fund Net Position*

Government-wide fund net position is divided into three components:

- Investment in Capital Assets, net of related debt – consist of the historical cost of capital assets less accumulated depreciation and less any debt that remains outstanding that was used to finance those assets.
- Restricted Net Position – consist of net position that are restricted by the District's creditors (for example, through debt covenants), by the state enabling legislation (through restrictions on shared revenues), by grantors (both federal and state), and by other contributors.
- Unrestricted Net Position– all other net position is reported in this category.

L. *Governmental Fund Balances*

Governmental fund balances are divided between nonspendable and spendable.

Nonspendable fund balances are balances that cannot be spent because they are not expected to be converted to cash or they are legally or contractually required to remain intact.

The spendable fund balances are arranged in a hierarchy based on spending constraints.

- Restricted – Restricted fund balances are restricted when constraints are placed on the use by either (a) external creditors, grantors, contributors, or laws or regulations of other governments or (b) law through constitutional provisions or enabling legislation.

NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. *Governmental Fund Balances (Continued)*

- Committed – Committed fund balances are amounts that can only be used for specific purposes as a result of a resolution of the Board of Education. Committed amounts cannot be used for any other purpose unless the Board of Education removes those constraints by way of resolution. Committed fund balances differ from restricted balances because the constraints on their use do not come from outside parties, constitutional provisions, or enabling legislation.
- Assigned – Assigned fund balances are amounts that are constrained by the District's intent to be used for specific purposes, but are neither restricted nor committed. Intent is expressed by an appointed body (e.g. a budget or finance committee) or official to which the Board of Education has delegated the authority to assign, modify or rescind amounts to be used for specific purposes. The District has not delegated this authority to an appointed body or official.

Assigned fund balances also include (a) all remaining amounts that are reported in governmental funds (other than the General Fund) that are not classified as nonspendable, restricted or committed, and (b) amounts in the General Fund that are intended to be used for a specific purpose. Specific amounts that are not restricted or committed in a special revenue, capital projects or debt service fund are assigned for purposes in accordance with the nature of their fund type. Assignment within the General Fund conveys that the intended use of those amounts is for a specific purpose that is narrower than the general purpose of the District itself. All assigned fund balances are the residual amounts of the fund.

- Unassigned – Unassigned fund balance is the residual classification for the General Fund. This classification represents the General Fund balance that has not been assigned to other funds, and that has not been restricted, committed, or assigned to specific purposes within the General Fund. Unassigned fund balance in the General Fund also includes amounts levied and/or borrowed for working cash. This classification is also used to represent negative fund balances in special revenue funds, debt services fund, and capital projects funds.

The District permits funds to be expended in the following order: Restricted, Committed, Assigned and Unassigned.

M. *Property Tax Calendar and Revenues*

Property taxes are levied each calendar year on all taxable real property located in the District on or before the last Tuesday in December. The 2012 tax levy was passed by the Board on December 18, 2012. Property taxes attach as an enforceable lien on property as of January 1 of the calendar year and are payable in two installments early in June and early in September of the following calendar year. The District receives significant distributions of tax receipts approximately one month after these dates.

NOTE 2 - DEPOSITS AND INVESTMENTS

Deposits with financial institutions are fully insured or collateralized by securities held in the District's name.

The District is allowed to invest in securities as authorized by the School Code of Illinois, Chapter 30, Section 235/2 and 6; and Chapter 105, Section 5/8-7.

NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 2 - DEPOSITS AND INVESTMENTS (Continued)

As of June 30, 2013, the District had the following investments and maturities:

Investment	Fair Value	Investment Maturities (in Years)			
		Less Than 1	1 - 5	5 - 10	More Than 10
State Investment Pools	\$ 2,438,616	\$ 2,438,616	\$ -	\$ -	\$ -

The fair value of investments in the State Investment Pools is the same as the value of pool shares. The State Investment Pools are not SEC-registered, but do have regulatory oversight through the State of Illinois.

Interest Rate Risk. The District's investment policy limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk. State law limits investments based on credit risk. The District's investment policy further limits its investment choices to ensure that capital loss, whether from credit or market risk, is avoided. As of June 30, 2013, the District's investments were rated as follows:

Investment	Credit Rating	Rating Source
State Investment Pools	AAAm	Standard and Poor's

NOTE 3 - CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2013 was as follows:

	Balance July 1, 2012	Increases	Decreases	Balance June 30, 2013
Governmental Activities				
Capital Assets not being depreciated				
Land	\$ 1,853,080	\$ -	\$ -	\$ 1,853,080
Total Capital Assets not being depreciated	\$ 1,853,080	\$ -	\$ -	\$ 1,853,080
Other Capital Assets				
Buildings	\$ 20,288,177	\$ 3,583,979	\$ -	\$ 23,872,156
Improvements Other than Buildings	2,224,111	318,538	-	2,542,649
Equipment Other than Transportation/ Food Service	4,819,490	831,374	-	5,650,864
Food Service Equipment	21,478	30,372	-	51,850
Transportation Equipment	61,403	-	-	61,403
Total Other Capital Assets at Historical Cost	\$ 27,414,659	\$ 4,764,263	\$ -	\$ 32,178,922
Less Accumulated Depreciation for:				
Buildings	\$ 8,023,396	\$ 719,311	\$ -	\$ 8,742,707
Improvements Other than Buildings	1,036,471	107,937	-	1,144,408
Equipment Other than Transportation/ Food Service	3,829,732	320,559	-	4,150,291
Food Service Equipment	21,478	2,025	-	23,503
Transportation Equipment	37,257	8,576	-	45,833
Total Accumulated Depreciation	\$ 12,948,334	\$ 1,158,408	\$ -	\$ 14,106,742
Other Capital Assets, Net	\$ 14,466,325	\$ 3,605,855	\$ -	\$ 18,072,180
Governmental Activities Capital Assets, Net	\$ 16,319,405	\$ 3,605,855	\$ -	\$ 19,925,260

Depreciation expense was charged to functions as follows:

NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 3 - CAPITAL ASSETS (Continued)

Governmental Activities:	
Instruction - Regular Programs	\$ 510,681
Instruction - Special Education Programs	101,960
Instruction - Other Instructional Programs	23,325
Support Services - Pupils	67,865
Support Services - Instructional Staff	77,377
Support Services - General Administration	52,960
Support Services - School Administration	49,479
Support Services - Business	31,903
Support Services - Operations and Maintenance	93,391
Support Services - Transportation	91,454
Support Services - Food Services	3,318
Support Services - Central	54,695
Total Governmental Activities Depreciation Expense	<u><u>\$ 1,158,408</u></u>

NOTE 4 - LONG-TERM LIABILITY ACTIVITY

Long-term liability activity for the year ended June 30, 2013 was as follows:

	Balance July 1, 2012	Additions	Reductions	Balance June 30, 2013	Amounts Due Within One Year
Governmental Activities					
Long-Term Debt					
General Obligation Bonds - 2004	\$ 3,035,000	\$ -	\$ 195,000	\$ 2,840,000	\$ 205,000
SEDOL Bonds - 2008	145,362	-	65,722	79,640	79,640
SEDOL - Cyd Lash Bonds	16,303	-	16,303	-	-
General Obligation Debt					
Certificates	2,525,000	-	100,000	2,425,000	120,000
Xerox Copiers Lease	31,765	-	31,765	-	-
Ricoh Copiers Lease	15,456	-	7,855	7,601	7,101
Xerox Copiers Lease	5,759	-	1,496	4,263	1,611
Lanier Lease	-	100,000	-	100,000	21,798
Apple Lease	-	480,269	-	480,269	162,952
Total Long-Term Debt	<u>\$ 5,774,645</u>	<u>\$ 580,269</u>	<u>\$ 418,141</u>	<u>\$ 5,936,773</u>	<u>\$ 598,102</u>
Governmental Activities					
Long-Term Obligations	<u>\$ 5,774,645</u>	<u>\$ 580,269</u>	<u>\$ 418,141</u>	<u>\$ 5,936,773</u>	<u>\$ 598,102</u>

Long-term debt consisted of the following at June 30, 2013:

	Maturity Dates	Interest Rates	Face Amount	Carrying Amount
General Obligation Bonds - 2004	10/15/2023	3.1% - 4.8%	\$ 4,385,000	\$ 2,840,000
SEDOL Bonds - 2008	10/1/2013	3.0% - 3.25%	317,012	79,640
SEDOL - Cyd Lash Bonds	6/1/2013	3.75%	109,631	-
General Obligation Debt				
Certificates	12/1/2025	3.1% - 5.0%	3,075,000	2,425,000
Xerox Copiers Lease	1/2/2013	5.00%	214,369	-
Ricoh Copiers Lease	4/11/2014	2.14%	40,839	7,601
Xerox Copiers Lease	12/26/2015	7.43%	7,710	4,263
Lanier Lease	7/1/2017	4.50%	100,000	100,000
Apple Lease	7/15/2015	2.70%	480,269	480,269

As described in Note 14, the District is a member of the Special Education District of Lake County (SEDOL). On September 1, 1998, SEDOL issued \$7,400,000 in Special Education Bonds. In 2008 the bonds were refunded to reduce the interest rate. The bond proceeds were used to pay the cost of constructing and equipping an additional building on the Gages Lake campus to provide special education facilities and services, including facilities to house

NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 4 - LONG-TERM LIABILITY ACTIVITY (Continued)

the Cyd Lash Academy, an alternative behavior disorder high school program. Each SEDOL member district is liable for a portion of the debt payments through the maturity of the bonds regardless of their continued membership in the joint agreement.

On October 1, 2008, SEDOL issued \$10,700,000 in Special Education Bonds. The bond proceeds were used to construct a facility for severe/profound students and to provide housing for behavior disorder students. Each SEDOL member district is liable for a portion of the debt payments through the maturity of the bonds regardless of their continued membership in the joint agreement.

At June 30, 2013 the annual debt service requirements to cover all outstanding debt are:

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2014	\$ 598,102	\$ 231,923	\$ 830,025
2015	522,060	224,838	746,898
2016	540,790	205,347	746,137
2017	404,961	184,704	589,665
2018	425,860	167,356	593,216
2019	425,000	148,850	573,850
2020	445,000	130,018	575,018
2021	470,000	110,035	580,035
2022	495,000	88,854	583,854
2023	525,000	65,491	590,491
2024	555,000	39,761	594,761
2025	255,000	20,125	275,125
2026	275,000	6,874	281,874
	<u>\$ 5,936,773</u>	<u>\$ 1,624,176</u>	<u>\$ 7,560,949</u>

NOTE 5 - CONDUIT DEBT

On May 15, 2003 the District issued \$955,000 of Installment Payment Contract Certificates, Series 2003, on behalf of the Special Education District of Lake County (SEDOL), for the purpose of financing an energy management project at SEDOL in accordance with an intergovernmental agreement payment contract between the District and SEDOL. As of June 30, 2013 the installment contract has no remaining principal balances.

NOTE 6 - INTERFUND LOANS

There are no outstanding interfund loans at June 30, 2013.

NOTE 7 - DEFICIT FUND BALANCE

No fund had a deficit fund balance at June 30, 2013.

NOTE 8 - PROPERTY TAXES

Taxes recorded in these financial statements are from the 2012 levy (\$12,091,613) and 2011 and prior levies (\$13,097,523). A summary of the assessed valuations, rates, and extensions for tax years 2012, 2011, and 2010 is as follows:

NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 8 - PROPERTY TAXES (Continued)

Tax Year Assessed Valuation	2012		2011		2010	
	Rate	Extension	Rate	Extension	Rate	Extension
		\$ 21,202,802		\$ 20,375,270		\$ 19,313,730
Operational	2.3590		2.1090		1.9030	
Operations and Maintenance	0.2230	2,004,334	0.1870	1,806,627	0.1810	1,836,986
Debt Service	0.0370	332,558	0.0350	338,139	0.0330	334,920
Transportation	0.1340	1,204,398	0.1220	1,178,655	0.1560	1,583,259
Municipal Retirement	0.0520	467,378	0.0540	521,700	0.0510	517,604
Social Security	0.0320	287,618	0.0460	444,411	0.0460	466,858
SEDOL IMRF	0.0050	44,940	0.0050	48,306	0.0080	81,193
	<u>2.8420</u>	<u>\$ 25,544,028</u>	<u>2.5580</u>	<u>\$ 24,713,108</u>	<u>2.3780</u>	<u>\$ 24,134,550</u>

NOTE 9 - EXCESS OF EXPENDITURES OVER BUDGET

For the year ended June 30, 2013, the expenditures of the following funds exceeded the budget:

Fund	Budget	Actual	Excess of Actual Over Budget
Debt Services	\$ 679,330	\$ 705,619	\$ 26,289
Transportation	1,702,823	1,775,487	72,664
Capital Projects	3,342,810	3,511,573	168,763

NOTE 10 - OPERATING LEASES

The District has seven bus leases and one lease for a mail machine. Total lease expense for fiscal year 2013 was \$253,103.

Annual requirements to cover outstanding lease agreements at June 30, 2013 are:

Year Ending June 30	Total Payments
2014	\$ 216,174
2015	33,978
2016	14,261
2017	9,681
2018	34,082
	<u>\$ 308,176</u>

NOTE 11 - RETIREMENT FUND COMMITMENTS

A. *Teachers' Retirement System of the State of Illinois*

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.

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 State of Illinois maintains the primary responsibility for funding the Plan, but contributions from participating employers and members are also required. The TRS Board of Trustees is responsible for the System's administration.

NOTE 11 - RETIREMENT FUND COMMITMENTS (Continued)

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

TRS members include all active non-annuitants who are employed by a TRS-covered employer to provide services for which teacher certification is required. The active member contribution rate for the year ended June 30, 2013 was 9.4% of creditable earnings. The same contribution rate applies to members whose first contributing service is on or after January 1, 2011, the effective date of the benefit changes contained in Public Act 96-0889. These contributions, which may be paid on behalf of employees by the employer, are submitted to TRS by the employer. The active member contribution rate was also 9.4% for the years ended June 30, 2012 and 2011.

The State of Illinois makes contributions directly to TRS on behalf of the District's TRS-covered employees.

➤ **On-behalf contributions to TRS**

The State of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2013, State of Illinois contributions were based on 28.05% of creditable earnings not paid from federal funds, and the District recognized revenue and expenditures of \$3,616,962 in pension contributions that the State of Illinois paid directly to TRS. For the years ended June 30, 2012 and June 30, 2011, the State of Illinois contribution rates as percentages of creditable earnings not paid from federal funds were 24.91% (\$3,263,760) and 23.10% (\$2,885,283), respectively.

The District makes other types of employer contributions directly to TRS:

➤ **2.2 formula contributions**

Employers contribute 0.58% of total creditable earnings for the 2.2 formula change. This rate is specified by statute. Contributions for the year ended June 30, 2013 were \$74,841. Contributions for the years ended June 30, 2012 and June 30, 2011 were \$76,040 and \$72,490, respectively.

➤ **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 a policy adopted by the TRS Board of Trustees that was first effective for the fiscal year ended June 30, 2006, employer contributions for employees paid from federal and special trust funds will be the same as the State contribution rate to TRS.

For the year ended June 30, 2013, the employer pension contribution was 28.05% of salaries paid from federal and special trust funds. For the years ended June 30, 2012 and June 30, 2011, the employer contribution was 24.91% and 23.10% of salaries paid from federal and special trust funds, respectively. For the year ended June 30, 2013, salaries totaling \$8,991 were paid from federal and special trust funds that required employer contributions of \$2,522. For the years ended June 30, 2012 and June 30, 2011, required District contributions were \$2,023 and \$1,827, respectively.

➤ **Early Retirement Option (ERO)**

The District is also required to make one-time employer contributions to TRS for members retiring under the Early Retirement Option (ERO). The payments vary depending on the age and salary of the member.

NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 11 - RETIREMENT FUND COMMITMENTS (Continued)

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

➤ **Early Retirement Option (ERO)** (Continued)

The maximum employer ERO contribution under the current program is 117.5% and applies when the member is age 55 at retirement.

For the year ended June 30, 2013, the District paid \$191,255 to TRS for employer contributions under the ERO program. For the years ended June 30, 2012 and June 30, 2011, the District paid \$0 and \$126,532 in employer ERO contributions, respectively.

➤ **Salary increases over 6% and excess sick leave**

- If an employer grants salary increases over 6% and those salaries are used to calculate a retiree's final average salary, the employer makes a contribution to TRS. The contribution will cover the difference in actuarial cost of the benefit based on actual salary increases and the benefit based on salary increases of up to 6%.

For the year ended June 30, 2013, the District paid \$1,807 to TRS for employer contributions due on salary increases in excess of 6%. For the years ended June 30, 2012 and June 30, 2011, the District paid \$0 and \$37,315 to TRS for employer contributions due on salary increases in excess of 6%, respectively.

- If an employer grants sick leave days in excess of the normal annual allotment and those days are used as TRS service credit, the employer makes a contribution to TRS. The contribution is based on the number of excess sick leave days used as service credit, the highest salary rate reported by the granting employer during the four-year sick leave review period, and the TRS total normal cost rate (17.63% of salary during the year ended June 30, 2013).

For the year ended June 30, 2013, the District paid \$0 to TRS for sick leave days granted in the excess of the normal annual allotment. For the years ended June 30, 2012 and June 30, 2011, the District paid \$14,689 and \$0 in employer contributions granted for sick leave days, respectively.

TRS financial information, an explanation of TRS benefits, and descriptions of member, employer and state funding requirements can be found in the TRS *Comprehensive Annual Financial Report* for the year ended June 30, 2012. The report for the year ended June 30, 2013 is expected to be available in late 2013.

The reports may be obtained by writing to the Teachers' Retirement System of the State of Illinois, 2815 West Washington Street, P.O. Box 19253, Springfield, IL 62794-9253. The most current report is also available on the TRS Web site at <http://trs.illinois.gov>.

B. *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 affiliated with the

NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 11 - RETIREMENT FUND COMMITMENTS (Continued)

B. *Illinois Municipal Retirement Fund* (Continued)

➤ **Plan Description** (Continued)

Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer 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. That report may be obtained on-line at www.imrf.org.

➤ **Funding Policy**

As set by statute, the District's Regular plan members are required to contribute 4.50% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's annual required contribution rate for calendar year 2012 was 12.66%. 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.

➤ **Annual Pension Cost**

The required contribution for calendar year 2012 was \$476,116.

Three-Year Trend Information for the Regular Plan

Calendar Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/2012	\$ 476,116	100%	\$ -
12/31/2011	448,860	100%	-
12/31/2010	434,836	100%	-

The required contribution for 2012 was determined as part of the December 31, 2010 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2010, included (a) 7.50% investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3% annually. The actuarial value of the District's Regular plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. The District's Regular plan's unfunded actuarial accrued liability at December 31, 2010 is being amortized as a level percentage of projected payroll on an open 30 year basis.

➤ **Funded Status and Funding Progress**

As of December 31, 2012, the most recent actuarial valuation date, the Regular plan was 63.79% funded. The actuarial accrued liability for benefits was \$8,378,314 and the actuarial value of assets was \$5,344,478, resulting in an underfunded actuarial accrued liability (UAAL) of \$3,033,836. The covered payroll for calendar year 2012 (annual payroll of active employees covered by the plan) was \$3,760,792 and the ratio of the UAAL to the covered payroll was 81%.

NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 11 - RETIREMENT FUND COMMITMENTS (Continued)

B. *Illinois Municipal Retirement Fund* (Continued)

➤ **Funded Status and Funding Progress** (Continued)

This schedule of funding progress presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) -Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/2012	\$ 5,344,478	\$ 8,378,314	\$ 3,033,836	63.79%	\$ 3,760,792	80.67%
12/31/2011	5,435,830	8,301,779	2,865,949	65.48%	3,667,155	78.15%
12/31/2010	4,937,987	7,623,597	2,685,610	64.77%	3,520,940	76.28%

On a market value basis, the actuarial value of assets as of December 31, 2012 is \$5,576,569. On a market basis, the funded ratio would be 66.56%.

The actuarial value of assets and accrued liabilities cover active and inactive members who have service credit with the District. They do not include amounts for retirees. The actuarial accrued liability for retirees is 100% funded.

C. *Social Security*

Employees not qualifying for coverage under the Teachers' Retirement System of the State of Illinois or the Illinois Municipal Retirement Fund are considered "non-participating employees". These employees and those qualifying for coverage under the Illinois Municipal Retirement Fund are covered under Social Security. The District paid the total required contribution for the current fiscal year.

NOTE 12 - POST EMPLOYMENT BENEFIT COMMITMENTS

A. *Teacher Health Insurance Security Fund (THIS)*

The District participates in the Teacher Health Insurance Security (THIS) Fund (Plan), a cost-sharing, multiple-employer defined benefit postemployment 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 may participate in the state administered participating provider option plan or choose from several managed care options.

The State Employees Group Insurance Act of 1971 (5 ILCS 375) outlines the benefit provisions of THIS Fund and amendments to the Plan can be made only by legislative action with the Governor's approval. Effective July 1, 2012, in accordance with Executive Order 12-01, 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 the TRS who are not employees of the State make a contribution to THIS Fund.

NOTE 12 - POST EMPLOYMENT BENEFIT COMMITMENTS (Continued)

A. *Teacher Health Insurance Security Fund (THIS) (Continued)*

The percentage of employer required contributions in the future will not exceed 105% of the percentage of salary actually required to be paid in the previous fiscal year.

➤ **On behalf contributions to 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 0.92% of pay during the year ended June 30, 2013. State of Illinois contributions were \$118,714, and the District recognized revenue and expenditures of this amount during the year.

State contributions intended to match active member contributions during the years ended June 30, 2012 and June 30, 2011 were 0.88% of pay, for both years. State contributions on behalf of District employees were \$115,371 and \$109,985, respectively.

➤ **Employer contributions to THIS Fund**

The District also makes contributions to THIS Fund. The employer THIS Fund contribution was 0.69% during the year ended June 30, 2013, and 0.66% during the years ended June 30, 2012 and June 30, 2011. For the year ended June 30, 2013, the District paid \$89,035 to the THIS Fund. For the years ended June 30, 2012 and June 30, 2011, the District paid \$86,528 and \$82,489 to the THIS Fund, respectively, which was 100% of the required contribution.

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 2013 report is listed under "Central Management Services." Prior reports are available under "Healthcare and Family Services."

B. *Retiree Paid Insurance*

➤ **Plan Overview**

The District provides post-employment benefits other than pensions ("OPEB") to employees who meet certain criteria. The Plan, a single-employer defined benefit plan, provides medical, dental, and vision benefits to retirees and their covered eligible dependents. Certified District employees receiving benefits under TRS are eligible for a Board-paid premium subsidy until the earlier of age 65 or Medicare eligibility. Administrative District employees receiving pension benefits under TRS are eligible for healthcare coverage under the District's programs at no charge until the earlier of age 65 or Medicare eligibility. Support staff eligible for pension benefits under IMRF receive access to healthcare coverage under the District's programs. They must pay the blended premium rates, but are eligible for a Board-paid premium subsidy until the earlier of age 65 or Medicare eligibility.

The District is legally required to include any retirees for whom it provides health insurance coverage in the same insurance pool as its active employees, whether the premiums are paid by the District or the retiree. Consequently, participating retirees are considered to receive a benefit known as an "implicit rate subsidy." This benefit relates to the assumption that the retiree is receiving a more favorable premium rate than they would otherwise be able to obtain if purchasing insurance on their own, due to being included in the same pool with the District's younger and statistically healthier active employees.

NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 12 - POST EMPLOYMENT BENEFIT COMMITMENTS (Continued)

B. *Retiree Paid Insurance* (Continued)

➤ **Funding Policy**

The required contribution is based on projected pay-as-you-go financing requirements.

➤ **Annual OPEB Cost and Net OPEB Obligation**

The District's annual OPEB cost (expense) is calculated based on annual required contributions (ARC) of the District, an amount determined on an actuarially determined basis in accordance with the parameters of GASB Statement No. 45. The ARC represents a level funding that, if paid on an ongoing basis, is projected to cover normal costs each year and amortize any unfunded actuarial liabilities over a period of 30 years. The following shows the components of the District's annual OPEB cost for the year, the amount actually contributed to the plan, and the changes in the District's net OPEB obligation to the plan:

Annual required contribution	\$	199,173
Interest on net OPEB obligation		7,585
Adjustment to annual required contribution		<u>(6,321)</u>
Annual OPEB cost (expense)	\$	200,437
Contributions made		<u>125,649</u>
Increase in net OPEB obligation	\$	74,788
Net OPEB obligation - beginning of year		<u>189,622</u>
Net OPEB obligation - end of year	\$	<u><u>264,410</u></u>

The District's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the year are as follows:

Fiscal Year Ended	Annual OPEB Cost	Employer Contribution	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
6/30/2013	\$ 200,437	\$ 125,649	63%	\$ 264,410
6/30/2012	202,664	153,029	76%	189,622
6/30/2011	187,813	145,742	78%	139,987

➤ **Funding Status and Funding Progress**

This schedule of funding progress presents trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Schedule of Funding Progress						
Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability - Unit Credit (b)	Unfunded Actuarial Accrued Liability (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	Unfunded Actuarial Accrued Liability as a Percentage of Covered Payroll ((b-a)/c)
7/1/2013	\$ -	\$ 3,003,637	\$ 3,003,637	0.00%	\$ -	0.00%
7/1/2012	-	2,105,498	2,105,498	0.00%	-	0.00%
7/1/2011	-	2,105,498	2,105,498	0.00%	-	0.00%

➤ **Actuarial Assumptions and Methods**

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare

NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 12 - POST EMPLOYMENT BENEFIT COMMITMENTS (Continued)

B. *Retiree Paid Insurance* (Continued)

➤ **Actuarial Assumptions and Methods** (Continued)

cost trend. Actuarially determined amounts are subject to continual revision as results are compared to past expectations and new estimates are made about the future. The Actuarial Accrued Liability was determined using a 4% discount rate. Healthcare benefits are expected to increase 8.0% in 2014, trending down to 6% in later years. Mortality assumptions were based on the 1994 Group Annuity Mortality Table for IMRF employees, and the 1995 Buck Mortality Table for TRS employees. It is assumed that 100% of future Certified, Administrative, and IMRF retirees will elect postretirement healthcare coverage as described in the plan overview. The Unfunded Actuarial Accrued Liability (UAAL) is being amortized on an open, level percentage of pay method. The remaining amortization period at July 1, 2013 was 30 years.

NOTE 13 - INTERFUND TRANSFERS

The following interfund transfers were made during the year ended June 30, 2013:

Transfer from	Transfer to	Amount
General Fund	Debt Services Fund	\$ 172,128
General Fund	Operations and Maintenance Fund	1,630,000
Operations and Maintenance Fund	Debt Services Fund	206,035
Operations and Maintenance Fund	Capital Projects Fund	3,424,125
Transportation Fund	Operations and Maintenance Fund	500,000
Working Capital Fund	Operations and Maintenance Fund	272
Debt Services Fund	Operations and Maintenance Fund	89

The transfers from the General Fund and Operations and Maintenance Fund to the Debt Services Fund were for principal and interest payments on capital leases. The transfers from the Operations and Maintenance Fund to the Capital Projects Fund were to offset the cost of capital projects. Transfers from the General Fund, Transportation Fund, Working Capital Fund, and Debt Services Fund to the Operations and Maintenance Fund were to assist with capital outlay activity during the year.

NOTE 14 - JOINT VENTURE – SPECIAL EDUCATION DISTRICT OF LAKE COUNTY (SEDOL)

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

A summary of financial condition (cash basis) of SEDOL at June 30, 2012 (most recent information available) is as follows:

Assets	\$ 60,154,470
Liabilities	\$ 9,843,729
Fund Equity	50,310,741
	<u>\$ 60,154,470</u>
Revenues Received	\$ 84,089,347
Expenditures Disbursed	74,010,694
Net Increase/(Decrease) in Fund Balance	<u>\$ 10,078,653</u>

Complete financial statements for SEDOL can be obtained from the Administrative Offices at 18160 Gages Lake Road, Gages Lake, Illinois 60030-1819.

On June 25, 2013 the Board of Education passed a resolution to withdrawal from the SEDOL joint venture effective for the 2013-2014 school year.

NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 15 - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and the destruction of assets; errors and omissions; and injuries to employees.

The District is a member of the Collective Liability Insurance Cooperative (CLIC), a joint risk management pool of school districts through which property, general liability, automobile liability, crime, excess property, excess liability, and boiler and machinery coverage is provided in excess of specified limits for the members, acting as a single insurable unit.

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

CLIC is responsible for administering the self-insurance program and purchasing excess insurance according to the direction of the Board of Directors. CLIC also provides its members with risk management services, including the defense of and settlement of claims, and establishes reasonable and necessary loss of reduction and prevention procedures to be followed by the members.

The District is insured under a retrospectively-rated policy for workers' compensation coverage. Whereas, the initial premium may be adjusted based on actual experience. Adjustments in premiums are recorded when paid or received.

During the year ended June 30, 2013, there were no significant reductions in insurance coverage. Also, there have been no settlement amounts that have exceeded insurance coverage. During the year ended June 30, 2013, there were no significant adjustments in premiums based on actual experience.

NOTE 16 - CONSTRUCTION COMMITMENTS

The District has ongoing construction for improvements at Laura Sprague School as well as improvements to the playground. As of June 30, 2013, \$1.81 million and \$510,000, respectively, are the estimated amounts of outstanding commitments which have not been included as expenses in these financial statements.

NOTE 17 - CONTINGENCIES

The District is not aware of any litigation which might have a material adverse affect on the District's financial position.

NOTE 18 - LEGAL DEBT LIMITATION

The Illinois School Code limits the amount of indebtedness to 6.9% of the most recent available equalized assessed valuation (EAV) of the District. The District's legal debt limitation is as follows:

2012 EAV	\$	898,804,660
Rate		<u>6.90%</u>
Debt Margin	\$	62,017,522
Current Debt		<u>5,936,773</u>
Remaining Debt Margin	\$	<u><u>56,080,749</u></u>

NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 19 - SUBSEQUENT EVENTS

The District has evaluated subsequent events through October 8, 2013, the date on which the financial statements were available to be issued.

On July 25, 2013, the District obtained General Obligation Refunding Limited School Bonds, Series 2013 for \$1,550,000. Proceeds from the Bonds will be used to advance refund a portion of the District's General Obligation Bonds, Series 2004, and pay certain costs associated with the issuance of the Bonds.

NOTE 20 - CHANGE IN ACCOUNTING PRINCIPLE

Effective in the year ended June 30, 2013, the District has implemented GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*.

SUPPLEMENTARY INFORMATION

LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED JUNE 30, 2013

	Budgeted Amounts	Actual Amounts
	Original and Final	
REVENUES		
Property Taxes	\$ 20,420,310	\$ 20,840,771
Payments in Lieu of Taxes	65,000	76,953
Tuition	452,600	413,154
Earnings on Investments	31,500	49,433
Food Service	-	316
District/School Activity Income	600,500	515,078
Textbooks	220,000	181,812
Other Local Sources	562,000	680,357
State Aid		
Special Education	518,575	679,601
Bilingual	30,000	14,558
Learning Improvement - Change Grants	12,000	-
Other State Aid	50,650	38,447
Federal Aid		
Food Service	15,000	10,997
Title I	35,580	36,691
Title IV	-	1,227
Federal Special Education	141,600	142,496
Title II - Teacher Quality	23,440	13,215
Federal Charter Schools	22,000	-
Medicaid Matching Funds - Administrative Outreach	-	11,990
On-Behalf Payments	3,000,000	3,735,676
Total Revenues	\$ 26,200,755	\$ 27,442,772
EXPENDITURES		
Instruction		
Regular Programs		
Salaries	\$ 7,442,430	\$ 7,881,984
Employee Benefits	2,091,860	2,423,240
Purchased Services	51,100	45,552
Supplies and Materials	290,800	256,240
Other Objects	-	1,581
Non-Capitalized Equipment	35,800	34,296
Termination Benefits	259,820	-
	\$ 10,171,810	\$ 10,642,893
Pre-K Programs		
Salaries	\$ 575,165	\$ -
Employee Benefits	107,160	-
Purchased Services	7,200	-
Supplies and Materials	16,900	-
Other Objects	2,500	-
Non-Capitalized Equipment	1,700	-
	\$ 710,625	\$ -
Special Education Programs		
Salaries	\$ 1,615,980	\$ 1,521,722
Employee Benefits	474,360	479,458
Purchased Services	83,550	35,174
Supplies and Materials	29,000	19,614
Non-Capitalized Equipment	5,000	3,559
	\$ 2,207,890	\$ 2,059,527

See Accompanying Independent Auditor's Report

LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED JUNE 30, 2013

	Budgeted Amounts <u>Original and Final</u>	Actual Amounts <u></u>
EXPENDITURES (Continued)		
Instruction (Continued)		
Interscholastic Programs		
Salaries	\$ 91,110	\$ 80,880
Employee Benefits	5,200	5,164
Purchased Services	22,050	21,896
Supplies and Materials	30,400	25,333
Other Objects	3,800	3,567
Non-Capitalized Equipment	-	1,503
	<u>\$ 152,560</u>	<u>\$ 138,343</u>
Summer School Programs		
Salaries	\$ 149,100	\$ 102,699
Employee Benefits	8,000	8,709
Purchased Services	3,200	-
Supplies and Materials	12,750	8,484
	<u>\$ 173,050</u>	<u>\$ 119,892</u>
Private Tuition - Other Objects		
Special Education Programs K-12	\$ 300,000	\$ 226,378
	<u>\$ 300,000</u>	<u>\$ 226,378</u>
 Total Instruction	 <u>\$ 13,715,935</u>	 <u>\$ 13,187,033</u>
 Support Services		
Pupils		
Attendance and Social Work Services		
Salaries	\$ 429,530	\$ 424,191
Employee Benefits	123,451	128,436
Purchased Services	100	-
Supplies and Materials	1,200	1,767
Other Objects	300	-
	<u>\$ 554,581</u>	<u>\$ 554,394</u>
Health Services		
Salaries	\$ 141,880	\$ 137,043
Employee Benefits	59,075	57,128
Purchased Services	400	-
Supplies and Materials	4,000	3,036
	<u>\$ 205,355</u>	<u>\$ 197,207</u>
Psychological Services		
Salaries	\$ 154,145	\$ 152,518
Employee Benefits	31,240	39,498
Purchased Services	16,400	3,762
Supplies and Materials	2,500	2,192
Other Objects	400	-
	<u>\$ 204,685</u>	<u>\$ 197,970</u>
Speech Pathology and Audiology Services		
Salaries	\$ 249,075	\$ 249,489
Employee Benefits	63,017	64,555
Purchased Services	78,575	72,784
Supplies and Materials	3,000	1,114
Other Objects	1,000	1,186
Non-Capitalized Equipment	3,000	-
	<u>\$ 397,667</u>	<u>\$ 389,128</u>

See Accompanying Independent Auditor's Report

LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED JUNE 30, 2013

	Budgeted Amounts	Actual Amounts
	Original and Final	
EXPENDITURES (Continued)		
Support Services (Continued)		
Pupils (Continued)		
Other Support Services - Pupils		
Salaries	\$ 32,300	\$ 25,947
Employee Benefits	1,900	1,983
Purchased Services	36,000	39,504
Supplies and Materials	7,000	3,121
	\$ 77,200	\$ 70,555
Total Support Services - Pupils	\$ 1,439,488	\$ 1,409,254
Instructional Staff		
Improvement of Instruction Services		
Salaries	\$ 475,675	\$ 447,688
Employee Benefits	362,182	373,614
Purchased Services	122,875	134,353
Supplies and Materials	213,285	182,357
Other Objects	3,500	2,033
Non-Capitalized Equipment	3,000	2,948
	\$ 1,180,517	\$ 1,142,993
Educational Media Services		
Salaries	\$ 307,250	\$ 310,690
Employee Benefits	110,450	101,673
Purchased Services	5,500	5,399
Supplies and Materials	44,300	44,626
Other Objects	240	20
	\$ 497,740	\$ 462,408
Total Support Services - Instructional Staff	\$ 1,678,257	\$ 1,605,401
General Administration		
Board of Education Services		
Purchased Services	\$ 212,900	\$ 180,957
Supplies and Materials	11,000	16,766
Other Objects	16,030	12,683
Non-Capitalized Equipment	2,500	-
	\$ 242,430	\$ 210,406
Executive Administration Services		
Salaries	\$ 257,125	\$ 249,382
Employee Benefits	64,830	89,286
Purchased Services	11,000	6,387
Supplies and Materials	900	813
Other Objects	3,750	920
Non-Capitalized Equipment	1,500	640
	\$ 339,105	\$ 347,428
Special Area Administration Services		
Salaries	\$ 281,340	\$ 282,881
Employee Benefits	71,530	74,274
Purchased Services	200	227
Supplies and Materials	1,500	1,628
Other Objects	500	585
	\$ 355,070	\$ 359,595
Total Support Services - General Administration	\$ 1,113,320	\$ 1,093,081

See Accompanying Independent Auditor's Report

LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED JUNE 30, 2013

	Budgeted Amounts	Actual Amounts
	Original and Final	
EXPENDITURES (Continued)		
Support Services (Continued)		
School Administration		
Office of the Principal Services		
Salaries	\$ 814,195	\$ 796,435
Employee Benefits	182,265	165,159
Purchased Services	25,900	1,820
Supplies and Materials	12,300	13,266
Other Objects	2,000	1,138
	\$ 1,036,660	\$ 977,818
 Total Support Services - School Administration	 \$ 1,036,660	 \$ 977,818
 Business		
Direction of Business Support Services		
Salaries	\$ 176,500	\$ 178,778
Employee Benefits	39,770	47,676
Purchased Services	3,300	2,713
Supplies and Materials	-	38
Other Objects	1,200	951
	\$ 220,770	\$ 230,156
Fiscal Services		
Salaries	\$ 313,155	\$ 239,493
Employee Benefits	45,480	31,452
Purchased Services	116,700	80,983
Supplies and Materials	41,000	37,378
Non-Capitalized Equipment	2,000	1,177
	\$ 518,335	\$ 390,483
 Total Support Services - Business	 \$ 739,105	 \$ 620,639
 Operations and Maintenance		
Purchased Services	\$ 213,000	\$ 168,385
Supplies and Materials	252,000	274,223
Total Support Services - Operations and Maintenance	\$ 465,000	\$ 442,608
 Food Services		
Salaries	\$ 40,525	\$ 40,677
Employee Benefits	16,050	20,083
Purchased Services	-	(12)
Supplies and Materials	6,200	422
Non-Capitalized Equipment	950	933
Total Support Services - Food Services	\$ 63,725	\$ 62,103
 Central		
Information Services		
Salaries	\$ 62,320	\$ 62,320
Employee Benefits	50	49
Supplies and Materials	100	88
	\$ 62,470	\$ 62,457

See Accompanying Independent Auditor's Report

LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED JUNE 30, 2013

	Budgeted Amounts Original and Final	Actual Amounts
EXPENDITURES (Continued)		
Support Services (Continued)		
Central (Continued)		
Data Processing Services		
Salaries	\$ 514,895	\$ 515,076
Employee Benefits	149,500	198,770
Purchased Services	46,350	60,240
Supplies and Materials	98,600	82,632
Non-Capitalized Equipment	365,000	192,192
	\$ 1,174,345	\$ 1,048,910
Total Support Services - Central	\$ 1,236,815	\$ 1,111,367
Total Support Services	\$ 7,772,370	\$ 7,322,271
Community Services		
Salaries	\$ 233,250	\$ 216,011
Employee Benefits	46,750	49,829
Purchased Services	14,200	10,980
Supplies and Materials	19,800	23,442
Non-Capitalized Equipment	1,000	-
Total Community Services	\$ 315,000	\$ 300,262
Payments to Other Districts and Governmental Units		
Payments to Other Districts and Governmental Units (In-State)		
Payments for Special Education Programs		
Other Objects	\$ 168,000	\$ 81,888
Payments to Other Districts and Governmental Units-Tuition (In-State)		
Payments for Special Education Programs		
Other Objects	\$ 365,000	\$ 269,863
Total Payments to Other Districts and Governmental Units	\$ 533,000	\$ 351,751
Capital Outlay		
Instruction		
Regular Programs	\$ 2,900	\$ 6,186
Support Services		
Instructional Staff	-	2,600
General Administration	2,000	-
Food Services	45,000	45,000
Central	10,000	194,286
	\$ 59,900	\$ 248,072
On-Behalf Payments	\$ 3,000,000	\$ 3,735,676
Total Expenditures	\$ 25,396,205	\$ 25,145,065

See Accompanying Independent Auditor's Report

LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES - MODIFIED CASH BASIS - BUDGET AND ACTUAL
 GENERAL FUND
 YEAR ENDED JUNE 30, 2013

	<u>Budgeted Amounts</u>	<u>Actual Amounts</u>
	<u>Original and Final</u>	<u></u>
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 804,550	\$ 2,297,707
OTHER FINANCING SOURCES (USES)		
Interfund Transfers	<u>(1,772,050)</u>	<u>(1,802,128)</u>
NET CHANGE IN FUND BALANCE	\$ (967,500)	\$ 495,579
FUND BALANCE - JULY 1, 2012	<u>15,393,000</u>	<u>15,458,773</u>
FUND BALANCE - JUNE 30, 2013	<u>\$ 14,425,500</u>	<u>\$ 15,954,352</u>

See Accompanying Independent Auditor's Report

LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - MODIFIED CASH BASIS - BUDGET AND ACTUAL
SPECIAL REVENUE FUND - OPERATIONS AND MAINTENANCE FUND
YEAR ENDED JUNE 30, 2013

	Budgeted Amounts Original and Final	Actual Amounts
REVENUES		
Earnings on Investments	\$ 2,000	\$ 993
Other Local Sources	45,000	21,557
State Aid		
General State Aid	300,000	334,837
Other Restricted Revenue from State Sources	-	64,182
Total Revenues	\$ 2,173,765	\$ 2,333,205
EXPENDITURES		
Support Services		
Operations and Maintenance		
Salaries	\$ 907,084	\$ 872,724
Employee Benefits	142,170	141,221
Purchased Services	318,780	240,109
Supplies and Materials	121,000	106,764
Non-Capitalized Equipment	1,200	4,328
Total Support Services - Operations and Maintenance	\$ 1,490,234	\$ 1,365,146
Total Support Services	\$ 1,490,234	\$ 1,365,146
Capital Outlay		
Support Services		
Operations and Maintenance	\$ 500,000	\$ 424,349
	\$ 500,000	\$ 424,349
Total Expenditures	\$ 1,990,234	\$ 1,789,495
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 183,531	\$ 543,710
OTHER FINANCING SOURCES (USES)		
Interfund Transfers	(1,336,040)	(1,499,799)
NET CHANGE IN FUND BALANCE	\$ (1,152,509)	\$ (956,089)
FUND BALANCE - JULY 1, 2012	2,226,826	2,226,827
FUND BALANCE - JUNE 30, 2013	\$ 1,074,317	\$ 1,270,738

See Accompanying Independent Auditor's Report

LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - MODIFIED CASH BASIS - BUDGET AND ACTUAL
DEBT SERVICES FUND
YEAR ENDED JUNE 30, 2013

	Budgeted Amounts Original and Final	Actual Amounts
REVENUES		
Property Taxes	\$ 335,705	\$ 335,963
Earnings on Investments	200	89
Total Revenues	\$ 335,905	\$ 336,052
EXPENDITURES		
Debt Services		
Interest		
Other Interest on Long-Term Debt		
Other Objects	\$ 243,185	\$ 243,184
	\$ 243,185	\$ 243,184
Debt Services - Payment of Principal on Long-Term Debt		
Other Objects	\$ 434,945	\$ 418,141
	\$ 434,945	\$ 418,141
Debt Services - Other		
Other Objects	\$ 1,200	\$ 44,294
	\$ 1,200	\$ 44,294
Total Debt Services	\$ 679,330	\$ 705,619
Total Expenditures	\$ 679,330	\$ 705,619
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (343,425)	\$ (369,567)
OTHER FINANCING SOURCES (USES)		
Interfund Transfers	348,090	378,074
NET CHANGE IN FUND BALANCE	\$ 4,665	\$ 8,507
FUND BALANCE - JULY 1, 2012	213,401	213,401
FUND BALANCE - JUNE 30, 2013	\$ 218,066	\$ 221,908

See Accompanying Independent Auditor's Report

LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES - MODIFIED CASH BASIS - BUDGET AND ACTUAL
 SPECIAL REVENUE FUND - TRANSPORTATION FUND
 YEAR ENDED JUNE 30, 2013

	Budgeted Amounts Original and Final	Actual Amounts
REVENUES		
Property Taxes	\$ 1,200,480	\$ 1,194,240
Transportation Fees	34,000	26,599
Earnings on Investments	2,000	941
Other Local Sources	120,000	232,378
Transportation	450,000	639,691
Total Revenues	\$ 1,806,480	\$ 2,093,849
EXPENDITURES		
Support Services		
Transportation		
Salaries	\$ 910,427	\$ 908,300
Employee Benefits	267,506	278,326
Purchased Services	357,790	427,715
Supplies and Materials	158,600	152,349
Other Objects	3,500	3,797
Non-Capitalized Equipment	5,000	5,000
Total Support Services - Transportation	\$ 1,702,823	\$ 1,775,487
Total Support Services	\$ 1,702,823	\$ 1,775,487
Total Expenditures	\$ 1,702,823	\$ 1,775,487
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 103,657	\$ 318,362
OTHER FINANCING SOURCES (USES)		
Interfund Transfers	(500,000)	(500,000)
NET CHANGE IN FUND BALANCE	\$ (396,343)	\$ (181,638)
FUND BALANCE - JULY 1, 2012	1,944,110	1,944,110
FUND BALANCE - JUNE 30, 2013	\$ 1,547,767	\$ 1,762,472

See Accompanying Independent Auditor's Report

LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES - MODIFIED CASH BASIS - BUDGET AND ACTUAL
 SPECIAL REVENUE FUND - ILLINOIS MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND
 YEAR ENDED JUNE 30, 2013

	Budgeted Amounts <u>Original and Final</u>	Actual Amounts <u></u>
REVENUES		
Property Taxes	\$ 520,295	\$ 494,911
FICA/Medicare Only Purposes Levies	443,210	364,937
Other Tax Levies	48,180	46,678
Payments in Lieu of Taxes	27,400	26,885
Earnings on Investments	1,500	529
Total Revenues	<u>\$ 1,040,585</u>	<u>\$ 933,940</u>
EXPENDITURES		
Instruction		
Regular Programs		
Employee Benefits	\$ 170,850	\$ 166,796
Special Education Programs		
Employee Benefits	106,330	98,686
Interscholastic Programs		
Employee Benefits	9,190	3,958
Summer School Programs		
Employee Benefits	13,260	5,165
Total Instruction	<u>\$ 299,630</u>	<u>\$ 274,605</u>
Support Services		
Pupils		
Attendance and Social Work Services		
Employee Benefits	\$ 6,880	\$ 6,509
Health Services		
Employee Benefits	17,630	16,143
Psychological Services		
Employee Benefits	2,470	2,214
Speech Pathology and Audiology Services		
Employee Benefits	3,990	3,990
Other Support Services - Pupils		
Employee Benefits	1,460	264
Total Support Services - Pupils	<u>\$ 32,430</u>	<u>\$ 29,120</u>
Instructional Staff		
Improvement of Instruction Services		
Employee Benefits	\$ 14,930	\$ 18,033
Educational Media Services		
Employee Benefits	13,820	16,538
Total Support Services - Instructional Staff	<u>\$ 28,750</u>	<u>\$ 34,571</u>
General Administration		
Executive Administration Services		
Employee Benefits	\$ 15,970	\$ 15,988
Special Area Administrative Services		
Employee Benefits	13,570	13,393
Total Support Services - General Administration	<u>\$ 29,540</u>	<u>\$ 29,381</u>
School Administration		
Office of the Principal Services		
Employee Benefits	\$ 70,760	\$ 70,864
Total Support Services - School Administration	<u>\$ 70,760</u>	<u>\$ 70,864</u>

See Accompanying Independent Auditor's Report

LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - MODIFIED CASH BASIS - BUDGET AND ACTUAL
SPECIAL REVENUE FUND - ILLINOIS MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND
YEAR ENDED JUNE 30, 2013

	Budgeted Amounts <u>Original and Final</u>	Actual Amounts
EXPENDITURES (Continued)		
Support Services (Continued)		
Business		
Direction of Business Support Services		
Employee Benefits	\$ 9,070	\$ 8,395
Fiscal Services		
Employee Benefits	63,620	47,132
Total Support Services - Business	\$ 72,690	\$ 55,527
Operations and Maintenance		
Employee Benefits	\$ 184,280	\$ 171,628
Total Support Services - Operations and Maintenance	\$ 184,280	\$ 171,628
Transportation		
Employee Benefits	\$ 164,640	\$ 162,811
Total Support Services - Transportation	\$ 164,640	\$ 162,811
Food Services		
Employee Benefits	\$ 7,980	\$ 8,221
Total Support Services - Food Services	\$ 7,980	\$ 8,221
Central		
Information Services		
Employee Benefits	\$ 12,670	\$ 12,620
Data Processing Services		
Employee Benefits	37,830	35,245
Total Support Services - Central	\$ 50,500	\$ 47,865
Total Support Services	\$ 641,570	\$ 609,988
Community Services		
Employee Benefits	\$ 30,490	\$ 35,247
Total Community Services	\$ 30,490	\$ 35,247
Payments to Other Districts and Governmental Units		
Payments for Special Education Programs		
Employee Benefits	\$ 39,945	\$ 39,943
Total Payments to Other Districts and Governmental Units	\$ 39,945	\$ 39,943
Total Expenditures	\$ 1,011,635	\$ 959,783
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 28,950	\$ (25,843)
OTHER FINANCING SOURCES (USES)	-	-
NET CHANGE IN FUND BALANCE	\$ 28,950	\$ (25,843)
FUND BALANCE - JULY 1, 2012	1,112,182	1,091,432
FUND BALANCE - JUNE 30, 2013	\$ 1,141,132	\$ 1,065,589

See Accompanying Independent Auditor's Report

LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES - MODIFIED CASH BASIS - BUDGET AND ACTUAL
 CAPITAL PROJECTS FUND
 YEAR ENDED JUNE 30, 2013

	Budgeted Amounts Original and Final	Actual Amounts
REVENUES		
Other Local Sources	\$ 85,000	\$ 87,448
Total Revenues	\$ 85,000	\$ 87,448
EXPENDITURES		
Capital Outlay		
Support Services		
Facilities Acquisition and Construction	\$ 3,342,810	\$ 3,511,573
	\$ 3,342,810	\$ 3,511,573
Total Expenditures	\$ 3,342,810	\$ 3,511,573
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (3,257,810)	\$ (3,424,125)
OTHER FINANCING SOURCES (USES)		
Interfund Transfers	3,260,000	3,424,125
NET CHANGE IN FUND BALANCE	\$ 2,190	\$ -
FUND BALANCE - JULY 1, 2012	-	-
FUND BALANCE - JUNE 30, 2013	\$ 2,190	\$ -

See Accompanying Independent Auditor's Report

LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103
 COMBINING BALANCE SHEET - MODIFIED CASH BASIS
 GENERAL FUND
 JUNE 30, 2013

	Educational Fund	Working Cash Fund	Total
ASSETS			
Cash and Cash Equivalents	\$ 8,038,640	\$ 270,289	\$ 8,308,929
Investments, at Fair Value	7,394,943	250,045	7,644,988
Total Assets	\$ 15,433,583	\$ 520,334	\$ 15,953,917
LIABILITIES AND FUND BALANCE			
LIABILITIES			
Accounts Payable and Accrued Expenses	\$ (163)	\$ -	\$ (163)
Total Liabilities	\$ (163)	\$ -	\$ (163)
FUND BALANCE			
Committed			
Facility Improvements	\$ 1,429,260	\$ -	\$ 1,429,260
Unassigned	14,004,486	520,334	14,524,820
Total Fund Balance	\$ 15,433,746	\$ 520,334	\$ 15,954,080
Total Liabilities and Fund Balance	\$ 15,433,583	\$ 520,334	\$ 15,953,917

See Accompanying Independent Auditor's Report

LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
 BALANCES - MODIFIED CASH BASIS
 GENERAL FUND
 YEAR ENDED JUNE 30, 2013

	Educational Fund	Working Cash Fund	Total
REVENUES			
Property Taxes	\$ 20,840,771	\$ -	\$ 20,840,771
Payments in Lieu of Taxes	76,953	-	76,953
Tuition	413,154	-	413,154
Earnings on Investments	49,161	272	49,433
Food Service	316	-	316
District/School Activity Income	515,078	-	515,078
Textbooks	181,812	-	181,812
Other Local Sources	680,357	-	680,357
State Aid	732,606	-	732,606
Federal Aid	216,616	-	216,616
On-Behalf Payments	3,735,676	-	3,735,676
	<u>\$ 27,442,500</u>	<u>\$ 272</u>	<u>\$ 27,442,772</u>
EXPENDITURES			
Current			
Instruction			
Regular Programs	\$ 10,642,893	\$ -	\$ 10,642,893
Special Education Programs	2,059,527	-	2,059,527
Other Instructional Programs	484,613	-	484,613
Support Services			
Pupils	1,409,254	-	1,409,254
Instructional Staff	1,605,401	-	1,605,401
General Administration	1,093,081	-	1,093,081
School Administration	977,818	-	977,818
Business	620,639	-	620,639
Operations and Maintenance	442,608	-	442,608
Food Services	62,103	-	62,103
Central	1,111,367	-	1,111,367
Community Services	300,262	-	300,262
Payments to Other Districts and Governmental Units	351,751	-	351,751
Capital Outlay	248,072	-	248,072
On-Behalf Payments	3,735,676	-	3,735,676
	<u>\$ 25,145,065</u>	<u>\$ -</u>	<u>\$ 25,145,065</u>
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 2,297,435	\$ 272	\$ 2,297,707
OTHER FINANCING SOURCES (USES)			
Interfund Transfers	(1,802,128)	(272)	(1,802,400)
NET CHANGE IN FUND BALANCES	\$ 495,307	\$ -	\$ 495,307
FUND BALANCES - JULY 1, 2012	14,938,439	520,334	15,458,773
FUND BALANCES - JUNE 30, 2013	\$ 15,433,746	\$ 520,334	\$ 15,954,080

See Accompanying Independent Auditor's Report

LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND - EDUCATIONAL FUND
YEAR ENDED JUNE 30, 2013

	Budgeted Amounts	Actual Amounts
	Original and Final	
REVENUES		
Property Taxes	\$ 20,420,310	\$ 20,840,771
Payments in Lieu of Taxes	65,000	76,953
Tuition	452,600	413,154
Earnings on Investments	30,000	49,161
Food Service	-	316
District/School Activity Income	600,500	515,078
Textbooks	220,000	181,812
Other Local Sources	562,000	680,357
State Aid		
Special Education	518,575	679,601
Bilingual	30,000	14,558
Learning Improvement - Change Grants	12,000	-
Other State Aid	50,650	38,447
Federal Aid		
Food Service	15,000	10,997
Title I	35,580	36,691
Title IV	-	1,227
Federal Special Education	141,600	142,496
Title II - Teacher Quality	23,440	13,215
Federal Charter Schools	22,000	-
Medicaid Matching Funds - Administrative Outreach	-	11,990
On-Behalf Payments	3,000,000	3,735,676
Total Revenues	\$ 26,199,255	\$ 27,442,500
EXPENDITURES		
Instruction		
Regular Programs		
Salaries	\$ 7,442,430	\$ 7,881,984
Employee Benefits	2,091,860	2,423,240
Purchased Services	51,100	45,552
Supplies and Materials	290,800	256,240
Other Objects	-	1,581
Non-Capitalized Equipment	35,800	34,296
Termination Benefits	259,820	-
	\$ 10,171,810	\$ 10,642,893
Pre-K Programs		
Salaries	\$ 575,165	\$ -
Employee Benefits	107,160	-
Purchased Services	7,200	-
Supplies and Materials	16,900	-
Other Objects	2,500	-
Non-Capitalized Equipment	1,700	-
	\$ 710,625	\$ -
Special Education Programs		
Salaries	\$ 1,615,980	\$ 1,521,722
Employee Benefits	474,360	479,458
Purchased Services	83,550	35,174
Supplies and Materials	29,000	19,614
Non-Capitalized Equipment	5,000	3,559
	\$ 2,207,890	\$ 2,059,527

See Accompanying Independent Auditor's Report

LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND - EDUCATIONAL FUND
YEAR ENDED JUNE 30, 2013

	<u>Budgeted Amounts</u> <u>Original and Final</u>	<u>Actual Amounts</u>
EXPENDITURES (Continued)		
Instruction (Continued)		
Interscholastic Programs		
Salaries	\$ 91,110	\$ 80,880
Employee Benefits	5,200	5,164
Purchased Services	22,050	21,896
Supplies and Materials	30,400	25,333
Other Objects	3,800	3,567
Non-Capitalized Equipment	-	1,503
	<u>\$ 152,560</u>	<u>\$ 138,343</u>
Summer School Programs		
Salaries	\$ 149,100	\$ 102,699
Employee Benefits	8,000	8,709
Purchased Services	3,200	-
Supplies and Materials	12,750	8,484
	<u>\$ 173,050</u>	<u>\$ 119,892</u>
Private Tuition - Other Objects		
Special Education Programs K-12	\$ 300,000	\$ 226,378
	<u>\$ 300,000</u>	<u>\$ 226,378</u>
Total Instruction	<u>\$ 13,715,935</u>	<u>\$ 13,187,033</u>
Support Services		
Pupils		
Attendance and Social Work Services		
Salaries	\$ 429,530	\$ 424,191
Employee Benefits	123,451	128,436
Purchased Services	100	-
Supplies and Materials	1,200	1,767
Other Objects	300	-
	<u>\$ 554,581</u>	<u>\$ 554,394</u>
Health Services		
Salaries	\$ 141,880	\$ 137,043
Employee Benefits	59,075	57,128
Purchased Services	400	-
Supplies and Materials	4,000	3,036
	<u>\$ 205,355</u>	<u>\$ 197,207</u>
Psychological Services		
Salaries	\$ 154,145	\$ 152,518
Employee Benefits	31,240	39,498
Purchased Services	16,400	3,762
Supplies and Materials	2,500	2,192
Other Objects	400	-
	<u>\$ 204,685</u>	<u>\$ 197,970</u>
Speech Pathology and Audiology Services		
Salaries	\$ 249,075	\$ 249,489
Employee Benefits	63,017	64,555
Purchased Services	78,575	72,784
Supplies and Materials	3,000	1,114
Other Objects	1,000	1,186
Non-Capitalized Equipment	3,000	-
	<u>\$ 397,667</u>	<u>\$ 389,128</u>

See Accompanying Independent Auditor's Report

LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND - EDUCATIONAL FUND
YEAR ENDED JUNE 30, 2013

	Budgeted Amounts	Actual Amounts
	Original and Final	
EXPENDITURES (Continued)		
Support Services (Continued)		
Pupils (Continued)		
Other Support Services - Pupils		
Salaries	\$ 32,300	\$ 25,947
Employee Benefits	1,900	1,983
Purchased Services	36,000	39,504
Supplies and Materials	7,000	3,121
	\$ 77,200	\$ 70,555
 Total Support Services - Pupils	 \$ 1,439,488	 \$ 1,409,254
 Instructional Staff		
Improvement of Instruction Services		
Salaries	\$ 475,675	\$ 447,688
Employee Benefits	362,182	373,614
Purchased Services	122,875	134,353
Supplies and Materials	213,285	182,357
Other Objects	3,500	2,033
Non-Capitalized Equipment	3,000	2,948
	\$ 1,180,517	\$ 1,142,993
 Educational Media Services		
Salaries	\$ 307,250	\$ 310,690
Employee Benefits	110,450	101,673
Purchased Services	5,500	5,399
Supplies and Materials	44,300	44,626
Other Objects	240	20
	\$ 497,740	\$ 462,408
 Total Support Services - Instructional Staff	 \$ 1,678,257	 \$ 1,605,401
 General Administration		
Board of Education Services		
Purchased Services	\$ 212,900	\$ 180,957
Supplies and Materials	11,000	16,766
Other Objects	16,030	12,683
Non-Capitalized Equipment	2,500	-
	\$ 242,430	\$ 210,406
 Executive Administration Services		
Salaries	\$ 257,125	\$ 249,382
Employee Benefits	64,830	89,286
Purchased Services	11,000	6,387
Supplies and Materials	900	813
Other Objects	3,750	920
Non-Capitalized Equipment	1,500	640
	\$ 339,105	\$ 347,428
 Special Area Administration Services		
Salaries	\$ 281,340	\$ 282,881
Employee Benefits	71,530	74,274
Purchased Services	200	227
Supplies and Materials	1,500	1,628
Other Objects	500	585
	\$ 355,070	\$ 359,595

See Accompanying Independent Auditor's Report

LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND - EDUCATIONAL FUND
YEAR ENDED JUNE 30, 2013

	Budgeted Amounts	Actual Amounts
	Original and Final	
EXPENDITURES (Continued)		
Support Services (Continued)		
General Administration (Continued)		
Tort Immunity Services		
Purchased Services	\$ 176,715	\$ 175,652
	\$ 176,715	\$ 175,652
 Total Support Services - General Administration	 \$ 1,113,320	 \$ 1,093,081
 School Administration		
Office of the Principal Services		
Salaries	\$ 814,195	\$ 796,435
Employee Benefits	182,265	165,159
Purchased Services	25,900	1,820
Supplies and Materials	12,300	13,266
Other Objects	2,000	1,138
	\$ 1,036,660	\$ 977,818
 Total Support Services - School Administration	 \$ 1,036,660	 \$ 977,818
 Business		
Direction of Business Support Services		
Salaries	\$ 176,500	\$ 178,778
Employee Benefits	39,770	47,676
Purchased Services	3,300	2,713
Supplies and Materials	-	38
Other Objects	1,200	951
	\$ 220,770	\$ 230,156
 Fiscal Services		
Salaries	\$ 313,155	\$ 239,493
Employee Benefits	45,480	31,452
Purchased Services	116,700	80,983
Supplies and Materials	41,000	37,378
Non-Capitalized Equipment	2,000	1,177
	\$ 518,335	\$ 390,483
 Total Support Services - Business	 \$ 739,105	 \$ 620,639
 Operations and Maintenance		
Purchased Services	\$ 213,000	\$ 168,385
Supplies and Materials	252,000	274,223
Total Support Services - Operations and Maintenance	\$ 465,000	\$ 442,608
 Food Services		
Salaries	\$ 40,525	\$ 40,677
Employee Benefits	16,050	20,083
Purchased Services	-	(12)
Supplies and Materials	6,200	422
Non-Capitalized Equipment	950	933
Total Support Services - Food Services	\$ 63,725	\$ 62,103

See Accompanying Independent Auditor's Report

LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES - MODIFIED CASH BASIS - BUDGET AND ACTUAL
 GENERAL FUND - EDUCATIONAL FUND
 YEAR ENDED JUNE 30, 2013

	Budgeted Amounts Original and Final	Actual Amounts
EXPENDITURES (Continued)		
Support Services (Continued)		
Central		
Information Services		
Salaries	\$ 62,320	\$ 62,320
Employee Benefits	50	49
Supplies and Materials	100	88
	\$ 62,470	\$ 62,457
Data Processing Services		
Salaries	\$ 514,895	\$ 515,076
Employee Benefits	149,500	198,770
Purchased Services	46,350	60,240
Supplies and Materials	98,600	82,632
Non-Capitalized Equipment	365,000	192,192
	\$ 1,174,345	\$ 1,048,910
Total Support Services - Central	\$ 1,236,815	\$ 1,111,367
Total Support Services	\$ 7,772,370	\$ 7,322,271
Community Services		
Salaries	\$ 233,250	\$ 216,011
Employee Benefits	46,750	49,829
Purchased Services	14,200	10,980
Supplies and Materials	19,800	23,442
Non-Capitalized Equipment	1,000	-
Total Community Services	\$ 315,000	\$ 300,262
Payments to Other Districts and Governmental Units		
Payments to Other Districts and Governmental Units (In-State)		
Payments for Special Education Programs		
Other Objects	\$ 168,000	\$ 81,888
Payments to Other Districts and Governmental Units-Tuition (In-State)		
Payments for Special Education Programs		
Other Objects	\$ 365,000	\$ 269,863
Total Payments to Other Districts and Governmental Units	\$ 533,000	\$ 351,751
Capital Outlay		
Instruction		
Regular Programs	\$ 2,900	\$ 6,186
Support Services		
Instructional Staff	-	2,600
General Administration	2,000	-
Food Services	45,000	45,000
Central	10,000	194,286
	\$ 59,900	\$ 248,072
On-Behalf Payments	\$ 3,000,000	\$ 3,735,676
Total Expenditures	\$ 25,396,205	\$ 25,145,065

See Accompanying Independent Auditor's Report

LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES - MODIFIED CASH BASIS - BUDGET AND ACTUAL
 GENERAL FUND - EDUCATIONAL FUND
 YEAR ENDED JUNE 30, 2013

	Budgeted Amounts Original and Final	Actual Amounts
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 803,050	\$ 2,297,435
OTHER FINANCING SOURCES (USES) Interfund Transfers	(1,772,050)	(1,802,128)
NET CHANGE IN FUND BALANCE	\$ (969,000)	\$ 495,307
FUND BALANCE - JULY 1, 2012	14,872,666	14,938,439
FUND BALANCE - JUNE 30, 2013	\$ 13,903,666	\$ 15,433,746

See Accompanying Independent Auditor's Report

LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES - MODIFIED CASH BASIS - BUDGET AND ACTUAL
 GENERAL FUND - WORKING CASH FUND
 YEAR ENDED JUNE 30, 2013

	Budgeted Amounts Original and Final	Actual Amounts
REVENUES		
Earnings on Investments	\$ 1,500	\$ 272
Total Revenues	\$ 1,500	\$ 272
EXPENDITURES		
Total Expenditures	\$ -	\$ -
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 1,500	\$ 272
OTHER FINANCING SOURCES (USES)		
Interfund Transfers	-	(272)
NET CHANGE IN FUND BALANCE	\$ 1,500	\$ -
FUND BALANCE - JULY 1, 2012	520,334	520,334
FUND BALANCE - JUNE 30, 2013	\$ 521,834	\$ 520,334

See Accompanying Independent Auditor's Report

LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103
SCHEDULE OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES - MODIFIED CASH BASIS
ACTIVITY FUNDS
YEAR ENDED JUNE 30, 2013

ASSETS	BALANCE JULY 1, 2012	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 2013
Cash and Cash Equivalents	\$ 46,779	\$ 76,325	\$ 48,543	\$ 74,561
LIABILITIES				
Amount Due to Activity Fund Organization				
Dist. 103 Convenience Account	\$ 251	\$ 1,044	\$ 1,171	\$ 124
Sprague School				
Convenience Account	-	1,446	1,415	31
Yearbook	2,355	12,735	8,304	6,786
Daniel Wright				
Convenience Account	-	2,220	761	1,459
Honor Society	1,825	5,301	4,753	2,373
Student Council	7,623	5,589	5,556	7,656
Scholarship	2,087	-	276	1,811
Yearbook	20,736	33,645	18,568	35,813
Half Day				
Convenience Account	-	356	270	86
Student Council	1,781	3,985	2,904	2,862
Yearbook	10,068	9,940	4,565	15,443
Interest	53	64	-	117
	<u>\$ 46,779</u>	<u>\$ 76,325</u>	<u>\$ 48,543</u>	<u>\$ 74,561</u>

See Accompanying Independent Auditor's Report

LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103
 COMPUTATION OF OPERATING EXPENSE PER PUPIL
 AND PER CAPITA TUITION CHARGE
 FOR THE YEAR ENDED JUNE 30, 2013

OPERATING EXPENSE PER PUPIL			
EXPENDITURES:			
ED	Total Expenditures	\$	21,409,389
O&M	Total Expenditures		1,789,495
DS	Total Expenditures		705,619
TR	Total Expenditures		1,775,487
MR/SS	Total Expenditures		959,783
	Total Expenditures	\$	26,639,773

LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:

ED	Summer School Programs	\$	119,892
ED	Special Education Programs K-12 - Private Tuition		226,378
ED	Community Services		300,262
ED	Total Payments to Other District & Govt Units		351,751
ED	Capital Outlay		248,072
ED	Non-Capitalized Equipment		237,248
O&M	Capital Outlay		424,349
O&M	Non-Capitalized Equipment		4,328
DS	Debt Service - Payments of Principal on Long-Term Debt		418,141
TR	Non-Capitalized Equipment		5,000
MR/SS	Summer School Programs		5,165
MR/SS	Community Services		35,247
MR/SS	Total Payments to Other Dist & Govt Units		39,943
	Total Deductions	\$	2,415,776
	Total Operating Expenses (Regular K-12)	\$	24,223,997
	9 Mo ADA (See the General State Aid Claim for 2010-2011 (ISBE 54-33, L12)		1,527.90
	Estimated OEPP	\$	15,854.44

PER CAPITA TUITION CHARGE			
---------------------------	--	--	--

LESS OFFSETTING RECEIPTS/REVENUES:

TR	Regular -Transp Fees from Pupils or Parents (In State)	\$	14,330
TR	Regular - Transp Fees from Co-curricular Activities (In State)		12,269
ED	Total Food Service		316
ED-O&M	Total District/School Activity Income		515,078
ED	Rentals - Regular Textbooks		181,812
ED-O&M	Rentals		12,282
ED-O&M-DS-TR-MR/SS	Payment from Other Districts		427,079
ED	Other Local Fees		35,745
ED-O&M-TR	Total Special Education		679,601
ED-MR/SS	Total Bilingual Ed		14,558
ED-O&M-TR-MR/SS	Total Transportation		639,691
ED-O&M-DS-TR-MR/SS-Tort	Other Restricted Revenue from State Sources		102,629
ED-MR/SS	Total Food Service		10,997
ED-O&M-TR-MR/SS	Total Title I		36,691
ED-O&M-TR-MR/SS	Total Title IV		1,227
ED-O&M-TR-MR/SS	Fed - Spec Education - IDEA - Flow Through/Low Incidence		137,022
ED-O&M-TR-MR/SS	Fed - Spec Education - IDEA - Room & Board		966
ED-O&M-TR-MR/SS	Title II - Teacher Quality		13,215
ED-O&M-TR-MR/SS	Medicaid Matching Funds - Administrative Outreach		11,990
	Total Allowance for PCTC Computation	\$	2,847,498
	Net Operating Expense for PCTC Computation	\$	21,376,499
	Total Depreciation Allowance (from page 27, Col I)	\$	1,183,066
	Total Allowance for PCTC Computation	\$	22,559,565
	9 Mo ADA		1,527.90
	Total Estimated PCTC	\$	14,765.08

Unaudited



Lincolnshire-Prairie View School District 103

1370 N. Riverwoods Road • Lincolnshire, IL 60069

847/295-4030 • FAX 847/295-9196

<http://www.d103.org>

MEMO

To: Board of Education
From: Dan Stanley
CC: Dr. Scott Warren
Date: November 12, 2013
Re: Full Day Kindergarten Fees for 2014-15 School Year

For the past few years, the student fees have been on a multi-year schedule through the 2013-14 school year. This year, student fees need to be reviewed and updated for the 2014-15 school year (and beyond if desired). This process is scheduled for January/February, 2014.

Full Day Kindergarten registration will begin prior to the fee review and adoption in January/February. In order to allow for parents to register for Kindergarten, the district needs to set the Kindergarten fees for the 2014-2015 school year in November.

In reviewing the program, I am recommending the Full Day Kindergarten registration fees to remain the same as the 2013-14 school year. The registration fee for the 2013-14 school year is \$3,350. There is also a tech fee for \$17 and a \$15 classroom project fee that brings the total fees to \$3,382 for Full Day Kindergarten.

The other school fees will be reviewed in January/February for the 2014-15 school year and beyond.

I recommend the board establish the 2014-15 registration fees for Full Day Kindergarten remain the same as the 2013-14 school year.



Lincolnshire-Prairie View School District 103

1370 N. Riverwoods Road • Lincolnshire, IL 60069

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MEMO

To: Board of Education
From: Dan Stanley
CC: Dr. Scott Warren
Date: November 12, 2013
Re: Non-Certified Employment

We recommend approval of the following non-certified employment actions:

Last Name	First Name	Hourly Rate	Position	Location
Brown	Frankie	12.50	Team Literacy Associate	Sprague
Morby	Clayton	12.00	Custodian	Daniel Wright



Lincolnshire-Prairie View School District 103

Memo

To: Board of Education
From: Scott Warren
Date: November 8, 2013
Re: Employment recommendation

I highly recommend that Dr. Judith Frank-Gonwa be hired as a Consultant for Curriculum from November 13-June 20. The district has multiple curricular initiatives this year including Math and ELA Common Core implementations at all grade levels, Next Generation Science Standards curriculum work, the ELM review and the World Language initiative implementation and expansion to name a few. Dr. Frank-Gonwa will be assisting the district by working on multiple projects for the ELA and Math curricula to ensure their success.

Dr. Frank-Gonwa has a strong background in administrative and curriculum work as she has served in multiple administrative roles in her career. Her knowledge and expertise will add great value to the work we will accomplish this year. I recommend Dr. Frank-Gonwa be hired as a Consultant for Curriculum to assist us through the end of the school year.

JUDITH LEREE FRANK-GONWA, Ed.D.

14332 Towne Trail Drive
Green Oaks, Illinois 60048
H: 847-816-8409 C: 847-363-8783
jfrankgonwa@comcast.net

EDUCATION

Doctor of Education	National-Louis University	1996
Masters in Education	Illinois State University	1972
Bachelors in Education	Illinois State University	1968

CREDENTIALS

Type 75	Administrative Certificate with Superintendent Endorsement
Type 10	Special Education (certified in 5 areas)
Type 03	Elementary Education

PROFESSIONAL EXPERIENCE

2010-13	Certified Trainer	A Plus Educators
2008-present	Consultant/Sales	A Plus Educators
2011-12	Principal Coach	Lake Bluff, IL. Dist. 65
4/11-6/11	Principal Coach	Lake Forest, IL. Dist. 67
2008-09	Interim Special Services Coordinator for District	Fremont, IL. Dist. 79
2007-08	Interim Principal Everett School	Lake Forest, IL. Dist. 67
3/07-7/07	Interim Asst. Superintendent Pupil Support Services	Round Lake, IL. Dist. 116
2007	School Improvement Coach	Evanston, IL. Dist. 65
2004-2009	Adjunct Professor	Loyola University Chicago
2005-2006	Director, NCLB grant	NCISC, Des Plaines, IL.
2005	Adjunct Professor	National-Louis University
2004-2005	Student Teacher Supervisor	National-Louis University
1991-present	Selection Committee	Golden Apple Foundation
1987-2004	Principal Wescott School	Northbrook, IL. Dist. 30
1981-87	Director, Student Services	Northbrook, IL. Dist. 30
1978-81	Director, Student Services (NSSED position continued)	Glenview, IL. Dist. 34
1974-81	Teacher Consultant	NSSED, Highland Park, IL.
1968-74	Special Ed Teacher	LaGrange, IL. Dist. 102

PROFESSIONAL ORGANIZATIONS

- Association of Supervision and Curriculum Development
- Phi Delta Kappa & Delta Kappa Gamma
- Golden Apple Foundation Selection Committee

UNIVERSITY LEVEL EXPERIENCE

Worked with cohort groups for Loyola University, Chicago, and National-Louis University, Evanston. I have instructed in the following areas:

- Practicum in Administration
- School Supervision
- Seminar in Curriculum and Instruction
- Practicum in Curriculum
- Introduction to Special Education

I have served on several dissertation committees.

PROFESSIONAL PRESENTATIONS

During the last several years, I have presented to local, state and national conferences including: A Plus Users Conference, NCDAA Parent University, Joint Conference of Illinois School Board Association/ Illinois School Business officials/Illinois Association of School Administrators, NAESP, Engaged Learning Conference, NSDC, IASA, CEC, ICEC, Graduate classes at NLU, area pre-schools, local school board presentations, and workshops on Inclusion, the Flexible Service Delivery Model and teacher portfolios to area school districts.

CAREER ACTIVITIES

Chairperson for several district-level task forces including: Progress Report Revision, Transitional Processes, Multi-media Technology Implementation Plan, Principal Search Committee and, District Staff Development Committee. As principal I recruited, hired, supervised and evaluated 60 certified and classified staff. While working for the North Cook Intermediate Service Center, I developed the System of Support for schools not making Adequate Yearly Progress. (AYP)

Beyond my professional endeavors, I serve as a committee member for an annual fund raiser for the Greater Illinois Cystic Fibrosis Foundation. I am a member of the Church Council at Holy Cross Church and Director of Lifetree Café, an Outreach Ministry at Holy Cross Lutheran Church, Libertyville, IL.

REFERENCES

- Dr. Harry P. Rossi, retired Superintendent, Northbrook District 30
- Dr. Barbara Rieckhoff, colleague and instructor, DePaul University
- Mrs. Karen Young, President, A Plus Educators
- Mrs. Gloria Harper, Chief Program Officer, Golden Apple Foundation

Phone numbers/email addresses will be provided upon request.

CONSULTANT'S CONTRACT

THIS AGREEMENT is made this 12 day of November, 2013, by and between the BOARD OF EDUCATION OF LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103, LAKE COUNTY, ILLINOIS (the "BOARD"), and DR. JUDITH FRANK-GONWA ("DR. FRANK-GONWA"), has been approved at the meeting of the BOARD held on November 12, 2013.

IT IS AGREED:

1. **EMPLOYMENT** – DR. FRANK-GONWA is hereby retained between November 13, 2013, through and including June 20, 2014, as a Consultant for Curriculum. DR. FRANK-GONWA shall be at the District during such days as the Superintendent and DR. FRANK-GONWA may agree, for no more than One Hundred (100) days. Any and all post-retirement employment restrictions of the Illinois Teachers' Retirement System shall be observed and are incorporated herein by this reference. It is contemplated by the parties that there will be approximately fifty-five (55) work days, with the possibility of an additional ten (10) workdays if necessary.

2. **DUTIES** - The duties and responsibilities of DR. FRANK-GONWA shall be to provide consultation and advice to District 103 staff members in curriculum-related matters, and to provide such other consulting services as directed by the Superintendent, or as the BOARD and DR. FRANK-GONWA may agree to from time to time.

3. **SALARY** - In consideration of the salary of Five Hundred Dollars (\$500) per day (8 hours), prorated as necessary, DR. FRANK-GONWA agrees to devote such time, skill, labor and attention to her employment, during the term of this Agreement, in order to faithfully perform the duties of Consultant for Curriculum. Salary shall be paid in accordance with the BOARD policy governing payment of salary to other certificated members of the professional staff, less such amounts required by law. DR. FRANK-GONWA shall submit such substantiation of her days of service as and when the BOARD or Superintendent may require in order to determine the amount of salary paid to her in each pay period.

4. **TERMINATION OF AGREEMENT** - This Agreement may be terminated at any time prior to June 20, 2014 by:

- A. Mutual agreement of the parties.
- B. DR. FRANK-GONWA or the BOARD giving the other ten (10) school days written notice of termination.
- C. Failure to comply with the terms and conditions of this Agreement.

5. **EMPLOYMENT STATUS** - DR. FRANK-GONWA shall be considered an employee of the BOARD provided, however, DR. FRANK-GONWA shall not be entitled to participate in any plans, arrangements, or distributions pertaining to or in connection with medical/hospitalization insurance, disability insurance, life insurance, sick leave or vacation leave, or any other employment fringe benefits provided to other employees of the Board.

6. **OTHER BENEFITS** - DR. FRANK-GONWA does hereby waive and release any and all claims to employment benefits other than those stated in Section 3 of this Agreement.

7. **BACKGROUND INVESTIGATION** - The Board is prohibited from knowingly employing a person who has been convicted of committing or attempting to commit certain criminal offenses. If the required fingerprint-based criminal background investigation is not completed at the time this Contract is signed, and the subsequent investigation report reveals that there has been a prohibited conviction, this Contract will immediately become null and void.

8. **MISCELLANEOUS**

A. This Agreement has been executed in Illinois, and shall be governed in accordance with the laws of the State of Illinois in every respect.

B. Paragraph headings and numbers have been inserted for convenience of reference only, and if there shall be any conflict between such headings or numbers and the text of this Agreement, the text shall control.

C. This Agreement may be executed in one or more counterparts, each of which shall be considered an original, and all of which taken together shall be considered one and the same instrument.

D. This Agreement contains all the terms agreed upon by the parties with respect to the subject matter of this Agreement and supersedes all prior agreements, arrangements, and communications between the parties concerning such subject matter, whether oral or written.

E. This Agreement shall be binding upon and inure to the benefit of DR. FRANK-GONWA her successors, assigns, heirs, executors, and personal representatives, and shall be binding upon, and inure to the benefit of the BOARD, its successors and assigns.

F. Both parties have had the opportunity to seek the advice of counsel.

G. Except as may otherwise be provided, no subsequent alteration, amendment, change, or addition to this Agreement shall be binding upon the parties unless reduced to writing and duly authorized and signed by each of them.

H. The Board retains the right to repeal, change or modify any policies or regulations which it has adopted or may hereafter adopt, subject however, to restrictions contained in the *Illinois School Code* and other applicable law.

I. If any provision, paragraph, phrase, clause or word contained herein is held to be void, invalid or contrary to law by a court of competent jurisdiction, it shall be deemed removed herefrom, and the remainder of this Agreement shall continue to have its intended full force and effect.

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed in their respective names and in the case of the BOARD, by its President and Secretary on the day and year first above written.

CONSULTANT FOR CURRICULUM

BOARD OF EDUCATION, LINCOLNSHIRE-
PRAIRIE VIEW SCHOOL DISTRICT NO. 103,
LAKE COUNTY, ILLINOIS

Judith Frank-Gonwa

By: _____
President

ATTEST:

Secretary



Lincolnshire-Prairie View School District 103

1370 N. Riverwoods Road • Lincolnshire, IL 60069

847/295-4030 • FAX 847/295-9196

<http://www.d103.org>

MEMO

To: Board of Education
From: Dan Stanley
CC: Dr. Scott Warren
Date: November 12, 2013
Re: 2013 Final Levy

Included is the recommended 2013 Levy. The certificate of tax levy lists the estimated levy amounts for the various levies. The total levy is \$27,272,965, unchanged from the estimated levy.

There is also a resolution to abate the debt service for the 2013 Levy. This is a separate action item after the levy is approved.

The 1.7% CPI is built-in as well as estimates for New Construction (including the TIF).

This is a unique year in that the Lincolnshire TIF properties are expected to return to the School District's tax base (estimated near \$25 million in EAV). Due to PTELL, the District must "ask" for the estimated amounts to be generated from the Lincolnshire TIF properties in the levy because what the District is allowed access to is limited to what they received last year. In other words, the District must ask for more than the 1.7% CPI and New Construction in order to capture the TIF values. Otherwise, access is cutoff in future years.

It is important to understand and communicate a few key points:

- The reason for the one-time 8% increase in the levy is to capture the TIF returning to the District's tax base.
- Existing properties, in aggregate, are increasing the rate of CPI, 1.7%. **This does not mean that individual property taxes will increase by 1.7%.** Each individual property tax will change based on the change in assessed value. The aggregate effect will be 1.7%.
- The levy needs to provide enough contingency in order to protect against massively incorrect estimated New Construction and change in existing EAV. Most important is to protect against if New Construction is significantly higher than expected and existing EAV is significantly lower than expected. Otherwise, loss can occur.
- Specific fund estimates are determined based on fund balances, expenditures, and other revenues.

Definitions

Levy – Amount of property tax revenue requested.

Extension – Amount of property tax revenue approved.

EAV – **Equalized Assessed Valuation**. This is very close to 1/3rd of Fair Market Value of properties.

New Construction – New property on the “tax rolls”. This could include construction, improvements, annexations, and TIF dissolutions.

Tax Rate – Rate applied to EAV to result in extension. Tax rate = Extension/EAV.

CPI – **C**onsumer **P**rice **I**ndex (All Urban Consumers). This is essentially the rate of inflation used.

PTELL – **P**roperty **T**ax **E**xtension **L**imitation **L**aw. This law caps the amount of revenue the District may receive from property taxes.

Limiting Rate – the tax rate calculated by PTELL that, in essence, caps the current year extension by the rate of inflation.

A few minor reminders regarding the tax levy:

- SEDOL IMRF is “outside” of PTELL (i.e. it is not capped) and is levied based on information from SEDOL.
- Bond and Interest is not levied by the District; this was setup when debt was incurred and the county will levy/extend the taxes necessary.

I recommend the Board approve the 2013 Levy as presented.

ILLINOIS STATE BOARD OF EDUCATION

School Business Services Division

217/785-8779

Original:
 Amended:

CERTIFICATE OF TAX LEVY

A copy of this Certificate of Tax Levy shall be filed with the County Clerk of each county in which the school district is located on or before the last Tuesday of December.

District Name Lincolnshire-Prairie View School District No. 103	District Number 34-049-1030-02	County Lake
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Amount of Levy

Educational	\$ 22,780,000	Fire Prevention & Safety *	\$ 0
Operations & Maintenance	\$ 2,400,000	Tort Immunity	\$ 0
Transportation	\$ 1,500,000	Special Education	\$ 0
Working Cash	\$ 0	Leasing	\$ 0
Municipal Retirement	\$ 320,000	Other	\$ 0
Social Security	\$ 200,000	Other	\$ 72,965
		Total Levy	\$ 27,272,965

* Includes Fire Prevention, Safety, Energy Conservation, Disabled Accessibility, School Security, and Specified Repair Purposes.

See explanation on reverse side.

Note: Any district proposing to adopt a levy must comply with the provisions set forth in the Truth in Taxation Law.

We hereby certify that we require:

the sum of 22,780,000 dollars to be levied as a special tax for educational purposes; and
 the sum of 2,400,000 dollars to be levied as a special tax for operations and maintenance purposes; and
 the sum of 1,500,000 dollars to be levied as a special tax for transportation purposes; and
 the sum of 0 dollars to be levied as a special tax for a working cash fund; and
 the sum of 320,000 dollars to be levied as a special tax for municipal retirement purposes; and
 the sum of 200,000 dollars to be levied as a special tax for social security purposes; and
 the sum of 0 dollars to be levied as a special tax for fire prevention, safety, energy conservation, disabled accessibility, school security and specified repair purposes; and
 the sum of 0 dollars to be levied as a special tax for tort immunity purposes; and
 the sum of 0 dollars to be levied as a special tax for special education purposes; and
 the sum of 0 dollars to be levied as a special tax for leasing of educational facilities or computer technology or both, and temporary relocation expense purposes; and
 the sum of 0 dollars to be levied as a special tax for _____; and
 the sum of 72,965 dollars to be levied as a special tax for SEDOL IMRF
 on the taxable property of our school district for the year 2013.

Signed this 12th day of November 2013. _____
 (President)

 (Clerk or Secretary of the School Board of Said School District)

When any school is authorized to issue bonds, the school board shall file a certified copy of the resolution in the office of the county clerk of each county in which the district is situated to provide for the issuance of the bonds and to levy a tax to pay for them. The county clerk shall extend the tax for bonds and interest as set forth in the certified copy of the resolution, each year during the life of the bond issue. Therefore to avoid a possible duplication of tax levies, the school board should not include a levy for bonds and interest in the district's annual tax levy.

Number of bond issues of said school district that have not been paid in full 2.

(Detach and Return to School District)

This is to certify that the Certificate of Tax Levy for School District No. 103, Lake County, Illinois, on the equalized assessed value of all taxable property of said school district for the year 2013, was filed in the office of the County Clerk of this County on _____.

In addition to an extension of taxes authorized by levies made by the Board of Education (Directors), an additional extension(s) will be made, as authorized by resolution(s) on file in this office, to provide funds to retire bonds and pay interest thereon.

The total levy, as provided in the original resolution(s), for said purposes for the year _____, is \$ _____.

 (Signature of County Clerk)

 (Date)

 (County)

RESOLUTION TO ADOPT TAX LEVY FOR 2013

The Board of Education of Lincolnshire-Prairie View School District No. 103, County of Lake, State of Illinois has ascertained and determined and we hereby certify that we require:

- the sum of 22,780,000 dollars to be levied as a special tax for educational purposes; and
- the sum of 2,400,000 dollars to be levied as a special tax for operations and maintenance purposes; and
- the sum of 1,500,000 dollars to be levied as a special tax for transportation purposes; and
- the sum of 320,000 dollars to be levied as a special tax for municipal retirement purposes; and
- the sum of 200,000 dollars to be levied as a special tax for social security purposes; and
- the sum of 72,965 dollars to be levied as a special tax for SEDOL municipal retirement purposes on the taxable property of our school district for the year 2013.

THEREFORE, BE IT RESOLVED that such amounts shall be certified and returned to the County Clerk of Lake County on or before the last Tuesday in December, 2013; that the President and Secretary of this Board certify the tax levy in the form and manner as prescribed and stated on the attached Certificate of Tax Levy.

_____ moved to adopt of the resolution as read, and
_____ seconded the motion. The roll call vote was:

_____ AYES _____ NAYS

The motion having received a majority of the votes cast, the president thereupon declared the motion carried and the resolution adopted.

WE FURTHER CERTIFY that this is a true and correct copy as approved by the Board of Education, Lincolnshire-Prairie View School District No. 103, County of Lake, State of Illinois at a duly held meeting on November 12, 2013.

Signed this 12th day of November, 2013, A.D.

APPROVED

President, Board of Education,
Lincolnshire-Prairie View School District No. 103,
Lake County, Illinois

ATTEST:

Secretary, Board of Education

STATE OF ILLINOIS)
) SS
COUNTY OF LAKE)

CERTIFICATION OF RESOLUTION

I, the undersigned, DO HEREBY CERTIFY that I am the duly qualified and acting Secretary of the Board of Education (the "School Board") of Lincolnshire-Prairie View School District No. 103, Lake County, Illinois (the "District"), and that as such official I am the keeper of the records and files of the School Board.

I DO FURTHER CERTIFY that the foregoing is a full, true and complete transcript of that portion of the minutes of the meeting of the School Board held on the 12th day of November, 2013, insofar as the same relates to adoption of a resolution entitled:

RESOLUTION TO ADOPT TAX LEVY FOR 2013

a true, correct and complete copy of which said resolution as adopted at said meeting appears in the foregoing transcript of the minutes of said meeting.

I DO FURTHER CERTIFY that the deliberations of the School Board on the adoption of said resolution were conducted openly, that the vote on the adoption of said resolution was taken openly, that said meeting was held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that said meeting was called and held in strict compliance with the provisions of the *Open Meetings Act* of the State of Illinois, as amended, the *School Code* of the State of Illinois, as amended and that the School Board has complied with all of the provisions of said Acts and said Codes and with all of the procedural rules of the School Board.

IN WITNESS WHEREOF, I hereunto affix my official signature this 12th day of November, 2013.

Secretary, Board of Education

RESOLUTION TO LEVY CERTAIN SPECIAL TAXES
FOR SPECIAL EDUCATION DISTRICT IMRF PURPOSES

WHEREAS, the Board of Education is authorized by Section 7-171 of the Pension Code to levy, by proper resolution, an annual tax for Illinois Municipal Retirement purposes; and

WHEREAS, the Board of Education is authorized by Public Act 90-511 to levy, by proper resolution, an annual tax for Illinois Municipal Retirement purposes for its contribution to the Special Education District of Lake County (SEDOL); and

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF EDUCATION, Lincolnshire-Prairie View School District No. 103, Lake County, State of Illinois, as follows:

Section 1: For the ensuing year, the County Clerk of Lake County hereby is authorized and directed to extend the following special taxes on behalf of this School District: the sum of \$72,965 to be levied as a special tax for its contribution to Special Education District of Lake County for its employees for Illinois Municipal Retirement purposes.

Section 2: This Resolution shall be in full force and effect upon its adoption.

Adopted this 12th day of November, 2013.

President, Board of Education,
Lincolnshire-Prairie View School District No. 103,
Lake County, Illinois

ATTEST:

Secretary, Board of Education

STATE OF ILLINOIS)
) SS
COUNTY OF LAKE)

CERTIFICATION OF RESOLUTION

I, the undersigned, DO HEREBY CERTIFY that I am the duly qualified and acting Secretary of the Board of Education (the "School Board") of Lincolnshire-Prairie View School District No. 103, Lake County, Illinois (the "District"), and that as such official I am the keeper of the records and files of the School Board.

I DO FURTHER CERTIFY that the foregoing is a full, true and complete transcript of that portion of the minutes of the meeting of the School Board held on the 12th day of November, 2013, insofar as the same relates to adoption of a resolution entitled:

**RESOLUTION TO LEVY CERTAIN SPECIAL TAXES FOR
SPECIAL EDUCATION DISTRICT IMRF PURPOSES**

a true, correct and complete copy of which said resolution as adopted at said meeting appears in the foregoing transcript of the minutes of said meeting.

I DO FURTHER CERTIFY that the deliberations of the School Board on the adoption of said resolution were conducted openly, that the vote on the adoption of said resolution was taken openly, that said meeting was held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that said meeting was called and held in strict compliance with the provisions of the *Open Meetings Act* of the State of Illinois, as amended, the *School Code* of the State of Illinois, as amended and that the School Board has complied with all of the provisions of said Acts and said Codes and with all of the procedural rules of the School Board.

IN WITNESS WHEREOF, I hereunto affix my official signature this 12th day of November, 2013.

Secretary, Board of Education

STATE OF ILLINOIS }

COUNTY OF LAKE }

TRUTH IN TAXATION
CERTIFICATE OF COMPLIANCE

I, the undersigned, do hereby certify that I am the president of the Board of Education of the Lincolnshire-Prairie View School District No. 103, Lake County, Illinois and as such president I certify that if the levy resolution, a copy of which is attached, provides for a levy that exceeds 105% of the previous year's extension, it was adopted pursuant to, and in all respects in compliance with the provisions of Section 18-60 through 18-85 of the "Truth In Taxation Law" or, in the alternative, the levy ordinance does not exceed 105% of the previous year's extension.

This certificate applies to the 2013 levy.

In witness whereof I have hereunto affixed my official signature at Lincolnshire, Illinois this 12th day of November, 2013, A.D.

President, Board of Education,
Lincolnshire-Prairie View School District No. 103,
Lake County, Illinois

RESOLUTION ABATING DEBT SERVICE
PROPERTY TAXES FOR THE 2013 LEVY

WHEREAS, Section 19-3 of the *School Code*, 105 ILCS 5/19-3, authorizes the Board of Education of Lincolnshire/Prairie View School District No. 103, Lake County, Illinois (“Board of Education”) to issue bonds;

WHEREAS, Section 19-7 of the *School Code*, 105 ILCS 5/19-7, provides that when the Board of Education issues bonds it must file a certified copy of the bond resolution with the County Clerk of Lake County and that in the bond resolution the Board of Education is to levy property taxes for future years to pay for the bonds;

WHEREAS, because the Board of Education has the authority to levy taxes for bond debt under Section 19-7 of the *School Code*, the Board of Education has the authority to partially or totally abolish (“abate”) a bond levy that it previously approved;

WHEREAS, the Board of Education has previously filed two bond resolutions with the County Clerk of Lake County in which it levied taxes for the 2013 levy year to make payments on the 2004 General Obligation Limited School Bonds and the 2013 General Obligation Refunding Limited Schools Bonds; and

WHEREAS, the Board of Education desires to abate the 2013 levy for the 2004 General Obligation Limited School Bonds and the 2013 General Obligation Refunding Limited Schools

Bonds, which were part of the bond resolutions previously filed with the County Clerk of Lake County.

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of Lincolnshire/Prairie View School District No. 103, Lake County, Illinois, as follows:

Section 1. The Board of Education hereby finds that all of the recitals contained in the preambles to this Resolution are full, true and correct and does hereby incorporate them into the body of this Resolution by reference.

Section 2. The 2013 levy to make payments on the 2004 General Obligation Limited School Bonds, which is part of the bond resolution previously filed with the County Clerk of Lake County, is hereby abated in the amount of Two Hundred Sixty-Four Thousand Five Hundred Sixty-Seven Dollars and Fifty Cents (\$264,567.50).

Section 3. The 2013 levy to make payments on the 2013 General Obligation Refunding Limited Schools Bonds, which is part of the bond resolution previously filed with the County Clerk of Lake County, is hereby abated in the amount of Sixty Thousand Nine Hundred Twelve Dollars and Fifty Cents (\$60,912.50).

Section 4. The President and Secretary of this Board of Education are directed to execute this Resolution and cause it to be filed with the County Clerk of Lake County.

Section 5. All motions and resolutions, or parts thereof, in conflict with the provisions of this Resolution are, to the extent of such conflict are hereby repealed.

Section 6. This Resolution shall be in full force and effect upon its adoption.

Adopted this _____ day of _____, 2013.

AYES: _____

NAYS: _____

ABSENT: _____

President, Lincolnshire/Prairie View
School District No. 103, Lake County,
Illinois

ATTEST:

Secretary, Lincolnshire/Prairie View School
District No. 103, Lake County, Illinois

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STATE OF ILLINOIS)
) SS
COUNTY OF LAKE)

CERTIFICATION OF RESOLUTION

I, the undersigned, DO HEREBY CERTIFY that I am the duly qualified and acting Secretary of the Board of Education (the "School Board") of Lincolnshire-Prairie View School District No. 103, Lake County, Illinois (the "District"), and that as such official I am the keeper of the records and files of the School Board.

I DO FURTHER CERTIFY that the foregoing is a full, true and complete transcript of that portion of the minutes of the meeting of the School Board held on the 12th day of November, 2013, insofar as the same relates to adoption of a resolution entitled:

RESOLUTION ABATING DEBT SERVICE PROPERTY TAXES FOR THE 2013 LEVY

a true, correct and complete copy of which said resolution as adopted at said meeting appears in the foregoing transcript of the minutes of said meeting.

I DO FURTHER CERTIFY that the deliberations of the School Board on the adoption of said resolution were conducted openly, that the vote on the adoption of said resolution was taken openly, that said meeting was held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that said meeting was called and held in strict compliance with the provisions of the *Open Meetings Act* of the State of Illinois, as amended, the *School Code* of the State of Illinois, as amended and that the School Board has complied with all of the provisions of said Acts and said Codes and with all of the procedural rules of the School Board.

IN WITNESS WHEREOF, I hereunto affix my official signature this 12th day of November, 2013.

Secretary, Board of Education



Lincolnshire-Prairie View School District 103

1370 N. Riverwoods Road • Lincolnshire, IL 60069

847/295-4030 • FAX 847/295-9196

<http://www.d103.org>

MEMO

To: Board of Education
From: Dan Stanley
CC: Dr. Scott Warren
Date: November 12, 2013
Re: Business Office Update

Financial Reports

Included are the financial reports for September 2013. September revenues were \$11,171,277.93, bringing year to date revenues to \$12,703,046.41, 42.8% of the budgeted revenues. This is largely due to tax receipts received in September. Expenditures totaled \$2,580,419.51, bringing YTD expenditures to 28% of budget. At 25% through the fiscal year, the 28% is due to annual lease payments (computers and buses) and paying for the summer capital projects. Salaries and Benefits (72% of the budget) are 22.6% expended.

For the first of what will likely happen twice this fiscal year, total fund balances increased \$8.6 million to \$24.2 million. The next several months will see a steady decline in fund balances as expenditures will exceed revenues until we reach the May/June tax receipts.

Safety Goggles

Including the checks on the bills payable, all 274 credits were made to families who purchased the safety goggles at the \$16 price.

Revenue Report

9/30/2013

% of Fiscal Year Completed **25.0%**

	MTD Sept	YTD Actual	Fiscal Year 2014 Adopted Budget	Budget Balance	% Budget Received
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Education Fund

Local Revenue	9,255,039.84	10,170,210.61	23,358,300	13,188,089.39	43.5%
State Revenue	2,897.00	240,248.01	628,500	388,251.99	38.2%
Federal Revenue	-	24,823.13	221,900	197,076.87	11.2%
Subtotal Education Fund	9,257,936.84	10,435,281.75	24,208,700	13,773,418.25	43.1%
Total Education Fund	9,257,936.84	10,435,281.75	24,208,700	13,773,418.25	43.1%

Operations & Maintenance Fund

Local Revenue	869,288.82	966,912.87	2,228,200	1,261,287.13	43.4%
State Revenue	30,408.78	83,503.16	370,000	286,496.84	22.6%
Subtotal O & M Fund	899,697.60	1,050,416.03	2,598,200	1,547,783.97	40.4%
Transfers	-	-	1,970,370	1,970,370.00	0.0%
Total O&M Fund	899,697.60	1,050,416.03	4,568,570	3,518,153.97	23.0%

Debt Service Fund

Local Revenue	144,228.72	155,160.39	166,000	10,839.61	93.5%
Subtotal Debt Service Fund	144,228.72	155,160.39	166,000	10,839.61	93.5%
Transfers	-	-	507,148	507,148.00	0.0%
Total Debt Service Fund	144,228.72	155,160.39	673,148	517,987.61	23.0%

Transportation Fund

Local Revenue	522,470.87	565,003.12	1,503,300	938,296.88	37.6%
State Revenue	-	123,914.17	470,000	346,085.83	26.4%
Subtotal Transportation Fund	522,470.87	688,917.29	1,973,300	1,284,382.71	34.9%
Total Transportation Fund	522,470.87	688,917.29	1,973,300	1,284,382.71	34.9%

Retirement Fund

Local Revenue	346,938.30	373,253.94	696,300	323,046.06	53.6%
Subtotal Retirement Fund	346,938.30	373,253.94	696,300	323,046.06	53.6%
Total Retirement Fund	346,938.30	373,253.94	696,300	323,046.06	53.6%

Capital Projects Fund

Local Revenue	-	-	50,000	50,000.00	0.0%
Subtotal Cap. Projects Fund	-	-	50,000	50,000.00	0.0%
Transfers	-	-	2,320,000	2,320,000.00	0.0%
Total Cap. Projects Fund	-	-	2,370,000	2,370,000.00	0.0%

Working Cash Fund

Local Revenue	5.60	17.01	-	(17.01) No Bud	
Subtotal Working Cash Fund	5.60	17.01	-	(17.01) No Bud	
Total Working Cash Fund	5.60	17.01	-	(17.01) No Bud	

All Funds

Local Revenue	11,137,972.15	12,230,557.94	28,002,100	15,771,542.06	43.7%
State Revenue	33,305.78	447,665.34	1,468,500	1,020,834.66	30.5%
Federal Revenue	-	24,823.13	221,900	197,076.87	11.2%
Subtotal All Funds	11,171,277.93	12,703,046.41	29,692,500	16,989,453.59	42.8%
"On Behalf"/Transfers	-	-	4,797,518	4,797,518.00	0.0%
Total All Funds	11,171,277.93	12,703,046.41	34,490,018	21,786,971.59	36.8%

Expenditure Report

9/30/2013

% of Fiscal Year Complete: 25.0%

	MTD Sept	YTD Actual	Fiscal Year 2014 Adopted Budget	Budget Balance	% Budget Expensed
Education Fund					
Salaries	1,289,076.57	3,627,328.97	15,975,500.00	12,348,171.03	22.7%
Benefits	259,483.49	733,658.30	3,132,800.00	2,399,141.70	23.4%
Purchased Services	53,814.60	601,297.98	1,390,400.00	789,102.02	43.2%
Supplies	127,848.65	325,211.57	1,315,400.00	990,188.43	24.7%
Capital Outlay	4,342.00	4,342.00	19,000.00	14,658.00	22.9%
Other	47,396.72	87,412.50	920,000.00	832,587.50	9.5%
Non-Capitalized Equipment	55,683.77	60,158.87	180,300.00	120,141.13	33.4%
Termination Benefits	36,000.00	36,000.00	98,800.00	62,800.00	36.4%
Subtotal Education Fund	1,873,645.80	5,475,410.19	23,032,200.00	17,556,789.81	23.8%
Transfers	-	-	1,655,128.00	1,655,128.00	0.0%
Total Education Fund	1,873,645.80	5,475,410.19	24,687,328.00	19,211,917.81	22.2%
Operations and Maintenance Fund					
Salaries	71,403.68	235,361.37	864,700.00	629,338.63	27.2%
Benefits	12,512.73	37,422.60	179,200.00	141,777.40	20.9%
Purchased Services	20,309.91	54,769.28	310,400.00	255,630.72	17.6%
Supplies	9,348.64	32,106.29	118,500.00	86,393.71	27.1%
Capital Outlay	98,873.81	364,110.18	623,000.00	258,889.82	58.4%
Other	-	-	500.00	500.00	0.0%
Non-Capitalized Equipment	-	3,327.30	1,000.00	(2,327.30)	332.7%
Subtotal O&M Fund	212,448.77	727,097.02	2,096,800.00	1,369,702.98	34.7%
Transfers	-	-	2,542,020.00	2,542,020.00	0.0%
Total O&M Fund	212,448.77	727,097.02	4,638,820.00	3,911,722.98	15.7%
Debt Service Fund					
Purchased Services	-	400.00	1,200.00	800.00	33.3%
Other	374.40	106,984.44	670,300.00	563,315.56	16.0%
Subtotal Debt Service Fund	374.40	107,384.44	671,500.00	564,115.56	16.0%
Transfers	-	-	270.00	270.00	0.0%
Total Debt Service Fund	374.40	107,384.44	671,770.00	564,385.56	16.0%
Transportation Fund					
Salaries	79,820.02	157,565.99	924,300.00	766,734.01	17.0%
Benefits	27,116.28	77,721.06	304,600.00	226,878.94	25.5%
Purchased Services	4,056.79	273,297.68	477,300.00	204,002.32	57.3%
Supplies	2,826.94	27,238.64	159,000.00	131,761.36	17.1%
Other	4.00	48.00	300.00	252.00	16.0%
Non-Capitalized Equipment	-	-	5,000.00	5,000.00	0.0%
Subtotal Trans. Fund	113,824.03	535,871.37	1,870,500.00	1,334,628.63	28.6%
Transfers	-	-	600,000.00	600,000.00	0.0%
Total Trans. Fund	113,824.03	535,871.37	2,470,500.00	1,934,628.63	21.7%
Retirement Fund					
Benefits	81,425.10	214,277.24	1,071,700.00	857,422.76	20.0%
Subtotal Retirement Fund	81,425.10	214,277.24	1,071,700.00	857,422.76	20.0%
Total Retirement Fund	81,425.10	214,277.24	1,071,700.00	857,422.76	20.0%
Capital Projects Fund					
Capital Outlay	298,701.41	1,658,497.20	2,370,000.00	711,502.80	70.0%
Subtotal Cap. Projects Fund	298,701.41	1,658,497.20	2,370,000.00	711,502.80	70.0%
Total Cap. Projects Fund	298,701.41	1,658,497.20	2,370,000.00	711,502.80	70.0%
All Funds					
Salaries	1,440,300.27	4,020,256.33	17,764,500.00	13,744,243.67	22.6%
Benefits	380,537.60	1,063,079.20	4,688,300.00	3,625,220.80	22.7%
Purchased Services	78,181.30	929,764.94	2,179,300.00	1,249,535.06	42.7%
Supplies	140,024.23	384,556.50	1,592,900.00	1,208,343.50	24.1%
Capital Outlay	401,917.22	2,026,949.38	3,012,000.00	985,050.62	67.3%
Other	47,775.12	194,444.94	1,591,100.00	1,396,655.06	12.2%
Non-Capitalized Equipment	55,683.77	63,486.17	186,300.00	122,813.83	34.1%
Termination Benefits	36,000.00	36,000.00	98,800.00	62,800.00	36.4%
Subtotal All Funds	2,580,419.51	8,718,537.46	31,113,200.00	22,394,662.54	28.0%
Transfers	-	-	4,797,418.00	4,797,418.00	0.0%
Total All Funds	2,580,419.51	8,718,537.46	35,910,618.00	27,192,080.54	24.3%

LINCOLNSHIRE-PRAIRIE VIEW ELEMENTARY SCHOOL DISTRICT NO. 103
DETAILED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ALL FUNDS
MONTH ENDED SEPTEMBER 30, 2013

	10	20	30	40	50	60	70	10+20+40+50+70	Total All Funds
	Education	Oper. & Maint.	Debt Services	Transportation	IMRF/SS	Capital Projects	Working Cash	Total Operating	
REVENUES									
Local Sources									
Property Tax Receipts	9,195,532.37	869,268.21	144,228.36	522,340.54	346,927.67	-	-	10,934,068.79	11,078,297.15
CPPRT	-	-	-	-	-	-	-	-	-
Tuition - Full Day Kindergarten	-	-	-	-	-	-	-	-	-
Tuition - Summer School	-	-	-	-	-	-	-	-	-
Paid Student Trips	-	-	-	-	-	-	-	-	-
Summer School Trans Fees	-	-	-	-	-	-	-	-	-
SPED Trans Fees Other LEAs	-	-	-	-	-	-	-	-	-
Interest	1,264.72	20.61	0.36	19.73	10.63	-	5.60	1,321.29	1,321.65
Admissions - Athletic	-	-	-	-	-	-	-	-	-
Admissions - Other	-	-	-	-	-	-	-	-	-
After School Activities	756.00	-	-	-	-	-	-	756.00	756.00
Technology Fee	153.00	-	-	-	-	-	-	153.00	153.00
PE Uniform/Lock Fee	71.00	-	-	-	-	-	-	71.00	71.00
Fine Arts Fee	46.00	-	-	-	-	-	-	46.00	46.00
Graduation Fee	42.00	-	-	-	-	-	-	42.00	42.00
Sprague Class Project Fee	45.00	-	-	-	-	-	-	45.00	45.00
Half Day Class Project Fee	45.00	-	-	-	-	-	-	45.00	45.00
Field Trips	5,014.48	-	-	-	-	-	-	5,014.48	5,014.48
Sale of Athletic Wear	-	-	-	-	-	-	-	-	-
103 Club Fees	44,531.65	-	-	-	-	-	-	44,531.65	44,531.65
Student ID Fees/Fines	941.95	-	-	-	-	-	-	941.95	941.95
Library Fees/Fines	(2.36)	-	-	-	-	-	-	(2.36)	(2.36)
Textbook Fees	1,138.50	-	-	-	-	-	-	1,138.50	1,138.50
PTO/Foundation Donations	-	-	-	-	-	-	-	-	-
Other Donations	-	-	-	-	-	-	-	-	-
Misc. Donations	-	-	-	-	-	-	-	-	-
Facility Rental	-	-	-	-	-	-	-	-	-
Refunds from Prior Yr. Expenses	393.03	-	-	-	-	-	-	393.03	393.03
Payment from other LEA's	-	-	-	-	-	-	-	-	-
Camp Revenue	-	-	-	-	-	-	-	-	-
Loredo Taft Revenue	-	-	-	-	-	-	-	-	-
Other Local Revenue	5,067.50	-	-	110.60	-	-	-	5,178.10	5,178.10
Total Local Sources	9,255,039.84	869,288.82	144,228.72	522,470.87	346,938.30	-	5.60	10,993,743.43	11,137,972.15
State Sources									
General State Aid	-	30,408.78	-	-	-	-	-	30,408.78	30,408.78
Spec. Ed. Private Facility	-	-	-	-	-	-	-	-	-
Spec. Ed. Extraordinary	-	-	-	-	-	-	-	-	-
Spec. Ed. Personnel	-	-	-	-	-	-	-	-	-
Spec. Ed. Summer School	-	-	-	-	-	-	-	-	-
Bilingual	2,897.00	-	-	-	-	-	-	2,897.00	2,897.00

LINCOLNSHIRE-PRAIRIE VIEW ELEMENTARY SCHOOL DISTRICT NO. 103
DETAILED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ALL FUNDS
MONTH ENDED SEPTEMBER 30, 2013

	10	20	30	40	50	60	70	10+20+40+50+70	Total All Funds
	Education	Oper. & Maint.	Debt Services	Transportation	IMRF/SS	Capital Projects	Working Cash	Total Operating	
Legal Services	11,875.05	-	-	-	-	-	-	11,875.05	11,875.05
Other Professional Services	3,022.60	519.97	-	2,152.63	-	-	-	5,695.20	5,695.20
Sanitation Services	1,302.98	-	-	-	-	-	-	1,302.98	1,302.98
Snow Removal	-	-	-	-	-	-	-	-	-
Rentals	(600.77)	-	-	-	-	-	-	(600.77)	(600.77)
Property Upkeep Services	-	19,577.64	-	427.34	-	-	-	20,004.98	20,004.98
Pupil Transportation Services	-	-	-	987.34	-	-	-	987.34	987.34
Travel	258.27	-	-	-	-	-	-	258.27	258.27
Student-Paid Trips	-	-	-	-	-	-	-	-	-
Telephone	6,423.38	212.30	-	45.48	-	-	-	6,681.16	6,681.16
Postage	586.99	-	-	-	-	-	-	586.99	586.99
Printing Services	600.77	-	-	-	-	-	-	600.77	600.77
Water/Sewer Services	1,977.43	-	-	-	-	-	-	1,977.43	1,977.43
Other Insurance	375.50	-	-	-	-	-	-	375.50	375.50
Other Purchased Services	4,929.05	-	-	396.00	-	-	-	5,325.05	5,325.05
Service Agreements	10,198.76	-	-	-	-	-	-	10,198.76	10,198.76
Total Purchased Services	53,814.60	20,309.91	-	4,056.79	-	-	-	78,181.30	78,181.30
Supplies									
General Supplies	50,712.78	8,810.72	-	-	-	-	-	59,523.50	59,523.50
Art Supplies	9,045.77	-	-	-	-	-	-	9,045.77	9,045.77
Paper Supplies	9,281.59	-	-	-	-	-	-	9,281.59	9,281.59
Spanish Supplies	3,936.04	-	-	-	-	-	-	3,936.04	3,936.04
Student-Paid Supplies	269.02	-	-	-	-	-	-	269.02	269.02
Science Supplies	6,375.99	-	-	-	-	-	-	6,375.99	6,375.99
Social Studies Supplies	2,369.20	-	-	-	-	-	-	2,369.20	2,369.20
English Language Arts Supplies	4,412.46	-	-	-	-	-	-	4,412.46	4,412.46
Math Supplies	3,762.73	-	-	-	-	-	-	3,762.73	3,762.73
Supplies - Other	2,473.55	-	-	-	-	-	-	2,473.55	2,473.55
Textbooks	29,629.79	-	-	-	-	-	-	29,629.79	29,629.79
Library Books	2,718.50	-	-	-	-	-	-	2,718.50	2,718.50
Periodicals	65.00	-	-	-	-	-	-	65.00	65.00
Fuel	-	537.92	-	2,126.94	-	-	-	2,664.86	2,664.86
Natural Gas	1,283.08	-	-	-	-	-	-	1,283.08	1,283.08
Electricity	9.30	-	-	-	-	-	-	9.30	9.30
Other Supplies	1,503.85	-	-	700.00	-	-	-	2,203.85	2,203.85
Total Supplies	127,848.65	9,348.64	-	2,826.94	-	-	-	140,024.23	140,024.23
Capital Outlay									
Capital Outlay	4,342.00	98,873.81	-	-	-	-	-	103,215.81	103,215.81
Building Improvements	-	-	-	-	-	257,138.11	-	-	257,138.11
Site Improvements	-	-	-	-	-	41,563.30	-	-	41,563.30
Total Capital Outlay	4,342.00	98,873.81	-	-	-	298,701.41	-	103,215.81	401,917.22

130

LINCOLNSHIRE-PRAIRIE VIEW ELEMENTARY SCHOOL DISTRICT NO. 103
DETAILED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ALL FUNDS
MONTH ENDED SEPTEMBER 30, 2013

	10	20	30	40	50	60	70	10+20+40+50+70	
	Education	Oper. & Maint.	Debt Services	Transportation	IMRF/SS	Capital Projects	Working Cash	Total Operating	Total All Funds
Other									
Principal	-	-	374.40	-	-	-	-	-	374.40
Interest	-	-	-	-	-	-	-	-	-
Dues and Fees	2,009.00	-	-	4.00	-	-	-	2,013.00	2,013.00
Tuition	7,246.82	-	-	-	-	-	-	7,246.82	7,246.82
Miscellaneous Objects	38,140.90	-	-	-	-	-	-	38,140.90	38,140.90
Total Other	47,396.72	-	374.40	4.00	-	-	-	47,400.72	47,775.12
Total Non-Capitalized Equipment	55,683.77	-	-	-	-	-	-	55,683.77	55,683.77
Total Termination Benefits	36,000.00	-	-	-	-	-	-	36,000.00	36,000.00
Total Expenditures	1,873,645.80	212,448.77	374.40	113,824.03	81,425.10	298,701.41	-	2,281,343.70	2,580,419.51
Excess (deficiency) of revenues over expenditures	7,384,291.04	687,248.83	143,854.32	408,646.84	265,513.20	(298,701.41)	5.60	8,745,705.51	8,590,858.42
OTHER FINANCING SOURCES (USES)									
Transfers	-	-	-	-	-	-	-	-	-
State "On Behalf" Payments	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Net changes in fund balances	7,384,291.04	687,248.83	143,854.32	408,646.84	265,513.20	(298,701.41)	5.60	8,745,705.51	8,590,858.42
Fund Balance: 08/31/2013	13,009,326.50	906,808.55	125,829.16	1,506,871.56	959,052.02	(1,359,795.79)	520,345.68	16,902,404.31	15,668,437.68
Fund Balance: 09/30/2013	\$ 20,393,617.54	\$ 1,594,057.38	\$ 269,683.48	\$ 1,915,518.40	\$ 1,224,565.22	\$ (1,658,497.20)	\$ 520,351.28	\$ 25,648,109.82	\$ 24,259,296.10

LINCOLNSHIRE-PRAIRIE VIEW ELEMENTARY SCHOOL DISTRICT NO. 103
SUMMARY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ALL FUNDS
MONTH ENDED SEPTEMBER 30, 2013

	10 Education	20 Oper. & Maint.	30 Debt Services	40 Transportation	50 IMRF/SS	60 Capital Projects	70 Working Cash	10+20+40+50+70 Total Operating	Total All Funds
REVENUES									
Local Sources	9,255,039.84	869,288.82	144,228.72	522,470.87	346,938.30	-	5.60	10,993,743.43	11,137,972.15
State Sources	2,897.00	30,408.78	-	-	-	-	-	33,305.78	33,305.78
Federal Sources	-	-	-	-	-	-	-	-	-
Total Revenues	9,257,936.84	899,697.60	144,228.72	522,470.87	346,938.30	-	5.60	11,027,049.21	11,171,277.93
EXPENDITURES									
Salaries	1,289,076.57	71,403.68	-	79,820.02	-	-	-	1,440,300.27	1,440,300.27
Benefits	259,483.49	12,512.73	-	27,116.28	81,425.10	-	-	380,537.60	380,537.60
Purchased Services	53,814.60	20,309.91	-	4,056.79	-	-	-	78,181.30	78,181.30
Supplies	127,848.65	9,348.64	-	2,826.94	-	-	-	140,024.23	140,024.23
Capital Outlay	4,342.00	98,873.81	-	-	-	298,701.41	-	103,215.81	401,917.22
Other	47,396.72	-	374.40	4.00	-	-	-	47,400.72	47,775.12
Depreciation-Capitalized Equip.	55,683.77	-	-	-	-	-	-	55,683.77	55,683.77
Termination Benefits	36,000.00	-	-	-	-	-	-	36,000.00	36,000.00
Total Expenditures	1,873,645.80	212,448.77	374.40	113,824.03	81,425.10	298,701.41	-	2,281,343.70	2,580,419.51
Excess (deficiency) of revenues over expenditures	7,384,291.04	687,248.83	143,854.32	408,646.84	265,513.20	(298,701.41)	5.60	8,745,705.51	8,590,858.42
OTHER FINANCING SOURCES (USES)									
Transfers	-	-	-	-	-	-	-	-	-
State "On Behalf" Payments	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Net changes in fund balances	7,384,291.04	687,248.83	143,854.32	408,646.84	265,513.20	(298,701.41)	5.60	8,745,705.51	8,590,858.42
Fund Balance: 08/31/2013	13,009,326.50	906,808.55	125,829.16	1,506,871.56	959,052.02	(1,359,795.79)	520,345.68	16,902,404.31	15,668,437.68
Fund Balance: 09/30/2013	\$ 20,393,617.54	\$ 1,594,057.38	\$ 269,683.48	\$ 1,915,518.40	\$ 1,224,565.22	\$ (1,658,497.20)	\$ 520,351.28	\$ 25,648,109.82	\$ 24,259,296.10

LINCOLNSHIRE-PRAIRIE VIEW ELEMENTARY SCHOOL DISTRICT NO. 103
 STATEMENT OF FINANCIAL POSITION
 ALL FUNDS
 SEPTEMBER 30, 2013

	10 Education	20 Oper. & Maint.	30 Debt Services	40 Transportation	50 IMRF/SS	60 Capital Projects	70 Working Cash	Total Operating	Total All Funds
ASSETS									
US Bank - AP	1,251,147.57	81,311.92	114,523.09	3,583.23	19,382.87	(1,658,497.20)	-	1,355,425.59	(188,548.52)
US Bank - Payroll	1,303,010.82	199.16	-	535.52	-	-	-	1,303,745.50	1,303,745.50
US Bank - RevTrak	156,905.68	-	-	-	-	-	-	156,905.68	156,905.68
PMA - LIQ	249,251.65	-	-	-	-	-	-	249,251.65	249,251.65
PMA - MAX	9,678.66	85,530.13	155,160.39	1,008,237.43	572,644.87	-	171,572.77	1,847,663.86	2,002,824.25
PMA - Fixed Rate Investments	17,309,713.52	1,427,016.17	-	903,162.22	632,537.48	-	348,778.51	20,621,207.90	20,621,207.90
IIIT	19,351.31	-	-	-	-	-	-	19,351.31	19,351.31
Bank Financial	88,789.00	-	-	-	-	-	-	88,789.00	88,789.00
Imprest Fund	44,500.00	-	-	-	-	-	-	44,500.00	44,500.00
Petty Cash	500.00	-	-	-	-	-	-	500.00	500.00
TOTAL ASSETS	20,432,848.21	1,594,057.38	269,683.48	1,915,518.40	1,224,565.22	(1,658,497.20)	520,351.28	25,687,340.49	24,298,526.77
LIABILITIES & FUND BALANCE									
LIABILITIES									
Accounts Payable	223.00	-	-	-	-	-	-	223.00	223.00
Dental Insurance Payable	(8,731.42)	-	-	-	-	-	-	(8,731.42)	(8,731.42)
Flex Spending Account Payable	(1,960.91)	-	-	-	-	-	-	(1,960.91)	(1,960.91)
Early Check Adjustment	49,700.00	-	-	-	-	-	-	49,700.00	49,700.00
Total Liabilities	39,230.67	-	-	-	-	-	-	39,230.67	39,230.67
FUND BALANCE									
Fund Balance	20,393,617.54	1,594,057.38	269,683.48	1,915,518.40	1,224,565.22	(1,658,497.20)	520,351.28	25,648,109.82	24,259,296.10
Total Fund Balance	20,393,617.54	1,594,057.38	269,683.48	1,915,518.40	1,224,565.22	(1,658,497.20)	520,351.28	25,648,109.82	24,259,296.10
TOTAL LIABILITIES & FUND BALANCE	20,432,848.21	1,594,057.38	269,683.48	1,915,518.40	1,224,565.22	(1,658,497.20)	520,351.28	25,687,340.49	24,298,526.77

LINCOLNSHIRE-PRAIRIE VIEW ELEMENTARY SCHOOL DISTRICT NO. 103
TREASURER'S REPORT
ALL FUNDS
SEPTEMBER 30, 2013

CASH BALANCE PER BOOKS

Educational Fund	20,432,848.21
Operations and Maintenance	1,594,057.38
Debt Service Fund	269,683.48
Transportation Fund	1,915,518.40
Retirement Fund	1,224,565.22
Capital Projects Fund	(1,658,497.20)
Working Cash Fund	<u>520,351.28</u>
TOTALS:	<u><u>\$ 24,298,526.77</u></u>

BANK BALANCES & INVESTMENTS

US Bank - AP	
Statement Balance	1,348,205.28
Less: Outstanding Checks	<u>247,731.41</u>
	\$ 1,100,473.87
US Bank - Payroll	
Statement Balance	38,771.10
Less: Outstanding Checks	<u>24,047.99</u>
	\$ 14,723.11
US Bank - Other	
RevTrak Account Balance	\$ 156,905.68
Imprest	44,500.00
Petty Cash	<u>500.00</u>
	201,905.68
PMA Financial Network	
ISDLAF - LIQ	249,251.65
ISDLAF - MAX	2,002,824.25
Fixed Rate Investments	<u>20,621,207.90</u>
	\$ 22,873,283.80
Illinois Inst Investors Trust	
CMF	19,351.31
Bank Financial	
Money Market	<u>88,789.00</u>
TOTALS:	<u><u>\$ 24,298,526.77</u></u>

Certified by:



Dan Stanley, Treasurer

**ACTIVITY FUND
SEPTEMBER 30, 2013**

Account	Beg. Balance September 1, 2013	Current Month Inflow	Current Month Outflow	End. Balance September 30, 2013
Bank Interest	130.56	6.97	-	137.53
District Convenience Acct	124.63	-	-	124.63
DW Convenience Acct	1,459.38	330.00	-	1,789.38
DW-NJHS	2,156.23	-	(83.06)	2,073.17
DW-Scholarship	1,810.63	-	-	1,810.63
DW-Student Council	7,656.61	-	-	7,656.61
DW-Yearbook	40,068.04	-	(11,370.00)	28,698.04
HD Convenience Acct	85.44	-	-	85.44
HD-Student Council	2,861.84	-	-	2,861.84
HD-Yearbook	16,662.86	1,820.00	-	18,482.86
SP Convenience Acct	31.15	-	-	31.15
SP-Yearbook	8,526.00	2,880.00	-	11,406.00
TOTALS	81,573.37	5,036.97	(11,453.06)	75,157.28



Lincolnshire – Prairie View School District 103
1370 RIVERWOODS ROAD
LINCOLNSHIRE, IL 60069
847.295.4030
(Fax) 847.295.9196

Memo

To: Board of Education
From: Katie Reynolds, Assistant Superintendent of Teaching and Learning
Julie Postma, Director of Student Services
Mark Westhoff, Director of Technology
CC: Dr. Scott Warren
Date: November 7, 2013
Re: Executive Summary

Curriculum & Instruction

- The ELM Review is in the beginning stages. I have met with Laura Beltchenko to discuss her interest in working with District 103 on the program review. Dr. Warren and I are in the process of establishing the terms of her contract. I will be contacting the Board to set up individual or paired focus groups. A community, parent and teacher survey will be created and sent to families prior to the holidays.
- The four ELM coordinators and I attended the National Gifted Conference in Indianapolis November 6, 7, & 8. This conference provided us with an opportunity to see what is happening on a national level and have access to current researchers. I believe we learn about ourselves by hearing from other people, this opportunity gave the ELM coordinators and myself time to begin evaluating the implementation of our current program.
- The 6-8 science teachers completed their third and fourth day of work with the consortium, aligning the DW curriculum to the Next Generation Science Standards. Jay McTighe, the author of Understanding by Design, joined the teachers for day 3 and presented on the how the Understanding by Design Model connects to the Next Generation Science Standards.
- The College, Career and Civic Life (C3) Framework for social studies standards have been released. These standards are different from what we have seen in math, English language arts and science because they do not include multiple grade level specific content standards. The C3 framework address pedagogy through four different dimensions. These dimensions are included in the chart below. The

eighth grade social studies teachers and I met with the consortium middle school and high school social studies teachers to begin discussing and understanding the new frameworks.

Dimension 1: Developing Questions and Planning Inquiries	Dimension 2: Applying Disciplinary Tools and Concepts	Dimension 3: Evaluating Sources and Using Evidence	Dimension 4: Communicating Conclusions and Taking Informed Action
Developing Questions and Planning Inquiries	Civics	Gathering and Evaluating Sources	Communicating and Critiquing Conclusions
	Economics		
	Geography	Developing Claims and Using Evidence	Taking Informed Action
	History		

Special Education

- We held our first preschool screening on November 6th. Five preschoolers were scheduled to attend and four attended. Typically we have nine or ten preschoolers at each screening. At this time, we are reviewing the screening information and making recommendations as appropriate.
- Special education staff members have attended articulation meeting at Stevenson High School with both their Special Education Department and their Student Services Department. These articulations are helpful in continuing to change and or refine the process for student’s transitioning to SHS. For example, several of the elementary feeder districts are transitioning a larger number of students with more significant disabilities from their home schools. SHS has been expanding programming to meet these needs. Through this collaboration, they will be adding an additional Orientation to the Special Education Division that will focus on this programming.
- The End of Year Report was filed with SEDOL this month. It included documentation supporting the use of our IDEA Flow Through and IDEA Preschool funds for the 2012-2013 school year. Monies were expended to support salaries for preschool and special education associates and staff development.
- Early childhood has seen a number of changes this fall. There is additional assessment and reporting on individual students that is required by the state above and beyond the child’s IEP. There are also new Illinois Early Learning and Development Standards that the early childhood team is reviewing and incorporating into their work with students and student IEPs.

- We have one situation involving a new student that is very complicated. We are working diligently with the family, legal counsel and an IEP team outside of the school district, but within the consortium, to make a placement and begin to meet this students needs, as well as initiate a comprehensive evaluation to obtain a clearer picture of his needs.

Technology

- I attended Midwest Google Summit last week. This is the third year of the summit, and the second year I've attended. Since becoming a Google Apps for Education district late last fall, our district has come a long way in use of the online collaborative tools offered by Google. Whereas last year we were more in the middle of the attendees as far as use and innovation, I would say this year we were toward the front of the attendees. Our technology integration specialists have made a positive impact working with our staff and students.
- We have expanded the amount of bandwidth for Daniel Wright in order to accommodate the growing use of online resources. We anticipate increasing the bandwidth for this school again next summer. Additionally, we are in the process of increasing the bandwidth for Sprague and Half Day.
- We continue to offer Google Apps workshops for teachers. Our technology curriculum committees as well as our technology integration specialists offer a variety of opportunities for our staff to learn the collaboration tools Google Apps offers. Students in grades 3-8 are currently using Google Apps.
- We have created a District 103 YouTube account. Our first video upload was a short on the Daniel Wright Wellness Fair. We will be building out our YouTube channels to include videos for staff, staff-produced videos for students, and student-created videos.
- We will be enabling the Skyward Mobile App for iOS (iPad/iPhone) and Android devices in two weeks for staff. We also will be communicating with parents about the app, and we will let parents know they should—if interested—download the app beginning December 2. The app does not give full program functionality, but it does afford users the ability to do some of the things they are used to doing on the computer.
- We will be sending out a Honeywell test message on November 21. Kim will publicize through various means the upcoming test message before sending it.
- We have held a couple of Google Hangouts (video conference calls) with other districts who are using Haiku, which is one of the learning management systems (LMSs) we are piloting. One of our iPad pilot teachers is also piloting the use Haiku. One of Haiku's strengths is its ability to integrate with Google Apps. We also have a couple of teachers piloting another LMS: Canvas.
- We are sending several groups of teachers to visit 1:1 schools during the month of November. Teachers will be visiting schools in Gurnee 56, where they have a

1:1 iPad initiative. We want teachers to see in action classrooms where self-directed learning is taking place with student personal devices. While we have several pilots taking place this year, we want to explore what others are doing and give our teachers a variety of perspectives.

- We are in the process of finalizing the front pages of the new websites. This process has taken awhile because we want to have the pages appear as close to perfect as we can get. We have been uploading content to the new site while working with the vendor on the front pages. In the next month or so we will be training various persons responsible for uploading content to the district and school websites. We anticipate going live with the new sites sometime in December.



LINCOLNSHIRE - PRAIRIE VIEW SCHOOL DISTRICT 103

1370 RIVERWOODS ROAD
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Memo

To: Board of Education
From: Katie Reynolds
CC: Dr. Scott Warren
Date: November 5, 2013
Re: Fall 2013 MAP Scores

Attached please find the scores from the Measures of Academic Progress (MAP) tests taken by students in September 2013. The two reports demonstrate a comparison between how District 103 students performed on the test when compared to students nationally. As expected, District 103 students continue to perform above the national norms.

Individual MAP progress reports were mailed home to parents in October 2013. A sample of this report is included for your information. This report shows parents how a student is performing nationally, and also gives specific information with respect to goal areas in math and reading. One benefit of the report is that it shows all of the students' scores from third grade through eighth grade. This makes it easy for both parents and teachers to measure growth through the years.

Finally, you will also see a report that shows student growth from Fall 2012, to Fall 2013, in both mathematics and reading. The growth reports begin with third grade, since students first take the MAP tests in second grade. The yellow columns indicate the mean of growth that our students have shown from Fall 2012, to Fall 2013, while the red line shows the mean growth targets. The targeted growth is devised on a national level and is supplied by NWEA as a measure against which we can compare local growth. You will note that with the exception of sixth grade mathematics, the mean of growth in each grade level for both mathematics and reading exceeded the mean of growth targets. This report also provides the number of students at each grade level who met their growth target, as well as the percentage of students at that grade level who met their growth target.



LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT 103

FALL 2013 MEASURES OF ACADEMIC PROGRESS RESULTS

RIT (Raasch Unit) is a unit of measure that uses individual item difficulty values to estimate student achievement. RIT scores create an equal interval scale and are used to monitor students' progress across time.

District 103 students consistently score above national norms.

MATH Mean RIT - District 103

Grade	Fall 2013	Fall 2012	National Norm
Grade 2	194.8	192.0	178.2
Grade 3	203.4	206.7	192.1
Grade 4	219.4	219.1	203.8
Grade 5	230.6	231.4	212.9
Grade 6	236.4	234.5	219.6
Grade 7	244.3	245.7	225.6
Grade 8	253.4	250.4	230.2

READING Mean RIT - District 103

Grade	Fall 2013	Fall 2012	National Norm
Grade 2	192.1	188.4	178.2
Grade 3	200.2	202.9	192.1
Grade 4	213.6	212.3	203.8
Grade 5	218.6	221.4	212.9
Grade 6	225.4	225.2	219.6
Grade 7	231.2	230.3	225.6
Grade 8	235.3	234.3	230.2



LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT 103

MAP TEST RESULTS FALL 2013

PERCENTAGE OF STUDENTS SCORING AT THE 90TH PERCENTILE

FALL OF 2013 - MATH			FALL OF 2012 - MATH			FALL OF 2011 - MATH		
Grade	# of Students Tested	Students @ 90% or Higher	Grade	# of Students Tested	Students @ 90% or Higher	Grade	# of Students Tested	Students @ 90% or Higher
2	165	47%	2	155	41%	2	165	45%
3	166	32%	3	170	46%	3	178	46%
4	190	45%	4	183	46%	4	180	47%
5	186	53%	5	183	51%	5	196	41%
6	195	41%	6	204	34%	6	194	43%
7	209	39%	7	198	45%	7	198	38%
8	209	49%	8	204	43%	8	199	46%

FALL OF 2013 - READING			FALL OF 2012 - READING			FALL OF 2011 - READING		
Grade	# of Students Tested	Students @ 90% or Higher	Grade	# of Students Tested	Students @ 90% or Higher	Grade	# of Students Tested	Students @ 90% or Higher
2	165	46%	2	155	33%	2	165	37%
3	165	27%	3	169	30%	3	178	36%
4	188	32%	4	182	36%	4	180	36%
5	183	40%	5	183	46%	5	196	36%
6	192	36%	6	205	36%	6	196	28%
7	206	39%	7	197	39%	7	200	31%
8	208	43%	8	205	42%	8	198	40%

Mathematics

Season/ Year	Grade	Student Score Range	Dist. Avg RIT	Norm Group Avg.	Student Growth	Typical Growth	Student %ile Range
F13	6	227- 230 -233	236	220	8	8	71- 75 -81
S13	5	229- 232 -235	238	221			71- 77 -83
F12	5	219- 222 -225	231	213	9	10	67- 74 -80
S12	4	225- 228 -231	231	212			81- 86 -91
F11	4	210- 213 -216	219	204	13	11	68- 76 -82
S11	3	208- 211 -214	219	203			65- 73 -80
F10	3	197- 200 -203	206	192			65- 74 -81

Mathematics Goals Performance - Fall 2013

Algebraic Thinking	HiAvg
Real & Complex Number Systems	High
Geometry	HiAvg
Statistics & Probability	HiAvg

Reading

Season/ Year	Grade	Student Score Range	Dist. Avg RIT	Norm Group Avg.	Student Growth	Typical Growth	Student %ile Range
F13	6	222- 225 -228	225	212	19	5	73- 81 -86
S13	5	212- 215 -218	226	212			49- 58 -68
W13	5	216- 220 -224	207	210			70- 77 -84
F12	5	203- 206 -209	222	207	8	7	39- 47 -58
S12	4	207- 210 -213	220	207			48- 59 -67
F11	4	195- 198 -201	212	200	6	9	37- 45 -53
S11	3	197- 200 -203	211	199			44- 52 -60
F10	3	189- 192 -195	203	190			48- 56 -66

Reading Goals Performance - Fall 2013

Literature	High
Informational Text	HiAvg
Foundations / Vocabulary	Avg

Lexile® Range: 951-1101

Explanatory Notes:

Season/Year

The season (F=fall, S=spring, W=winter, U=summer) and the year the test was administered.

Student Score Range

The middle number is the RIT score your child received. The numbers on either side of the RIT score define the score range. If retested, your child would score within this range most of the time.

District Average RIT

The average score for all students in the school district in the grade who were tested at the same time as your child.

Norm Group Avg.

The average score observed for students in the most recent NWEA RIT Scale Norms study, who were in the same grade and tested in the same portion of the instructional year (e.g., fall or spring).

Student Growth

Presents the growth in RITs your child made from the previous fall to the fall of the year in which growth is reported.

Typical Growth

The average growth of students in the most recent NWEA RIT Scale Norms study who were in the same grade and began the growth comparison period at a similar achievement level.

Student %ile Range

The number in the middle is your child's percentile rank - the percentage of students in the most recent NWEA RIT Scale Norms study that had a RIT score less than or equal to your child's score. The numbers on either side of the percentile rank define the percentile range. If retested, your child's percentile rank would be within this range most of the time.

Goal Performance

Each goal area included in the test is listed along with a descriptive adjective of your child's score. The possible descriptors are Low (<21 percentile), LoAvg (21-40 percentile), Avg (41-60 percentile), HiAvg (61-80 percentile), and High (>80 percentile).

Lexile® Range

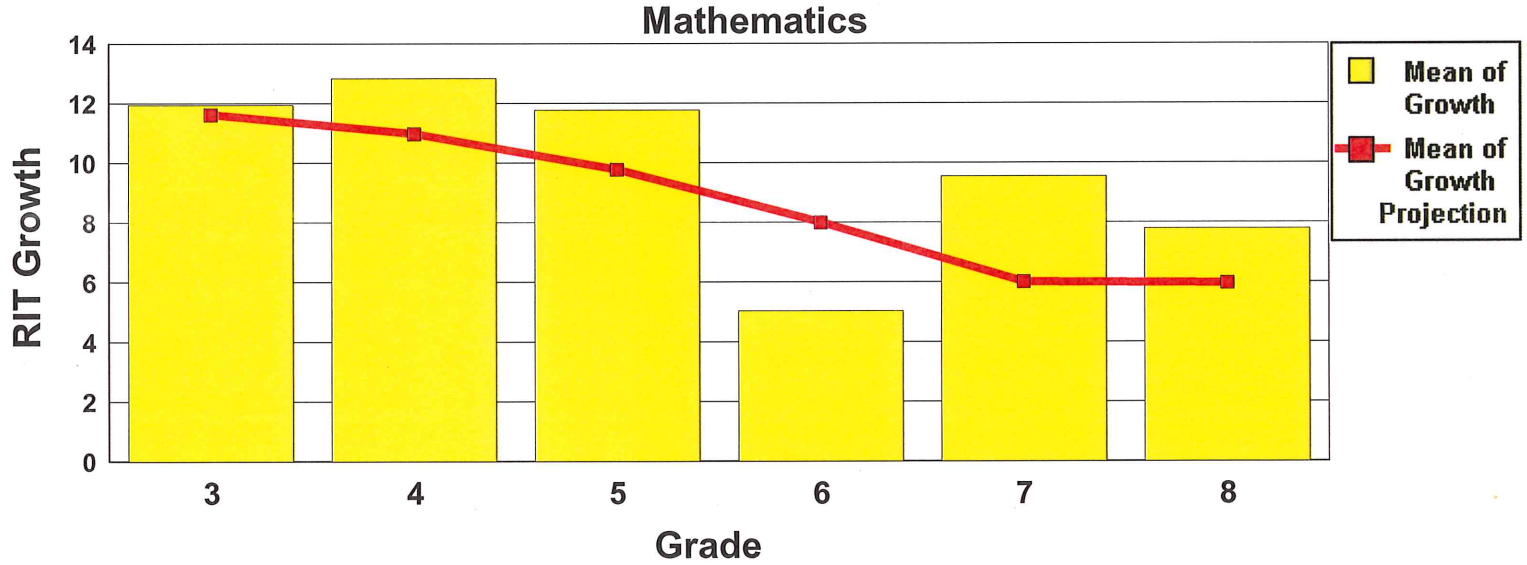
The difficulty range of text that can be understood by the student 75% of the time. Lexile® is a trademark of MetaMetrics, Inc., and is registered in the United States and abroad.

Student Growth District Summary - Fall 2012 to Fall 2013

District: Lincolnshire-Prairie View School District #103

*(Small Group Summary Display is OFF)

Mathematics		Fall 2012		Fall 2013		Growth			Mean** Growth Projection	Growth Index	Percent of Projection	Count Meeting Growth Projection	Percent Meeting Growth Projection
Grade (Fall 2013)	Count	Mean RIT	Std Dev	Mean RIT	Std Dev	Mean	Std Dev	Sampling Error					
Grade 3	145	192.2	12.0	204.1	13.9	11.9	7.9	0.7	11.6	0.3	102.8	74	51.0
Grade 4	164	206.4	11.4	219.2	11.8	12.8	7.0	0.5	11.0	1.9	117.0	99	60.4
Grade 5	174	219.6	12.6	231.3	15.1	11.7	7.5	0.6	9.8	2.0	120.4	109	62.6
Grade 6	174	231.6	13.6	236.6	14.7	5.0	6.5	0.5	8.0	-3.0	63.0	55	31.6
Grade 7	195	234.9	13.6	244.4	15.3	9.5	6.5	0.5	6.0	3.5	159.0	143	73.3
Grade 8	191	246.5	15.4	254.3	16.8	7.8	6.0	0.4	6.0	1.8	135.5	113	61.4



* Summary data for groups with less than 10 students are suppressed because they are not statistically reliable.

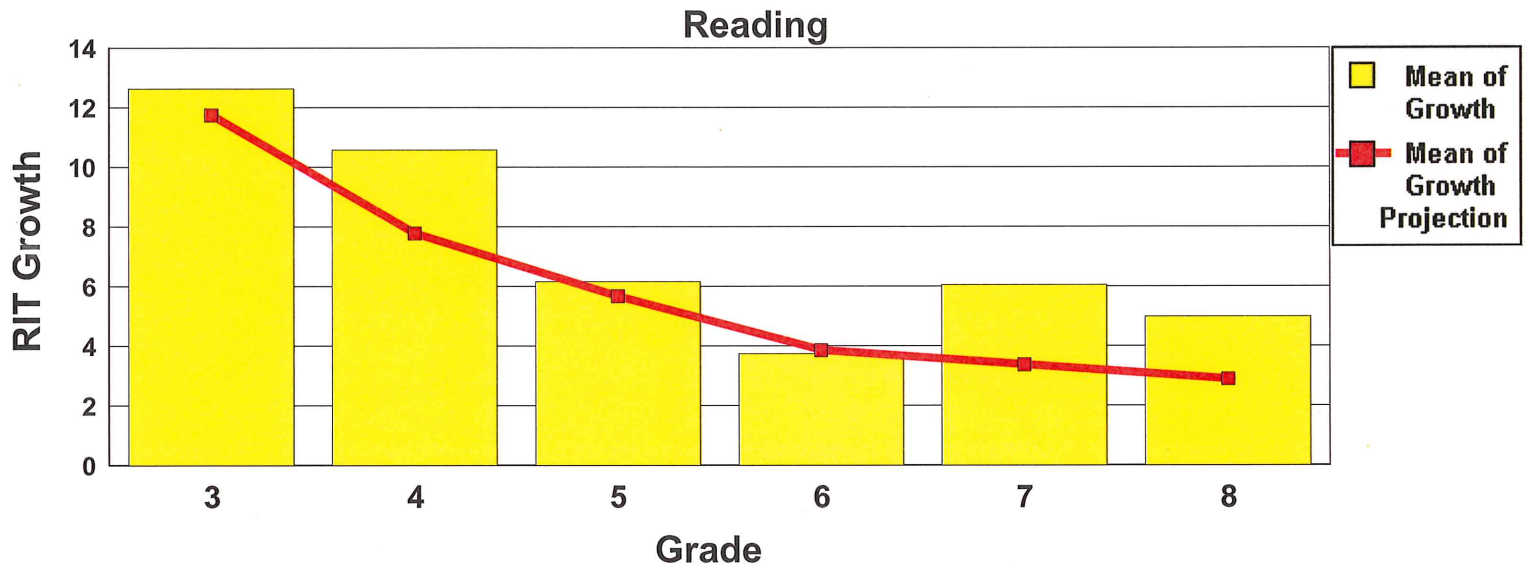
** All projections based on the most recent NWEA RIT Scale Norms study.

Student Growth District Summary - Fall 2012 to Fall 2013

District: Lincolnshire-Prairie View School District #103

*(Small Group Summary Display is OFF)

Reading		Fall 2012		Fall 2013		Growth						Count	Percent	
Grade (Fall 2013)	Count	Mean	Std	Mean	Std	Mean	Std	Sampling	Mean**	Growth	Percent of	Count	Meeting	Meeting
		RIT	Dev	RIT	Dev				Growth					
Grade 3	145	188.4	12.9	201.1	11.8	12.7	8.5	0.7	11.7	0.9	107.6	83	57.2	
Grade 4	163	203.1	11.1	213.7	9.9	10.6	6.8	0.5	7.8	2.8	136.0	117	71.8	
Grade 5	173	212.8	13.0	219.0	12.6	6.2	7.2	0.5	5.7	0.5	108.6	96	55.5	
Grade 6	174	221.8	11.6	225.5	11.2	3.7	6.8	0.5	3.9	-0.1	97.2	99	56.9	
Grade 7	196	225.5	11.3	231.6	11.3	6.1	6.4	0.5	3.4	2.7	179.6	143	73.0	
Grade 8	190	230.9	10.0	235.9	11.1	5.0	6.1	0.4	2.9	2.1	172.4	128	67.4	



* Summary data for groups with less than 10 students are suppressed because they are not statistically reliable.

** All projections based on the most recent NWEA RIT Scale Norms study.



Lincolnshire – Prairie View School District 103
1370 RIVERWOODS ROAD
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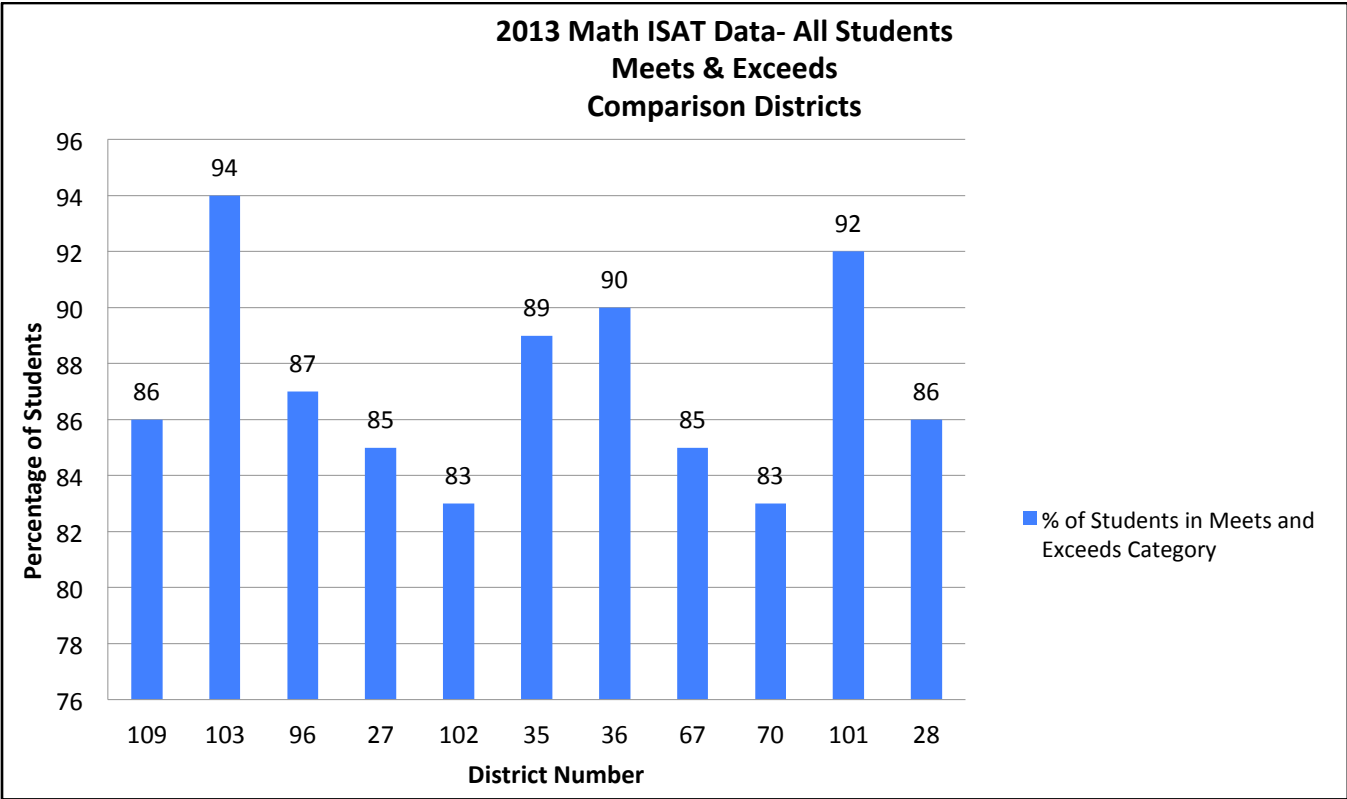
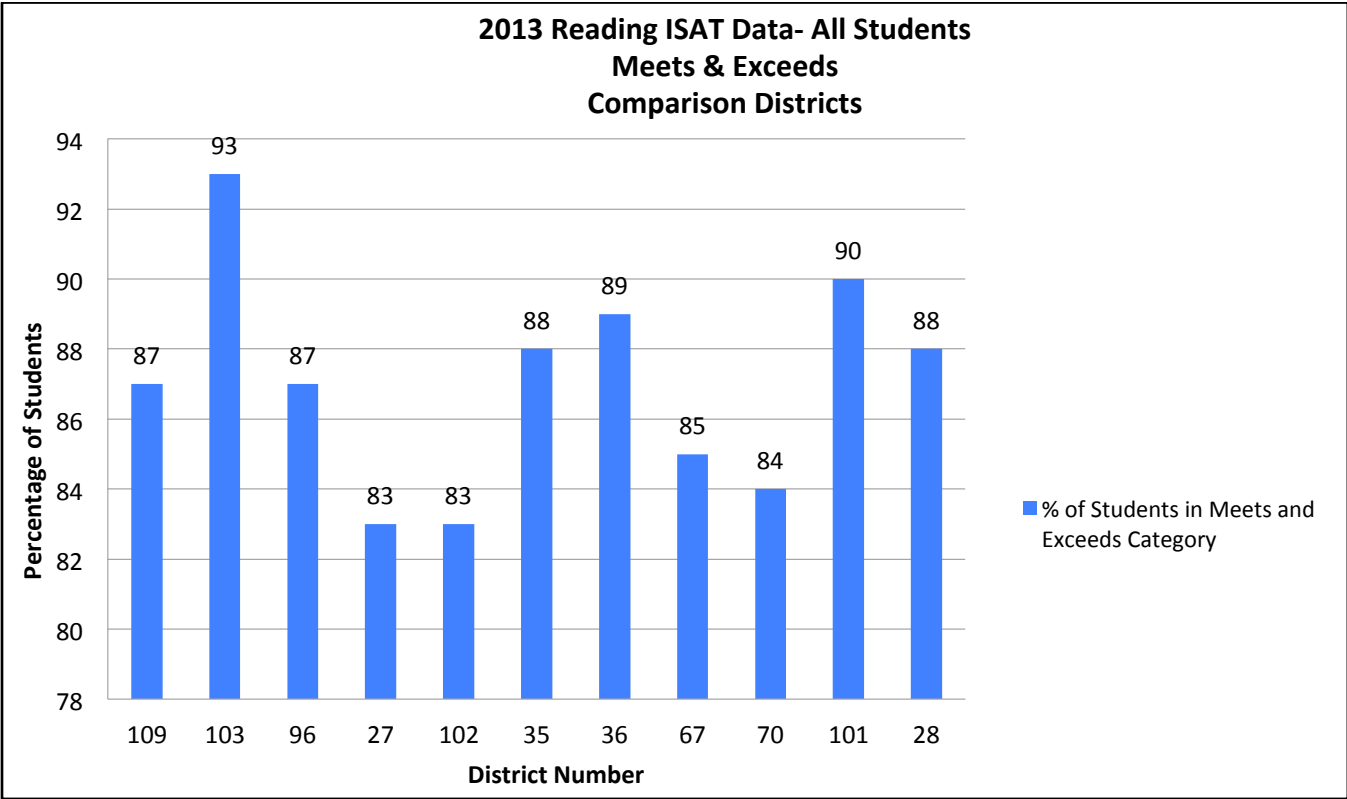
Memo

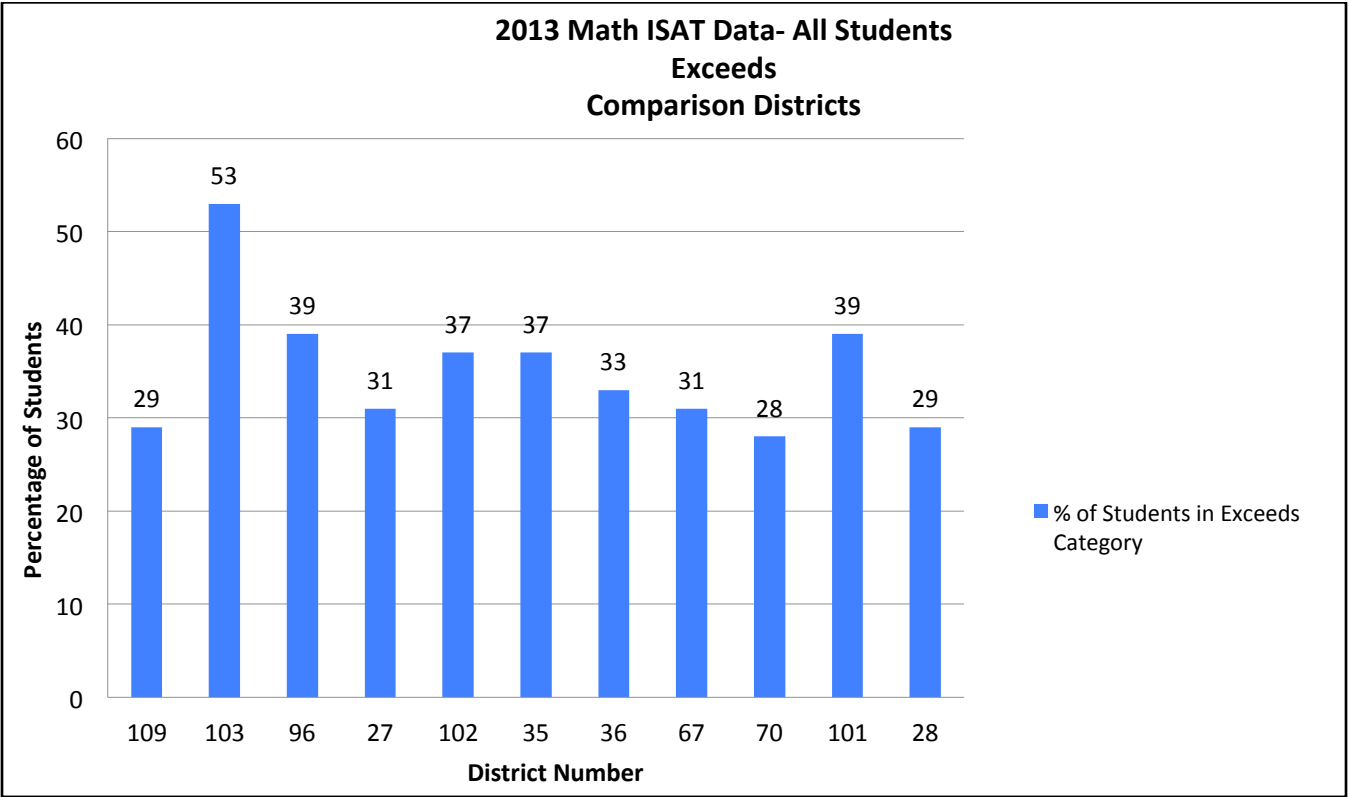
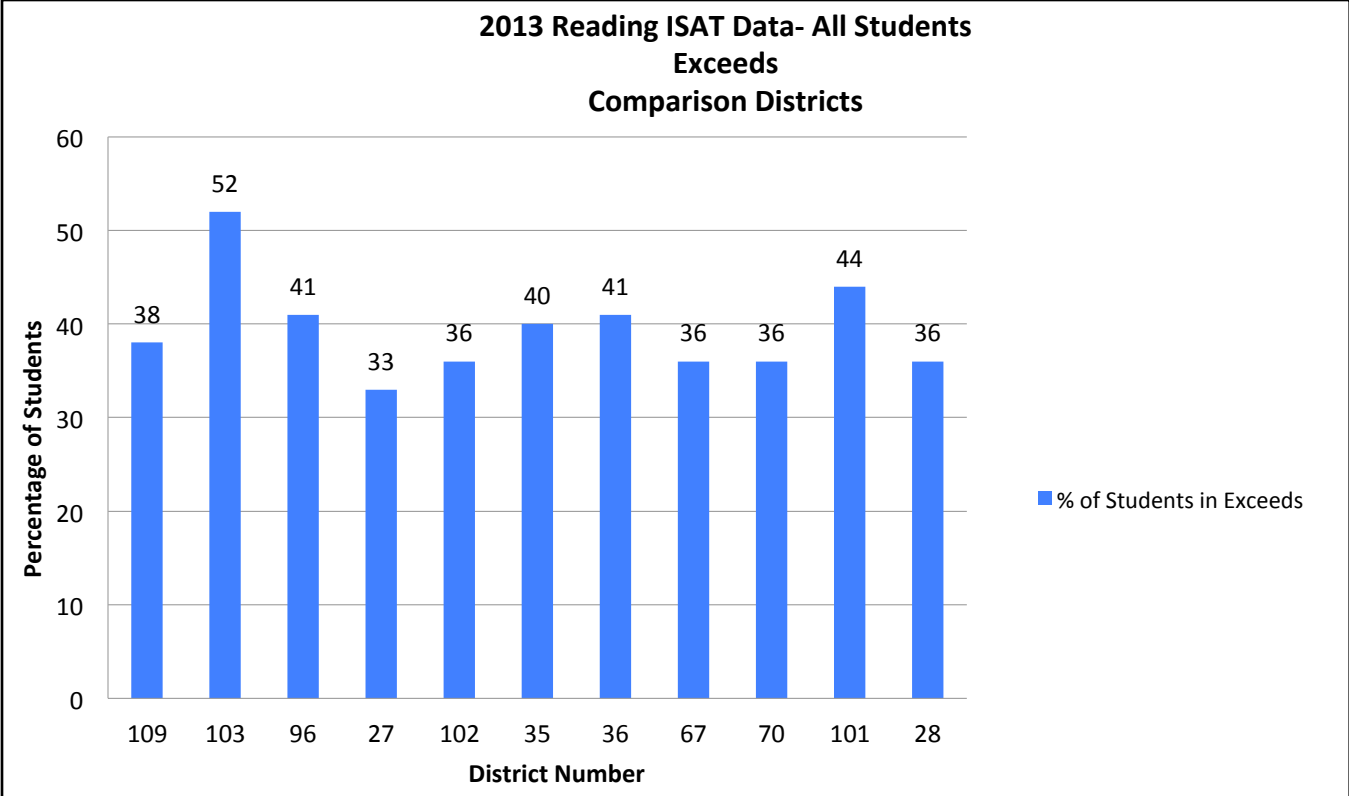
To: Board of Education
From: Katie Reynolds
CC: Dr. Scott Warren
Date: November 6, 2013
Re: Spring 2013 ISAT Analysis

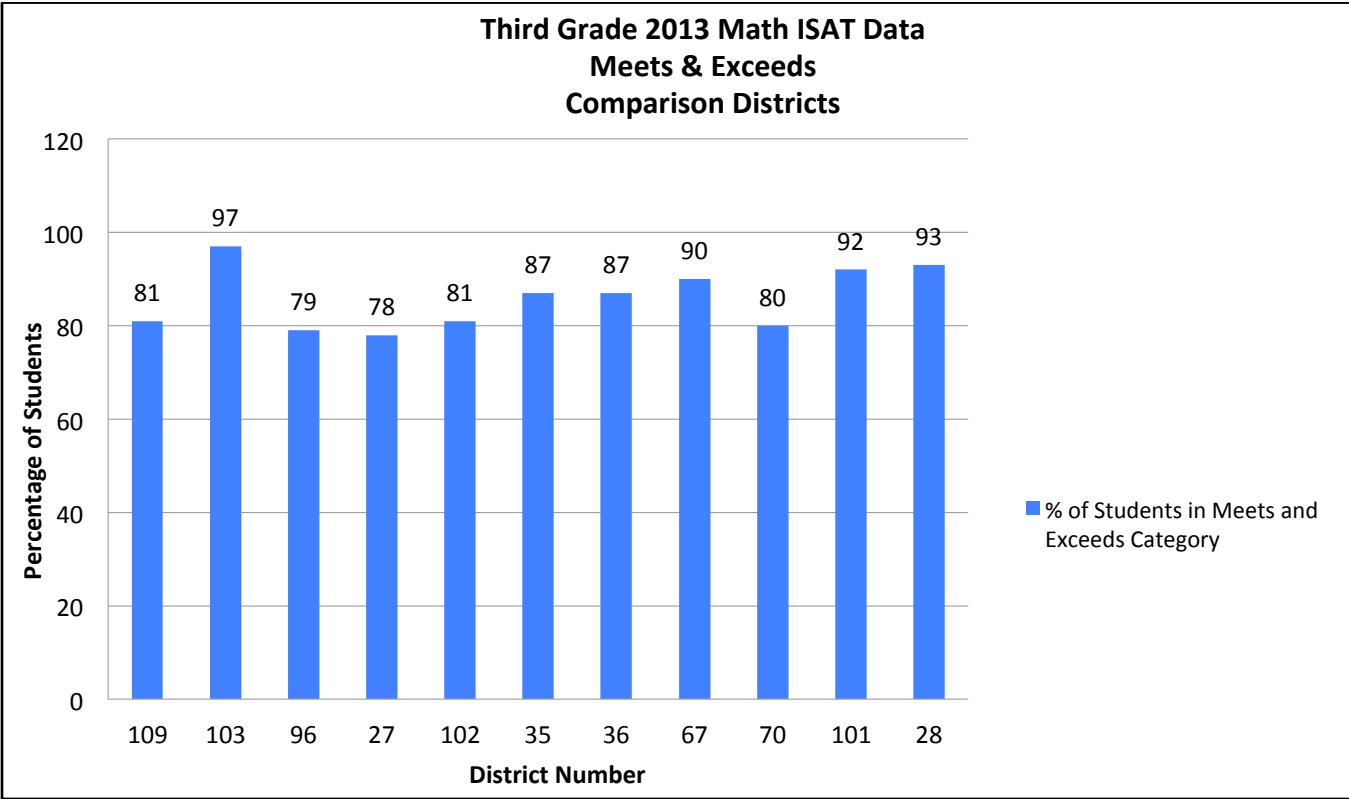
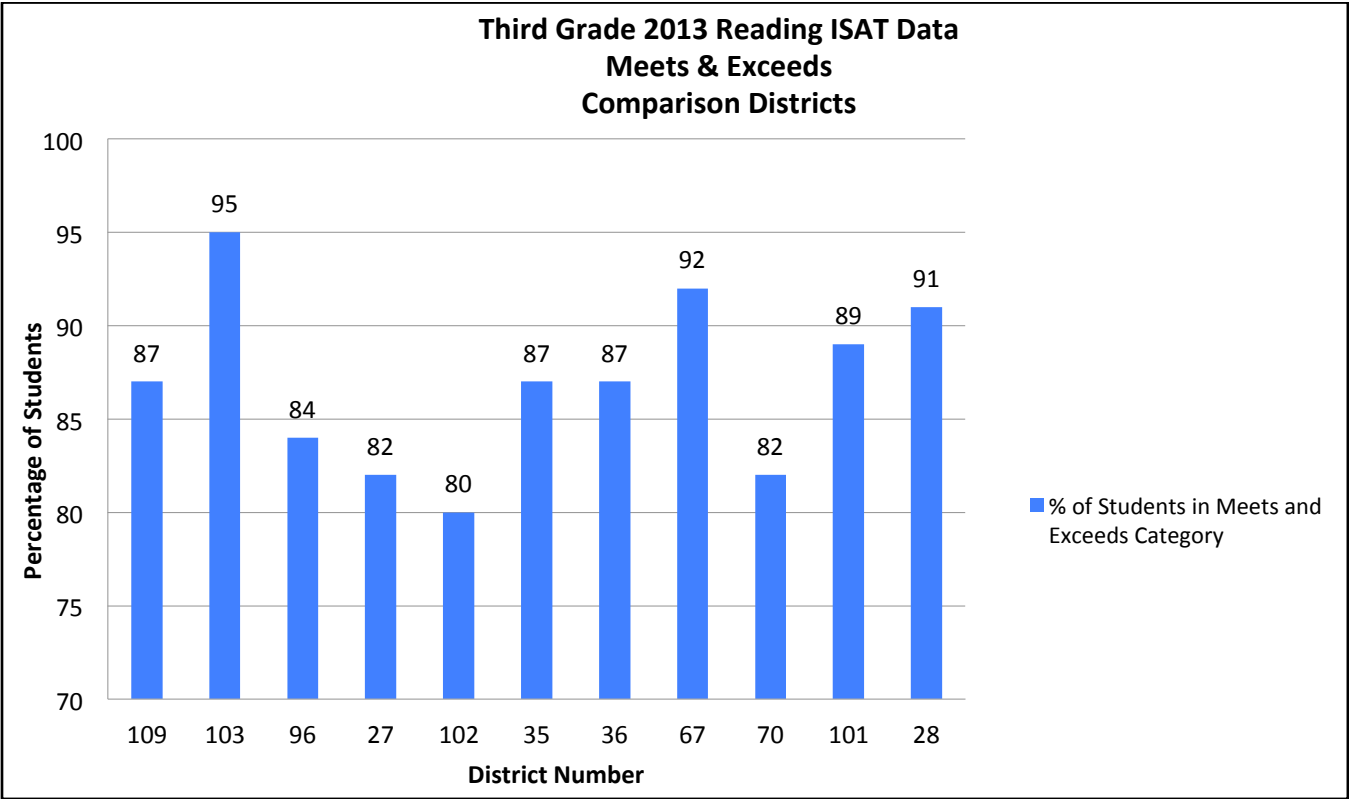
Attached you will find the results of an analysis of ISAT scores for District 103 and the ten districts identified by the Citizen's Advisory Committee for Finance as comparable to our own district.

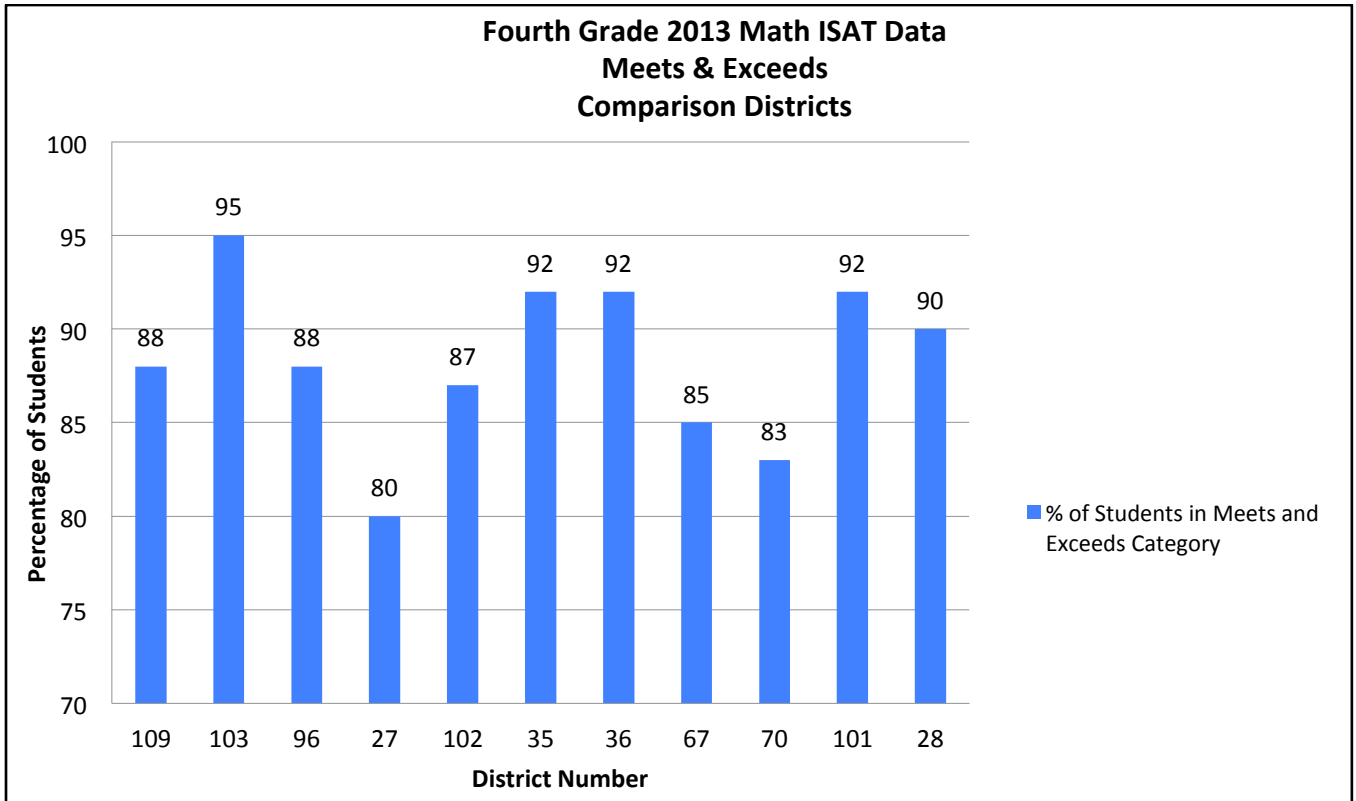
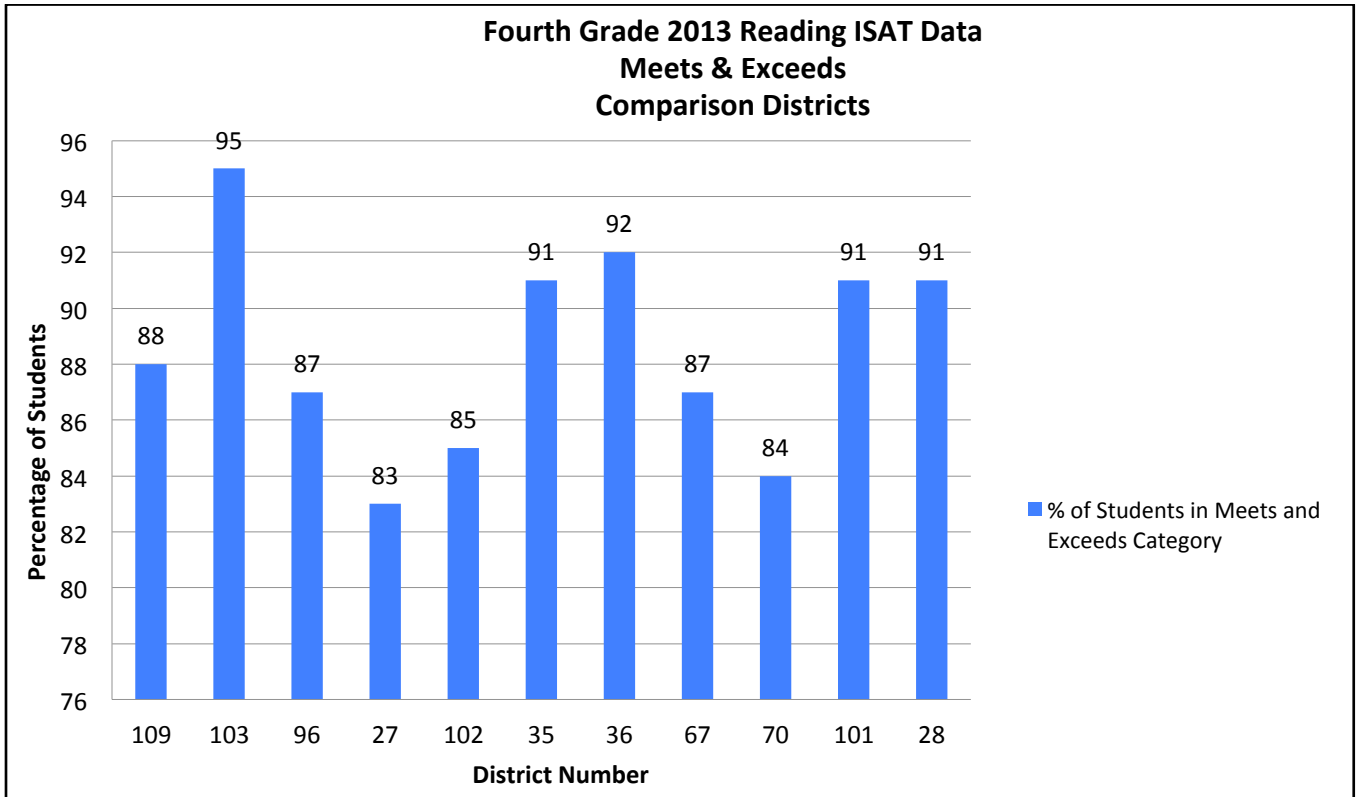
The charts on pages 2 & 3 include data for all students in the areas of reading and math. The first two charts show the percentage of students who met and exceeded state standards as measured on the ISAT. The charts on page 3 show the percentage of students who exceeded state standards.

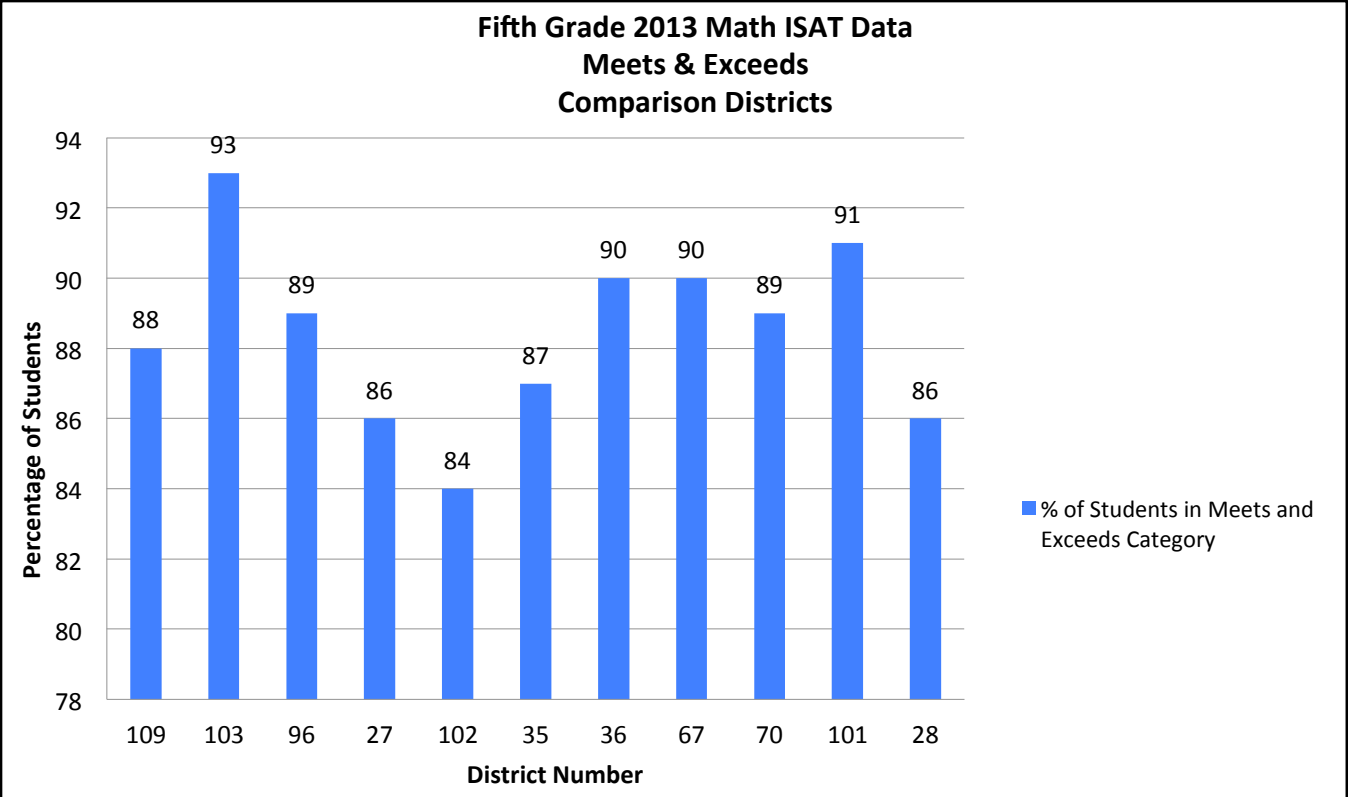
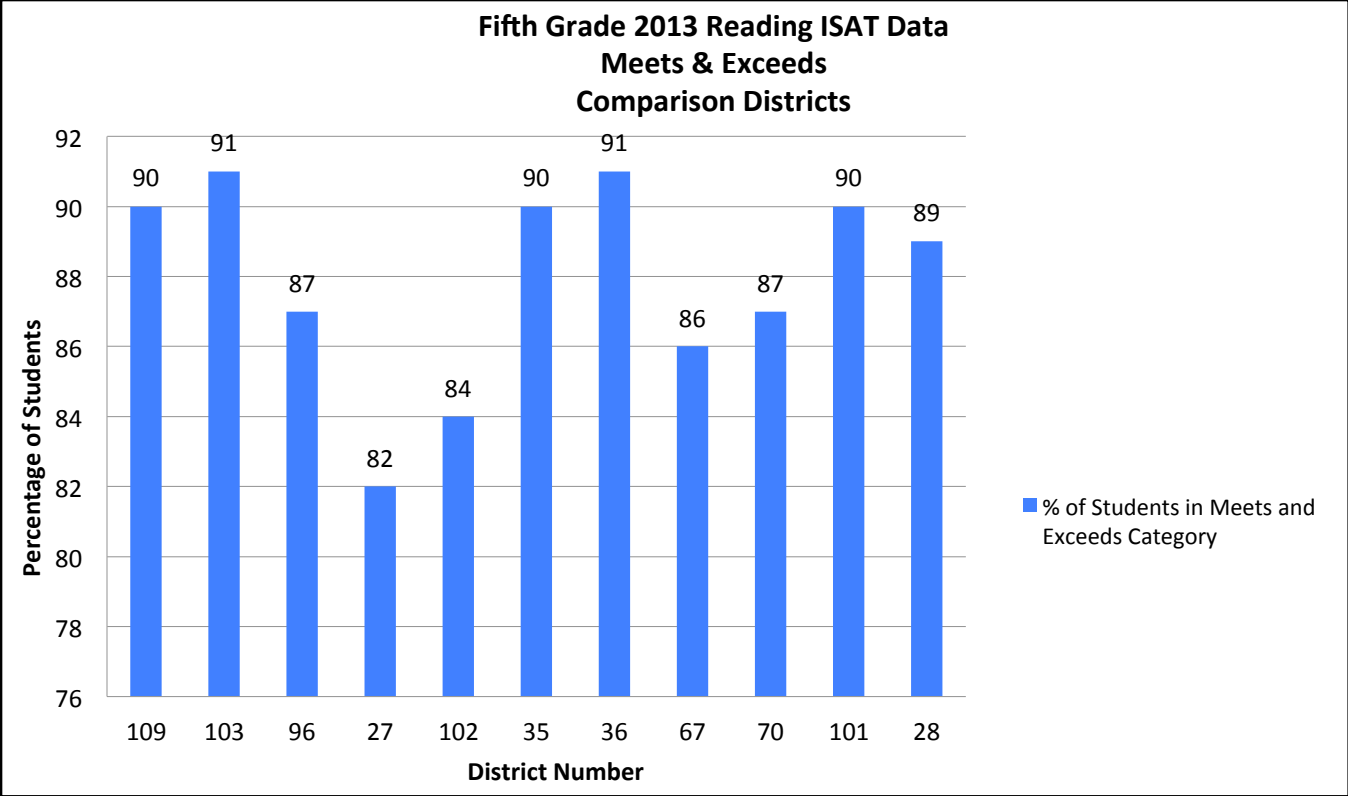
The charts on pages 4-10 show the percentage of students who met or exceeded state standards broken down by grade level and subject.

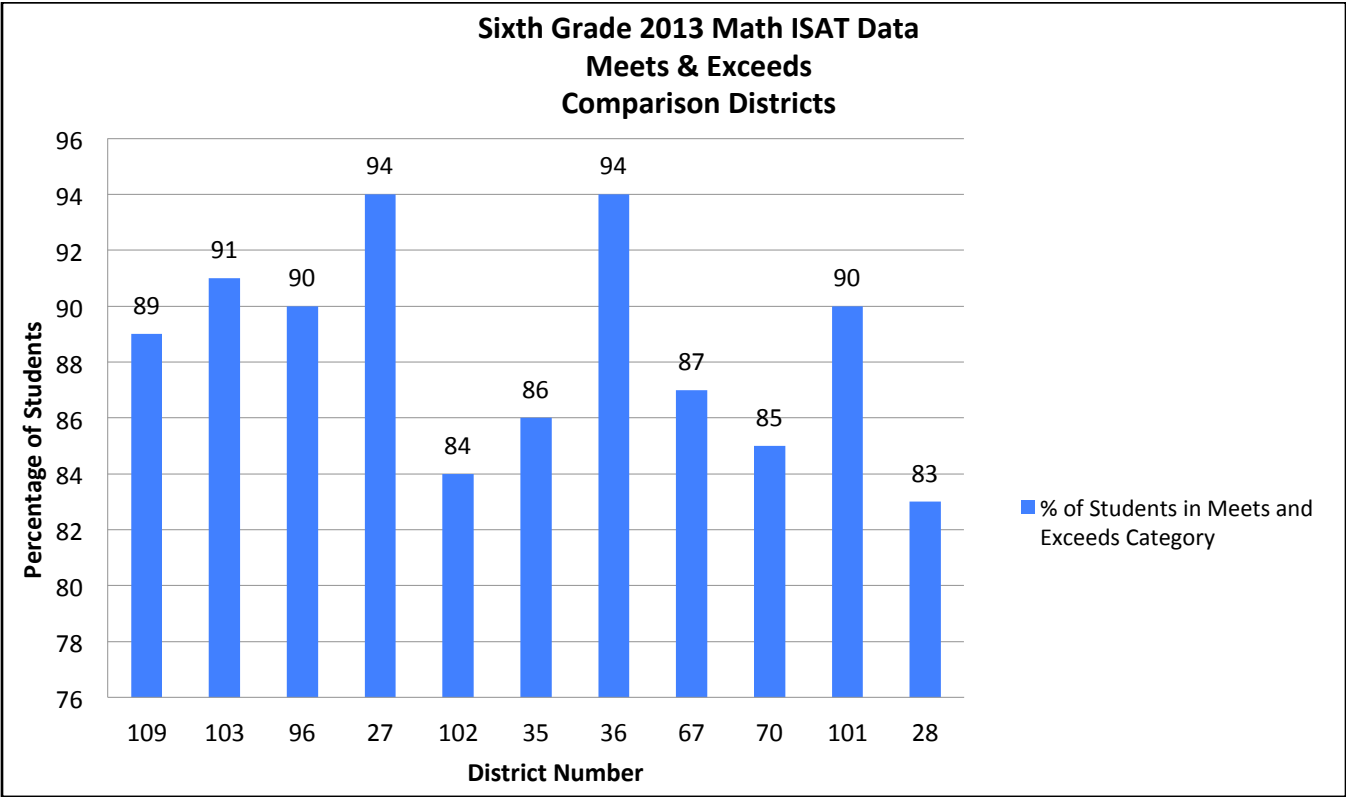
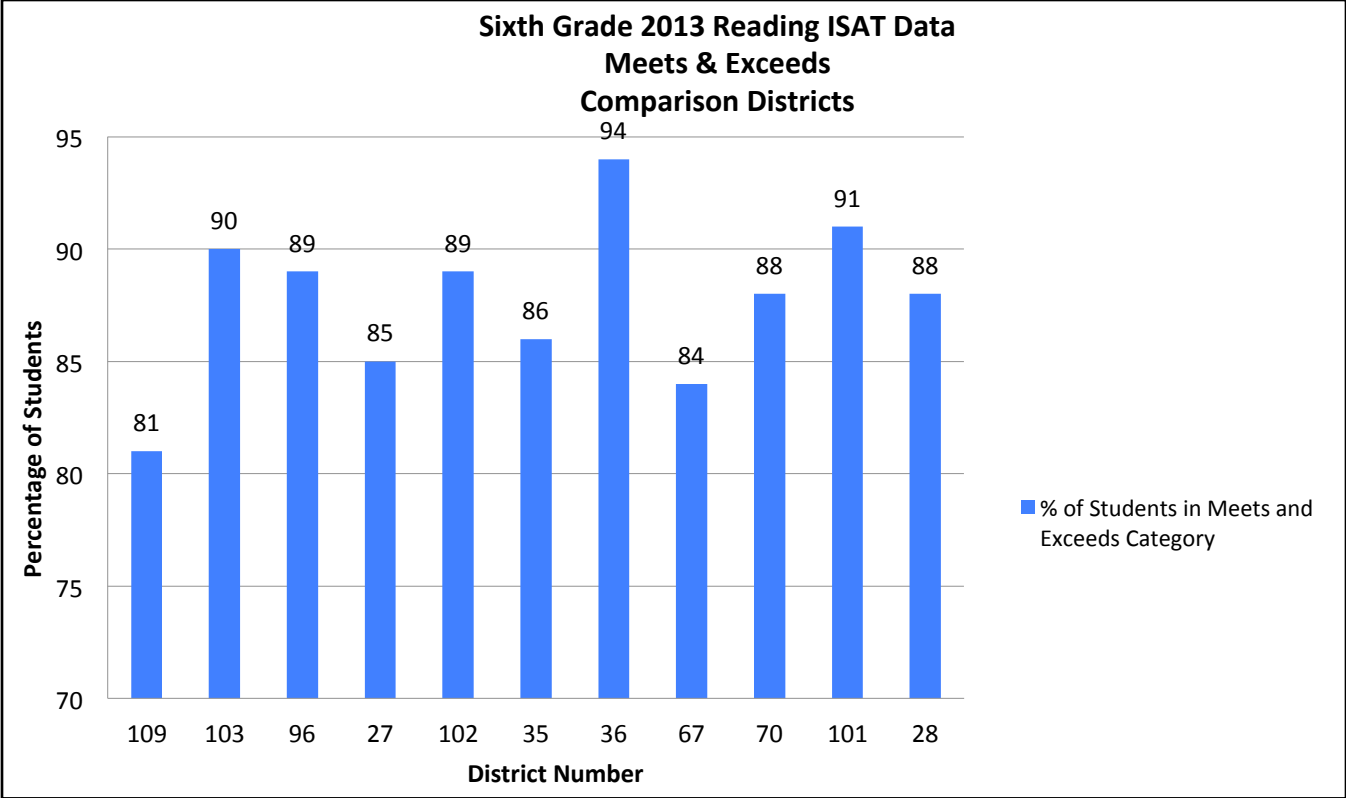


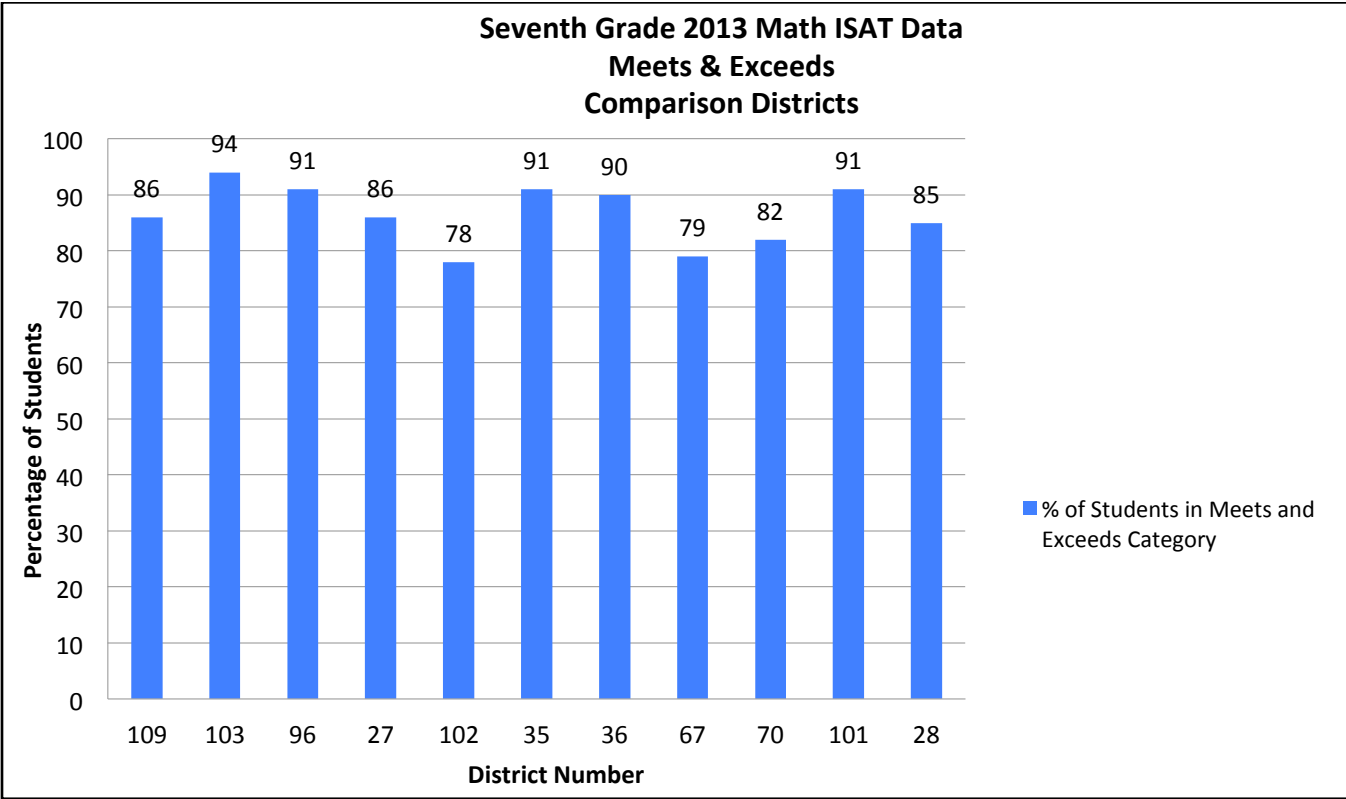
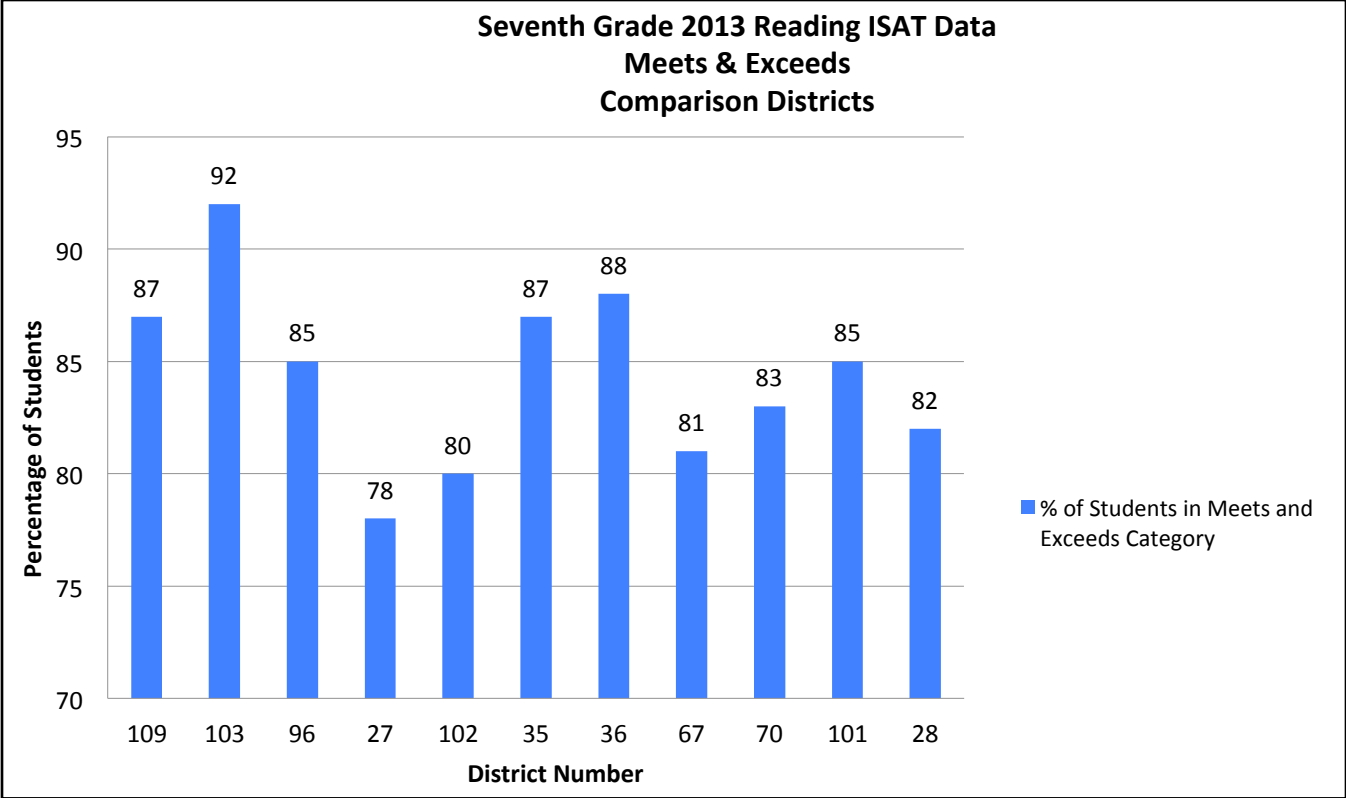


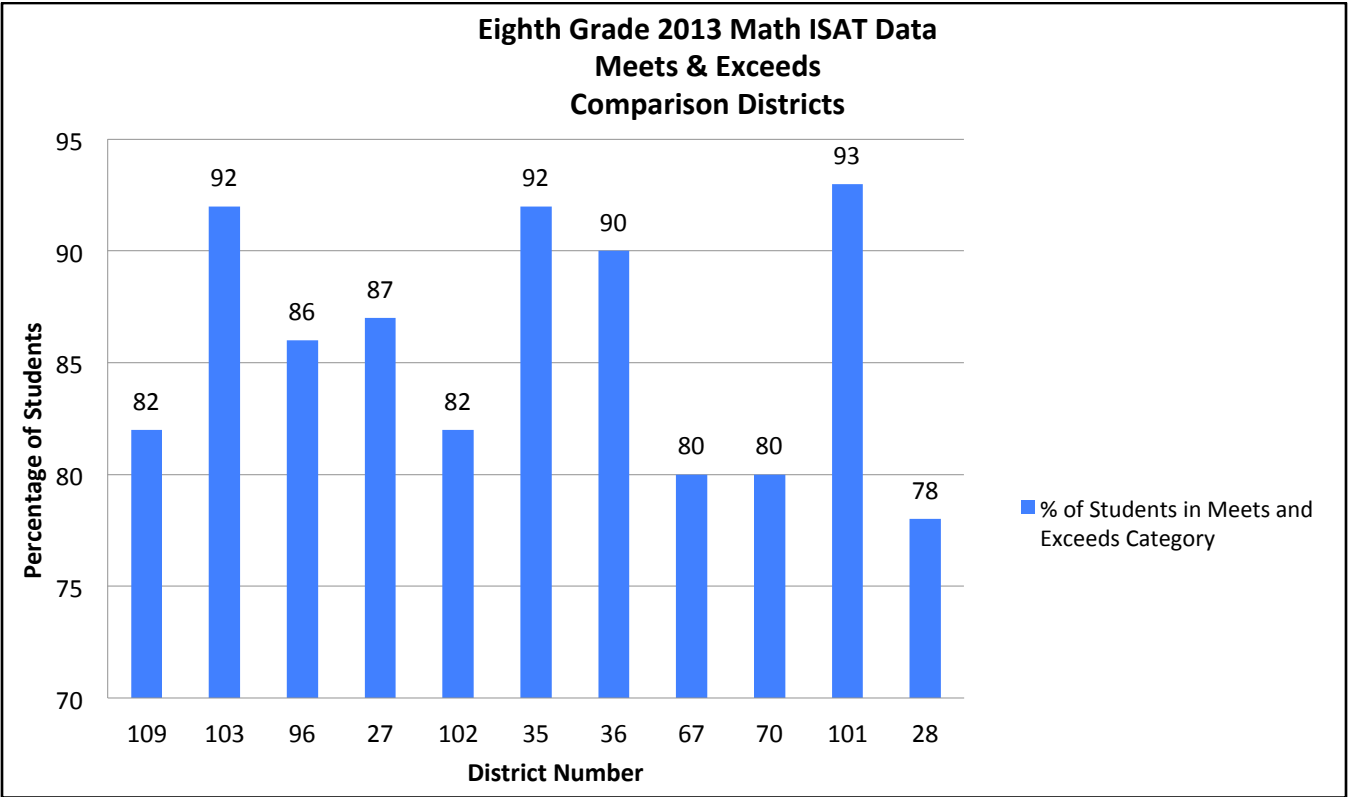
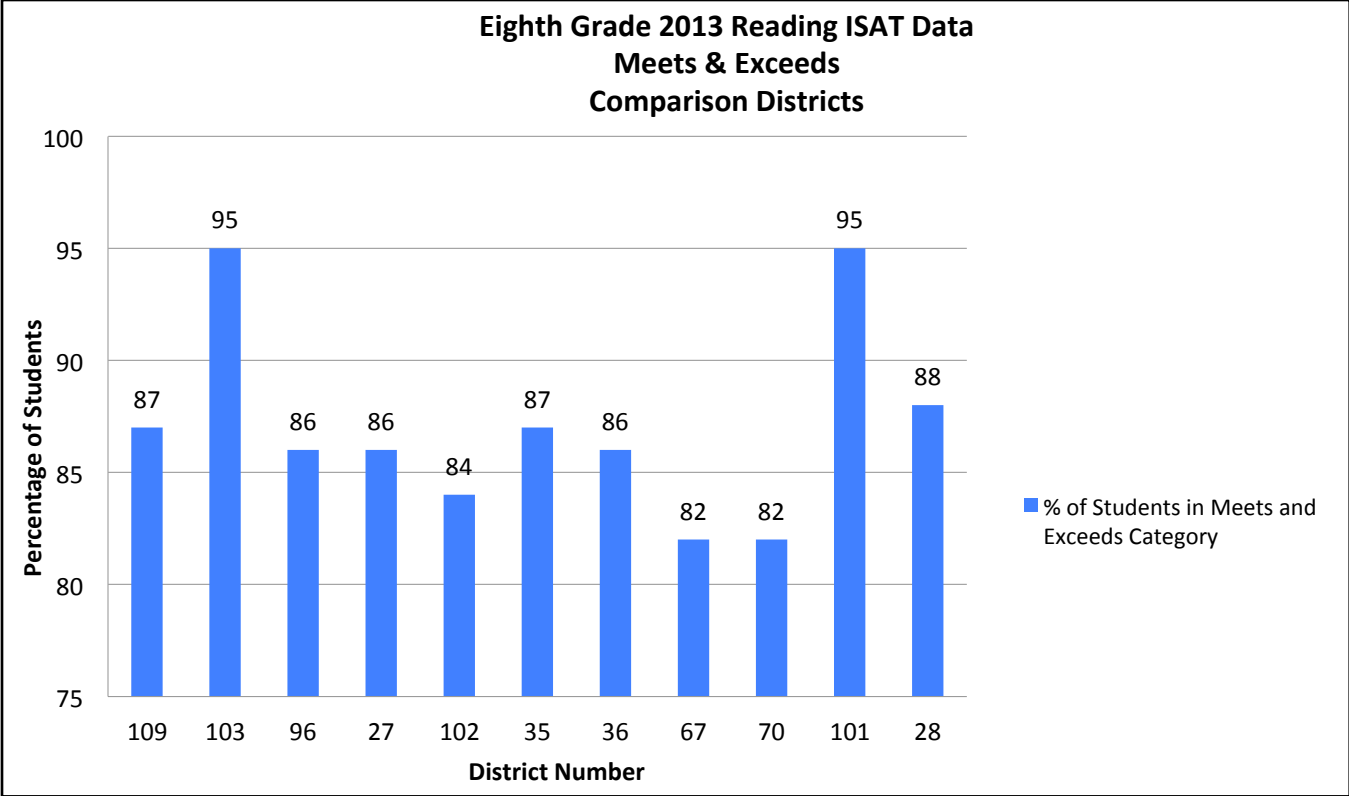


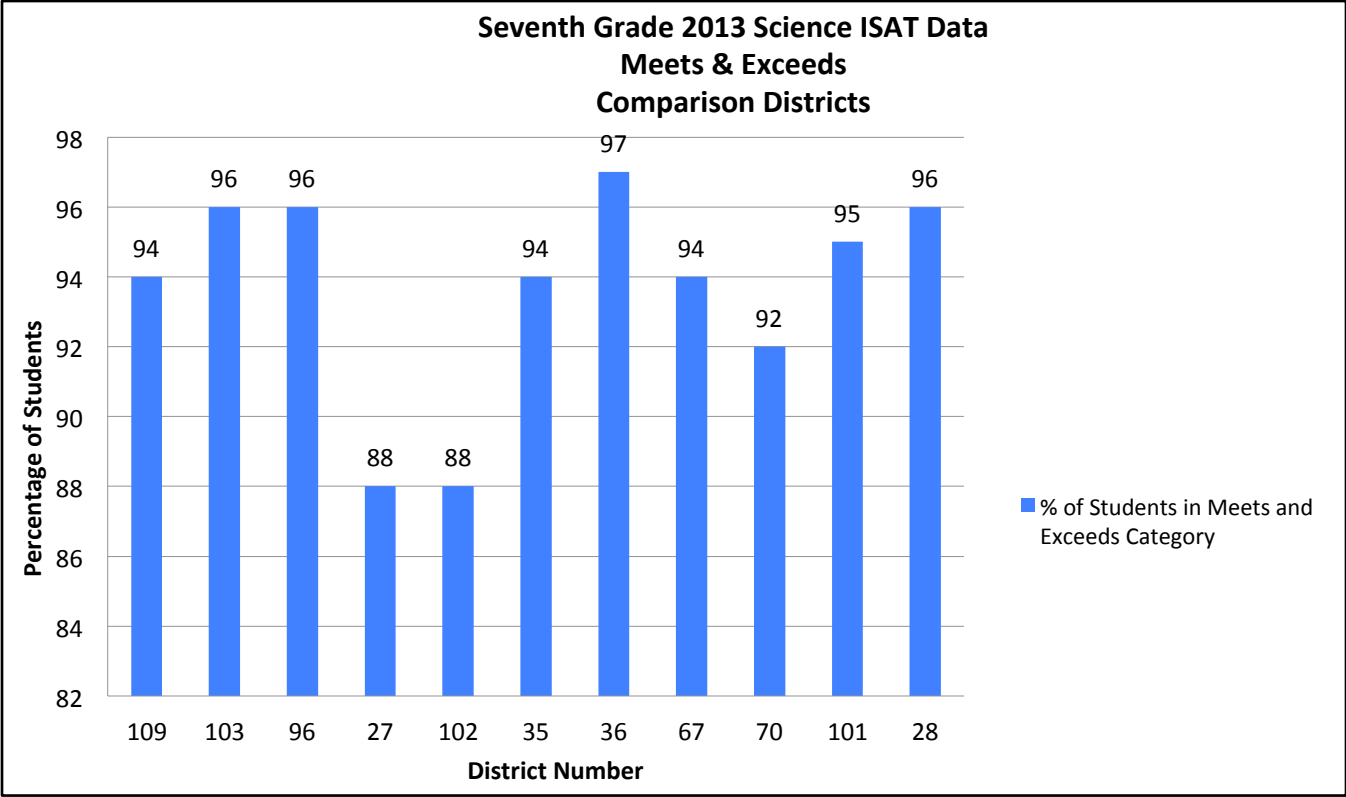
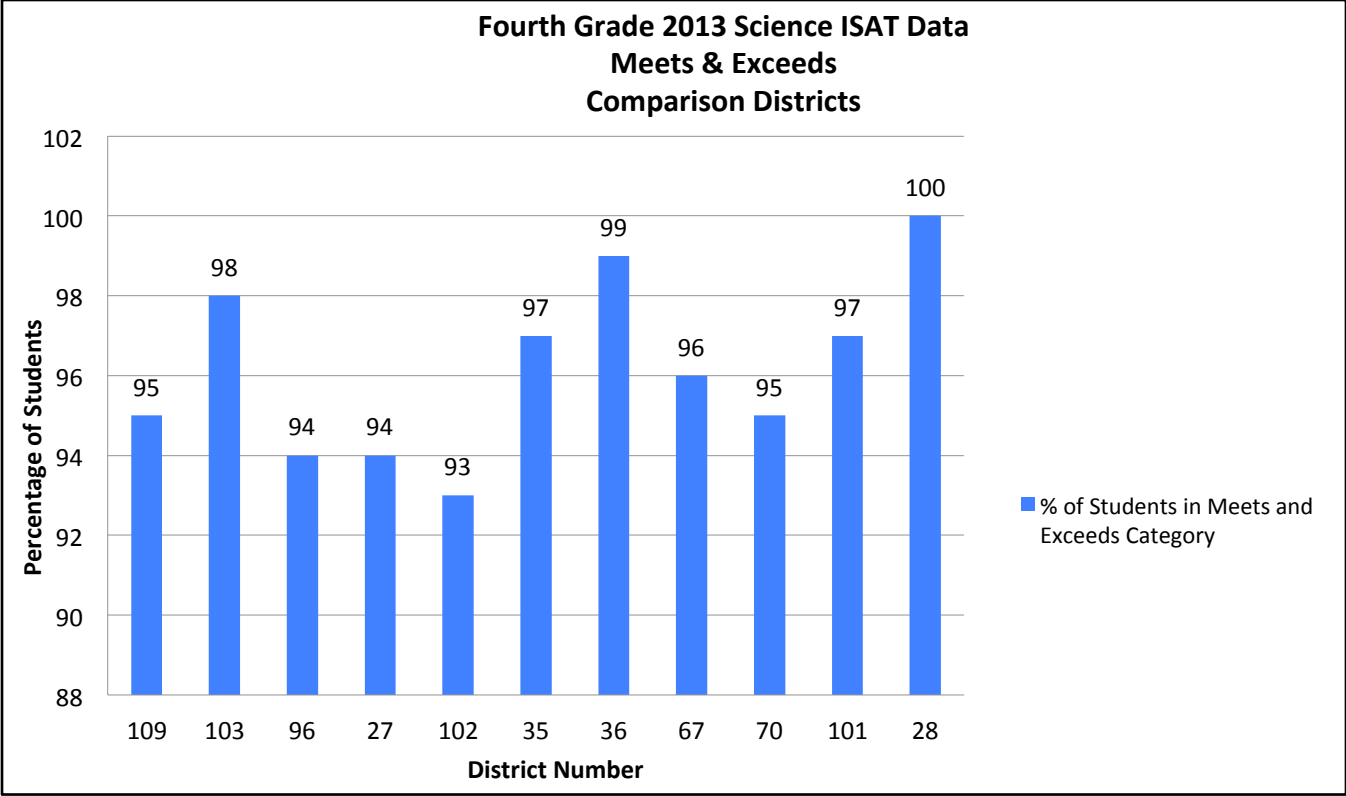














Lincolnshire – Prairie View School District 103
1370 RIVERWOODS ROAD
LINCOLNSHIRE, IL 60069
847.295.4030
(Fax) 847.295.9196

Memo

To: Board of Education
From: Katie Reynolds
CC: Dr. Scott Warren
Date: November 6, 2013
Re: District and School Report Cards

The Illinois State Board of Education annually releases a School Report Card that shows how each school and the district is performing on a wide range of educational goals. It has been revised this year to be more user-friendly and to provide data on a wider range of indicators.

Like the older version, the new School Report Card will display information on student characteristics and performance. It will also provide information not available from the old report card, including:

- Information about student academic growth and school performance trends.
- Information on athletic, extra curricular and after-school programs.
- Summary data from the new Illinois 5Essentials Survey.

The Report Card is available in two new formats:

- An online Report Card with an interactive tool for exploring school performance data. The tool includes simple, intuitive displays as well as detailed data views and descriptions for each school and district. The online Report Card will continue to offer information on student demographics and performance. The website address is <http://iirc.niu.edu/Default.aspx>
- An At-A-Glance Report Card will offer a two-page snapshot that can be downloaded from the online Report Card

Copies of the district and each school's school report card and At-A-Glance are attached for your review.

Lincolnshire-Prairieview SD 103

Lincolnshire, ILLINOIS



ILLINOIS DISTRICT REPORT CARD

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

This year, we have updated the report card to provide a full picture of school performance beyond just test scores. A display of this data designed with parents and communities in mind is available on illinoisreportcard.com. All of the metrics posted on illinoisreportcard.com are also included in this report.

STUDENTS

RACIAL/ETHNIC BACKGROUND AND OTHER INFORMATION

	White	Black	Hispanic	Asian	Native Hawaiian /Pacific Islander	American Indian	Two or More Races	Percent Low- Income	Percent Limited- English- Proficient	Percent IEP	Percent Homeless	Total Enrollment
District	61.6	0.7	1.5	32.3	1.0	0.0	2.9	0.9	6.2	14.4	0.1	1,628
State	50.6	17.6	24.1	4.3	0.1	0.3	3.0	49.9	9.5	13.6	2.0	2,054,155

Low-income students come from families receiving public aid; live in institutions for neglected or delinquent children; are supported in foster homes with public funds; or are eligible to receive free or reduced-price lunches.

IEP students are those students eligible to receive special education services.

Limited-English-proficient students are those students eligible for transitional bilingual programs. **Total Enrollment** is based on [Home School](#).

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

RACIAL/ETHNIC BACKGROUND AND OTHER INFORMATION

	High Sch. Dropout Rate	Chronic Truancy Rate	Mobility Rate	Attendance Rate
District		0.0	4.3	96.4
State		9.8	12.8	94.2

Mobility rate is based on the number of times students enroll in or leave a school during the school year.

Chronic truants are students who are absent from school without valid cause for 9 or more of the last 180 school days.

INSTRUCTIONAL SETTING

PARENTAL CONTACT*	
	Percent
District	100.0
State	95.5

TOTAL SCHOOL DAY	
	Days
District	176
State	176

* Parental contact includes parent-teacher conferences, parental visits to school, school visits to home, telephone conversations, and written correspondence.

AVERAGE CLASS SIZE (as of the first school day in May)

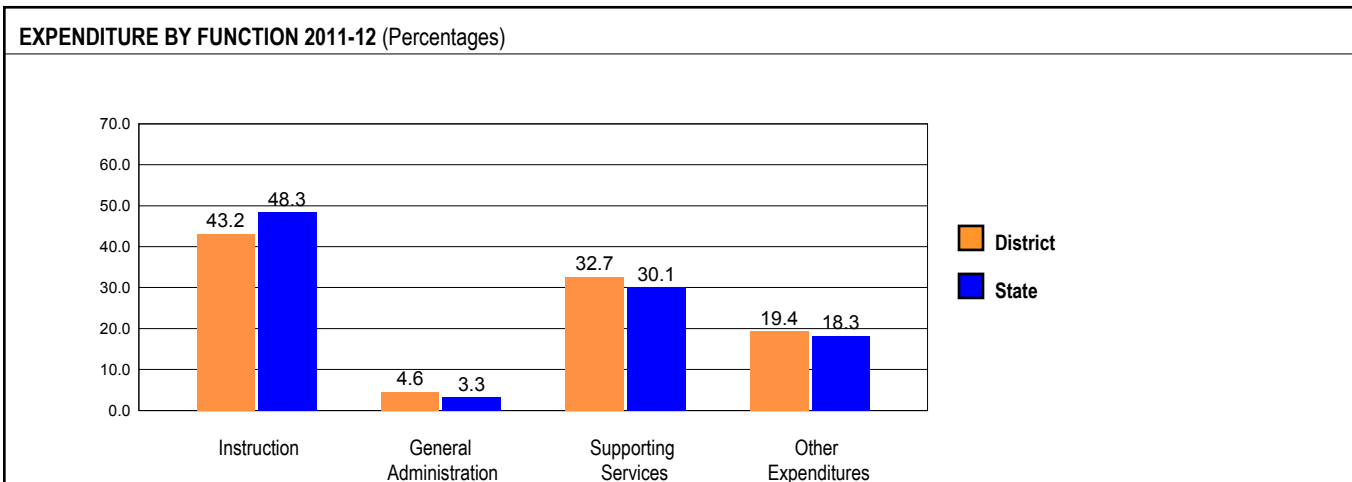
Grades	K	1	2	3	4	5	6	7	8	9 - 12	Overall
District	20.4	19.4	19.5	21.5	22.8	23.5	26.0	22.6	22.8		22.5
State	21.1	21.5	21.5	21.9	22.5	22.5	23.1	22.3	22.2		21.2

TIME DEVOTED TO TEACHING CORE SUBJECTS (Minutes Per Day)												
Grades	Mathematics			Science			English/Language Arts			Social Science		
	3	6	8	3	6	8	3	6	8	3	6	8
District	60	60	42	36	60	42	90	60	84	72	60	42
State	62	58	55	31	44	46	142	103	92	30	43	45

TEACHER INFORMATION		
		% of Classes Not Taught by Highly Qualified Teachers
District:	All Schools	0.0
	High Poverty Schools	
	Low Poverty Schools	0.0
State:	All Schools	0.2
	High Poverty Schools	0.5
	Low Poverty Schools	0.0

The No Child Left Behind Act requires that information for certain data elements be disaggregated by high- and low-poverty schools. Poverty (low-income) is defined on page 1 of all report cards. High- and low-poverty schools include those in the top and bottom quarters of the poverty distribution of schools in the state. Disaggregated data are reported only if at least one school in your district falls within the high-poverty quarter and at least one school within the low-poverty quarter.

SCHOOL DISTRICT FINANCES



REVENUE BY SOURCE 2011-12			
	District	District %	State %
Local Property Taxes	\$24,507,131	85.0	61.1
Other Local Funding	\$2,491,884	8.6	4.8
General State Aid	\$348,532	1.2	16.4
Other State Funding	\$1,234,539	4.3	9.7
Federal Funding	\$263,959	0.9	8.1
TOTAL	\$28,846,045		

EXPENDITURE BY FUND 2011-12			
	District	District %	State %
Education	\$21,048,633	70.6	73.4
Operations & Maintenance	\$1,800,406	6.0	6.2
Transportation	\$1,648,295	5.5	3.7
Debt Service	\$685,753	2.3	7.6
Tort	\$0	0.0	1.2
Municipal Retirement/ Social Security	\$985,327	3.3	2.0
Fire Prevention & Safety	\$0	0.0	0.7
Capital Projects	\$3,643,720	12.2	5.2
TOTAL	\$29,812,134		

OTHER FINANCIAL INDICATORS				
	2010 Equalized Assessed Valuation per Pupil	2010 Total School Tax Rate per \$100	2011-12 Instructional Expenditure per Pupil	2011-12 Operating Expenditure per Pupil
District	\$651,272	2.38	\$8,272	\$15,351
State	**	**	\$6,974	\$11,842

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

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

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

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

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

ACADEMIC PERFORMANCE

2011 NATIONAL ASSESSMENT OF EDUCATIONAL PROGRESS (NAEP)

NAEP is sponsored by the U.S. Department of Education and administered to students in grade 4, 8, and 12. Only grade 4 and 8 results are required to be reported.

Achievement levels reflect what students should know and be able to do. Based on recommendations from policymakers, educators, and members of the general public, the Governing Board for NAEP sets specific achievement levels for each subject area and grade. To provide a context for interpreting student performance, NAEP results are reported as percentages of students performing below the *Basic* level, at or above the *Basic* and *Proficient* levels, and at the *Advanced* level.

Basic denotes partial mastery of prerequisite knowledge and skills that are fundamental for proficient work at a given grade.

Proficient represents solid academic performance. Students reaching this level have demonstrated competency over challenging subject matter.

Advanced represents superior performance.

The four achievement levels (below basic, basic, proficient, and advanced) are reported as level 1 through level 4, respectively. Please note that only **state results** are reported.

Grade 4

Grade 4 - All

Levels	Reading				Mathematics			
	1	2	3	4	1	2	3	4
	34.7	32.0	24.7	8.6	20.2	41.5	31.4	6.9

Grade 4 - Racial/Ethnic Background

Levels	Reading				Mathematics			
	1	2	3	4	1	2	3	4
White	21.8	33.6	32.2	12.3	10.2	38.4	41.6	9.9
Black	57.7	29.9	10.9	1.6	41.8	43.9	12.8	1.5
Hispanic	51.2	30.7	15.7	2.4	29.6	50.5	18.5	1.4
Asian	16.1	31.3	35.5	17.1	5.9	29.4	44.8	19.8
Native Hawaiian/Pacific Islander								
American Indian								

Grade 4 - Limited-English-Proficient

Levels	Reading				Mathematics			
	1	2	3	4	1	2	3	4
	77.4	18.1	4.2	0.0	46.4	41.6	11.3	0.8

Grade 4 - Students with Disabilities

Levels	Reading				Mathematics			
	1	2	3	4	1	2	3	4
	67.6	19.4	11.0	2.0	43.2	37.6	17.5	1.6

Grade 4 - Economically Disadvantaged

Levels	Reading				Mathematics			
	1	2	3	4	1	2	3	4
	52.0	31.6	14.3	2.1	33.1	47.2	18.1	1.5

Grade 4 - NAEP Participation Rates

	Reading	Mathematics
Limited English Proficient	92.4	93.5
Students with Disabilities	91.1	86.1

Grade 8**Grade 8 - All**

Levels	Reading				Mathematics			
	1	2	3	4	1	2	3	4
	23.2	43.0	30.3	3.6	26.9	40.2	24.7	8.1

Grade 8 - Racial/Ethnic Background

Levels	Reading				Mathematics			
	1	2	3	4	1	2	3	4
White	15.3	41.2	38.8	4.7	15.7	40.2	32.8	11.2
Black	38.0	46.6	14.4	1.0	51.7	38.4	9.4	0.5
Hispanic	30.6	45.9	21.9	1.6	35.8	45.1	16.4	2.7
Asian	11.3	34.3	43.1	11.3	7.5	24.0	36.8	31.7
Native Hawaiian/Pacific Islander								
American Indian								

Grade 8 - Limited-English-Proficient

Levels	Reading				Mathematics			
	1	2	3	4	1	2	3	4
	67.9	29.9	2.2	0.0	69.5	27.0	3.2	0.0

Grade 8 - Students with Disabilities

Levels	Reading				Mathematics			
	1	2	3	4	1	2	3	4
	63.6	28.5	7.5	0.0	63.6	26.8	7.8	1.7

Grade 8 - Economically Disadvantaged

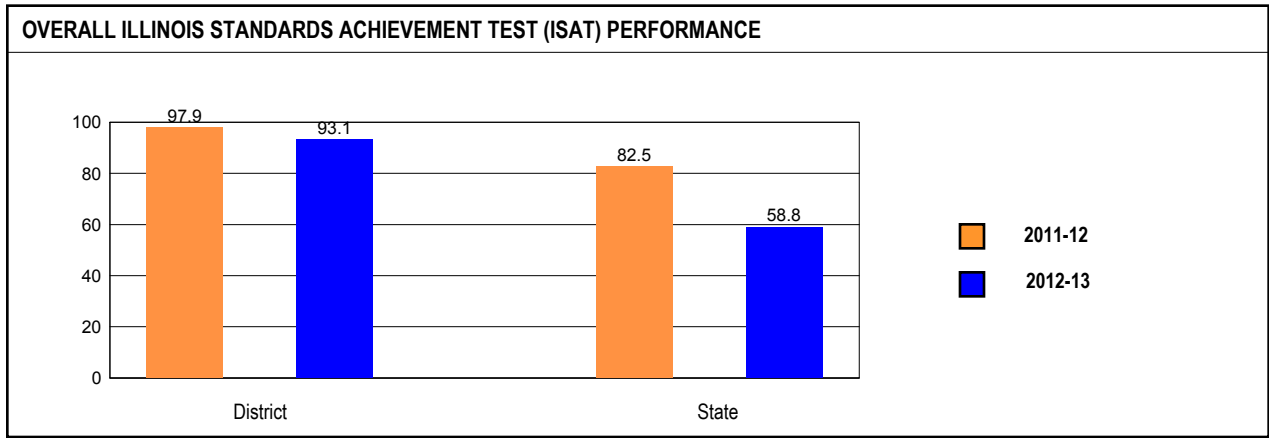
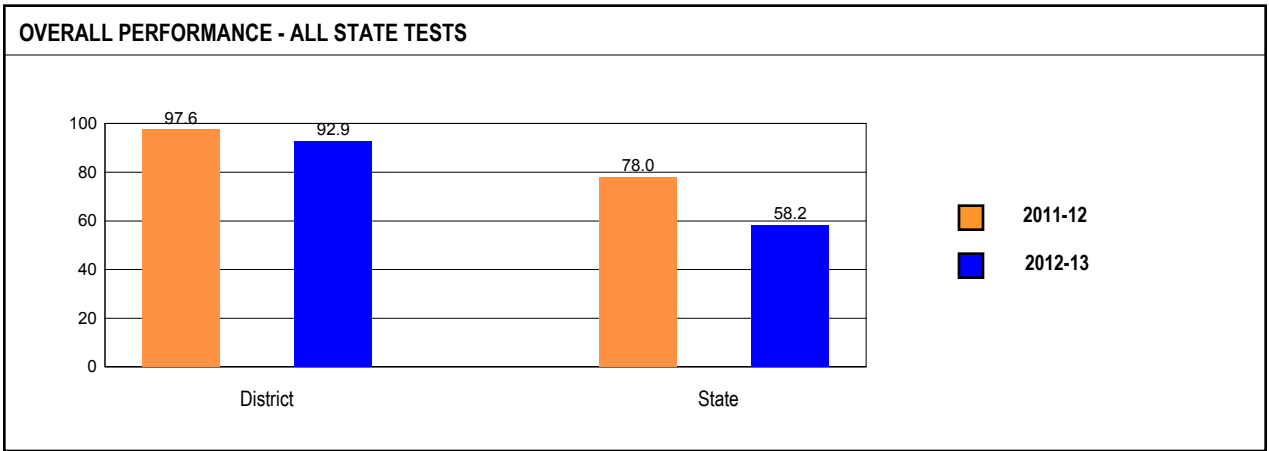
Levels	Reading				Mathematics			
	1	2	3	4	1	2	3	4
	34.4	47.0	17.8	0.9	39.3	43.7	15.0	2.1

Grade 8 - NAEP Participation Rates

	Reading	Mathematics
Limited English Proficient	91.2	89.9
Students with Disabilities	90.2	84.6

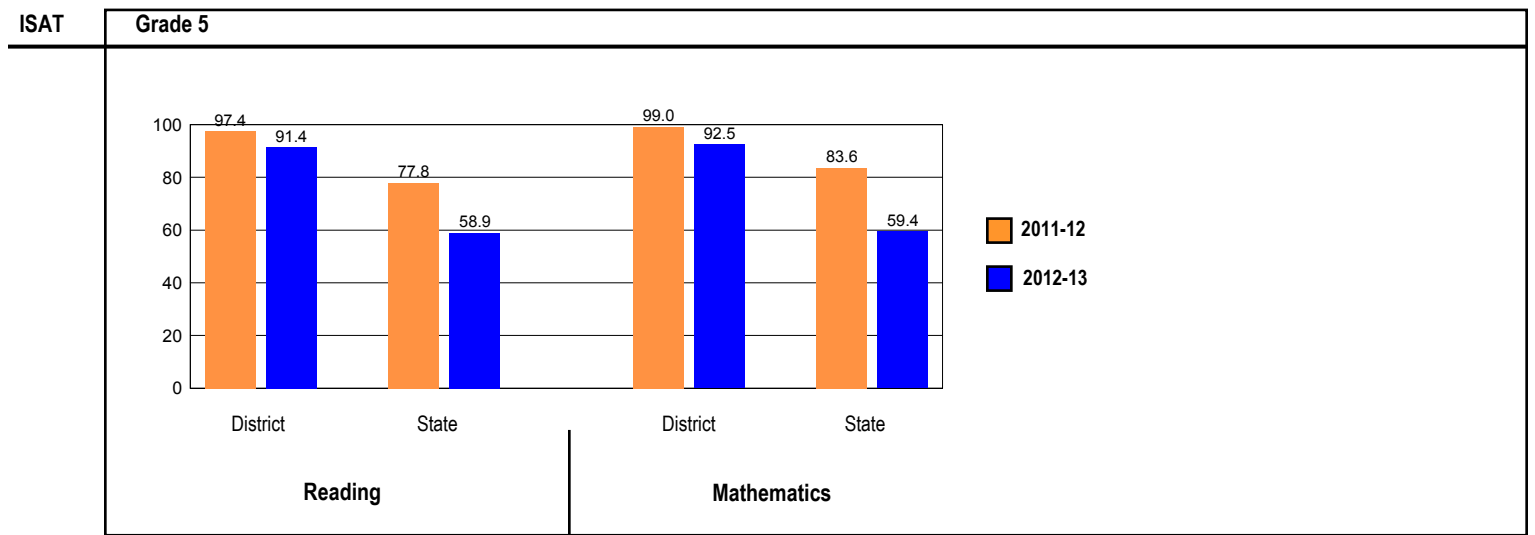
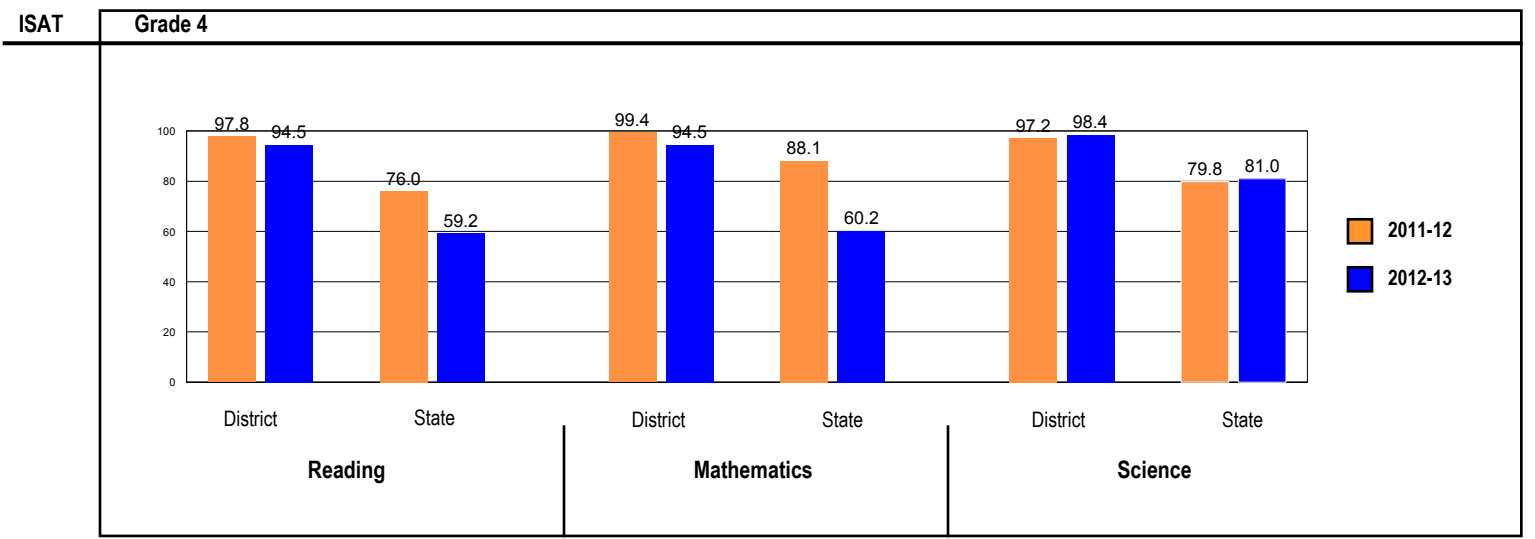
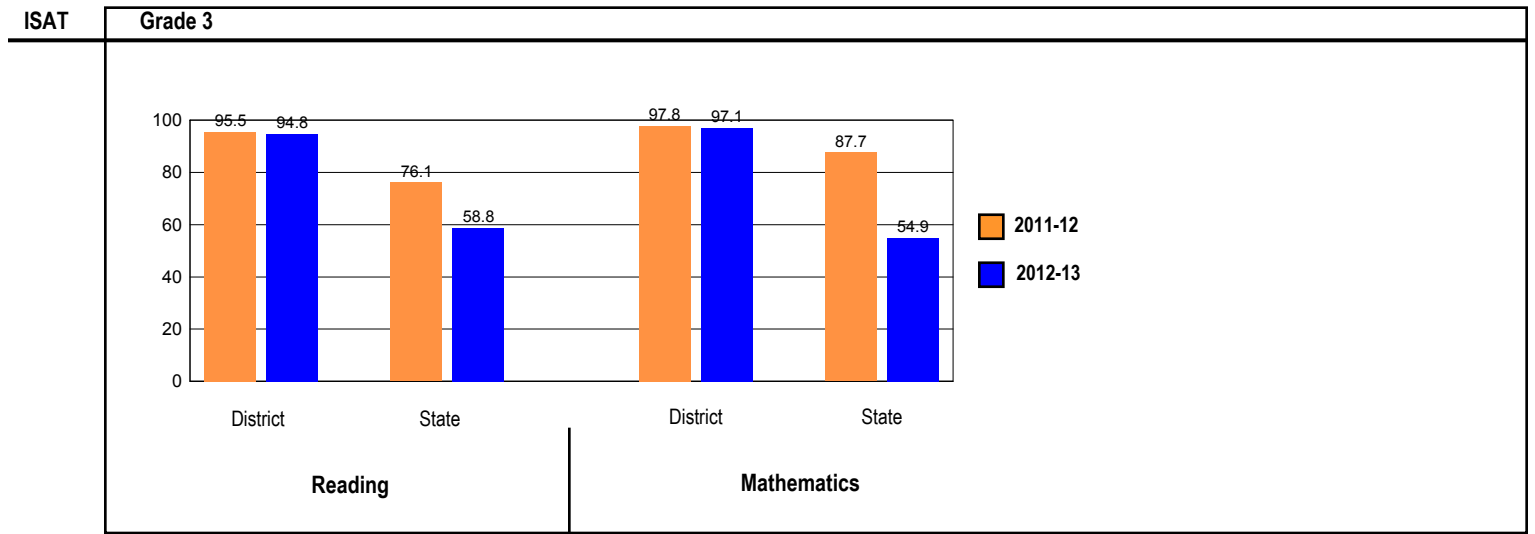
OVERALL STUDENT PERFORMANCE

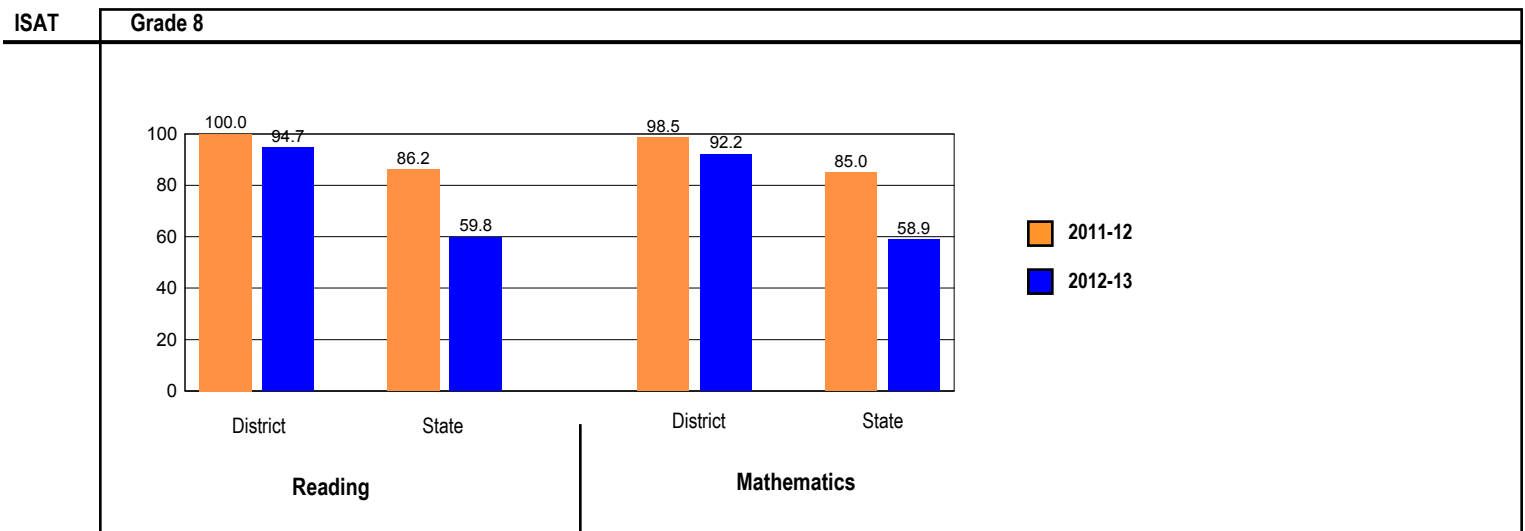
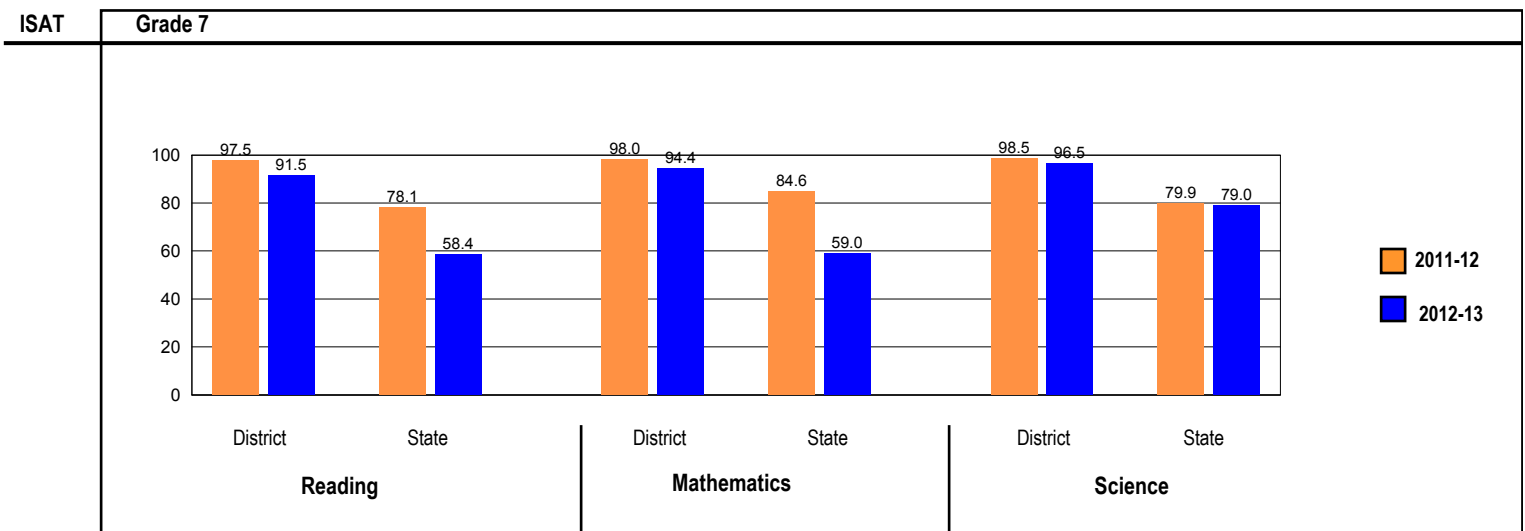
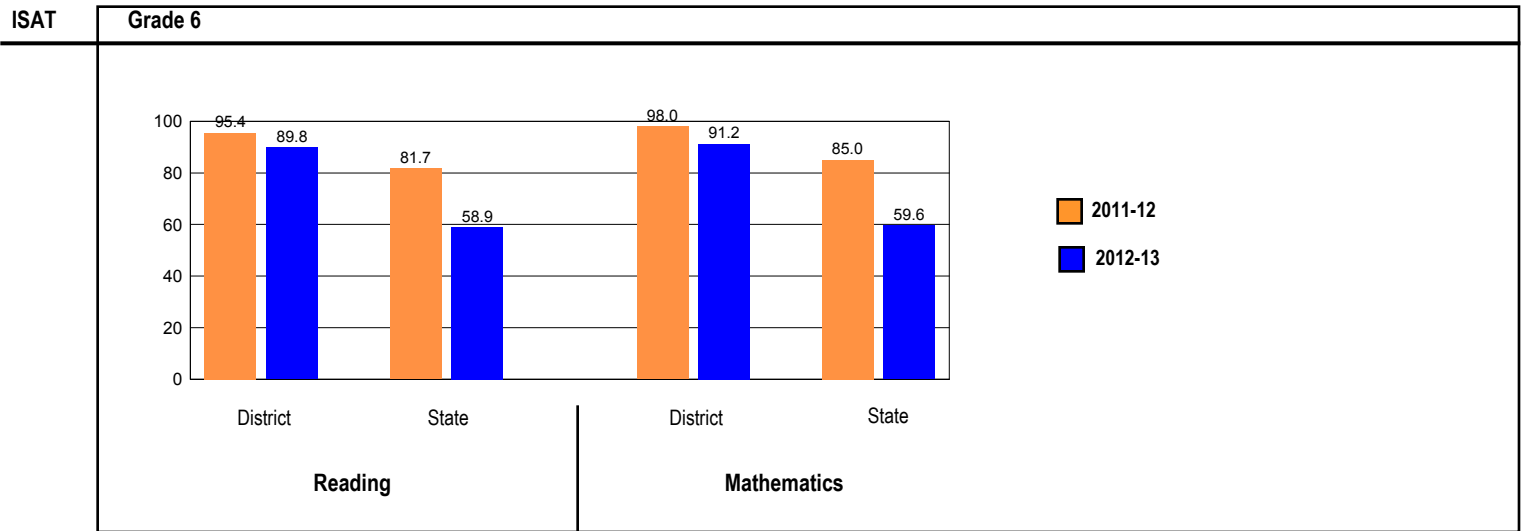
These charts present the overall percentages of state test scores categorized as meeting or exceeding the Illinois Learning Standards for your district and the state. They represent your district's performance in reading and mathematics. The ISAT reading and math cut scores were reset for school year 2013. Starting in 2013, Illinois raised the performance cut scores in reading and math to align with college and career ready expectations.



ISAT PERFORMANCE

These charts provide information on attainment of the Illinois Learning Standards. They show the percents of student scores meeting or exceeding Standards for the grades and subjects tested on ISAT.





PERFORMANCE ON STATE ASSESSMENTS

Federal law requires that student achievement results for reading, mathematics, and science for schools providing Title I services be reported to the general public.

The Illinois Standards Achievement Test (ISAT) is administered to students in grades 3 through 8. The Prairie State Achievement Examination (PSAE) is administered to students in grade 11. The Illinois Alternate Assessment (IAA) is administered to students with disabilities whose Individualized Education Programs (IEPs) indicate that participation in the ISAT or PSAE would not be appropriate.

Students with disabilities have an IEP (No Child Left Behind Act). An IEP is a written plan for a child with a disability who is eligible to receive special education services under the Individuals with Disabilities Education Act.

Reading and Mathematics are tested in grades 3 through 8, and 11. Science is tested in grades 4, 7, and 11.

In order to protect students' identities, test data for groups of fewer than ten students are not reported.

PERCENTAGE OF STUDENTS NOT TESTED IN STATE TESTING PROGRAMS FOR READING															
		Gender			Racial/Ethnic Background							LEP	Migrant	Students with Disabilities	Economically Disadvantaged
		All	Male	Female	White	Black	Hispanic	Asian	Native Hawaiian /Pacific Islander	American Indian	Two or More Races				
District	*Enrollment	1,154	593	561	720	9	8	376	15	0	26	27	0	148	9
	Reading	0.0	0.0	0.0	0.0			0.0	0.0		0.0	0.0		0.0	
State	*Enrollment	1,067,095	545,884	521,053	542,053	188,403	253,427	46,751	1,561	3,694	30,704	73,555	276	143,695	542,427
	Reading	0.4	0.4	0.3	0.3	0.6	0.3	0.2	0.3	0.4	0.4	0.6	1.1	0.8	0.5

* Enrollment as reported during the testing windows for grades 3-8 and 11.

Number of LEP Students who have attended schools in the U.S. for less than 12 months and are not assessed on the State's reading/language arts test: 3

PERCENTAGE OF STUDENTS NOT TESTED IN STATE TESTING PROGRAMS FOR MATHEMATICS															
		Gender			Racial/Ethnic Background							LEP	Migrant	Students with Disabilities	Economically Disadvantaged
		All	Male	Female	White	Black	Hispanic	Asian	Native Hawaiian /Pacific Islander	American Indian	Two or More Races				
District	*Enrollment	1,157	596	561	721	9	8	378	15	0	26	30	0	148	9
	Mathematics	0.0	0.0	0.0	0.0			0.0	0.0		0.0	0.0		0.0	
State	*Enrollment	1,068,846	546,846	521,842	542,440	188,509	254,061	47,334	1,565	3,709	30,726	75,331	278	143,714	543,668
	Mathematics	0.4	0.4	0.3	0.3	0.6	0.3	0.2	0.3	0.3	0.4	0.3	0.7	0.9	0.5

* Enrollment as reported during the testing windows for grades 3-8 and 11.

PERCENTAGE OF STUDENTS NOT TESTED IN STATE TESTING PROGRAMS FOR SCIENCE															
		Gender			Racial/Ethnic Background							LEP	Migrant	Students with Disabilities	Economically Disadvantaged
		All	Male	Female	White	Black	Hispanic	Asian	Native Hawaiian/Pacific Islander	American Indian	Two or More Races				
District	*Enrollment	383	207	176	240	3	3	126	2	0	9	12	0	49	4
	Science	0.0	0.0	0.0	0.0			0.0				0.0		0.0	
State	*Enrollment	455,414	232,478	222,882	234,340	79,949	105,892	20,304	615	1,520	12,626	25,072	106	60,808	223,602
	Science	0.6	0.7	0.5	0.5	1.1	0.6	0.3	0.7	0.7	0.7	0.7	0.9	1.4	0.8

* Enrollment as reported during the testing windows for grades 4, 7, and 11.

ILLINOIS STANDARDS ACHIEVEMENT TEST (ISAT)

The following tables show the percentages of student scores in each of four performance levels. These levels were established with the help of Illinois educators who teach the grade levels and learning areas tested. Due to rounding, the sum of the percentages in the four performance levels may not always equal 100.

- Level 1 -- Academic Warning - Student work demonstrates limited knowledge and skills in the subject. Because of major gaps in learning, students apply knowledge and skills ineffectively.
- Level 2 -- Below Standards - Student work demonstrates basic knowledge and skills in the subject. However, because of gaps in learning, students apply knowledge and skills in limited ways.
- Level 3 -- Meets Standards - Student work demonstrates proficient knowledge and skills in the subject. Students effectively apply knowledge and skills to solve problems.
- Level 4 -- Exceeds Standards - Student work demonstrates advanced knowledge and skills in the subject. Students creatively apply knowledge and skills to solve problems and evaluate the results.

Grade 3

Grade 3 - All

Levels	Reading				Mathematics			
	1	2	3	4	1	2	3	4
District	0.0	5.2	39.0	55.8	0.0	2.9	48.8	48.3
State	6.7	34.5	39.4	19.4	6.9	38.2	43.7	11.1

Grade 3 - Gender

Levels	Reading				Mathematics				
	1	2	3	4	1	2	3	4	
Male	District	0.0	4.7	43.0	52.3	0.0	1.2	45.3	53.5
	State	8.2	37.6	38.2	16.0	7.2	37.1	43.9	11.8
Female	District	0.0	5.8	34.9	59.3	0.0	4.7	52.3	43.0
	State	5.1	31.3	40.7	23.0	6.6	39.4	43.5	10.4

Grade 3 - Racial/Ethnic Background

Levels	Reading				Mathematics				
	1	2	3	4	1	2	3	4	
White	District	0.0	7.8	42.7	49.5	0.0	3.9	62.1	34.0
	State	3.3	25.2	44.7	26.8	3.0	28.8	53.2	15.0
Black	District								
	State	11.8	47.7	32.4	8.1	15.5	53.5	27.9	3.1
Hispanic	District								
	State	10.8	46.7	33.2	9.3	9.6	50.0	35.5	4.9
Asian	District	0.0	1.9	29.6	68.5	0.0	1.9	25.9	72.2
	State	2.2	18.1	42.5	37.1	2.2	18.0	47.4	32.4
Native Hawaiian/Pacific Islander	District								
	State	7.5	34.0	38.5	20.0	6.5	35.8	45.3	12.4
American Indian	District								
	State	8.7	41.6	36.7	13.0	7.2	46.8	38.9	7.2
Two or More Races	District								
	State	4.7	30.3	41.6	23.4	5.9	35.7	44.8	13.6

Grade 3 - Students with Disabilities

Levels	Reading				Mathematics				
	1	2	3	4	1	2	3	4	
IEP	District	0.0	23.5	58.8	17.6	0.0	5.9	64.7	29.4
	State	25.5	49.1	19.7	5.8	19.6	50.5	26.1	3.8
Non-IEP	District	0.0	3.2	36.8	60.0	0.0	2.6	47.1	50.3
	State	4.0	32.4	42.2	21.4	5.2	36.5	46.2	12.2

Grade 4**Grade 4 - All**

Levels	Reading				Mathematics				Science			
	1	2	3	4	1	2	3	4	1	2	3	4
District	1.1	4.4	49.7	44.8	1.1	4.4	39.9	54.6	0.0	1.6	31.7	66.7
	6.2	34.6	44.3	14.9	6.6	33.2	48.4	11.8	2.1	17.0	59.9	21.0

Grade 4 - Gender

Levels	Reading				Mathematics				Science				
	1	2	3	4	1	2	3	4	1	2	3	4	
Male	District	1.1	6.7	53.3	38.9	0.0	6.5	39.1	54.3	0.0	1.1	32.6	66.3
	State	7.9	36.1	43.0	13.0	7.3	32.8	47.5	12.4	2.4	16.8	58.2	22.6
Female	District	1.1	2.2	46.2	50.5	2.2	2.2	40.7	54.9	0.0	2.2	30.8	67.0
	State	4.4	32.9	45.7	17.0	5.9	33.5	49.4	11.2	1.7	17.1	61.7	19.4

Grade 4 - Racial/Ethnic Background

Levels	Reading				Mathematics				Science				
	1	2	3	4	1	2	3	4	1	2	3	4	
White	District	1.8	3.6	57.3	37.3	0.9	4.5	55.0	39.6	0.0	2.7	38.7	58.6
	State	3.2	25.4	50.8	20.6	3.5	25.4	55.4	15.7	0.8	9.5	60.7	29.0
Black	District												
	State	12.3	48.9	33.3	5.6	13.8	47.4	35.4	3.4	4.9	31.8	55.7	7.7
Hispanic	District												
	State	8.8	46.8	37.7	6.6	8.8	42.5	43.6	5.1	2.8	23.8	62.8	10.6
Asian	District	0.0	5.1	33.9	61.0	1.7	1.7	18.3	78.3	0.0	0.0	21.7	78.3
	State	2.2	16.3	49.6	31.9	2.4	13.4	48.5	35.8	1.1	6.8	51.4	40.6
Native Hawaiian/Pacific Islander	District												
	State	3.9	31.2	47.3	17.6	5.4	32.7	48.3	13.7	1.5	12.2	62.4	23.9
American Indian	District												
	State	9.1	42.5	37.6	10.9	9.8	41.2	39.4	9.6	3.6	21.7	61.6	13.1
Two or More Races	District												
	State	5.1	30.5	46.3	18.1	6.2	32.6	47.5	13.7	1.9	14.7	60.1	23.2

Grade 4 - Students with Disabilities

Levels	Reading				Mathematics				Science				
	1	2	3	4	1	2	3	4	1	2	3	4	
IEP	District	7.7	19.2	53.8	19.2	7.7	23.1	50.0	19.2	0.0	7.7	57.7	34.6
	State	28.0	48.4	19.8	3.9	24.1	47.3	25.2	3.4	6.9	35.6	50.0	7.6
Non-IEP	District	0.0	1.9	49.0	49.0	0.0	1.3	38.2	60.5	0.0	0.6	27.4	72.0
	State	3.0	32.6	47.9	16.5	4.1	31.1	51.8	13.0	1.4	14.3	61.4	23.0

Grade 5**Grade 5 - All**

Levels	Reading				Mathematics			
	1	2	3	4	1	2	3	4
District	0.0	8.6	43.0	48.4	0.5	7.0	39.6	52.9
	6.3	34.8	42.7	16.2	7.2	33.4	47.7	11.7

Grade 5 - Gender

Levels	Reading				Mathematics				
	1	2	3	4	1	2	3	4	
Male	District	0.0	9.7	43.0	47.3	0.0	6.4	39.4	54.3
	State	7.9	36.4	41.6	14.1	8.2	33.0	46.3	12.5
Female	District	0.0	7.5	43.0	49.5	1.1	7.5	39.8	51.6
	State	4.7	33.1	43.8	18.4	6.1	33.9	49.2	10.9

Grade 5 - Racial/Ethnic Background

Levels	Reading				Mathematics				
	1	2	3	4	1	2	3	4	
White	District	0.0	11.9	51.4	36.7	0.9	9.2	54.1	35.8
	State	3.1	25.1	49.4	22.3	3.9	26.0	54.7	15.5
Black	District								
	State	12.4	50.4	31.8	5.5	15.2	48.1	33.8	2.9
Hispanic	District								
	State	9.4	46.7	36.2	7.6	9.1	41.9	43.7	5.3
Asian	District	0.0	2.8	29.6	67.6	0.0	2.8	15.3	81.9
	State	2.3	17.7	44.9	35.1	2.4	14.1	46.7	36.9
Native Hawaiian/Pacific Islander	District								
	State	4.3	32.9	50.7	12.1	4.8	27.8	56.0	11.5
American Indian	District								
	State	9.4	43.3	38.7	8.7	8.4	41.0	44.7	5.9
Two or More Races	District								
	State	5.2	31.6	43.9	19.3	6.9	32.0	46.1	15.0

Grade 5 - Students with Disabilities

Levels	Reading				Mathematics				
	1	2	3	4	1	2	3	4	
IEP	District	0.0	36.8	42.1	21.1	5.3	31.6	47.4	15.8
	State	28.4	50.6	17.5	3.5	26.2	47.7	23.3	2.7
Non-IEP	District	0.0	5.4	43.1	51.5	0.0	4.2	38.7	57.1
	State	3.1	32.5	46.3	18.0	4.4	31.3	51.2	13.0

Grade 6**Grade 6 - All**

Levels	Reading				Mathematics			
	1	2	3	4	1	2	3	4
District	0.5	9.8	37.6	52.2	0.5	8.3	39.0	52.2
	6.1	35.0	42.7	16.2	7.2	33.1	47.0	12.6

Grade 6 - Gender

Levels	Reading				Mathematics				
	1	2	3	4	1	2	3	4	
Male	District	1.0	13.3	41.8	43.9	0.0	7.1	37.8	55.1
	State	8.0	37.9	41.2	13.0	8.4	33.6	45.0	13.0
Female	District	0.0	6.5	33.6	59.8	0.9	9.3	40.2	49.5
	State	4.1	31.9	44.4	19.5	6.0	32.7	49.2	12.2

Grade 6 - Racial/Ethnic Background

Levels	Reading				Mathematics				
	1	2	3	4	1	2	3	4	
White	District	0.8	14.5	43.5	41.1	0.8	11.3	50.0	37.9
	State	3.5	27.1	47.8	21.6	4.1	25.6	53.7	16.7
Black	District								
	State	11.7	48.5	33.6	6.3	15.3	47.7	33.6	3.4
Hispanic	District								
	State	8.1	45.1	38.7	8.1	8.7	41.9	43.4	5.9
Asian	District	0.0	1.4	23.9	74.6	0.0	0.0	21.1	78.9
	State	2.2	17.5	43.4	36.8	2.5	14.2	45.2	38.1
Native Hawaiian/Pacific Islander	District								
	State	10.6	32.4	42.1	14.8	8.3	36.1	43.5	12.0
American Indian	District								
	State	7.7	45.4	36.9	10.0	9.3	43.8	39.1	7.9
Two or More Races	District								
	State	5.0	30.5	44.3	20.2	6.9	30.1	47.3	15.7

Grade 6 - Students with Disabilities

Levels	Reading				Mathematics				
	1	2	3	4	1	2	3	4	
IEP	District	3.6	46.4	35.7	14.3	3.6	42.9	32.1	21.4
	State	29.0	52.7	15.6	2.8	29.4	49.4	18.9	2.3
Non-IEP	District	0.0	4.0	37.9	58.2	0.0	2.8	40.1	57.1
	State	2.9	32.5	46.6	18.1	4.1	30.9	51.0	14.1

Grade 7**Grade 7 - All**

Levels	Reading				Mathematics				Science				
	1	2	3	4	1	2	3	4	1	2	3	4	
District		1.5	7.0	37.7	53.8	1.0	4.5	41.4	53.0	0.5	3.0	29.1	67.3
	State	6.5	35.0	43.6	14.9	7.0	34.0	46.7	12.4	6.9	14.1	54.3	24.7

Grade 7 - Gender

Levels	Reading				Mathematics				Science				
	1	2	3	4	1	2	3	4	1	2	3	4	
Male	District	1.8	10.5	35.1	52.6	0.9	8.0	38.1	53.1	0.9	4.4	27.2	67.5
	State	8.5	37.4	42.1	11.9	8.5	34.5	44.2	12.8	8.3	14.6	50.6	26.5
Female	District	1.2	2.4	41.2	55.3	1.2	0.0	45.9	52.9	0.0	1.2	31.8	67.1
	State	4.4	32.5	45.1	18.0	5.4	33.4	49.3	11.9	5.4	13.5	58.2	22.8

Grade 7 - Racial/Ethnic Background

Levels	Reading				Mathematics				Science				
	1	2	3	4	1	2	3	4	1	2	3	4	
White	District	2.3	7.8	44.5	45.3	1.6	5.5	54.3	38.6	0.8	3.1	34.4	61.7
	State	4.0	28.2	48.4	19.4	4.1	27.3	52.5	16.1	3.6	9.0	53.2	34.2
Black	District												
	State	12.3	47.6	34.2	5.9	14.2	47.5	35.0	3.3	14.3	24.0	54.0	7.7
Hispanic	District												
	State	8.3	43.8	39.6	8.3	8.6	42.2	43.3	6.0	9.1	19.3	59.0	12.6
Asian	District	0.0	4.5	25.8	69.7	0.0	1.5	16.7	81.8	0.0	3.0	16.7	80.3
	State	2.3	16.7	47.7	33.3	2.3	13.4	46.0	38.4	2.8	5.3	45.7	46.2
Native Hawaiian/Pacific Islander	District												
	State	5.2	36.6	43.3	14.9	6.7	34.9	44.6	13.8	6.0	15.3	55.6	23.1
American Indian	District												
	State	9.7	39.2	39.3	11.8	9.4	40.5	41.3	8.7	9.5	17.7	53.0	19.8
Two or More Races	District												
	State	6.1	31.3	43.7	18.9	6.9	31.6	45.5	15.9	6.4	12.4	51.2	29.9

Grade 7 - Students with Disabilities

Levels	Reading				Mathematics				Science				
	1	2	3	4	1	2	3	4	1	2	3	4	
IEP	District	13.6	22.7	40.9	22.7	9.1	22.7	63.6	4.5	4.5	18.2	50.0	27.3
	State	30.7	52.7	14.7	1.9	30.8	51.2	16.2	1.7	24.0	31.3	39.0	5.7
Non-IEP	District	0.0	5.1	37.3	57.6	0.0	2.3	38.6	59.1	0.0	1.1	26.6	72.3
	State	3.1	32.5	47.7	16.7	3.6	31.5	51.0	13.9	4.5	11.7	56.5	27.4

Grade 8**Grade 8 - All**

Levels	Reading				Mathematics			
	1	2	3	4	1	2	3	4
District State	1.0	4.4	40.8	53.9	0.5	7.3	38.8	53.4
	5.9	34.4	41.7	18.1	5.4	35.7	45.7	13.2

Grade 8 - Gender

Levels	Reading				Mathematics				
	1	2	3	4	1	2	3	4	
Male	District	0.9	5.5	41.3	52.3	0.0	7.3	37.6	55.0
	State	8.0	36.9	39.5	15.6	6.5	36.1	44.0	13.4
Female	District	1.0	3.1	40.2	55.7	1.0	7.2	40.2	51.5
	State	3.7	31.7	43.9	20.7	4.2	35.4	47.4	12.9

Grade 8 - Racial/Ethnic Background

Levels	Reading				Mathematics				
	1	2	3	4	1	2	3	4	
White	District	0.0	4.2	50.7	45.1	0.0	9.9	46.5	43.7
	State	3.8	26.5	45.2	24.5	3.5	28.5	50.6	17.3
Black	District								
	State	11.1	48.9	33.9	6.1	11.2	51.9	33.6	3.3
Hispanic	District								
	State	7.1	44.0	39.5	9.4	5.5	43.4	44.6	6.5
Asian	District	1.9	3.7	18.5	75.9	0.0	0.0	16.7	83.3
	State	2.5	17.0	43.6	36.8	1.9	14.2	44.6	39.3
Native Hawaiian/Pacific Islander	District								
	State	8.3	38.4	40.7	12.6	4.0	39.3	47.9	8.9
American Indian	District								
	State	6.8	40.2	42.8	10.2	7.5	41.7	41.1	9.7
Two or More Races	District								
	State	5.6	31.5	40.5	22.4	5.5	34.8	43.0	16.7

Grade 8 - Students with Disabilities

Levels	Reading				Mathematics				
	1	2	3	4	1	2	3	4	
IEP	District	3.2	16.1	61.3	19.4	3.2	35.5	51.6	9.7
	State	29.7	53.6	14.2	2.5	26.3	56.7	15.1	1.9
Non-IEP	District	0.6	2.3	37.1	60.0	0.0	2.3	36.6	61.1
	State	2.5	31.6	45.5	20.3	2.5	32.8	50.0	14.7

2013 ADEQUATE YEARLY PROGRESS (AYP) STATUS REPORT

Is this district making Adequate Yearly Progress (AYP)?	Yes
Is this district making AYP in Reading?	Yes
Is this district making AYP in Mathematics?	Yes

Has this district been identified for District Improvement according to the AYP specifications of the federal No Child Left Behind Act?	No
2013-14 Federal Improvement Status	
2013-14 State Improvement Status	

	Percent Tested on State Tests				Percent Meeting/Exceeding Standards *						Other Indicators			
	Reading		Mathematics		Reading			Mathematics			Attendance Rate		Graduation Rate	
	%	Met AYP	%	Met AYP	%	Safe Harbor Target **	Met AYP	%	Safe Harbor Target **	Met AYP	%	Met AYP	%	Met AYP
State AYP Minimum Target	95.0		95.0		92.5			92.5			92.0		85.0	
All	100.0	Yes	100.0	Yes	92.6		Yes	93.4		Yes	96.4	Yes		
White	100.0	Yes	100.0	Yes	91.0		Yes	91.7		Yes				
Black														
Hispanic														
Asian	100.0	Yes	100.0	Yes	96.4		Yes	98.2		Yes				
Native Hawaiian/ Pacific Islander														
American Indian Two or More Races														
LEP														
Students with Disabilities	100.0	Yes	100.0	Yes	66.9	67.7	Yes	64.8	64.1	Yes	95.9			
Economically Disadvantaged														

Four Conditions Are Required For Making Adequate Yearly Progress (AYP):

- At least 95% tested in reading and mathematics for every student group. If the current year participation rate is less than 95%, this condition may be met if the average of the current and preceding year rates is at least 95%, or if the average of the current and two preceding years is at least 95%. Only actual participation rates are printed. If the participation rate printed is less than 95% and yet this school makes AYP, it means that the 95% condition was met by averaging.
- At least 92.5% meeting/exceeding standards in reading and mathematics for every group. For any group with less than 92.5% meeting/exceeding standards, a 95% confidence interval was applied. Subgroups may meet this condition through Safe Harbor provisions.***
- At least 92% attendance rate for non-high schools.
- At least 85.0% graduation rate for high schools. The State would first examine whether the school met the target for the four-year graduation rate. If it did not, the State would then determine whether the school met the five-year graduation rate target. If either of those rates were met, this would indicate that the school met the other academic indicator for AYP. The largest number among the 4-year and 5-year graduation rates would be printed.

* Includes only students enrolled as of 05/01/2012.

** Safe Harbor Targets of 92.5% or above are not printed.

***Subgroups with fewer than 45 students are not reported. Safe Harbor only applies to subgroups of 45 or more. In order for Safe Harbor to apply, a subgroup must decrease by 10% the percentage of scores that did not meet standards from the previous year plus meet the other indicators (attendance rate for non-high schools and graduation rate for high schools) for the subgroup. For subgroups that do not meet their Safe Harbor Targets, a 75% confidence interval is applied. Safe Harbor allows schools an alternate method to meet subgroup minimum targets on achievement.

2013 STUDENT ACADEMIC GROWTH

	Reading	Math
School	112.9	113.0
District	111.9	111.7
State	102.1	101.1

Illinois has chosen to use a value table methodology to determine the school and district growth metric based on student performance on large-scale assessments (the ISAT). The numbers contained in the value table represent the number of students in each cell. The average of all students' academic growth over two year's performance will be used to determine the growth metric.

Reading

			Performance Level in Year 2								
			Academic Warning		Below Standards		Meets Standards		Exceeds Standards		
			1A	1B	2A	2B	3A	3B	4A	4B	
Performance Level in Year 1	Academic Warning	1A									
		1B	1	3	1	2					
	Below Standards	2A		3	4	8	1				
		2B			5	22	27	5			
	Meets Standards	3A			2	17	65	49	20	2	
		3B				2	47	84	83	17	
	Exceeds Standards	4A					11	53	91	46	
		4B					4	40	92	131	

Math

			Performance Level in Year 2							
			Academic Warning		Below Standards		Meets Standards		Exceeds Standards	
			1A	1B	2A	2B	3A	3B	4A	4B
Performance Level in Year 1	Academic Warning	1A			1					
		1B		1	1	1				
	Below Standards	2A		5	5	4				
		2B		1	6	24	20	3		
	Meets Standards	3A			1	15	66	33	7	
		3B				1	49	128	62	12
	Exceeds Standards	4A					11	54	127	63
		4B					1	6	56	92

FEDERAL SCHOOL IMPROVEMENT STATUS

Below is a list of the Title I funded schools in the district that are in Federal School Improvement Status as defined by the federal No Child Left Behind Act of 2001.

Number of schools in this district: 3

Number of Title I schools: 3

Number of Title I schools in Federal School Improvement Status: 0

Percent of schools in Federal School Improvement Status: 0 %

School ID

School Name

**Years in School
Improvement**

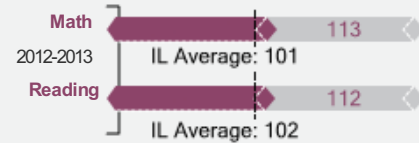
LINCOLNSHIRE-PRAIRIEVIEW SD 103

1370 N RIVERWOODS RD LINCOLNSHIRE, IL 60069 2402
847295-4030

Grades: P-8
Superintendent: Dr.Scott Warren

How much academic growth do students show from one year to the next?

To measure the amount of academic growth a school's students demonstrate, students' performance on state assessments are compared from one year to the next and given a value between 0 and 200. This display shows the average growth of schools within this district.



How do students perform on measures of academic success?

Percentage of students who meet or exceed state standards on the Illinois Standards Achievement Test (ISAT). In January 2013, Illinois raised the performance expectations for ISAT Reading and Mathematics. 2011-2012 scores are shown with both the old cut scores and new cut scores for easier comparison. Science cut scores have not changed.

	NEW CUT SCORES			OLD CUT SCORES
	2012-2013	2011-2012	IL Average	2011-2012
Reading	93%	92%	59%	97%
Mathematics	94%	93%	59%	98%
ISAT Overall	93%	92%	59%	98%
Science	97%	98%	80%	

175

Algebra I: Middle school students taking and passing Algebra I Coming in 2014

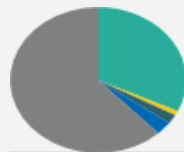
High School Readiness: Middle school students ready for high school Coming in 2014

How much money is the district spending per student?

	2012-2013	2011-2012	IL Average
Instructional Spending: Average per-student spending for activities directly dealing with the teaching of students or the interaction between teachers and students in this district.	\$8,272	\$8,629	\$6,974
Operational Spending: Average per-student spending for all overall operations in this district, including Instructional Spending, but excluding summer school, adult education, capital expenditures and long-term debt payments.	\$15,351	\$14,727	\$11,842

What are the demographics of students in this district?

- Asian 32%
- Black/African-American 1%
- Hispanic/Latino 2%
- American Indian 0%
- Pacific Islander 0%
- White 62%
- Two or More Races 3%



	2012-2013	2011-2012	Illinois
Total Enrollment	1,628	1,633	N/A
Low Income	1%	1%	50%
English Learners	6%	6%	10%
With Disabilities	14%	7%	14%
Homeless	0%	-	2%

What does the 5Essentials survey tell us about the district's learning conditions?

This year, for the first time, Illinois schools piloted an anonymous statewide survey of learning conditions, the 5Essentials Survey. The 5Essentials Survey provided an opportunity for students in grades 6 through 12 and all teachers to share their perspectives on essential conditions for learning. Next year, results from the 2014 survey will appear on the report card in the format below. A detailed report for all schools and districts will also be made available in 2014.

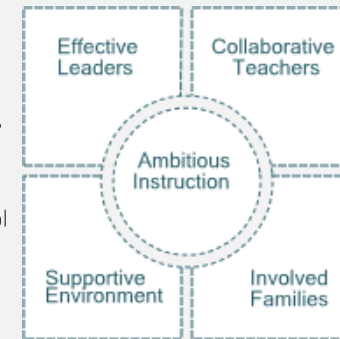
Effective Leaders: Do principals and teachers implement a shared vision for success?

Collaborative Teachers: Do teachers collaborate to promote professional growth?

Supportive Environment: Is the school safe, demanding, and supportive?

Ambitious Instruction: Are classes challenging and engaging?

Involved Families: Does the entire staff build strong external relationships?



- MOST IMPLEMENTATION
- MORE IMPLEMENTATION
- AVERAGE IMPLEMENTATION
- LESS IMPLEMENTATION
- LEAST IMPLEMENTATION
- NOT APPLICABLE/LOW RESPONSE

	District	IL Average
Percentage of schools with over 50% response rate	67%	86%

For more information, Illinois5-essentials.org

District- and school-level results on individual questions within the survey are available online at IllinoisReportCard.com

What do other measures tell us about the district's learning conditions?

	2012-2013	2011-2012	Illinois
Student Attendance: Student attendance rate at this school	96%	97%	94%
Average Class Size: Average number of students in each class	23	N/A	21
Total School Days: Total number of days in which the school provides at least 5 hours of instruction to students	176	N/A	176
Teacher Retention: Percentage of teachers who return to this school from year to year		Coming in 2014	
Principal Turnover: Number of different principals serving at this school over the past six years		Coming in 2014	
Teacher Proficiency: Percentage of teachers rated excellent or proficient		Coming in 2015	



Scan the QR Code with your smartphone to visit IllinoisReportCard.com for more information about your district.

Laura B Sprague School
Lincolnshire-Prairieview SD 103
Lincolnshire, ILLINOIS



ILLINOIS
SCHOOL
REPORT
CARD

GRADES : PK K 1 2

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

This year, we have updated the report card to provide a full picture of school performance beyond just test scores. A display of this data designed with parents and communities in mind is available on illinoisreportcard.com. All of the metrics posted on illinoisreportcard.com are also included in this report.

STUDENTS

RACIAL/ETHNIC BACKGROUND AND OTHER INFORMATION												
	White	Black	Hispanic	Asian	Native Hawaiian /Pacific Islander	American Indian	Two or More Races	Percent Low-Income	Percent Limited-English-Proficient	Percent IEP	Percent Homeless	Total Enrollment
School	59.4	0.4	3.2	32.1	0.2	0.0	4.7	1.1	15.9	16.9	0.0	473
District	61.6	0.7	1.5	32.3	1.0	0.0	2.9	0.9	6.2	14.4	0.1	1,628
State	50.6	17.6	24.1	4.3	0.1	0.3	3.0	49.9	9.5	13.6	2.0	2,054,155

Low-income students come from families receiving public aid; live in institutions for neglected or delinquent children; are supported in foster homes with public funds; or are eligible to receive free or reduced-price lunches. IEP Students are those students eligible to receive special education services.

Limited-English-proficient students are those students eligible for transitional bilingual programs. **Total Enrollment** is based on Home School. **Homeless** students are who do not have permanent and adequate homes.

	High Sch. Dropout Rate	Chronic Truancy Rate	Mobility Rate	Attendance Rate
School		0.0	8.5	95.6
District		0.0	4.3	96.4
State		9.8	12.8	94.2

Mobility rate is based on the number of times students enroll in or leave a school during the school year. **Chronic truants** are students who are absent from school without valid cause for 9 or more of the last 180 school days.

INSTRUCTIONAL SETTING

PARENTAL CONTACT*		Total School Days	
	Percent		Days
School	100.0	School	175
District	100.0	District	176
State	95.5	State	176

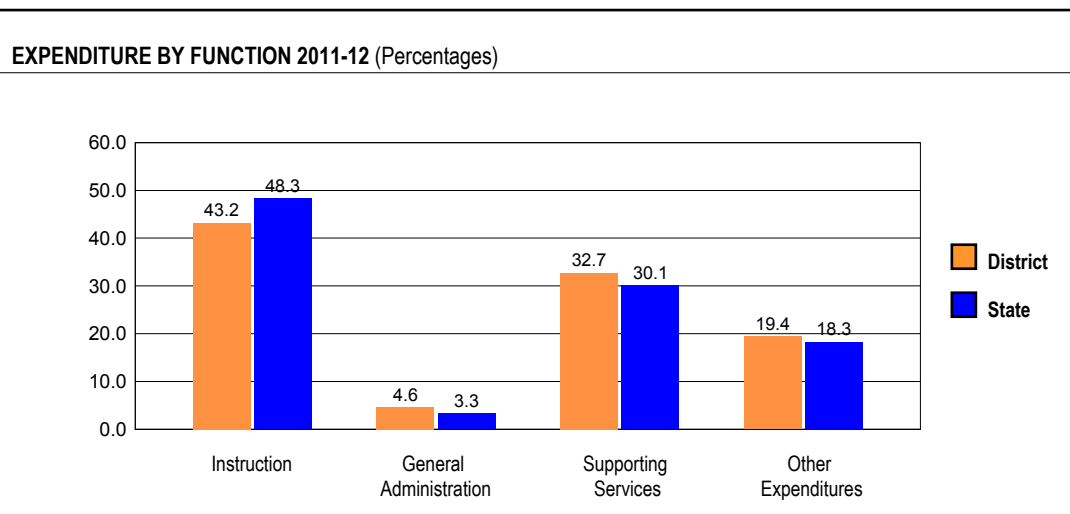
* Parental contact includes parent-teacher conferences, parental visits to school, school visits to home, telephone conversations, and written correspondence.

AVERAGE CLASS SIZE (as of the first school day in May)											
Grades	K	1	2	3	4	5	6	7	8	9 - 12	Overall
School	20.4	19.4	19.5								19.7
District	20.4	19.4	19.5								22.5
State	21.1	21.5	21.5								21.2

TEACHER INFORMATION	
	% of Classes Not Taught by Highly Qualified Teachers
School	0.0
District	0.0
State	0.2

Some teacher/administrator data are not collected at the school level.

SCHOOL DISTRICT FINANCES



REVENUE BY SOURCE 2011-12				EXPENDITURE BY FUND 2011-12			
	District	District %	State %		District	District %	State %
Local Property Taxes	\$24,507,131	85.0	61.1	Education	\$21,048,633	70.6	73.4
Other Local Funding	\$2,491,884	8.6	4.8	Operations & Maintenance	\$1,800,406	6.0	6.2
General State Aid	\$348,532	1.2	16.4	Transportation	\$1,648,295	5.5	3.7
Other State Funding	\$1,234,539	4.3	9.7	Debt Service	\$685,753	2.3	7.6
Federal Funding	\$263,959	0.9	8.1	Tort	\$0	0.0	1.2
TOTAL	\$28,846,045			Municipal Retirement/ Social Security	\$985,327	3.3	2.0
				Fire Prevention & Safety	\$0	0.0	0.7
				Capital Projects	\$3,643,720	12.2	5.2
				TOTAL	\$29,812,134		

OTHER FINANCIAL INDICATORS				
	2010 Equalized Assessed Valuation per Pupil	2010 Total School Tax Rate per \$100	2011-12 Instructional Expenditure per Pupil	2011-12 Operating Expenditure per Pupil
District	\$651,272	2.38	\$8,272	\$15,351
State	**	**	\$6,974	\$11,842

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

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

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

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

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

2013 ADEQUATE YEARLY PROGRESS (AYP) STATUS REPORT

Is this school making Adequate Yearly Progress (AYP)?	Yes
Is this school making AYP in Reading?	Yes
Is this school making AYP in Mathematics?	Yes

Has this school been identified for School Improvement according to the AYP specifications of the federal No Child Left Behind Act?	No
2013-14 Federal Improvement Status	
2013-14 State Improvement Status	

	Percent Tested on State Tests				Percent Meeting/Exceeding Standards *						Other Indicators			
	Reading		Mathematics		Reading			Mathematics			Attendance Rate		Graduation Rate	
	%	Met AYP	%	Met AYP	%	Safe Harbor Target **	Met AYP	%	Safe Harbor Target **	Met AYP	%	Met AYP	%	Met AYP
State AYP Minimum Target	95.0		95.0		92.5			92.5			92.0		85.0	
All	100.0	Yes	100.0	Yes	94.4		Yes	96.9		Yes	95.6	Yes		
White	100.0	Yes	100.0	Yes	92.1		Yes	96.0		Yes				
Black														
Hispanic														
Asian	100.0	Yes	100.0	Yes	97.8		Yes	97.8		Yes				
Native Hawaiian/ Pacific Islander														
American Indian Two or More Races														
LEP														
Students with Disabilities														
Economically Disadvantaged														

Four Conditions Are Required For Making Adequate Yearly Progress (AYP):

1. At least 95% tested in reading and mathematics for every student group. If the current year participation rate is less than 95%, this condition may be met if the average of the current and preceding year rates is at least 95%, or if the average of the current and two preceding years is at least 95%. Only actual participation rates are printed. If the participation rate printed is less than 95% and yet this school makes AYP, it means that the 95% condition was met by averaging.
2. At least 92.5% meeting/exceeding standards in reading and mathematics for every group. For any group with less than 92.5% meeting/exceeding standards, a 95% confidence interval was applied. Subgroups may meet this condition through Safe Harbor provisions. ***
3. At least 92% attendance rate for non-high schools and at least 82% graduation rate for high schools.
4. At least 85% graduation rate for high schools. The State would first examine whether the school met the target for the four-year graduation rate. If it did not, the State would then determine whether the school met the five-year graduation rate target. If either of those rates were met, this would indicate that the school met the other academic indicator for AYP. The largest number among the 4-year and 5-year graduation rates would be printed.

* Includes only students enrolled as of 05/01/2012.

** Safe Harbor Targets of 92.5% or above are not printed.

*** Subgroups with fewer than 45 students are not reported. Safe Harbor only applies to subgroups of 45 or more. In order for Safe Harbor to apply, a subgroup must decrease by 10% the percentage of scores that did not meet state standards from the previous year plus meet the other indicators (attendance rate for non-high schools and graduation rate for high schools) for the subgroup. For subgroups that do not meet their Safe Harbor Targets, a 75% confidence interval is applied. Safe Harbor allows schools an alternate method to meet subgroup minimum targets on achievement.

2013 STUDENT ACADEMIC GROWTH

Average Growth Value		
	Reading	Math
School		
District	111.9	111.7
State	102.1	101.1

Illinois has chosen to use a value table methodology to determine the school and district growth metric based on student performance on large-scale assessments (the ISAT). The numbers contained in the value table represent the number of students in each cell. The average of all students' academic growth over two year's performance will be used to determine the growth metric..

Reading

			Performance Level in Year 2									
			Academic Warning		Below Standards		Meets Standards		Exceeds Standards			
			1A	1B	2A	2B	3A	3B	4A	4B		
Performance Level in Year 1	Academic Warning	1A										
		1B										
	Below Standards	2A										
		2B										
	Meets Standards	3A										
		3B										
	Exceeds Standards	4A										
		4B										

Math

			Performance Level in Year 2									
			Academic Warning		Below Standards		Meets Standards		Exceeds Standards			
			1A	1B	2A	2B	3A	3B	4A	4B		
Performance Level in Year 1	Academic Warning	1A										
		1B										
	Below Standards	2A										
		2B										
	Meets Standards	3A										
		3B										
	Exceeds Standards	4A										
		4B										

LAURA B SPRAGUE SCHOOL

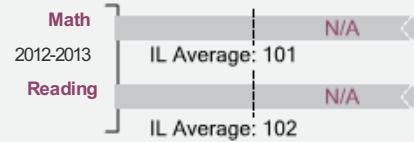
2425 RIVERWOODS RD LINCOLNSHIRE, IL 60069 3249
(847) 295-4030

Grades: P-2
District: LINCOLNSHIRE-PRAIRIEVIEW SD 103

Principal: Mrs.Christine Adler
Superintendent: Dr.Scott Warren

How do students in elementary grades perform on measures of academic success?

To measure the amount of growth students demonstrate in a given school or district, Illinois compares students' achievement levels (based on state assessment scores) from one year to the next. Schools receive a score from 0 to 200, with higher scores indicating higher growth and achievement.



Percentage of students who meet or exceed state standards on the Illinois Standards Achievement Test (ISAT). In January 2013, Illinois raised the performance expectations for ISAT Reading and Mathematics. 2011-2012 scores are shown with both the old cut scores and new cut scores for easier comparison.

	NEW CUT SCORES			OLD CUT SCORES
	2012-2013	2011-2012	IL Average	2011-2012
Reading	N/A	N/A	N/A	N/A
Mathematics	N/A	N/A	N/A	N/A
ISAT Overall	N/A	N/A	N/A	N/A
Science	N/A	N/A	N/A	

Algebra I: Middle school students taking and passing Algebra I

Coming in 2014

How do students in high school grades perform on measures of academic success?

Percentage of students who meet or exceed state standards on the Prairie State Achievement Examination (PSAE)

	2012-2013	2011-2012	IL Average
PSAE Overall	N/A	N/A	N/A
Mathematics	N/A	N/A	N/A
Reading	N/A	N/A	N/A
Science	N/A	N/A	N/A

	2012-2013	2011-2012	IL Average
Graduation Rate, 4-Year:	N/A	N/A	83%
Graduation Rate, 5-Year:	N/A	N/A	87%
Post-Secondary Enrollment			Coming in 2014

Ready for College Coursework: Percentage of students meeting or exceeding college readiness standards on the ACT

	2012-2013	2011-2012	IL Average
Ready for College Coursework:	N/A	N/A	46%

What are the demographics of students in this district?

- Asian 32%
- Black/African-American 0%
- Hispanic/Latino 3%
- American Indian 0%
- Pacific Islander 0%
- White 59%
- Two or More Races 5%



	2012-2013	2011-2012	Illinois
Total Enrollment	473	475	N/A
Low Income	1%	1%	50%
English Learners	16%	13%	10%
With Disabilities	17%	14%	14%
Homeless	0%	-	2%

What does the 5Essentials survey tell us about the district's learning conditions?

This year, for the first time, Illinois schools piloted an anonymous statewide survey of learning conditions, the 5Essentials Survey. The 5Essentials Survey provided an opportunity for students in grades 6 through 12 and all teachers to share their perspectives on essential conditions for learning. Next year, results from the 2014 survey will appear on the report card in the format below. A detailed report for all schools and districts will also be made available in 2014.

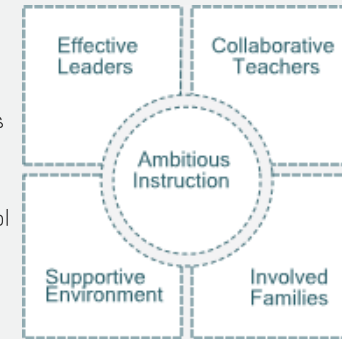
Effective Leaders: Do principals and teachers implement a shared vision for success?

Collaborative Teachers: Do teachers collaborate to promote professional growth?

Supportive Environment: Is the school safe, demanding, and supportive?

Ambitious Instruction: Are classes challenging and engaging?

Involved Families: Does the entire staff build strong external relationships?



- MOST IMPLEMENTATION
- MORE IMPLEMENTATION
- AVERAGE IMPLEMENTATION
- LESS IMPLEMENTATION
- LEAST IMPLEMENTATION

■ NOT APPLICABLE/LOW RESPONSE

	Response Rate	IL Average
Students	N/A	85%
Teachers	47%	82%

For more information, visit illinois5-essentials.org

District- and school-level results on individual questions within the survey are available online at IllinoisReportCard.com

What do other measures tell us about the district's learning conditions?

	2012-2013	2011-2012	Illinois
Student Mobility: Percentage of students who transfer in or out of the school during the school year, not including graduates	9%	11%	13%
Chronic Truancy Rate: Percentage of students who have been absent without valid reasons for 5 percent or more of regular school days	0%	0%	10%
Student Attendance: Student attendance rate at this school	96%	96%	94%
Average Class Size: Average number of students in each class	20	N/A	21
Total School Days: Total number of days in which the school provides at least 5 hours of instruction to students	175	N/A	176

How much money is the district spending per student?

	2012-2013	2011-2012	IL Average
Instructional Spending: Average per-student spending for activities directly dealing with the teaching of students or the interaction between teachers and students in this district.	\$8,272	\$8,629	\$6,974
Operational Spending: Average per-student spending for all overall operations in this district, including Instructional Spending, but excluding summer school, adult education, capital expenditures and long-term debt payments.	\$15,351	\$14,727	\$11,842

LAURA B SPRAGUE SCHOOL

What courses, programs, and resources are offered at this school?

Academic Courses

Enrichment Learning Model, General Art, General Music, Spanish Conversation and Culture, Summer School, Title 1 Programs

Career Development Courses and Programs

Athletics

182

School Personnel Resources

Coming in 2014 - the At-a-Glance Report Card will list the resources that provide instruction and support at this school, such as teachers, coaches, counselors, and therapists.

School Awards

A-Day-Made-Better Award, Golden Apple Award, Twenty three District 103 National Board Certified Teachers, Academic Excellence Award/Illinois Honor Roll School, Blue Ribbon Award Winning School, Blue Ribbon Health and P.E. Award Winning School, Bright Red Apple Award for Educational Excellence

Physical Education, Health and Wellness

Health Education Courses, Physical Education

Other Programs and Activities

After School Activities Program, After School Care, Before School Care, Conflict Resolution, Family Nights, Mentoring Program, Parent Associations, Yearbook Club

Questions and Resources

Q: Where can I find more information?

A: In addition to this report card, you can visit IllinoisReportCard.com to take a more detailed look at the data shown here. IllinoisReportCard.com shows more years of data, shows more of your school's programs, courses, and activities, and provides you with powerful tools that let you dig deeper into your school's data in the context of schools state-wide.

Q: Which standards are used to determine if students are Ready for College Coursework?

A: All Illinois students take the ACT test in 11th grade, which includes multiple-choice tests in each of four subjects: English, Mathematics, Reading, and Science. ACT has established benchmark scores for each of these four tests that represent the level of achievement required for students to have a 50% chance of obtaining a B or higher or about a 75% chance of obtaining a C or higher in corresponding credit-bearing first-year college courses. The average of these four benchmark scores is 21; therefore, students in Illinois who achieve a composite score of at least 21 on the ACT are considered to be Ready for College Coursework.

Q: What is the origin of the data for the new School Report Card?

A: Most of the data reported on the School Report Card is collected by ISBE from school districts through data systems such as the state's Student Information System and its new Employment Information System. Some data, such as information on extracurricular activities, is entered directly by principals on IllinoisReportCard.com so that it can be kept up to date throughout the year.

Q: Why are ISAT scores in Science higher on average than ISAT scores in Math and Reading?

A: The ISAT's performance levels (or "cut scores") in Reading and Mathematics were raised in 2013 to better align with the more rigorous Common Core State Standards that are now being implemented. These higher expectations result in a downward shift of where students rank in meeting or exceeding Reading and Mathematics standards. Science standards, however, have not changed since 1997; therefore, Science cut scores were not raised in 2013. Illinois is currently reviewing the Next Generation Science Standards which are internationally benchmarked and were developed by educators in 26 states, and will reexamine the Science cut scores if new Science standards are adopted in the future.

Q: How is academic growth calculated?

A: To measure the amount of growth students are demonstrating in a given school or district, Illinois uses a Value Table model. The Value Table model compares students' achievement levels (based on state assessment scores) from one year to the next and then assigns a numerical value from 0 to 200 to that change. The student academic growth metric accounts for baseline student performance, allowing the School Report Card to display changes in student outcomes rather than simply showing absolute student performance benchmarks. For additional information on the Value Table model please visit IllinoisReportCard.com.



◀ Scan the QR Code with your smartphone to visit IllinoisReportCard.com for more information about your school.

Half Day School

Lincolnshire-Prairieview SD 103

Lincolnshire, ILLINOIS



ILLINOIS SCHOOL REPORT CARD

GRADES : 3 4

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

This year, we have updated the report card to provide a full picture of school performance beyond just test scores. A display of this data designed with parents and communities in mind is available on illinoisreportcard.com. All of the metrics posted on illinoisreportcard.com are also included in this report.

STUDENTS

RACIAL/ETHNIC BACKGROUND AND OTHER INFORMATION												
	White	Black	Hispanic	Asian	Native Hawaiian /Pacific Islander	American Indian	Two or More Races	Percent Low-Income	Percent Limited-English-Proficient	Percent IEP	Percent Homeless	Total Enrollment
School	60.1	0.6	2.2	32.0	0.6	0.0	4.5	1.7	3.9	12.9	0.3	356
District	61.6	0.7	1.5	32.3	1.0	0.0	2.9	0.9	6.2	14.4	0.1	1,628
State	50.6	17.6	24.1	4.3	0.1	0.3	3.0	49.9	9.5	13.6	2.0	2,054,155

Low-income students come from families receiving public aid; live in institutions for neglected or delinquent children; are supported in foster homes with public funds; or are eligible to receive free or reduced-price lunches.

IEP Students are those students eligible to receive special education services.

Limited-English-proficient students are those students eligible for transitional bilingual programs.

Total Enrollment is based on Home School.

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

	High Sch. Dropout Rate	Chronic Truancy Rate	Mobility Rate	Attendance Rate
School		0.0	4.0	96.4
District		0.0	4.3	96.4
State		9.8	12.8	94.2

Mobility rate is based on the number of times students enroll in or leave a school during the school year.

Chronic truants are students who are absent from school without valid cause for 9 or more of the last 180 school days.

INSTRUCTIONAL SETTING

PARENTAL CONTACT*		Total School Days	
	Percent		Days
School	100.0	School	176
District	100.0	District	176
State	95.5	State	176

* Parental contact includes parent-teacher conferences, parental visits to school, school visits to home, telephone conversations, and written correspondence.

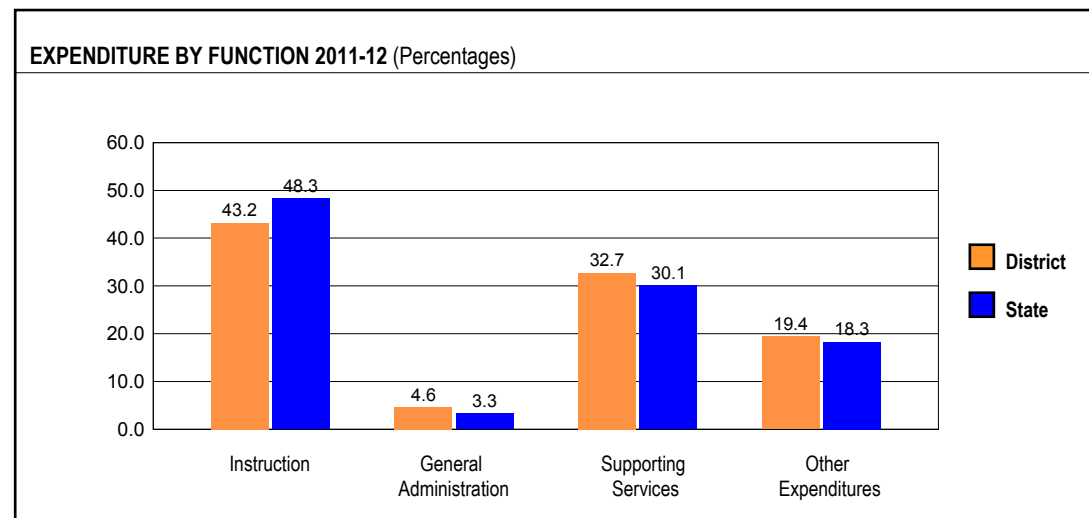
AVERAGE CLASS SIZE (as of the first school day in May)											
Grades	K	1	2	3	4	5	6	7	8	9 - 12	Overall
School				21.5	22.8						22.1
District				21.5	22.8						22.5
State				21.9	22.5						21.2

TIME DEVOTED TO TEACHING CORE SUBJECTS (Minutes Per Day)												
Grades	Mathematics			Science			English/Language Arts			Social Science		
	3	6	8	3	6	8	3	6	8	3	6	8
School	60			36			90			72		
District	60			36			90			72		
State	62			31			142			30		

TEACHER INFORMATION	
	% of Classes Not Taught by Highly Qualified Teachers
School	0.0
District	0.0
State	0.2

Some teacher/administrator data are not collected at the school level.

SCHOOL DISTRICT FINANCES



REVENUE BY SOURCE 2011-12			
	District	District %	State %
Local Property Taxes	\$24,507,131	85.0	61.1
Other Local Funding	\$2,491,884	8.6	4.8
General State Aid	\$348,532	1.2	16.4
Other State Funding	\$1,234,539	4.3	9.7
Federal Funding	\$263,959	0.9	8.1
TOTAL	\$28,846,045		

EXPENDITURE BY FUND 2011-12			
	District	District %	State %
Education	\$21,048,633	70.6	73.4
Operations & Maintenance	\$1,800,406	6.0	6.2
Transportation	\$1,648,295	5.5	3.7
Debt Service	\$685,753	2.3	7.6
Tort	\$0	0.0	1.2
Municipal Retirement/ Social Security	\$985,327	3.3	2.0
Fire Prevention & Safety	\$0	0.0	0.7
Capital Projects	\$3,643,720	12.2	5.2
TOTAL	\$29,812,134		

OTHER FINANCIAL INDICATORS				
	2010 Equalized Assessed Valuation per Pupil	2010 Total School Tax Rate per \$100	2011-12 Instructional Expenditure per Pupil	2011-12 Operating Expenditure per Pupil
District	\$651,272	2.38	\$8,272	\$15,351
State	**	**	\$6,974	\$11,842

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

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

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

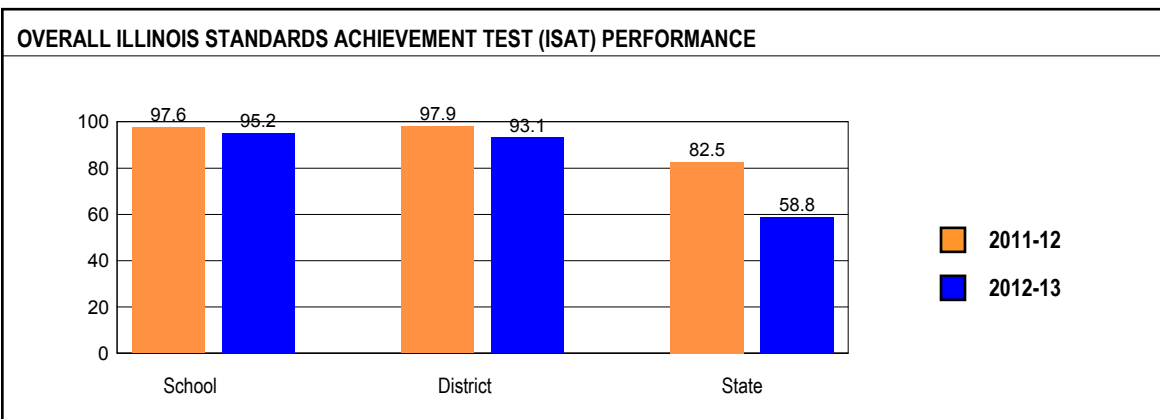
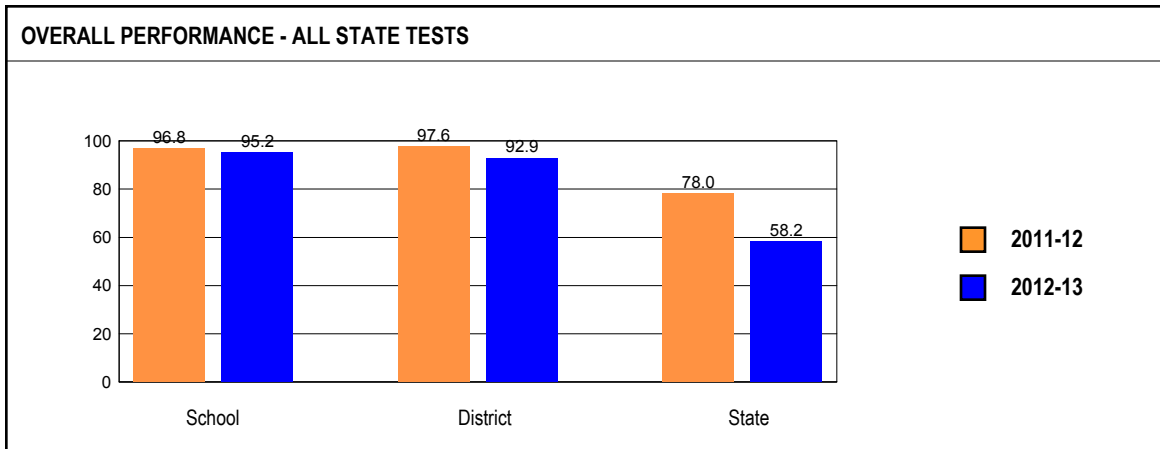
Instructional expenditure per pupil includes the direct costs of teaching pupils or the interaction between teachers and pupils.

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

ACADEMIC PERFORMANCE

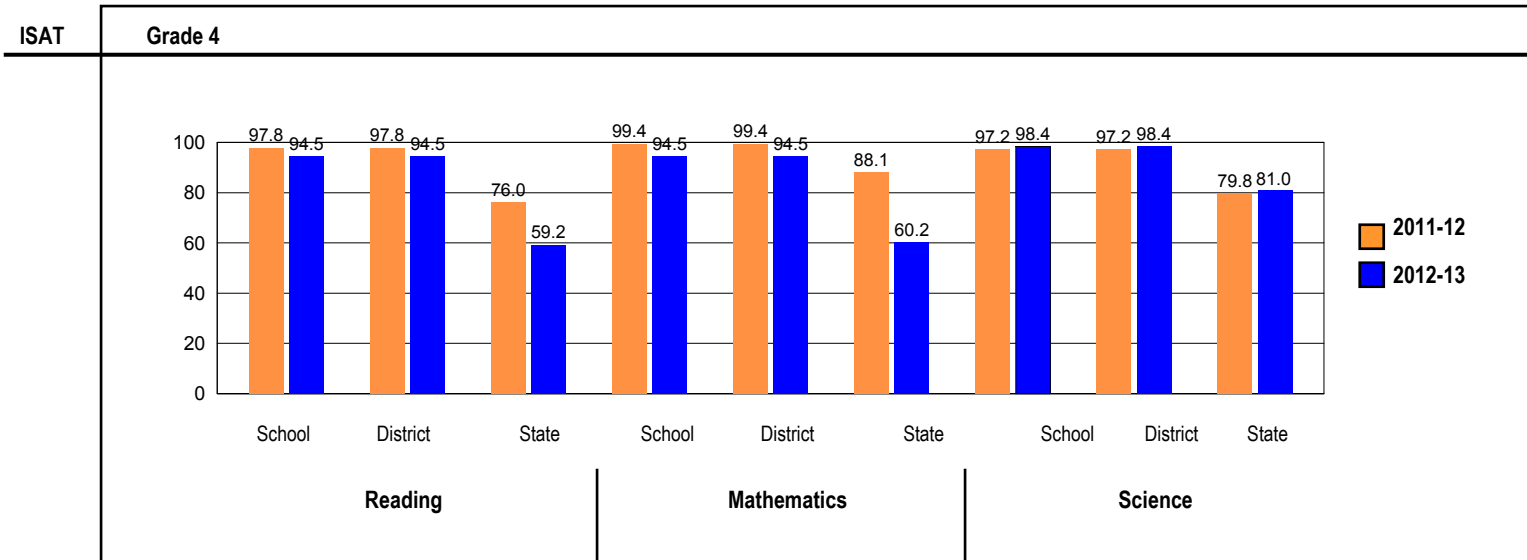
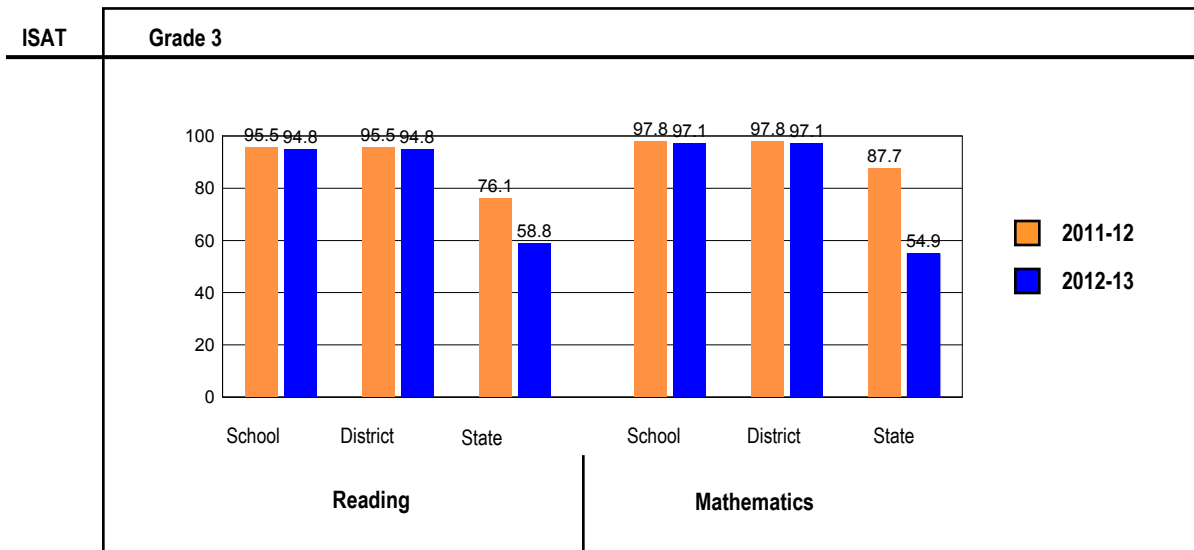
OVERALL STUDENT PERFORMANCE

These charts present the overall percentages of state test scores categorized as meeting or exceeding the Illinois Learning Standards for your school, district, and the state. They represent your school's performance in reading and mathematics. The ISAT reading and math cut scores were reset for school year 2013. Starting in 2013, Illinois raised the performance cut scores in reading and math to align with college and career ready expectations.



ISAT PERFORMANCE

These charts provide information on attainment of the Illinois Learning Standards. They show the percents of student scores meeting or exceeding Standards for the grades and subjects tested on ISAT.



PERFORMANCE ON STATE ASSESSMENTS

Federal law requires that student achievement results for reading, mathematics, and science for schools providing Title I services be reported to the general public.

The Illinois Standards Achievement Test (ISAT) is administered to students in grades 3 through 8. The Prairie State Achievement Examination (PSAE) is administered to students in grade 11. The Illinois Alternate Assessment (IAA) is administered to students with disabilities whose Individualized Education Programs (IEPs) indicate that participation in the ISAT or PSAE would not be appropriate.

Students with disabilities have an IEP (No Child Left Behind Act). An IEP is a written plan for a child with a disability who is eligible to receive special education services under the Individuals with Disabilities Education Act.

Reading and Mathematics are tested in grades 3 through 8 and 11. Science is tested in grades 4, 7, and 11.

In order to protect students' identities, test data for groups of fewer than ten students are not reported.

PERCENTAGE OF STUDENTS NOT TESTED IN STATE TESTING PROGRAMS FOR READING															
		Gender			Racial/Ethnic Background							LEP	Migrant	Students with Disabilities	Economically Disadvantaged
		All	Male	Female	White	Black	Hispanic	Asian	Native Hawaiian/Pacific Islander	American Indian	Two or More Races				
School	*Enrollment	353	176	177	213	2	7	113	2	0	16	12	0	43	6
	Reading	0.0	0.0	0.0	0.0			0.0			0.0	0.0		0.0	
District	*Enrollment	1,154	593	561	720	9	8	376	15	0	26	27	0	148	9
	Reading	0.0	0.0	0.0	0.0			0.0	0.0		0.0	0.0		0.0	
State	*Enrollment	1,067,095	545,884	521,053	542,053	188,403	253,427	46,751	1,561	3,694	30,704	73,555	276	143,695	542,427
	Reading	0.4	0.4	0.3	0.3	0.6	0.3	0.2	0.3	0.4	0.4	0.6	1.1	0.8	0.5

* Enrollment as reported during the testing windows for grades 3 - 8 and 11.

Number of LEP Students who have attended schools in the U.S. for less than 12 months and are not assessed on the State's reading/language arts test: 2

PERCENTAGE OF STUDENTS NOT TESTED IN STATE TESTING PROGRAMS FOR MATHEMATICS															
		Gender			Racial/Ethnic Background							LEP	Migrant	Students with Disabilities	Economically Disadvantaged
		All	Male	Female	White	Black	Hispanic	Asian	Native Hawaiian/Pacific Islander	American Indian	Two or More Races				
School	*Enrollment	355	178	177	214	2	7	114	2	0	16	14	0	43	6
	Mathematics	0.0	0.0	0.0	0.0			0.0			0.0	0.0		0.0	
District	*Enrollment	1,157	596	561	721	9	8	378	15	0	26	30	0	148	9
	Mathematics	0.0	0.0	0.0	0.0			0.0	0.0		0.0	0.0		0.0	
State	*Enrollment	1,068,846	546,846	521,842	542,440	188,509	254,061	47,334	1,565	3,709	30,726	75,331	278	143,714	543,668
	Mathematics	0.4	0.4	0.3	0.3	0.6	0.3	0.2	0.3	0.3	0.4	0.3	0.7	0.9	0.5

* Enrollment as reported during the testing windows for grades 3 - 8 and 11.

PERCENTAGE OF STUDENTS NOT TESTED IN STATE TESTING PROGRAMS FOR SCIENCE															
		Gender			Racial/Ethnic Background							LEP	Migrant	Students with Disabilities	Economically Disadvantaged
		All	Male	Female	White	Black	Hispanic	Asian	Native Hawaiian/Pacific Islander	American Indian	Two or More Races				
School	*Enrollment	183	92	91	111	2	3	60	0	0	7	7	0	26	3
	Science	0.0	0.0	0.0	0.0			0.0						0.0	
District	*Enrollment	383	207	176	240	3	3	126	2	0	9	12	0	49	4
	Science	0.0	0.0	0.0	0.0			0.0				0.0		0.0	
State	*Enrollment	455,414	232,478	222,882	234,340	79,949	105,892	20,304	615	1,520	12,626	25,072	106	60,808	223,602
	Science	0.6	0.7	0.5	0.5	1.1	0.6	0.3	0.7	0.7	0.7	0.7	0.9	1.4	0.8

* Enrollment as reported during the testing windows for grades 4, 7, and 11.

ILLINOIS STANDARDS ACHIEVEMENT TEST (ISAT)

The following tables show the percentages of student scores in each of four performance levels. These levels were established with the help of Illinois educators who teach the grade levels and learning areas tested. Due to rounding, the sum of the percentages in the four performance levels may not always equal 100.

- Level 1 -- Academic Warning - Student work demonstrates limited knowledge and skills in the subject. Because of major gaps in learning, students apply knowledge and skills ineffectively.
- Level 2 -- Below Standards - Student work demonstrates basic knowledge and skills in the subject. However, because of gaps in learning, students apply knowledge and skills in limited ways.
- Level 3 -- Meets Standards - Student work demonstrates proficient knowledge and skills in the subject. Students effectively apply knowledge and skills to solve problems.
- Level 4 -- Exceeds Standards - Student work demonstrates advanced knowledge and skills in the subject. Students creatively apply knowledge and skills to solve problems and evaluate the results.

Grade 3

Grade 3 - All

Levels	Reading				Mathematics			
	1	2	3	4	1	2	3	4
School	0.0	5.2	39.0	55.8	0.0	2.9	48.8	48.3
District	0.0	5.2	39.0	55.8	0.0	2.9	48.8	48.3
State	6.7	34.5	39.4	19.4	6.9	38.2	43.7	11.1

Grade 3 - Gender

Levels	Reading				Mathematics				
	1	2	3	4	1	2	3	4	
Male	School	0.0	4.7	43.0	52.3	0.0	1.2	45.3	53.5
	District	0.0	4.7	43.0	52.3	0.0	1.2	45.3	53.5
	State	8.2	37.6	38.2	16.0	7.2	37.1	43.9	11.8
Female	School	0.0	5.8	34.9	59.3	0.0	4.7	52.3	43.0
	District	0.0	5.8	34.9	59.3	0.0	4.7	52.3	43.0
	State	5.1	31.3	40.7	23.0	6.6	39.4	43.5	10.4

Grade 3 - Racial/Ethnic Background

Levels	Reading				Mathematics				
	1	2	3	4	1	2	3	4	
White	School	0.0	7.8	42.7	49.5	0.0	3.9	62.1	34.0
	District	0.0	7.8	42.7	49.5	0.0	3.9	62.1	34.0
	State	3.3	25.2	44.7	26.8	3.0	28.8	53.2	15.0
Black	School								
	District								
	State	11.8	47.7	32.4	8.1	15.5	53.5	27.9	3.1
Hispanic	School								
	District								
	State	10.8	46.7	33.2	9.3	9.6	50.0	35.5	4.9
Asian	School	0.0	1.9	29.6	68.5	0.0	1.9	25.9	72.2
	District	0.0	1.9	29.6	68.5	0.0	1.9	25.9	72.2
	State	2.2	18.1	42.5	37.1	2.2	18.0	47.4	32.4
Native Hawaiian/Pacific Islander	School								
	District								
	State	7.5	34.0	38.5	20.0	6.5	35.8	45.3	12.4
American Indian	School								
	District								
	State	8.7	41.6	36.7	13.0	7.2	46.8	38.9	7.2
Two or More Races	School								
	District								
	State	4.7	30.3	41.6	23.4	5.9	35.7	44.8	13.6

Grade 3 - Students with Disabilities

Levels	Reading				Mathematics				
	1	2	3	4	1	2	3	4	
IEP	School	0.0	23.5	58.8	17.6	0.0	5.9	64.7	29.4
	District	0.0	23.5	58.8	17.6	0.0	5.9	64.7	29.4
	State	25.5	49.1	19.7	5.8	19.6	50.5	26.1	3.8
Non-IEP	School	0.0	3.2	36.8	60.0	0.0	2.6	47.1	50.3
	District	0.0	3.2	36.8	60.0	0.0	2.6	47.1	50.3
	State	4.0	32.4	42.2	21.4	5.2	36.5	46.2	12.2

Grade 4**Grade 4 - All**

Levels	Reading				Mathematics				Science				
	1	2	3	4	1	2	3	4	1	2	3	4	
School		1.1	4.4	49.7	44.8	1.1	4.4	39.9	54.6	0.0	1.6	31.7	66.7
	District	1.1	4.4	49.7	44.8	1.1	4.4	39.9	54.6	0.0	1.6	31.7	66.7
	State	6.2	34.6	44.3	14.9	6.6	33.2	48.4	11.8	2.1	17.0	59.9	21.0

Grade 4 - Gender

Levels	Reading				Mathematics				Science				
	1	2	3	4	1	2	3	4	1	2	3	4	
Male	School	1.1	6.7	53.3	38.9	0.0	6.5	39.1	54.3	0.0	1.1	32.6	66.3
	District	1.1	6.7	53.3	38.9	0.0	6.5	39.1	54.3	0.0	1.1	32.6	66.3
	State	7.9	36.1	43.0	13.0	7.3	32.8	47.5	12.4	2.4	16.8	58.2	22.6
Female	School	1.1	2.2	46.2	50.5	2.2	2.2	40.7	54.9	0.0	2.2	30.8	67.0
	District	1.1	2.2	46.2	50.5	2.2	2.2	40.7	54.9	0.0	2.2	30.8	67.0
	State	4.4	32.9	45.7	17.0	5.9	33.5	49.4	11.2	1.7	17.1	61.7	19.4

Grade 4 - Racial/Ethnic Background

Levels	Reading				Mathematics				Science				
	1	2	3	4	1	2	3	4	1	2	3	4	
White	School	1.8	3.6	57.3	37.3	0.9	4.5	55.0	39.6	0.0	2.7	38.7	58.6
	District	1.8	3.6	57.3	37.3	0.9	4.5	55.0	39.6	0.0	2.7	38.7	58.6
	State	3.2	25.4	50.8	20.6	3.5	25.4	55.4	15.7	0.8	9.5	60.7	29.0
Black	School												
	District												
	State	12.3	48.9	33.3	5.6	13.8	47.4	35.4	3.4	4.9	31.8	55.7	7.7
Hispanic	School												
	District												
	State	8.8	46.8	37.7	6.6	8.8	42.5	43.6	5.1	2.8	23.8	62.8	10.6
Asian	School	0.0	5.1	33.9	61.0	1.7	1.7	18.3	78.3	0.0	0.0	21.7	78.3
	District	0.0	5.1	33.9	61.0	1.7	1.7	18.3	78.3	0.0	0.0	21.7	78.3
	State	2.2	16.3	49.6	31.9	2.4	13.4	48.5	35.8	1.1	6.8	51.4	40.6
Native Hawaiian/Pacific Islander	School												
	District												
	State	3.9	31.2	47.3	17.6	5.4	32.7	48.3	13.7	1.5	12.2	62.4	23.9
American Indian	School												
	District												
	State	9.1	42.5	37.6	10.9	9.8	41.2	39.4	9.6	3.6	21.7	61.6	13.1
Two or More Races	School												
	District												
	State	5.1	30.5	46.3	18.1	6.2	32.6	47.5	13.7	1.9	14.7	60.1	23.2

Grade 4 - Students with Disabilities

Levels	Reading				Mathematics				Science				
	1	2	3	4	1	2	3	4	1	2	3	4	
IEP	School	7.7	19.2	53.8	19.2	7.7	23.1	50.0	19.2	0.0	7.7	57.7	34.6
	District	7.7	19.2	53.8	19.2	7.7	23.1	50.0	19.2	0.0	7.7	57.7	34.6
	State	28.0	48.4	19.8	3.9	24.1	47.3	25.2	3.4	6.9	35.6	50.0	7.6
Non-IEP	School	0.0	1.9	49.0	49.0	0.0	1.3	38.2	60.5	0.0	0.6	27.4	72.0
	District	0.0	1.9	49.0	49.0	0.0	1.3	38.2	60.5	0.0	0.6	27.4	72.0
	State	3.0	32.6	47.9	16.5	4.1	31.1	51.8	13.0	1.4	14.3	61.4	23.0

2013 ADEQUATE YEARLY PROGRESS (AYP) STATUS REPORT

Is this school making Adequate Yearly Progress (AYP)?	Yes
Is this school making AYP in Reading?	Yes
Is this school making AYP in Mathematics?	Yes

Has this school been identified for School Improvement according to the AYP specifications of the federal No Child Left Behind Act?	No
2013-14 Federal Improvement Status	
2013-14 State Improvement Status	

	Percent Tested on State Tests				Percent Meeting/Exceeding Standards *						Other Indicators			
	Reading		Mathematics		Reading			Mathematics			Attendance Rate		Graduation Rate	
	%	Met AYP	%	Met AYP	%	Safe Harbor Target **	Met AYP	%	Safe Harbor Target **	Met AYP	%	Met AYP	%	Met AYP
State AYP Minimum Target	95.0		95.0		92.5			92.5			92.0		85.0	
All	100.0	Yes	100.0	Yes	94.6		Yes	95.8		Yes	96.4	Yes		
White	100.0	Yes	100.0	Yes	93.2		Yes	95.1		Yes				
Black														
Hispanic														
Asian	100.0	Yes	100.0	Yes	96.1		Yes	97.1		Yes				
Native Hawaiian/ Pacific Islander														
American Indian														
Two or More Races														
LEP														
Students with Disabilities														
Economically Disadvantaged														

Four Conditions Are Required For Making Adequate Yearly Progress (AYP):

1. At least 95% tested in reading and mathematics for every student group. If the current year participation rate is less than 95%, this condition may be met if the average of the current and preceding year rates is at least 95%, or if the average of the current and two preceding years is at least 95%. Only actual participation rates are printed. If the participation rate printed is less than 95% and yet this school makes AYP, it means that the 95% condition was met by averaging.
2. At least 92.5% meeting/exceeding standards in reading and mathematics for every group. For any group with less than 92.5% meeting/exceeding standards, a 95% confidence interval was applied. Subgroups may meet this condition through Safe Harbor provisions. ***
3. At least 92% attendance rate for non-high schools and at least 82% graduation rate for high schools.
4. At least 85% graduation rate for high schools. The State would first examine whether the school met the target for the four-year graduation rate. If it did not, the State would then determine whether the school met the five-year graduation rate target. If either of those rates were met, this would indicate that the school met the other academic indicator for AYP. The largest number among the 4-year and 5-year graduation rates would be printed.

* Includes only students enrolled as of 05/01/2012.

** Safe Harbor Targets of 92.5% or above are not printed.

*** Subgroups with fewer than 45 students are not reported. Safe Harbor only applies to subgroups of 45 or more. In order for Safe Harbor to apply, a subgroup must decrease by 10% the percentage of scores that did not meet state standards from the previous year plus meet the other indicators (attendance rate for non-high schools and graduation rate for high schools) for the subgroup. For subgroups that do not meet their Safe Harbor Targets, a 75% confidence interval is applied. Safe Harbor allows schools an alternate method to meet subgroup minimum targets on achievement.

2013 STUDENT ACADEMIC GROWTH

Average Growth Value		
	Reading	Math
School	107.4	113.0
District	111.9	111.7
State	102.1	101.1

Illinois has chosen to use a value table methodology to determine the school and district growth metric based on student performance on large-scale assessments (the ISAT). The numbers contained in the value table represent the number of students in each cell. The average of all students' academic growth over two year's performance will be used to determine the growth metric..

Reading

			Performance Level in Year 2								
			Academic Warning		Below Standards		Meets Standards		Exceeds Standards		
			1A	1B	2A	2B	3A	3B	4A	4B	
Performance Level in Year 1	Academic Warning	1A									
		1B		1							
	Below Standards	2A		1		2					
		2B			1	3	5	3			
	Meets Standards	3A				2	9	12			
		3B					5	22	3		
	Exceeds Standards	4A					4	16	19	5	
		4B						10	29	24	

Math

			Performance Level in Year 2							
			Academic Warning		Below Standards		Meets Standards		Exceeds Standards	
			1A	1B	2A	2B	3A	3B	4A	4B
Performance Level in Year 1	Academic Warning	1A								
		1B								
	Below Standards	2A		2						
		2B				5	6	2		
	Meets Standards	3A				3	11	9	3	
		3B					8	19	16	6
	Exceeds Standards	4A					2	8	17	7
		4B					1	4	26	23

HALF DAY SCHOOL

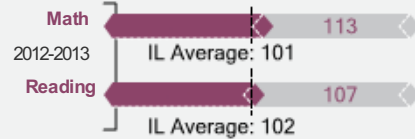
239 OLDE HALF DAY RD LINCOLNSHIRE, IL 60069 2906
(847) 634-6463

Grades: 3-4
District: LINCOLNSHIRE-PRAIRIEVIEW SD 103

Principal: Mrs. Jill Mau
Superintendent: Dr. Scott Warren

How much academic growth do students show from one year to the next?

To measure the amount of academic growth a school's students demonstrate, Illinois compares students' performance on state assessments from one year to the next. Schools receive a score from 0 to 200, with higher scores indicating higher growth in achievement.



How do students perform on measures of academic success?

Percentage of students who meet or exceed state standards on the Illinois Standards Achievement Test (ISAT). In January 2013, Illinois raised the performance expectations for ISAT Reading and Mathematics. 2011-2012 scores are shown with both the old cut scores and new cut scores for easier comparison. Science cut scores have not changed.

	NEW CUT SCORES			OLD CUT SCORES
	2012-2013	2011-2012	IL Average	2011-2012
Reading	95%	91%	59%	97%
Mathematics	96%	94%	59%	99%
ISAT Overall	95%	92%	59%	98%
Science	98%	97%	80%	

193

Algebra I: Middle school students taking and passing Algebra I Coming in 2014

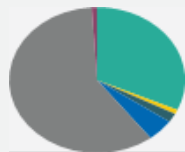
High School Readiness: Middle school students ready for high school Coming in 2014

How much money is the district spending per student?

	2012-2013	2011-2012	IL Average
Instructional Spending: Average per-student spending for activities directly dealing with the teaching of students or the interaction between teachers and students in this school's district.	\$8,272	\$8,629	\$6,974
Operational Spending: Average per-student spending for all overall operations in this school's district, including Instructional Spending, but excluding summer school, adult education, capital expenditures and long-term debt payments.	\$15,351	\$14,727	\$11,842

What are the demographics of students at this school?

- Asian 32%
- Black/African-American 1%
- Hispanic/Latino 2%
- American Indian 0%
- Pacific Islander 1%
- White 60%
- Two or More Races 5%



	2012-2013	2011-2012	Illinois
Total Enrollment	356	363	N/A
Low Income	2%	2%	50%
English Learners	4%	7%	10%
With Disabilities	13%	12%	14%
Homeless	0%	-	2%

What does the 5Essentials survey tell us about the school's learning conditions?

This year, for the first time, Illinois schools piloted an anonymous statewide survey of learning conditions, the 5Essentials Survey. The 5Essentials Survey provided an opportunity for students in grades 6 through 12 and all teachers to share their perspectives on essential conditions for learning. Next year, results from the 2014 survey will appear on the report card in the format below. A detailed report for all schools and districts will also be made available in 2014.

Effective Leaders: Do principals and teachers implement a shared vision for success?

Collaborative Teachers: Do teachers collaborate to promote professional growth?

Supportive Environment: Is the school safe, demanding, and supportive?

Ambitious Instruction: Are classes challenging and engaging?

Involved Families: Does the entire staff build strong external relationships?



- MOST IMPLEMENTATION
- MORE IMPLEMENTATION
- AVERAGE IMPLEMENTATION
- LESS IMPLEMENTATION
- LEAST IMPLEMENTATION

■ NOT APPLICABLE/LOW RESPONSE

	Response Rate	IL Average
Students	N/A	85%
Teachers	71%	82%

For more information, visit Illinois5-essentials.org

District- and school-level results on individual questions within the survey are available online at IllinoisReportCard.com

What do other measures tell us about the school's learning conditions?

	2012-2013	2011-2012	Illinois
Student Mobility: Percentage of students who transfer in or out of the school during the school year, not including graduates	4%	4%	13%
Chronic Truancy Rate: Percentage of students who have been absent without valid reasons for 5 percent or more of regular school days	0%	0%	10%
Student Attendance: Student attendance rate at this school	96%	97%	94%
Average Class Size: Average number of students in each class	22	N/A	21
Total School Days: Total number of days in which the school provides at least 5 hours of instruction to students	176	N/A	176
Teacher Retention: Percentage of teachers who return to this school from year to year			Coming in 2014
Principal Turnover: Number of different principals serving at this school over the past six years			Coming in 2014
Teacher Proficiency: Percentage of teachers rated excellent or proficient			Coming in 2015

HALF DAY SCHOOL

What courses, programs, and resources are offered at this school?

Academic Courses

Choir, Enrichment Learning Model, General Art, General Music, Orchestra, Spanish Conversation and Culture, Summer School, Title 1 Programs

School Awards

2012 Academic Excellence Awards, 2012 SchoolSearchâ„¢, Bright A+ Award, 2013 Bright Red Appleâ„¢ Award for Educational Excellence, 23 District 103 Staff Members are National Board Certified, Blue Ribbon Award Winning School

Career Development Courses and Programs

Physical Education, Health and Wellness

Health Education Courses, Physical Education

Athletics

Other Programs and Activities

After School Activities Program, After School Care, Conflict Resolution, Family Nights, Mentoring Program, Musical, Parent Associations, Student Council/Government

School Personnel Resources

Coming in 2014 - the At-a-Glance Report Card will list the resources that provide instruction and support at this school, such as teachers, coaches, counselors, and therapists.

Questions and Resources

Q: Where can I find more information?

A: In addition to this report card, you can visit IllinoisReportCard.com to take a more detailed look at the data shown here. IllinoisReportCard.com shows more years of data, shows more of your school's programs, courses, and activities, and provides you with powerful tools that let you dig deeper into your school's data in the context of schools state-wide.

Q: I am not sure what one of the scores here means. Where can I find out?

A: IllinoisReportCard.com reports all of the scores on the School Report Card, along with definitions and longer explanations of what the data means in the context of school performance and continuous school improvement.

Q: What is the origin of the data for the new School Report Card?

A: Most of the data reported on the School Report Card is collected by ISBE from school districts through data systems such as the state's Student Information System and its new Employment Information System. Some data, such as information on extracurricular activities, is entered directly by principals on IllinoisReportCard.com so that it can be kept up to date throughout the year.

Q: Why are ISAT scores in Science higher on average than ISAT scores in Math and Reading?

A: The ISAT's performance levels (or "cut scores") in Reading and Mathematics were raised in 2013 to better align with the more rigorous Common Core State Standards that are now being implemented. These higher expectations result in a downward shift of where students rank in meeting or exceeding Reading and Mathematics standards. Science standards, however, have not changed since 1997; therefore, Science cut scores were not raised in 2013. Illinois is currently reviewing the Next Generation Science Standards which are internationally benchmarked and were developed by educators in 26 states, and will reexamine the Science cut scores if new Science standards are adopted in the future.

Q: How is academic growth calculated?

A: To measure the amount of growth students are demonstrating in a given school or district, Illinois uses a Value Table model. The Value Table model compares students' achievement levels (based on state assessment scores) from one year to the next and then assigns a numerical value from 0 to 200 to that change. The student academic growth metric accounts for baseline student performance, allowing the School Report Card to display changes in student outcomes rather than simply showing absolute student performance benchmarks. For additional information on the Value Table model please visit IllinoisReportCard.com.



◀ Scan the QR Code with your smartphone to visit IllinoisReportCard.com for more information about your school.

Daniel Wright Jr High School
Lincolnshire-Prairieview SD 103
Lincolnshire, ILLINOIS



ILLINOIS
SCHOOL
REPORT
CARD

GRADES : 5 6 7 8

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

This year, we have updated the report card to provide a full picture of school performance beyond just test scores. A display of this data designed with parents and communities in mind is available on illinoisreportcard.com. All of the metrics posted on illinoisreportcard.com are also included in this report.

STUDENTS

RACIAL/ETHNIC BACKGROUND AND OTHER INFORMATION												
	White	Black	Hispanic	Asian	Native Hawaiian /Pacific Islander	American Indian	Two or More Races	Percent Low-Income	Percent Limited-English-Proficient	Percent IEP	Percent Homeless	Total Enrollment
School	63.6	0.9	0.1	32.5	1.6	0.0	1.3	0.4	1.5	13.5	0.0	799
District	61.6	0.7	1.5	32.3	1.0	0.0	2.9	0.9	6.2	14.4	0.1	1,628
State	50.6	17.6	24.1	4.3	0.1	0.3	3.0	49.9	9.5	13.6	2.0	2,054,155

Low-income students come from families receiving public aid; live in institutions for neglected or delinquent children; are supported in foster homes with public funds; or are eligible to receive free or reduced-price lunches. IEP Students are those students eligible to receive special education services.

Limited-English-proficient students are those students eligible for transitional bilingual programs. **Total Enrollment** is based on Home School. **Homeless** students are who do not have permanent and adequate homes.

	High Sch. Dropout Rate	Chronic Truancy Rate	Mobility Rate	Attendance Rate
School		0.0	2.1	96.8
District		0.0	4.3	96.4
State		9.8	12.8	94.2

Mobility rate is based on the number of times students enroll in or leave a school during the school year.

Chronic truants are students who are absent from school without valid cause for 9 or more of the last 180 school days.

INSTRUCTIONAL SETTING

PARENTAL CONTACT*		Total School Days	
	Percent		Days
School	100.0	School	176
District	100.0	District	176
State	95.5	State	176

* Parental contact includes parent-teacher conferences, parental visits to school, school visits to home, telephone conversations, and written correspondence.

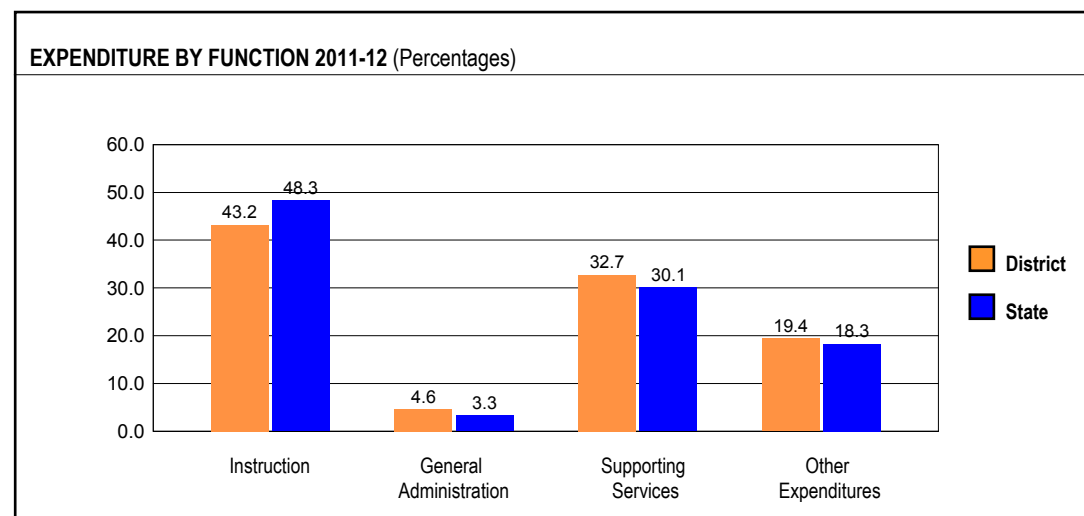
AVERAGE CLASS SIZE (as of the first school day in May)											
Grades	K	1	2	3	4	5	6	7	8	9 - 12	Overall
School						23.5	26.0	22.6	22.8		23.7
District						23.5	26.0	22.6	22.8		22.5
State						22.5	23.1	22.3	22.2		21.2

TIME DEVOTED TO TEACHING CORE SUBJECTS (Minutes Per Day)												
Grades	Mathematics			Science			English/Language Arts			Social Science		
	3	6	8	3	6	8	3	6	8	3	6	8
School		60	42		60	42		60	84		60	42
District		60	42		60	42		60	84		60	42
State		58	55		44	46		103	92		43	45

TEACHER INFORMATION	
	% of Classes Not Taught by Highly Qualified Teachers
School	0.0
District	0.0
State	0.2

Some teacher/administrator data are not collected at the school level.

SCHOOL DISTRICT FINANCES



REVENUE BY SOURCE 2011-12			
	District	District %	State %
Local Property Taxes	\$24,507,131	85.0	61.1
Other Local Funding	\$2,491,884	8.6	4.8
General State Aid	\$348,532	1.2	16.4
Other State Funding	\$1,234,539	4.3	9.7
Federal Funding	\$263,959	0.9	8.1
TOTAL	\$28,846,045		

EXPENDITURE BY FUND 2011-12			
	District	District %	State %
Education	\$21,048,633	70.6	73.4
Operations & Maintenance	\$1,800,406	6.0	6.2
Transportation	\$1,648,295	5.5	3.7
Debt Service	\$685,753	2.3	7.6
Tort	\$0	0.0	1.2
Municipal Retirement/ Social Security	\$985,327	3.3	2.0
Fire Prevention & Safety	\$0	0.0	0.7
Capital Projects	\$3,643,720	12.2	5.2
TOTAL	\$29,812,134		

OTHER FINANCIAL INDICATORS				
	2010 Equalized Assessed Valuation per Pupil	2010 Total School Tax Rate per \$100	2011-12 Instructional Expenditure per Pupil	2011-12 Operating Expenditure per Pupil
District	\$651,272	2.38	\$8,272	\$15,351
State	**	**	\$6,974	\$11,842

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

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

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

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

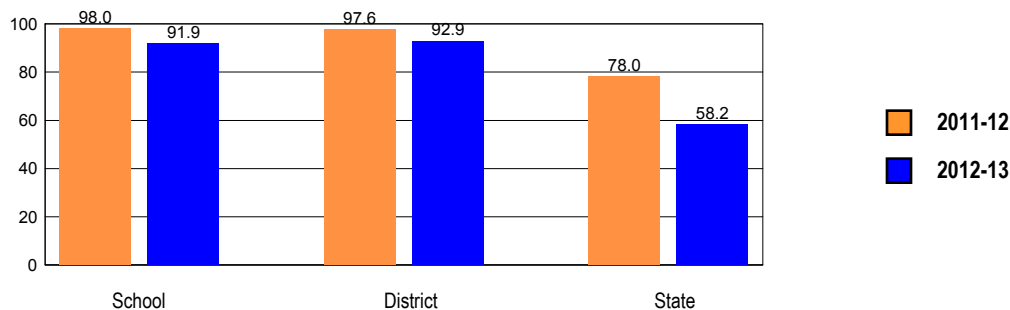
Operating expenditure per pupil includes the gross operating cost of a school district excluding summer school, adult education, bond principal retired, and capital expenditures.

ACADEMIC PERFORMANCE

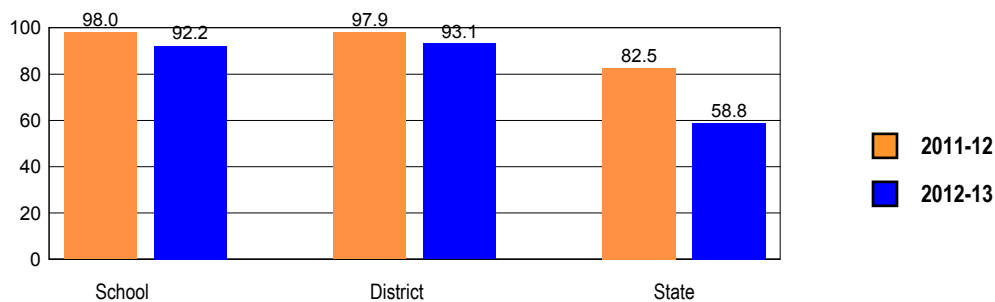
OVERALL STUDENT PERFORMANCE

These charts present the overall percentages of state test scores categorized as meeting or exceeding the Illinois Learning Standards for your school, district, and the state. They represent your school's performance in reading and mathematics. The ISAT reading and math cut scores were reset for school year 2013. Starting in 2013, Illinois raised the performance cut scores in reading and math to align with college and career ready expectations.

OVERALL PERFORMANCE - ALL STATE TESTS

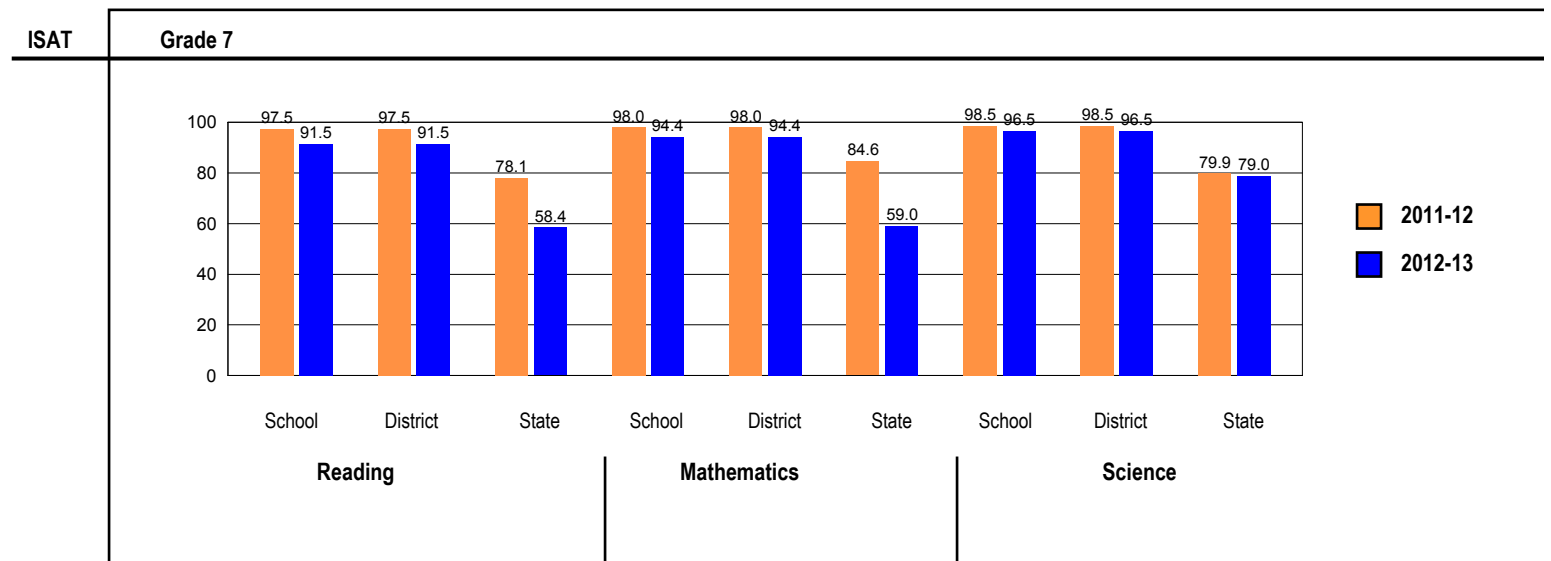
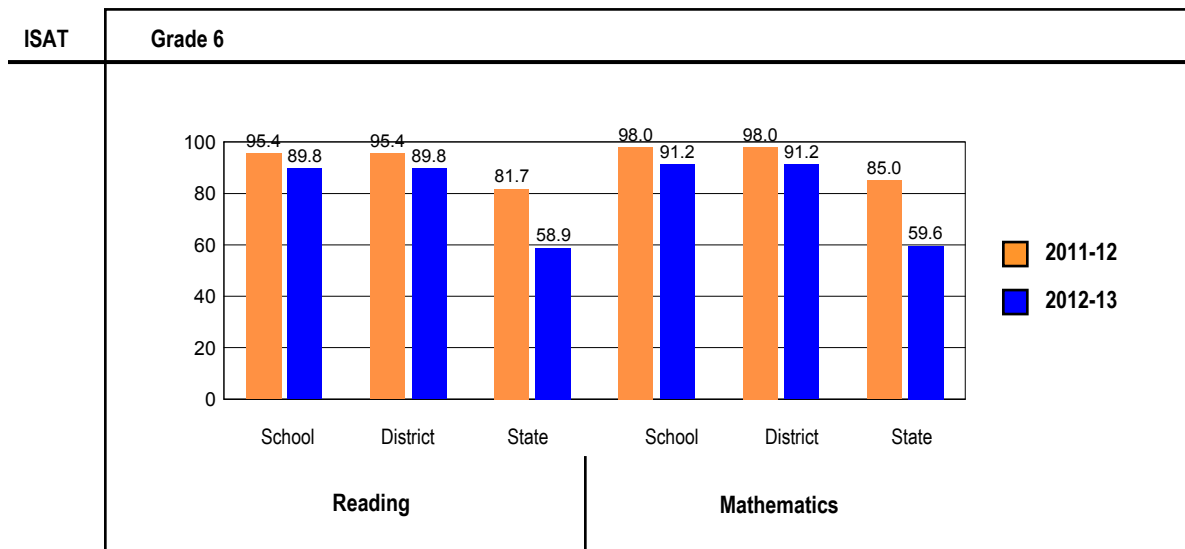
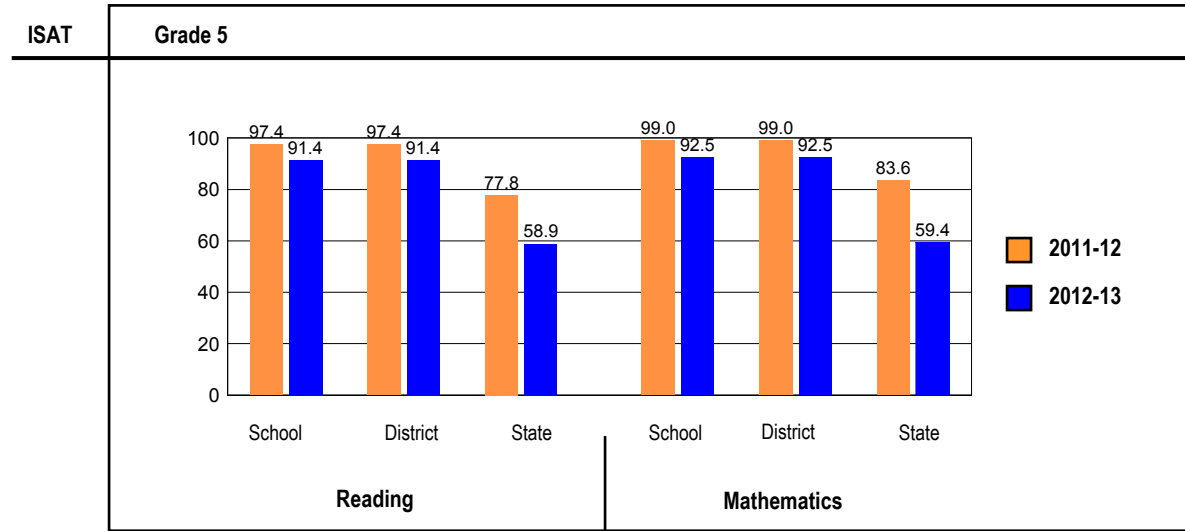


OVERALL ILLINOIS STANDARDS ACHIEVEMENT TEST (ISAT) PERFORMANCE



ISAT PERFORMANCE

These charts provide information on attainment of the Illinois Learning Standards. They show the percents of student scores meeting or exceeding Standards for the grades and subjects tested on ISAT.



PERCENTAGE OF STUDENTS NOT TESTED IN STATE TESTING PROGRAMS FOR MATHEMATICS															
		Gender			Racial/Ethnic Background							LEP	Migrant	Students with Disabilities	Economically Disadvantaged
		All	Male	Female	White	Black	Hispanic	Asian	Native Hawaiian/Pacific Islander	American Indian	Two or More Races				
School	*Enrollment	802	418	384	507	7	1	264	13	0	10	16	0	105	3
	Mathematics	0.0	0.0	0.0	0.0			0.0	0.0		0.0	0.0		0.0	
District	*Enrollment	1,157	596	561	721	9	8	378	15	0	26	30	0	148	9
	Mathematics	0.0	0.0	0.0	0.0			0.0	0.0		0.0	0.0		0.0	
State	*Enrollment	1,068,846	546,846	521,842	542,440	188,509	254,061	47,334	1,565	3,709	30,726	75,331	278	143,714	543,668
	Mathematics	0.4	0.4	0.3	0.3	0.6	0.3	0.2	0.3	0.3	0.4	0.3	0.7	0.9	0.5

* Enrollment as reported during the testing windows for grades 3 - 8 and 11.

PERCENTAGE OF STUDENTS NOT TESTED IN STATE TESTING PROGRAMS FOR SCIENCE															
		Gender			Racial/Ethnic Background							LEP	Migrant	Students with Disabilities	Economically Disadvantaged
		All	Male	Female	White	Black	Hispanic	Asian	Native Hawaiian/Pacific Islander	American Indian	Two or More Races				
School	*Enrollment	200	115	85	129	1	0	66	2	0	2	5	0	23	1
	Science	0.0	0.0	0.0	0.0			0.0						0.0	
District	*Enrollment	383	207	176	240	3	3	126	2	0	9	12	0	49	4
	Science	0.0	0.0	0.0	0.0			0.0				0.0		0.0	
State	*Enrollment	455,414	232,478	222,882	234,340	79,949	105,892	20,304	615	1,520	12,626	25,072	106	60,808	223,602
	Science	0.6	0.7	0.5	0.5	1.1	0.6	0.3	0.7	0.7	0.7	0.7	0.9	1.4	0.8

* Enrollment as reported during the testing windows for grades 4, 7, and 11.

ILLINOIS STANDARDS ACHIEVEMENT TEST (ISAT)

The following tables show the percentages of student scores in each of four performance levels. These levels were established with the help of Illinois educators who teach the grade levels and learning areas tested. Due to rounding, the sum of the percentages in the four performance levels may not always equal 100.

- Level 1 -- Academic Warning - Student work demonstrates limited knowledge and skills in the subject. Because of major gaps in learning, students apply knowledge and skills ineffectively.
- Level 2 -- Below Standards - Student work demonstrates basic knowledge and skills in the subject. However, because of gaps in learning, students apply knowledge and skills in limited ways.
- Level 3 -- Meets Standards - Student work demonstrates proficient knowledge and skills in the subject. Students effectively apply knowledge and skills to solve problems.
- Level 4 -- Exceeds Standards - Student work demonstrates advanced knowledge and skills in the subject. Students creatively apply knowledge and skills to solve problems and evaluate the results.

Grade 5**Grade 5 - All**

Levels	Reading				Mathematics			
	1	2	3	4	1	2	3	4
School	0.0	8.6	43.0	48.4	0.5	7.0	39.6	52.9
District	0.0	8.6	43.0	48.4	0.5	7.0	39.6	52.9
State	6.3	34.8	42.7	16.2	7.2	33.4	47.7	11.7

Grade 5 - Gender

Levels	Reading				Mathematics				
	1	2	3	4	1	2	3	4	
Male	School	0.0	9.7	43.0	47.3	0.0	6.4	39.4	54.3
	District	0.0	9.7	43.0	47.3	0.0	6.4	39.4	54.3
	State	7.9	36.4	41.6	14.1	8.2	33.0	46.3	12.5
Female	School	0.0	7.5	43.0	49.5	1.1	7.5	39.8	51.6
	District	0.0	7.5	43.0	49.5	1.1	7.5	39.8	51.6
	State	4.7	33.1	43.8	18.4	6.1	33.9	49.2	10.9

Grade 5 - Racial/Ethnic Background

Levels	Reading				Mathematics				
	1	2	3	4	1	2	3	4	
White	School	0.0	11.9	51.4	36.7	0.9	9.2	54.1	35.8
	District	0.0	11.9	51.4	36.7	0.9	9.2	54.1	35.8
	State	3.1	25.1	49.4	22.3	3.9	26.0	54.7	15.5
Black	School								
	District								
	State	12.4	50.4	31.8	5.5	15.2	48.1	33.8	2.9
Hispanic	School								
	District								
	State	9.4	46.7	36.2	7.6	9.1	41.9	43.7	5.3
Asian	School	0.0	2.8	29.6	67.6	0.0	2.8	15.3	81.9
	District	0.0	2.8	29.6	67.6	0.0	2.8	15.3	81.9
	State	2.3	17.7	44.9	35.1	2.4	14.1	46.7	36.9
Native Hawaiian/Pacific Islander	School								
	District								
	State	4.3	32.9	50.7	12.1	4.8	27.8	56.0	11.5
American Indian	School								
	District								
	State	9.4	43.3	38.7	8.7	8.4	41.0	44.7	5.9
Two or More Races	School								
	District								
	State	5.2	31.6	43.9	19.3	6.9	32.0	46.1	15.0

Grade 5 - Students with Disabilities

Levels	Reading				Mathematics				
	1	2	3	4	1	2	3	4	
IEP	School	0.0	36.8	42.1	21.1	5.3	31.6	47.4	15.8
	District	0.0	36.8	42.1	21.1	5.3	31.6	47.4	15.8
	State	28.4	50.6	17.5	3.5	26.2	47.7	23.3	2.7
Non-IEP	School	0.0	5.4	43.1	51.5	0.0	4.2	38.7	57.1
	District	0.0	5.4	43.1	51.5	0.0	4.2	38.7	57.1
	State	3.1	32.5	46.3	18.0	4.4	31.3	51.2	13.0

Grade 6**Grade 6 - All**

Levels	Reading				Mathematics			
	1	2	3	4	1	2	3	4
School	0.5	9.8	37.6	52.2	0.5	8.3	39.0	52.2
District	0.5	9.8	37.6	52.2	0.5	8.3	39.0	52.2
State	6.1	35.0	42.7	16.2	7.2	33.1	47.0	12.6

Grade 6 - Gender

Levels	Reading				Mathematics				
	1	2	3	4	1	2	3	4	
Male	School	1.0	13.3	41.8	43.9	0.0	7.1	37.8	55.1
	District	1.0	13.3	41.8	43.9	0.0	7.1	37.8	55.1
	State	8.0	37.9	41.2	13.0	8.4	33.6	45.0	13.0
Female	School	0.0	6.5	33.6	59.8	0.9	9.3	40.2	49.5
	District	0.0	6.5	33.6	59.8	0.9	9.3	40.2	49.5
	State	4.1	31.9	44.4	19.5	6.0	32.7	49.2	12.2

Grade 6 - Racial/Ethnic Background

Levels	Reading				Mathematics				
	1	2	3	4	1	2	3	4	
White	School	0.8	14.5	43.5	41.1	0.8	11.3	50.0	37.9
	District	0.8	14.5	43.5	41.1	0.8	11.3	50.0	37.9
	State	3.5	27.1	47.8	21.6	4.1	25.6	53.7	16.7
Black	School								
	District								
	State	11.7	48.5	33.6	6.3	15.3	47.7	33.6	3.4
Hispanic	School								
	District								
	State	8.1	45.1	38.7	8.1	8.7	41.9	43.4	5.9
Asian	School	0.0	1.4	23.9	74.6	0.0	0.0	21.1	78.9
	District	0.0	1.4	23.9	74.6	0.0	0.0	21.1	78.9
	State	2.2	17.5	43.4	36.8	2.5	14.2	45.2	38.1
Native Hawaiian/Pacific Islander	School								
	District								
	State	10.6	32.4	42.1	14.8	8.3	36.1	43.5	12.0
American Indian	School								
	District								
	State	7.7	45.4	36.9	10.0	9.3	43.8	39.1	7.9
Two or More Races	School								
	District								
	State	5.0	30.5	44.3	20.2	6.9	30.1	47.3	15.7

Grade 6 - Students with Disabilities

Levels	Reading				Mathematics				
	1	2	3	4	1	2	3	4	
IEP	School	3.6	46.4	35.7	14.3	3.6	42.9	32.1	21.4
	District	3.6	46.4	35.7	14.3	3.6	42.9	32.1	21.4
	State	29.0	52.7	15.6	2.8	29.4	49.4	18.9	2.3
Non-IEP	School	0.0	4.0	37.9	58.2	0.0	2.8	40.1	57.1
	District	0.0	4.0	37.9	58.2	0.0	2.8	40.1	57.1
	State	2.9	32.5	46.6	18.1	4.1	30.9	51.0	14.1

Grade 7**Grade 7 - All**

Levels	Reading				Mathematics				Science			
	1	2	3	4	1	2	3	4	1	2	3	4
School	1.5	7.0	37.7	53.8	1.0	4.5	41.4	53.0	0.5	3.0	29.1	67.3
District	1.5	7.0	37.7	53.8	1.0	4.5	41.4	53.0	0.5	3.0	29.1	67.3
State	6.5	35.0	43.6	14.9	7.0	34.0	46.7	12.4	6.9	14.1	54.3	24.7

Grade 7 - Gender

Levels	Reading				Mathematics				Science				
	1	2	3	4	1	2	3	4	1	2	3	4	
Male	School	1.8	10.5	35.1	52.6	0.9	8.0	38.1	53.1	0.9	4.4	27.2	67.5
	District	1.8	10.5	35.1	52.6	0.9	8.0	38.1	53.1	0.9	4.4	27.2	67.5
	State	8.5	37.4	42.1	11.9	8.5	34.5	44.2	12.8	8.3	14.6	50.6	26.5
Female	School	1.2	2.4	41.2	55.3	1.2	0.0	45.9	52.9	0.0	1.2	31.8	67.1
	District	1.2	2.4	41.2	55.3	1.2	0.0	45.9	52.9	0.0	1.2	31.8	67.1
	State	4.4	32.5	45.1	18.0	5.4	33.4	49.3	11.9	5.4	13.5	58.2	22.8

Grade 7 - Racial/Ethnic Background

Levels	Reading				Mathematics				Science				
	1	2	3	4	1	2	3	4	1	2	3	4	
White	School	2.3	7.8	44.5	45.3	1.6	5.5	54.3	38.6	0.8	3.1	34.4	61.7
	District	2.3	7.8	44.5	45.3	1.6	5.5	54.3	38.6	0.8	3.1	34.4	61.7
	State	4.0	28.2	48.4	19.4	4.1	27.3	52.5	16.1	3.6	9.0	53.2	34.2
Black	School												
	District												
	State	12.3	47.6	34.2	5.9	14.2	47.5	35.0	3.3	14.3	24.0	54.0	7.7
Hispanic	School												
	District												
	State	8.3	43.8	39.6	8.3	8.6	42.2	43.3	6.0	9.1	19.3	59.0	12.6
Asian	School	0.0	4.5	25.8	69.7	0.0	1.5	16.7	81.8	0.0	3.0	16.7	80.3
	District	0.0	4.5	25.8	69.7	0.0	1.5	16.7	81.8	0.0	3.0	16.7	80.3
	State	2.3	16.7	47.7	33.3	2.3	13.4	46.0	38.4	2.8	5.3	45.7	46.2
Native Hawaiian/Pacific Islander	School												
	District												
	State	5.2	36.6	43.3	14.9	6.7	34.9	44.6	13.8	6.0	15.3	55.6	23.1
American Indian	School												
	District												
	State	9.7	39.2	39.3	11.8	9.4	40.5	41.3	8.7	9.5	17.7	53.0	19.8
Two or More Races	School												
	District												
	State	6.1	31.3	43.7	18.9	6.9	31.6	45.5	15.9	6.4	12.4	51.2	29.9

Grade 7 - Students with Disabilities

Levels	Reading				Mathematics				Science				
	1	2	3	4	1	2	3	4	1	2	3	4	
IEP	School	13.6	22.7	40.9	22.7	9.1	22.7	63.6	4.5	4.5	18.2	50.0	27.3
	District	13.6	22.7	40.9	22.7	9.1	22.7	63.6	4.5	4.5	18.2	50.0	27.3
	State	30.7	52.7	14.7	1.9	30.8	51.2	16.2	1.7	24.0	31.3	39.0	5.7
Non-IEP	School	0.0	5.1	37.3	57.6	0.0	2.3	38.6	59.1	0.0	1.1	26.6	72.3
	District	0.0	5.1	37.3	57.6	0.0	2.3	38.6	59.1	0.0	1.1	26.6	72.3
	State	3.1	32.5	47.7	16.7	3.6	31.5	51.0	13.9	4.5	11.7	56.5	27.4

Grade 8**Grade 8 - All**

Levels	Reading				Mathematics			
	1	2	3	4	1	2	3	4
School	1.0	4.4	40.8	53.9	0.5	7.3	38.8	53.4
District	1.0	4.4	40.8	53.9	0.5	7.3	38.8	53.4
State	5.9	34.4	41.7	18.1	5.4	35.7	45.7	13.2

Grade 8 - Gender

Levels	Reading				Mathematics				
	1	2	3	4	1	2	3	4	
Male	School	0.9	5.5	41.3	52.3	0.0	7.3	37.6	55.0
	District	0.9	5.5	41.3	52.3	0.0	7.3	37.6	55.0
	State	8.0	36.9	39.5	15.6	6.5	36.1	44.0	13.4
Female	School	1.0	3.1	40.2	55.7	1.0	7.2	40.2	51.5
	District	1.0	3.1	40.2	55.7	1.0	7.2	40.2	51.5
	State	3.7	31.7	43.9	20.7	4.2	35.4	47.4	12.9

Grade 8 - Racial/Ethnic Background

Levels	Reading				Mathematics				
	1	2	3	4	1	2	3	4	
White	School	0.0	4.2	50.7	45.1	0.0	9.9	46.5	43.7
	District	0.0	4.2	50.7	45.1	0.0	9.9	46.5	43.7
	State	3.8	26.5	45.2	24.5	3.5	28.5	50.6	17.3
Black	School								
	District								
	State	11.1	48.9	33.9	6.1	11.2	51.9	33.6	3.3
Hispanic	School								
	District								
	State	7.1	44.0	39.5	9.4	5.5	43.4	44.6	6.5
Asian	School	1.9	3.7	18.5	75.9	0.0	0.0	16.7	83.3
	District	1.9	3.7	18.5	75.9	0.0	0.0	16.7	83.3
	State	2.5	17.0	43.6	36.8	1.9	14.2	44.6	39.3
Native Hawaiian/Pacific Islander	School								
	District								
	State	8.3	38.4	40.7	12.6	4.0	39.3	47.9	8.9
American Indian	School								
	District								
	State	6.8	40.2	42.8	10.2	7.5	41.7	41.1	9.7
Two or More Races	School								
	District								
	State	5.6	31.5	40.5	22.4	5.5	34.8	43.0	16.7

Grade 8 - Students with Disabilities

Levels	Reading				Mathematics				
	1	2	3	4	1	2	3	4	
IEP	School	3.2	16.1	61.3	19.4	3.2	35.5	51.6	9.7
	District	3.2	16.1	61.3	19.4	3.2	35.5	51.6	9.7
	State	29.7	53.6	14.2	2.5	26.3	56.7	15.1	1.9
Non-IEP	School	0.6	2.3	37.1	60.0	0.0	2.3	36.6	61.1
	District	0.6	2.3	37.1	60.0	0.0	2.3	36.6	61.1
	State	2.5	31.6	45.5	20.3	2.5	32.8	50.0	14.7

2013 ADEQUATE YEARLY PROGRESS (AYP) STATUS REPORT

Is this school making Adequate Yearly Progress (AYP)?	No
Is this school making AYP in Reading?	No
Is this school making AYP in Mathematics?	Yes

Has this school been identified for School Improvement according to the AYP specifications of the federal No Child Left Behind Act?	No
2013-14 Federal Improvement Status	
2013-14 State Improvement Status	

	Percent Tested on State Tests				Percent Meeting/Exceeding Standards *						Other Indicators			
	Reading		Mathematics		Reading			Mathematics			Attendance Rate		Graduation Rate	
	%	Met AYP	%	Met AYP	%	Safe Harbor Target **	Met AYP	%	Safe Harbor Target **	Met AYP	%	Met AYP	%	Met AYP
State AYP Minimum Target	95.0		95.0		92.5			92.5			92.0		85.0	
All	100.0	Yes	100.0	Yes	91.9		Yes	92.4		Yes	96.8	Yes		
White	100.0	Yes	100.0	Yes	90.1		No	90.3	91.4	Yes	96.3			
Black														
Hispanic														
Asian	100.0	Yes	100.0	Yes	96.6		Yes	98.7		Yes				
Native Hawaiian/ Pacific Islander														
American Indian Two or More Races														
LEP Students with Disabilities	100.0	Yes	100.0	Yes	64.4	70.0	No	59.4	63.3	Yes	95.9			
Economically Disadvantaged														

Four Conditions Are Required For Making Adequate Yearly Progress (AYP):

1. At least 95% tested in reading and mathematics for every student group. If the current year participation rate is less than 95%, this condition may be met if the average of the current and preceding year rates is at least 95%, or if the average of the current and two preceding years is at least 95%. Only actual participation rates are printed. If the participation rate printed is less than 95% and yet this school makes AYP, it means that the 95% condition was met by averaging.
2. At least 92.5% meeting/exceeding standards in reading and mathematics for every group. For any group with less than 92.5% meeting/exceeding standards, a 95% confidence interval was applied. Subgroups may meet this condition through Safe Harbor provisions. ***
3. At least 92% attendance rate for non-high schools and at least 82% graduation rate for high schools.
4. At least 85% graduation rate for high schools. The State would first examine whether the school met the target for the four-year graduation rate. If it did not, the State would then determine whether the school met the five-year graduation rate target. If either of those rates were met, this would indicate that the school met the other academic indicator for AYP. The largest number among the 4-year and 5-year graduation rates would be printed.

* Includes only students enrolled as of 05/01/2012.

** Safe Harbor Targets of 92.5% or above are not printed.

*** Subgroups with fewer than 45 students are not reported. Safe Harbor only applies to subgroups of 45 or more. In order for Safe Harbor to apply, a subgroup must decrease by 10% the percentage of scores that did not meet state standards from the previous year plus meet the other indicators (attendance rate for non-high schools and graduation rate for high schools) for the subgroup. For subgroups that do not meet their Safe Harbor Targets, a 75% confidence interval is applied. Safe Harbor allows schools an alternate method to meet subgroup minimum targets on achievement.

2013 STUDENT ACADEMIC GROWTH

Average Growth Value		
	Reading	Math
School	112.9	111.3
District	111.9	111.7
State	102.1	101.1

Illinois has chosen to use a value table methodology to determine the school and district growth metric based on student performance on large-scale assessments (the ISAT). The numbers contained in the value table represent the number of students in each cell. The average of all students' academic growth over two year's performance will be used to determine the growth metric..

Reading

			Performance Level in Year 2								
			Academic Warning		Below Standards		Meets Standards		Exceeds Standards		
			1A	1B	2A	2B	3A	3B	4A	4B	
Performance Level in Year 1	Academic Warning	1A									
		1B	1	2	1	2					
	Below Standards	2A		2	4	6	1				
		2B			4	19	22	2			
	Meets Standards	3A			2	15	56	37	20	2	
		3B				2	42	62	80	17	
	Exceeds Standards	4A					7	37	72	41	
		4B					4	30	63	107	

Math

			Performance Level in Year 2							
			Academic Warning		Below Standards		Meets Standards		Exceeds Standards	
			1A	1B	2A	2B	3A	3B	4A	4B
Performance Level in Year 1	Academic Warning	1A			1					
		1B		1	1	1				
	Below Standards	2A		3	5	4				
		2B		1	6	19	14	1		
	Meets Standards	3A			1	12	55	24	4	
		3B				1	41	109	46	6
	Exceeds Standards	4A					9	46	110	56
		4B						2	30	69

DANIEL WRIGHT JR HIGH SCHOOL

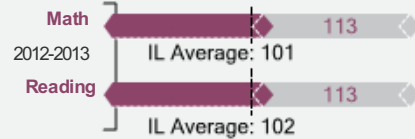
1370 N RIVERWOODS RD LINCOLNSHIRE, IL 60069 2402
(847) 295-1560

Grades: 5-8
District: LINCOLNSHIRE-PRAIRIEVIEW SD 103

Principal: Mrs. Margaret Claire
Superintendent: Dr. Scott Warren

How much academic growth do students show from one year to the next?

To measure the amount of academic growth a school's students demonstrate, Illinois compares students' performance on state assessments from one year to the next. Schools receive a score from 0 to 200, with higher scores indicating higher growth in achievement.



How do students perform on measures of academic success?

Percentage of students who meet or exceed state standards on the Illinois Standards Achievement Test (ISAT). In January 2013, Illinois raised the performance expectations for ISAT Reading and Mathematics. 2011-2012 scores are shown with both the old cut scores and new cut scores for easier comparison. Science cut scores have not changed.

	NEW CUT SCORES			OLD CUT SCORES
	2012-2013	2011-2012	IL Average	2011-2012
Reading	92%	92%	59%	98%
Mathematics	93%	92%	59%	98%
ISAT Overall	92%	92%	59%	98%
Science	97%	99%	80%	

207

Algebra I: Middle school students taking and passing Algebra I Coming in 2014

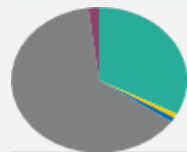
High School Readiness: Middle school students ready for high school Coming in 2014

How much money is the district spending per student?

	2012-2013	2011-2012	IL Average
Instructional Spending: Average per-student spending for activities directly dealing with the teaching of students or the interaction between teachers and students in this school's district.	\$8,272	\$8,629	\$6,974
Operational Spending: Average per-student spending for all overall operations in this school's district, including Instructional Spending, but excluding summer school, adult education, capital expenditures and long-term debt payments.	\$15,351	\$14,727	\$11,842

What are the demographics of students at this school?

- Asian 33%
- Black/African-American 1%
- Hispanic/Latino 0%
- American Indian 0%
- Pacific Islander 2%
- White 64%
- Two or More Races 1%



	2012-2013	2011-2012	Illinois
Total Enrollment	799	795	N/A
Low Income	0%	0%	50%
English Learners	2%	2%	10%
With Disabilities	14%	1%	14%
Homeless	0%	-	2%

What does the 5Essentials survey tell us about the school's learning conditions?

This year, for the first time, Illinois schools piloted an anonymous statewide survey of learning conditions, the 5Essentials Survey. The 5Essentials Survey provided an opportunity for students in grades 6 through 12 and all teachers to share their perspectives on essential conditions for learning. Next year, results from the 2014 survey will appear on the report card in the format below. A detailed report for all schools and districts will also be made available in 2014.

Effective Leaders: Do principals and teachers implement a shared vision for success?

Collaborative Teachers: Do teachers collaborate to promote professional growth?

Supportive Environment: Is the school safe, demanding, and supportive?

Ambitious Instruction: Are classes challenging and engaging?

Involved Families: Does the entire staff build strong external relationships?



- MOST IMPLEMENTATION
- MORE IMPLEMENTATION
- AVERAGE IMPLEMENTATION
- LESS IMPLEMENTATION
- LEAST IMPLEMENTATION

	Response Rate	IL Average
Students	94%	85%
Teachers	89%	82%

For more information, Illinois5-essentials.org

District- and school-level results on individual questions within the survey are available online at IllinoisReportCard.com

What do other measures tell us about the school's learning conditions?

	2012-2013	2011-2012	Illinois
Student Mobility: Percentage of students who transfer in or out of the school during the school year, not including graduates	2%	11%	13%
Chronic Truancy Rate: Percentage of students who have been absent without valid reasons for 5 percent or more of regular school days	0%	0%	10%
Student Attendance: Student attendance rate at this school	97%	97%	94%
Average Class Size: Average number of students in each class	24	N/A	21
Total School Days: Total number of days in which the school provides at least 5 hours of instruction to students	176	N/A	176
Teacher Retention: Percentage of teachers who return to this school from year to year		Coming in 2014	
Principal Turnover: Number of different principals serving at this school over the past six years		Coming in 2014	
Teacher Proficiency: Percentage of teachers rated excellent or proficient		Coming in 2015	

DANIEL WRIGHT JR HIGH SCHOOL

What courses, programs, and resources are offered at this school?

Academic Courses

7th Grade Algebra, 8th Grade Algebra, Band, Bilingual Support, Choir, Enrichment Learning Model, General Art, General Music, Home Economics/Family and Consumer Science, Orchestra, Peer Mentors, Spanish Conversation and Culture, Spanish I, Summer School, Theater, Title 1 Programs

Career Development Courses and Programs

Athletics

Boy's Basketball, Boy's Cross Country, Boy's Soccer, Boy's Track & Field, Boy's Volleyball, Boy's Wrestling, Girl's Basketball, Girl's Competitive Cheerleading, Girl's Competitive Dance, Girl's Cross Country, Girl's Soccer, Girl's Track & Field, Girl's Volleyball

School Personnel Resources

Coming in 2014 - the At-a-Glance Report Card will list the resources that provide instruction and support at this school, such as teachers, coaches, counselors, and therapists.

School Awards

Academic Excellence Award/Illinois Honor Roll School, Blue Ribbon Award Winning School, Blue Ribbon Health and P.E. Award Winning School, Bright Red Apple Award Winner for Educational Excellence, National Board Certification of Teachers, National Geographic Bee 2nd Place Winner, Patriot Middle School Conference Champions, School Search Bright A+ Award, Science Bowl National Winner, Science Olympiad 2nd Place Nationals

Physical Education, Health and Wellness

Health, Health Education Courses, Nutrition, Physical Education

Other Programs and Activities

After School Care, Conflict Resolution, Family Nights, Homework Club, Math Club, Mentoring Program, National Junior Honor Society, Newspaper, Parent Associations, Reading Clubs, Scholastic Bowl, Science Olympiad, Student Council/Government, Tutoring Program, Yearbook Club

Questions and Resources

Q: Where can I find more information?

A: In addition to this report card, you can visit IllinoisReportCard.com to take a more detailed look at the data shown here. IllinoisReportCard.com shows more years of data, shows more of your school's programs, courses, and activities, and provides you with powerful tools that let you dig deeper into your school's data in the context of schools state-wide.

Q: I am not sure what one of the scores here means. Where can I find out?

A: IllinoisReportCard.com reports all of the scores on the School Report Card, along with definitions and longer explanations of what the data means in the context of school performance and continuous school improvement.

Q: What is the origin of the data for the new School Report Card?

A: Most of the data reported on the School Report Card is collected by ISBE from school districts through data systems such as the state's Student Information System and its new Employment Information System. Some data, such as information on extracurricular activities, is entered directly by principals on IllinoisReportCard.com so that it can be kept up to date throughout the year.

Q: Why are ISAT scores in Science higher on average than ISAT scores in Math and Reading?

A: The ISAT's performance levels (or "cut scores") in Reading and Mathematics were raised in 2013 to better align with the more rigorous Common Core State Standards that are now being implemented. These higher expectations result in a downward shift of where students rank in meeting or exceeding Reading and Mathematics standards. Science standards, however, have not changed since 1997; therefore, Science cut scores were not raised in 2013. Illinois is currently reviewing the Next Generation Science Standards which are internationally benchmarked and were developed by educators in 26 states, and will reexamine the Science cut scores if new Science standards are adopted in the future.

Q: How is academic growth calculated?

A: To measure the amount of growth students are demonstrating in a given school or district, Illinois uses a Value Table model. The Value Table model compares students' achievement levels (based on state assessment scores) from one year to the next and then assigns a numerical value from 0 to 200 to that change. The student academic growth metric accounts for baseline student performance, allowing the School Report Card to display changes in student outcomes rather than simply showing absolute student performance benchmarks. For additional information on the Value Table model please visit IllinoisReportCard.com.



Scan the QR Code with your smartphone to visit IllinoisReportCard.com for more information about your school.

Fall 2013

There will be no after school activities offered this fall.

REGISTRATION

Please complete the registration form indicating the student's choice of activity(ies). Registration forms should be returned to the Half Day office no later than **Friday, October 4, 2013**, at 4:00 p.m. Half Day School will follow a lottery selection for class placement.

TRANSPORTATION

Parents need to pick up their children promptly at the conclusion of the ASA program (4:30 p.m.). No childcare is available. Please review the attached diagram for pick up procedures.

TIME AND DATES

Sessions begin the week of October 14, 2013. No classes will be held on Mondays or Fridays. Each class runs for six sessions. All classes are from 3:30 p.m. to 4:30 p.m. **Activity session dates are noted after each description.**

FEES

There is a **\$25.00** fee for each activity. Classes may require an additional material fee, which may be included on the same check. Please include a **SEPARATE CHECK for each activity requested**. Please make checks payable to School District 103.

Please detach at line and return bottom portion only. - Please print legibly.

=====
(ASA Registration Forms & Payments Due to the Half Day School Office by 4:00 p.m. on 10/04/13)

Student's Name _____ Teacher _____

Phone Number _____

Tuesday's 1st Choice _____ Check Enclosed \$ _____

Wednesday's 1st Choice _____ 2nd Choice _____ Check Enclosed \$ _____

Thursday's 1st Choice _____ Check Enclosed \$ _____

Total Enclosed \$ _____

Reminder: A separate check should be submitted for EACH activity.

_____ has my permission to participate in the above activities.

_____ **Parent/Guardian Signature**

_____ **Cell Phone or emergency contact number**

Return registration and check(s) to the Half Day School office no later than October 4, 2013, at 4:00 p.m.



Legos

Instructor: Mrs. Flor

Day: Tuesday, October 15, October 23, October 29, November 5, November 12, and November 19.

Time: 3:30-4:30 pm

Cost: \$25.00

Course description: Do you like to build with Legos? Join us as we create new inventions every week.

After School Gym Games

Instructor: Mr. Helstad

Day: Wednesday, October 16, October 23, October 30, November 6, November 13, and November 20.

Time: 3:30-4:30 pm

Cost: \$25.00

Course description: In After School Gym Games we will play games from our Physical Education class, like Home Run Derby and Bowling, as well as many more each week.

Learn to Crochet

Instructor: Mrs. Flor

Day: Wednesday, October 16, October 23, October 30, November 6, November 13, and November 20.

Time: 3:30-4:30

Cost: \$25.00 Material fee: \$6.00

Course description: Would you like to learn to crochet? We will learn the basics and pick our own project: purse, hair decoration, scarf, pot holder or hat.

Touch Football

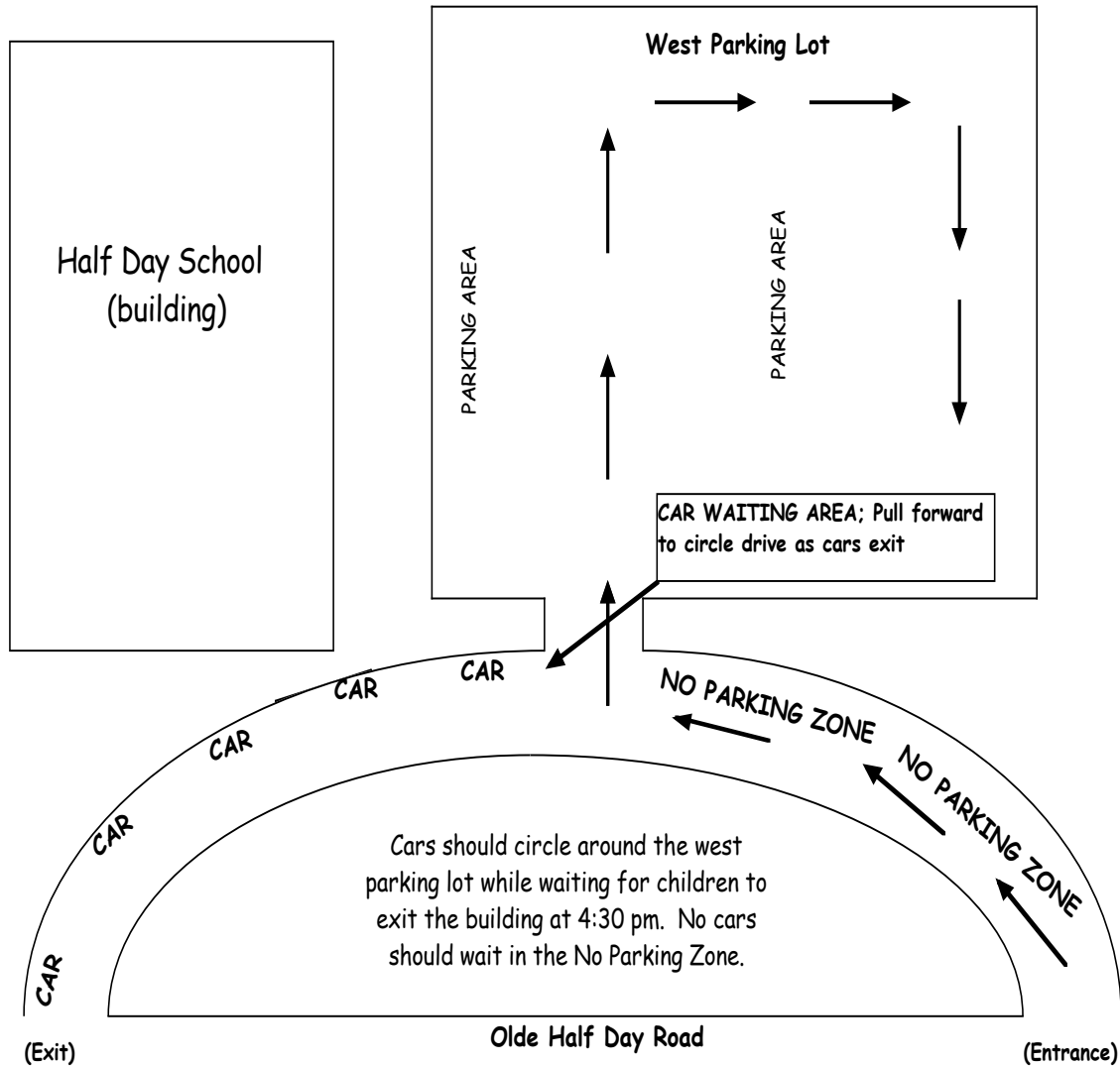
Instructor: Mr. Helstad

Day: Thursday, October 17, October 24, October 31, November 7, November 14, and November 21

Time: 3:30-4:30 pm

Cost: \$25.00

In After School Touch Football we will practice skills from the game of football like passing, catching and kicking. We will also play games of football each week.



CLASS CHOICES

TUESDAY

Legos

WEDNESDAY

After School Gym Games

Learn to Crochet

THURSDAY

Touch Football



Lincolnshire-Prairie View School District 103
Daniel Wright Junior High School

1370 Riverwoods Road • Lincolnshire, IL 60069
847/295-1560 • FAX 847/295-7136
<http://www.dw.d103.org>

Scott H. Warren, Ed.D.
Superintendent

Margaret St. Claire
Principal

Julie Bodeen
Assistant Principal

To: Board of Education

From: Margaret St. Claire

Date: November 6, 2013

Subject: After School Activities

Daniel Wright Junior High School will not have any After School Activities scheduled for the 2013-14 school year. Over the past few years, the only ASA that was offered at DW was the cooking class, taught by Miriam Wilsnack, who retired at the end of the 2011-12 school year. Our current Family Consumer Sciences teacher is coaching girls sports after school, so is not available to teach the cooking class. We have found that other After School Activities were not being held due to lack of student registration.

Many of our students are involved in the wide variety of extracurricular activities that are offered at Daniel Wright, or in outside interests, which take place in the afternoon. Currently, the extra curricular activities that are offered at Daniel Wright are: Student Council, Newspaper, Yearbook, Wright Track Club, Cheerleading, Poms, Chorus, Show Choir, Science Bowl, Science Olympiad, Scholastic Bowl, Geography Bee, Spelling Bee, Spring Musical, Boys and Girls soccer, cross country, basketball, volleyball, track and field and boys wrestling.

LINCOLNSHIRE - PRAIRIE VIEW SCHOOL DISTRICT 103

ENROLLMENT REPORT

October 31, 2013

Grade	June 2013 Enrollment	Current Enrollment	No. of Academic Classes	Average Class Size	Lowest Class Size	Highest Class Size	Kasarda Report 2013-2014 "B" Projection	Kasarda Report 2013-2014 "C" Projection
Early Childhood	18	22	2 am/pm	11.00	4	13		
K (AM)	22	18	1	18.00				
K (PM)	21	18	1	18.00				
K (Full Day)	100	100	5	20.00	20	20	132	141
1	155	166	8	20.75	18	21	153	166
2	156	169	8	20.88	19	20	164	173
3	172	168	8	21.00	20	22	180	190
4	182	192	8	24.00	23	24	178	188
5	188	189	8	23.63	23	24	192	202
6	208	201	8	25.13	24	27	195	205
7	203	214	9	23.78	13	27	205	215
8	205	216	9	24.00	18	27	205	214
Sprague Total	472	493						
Half Day Total	354	360						
Daniel Wright Total	804	820						
SUBTOTAL	1,630	1,673					1,604	1,694
Special Ed Out of District:								
SEDOL/Public	1	1						
Consortium Placements	4	3						
Private Placements	3	2						
IAES								
CURRENT TOTAL	1,638	1,679						

**2013-2014
LINCOLNSHIRE - PRAIRIE VIEW
SCHOOL DISTRICT 103**

MONTHLY ENROLLMENT

<u>GRADE</u>	<u>6th Day</u>	<u>SEPT</u>	<u>OCT</u>	<u>NOV</u>	<u>DEC</u>	<u>JAN</u>	<u>FEB</u>	<u>MAR</u>	<u>APR</u>	<u>MAY</u>	<u>JUNE</u>
Early Childhood	20	23	22								
K - AM	19	18	18								
K - PM	19	18	18								
K- Full Day	100	100	100								
1	163	166	166								
2	165	167	169								
3	165	166	168								
4	189	191	192								
5	184	186	189								
6	199	199	201								
7	213	213	214								
8	215	216	216								
Sprague	486	492	493								
Half Day	354	357	360								
Daniel Wright	811	814	820								
SUBTOTAL	1651	1,663	1,673	0	0	0	0	0	0	0	0
Special Ed.	6	6	6								
TOTAL	1657	1,669	1,679	0	0	0	0	0	0	0	0



Lincolnshire – Prairie View School District 103
1370 RIVERWOODS ROAD
LINCOLNSHIRE, IL 60069
847.295.4030
(Fax) 847.295.9196

Memo

To: Board of Education
From: Scott Gaunky
CC: Dr. Scott Warren
Date: November 7, 2013
Re: Facilities Update

DISTRICT UPDATE

- The security systems in each of the buildings are 80% complete. There have been some network communication issues between the three buildings and a resolution is in the works. Once the issues are resolved, completion of the installation will continue. All facilities will be fully commissioned by the end of November. Additional information regarding each building is listed below.
- The District was notified that it will be receiving \$14,394.91 in DECO grant money for the lighting installed at Sprague.
- The Architectural interviews have been completed. The field was narrowed to three out of sixteen proposals. One candidate has been chosen and negotiations have started. The selection will be brought to the Board at the December meeting.
- Pending Board Approval, a State Maintenance grant application for \$50,000.00 will be sent to the ROE. If approved, the District will use these funds to replace the public address system at Daniel Wright.

DANIEL WRIGHT JUNIOR HIGH SCHOOL

- Work on the security system continues at this facility. The transportation building door control equipment has been installed and is functioning. Items completed include:
 - All Cameras installed

- All motion detectors installed
 - All card readers installed
 - Visitor management system installed
- During the week of Thanksgiving, we will be removing an aged uninvent in Computer Lab 100A and replacing it with a Roof Top Unit. This will require replacement of the ceiling as well.

HALF DAY

- Work on the security system continues at this facility. Two switches have failed in the system and it is preventing the system as a whole from communicating. Switches have been ordered by the District and they will be replaced once they have arrived. Items completed include:
 - All cameras installed
 - All motion detectors installed
 - All card readers installed
 - Visitor management system installed

LAURA SPRAGUE

- The security system installation continues at this facility. Card accesses for all the doors are functional under the new system. Items completed include:
 - All cameras installed
 - All motion detectors installed
 - All card readers installed
 - Visitor management system installed



Lincolnshire-Prairie View School District 103

Memo

To: Board of Education
From: Scott Warren
Date: November 8, 2013
Re: Superintendent Informational Report

FOIA requests

The District received one FOIA request this month from Dr. Maria D. Fitzpatrick from Cornell University regarding copies of negotiated agreements between the district and teacher's association covering the 2000-2001 school-year through the 2013-2014 school-year. The request was fulfilled in the required time. A copy of the request and response are included for your review. Due to the sizes of each of the contracts, they are not included in the Board packet but are available for review upon request.

Superintendent Goals

A copy of the Superintendent Goals Update is included in this report for your review.

Triple III Presentation

Along with Districts 96, 102, and 125, I will be co-presenting at the Triple III conference on Saturday, November 23 at 1:30 pm on the collaborative work we have done as a consortium through a shared services model. The presentation will be similar to the one we presented to our communities last spring.

Superintendent Goals Update

November 8, 2013

1. Provide significant leadership and have direct involvement in the ELM review

- a. The ELM coordinators and Katie attended a conference on gifted education to gather information on best practices on differentiation and to listen and converse with experts in the field.
- b. Katie has located a consultant that we would like to work with to help with the ELM review. We are in discussions regarding the scope of the work and a contract.

2. Ensure the district Technology Integration initiatives are implemented

- a. The integration specialists are working directly with teachers in their classrooms on integrating technology with students on a daily basis.
- b. Integration specialists are providing larger scale professional development for teachers during before school meetings, institute days, and afterschool sessions.
- c. The 1:1 pilot programs are utilizing iPads and Chromebooks for student learning. Teachers are reporting that students seem to be very on task and engaged during instruction and work time. Off-task behavior seems to be minimal.
- d. In a recent student survey for students in grades 6 and 7, students report that using either the iPad or the Chromebooks has increased their collaboration with their peers.
- e. The Tech teams and teachers will use the student survey information to better enhance the learning experience for students.

3. Explore options for planning efforts at the administrative level in regards to:

- a. An annual planning calendar
 - i. A timeline for events was created and shared with the Board at the October 15 Board meeting. The administration team continues to review tasks on a regular basis and adjust timelines for projects as necessary.
- b. Strategic planning approaches
 - i. I attended a workshop in September on strategic planning approaches to gather information into the process.
 - ii. I am speaking with various individuals and companies to determine if we would utilize an outside company to facilitate the strategic planning process.
- c. Master Facilities planning
 - i. Dan Stanley, Scott Gaunky and I have interviewed architect firms, conducted site visits, reviewed architect presentations, and contacted references in the search for a new architect of record. We have selected a firm and are in the final stages of negotiating a contract for the finalist. We will present the firm to the Board at the December COW meeting.

4. Implement new components of the Master Contract between the Board and Association

- a. Create a District Wellness Program to implement in the 2014-2015 school year.
 - i. The committee has met monthly with our insurance providers, Gallagher Benefit Services, Inc., in creating a robust wellness program.
 - ii. The committee is in the process of reviewing sample plans from other companies and districts, creating a logo, reviewing the survey data from last year, and setting our goals.
 - iii. The committee has decided on a slogan: Leaders in Living!
- b. Monitor the implementation of the new Teacher Evaluation system
 - i. Administrators are very busy implementing the new Teacher Evaluation program. It is a very time intensive process for the administrators.

- ii. Administrators attended a workshop in October presented by IASA to better enhance their skills and knowledge on implementing the Danielson system on which our system is based.
 - iii. Staff trainings continue to help teachers become more familiar with the evaluation rubrics. Administrators will meet on Nov. 13 to plan the next steps in teacher training.
 - c. Create a committee to evaluate the work day at Daniel Wright
 - i. The committee has not yet been formed.

November 5, 2013

Dr. Scott H. Warren

Lincolnshire-Prairieview SD 103

1370 N Riverwoods Rd

Lincolnshire, IL 60069 2402

Dear Dr. Scott H. Warren,

This letter is a request for information under the Illinois Freedom of Information Act. Specifically, I request copies of negotiated agreements (contracts) between your school district board and teacher organization covering the 2000-2001 school-year through the 2013-2014 school-year. If possible, please send these documents electronically to cornelleducationresearch@gmail.com. If only paper copies are available, please send them to me at the above address. Should you incur expense in creation or sending of these documents, please let me know the amount of the expense and I will reimburse you as appropriate under Illinois law. If you have any questions, please contact me by phone [617-868-3900](tel:617-868-3900) or by email cornelleducationresearch@gmail.com.

Sincerely,

Dr. Maria D. Fitzpatrick

Visiting Scholar at NBER and

Assistant Professor at Cornell University



Lincolnshire-Prairie View School District 103
Administration Offices

1370 N. Riverwoods Road • Lincolnshire, IL 60069
847/295-4030 • FAX 847/295-9196
<http://www.d103.org>

Scott H. Warren, Ed.D.
Superintendent

November 7, 2013

Dr. Maria D. Fitzpatrick
Visiting Scholar
National Bureau of Economic Research, Inc.
Assistant Professor
Cornell University
1050 Massachusetts Avenue
Cambridge, MA 02138-5398

SENT VIA EMAIL – cornelleducationresearch@gmail.com

RE: Freedom of Information Act Request

Dear Dr. Fitzpatrick:

This letter is in response to the request that you submitted. Please see the information below.

Attached please find Master Contracts from 1998-2013 for Lincolnshire-Prairie View School District 103. The contract covering the 2013-2014 school year is unavailable.

If you should have any further questions regarding this, please contact our office at (847) 295-4030.

Sincerely,

Scott Warren, Ed. D.
Superintendent

Report to the Membership

for the 2013 Delegate Assembly Meeting
on November 23, 2013, Chicago

September 2013



2921 Baker Drive
Springfield, Illinois 62703-5929
217/528-9688
Fax 217/528-2831

One Imperial Place
1 East 22nd Street, Suite 20
Lombard, Illinois 60148-6120
630/629-3776
Fax 630/629-3940

TO: Board Members and Administrators
FROM: Karen Fisher, Resolutions Committee Chairman
DATE: September, 2013
SUBJECT: 2013 Resolutions Committee Report

Thank you for your interest in the 2013 Resolutions Committee Report to the Membership. Proposals set forth in this Report will be acted upon at the Annual Meeting of the IASB Delegate Assembly which convenes at 10:30 a.m. on Saturday, November 23, 2013, at the Hyatt Regency Chicago (Regency A/B Ballroom, West Tower).

The Delegate Assembly is one of the most important functions held at the IASB Annual Conference. It gives member districts ownership in the association and the opportunity to establish the direction of the association and its major policies. Every member district has a delegate, a vote, and a voice.

Participation in the resolutions process is of vital importance. Submitting new resolutions, discussing the resolutions at your local board meeting, sharing your insight with other boards at division meetings and sending a well-informed delegate to the assembly all are key actions for you to take.

This booklet is provided in the fall and is intended to allow your board more time to discuss the resolutions. We hope that this will increase participation and enthusiasm from member districts.

We will again prepare a packet of information for distribution at the Delegate Assembly meeting. This packet will provide any information needed by delegates that was not available in the Report to the Membership. Advanced registration for delegates is not necessary. Upon arriving at the conference in November your districts' delegate should check in at the "Delegate Registration" desk across the hallway from the main conference registration desk.

If you have materials that you will need to distribute on the assembly floor, 500 copies must be provided to the staff at least 24 hours in advance (an additional day or two would be appreciated). This should expedite matters at the Delegate Assembly and provide for a more organized meeting.

On behalf of the Resolutions Committee, thank you for your interest in the resolutions process. I look forward to seeing you in November.

**For further information
please contact Ben Schwarm
at IASB, Springfield office
217/528-9688, ext. 1132**

**SERVICE OF THE FOLLOWING SCHOOL BOARD
MEMBERS ON THE 2013 RESOLUTIONS COMMITTEE
IS ACKNOWLEDGED WITH SINCERE APPRECIATION.**

Fisher, Karen	Ottawa	Chair
Armstrong, John	Wauconda	Lake
Buikema, Christopher	Rock Falls	Northwest
Conner, David	Streator	Starved Rock
De Neal, Tom	Harrisburg	Shawnee
Fairfield Doering, Amy	Dunlap	Central IL Valley
Fielden, Terry	Naperville	DuPage
Joiner-Herrod, Carla	Broadview	West Cook
Jordan, Juanita	Hazel Crest	South Cook
Jose, Felton	Salem	Kaskaskia
Klimkowicz, Anna	Schaumburg	North Cook
LePere, Vicki	Millstadt	Southwestern
Mammen, Jim	Lincoln	Abe Lincoln
Nowak, Kelly	Geneva	Kishwaukee
Phillips, Howard	Greenfield	Two Rivers
Rench, Kevin	Nashville	Egyptian
Rockwell, David	Rock Island	Blackhawk
Rodewald, Rob	Bourbonnais	Three Rivers
Ruffner, Carol	Mason	Wabash Valley
Uhlott, Sandra	Rantoul	Illini
Vogler, Scott	Colchester	Western
Weers, Doug	Flanagan	Corn Belt

Delegate Assembly Agenda

- | | |
|---|---|
| 1. Call to Order | 8. Election of Officers |
| 2. Report of the Credentials Committee | A. Nominating Committee Report, Joe Alesandrini |
| 3. Approval of Delegate Assembly Business Rules | 9. Resolutions Committee Report, Karen Fisher |
| 4. Approval of Conference Program | A. New Resolutions |
| 5. President's Report, Carolyne Brooks | B. Amended Existing Positions |
| 6. Executive Director's Report, Roger Eddy | C. Reaffirmation of Existing Positions |
| 7. Financial Report, Dale Hansen | 10. Belief Statements |
| | 11. Adjournment |

TABLE OF CONTENTS

2013 IASB Resolutions Committee	3
Delegate Assembly Agenda	3
Current Positions	5
Delegate Assembly Business Rules	7
Resolutions Procedures	8
Nominating Committee Report	9
New Resolutions	10

**My Board's
Recommendation**

Support *Oppose*

- | | |
|--------------------------|--------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> |
| <input type="checkbox"/> | <input type="checkbox"/> |
| <input type="checkbox"/> | <input type="checkbox"/> |

Financing Public Education-State

1.Charter Schools Reimbursement	10
2.Pension-Normal Cost Shift	10
3.Virtual Charter Schools	10

Financing Public Education-Local

- | | |
|--------------------------|--------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> |
|--------------------------|--------------------------|

4.Funding Education with County Fines	11
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Board Operations and Duties

- | | |
|--------------------------|--------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> |
| <input type="checkbox"/> | <input type="checkbox"/> |

5.Attorney General Monitoring	12
6.School Board Member Discipline	12

Local-State-Federal Relations

- | | |
|--------------------------|--------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> |
| <input type="checkbox"/> | <input type="checkbox"/> |

7.Transportation Reimbursement Changes	13
8.Mandate Cost & Periodic Review	13

District Organization and Elections

- | | |
|--------------------------|--------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> |
|--------------------------|--------------------------|

9.School Board Election Authority	14
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Amended Existing Positions

Educational Programs

- | | |
|--------------------------|--------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> |
| <input type="checkbox"/> | <input type="checkbox"/> |
| <input type="checkbox"/> | <input type="checkbox"/> |

10.Position Statement 1.06 Preschool Programs	15
11.Position Statement 1.03 Physical Education	15
12.Position Statement 1.02 Curricular Material Determination	15

Financing Public Education-State

- | | |
|--------------------------|--------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> |
| <input type="checkbox"/> | <input type="checkbox"/> |

13.Position Statement 2.27 State Authorized Charter School Funding	16
14.Position Statement 2.03 Funding Mandated Programs	16

Reaffirmation of Existing Positions

Board Employee Relations

- | | |
|--------------------------|--------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> |
|--------------------------|--------------------------|

15. Prevailing Wage Act (5.05)	17
--------------------------------------	----

CURRENT POSITIONS

Abatements for Home Builders (2.46)	25	Elected State Board of Education (3.08)	27
Administrative Caps (6.15)	30	Election Schedules (7.08)	31
Advanced Placement for Students (1.12)	19	E-Rate Discount Program (2.51)	25
Alternative Schools (2.17)	22	ESP Progressive Disciplinary Procedures (5.06)	28
Annexing District Requirements (7.03)	31	Fair Labor Standards Act (6.18)	30
Attention Deficit Disorder (4.01)	27	Freedom of Information Act Changes (6.21)	30
Bidding Contracts-Local Bidders (6.20)	30	Funding for Differentiated Instruction (1.15)	20
Bilingual Education (6.17)	30	Funding Mandated Programs (2.03)	20
Bilingual Education Options (1.17)	20	Funding Sources (2.02)	20
Board Member Involvement (3.01)	26	Funding Special Education Programs (2.04)	20
Board Member—Travel Reimbursement (4.03)	27	General Assembly Rules (3.04)	26
Board Rights (5.01)	28	Heat Days Funding (2.13)	21
Bond and Interest Levy (2.40)	24	Homeless Student Transportation (6.22)	31
Budget Stability for School Districts (3.09)	27	Home Schooling Policy (6.11)	30
Candidate Support (3.02)	26	Illinois Educational Labor Relations Act (5.07)	28
Capital Funding for School Construction (2.12)	21	IEP Out-of-Grade Level Assessment (1.14)	19
Categorical Reductions Prospective Only (2.26)	23	Impact Aid (Student Housing) (2.06)	21
Changes in School Accounting Practices (2.37)	24	Impact Fees for Residential Development (2.39)	24
Collective Bargaining (5.03)	28	IMRF Qualification (5.09)	28
Constitutional Amendment on School Funding (2.22)	22	ISBE Oversight Agreement (2.24)	22
Constitutional Convention Support (6.19)	30	ISBE Rules and Regulations Review (6.08)	29
Contracting Driver’s Education (2.07)	21	Legislative Pay Accountability (3.10)	27
Corporate Personal Property Replacement Tax (2.05)	21	Life Safety Fund Use (2.56)	26
Curricular Material Determination (1.02)	17	Limited Bill Introductions (3.03)	26
Cyber-bullying Definition (4.05)	27	Local Control (6.01)	29
Data Utilization (3.06)	27	Local Legislative Visits (3.07)	27
Design Profession Selection (6.12)	30	Local Tax Collection and Distribution (2.15)	21
Detachment from Unit District (7.05)	31	Local Taxes on School Districts (2.41)	25
Discipline for Special Education Students (1.07)	18	Multi County School District GSA Offset (2.25)	22
District Reorganization (7.01)	31	No Child Left Behind (1.10)	18
Early Retirement-District Option (5.13)	29	No Child Left Behind – Military Recruitment (1.11)	19
EAV Adjustments-Timely Notification (2.49)	25	Non-Public School Funding (2.52)	26
Educational Labor Relations Board Procedures (6.03)	29	Non-Public Student Reporting (2.53)	26
Educational Programs (1.01)	17	Non-Resident Student Tuition (2.23)	22
Effective Date and State Board Rules & Regulations (3.05)	27	P.E. Exemption for Show Choir (1.04)	18
		Periodic Review of State And Federal Mandates (6.02)	29
		Permissive Rate Equalization (2.09)	21

PTELL-Debt Service Extension Base (2.47)	25	Staff Development Activities (5.12)	28
PTELL No Penalty for Under Levy (2.48)	25	Standardized Test Procedures (1.08)	18
Physical Education (1.03)	18	Standing on Tax Appeals (2.30)	23
Polling Places in Schools (7.09)	32	State Aid Payments (2.11)	21
Preschool-Prioritize Public Schools (1.16)	20	State and Federal Grant Carryover (2.57)	26
Preschool Programs (1.06)	18	State and Local Federal Tax Deduction (2.50)	25
Prevailing Wage Act (5.05)	28	State Authorized Charter School Funding (2.27)	23
Priority and Support (2.01)	20	State Board Communication (6.04)	29
Property Tax Assessment and Collection (2.28)	23	State Board of Education Membership (6.05)	29
Property Tax Base (2.29)	23	Statutory Job Descriptions (6.14)	30
Property Tax Cap (2.33)	23	Student Academic Placement (1.18)	20
Property Tax Cap— GSA Calculation (2.34)	23	Student Assessment (1.09)	18
Property Tax Classification (2.35)	23	Student Expulsion Hearings (6.16)	30
Property Tax Cap Expiration (2.43)	25	Student Retention and High School Completion (1.05)	18
Property Tax Rate Increases (2.42)	25	Students on Public Aid (6.09)	29
Public Question Voting Dates (7.06)	31	Summer School Funding (2.14)	21
Railroad Crossings (6.07)	29	Support Services to Private Schools (6.13)	30
Residential Placement Costs (2.10)	21	Tax Assessment Schedules (2.08)	21
Sales Tax for School Districts (2.45)	25	Tax Exempt Bond Use (2.55)	26
School Attendance Days (1.13)	19	Tax Increment Financing (2.31)	23
School Ballot Format (7.07)	31	Tax Law & Assessment Practices (2.38)	24
School Board Election At-Large (7.04)	31	Tax Levy Amendments (2.16)	21
School Board Member Training (4.04)	27	Teacher Salaries (Length of Contract) (5.02)	28
School Construction Grant Index (2.21)	22	Tenure Repeal (5.10)	28
School Construction Grant Program (2.20)	22	Third Party Contracting (5.14)	29
School District Reorganization Voting Requirements (7.02)	31	Tort Immunity Fund (2.18)	22
School Employee Strikes (5.11)	28	Transportation for Private School Students (2.54)	26
School Finance Reform (2.36)	24	Truth in Taxation (2.44)	25
School Funding and Taxation Reform (2.19)	22	Unemployment Compensation (Substitute Teachers) (5.04)	28
School Holidays-Local Option (6.10)	29	Workers Compensation Law (5.08)	28
Self-Insure Risk (4.02)	27	Zoning Hearing Participation (6.06)	29
Site Development (2.32)	23		

DELEGATE ASSEMBLY BUSINESS RULES

1. Business Procedures — Robert’s Rules of Order shall govern.
2. Credentials — Delegates shall be registered with the Credentials Committee.
3. Delegate Seating — Only those delegates seated in the reserved section will be permitted to participate in the business session.
4. Recognition by Chair — Delegates wishing to speak on a motion shall rise and be recognized by the Chair before speaking. They shall give their full name and the name of the board they represent.
5. Debate on the Floor — No delegate shall speak in debate more than twice on the same question and no longer than five minutes at one time. No delegate shall speak a second time on the same question until all persons have had an opportunity to speak at least once.
6. Calls for the Question — A delegate may “call for the question” to end debate on a motion. The delegate may not make such a motion if, immediately preceding the motion, he or she has engaged in discussion of the motion or otherwise participated in the debate. A motion, a second, and a 2/3 majority vote is required to end debate.
7. Appeals — Those delegates wishing to appeal a “do not adopt” recommendation of the Resolutions Committee, to present a late resolution, or to amend a resolution or position statement, and have met the notice provisions required by Article X, Sections 4 and 5 of the IASB Constitution shall have a period of time not to exceed five minutes in which to explain why the proposed action should be considered by the Delegate Assembly.
8. Reaffirmation of Existing Position Statements — The Delegate Assembly has the authority to reaffirm existing Position Statements. Proposals to reaffirm an existing position may be initiated by member school boards or the Resolutions Committee. All such proposals shall be submitted through the same procedure as all other resolutions and shall meet all criteria and constitutional timelines applicable to all resolutions.
9. Other Recognition — Members of the Resolutions Committee and IASB staff shall be given the privilege of the floor at the discretion of the presiding officer.
10. Nomination — Consent of nominee must be secured prior to presentation to the Delegate Assembly.

RESOLUTIONS PROCEDURES

1. Types of Resolutions – Resolutions may be either in the form of a position statement or a belief statement. Position statements address issues affecting or concerning local boards of education; they direct the Association's advocacy efforts. Belief statements express significant values commonly held by local boards of education; they may or may not call for action to be taken by the Association.
2. Proposals — Resolutions for proposed position statements or belief statements may be proposed by any Active Member, Association Division, Association Council, the Association's Board of Directors, or the Resolutions Committee. Resolutions to be published and distributed to the Active Members must be submitted to the Resolutions Committee at least 150 days prior to the Annual Meeting of the Delegate Assembly.
3. Presentation of Resolutions — The Resolutions Committee shall review all proposed resolutions, distribute a final draft of proposed resolutions to the membership not less than 45 days prior to the Annual Meeting of the Delegate Assembly, and may recommend the approval or disapproval of any resolution to the Delegate Assembly. The Resolutions Committee has the prerogative to determine which resolutions are to be presented to the Delegate Assembly; and whether they are presented as position statements or non-debatable belief statements. However, all resolutions that are timely submitted to the Resolutions Committee according to Section 2 above, must be distributed to Active Members not less than 45 days prior to the Annual Meeting of the Delegate Assembly.
4. Annual Review — The Resolutions Committee shall annually review currently in force position statements and belief statements to determine whether they are consistent with the current positions or beliefs of Association members. The Resolutions Committee shall recommend that the Delegate Assembly amend or rescind any position statement or belief statement that is not consistent with the current positions or beliefs of Association members. All position statements and belief statements currently in force will be published annually and distributed to Active Members prior to the Annual Meeting of the Delegate Assembly.
5. Appeals—(Article X, Section 4), Any Active Member, Association Division, Association's Council, or Association Board of Directors shall have the right to appeal decisions of the Resolutions Committee at the Annual Meeting of the Delegate Assembly. Notice of appeal must be submitted in writing to the Resolutions Committee. The committee must be in receipt of the written appeal no later than the close of business 8 calendar days before the Annual Meeting of the Delegate Assembly. A majority of the delegates present at the Annual Meeting of the Delegate Assembly is required for consideration of appeals.
6. Late Resolutions—(Article X, Section 5), Resolutions which are not presented to the Resolutions Committee at least 150 days prior to the Annual Meeting of the Delegate Assembly may be considered only by the following procedure: Such resolutions may be proposed by an Active Member, Association Division, Association's Council, Association Board of Directors, or the Resolutions Committee and submitted in writing to the Resolutions Committee. Any resolution which is not submitted in the manner described above shall not be considered by the Delegate Assembly. Late resolutions shall be considered for approval by the Resolutions Committee. The Resolutions Committee may recommend approval or disapproval of the late resolution to the Delegate Assembly. Any such resolution disapproved by the Resolutions Committee may be appealed by a seventy-five (75) percent majority vote of the delegates present. Delegates seeking authority to present late resolutions at the Annual Meeting of the Delegate Assembly shall provide copies for all delegates present at the meeting, including rationale and relevant supporting documentation.
7. Order of Resolutions — Each resolution to be adopted will be considered in the following order of categories: Educational Programs, Financing Public Education, Legislative Activity, Board Operations and Duties, Board Employee Relations, Local-State-Federal Relations, and District Organization and Elections. Reaffirmation or deletion of existing positions will be done with a single motion unless a delegate wishes a particular position or positions to be considered separately.

NOMINATING COMMITTEE REPORT

August 2013

The 2013 Nominating Committee proposes the following officer slate for Delegate Assembly consideration, 10:30, Saturday, November 23, 2013, Regency Ballroom, Hyatt Regency Chicago:

President—Karen Fisher
Ottawa THSD 140

Vice President—Phil Pritzker
Wheeling CCSD 21

2013 NOMINATING COMMITTEE MEMBERSHIP

Joe Alesandrini, Chair
IASB Immediate Past President
Pekin CHSD 303

Roger Pfister
Carbondale ESD 95

Simon Kampwerth
Peru ESD 124

Mary Stith
Geneva CUSD 304

Rosemary Swanson
Wheaton Warrenville CUSD 200

Lisa Weitzel, Alternate
Ball-Chatham CUSD 5

Rob Luttrell, Alternate
Triad CUSD 2

NEW RESOLUTIONS

FINANCING PUBLIC EDUCATION-STATE

1. Charter Schools Reimbursement

Submitted by: CCSD 168

BE IT RESOLVED that the Illinois Association of School Boards shall support a state-wide mandate requiring Illinois Charter schools to refund and/or return any state funding received for its enrollment of a child when that child leaves, or is no longer enrolled at the Charter School.

Rationale: Illinois state funding for public schools has decreased dramatically throughout the State of Illinois, including District 168, resulting in, among other things, reduced staff and course offering for students. The number of Charter Schools in Illinois may increase dramatically impacting State funding for Illinois public schools including District 168. Charter Schools receive public funds from the State of Illinois based upon, among other things, the number of students enrolled at each Charter School. Charter Schools receive the benefit of State funding for each student enrolled but are not obligated or mandated to return any funding provided by the State of Illinois when a student moves out of the Charter School boundaries or otherwise leave the Charter School. Failure of the Illinois Charter Schools to return any public funding provided for its students who are no longer attending the Charter School is extremely detrimental to the public school districts throughout the State of Illinois including District 168. District 168 believes that, based upon the principles of fairness and equity, a change in this area is required.

The Resolutions Committee RECOMMENDS DO NOT ADOPT.

Resolutions Committee Rationale: The Committee agrees with the premise of this proposal. However, there were multiple resolutions submitted this year on the subject of Charter Schools and the Committee, with agreement from the submitting districts, combined some of these for efficiency purposes.

Resolution #13 covers the objective of this resolution by stating: "*Require that proof of continuing enrollment and attendance be submitted quarterly, with prorated refunds sent to the host school district upon withdrawal of students from the Charter School.*"

The Committee, then, recommended "Do Not Adopt" this resolution, but supports the provision in Resolution #13, now being co-sponsored by CCSD #168.

2. Pension-Normal Cost Shift

Submitted by: Wheaton Warrenville CUSD 200

The Illinois Association of School Boards recognizes that legislation to sensibly resolve Illinois' current pension crisis must be fully compliant with prevailing actu-

arial scientific standards in order to achieve fully-funded and sustainable pension funds. The Illinois Association of School Boards therefore shall not support a "cost-shift" to local districts as a true sensible solution to the pension burden.

Rationale: No true solution to Illinois' pension problem can occur without addressing the roots of the problem: the State's failure to meet its payment obligations and the State's failure to adhere to actuarial principles in expanding benefits. Instead of focusing on those issues, State leadership has chosen to focus on politics with a proposal to shift the normal costs of the pension obligation to local districts. This new resolution seeks to address that proposal.

The Resolutions Committee RECOMMENDS DO ADOPT

Resolutions Committee Rationale: The resolution as originally submitted, not only directed the IASB to recognize that pension reform legislation must include provisions to fully fund the pension systems based on actuarially sound financial data and oppose the "cost shift" onto local school districts, but proposed specific safeguards to be part of any potential cost-shift legislation.

The Resolutions Committee supports the concept of the proposal; however, there was some hesitancy to adopt specific provisions regarding implementation of a pension cost shift since IASB is involved in ongoing negotiations on the issue in the Capitol. The representative from the submitting district, agreed with the Committee to amend the resolution as is stated above.

The IASB has been closely involved in the pension cost-shift discussions and has been included in all meetings on the subject called by the Governor, House Speaker, and Senate President over the past two years. The IASB has consistently opposed cost shift legislation, yet has participated in lengthy meetings revolving around possible implementation of a cost shift.

3. Virtual Charter Schools

Submitted by: Wheaton Warrenville CUSD 200
Co-Sponsor: CCSD 168

The Illinois Association of School Boards shall encourage the Charter School Commission to develop regulations that ensures State-authorized virtual charter schools meet the full needs of Illinois students and follow the intent of current State laws prohibiting the use of public funds for profit-driven educational firms. Examples of such regulations might include, but not be limited to, the following:

- Assurance of student access to teachers, including information regarding teacher accessibility, teacher/student ratio, and amount of teacher/student contact time
- Evidence of the social-emotional well-being of students, such as information regarding opportunities

for peer interaction and collaboration, adult advisory resources, and protocols to prevent bullying or other inappropriate online behavior

- Not-for-profit entities that sponsor virtual charter schools shall be in existence for at least one year before submitting a virtual charter school proposal and operate under the Open Meetings Act and the Freedom of Information Act once a charter school has been approved
- Entities proposing virtual charter schools are limited to submitting a proposal to only one school district per year
- Members of the not-for-profit board that proposes a virtual charter school must demonstrate a direct link to the community in which it is proposing a charter school, either through residency, employment, or education
- Funding for State authorized virtual charter schools shall be reduced proportionately to reflect annual State aid prorations, as well as per pupil expenditure used for building maintenance, classroom supplies, transportation, and other costs unique to the services provided by a "brick and mortar" school

Rationale: The rapid expansion of technology has greatly improved many aspects of life, including education, but it also opens new potential areas of abuse by those who wish to use it for personal gain. In February, 18 West Suburban school districts received petitions from an organization seeking to operate an online, "virtual," charter school throughout all 18 districts. Although a not-for-profit corporation sponsored the proposal, its charter school petition revealed that all management of curriculum, teachers, and student assessment was to be outsourced entirely to a for-profit educational firm traded on the New York Stock Exchange. This firm was the subject of various complaints and investigations in several states relating to its online virtual charter schools. All 18 districts rejected the chartering petition, with significant questions as to whether the proposal met the spirit and intent of current charter school law in terms of being not-for-profit.

The legislature has put a one year moratorium on virtual charter proposals, to allow time for a review of this concept. This new resolution seeks to deter profiteering by slowing down and localizing the virtual charter school process. To that end, it gives examples of potential regulations aimed at ensuring students receive the same quality of services as their classroom peers, as well as detecting and preventing the formation of outside "shell" sponsor groups by profit-seeking companies.

The Resolutions Committee RECOMMENDS DO ADOPT.

Resolutions Committee Rationale: The sponsoring district submitted three resolutions regarding charter schools. During discussions with the Committee, it was mutually agreed to combine two of the proposals into one for the sake of efficiency.

It was acknowledged that virtual charter schools have different expenses than the traditional school setting

would have. Brick and mortar schools would have transportation, safety and maintenance costs that a virtual school would not have. This resolution addresses the unique set of circumstances presented by virtual schools.

FINANCING PUBLIC EDUCATION-LOCAL

4. Funding Education with County Fines

Submitted by: Lake Villa CCSD 41

Be it resolved that the Illinois Association of School Boards shall support legislation that requires the Circuit Court Clerk of each county to establish an Education Fund to distribute statutory assessments for any traffic violations, misdemeanor offenses and felony offenses in which a defendant either has pled guilty or has been found guilty after a trial. The funds would be equally divided and distributed to every school district in the respective county for use in the district's Education Fund. The legislation would also authorize higher assessment amounts for any traffic or criminal infraction that occurs in a school zone or involving a school bus.

Rationale: The rationale for this proposal is to create a new source of revenue that will secure additional funding to assist school districts in Illinois. With funding from the State being reduced to all school districts over the past four years and considering that many legislators are seemingly in favor of giving pension funding responsibility to the local school districts, all local school districts will require additional revenue sources to be in a position to manage that extra unfunded responsibility.

The proposed law could generate in excess of one million dollars in revenue for Lake County school districts and presumably similar amounts in other counties of like populations. Equally distributing the revenue among all school districts within the county would provide a much needed benefit to the districts that have less commercial tax base. Those school districts will definitely need more financial assistance for that reason.

The rational relation for the legislature to create this law is that education is a substantial foundation to help prevent or deter criminal or traffic violations and it also is instrumental to instruct and rehabilitate those that do violate such laws. The higher assessments in school zones would also act as a deterrent to future violations.

The Resolutions Committee RECOMMENDS DO NOT ADOPT.

Resolutions Committee Rationale: Currently, the allocation of fines is regulated by statute. Common to the three types of offenses – traffic violations, misdemeanor offenses and felony offenses – fees are assessed towards court and administration costs. Differing per offense, fees are also assessed to be put toward agencies related to the offense, such as local

law enforcement and the Youth Drug Abuse Prevention Fund.

The Committee struggled with this resolution as many Committee members applauded the proposal for its innovation in attempting to find new revenue sources for schools and others voiced concern about the implications of both raising fines and reallocating fines. Further, there was apprehension that local school districts' ability to find new revenue would not only get the State "off the hook" from funding education, but would also encourage a shift of pension costs from the State onto local school districts. The Committee ultimately decided that we needed a more comprehensive solution on the topic of funding.

BOARD OPERATIONS & DUTIES

5. Attorney General Monitoring

Submitted by: Woodland CUSD 50

BE IT RESOLVED that the Illinois Association of School Boards shall, in their role of representing their member school boards, establish and enact procedures to monitor the official website of the Office of the State Attorney General and notify monthly in writing member Illinois School Districts of all binding orders. Further to establish procedures for receipt and notification of all binding orders received by the member Illinois School Districts and sent to IASB for dissemination to its members.

Rationale: The Attorney General's Office has been granted authority regarding the Freedom of Information Act (FOIA) and the Open Meeting Act (OMA) pursuant to Illinois Public Act 96-0542. Illinois School Districts are bound by the decisions of the Public Access Counselor in the Office of the Attorney General. These decisions are considered final thereby affecting all Illinois School Districts. The Attorney General is required to post his/her binding opinions on the official website of the Office of the Attorney General. However, no requirement appears to exist for the Attorney General's office to notify school districts of these decisions that affect them. Each school district that is affected when the decision is made will need to have information of that decision from the Illinois Attorney General's office. That information needs to be sent to the IASB to be distributed to all member districts. Without notification, districts may inadvertently fail to comply with the binding order whereby putting all districts at risk for violation.

The Resolutions Committee RECOMMENDS DO NOT ADOPT.

Resolutions Committee Rationale: This resolution was also submitted in 2010 and 2012.

The IASB does communicate regularly with the Association membership regarding binding orders and opinions that are relevant to all school districts. School law updates, featured routinely in the monthly Illinois School Board Newsbulletin, report on new binding orders that affect local school boards. The IASB's Open

Meetings Act training, now required by State law for all school board members to receive, covers the Attorney General's Public Access Counselor (PAC) and their binding opinions and orders. The IASB website also contains PAC opinions under the "School Law" tab.

The consensus of the Resolutions Committee was that the objective of this proposal is already being met and that this Resolution is not necessary.

6. School Board Member Discipline

Submitted by: New Lenox SD 122

BE IT RESOLVED that the Illinois Association of School Boards shall lobby the Legislature of the State of Illinois to develop a set of laws, rules and standards that all school board members shall follow and in the event that these are broken that board members shall be subject to disciplinary action up to and including removal from office.

Rationale: While school boards develop standards for contact and discipline in their districts and hold both students and staff accountable for their actions. Very little is in place to hold board members accountable for their actions. We should lead by example and hold ourselves to a higher standard. As communities and the public have grown increasingly aggravated and tired of corruption and abuse of power by political officials the ability to discipline these offenders has not increased. Once a person is elected to become a school board member they can act with impunity under the veil of being a watchdog for the community (if they so choose) costing districts thousands of dollars in legal fees and soiling the reputation of both the district and the community with little fear of consequences.

The Resolutions Committee RECOMMENDS DO NOT ADOPT.

Resolutions Committee Rationale: The Committee certainly agrees with the premise of this proposal regarding holding school board members accountable and holding high ethical standards for elected school board members. However, there are currently State laws – and IASB standards – that address these situations.

A regional superintendent of schools may remove a school board member from office for "willful failure to perform official duties". There are already in place many laws that prohibit a person from serving on a school board because of criminal or negligent behavior. Being convicted of an "infamous crime" (generally, any crime that has a prison sentence as a penalty), being a sex offender, failing to perform his/her duties, etc. disqualifies one for school board service. School board members may not be removed by the voters or a vote of his or her fellow board members, but the board may publicly censure one of its members by voting to do so.

It is much more difficult to support removing any elected official because someone or some entity does not like his/her behavior in office. These subjective measures would eventually require that board members are constantly on the defensive against antago-

nists or rivals looking to generate pressure on incumbent school board members. In the spring legislative session, the Illinois State Board of Education proposed legislation that would have allowed the State Superintendent to remove elected school board members because of behaviors and actions taken as a school board member. The vague language would have allowed the ISBE to act unchecked and with little or no recourse by the school board member. The IASB opposed the bill and eventually stopped the bill. Under this resolution, the IASB would have had to support this legislation.

There are, besides the aforementioned laws, other standards in place for school board members. All school board members must take an oath of office (swearing to uphold the laws and constitution) and are elected under the auspices of the State Ethics Act. The IASB training, including new school board member training, includes Foundational Principles of Governance and a Code of Conduct which specifically addresses the "standards" called for in this resolution.

LOCAL-STATE-FEDERAL RELATIONS

7. Transportation Reimbursement Changes

Submitted by: Mercer County SD 404

BE IT RESOLVED that the Illinois Association of School Boards shall support legislation to amend 105 ILCS 5/29-3 and change the distance of "one and one-half miles or more from any school to which they are assigned" to:

- three miles for school districts that are 300 square miles or more in geographic size.
- two and a half miles for school districts that are less than 200 to 299.9 square miles in geographic size.
- two miles for school districts that are less than 200 square miles in geographic size.

Rationale: In 1960 there were 1,700 public school districts in Illinois. By 1984, when the mile and a half provision was enacted, that number was down to 1,008 districts. At the start of the 2012 school year Illinois had 867 school districts. Of those districts the breakdown in geographic size was:

- 400 or more square miles—2 school districts
- 300 to 399 square miles—14 school districts
- 200 to 299 square miles—54 school districts
- Less than 200 square miles—797 school districts

As the state encouraged school districts to consolidate and become more efficient, the size (square miles) of each newly consolidated district increased. The mile and a half provision is over 28 years old and the number of bus routes and total bus miles have increased for many school districts.

With lower busing reimbursement by the State of Illinois, changing the mile and a half to three, two and a half and two miles (depending on geographic size)

would help school districts cut bus routes, reduce bus miles and allow pick up zones. The overall result would be reduced transportation costs. The lower busing miles would help cut transportation costs for the State of Illinois as school districts would apply for reimbursement for fewer miles.

Transportation reimbursement allocations have fallen 42% in Illinois since fiscal 2010 to \$205 million. The State Board of Education has asked that funding remain flat for fiscal 2013. Governor Quinn, in his 2013 budget has called for the regular transportation reimbursement line item to be prorated at 19%. The Governor's budget cuts school transportation funding \$145 million.

The Resolutions Committee RECOMMENDS DO NOT ADOPT.

Resolutions Committee Rationale:

School districts have been feeling the financial pinch of declining state revenues and, most significantly, in the pupil transportation appropriation since Fiscal Year 2006. In 2011, the Governor even suggested that "getting kids to school is a local responsibility" and the Illinois State Board of Education (ISBE) followed up with legislation that would have eliminated the mandate making the transportation of students to and from school *permissive* for local schools. For the State of Illinois, this action would have eliminated its obligation to provide funding to transport students.

Committee members were concerned that supporting this effort would send a message to lawmakers that lessening the obligation of the State to fund this mandate would open the door to further cuts. Additionally, committee members shared examples of special hardships faced in districts with high poverty counts and maintaining pupil attendance.

The Governor's stance and the ISBE legislative response was to ultimately allow school districts to decide whether or not to provide pupil transportation by removing the mandate. Obviously this recommendation is a more reasoned approach, but the Committee reasoned that modifying the reimbursable distance essentially asked districts to make the same decision. While this is a fiscal issue, school districts serve their students and community. School districts will likely not stop transporting these students to school and this proposal may just result in removing the State's responsibility to reimburse a school district for transportation costs.

8. Mandate Cost & Periodic Review

Submitted by: Glen Ellyn SD 41
Naperville SD 203

BE IT RESOLVED that the Illinois Association of School Boards shall support modifications to the Illinois State Mandates Act (30 ILCS 805) that will strengthen the ability of the Illinois State Board of Education (ISBE) to accurately and sufficiently provide timely information on the costs of mandates including input from local elected boards of education. In addition, the mandates report required for other local governments shall be

required of ISBE to provide timely, updated information on the impact of new mandates as they are enacted.

Rationale: The many competing budget pressures in the State of Illinois have resulted in losses of State education funds in categorical, transportation and grant funding areas. Because of this, Board of Education leaders are required to focus greater attention on how to plan for the annual possibility of further deterioration of state education support. Particularly during a time when school districts are working to implement the state mandated Common Core curriculum to increase academic rigor, and grappling with potential state actions on pensions that may further impact school districts, Boards of Education have a compelling responsibility to carefully allocate funding while anticipating an uncertain financial role from the State.

State Legislators are concerned with education funding and the crucial role that education plays for their constituents and partner with Boards of Education to address these critical issues. At the same time, many pieces of proposed legislation further impact already tight budgets with mandates that often have an unanticipated budgetary impact. These underfunded or unfunded mandates have increased in the past decade from 12 passed between 1991-1999 to 116 passed between 2000-2013. While legislators seek to improve seek to improve safety or training with these measures, the financial and logistical impact on school districts already facing budget challenges and increasing academic rigor must be adequately debated and considered.

Were it consistently implemented, the current practice of requiring a Fiscal Note to indicate financial impact is a practice that could offer school districts a voice by injecting more time in the development of bills that would present the financial impact including technology, logistics and the readiness of a district to handle a new state requirement. Example: The current requirement of a Fiscal Note is seen in the State Debt Impact Note Act (25 ILCS 65/), which requires information "for bills which would appropriate from bond funds, the note shall provide a reliable estimate of the impact of the bill on the State's debt service requirements..."

Budget constraints, the potential passage of pension reform, and the shared commitment to increase the academic rigor for Illinois students necessitate that state legislators partner with boards of education to implement measures that require greater scrutiny on the financial impact of new education bills.

The Resolutions Committee RECOMMENDS DO ADOPT.

Resolutions Committee Rationale: The current State Mandates Act requires that any executive order, administrative rule or legislation that creates or enlarges a State mandate have an appropriation identified "of an amount necessary to provide the reimbursement". Failure of the legislature to appropriate

the revenue necessary to implement the mandate relieves the local government of the obligation to implement, with certain exclusions.

While the State Mandates Act does provide a mechanism, called "Fiscal Notes" and a process for requesting these, the submitting districts aptly describe the difficulty legislators have in identifying the costs of mandates being proposed during the legislative cycle. In order to properly fund recommended mandates they are in need of additional information that can only be provided by local schools.

In addition, the Act provides for a periodic review of mandates for other units of local government. The submitting districts suggest that regular periodic reviews need to be established for schools as well so that legislators will have the information they need to properly respond to proposed new mandates and their impact.

DISTRICT ORGANIZATION & ELECTIONS

9. School Board Election Authority

Submitted by: New Lenox SD 122

BE IT RESOLVED that the Illinois Association of School Boards shall change the requirement of having a school electoral board be designated for the purpose of hearing and passing upon the objector's petition and have the county clerk and two other clerk's designated employees be utilized for the process of hearing on any and all school board election objections filed in the school's local county clerk's office. The county's three board members would then make full determination on the passing and hearing of the objector's petition. This would then be a totally independent determination of a candidate's petition.

Rationale: The basis for this change would then allow for a hearing and the passing of the objector's petition by a totally disinterested hearing board.

The Resolutions Committee RECOMMENDS DO NOT ADOPT.

Resolutions Committee Rationale: This is one of three resolutions that were submitted to address the local school district's responsibilities regarding election petitions, objections, and election authority duties. Recent enactment of a law has rendered these resolutions, as drafted, moot.

On Monday, July 29, 2013, Governor Pat Quinn signed HB 2418 into law (now Public Act 98-0115). This omnibus election law included a provision that removes election authority duties from the local school board and transfers those responsibilities to the county clerk's office. Additionally the legislation requires the county officer's electoral board to hear and act upon objections on nominating petitions.

AMENDED EXISTING POSITIONS

EDUCATIONAL PROGRAMS

10. Position Statement 1.06 Preschool Programs

Submitted by: Alton CUSD 11

The Illinois Association of School Boards shall support legislation to fully fund ~~with new monies~~ both staffing and infrastructure costs associated with early childhood programs by including preschool students in the school district's Average Daily Attendance for such children as originally defined in PA 84-126, and further addressed in PA 94-506 and Public Act 94-1054. (Adopted 1986; Amended 2001, 2006, 2007)

Rationale: No one denies the value of a structured professional preschool education. This is why many parents pay tuition to make sure their child starts school as prepared as possible for success. In the last several years of the implementation of the Head Start Program, the State of Illinois' Pre School For All, and the many private preschools, our preschoolers have received a good early education, but funding of preschool education in Illinois is not dependable. We need to include the preschooler in the Average Daily Attendance to provide more dependable state aid funding for preschools in our public school districts.

The Resolutions Committee RECOMMENDS DO NOT ADOPT.

Resolutions Committee Rationale: It has generally been the position of the IASB to recognize the importance of preschool programs, but to also recognize the limited availability of funds for education and focus those on the mandated requirement of K-12 education. The consensus of the Committee was that there is a finite amount of money for public education and, currently, the General State Aid formula is not even being funded 100 percent. To redirect funds away from K-12 education, even for an important program like early education, is not prudent at this time.

11. Position Statement 1.03 Physical Education

Submitted by: Dunlap CUSD 323

The Illinois Association of School Boards shall support modifications to existing state mandates which shall allow boards of education to establish time requirements and appropriate exemptions for physical education at the K-12 level. (Portions Adopted 1982, 1986; Reaffirmed 1984, 1987; Amended 1988, 1995)

Rationale: Students in grades 9-10, participating in varsity and non-varsity interscholastic sports, exhibit the same strenuous and rigorous activity as those students in grades 11-12. Students in all grades, 9-12, should have the same exemption from physical education.

The Resolutions Committee RECOMMENDS DO ADOPT.

Resolutions Committee Rationale: The resolution as originally submitted would have directed the Association to support legislation that would allow students in grades 9 and 10 to also be excused from daily physical education (PE) for ongoing participation in an interscholastic athletic program.

Currently, students in grades 11 and 12 are allowed to be excused from daily PE if they participate in an interscholastic athletic program or in order to enroll in a class that if not taken would prevent the student from graduation or result in the student being denied admission to an institution of higher education. Students in grades 9-12 are allowed to be excused from daily PE if they participate in marching band, are enrolled in ROTC, or under conditions specified in a student's Individualized Education Plan (IEP).

After discussions between the Committee and the submitting district, and identifying a current position statement that already addressed the issue, all agreed to modify this current position with broader, more flexible language.

12. Position Statement 1.02 Curricular Material Determination

Submitted by: Geneseo CUSD 228

The Illinois Association of School Boards shall support the right and responsibility of each local school board to determine its curricular content including opposing any mandated curriculum that comes from the Common Core Standards. (Adopted 1981; Amended 1983, 1988, 2001)

Rationale: One size does not fit all. The school districts in Illinois range from the Chicago Public School system to small rural districts with just a few hundred students. Sadly our legislators disregard the diversity of resources and the diversity of needs of local educational agencies. IASB recognizes this by advocating for local control and working with many school boards to find the best way to govern in their individual communities. Whether you support No Child Left Behind (NCLB) or not, the reality if we are facing high stakes testing and many of the curriculum mandates are unrelated to common core standards and are not relevant to all communities in Illinois. Illinois has joined the Partnership for Assessment of Readiness for College and Careers (PARCC) group and the potential for online assessments creates undue burdens on school districts that do not have adequate infrastructure. Simply providing more transition time will provide neither the dollars nor the expertise for appropriate technology for the proposed increased hours of testing. Many small school districts do not have the capacity to handle such a requirement, either putting an unnecessary time restraint on their only computer lab, or forcing them to purchase equipment they cannot afford. School districts should have the right to choose the curriculum best suited to their individual communities and decide how best to serve their students according

to the board goals and mission statements. Simply saying there are federal pressures put upon the State Board of Education is not sufficient rationale to impose unrealistic curricular and assessment requirements.

The Resolutions Committee RECOMMENDS DO ADOPT.

Resolutions Committee Rationale: The Illinois State Board of Education adopted the "Common Core Standards" in 2010 by administrative rule. There was no legislation. Over 40 states have adopted "Common Core".

Though advocates of the new standards pledge that no new national curriculum is coming, the Resolutions Committee discussion focused on the recognition that local control is being eroded and even if there is currently "no intention" of mandating a statewide or national curriculum, past experiences on similar issues would show otherwise.

The new standards have already caused a tremendous change as our State standardized tests for students will be changed for the next school year. The Partnership for Assessment of Readiness for College and Careers (PARCC) examination will be implemented in Illinois. The PARCC Assessment, which must be taken electronically, is supposed to be implemented for the 2014-2015 school year, but it may not be ready by then. There are concerns about school districts having capable computers and whether some communities have the adequate bandwidth to provide the online Assessment.

FINANCING PUBLIC EDUCATION-STATE

13. Position Statement 2.27 State Authorized Charter School Funding

Submitted by: Woodland CCSD 50
Wheaton Warrenville CUSD 200
CCSD #168 (Sauk Village)

The Illinois Association of School Boards shall urge adoption of legislation, similar to House Bill 2660, Amendment #1, in the 98th General Assembly, which would revise the method of funding State-authorized charter schools so as to limit the withholding of State funds from host school districts. With respect to State authorized virtual charter schools, further limit the withholding of State funds from host school districts in proportion to the per pupil expenditure used for building maintenance, classroom supplies, transportation, safety and security, and other costs unique to "brick and mortar" schools. For all State-authorized charter schools, require that proof of continuing enrollment and attendance be submitted quarterly, with prorated refunds to the host school district upon withdrawal of students from the charter school.

Rationale: Decreases in State aid endangers services for both State-authorized charter schools and their host school districts. Adoption of legislation similar to HB 2660 would avoid cap on charter school funding short of per capita entitlement and shift responsibility

for funding State-authorized charter schools from the local district to the State. Further, the bill would limit creation of new State-authorized charter schools to the extent that the State provides means to fund them and does not mandate additional appropriations.

The rapid expansion of technology has greatly improved many aspects of life, including education, but it also opens new potential areas of abuse by those who wish to use it for personal gain. In February, 18 West Suburban school districts received petitions from an organization seeking to operate an online, "virtual," charter school throughout all 18 districts.

The legislature has put a one year moratorium on virtual charter proposals, to allow time for a review of this concept. Under current charter school law, virtual schools could draw the same amount of public funds from local school districts as if they were brick and mortar schools with on-site students, taking the equivalent of 75% to 125% of local district tuition. This proposed amendment seeks to update the Association's current Position Statement 2.27 on charter school funding regarding this issue.

The Resolutions Committee RECOMMENDS DO ADOPT.

Resolutions Committee Rationale: As there were several resolutions submitted regarding virtual charter schools, the Committee worked with each of the submitting districts on this combined proposal to amend our current position statement. The Resolutions Committee agreed that these were common sense changes that would improve the Charter Schools Law regarding the funding of State-authorized charter schools.

14. Position Statement 2.03 Funding Mandated Programs

Submitted by: Geneseo CUSD 228

The Illinois Association of School Boards believes that legislation encroaching upon local and lay control of the public schools should be curtailed, and, therefore:

- shall oppose programs or services mandated by the Illinois General Assembly, the State Board of Education, or any other State agency, unless there is clear evidence of need for the mandate and the Illinois General Assembly provides non-local revenues to fully fund the additional costs of those programs;
- shall urge the members of the General Assembly to strictly comply with the State Mandates Act, including specifying and labeling in the descriptions of legislation containing unfunded mandates that such mandates occur, and to refrain from passing any legislation which contains an exemption from the Act, and urge the Governor to veto any such legislation that may reach the Governor's desk;
- shall urge State agencies and commissions that adopt regulations accompanying legislative mandates to specify required outcomes and criteria for determining compliance, and allow local districts to determine the specific methods and procedures by

which required outcomes will be accomplished. Required time lines for accomplishment should reflect consideration of the human and material resources and amount of deliberation and development necessary to accomplish the mandate

- ~~shall urge the General Assembly to adopt legislation which would allow school districts greater flexibility in regard to state mandates and the use of grants.~~
- shall support legislation that causes all statutory and regulatory educational mandates to sunset if sufficient funding is not provided to implement such mandates and requirements. Local school districts may choose to continue to implement the mandated programs voluntarily until such time that the General Assembly appropriates the funding necessary to cover the costs of the required programs.

Rationale: Despite \$861 million dollars in cuts to state education funding since 2009, the Illinois legislature continues to pass unfunded mandates at an

unprecedented rate. Since 1992 there have been over 120 unfunded mandates added to the books, per IASB's "Mandates Enacted Since 1992." Attached is a picture of the Illinois School Code from 1981 underneath the hefty 2012 Illinois School Code. A picture says a thousand words. One glaring example of an unfunded mandate is the cut in districts local control in finding common sense solutions to the issue. If left unchecked, the Illinois legislature will continue to pass unfunded mandates irresponsibly.

The Resolutions Committee RECOMMENDS DO ADOPT.

Resolutions Committee Rationale: The Committee agreed with the submitting district's rationale and only suggested that this resolution be adopted as an amendment to existing Position Statement 2.03. The committee expressed strong feelings regarding the directive that school districts should not be required to continue mandates that are not fully funded.

REAFFIRMATION OF EXISTING POSITIONS

BOARD EMPLOYEE RELATIONS

15. Prevailing Wage Act (5.05)

Submitted by: O'Fallon CCSD 90

The Illinois Association of School Boards shall work to repeal legislation that regulates wages of laborers, mechanics and other workers employed by school districts and those under contract for work being done in school districts, or amend the Prevailing Wage Act to exempt school districts from its scope. (Amended 1982, 1990, 2011; Reaffirmed 1985, 1988, 1996, 2009, 2012)

Rationale: We object to the Prevailing Wage Act. The Prevailing Wage Act requires all Illinois public bodies to pay not less than the prevailing hourly rate of pay for all "public works", as that term is defined in the Act. It inhibits competition by artificially setting wages that would otherwise reduce the cost of school district construction projects. It causes increased costs to the

school district, which reduce the amount of construction, repair and replacement projects which the school district can afford to complete. The Prevailing Wage Act negatively affects the students, taxpayers and residents of O'Fallon CCSD 90.

The Resolutions Committee RECOMMENDS DO ADOPT.

Resolutions Committee Rationale: In the past decade, there has been an onslaught of bills that would expand and/or add onerous additional regulations to the Prevailing Wage Act. IASB has worked within a coalition of the business community, construction contractors, and municipal governments to fight these bills every year. The coalition has been successful in blocking the most onerous bills, but several more minor changes have passed.

IASB has also engaged legislators in conversations regarding the repeal of the Prevailing Wage Act, or amending the Act to exempt school districts from the scope of the Act.

CURRENT POSITIONS

EDUCATIONAL PROGRAMS

1.01 EDUCATIONAL PROGRAMS

The Illinois Association of School Boards urges its member districts to develop educational programs so as to maximize educational opportunities for students by fully utilizing teacher and staff potential, community resources and physical facilities. The goal of each district shall be to serve the interest, talents and needs of

each child through an outstanding well-balanced program. The Association shall also encourage its members to increase their awareness of the Mental Health Code (405 ILCS 49/15) which supports developments and implementation of a plan to incorporate social and emotional standards as part of the Illinois Learning Standards. (Adopted 1959; Amended 1988, 2009)

1.02 CURRICULAR MATERIAL DETERMINATION

The Illinois Association of School Boards shall support the right and responsibility of each local school board

to determine its curricular content. (Adopted 1981; Amended 1983, 1988, 2001)

1.03 PHYSICAL EDUCATION

The Illinois Association of School Boards shall support modifications to existing state mandates which shall allow boards of education to establish time requirements for physical education at the K-12 level. (Portions Adopted 1982, 1986; Reaffirmed 1984, 1987; Amended 1988, 1995)

1.04 P. E. EXEMPTION FOR SHOW CHOIR

The Illinois Association of School Boards shall attempt to have legislation passed that would amend 105 ILCS 5/27-6 of the School Code of Illinois to grant an additional exemption for students, grades 9-12, enrolled in an ongoing Show Choir program for credit. (Adopted 2012)

1.05 STUDENT RETENTION AND HIGH SCHOOL COMPLETION

The Illinois Association of School Boards shall urge Congress and the Illinois General Assembly to commit the appropriate resources and develop programs that would reduce the dropout rate throughout the state of Illinois with specific emphasis on early intervention in the elementary level and continuous intervention at the secondary school level to facilitate graduation. (Adopted 1986; Amended 2003)

1.06 PRESCHOOL PROGRAMS

The Illinois Association of School Boards shall support legislation to fully fund with new monies for both staffing and infrastructure costs associated with early childhood programs for such children as originally defined in PA 84-126, and further addressed in Public Act 94-0506 and Public Act 94-1054. (Adopted 1986; Amended 2001, 2006, 2007)

1.07 DISCIPLINE FOR SPECIAL EDUCATION STUDENTS

The Illinois Association of School Boards shall develop and implement a legislative agenda at the Federal and State levels which urges the adoption of legislation easing the legal restrictions imposed on local school boards for disciplining students enrolled in special education programs, including the suspension and expulsion of such students, and providing for a less restrictive access to records of transferees due to expulsion. (Adopted 1994; Amended 1995)

1.08 STANDARDIZED TEST PROCEDURES

The Illinois Association of School Boards shall urge the Illinois State Board of Education to contract with a national testing company to develop a state assessment test that will test the Illinois Learning Standards on a yearly basis in compliance with, and only testing those areas required by, the federal "No Child Left Behind" Act. Further the IASB shall support legislation to:

- require that the test be given no later than October

of each year with results received by local school districts no later than December of that same year;

- provide that assessments include both an annual overall performance measure as well as a system of formative classroom-level assessments that are linked to desired standards;
- require that the test will remain the same for 10 years with only changes in the test items to maintain security;
- require that the cut scores be set before the test results are tabulated, leaving the score ranges the same from year to year and from grade to grade; and
- expedite and fully fund test development and implementation of an appropriate assessment instrument for English language learners. (Adopted 2002; Amended 2003, 2008; Reaffirmed 2011)

1.09 STUDENT ASSESSMENT

The Illinois Association of School Boards shall support legislation that will modify required State student assessments so testing does not go beyond what is required by federal law, and that prohibits the Illinois State Board of Education from pursuing activities designed to expand student assessment without legislative approval. Further, the Association shall support efforts to modify the Illinois and federal student assessment processes so that they will:

- reduce costs to schools, the state and therefore taxpayers
- enhance student achievement;
- increase student instructional time;
- facilitate test score comparability within and across state lines;
- fairly test students who are English language learners so that their academic progress can be accurately assessed regardless of their fluency;
- return test results in a manner that will allow school districts to maximize student learning;
- comply with the federal accountability mandate tied to testing;
- maintain a needed emphasis on the Illinois Learning Standards; and
- develop a reporting process that reflects a school's progress beyond simply student assessment scores. (Adopted 2002; Amended 2008; Reaffirmed 2011)

1.10 NO CHILD LEFT BEHIND

The Illinois Association of School Boards:

- strongly disagrees with the premise that the quality and complexity of teaching and learning can be adequately and solely assessed by one achievement test given once during the school year;
- disagrees with the practice of assessing all schools with inconsistent standards allowed to be used by individual states to determine school accountability and adequate yearly progress;

- believes that the federal government has no constitutional authority to sanction local school districts; and
- believes that the current Adequate Yearly Progress (AYP) accountability model for students with disabilities is not consistent with the goals of the new IDEA (Individuals with Disabilities Education Act), as amended.

Therefore, the IASB shall work with the National School Boards Association and other coalitions to urge Congress and the Illinois General Assembly to:

- amend the provision allowing for one high-stakes test to determine student achievement;
- remove the provisions for local school district sanctions per Section 103 of Public Law 96-88 (20 USC 3401) which created the U.S. Department of Education;
- focus on professional development for teachers and administrators;
- fully fund any requirements placed on local school districts;
- amend the Act to permit alternate assessments and other appropriate measures of achievement for students with disabilities as specifically addressed by the student's Individual Education Program (IEP);
- amend the act to permit alternate assessments and other appropriate measures for English language learners, including but not limited to providing directions and question content in their most fluent language, or to allow removal of individual English language learners from the subgroup when no appropriate test at their language level exists;
- allow academic progress to be charted by comparing performance measures made at periodic intervals within cohorts of students rather than by comparing the grade level group test scores from year to year; and
- reject the adoption of an NCLB requirement that high school students be tested annually as the sole measure of academic achievement. (Adopted 2003; Amended 2005, 2008, 2011)

1.11 NO CHILD LEFT BEHIND – MILITARY RECRUITMENT

The Illinois Association of School Boards shall work with the National School Boards Association and other coalitions to urge Congress and the General Assembly of Illinois to, regarding the No Child Left Behind Act, replace the opt-out burden on parents with an opt-in provision with regard to the requirement of secondary schools to disclose student information to military recruiters. (Adopted 2005)

1.12 ADVANCED PLACEMENT FOR STUDENTS

The Illinois Association of School Boards shall offer and support legislation guaranteeing that the graduates of Illinois public high schools who achieve the following scores on Advanced Placement examinations shall be accorded, at minimum, the following benefits by all

Illinois public colleges and universities:

For scores of 3, 4 or 5, full credit for completion of the college or university course corresponding to the Advanced Placement exam, including the award of the semester or credit hours (or their equivalent) which would have been earned if the student had successfully completed the coursework and any predecessor coursework at the postsecondary institution.

In all cases, Illinois public colleges and universities shall be free to award credit or benefits for scores below 3 as they see fit. Similarly, Illinois public colleges and universities shall continue to be free to grant such additional credit and placement in still higher coursework for scores of 4 and 5 as they see fit. (Adopted 2004)

1.13 SCHOOL ATTENDANCE DAYS

The Illinois Association of School Boards shall support a policy variance by the Illinois State Board of Education to allow Unit School Districts the option to stagger the start and end date of schools within their district based on developmental and educational appropriateness, without penalty to state aid appropriations, provided that all students in the district meet required student attendance requirements. (Adopted 2004)

1.14 IEP OUT-OF-GRADE LEVEL ASSESSMENT

The Illinois Association of School Boards shall advocate for, offer, encourage and support legislative action designed to:

1. Issue findings that No Child Left Behind (NCLB) is in conflict with the Individuals with Disabilities Education Act (IDEA), in particular in reference to the failure of NCLB to permit the use of out-of-grade level assessments to evaluate the achievement of students whose Individualized Educational Plan (IEP) calls for such testing;
2. Call on, petition and recommend that the United States Department of Education clarify the assessment rules of NCLB to permit the use of out-of-grade level assessments to evaluate students whose IEP calls for such testing;
3. Compel the Illinois State Board of Education (ISBE) to take all steps available to it (including, but not limited to, granting such exceptions and flexibility as it is maximally allowed under NCLB and altering its plans for NCLB implementation in Illinois) to permit as much IEP-consistent assessment testing as students' IEPs may dictate in evaluating the progress of students with IEPs;
4. Take such steps as ISBE and the General Assembly may determine are necessary to cause the implementation of NCLB in Illinois to be harmonized with the requirements of IDEA; and
5. Make it clear to all persons that out-of-grade level assessments are not "alternate assessments" for purposes of NCLB. (Adopted 2006; Reaffirmed 2011)

1.15 FUNDING FOR DIFFERENTIATED INSTRUCTION

The Illinois Association of School Boards shall seek administrative and legislative actions calling for the provision of separate and sufficient new monies to support programs of differentiated instruction for those students identified as having exceptional talents and abilities, permitting these students to reach their potential. Such student talents and abilities may be in areas that expand beyond the core curricula. To ensure efficiency and productivity in the implementation of these programs, school districts should be provided sufficient flexibility in the acquisition and expenditure of such State funds. (Adopted 2007)

1.16 PRESCHOOL—PRIORITIZE PUBLIC SCHOOLS

The Illinois Association of School Boards shall support full funding of early childhood programs operated by public schools as a priority. (Adopted 2007; Amended 2012)

1.17 BILINGUAL EDUCATION OPTIONS

The Illinois Association of School Boards shall request the Illinois State Legislature to pass legislation to amend the current Illinois School Code to make Transitional Bilingual Education optional and not mandatory. (Adopted 2008)

1.18 STUDENT ACADEMIC PLACEMENT

The Illinois Association of School Boards shall support local school district and parent collaboration, evaluation and decision-making regarding the grade-level placement of students based upon their academic, social, and emotional maturity and readiness to advance. When parental advancement requests deviate from normal school advancement, school districts maintain the authority to evaluate and place students. (Adopted 2010; Reaffirmed 2011)

FINANCING PUBLIC EDUCATION — STATE

2.01 PRIORITY AND SUPPORT

The Illinois Association of School Boards shall urge the Governor and General Assembly of Illinois to establish education as the number one priority of state government, to increase funding of education to such levels as would be necessary to implement the constitutional requirement that the state have primary responsibility for financing the system of public education, including the funding of educational reform, and to adjust the state aid formula to offset increased inflationary costs. (Portions Adopted 1973, 1977, and 1986; Amended 1988; Reaffirmed 2000, 2004, 2006, 2012)

2.02 FUNDING SOURCES

The Illinois Association of School Boards shall support the enactment of additional sources of state revenue if,

after thorough examination of state funding priorities, it is determined that such additional taxes are necessary. (Adopted 1975; Reaffirmed 1987; Amended 1988)

2.03 FUNDING MANDATED PROGRAMS

The Illinois Association of School Boards believes that legislation encroaching upon local and lay control of the public schools should be curtailed, and, therefore:

- shall oppose programs or services mandated by the Illinois General Assembly, the State Board of Education, or any other State agency, unless there is clear evidence of need for the mandate and the Illinois General Assembly provides non-local revenues to fully fund the additional costs of those programs;
- shall urge the members of the General Assembly to strictly comply with the State Mandates Act, including specifying and labeling in the descriptions of legislation containing unfunded mandates that such mandates occur, and to refrain from passing any legislation which contains an exemption from the Act, and urge the Governor to veto any such legislation that may reach the Governor's desk;
- shall urge State agencies and commissions that adopt regulations accompanying legislative mandates to specify required outcomes and criteria for determining compliance, and allow local districts to determine the specific methods and procedures by which required outcomes will be accomplished. Required time lines for accomplishment should reflect consideration of the human and material resources and amount of deliberation and development necessary to accomplish the mandate
- shall urge the General Assembly to adopt legislation which would allow school districts greater flexibility in regard to state mandates and the use of grants.

(Adopted 1976; Amended 1988, 1989, 2001, 2005; Reaffirmed 1980, 1991, 1994, 1999, 2002, 2009)

2.04 FUNDING SPECIAL EDUCATION PROGRAMS

The Illinois Association of School Boards shall urge the Congress of the United States to adequately fund Public Law 94-142 (Individuals with Disabilities Education Act) commensurate with the mandates required by the Act:

- shall strongly encourage the State of Illinois to totally fund with new monies, in a timely manner, the extra costs of educating children with special needs including transportation and accessibility costs;
- shall seek changes in current practice to fund local districts for special education professional personnel at 51% of the prior year's average salary for such professionals; and
- shall continue to oppose any requirement that local public school districts pay room and board costs for any handicapped child placed in private facilities. (Portions adopted 1977, 1980, 1986; Portions Reaffirmed 1985, 1986, 2002; Amended 1988, 2000, 2001)

2.05 CORPORATE PERSONAL PROPERTY REPLACEMENT TAX

The Illinois Association of School Boards shall oppose any attempt to reduce the Corporate Personal Property Replacement Tax revenues provided by the current Act. (Adopted 1981)

2.06 IMPACT AID (STUDENT HOUSING)

The Illinois Association of School Boards shall support legislation reinstating Impact Aid to school districts where there are students residing in housing provided on state property from which no property taxes are received. The Impact Aid shall be based on the number of students generated from the state property. (Adopted 1986)

2.07 CONTRACTING DRIVER'S EDUCATION

The Illinois Association of School Boards shall support legislation authorizing school districts to provide a comprehensive driver education program through contract. Such contracts shall be made with properly authorized persons or agencies and may include provisions calling for the use of school property. (Adopted 1982)

2.08 TAX ASSESSMENT SCHEDULES

The Illinois Association of School Boards shall seek and support legislation to promote the beneficial realignment of tax assessment dates and school levy deadlines. (Adopted 1988; Reaffirmed 1998)

2.09 PERMISSIVE RATE EQUALIZATION

The Illinois Association of School Boards shall urge the Illinois General Assembly to equalize taxing authority without referendum of dual and unit districts in all funds so that the unit districts' authority would be equal to the sum of the dual districts' tax rate. (Adopted 1981; Amended 1986; Reaffirmed 1988)

2.10 RESIDENTIAL PLACEMENT COSTS

The Illinois Association of School Boards shall inform the General Assembly and Governor's Office that children who are wards of the State create a significant impact on local school district budgets when they are placed in temporary shelters and foster homes. Further, the State shall provide 100% of the cost of these placements. The Association:

- shall work to increase the financial incentives to those local school districts which provide alternatives to residential placement for those students;
- shall initiate and support legislation that will require the Department of Children and Family Services to involve local school districts in any plans for group placements of children in those districts and that funds for educating the placed youngsters must be earmarked (appropriated, planned for) in the agency's budget prior to finalizing any plan; and
- shall seek and support legislation for the State of Illinois to provide funds to local school districts for

purchasing or constructing additional classrooms that are required to provide instruction for students who reside in state facilities located within the district. (Adopted 1991; Amended 2001)

2.11 STATE AID PAYMENTS

The Illinois Association of School Boards shall support legislation that requires the State of Illinois to make general state aid payments to school districts, on a monthly basis, during the entitlement year in which they are appropriated. Furthermore, the Illinois Association of School Boards shall support legislation that requires the State of Illinois to pay interest at the current legal rate on any payments which are late. (Adopted 1991; Reaffirmed 2000; Amended 2011)

2.12 CAPITAL FUNDING FOR SCHOOL CONSTRUCTION

The Illinois Association of School Boards shall actively work with the Illinois General Assembly and the Illinois State Board of Education to increase capital funding for public school infrastructure improvement and development. The IASB shall advocate that the General Assembly study and consider additional forms of financial revenue for school construction needs, including but not limited to, sales tax revenue. Any new revenue shall supplement current school construction funds, not supplant them. (Adopted 1994; Amended 1998, 2006; Reaffirmed 2007)

2.13 HEAT DAYS FUNDING

The Illinois Association of School Boards shall strongly support legislation to totally fund "heat" days for our schools. (Adopted 1996)

2.14 SUMMER SCHOOL FUNDING

The Illinois Association of School Boards shall support legislation to provide adequate funding to school districts to provide summer school "at risk" academic programs. (Adopted 1996)

2.15 LOCAL TAX COLLECTION AND DISTRIBUTION

The Illinois Association of School Boards shall seek legislation to amend the tax code, or other prescriptive procedures, to minimize the punitive effects of delinquent collection and disbursement to districts of tax moneys raised by local levy. In the event tax monies are not collected or disbursed as required by State law, it shall be the county's obligation to reimburse the taxing district for any loss incurred. (Adopted 1996; Amended 1999)

2.16 TAX LEVY AMENDMENTS

The Illinois Association of School Boards shall seek legislation to provide that a duly constituted Board of Education may submit an amended tax levy to avail itself of potential additional revenue through a change and increase in district EAV (Equalized Assessed Valuation), provided the original levy was properly filed

on time, based upon the best information available at the time of filing, and the change in EAV has occurred since the filing of the original levy. (Adopted 1996)

2.17 ALTERNATIVE SCHOOLS

The Illinois Association of School Boards shall support adequate State funding for regional alternative schooling programs. (Adopted 1997)

2.18 TORT IMMUNITY FUND

The Illinois Association of School Boards shall oppose legislation that seeks to limit a school district's legitimate use of the tort immunity fund. This includes amendments to the Local Government and Governmental Employees Tort Immunity Act that would prohibit the issuance of bonds or the levying of taxes by a school board to fund the costs of complying with equitable remedies or relief, or with an injunction agreed to by the school board or ordered by any court. (Adopted 1998)

2.19 SCHOOL FUNDING AND TAXATION REFORM

The Illinois Association of School Boards shall actively support the general concepts regarding school funding reform, property tax relief and tax reform identified in the legislative outline prepared by the Center for Tax and Budget Accountability in June of 2004. Legislation resulting from that legislative outline shall be supported by the Illinois Association of School Boards provided that: the State guarantees the payment of property tax relief grants will be made in a timely fashion with no loss of funds to the school district: school districts have continued access to local property tax revenues through levies and referenda the legislation meets the criteria outlined in the IASB Position Statement 2.34 – School Finance Reform. (Adopted 2004; Amended 2005)

2.20 SCHOOL CONSTRUCTION GRANT PROGRAM

The Illinois Association of School Boards shall continue to support the current School Construction Grant Program and its provisions for grant applications, grant entitlements, grant awards, and local school district authority to select architects, engineers, contractors, and laborers. All school districts with an approved school construction grant entitlement shall be paid the amount of the entitlement in its entirety before a new school construction program can be implemented. (Adopted 2006)

2.21 SCHOOL CONSTRUCTION GRANT INDEX

The Illinois Association of School Boards shall support legislation that would amend Section 5-5 of 105 ILCS 230 to calculate the grant index in the school construction program for each of those school districts that consolidate or join for a cooperative high school after July 1, 2006 and utilize whichever grant index is highest for the newly consolidated district or cooperative high school rather than a composite index of all districts involved. (Adopted 2006)

2.22 CONSTITUTIONAL AMENDMENT ON SCHOOL FUNDING

The Illinois Association of School Boards shall support passage of an amendment to the Illinois Constitution that would make education a fundamental right, would make it a paramount duty for the State to provide a thorough and efficient system of public education, and that would provide that the State has the preponderant financial responsibility for financing the system of public education. (Adopted 2006; Reaffirmed 2007)

2.23 NON-RESIDENT STUDENT TUITION

The Illinois Association of School Boards shall support legislation to allow legally enrolled students who have become non-residents of the district to attend the school as a non-resident student, tuition-free, only until the end of the grading period in which the student was determined to be a non-resident. The legislation should allow students who are seniors in high school, and legally enrolled on the first day of school to continue in the district, tuition free, only until the end of that school year. (Adopted 2007; Reaffirmed 2008)

2.24 ISBE OVERSIGHT AGREEMENT

The Illinois Association of School Boards shall work to modify state statutes governing Illinois State Board of Education (ISBE) school district oversight panels or finance authorities. Statutory changes should include, but not be limited to, the following:

- Unless called for by the local school district, an oversight panel or finance authority shall not be imposed without a rigorous set of criteria proving the school district will not or cannot serve the needs of its students, staff and community;
- Clear benchmarks and goals shall be included in the establishment of an oversight panel or finance authority and once substantially met, the oversight-panel or finance authority shall be dissolved;
- Bonding authority and issuance must remain the responsibility of the elected school board so that the duration of the oversight can be minimal;
- Progress toward benchmarks and goals must be reviewed and shared with the school district under oversight on a regular basis including any reasons or criteria for inability to make progress. Review should also recommend any modifications needed to achieve success;
- Due process and review by the Attorney General must be afforded school districts when appropriate; and
- ISBE authority to establish oversight panels or finance authorities shall not be broadened to facilitate imposition of a panel or authority or to expand their oversight once put in place. (Adopted 2009; Amended 2010)

2.25 MULTI COUNTY SCHOOL DISTRICT GSA OFFSET

The Illinois Association of School Boards shall support legislation to modify the GSA (General State Aid)

Formula calculation for multi-county PTELL (Property Tax Extension Limitation Law) school districts which have lost GSA for current and prior years due to an estimate of Equalized Assessed Value (EAV) utilized by the county providing the limiting rate to the Illinois State Board of Education (ISBE) for use in calculating a District's GSA. (Adopted 2010)

2.26 CATEGORICAL REDUCTIONS PROSPECTIVE ONLY

The Illinois Association of School Boards shall support legislation requiring that any reductions in line item funds for categorical payments which are subject to reimbursement by the State (e.g. transportation or special education) shall be prospective only and shall not affect such line item costs incurred by a school district prior to such reduction but not yet claimed or approved for reimbursement. (Adopted 2011)

2.27 STATE AUTHORIZED CHARTER SCHOOL FUNDING

The Illinois Association of School Boards shall urge adoption of legislation which would revise the method of funding State-authorized charter schools so as to limit the withholding of State funds from host school district to reflect the percentage of state funding to the district in the prior fiscal year and to ensure State provision of the entire balance of per capita funding entitlement to the charter school. (Adopted 2012)

FINANCING PUBLIC EDUCATION — LOCAL

2.28 PROPERTY TAX ASSESSMENT AND COLLECTION

The Illinois Association of School Boards shall oppose the assessment and collection of property taxes at the statewide level. (Adopted 1987)

2.29 PROPERTY TAX BASE

The Illinois Association of School Boards shall oppose any reduction in a district's access to local property tax revenue and shall oppose legislation that would erode the property tax base to educate children in the state of Illinois. (Adopted 1987; Amended 1988, 2001; Reaffirmed 2005, 2006)

2.30 STANDING ON TAX APPEALS

The Illinois Association of School Boards shall support legislative action to enable public school districts, in Cook County specifically, to (1) receive notices of assessment appeals in excess of \$100,000; (2) become participants in assessment reduction proceedings at the administrative and judicial levels; and (3) allow the refund to be credited toward future property tax payments. Further, the IASB urges that the necessary resources be made available in order to facilitate the timely processing of property tax appeal proceedings. (Adopted 1975; Amended 1988, 2000, 2005, 2006; Reaffirmed 1985)

2.31 TAX INCREMENT FINANCING

The Illinois Association of School Boards shall support changes in the current Tax Increment Financing statute that will model adoption procedures after those established for Enterprise Zones, continue to provide definitions for terms such as "blighted" used in the statute, develop procedures for disbanding TIF areas that do not produce anticipated growth, remove the requirement that all taxing bodies participate equally, to be monitored by the TIF Joint Review Board at each of its scheduled meetings, reduce the financial impact of the TIF area so that the percentage loss of Equalized Assessed Valuation (EAV) involved in the TIF will not exceed twice the average loss of EAV to each taxing body, limit its use in new residential development, and make the recommendation of the Joint Review Board binding. (Adopted 1986; Amended 1990, 1997; Reaffirmed 2006)

2.32 SITE DEVELOPMENT

The Illinois Association of School Boards supports requiring builders and subdividers to dedicate land for school purposes or to make cash payments in lieu of such dedications and to allow cash payments to be used for operational expenses. (Adopted 1971; Amended 2004)

2.33 PROPERTY TAX CAP

The Illinois Association of School Boards shall oppose any limitation which would require school boards to have to go to referendum to gain authorization to extend taxes to limits previously authorized by the voters. The Association shall support legislation designed to:

- exempt the districts in counties under the Property Tax Extension Limitation Law (PTELL) from the restrictions of the tax cap in their Fire and Life Safety, IMRF, Social Security and Tort Immunity funds
- base the property tax cap on the Employment Cost Index (ECI) rather than the Consumer Price Index; base any such index (CPI or ECI) on a method for calculating average over time to lessen the unpredictability of tax capped local resources; and
- to establish a "floor" to PTELL to ensure that the allowable percentage increase in the extension cannot be less than the allowable percentage increase in the 1998 levy year. (Adopted 1990; Amended 2001, 2002, 2006, 2009; Reaffirmed 1991)

2.34 PROPERTY TAX CAP – GSA CALCULATION

The Illinois Association of School Boards shall support legislation to modify the General State Aid Formula calculation for school districts subject to PTELL (Property Tax Extension Limitation Law) such as that they are not penalized when successfully passing an operating fund rate increase referendum. (Adopted 2008)

2.35 PROPERTY TAX CLASSIFICATION

The Illinois Association of School Boards shall oppose

any reduction in real estate assessment for residential property which is not offset on a one-to-one ratio. (Adopted 1991)

2.36 SCHOOL FINANCE REFORM

The Illinois Association of School Boards shall adopt as a position statement the recommendations contained in the Report of the Finance Initiative Committee of the Illinois Association of School Boards which reads:

"The State of Illinois, having the responsibility of defining requirements for elementary and secondary education, establishes that the primary purpose of schooling is the transmission of knowledge and culture through which children learn in areas necessary to their continuing development. Such areas include the language arts, mathematics, the biological, physical and social sciences, the fine arts and physical development and health.

Each school district shall give priority in the allocation of resources, including funds, time allocation, personnel, and facilities to fulfilling the primary purpose of schooling." (The School Code, 105 ILCS 5/27-1)

The Illinois Association of School Boards believes that adequate funding must be provided for each student in order to guarantee the opportunity for an appropriate public education.

An appropriate education is defined as an education that provides for all students educational opportunities that meet the goals for learning established by the state in the Education Reform Act of 1985 and local community expectations as expressed through local board policy.

The following is criteria by which proposals for school finance reform shall be evaluated:

- 1) The state's funding of public education should provide for a stable, reliable and predictable commitment of revenue.
- 2) State funding levels for public education should be a function of the actual cost of providing an appropriate education.
- 3) Adequate funding should be sought through the addition of new state revenues for public education.
- 4) Any funding formula developed by the General Assembly shall place high priority upon achieving the goal of equity in providing financial resources to local school districts.
- 5) Increased state funding for public education should not reduce the access of school districts to the local property tax base.
- 6) In the distribution of state funds to local school districts:
 - a) funding differentials for various levels of schooling are appropriate only if based on verified costs;
 - b) consideration should be given to regional differences in the cost of providing an appropriate education;
 - c) the method of calculating the number of students

coming from disadvantaged backgrounds should be based on current, verifiable data;

- d) size of school district is important only to the extent that a district provides an appropriate education.
- 7) A specified local tax effort should be required to qualify for state aid.
- 8) Authority for changing a district's aggregate tax levy should be retained by the local board of education.
- 9) Taxing authority without referendum for unit districts in all funds should be equal to the sum of the taxing authority in dual districts.
- 10) Funding should not be tied to mandated training of local Boards of Education. In order to obtain substantial new state revenues for funding an appropriate education, the following considerations should have an impact on any proposal for school finance reform:
 - a. A legitimate level and type of accountability will be needed.
 - b. The physical plant needs of Illinois' school districts should be addressed.
 - c. Taxpayer equity and relief, including uniform tax assessment and procedures as well as tax relief for limited fixed income and disabled citizens, should be provided. (Adopted 1990; Amended 1996, 2008; Reaffirmed 2001, 2012)

2.37 CHANGES IN SCHOOL ACCOUNTING PRACTICES

The Illinois Association of School Boards shall oppose legislation or rulemaking proposing cosmetic and costly changes in the school accounting practices or fiscal year, including but not limited to, mandatory accrual basis accounting, major program determination, depreciation allocation, and management's discussion and analysis. (Adopted 1992; Amended 2003)

2.38 TAX LAW AND ASSESSMENT PRACTICES

The Illinois Association of School Boards shall support legislation to create uniformity and equality in Illinois property tax laws regarding assessment practices. (Adopted 1993; Reaffirmed 2002)

2.39 IMPACT FEES FOR RESIDENTIAL DEVELOPMENT

The Illinois Association of School Boards shall participate in the development and passage of statewide enabling legislation allowing local boards of education to impose residential development impact fees with the option of local municipal control through intergovernmental cooperation. (Adopted 1994; Reaffirmed 1996, 1998)

2.40 BOND AND INTEREST LEVY

The Illinois Association of School Boards shall attempt to have legislation passed that would permit a school district to increase the bond and interest levy to recover taxes lost from an adverse Property Tax Appeal

Board Decision, that caused the district to expend operating funds to amortize debt. (Adopted 1994)

2.41 LOCAL TAXES ON SCHOOL DISTRICTS

The Illinois Association of School Boards shall support legislation that would exempt public schools from all taxes imposed by state, federal, and units of local government. They shall neither seek to deprive or deplete public schools of their funds. Each public school district shall be issued its own district's State and Federal Tax Exemption Identification Number for such exemption. It shall be the responsibility of the taxing body to notify the agency collecting the tax of its exemption and assure its implementation. (Adopted 1996; Reaffirmed 2001, 2008; Amended 2004)

2.42 PROPERTY TAX RATE INCREASES

The Illinois Association of School Boards shall support legislation that would require that new property tax rates levied immediately following successful passage of tax rate increases be used as the calculating rate and extended as required under the School Code (105 ILCS 5/17-3.2). (Adopted 2002)

2.43 PROPERTY TAX CAP EXPIRATION

The Illinois Association of School Boards shall support a change in State law to create a four-year sunset on the implementation of the Property Tax Extension Limitation Law (PTELL) in each county in which PTELL has been enacted. The four-year sunset would also apply to the enactment of PTELL in any county approving PTELL after the effective date of the legislation. Any desire to extend PTELL beyond the four years would require the County Board to again place the question on the ballot and receive a positive majority of votes in the next general election. (Adopted 2004; Reaffirmed 2006, 2007)

2.44 TRUTH IN TAXATION

The Illinois Association of School Boards shall seek a modification in the Truth in Taxation Notice that reflects the natural economic appreciation effect of changes in property values when reporting the percentage increase or decrease over the previous year's tax levy. (Adopted 2006)

2.45 SALES TAX FOR SCHOOL DISTRICTS

The Illinois Association of School Boards shall advocate that the General Assembly study and consider legislation allowing school districts access to additional forms of financial revenue, both state and local sources, including but not limited to, sales tax revenue. Further, any form of additional revenue for schools must provide that school districts determine the fund(s) in which to place the additional revenue. (Adopted 2006)

2.46 ABATEMENTS FOR HOME BUILDERS

The Illinois Association of School Boards shall support legislation to amend the Illinois Property Code (35 ILCS 200/18-165, et seq.) to enable Boards of Education to develop criteria for awarding abatements

of school property tax to individual homebuilders. Said legislation shall provide rural school boards that are struggling with declining enrollments and loss of assessed valuation with a tool to stimulate the growth of both tax base and population base of their districts. (Adopted 2008)

2.47 PTELL – DEBT SERVICE EXTENSION BASE

The Illinois Association of School Boards shall support legislation (currently House Bill 1341 in the 97th General Assembly) to modify the Debt Service Extension Base (DSEB) formula established by the Property Tax Extension Limitation Law (PTELL) to allow the limited number of school districts that do not have DSEB to have one established for them creating more equity among districts affected by the PTELL and equal opportunity in school funding. (Adopted 2011)

2.48 PTELL NO PENALTY FOR UNDER LEVY

The Illinois Association of School Boards shall support legislation that allows school districts to levy an amount less than the Property Tax Extension Limitation Law (PTELL) formula would allow without penalty in future years. This would require that when a district "under" levies, that the full allowable extension amount be tracked and made accessible in future years. (Adopted 2012)

2.49 EAV ADJUSTMENTS – TIMELY NOTIFICATION

The Illinois Association of School Boards shall support legislation to require timely notification between county assessors of substantial adjustments to assessed values for a taxing district that has assessed property in multiple counties. (Adopted 2011)

FINANCING PUBLIC EDUCATION – FEDERAL

2.50 STATE AND LOCAL FEDERAL TAX DEDUCTION

The Illinois Association of School Boards shall work with the National School Boards Association and other coalitions to defeat any legislation or regulation that would eliminate the federal income tax deduction for state and local taxes. (Adopted 1985)

2.51 E-RATE DISCOUNT PROGRAM

The Illinois Association of School Boards shall urge Congress and the Federal Communications Commission to continue to support discount programs, including but not limited to the "E-Rate" program created in the Telecommunications Act of 1996, to provide affordable Internet access, distance-learning, and other educational programs for school districts and libraries. (Adopted 1998)

FINANCING PUBLIC EDUCATION — OTHER

2.52 NON-PUBLIC SCHOOL FUNDING

The Illinois Association of School Boards opposes payment of state funds directly or indirectly to non-public elementary and secondary schools. Specifically, the Association is opposed to the use of any form of "Educational Voucher", "Tax Deduction" and "Tax Credit" plan at the state or national level. (Portions Adopted 1970, 1975, 1982; Amended 1988; Reaffirmed 2006, 2012)

2.53 NON-PUBLIC STUDENT REPORTING

The Illinois Association of School Boards shall support legislation to require that non-public schools receiving the benefit of public funds or services, submit to the Illinois State Board of Education an annual report including the names, ages and addresses of all students enrolled in their schools. (Adopted 1980)

2.54 TRANSPORTATION FOR PRIVATE SCHOOL STUDENTS

The Illinois Association of School Boards shall pursue and support legislation amending 105 ILCS 5/29-4 of the Illinois Compiled Statutes (School Code) to require schools other than public to conform to public school attendance dates and times as needed to minimize busing costs, or pay the additional costs as a result of scheduling differences in busing students attending those schools. (Adopted 1995)

2.55 TAX EXEMPT BOND USE

The Illinois Association of School Boards shall oppose any reduction by the Federal Government in the amount of tax exempt bonds which can be issued. In addition to this continuing opposition, the IASB shall explore alternatives available should such limitation be forthcoming at the Federal level. This would include but not be limited to income tax credits for individuals, commercial bonds property casualty companies, etc., to provide incentives within the State of Illinois for the purchase of said bonds. (Adopted 1989)

2.56 LIFE SAFETY FUND USE

The Illinois Association of School Boards shall support legislation that allows the State Board of Education to approve the use of monies generated from the health/life safety tax levy or the sale of health/life safety bonds for building projects that, while not specifically listed as a State Board approved project, will directly result in the improved safety of the students and/or community. Specifically, such funds shall be eligible to cover the costs for the following purposes: 1) repair or replacement of property such as school sidewalks, driveways, parking lots and playground equipment, in instances when a specific safety hazard is demonstrated by a licensed architect or engineer; 2) mandated alterations to facilities and school property

pursuant to requirements of the Federal Americans with Disabilities Act; and 3) to provide air conditioning and climate control in the classrooms, and to provide for the lease and/or purchase of air-conditioning equipment under the tax for leasing (including lease purchase and installment purchase) of educational facilities. (Adopted 1989; Reaffirmed 1991; Amended 1993, 2006)

2.57 STATE AND FEDERAL GRANT CARRYOVER

The Illinois Association of School Boards shall encourage the state and federal governments to remove restrictions on grant programs which currently require local school districts to return grant fund balances back to the state. (Adopted 1991)

LEGISLATIVE ACTIVITY

3.01 BOARD MEMBER INVOLVEMENT

The Illinois Association of School Boards shall continue its legislative involvement and encourage increased legislative activity by local school board members at the district, division and state levels while providing leadership in guiding those board members in their efforts to seek public support of legislation essential to good school government. (Portions Adopted 1974, 1981; Amended 1988; Reaffirmed 2006)

3.02 CANDIDATE SUPPORT

The Illinois Association of School Boards shall actively encourage and assist school board members to effectively evaluate positions of legislative candidates relative to public education and to support those candidates who have demonstrated understanding and support for the principles of school management to ensure the best education for public school students in Illinois. (Adopted 1975; Reaffirmed 1986; Amended 2006)

3.03 LIMITED BILL INTRODUCTIONS

The Illinois Association of School Boards shall encourage the Illinois General Assembly to limit the quantity of legislation introduced in each two-year period to allow time for each bill to be researched, debated and thoroughly investigated before action by the General Assembly. (Adopted 1987; Reaffirmed 2012)

3.04 GENERAL ASSEMBLY RULES

The Illinois Association of School Boards shall support changes in the operating procedures of the Illinois General Assembly which would promote maximum exchange of information between legislators and interested citizens and ensure enlightened debate on the merits of all proposed bills and take the action necessary to prevent legislation from being changed by amendments which are not germane to the original purpose of the bill, or establish a time limit for such amendments sufficient to avoid last minute changes in the final weeks of a legislative session. (Adopted 1980, 1984; Amended 1988; Reaffirmed 2012)

3.05 EFFECTIVE DATE AND STATE BOARD RULES & REGULATIONS

The Illinois Association of School Boards shall encourage the Illinois General Assembly to allow a minimum of one year lead time for implementation of any regulation or legislation increasing costs in public schools. Any such changes to existing educational programs should not be implemented until the final regulations have been adopted by the State Board of Education. (Adopted 1981; Amended 1993; Reaffirmed 2012)

3.06 DATA UTILIZATION

The Illinois Association of School Boards shall support legislation requiring the State Board of Education and the State Superintendent to base rules, regulations, and recommendations regarding legislation affecting public schools on empirical research, which shall be made available to the Illinois General Assembly and the interested public. (Adopted 1987)

3.07 LOCAL LEGISLATIVE VISITS

The Illinois Association of School Boards shall support and encourage each local Board of Education throughout the State of Illinois to make a "good faith" effort to initiate, undertake and make an in-person visit with their local legislators in order to discuss specific issues and proposed legislation affecting local school districts. Further resolve that conducting any such visits will be part of any Awards Program adopted by the IASB that recognizes outstanding leadership and development activities by local Boards of Education. (Adopted 1995; Reaffirmed 2006)

3.08 ELECTED STATE BOARD OF EDUCATION

The Illinois Association of School Boards shall support legislation or other appropriate action requiring that the members of the Illinois State Board of Education be elected on a regional basis. (Adopted 2002)

3.09 BUDGET STABILITY FOR SCHOOL DISTRICTS

The Illinois Association of School Boards shall support legislation requiring the Illinois General Assembly to determine the amount of funding for educational entitlements and General State Aid no later than March 31 (3 months prior to the start of the budget year) and enact a biennial budgetary cycle. (Adopted 2010; Reaffirmed 2011; Amended 2012)

3.10 LEGISLATIVE PAY ACCOUNTABILITY

The Illinois Association of School Boards shall support legislation that requires the Illinois General Assembly to include the salary and benefits of each individual legislator on the Illinois General Assembly website. Benefits include all stipends, bonuses, per diems and other compensation for serving in the General Assembly. (Adopted 2011)

BOARD OPERATIONS AND DUTIES

4.01 ATTENTION DEFICIT DISORDER

The Illinois Association of School Boards shall encourage the Illinois State Board of Education (ISBE) to continue to study Attention Deficit Hyperactivity Disorder and methods to accurately identify and meet the educational needs of children with this disorder. Further, the IASB shall seek clarification of state policies and categories of special education to provide for consistency in special education placement and disseminate relevant information from the ISBE to local school districts. (Adopted 1992)

4.02 SELF-INSURE RISK

The Illinois Association of School Boards shall propose legislation which would allow school districts, by board resolution, to self-insure the risk previously covered by surety bonds. (Adopted 1993)

4.03 BOARD MEMBER – TRAVEL REIMBURSEMENT

The Illinois Association of School Boards shall support legislation which will allow members of Boards of Education to be reimbursed for mileage for school board meetings held in compliance with the Illinois Open Meetings Act and for events regarding school district staff. Mileage reimbursement would be paid at the federally allowable travel reimbursement rate. (Adopted 2008)

4.04 SCHOOL BOARD MEMBER TRAINING

The Illinois Association of School Boards shall oppose any legislation that includes a provision for mandatory training of school board members. The IASB encourages local boards of education to model continuous improvement by pursuing all professional development and training opportunities. The IASB, with its unique combination of expertise and resources, is uniquely in the position to be the primary agency responsible for school board member training and professional development as recognized by Article 23 of the Illinois School code, and any such legislation requiring school board member training shall specifically list the IASB as a training provider. (Adopted 2008; Amended 2012)

4.05 CYBER-BULLYING DEFINITION

The Illinois Association of School Boards shall advocate for legislation that requires all Illinois public school districts' "Policy on Bullying" to include a bullying definition, which includes "cyber-bullying". School districts are encouraged to include a wide range of local education stakeholders in the establishment of the policy and to include in their policy specific provisions on bullying reporting requirements, investigation procedures, intervention options and appropriate consequences. (Adopted 2012)

BOARD – EMPLOYEE RELATIONS

5.01 BOARD RIGHTS

The Illinois Association of School Boards supports local boards of education's rights to determine and control, as duly elected representatives of the community, the employment, dismissal and staff reduction of certificated and non-certificated employees. To this end, the Association shall support statutory, rules and regulations changes that will:

- (a) enable the initial placement of employees on the salary schedule without regard to years of experience or graduate credit;
- (b) allow for greater flexibility in staffing patterns to improve efficiency and effectiveness of programs;
- (c) maintain the tenure rights of teachers in cooperatives in a single district but not in multiple districts; and
- (d) allow school districts to take action on reductions in force up to sixty calendar days following the date elementary and secondary appropriations bills become law. (Adopted 1976, 1979, 1980, 1983, 1984, 1988; Amended 1988, 1996, 2006, 2012; Reaffirmed 1992, 2011)

5.02 TEACHER SALARIES (LENGTH OF CONTRACT)

The Illinois Association of School Boards believes that teacher salaries should be determined at the local level; if teacher salary increases are legislatively mandated, they should be linked to an increase in the length of the teacher contract year for purposes to be determined locally. (Adopted 1985; Reaffirmed 2012)

5.03 COLLECTIVE BARGAINING

The Illinois Association of School Boards shall strongly oppose legislation that diminishes the local school board's ability to collectively bargain with employees and shall encourage the General Assembly, the Illinois State Board of Education, and the State Superintendent to refrain from passing legislation that tips the balance of the bargaining process in favor of employee bargaining units. The Association shall continue to oppose any change in the collective bargaining law which fails to protect the rights of students, employees, taxpayers and boards of education and their administrative staffs. (Adopted 1981; Amended 1985, 2001; Reaffirmed 2012)

5.04 UNEMPLOYMENT COMPENSATION (SUBSTITUTE TEACHERS)

The Illinois Association of School Boards shall support legislation which would exempt substitute teachers from being eligible for unemployment compensation. (Adopted 1986; Reaffirmed 2012)

5.05 PREVAILING WAGE ACT

The Illinois Association of School Boards shall work to

repeal legislation that regulates wages of laborers, mechanics and other workers employed by school districts and those under contract for work being done in school districts, or amend the Prevailing Wage Act to exempt school districts from its scope. (Amended 1982, 1990, 2011; Reaffirmed 1985, 1988, 1996, 2009, 2012)

5.06 ESP PROGRESSIVE DISCIPLINARY PROCEDURES

The Illinois Association of School Boards shall support legislation that allows local school boards to determine locally all contractual arrangements for education support personnel. (Adopted 1990)

5.07 ILLINOIS EDUCATIONAL LABOR RELATIONS ACT

The Illinois Association of School Boards shall support the proposed amendment to the Illinois Educational Labor Relations Act, Section 10, which provides that an employer's duty to bargain over specified matters does not include a duty to bargain over a decision to reduce the number of employees and the impact of a reduction of employees. (Adopted 1993; Reaffirmed 2012)

5.08 WORKERS' COMPENSATION LAW

The Illinois Association of School Boards shall actively support legislation to reduce the costs of Workers' Compensation. (Adopted 1993; Reaffirmed 2012)

5.09 IMRF QUALIFICATION

The Illinois Association of School Boards shall support legislation that would amend the Illinois Municipal Retirement Fund (IMRF) laws for non-certified school staff to change, at each local district's option, the number of minimum hours an employee would work to qualify for IMRF from the current 600 hour standard to a 1,000 hour standard. This change would only be for new employees after the effective date of the legislation. (Adopted 1994)

5.10 TENURE REPEAL

The Illinois Association of School Boards shall seek reform of the School Code to eliminate contractual continued service for teachers as currently provided by 105 ILCS 5/24-11. (Adopted 1995; Reaffirmed 2012)

5.11 SCHOOL EMPLOYEE STRIKES

The Illinois Association of School Boards shall strongly seek and support legislation forbidding public school employees from striking. The Association shall also work with legislators, the Illinois State Board of Education, and the teachers' unions to develop alternatives to striking, including mediation and binding arbitration. (Adopted 1996; Amended 2009; Reaffirmed 2012)

5.12 STAFF DEVELOPMENT ACTIVITIES

The Illinois Association of School Boards shall urge the Illinois State Board of Education to offer alternative times for staff development workshops other than dur-

ing regular school hours when classes are in session. (Adopted 2000)

5.13 EARLY RETIREMENT-DISTRICT OPTION

The Illinois Association of School Boards shall support legislation which will allow Boards of Education to determine if a teacher may retire exercising the Early Retirement Option (ERO) with the Teachers Retirement System (TRS). (Adopted 2006)

5.14 THIRD PARTY CONTRACTING

The Illinois Association of School Boards shall strongly oppose legislation or rulemaking that regulates and restricts the ability of school boards to contract with third-parties for the provision of non-instructional services. The Illinois Association of School Boards shall seek to repeal or amend the provisions of the School Code which unreasonably restrict the ability of school boards to enter into contracts with third-parties for the provision of non-instruction services. (Adopted 2012)

LOCAL - STATE - FEDERAL RELATIONS

6.01 LOCAL CONTROL

The Illinois Association of School Boards shall take all appropriate action to encourage members of the U.S. Congress, the Illinois General Assembly, related administrative agencies, and state and federal courts to refrain from introducing, supporting or promulgating rules, regulations and legislation which deprive local school districts of decision-making powers on matters in which there is not a clear and compelling state or national interest. (Adopted 1976; Reaffirmed 2006, 2012)

6.02 PERIODIC REVIEW OF STATE AND FEDERAL MANDATES

The Illinois Association of School Boards shall support at the state and national level periodic review of all mandates, rules and regulations affecting local districts. Such mandates, rules and regulations should be broad in scope providing great flexibility in implementation, eased or reduced during periods when state supporting funds are unavailable or reduced, and eliminated if not of benefit to educational opportunities and outcomes. (Adopted 1981; Reaffirmed 1985; Amended 1988)

6.03 EDUCATIONAL LABOR RELATIONS BOARD PROCEDURES

The Illinois Association of School Boards shall work with the Illinois Educational Labor Relations Board to increase their sensitivity to the need for timely decisions and establish criteria to identify matters in need of expedited attention. Further, the Association shall utilize the legislative process to remove statutory barriers to timely and expedited decisions and support legislation to enhance the decision making process. (Adopted 1989)

6.04 STATE BOARD COMMUNICATION

The Illinois Association of School Boards shall continue to work with the Illinois State Board of Education to provide opportunities throughout the state each fiscal year to render local boards of education the time to express their concerns as well as to discuss their position on various pertinent educational issues. (Adopted 1982; Amended 1988)

6.05 STATE BOARD OF EDUCATION MEMBERSHIP

The Illinois Association of School Boards shall participate in the development of legislation amending Section 105 ILCS 5/1A with a goal of insuring fair representation on the State Board of Education from all geographic areas of Illinois. (Adopted 1999)

6.06 ZONING HEARING PARTICIPATION

The Illinois Association of School Boards supports requiring planning commissions, zoning boards, and the governing bodies of the jurisdiction in which real estate developments or zoning changes are proposed to notify the school district affected about such proposals and hearings about them and, if any, about the effect of the proposed changes and developments before completing any action to approve or adopt such a change or development. (Adopted 1973; Reaffirmed 2006)

6.07 RAILROAD CROSSINGS

The Illinois Association of School Boards urges the Illinois General Assembly, the Congress of the United States, state and federal commerce commissions, and railroad industries to continue working toward the installation of adequate warning devices at all railroad crossings maintained for public use in Illinois. (Adopted 1976; Reaffirmed 2006)

6.08 ISBE RULES AND REGULATIONS REVIEW

The Illinois Association of School Boards shall encourage the Illinois State Board of Education to include school board members, administrators and other practitioners on committees to review proposed rules and regulations. (Adopted 1990)

6.09 STUDENTS ON PUBLIC AID

The Illinois Association of School Boards shall seek and support legislation to mandate that students of families receiving State/Federal financial assistance (e.g. welfare, AFDC) maintain "regular" attendance as a stipulation for receipt of same. (Adopted 1995)

6.10 SCHOOL HOLIDAYS-LOCAL OPTION

The Illinois Association of School Boards shall support legislation that would allow local school districts the authority to decide whether to observe legal holidays as a day of non-attendance for students. (Adopted 1996)

6.11 HOME SCHOOLING POLICY

The Illinois Association of School Boards shall support legislation to enact appropriate laws and policies to demonstrate that the education received by home-taught students is of sufficient quality to ensure appropriate transfer to schools that have current certification and recognition status from the Illinois State Board of Education. (Adopted 1996; Amended 1998; Reaffirmed 2000)

6.12 DESIGN PROFESSION SELECTION

The Illinois Association of School Boards shall support legislation in the Illinois General Assembly amending or repealing the Local Government Professional Services Selection Act, or any other applicable laws, rules or regulations, to the extent necessary to permit Illinois school boards to solicit, and to permit licensed architects, engineers and land surveyors to submit cost proposals for these professional services as part of a school board's design professional selection process. (Adopted 1997)

6.13 SUPPORT SERVICES TO PRIVATE SCHOOLS

The Illinois Association of School Boards shall support modifications in the Illinois Intergovernmental Agreement Act to allow public school districts to work together in a time and cost efficient manner to provide support services to private schools as required by the U.S. Supreme Court rendered in the case of *Agostini v. Felton*, 65 U.S.L.W. 4526. (U.S. June 23, 1997). (Adopted 1997)

6.14 STATUTORY JOB DESCRIPTIONS

The Illinois Association of School Boards shall oppose legislation which allows job descriptions for employees of school district to be placed into state law. (Adopted 1997)

6.15 ADMINISTRATIVE CAPS

The Illinois Association of School Boards shall not support recent Illinois State legislation concerning Administrative Caps and Superintendent's Contracts as this legislation takes away local control from duly elected Boards of Education. Be it further resolved that the IASB calls for the repeal of these provisions of PA 90-548 so that these provisions are again placed in the hands of local school boards. (Adopted 1998)

6.16 STUDENT EXPULSION HEARINGS

The Illinois Association of School Boards shall support legislation and/or encourage the National School Board Association to support legislation that gives local school districts more latitude than the law currently mandated by *Honeig v. Doe*. Particularly, school districts should have more latitude than the 10 day suspension limitation to accommodate the needs of the accused to acquire legal counsel, bring forth evidence, or testimony pertinent to the hearing. (Adopted 2002)

6.17 BILINGUAL EDUCATION

The Illinois Association of School Boards shall promote legislative action calling for the Illinois State Board of Education, the U.S. Department of Education and school districts to study the alignment of, and full financial support of, the implementation of second language, native language and bilingual education programs. (Adopted 2004)

6.18 FAIR LABOR STANDARDS ACT

The Illinois Association of School Boards shall support legislation at both the Federal and State levels to exempt school district employees from overtime and salary regulations as described in the Fair Labor Standards Act. (Adopted 2005)

6.19 CONSTITUTIONAL CONVENTION SUPPORT

The Illinois Association of School Boards shall actively participate in promoting a Constitutional Convention for the State of Illinois when the question is submitted to the voters in 2008 (or earlier, if submitted before) and shall begin planning strategy and marshaling resources for the promotion of a vote in favor of conducting the Constitutional Convention. (Adopted 2005; Reaffirmed 2006, 2007)

6.20 BIDDING CONTRACTS-LOCAL BIDDERS

The Illinois Association of School Boards shall support legislation that allows the local Board of Education to award a contract, under certain circumstances, to a qualified bidder that may not be the lowest responsible bidder. The bid must not be more than 2% over the lowest responsible bid and the bidder must be considered a local contractor by the local Board of Education. (Adopted 2006)

6.21 FREEDOM OF INFORMATION ACT CHANGES

The Illinois Association of School Boards shall support legislation to modify the Freedom of Information Act (FOIA) to facilitate school districts' compliance with the Act and to remove unnecessary burdens on units of local government. The legislative changes should:

- Increase allowable FOIA response time from 5 business days to 10 business days
- Exclude official school breaks in business day response time
- Allow denials for commercial purposes
- Allow denials for any request that is unduly burdensome
- Clarify language that would allow a request to be denied if it is unduly burdensome to the public body if the public body deems compliance with the request would result in excessive response costs
- Allow the imposition of reasonable fees regardless of the number of pages being provided
- Remove the balancing test between the public's interest and the employee's right to privacy in the privacy exception

- Expand the evaluation exemption to cover all school employees
- Exempt employment applications to protect the privacy of individuals that apply for high profile employment positions
- Delete provisions requiring public bodies to write a virtual legal opinion as to why they are claiming an exemption
- Delete provisions requiring public bodies to prepare a virtual legal pleading before being challenged for a denial
- Limit public bodies' liability by limiting a court's inquiry to violations of the FOIA Act and not the content of information provided
- Force the Public Access Counselor to defend its decisions before a court of law if a public body is sued
- Allow public bodies to seek review of a binding opinion of the Public Access Counselor in the county in which they are located rather than just Sangamon or Cook Counties. (Adopted 2010)

6.22 HOMELESS STUDENT TRANSPORTATION

The Illinois Association of School Boards shall support legislation conforming Illinois law with federal law, specifically related to 105 ILCS 45 and the requirement for school districts to transport homeless students beyond district boundaries. (Adopted 2012)

DISTRICT ORGANIZATION AND ELECTIONS

7.01 DISTRICT REORGANIZATION

The Illinois Association of School Boards favors school district reorganization and consolidation intended to facilitate educational improvement rather than changes in district organization based only on enrollment or geographical location. Further, IASB shall oppose any future attempts by the Legislature, Governor, and/or State Board of Education to mandate, by statute or rules and regulations, the reorganization and consolidation of school districts. Reorganization and consolidation studies should be initiated by local citizens. In addition, IASB shall oppose legislation containing financial incentives based solely on district size or organizational pattern intended to force school district consolidation or reorganization. (Adopted 1962; Amended 1985; Reaffirmed 2006)

7.02 SCHOOL DISTRICT REORGANIZATION VOTING REQUIREMENTS

The Illinois Association of School Boards shall seek, encourage, and support efforts for school district reorganization – in all forms – to include a requirement that before such reorganization is deemed passed, a majority vote of voters in each of the affected districts is necessary. (Adopted 1987; Amended 1988, 2006)

7.03 ANNEXING DISTRICT REQUIREMENTS

The Illinois Association of School Boards shall seek an amendment to Article 7 of The School Code providing that neither a petition initiated by the citizens of one school district nor a petition initiated by a local school board of education seeking to annex their entire school district or a portion of the school district above and beyond one (1) home to another should be permitted without the affirmative vote of the citizens of each of the school districts affected. Specifically, 105 ILCS 5/7-1 and 7-2 shall be amended to include the following language: "When a petition is initiated by two-thirds (2/3rds) of the registered voters in one school district seeking to annex said district in its entirety to another school district or school districts and the board of education of such receiving school district or school districts has not adopted a resolution agreeing to such annexation, such annexation, if approved by the regional board of school trustees, shall not become effective until it is approved in an election called for the purpose of voting on the question of the voters in each school district affected." (Adopted 1988; Amended 1996, 2006; Reaffirmed 2000)

7.04 SCHOOL BOARD ELECTION AT-LARGE

The Illinois Association of School Boards support legislation to repeal the provisions of the School Code that require a school district to have a ballot question approved in each congressional township before the district can move to electing its board members at-large. (Adopted 2009)

7.05 DETACHMENT FROM UNIT DISTRICT

The Illinois Association of School Boards shall oppose any efforts to amend the Illinois School Code to allow for less restrictive procedures for school districts to detach and form a new district. (Adopted 2005; Amended 2006)

7.06 PUBLIC QUESTION VOTING DATES

The Illinois Association of School Boards shall support legislation to repeal the statute in the Election Code, amended by Public Act 84-739, which became effective January 1, 1986, which restricts school districts from placing a public question on the ballot other than when voters are scheduled to cast votes for any candidates for nomination for, election to, or retention in public office. (Adopted 1986)

7.07 SCHOOL BALLOT FORMAT

The Illinois Association of School Boards shall urge the State Legislature to review and revise the school ballot formats as established in section 9-12 of the School Code to more clearly identify for whom the voter is casting a ballot. (Adopted 2001)

7.08 ELECTION SCHEDULES

The Illinois Association of School Boards shall continue to support the non-partisan election of school board members at a non-partisan election. (Adopted 2003; Amended 2006)

7.09 POLLING PLACES IN SCHOOLS

The Illinois Association of School Boards shall support legislation that amends the Election Code to allow a school district to refuse to be used as a polling place during elections for student safety reasons. If a school building is used as a polling place, the safety of the children and staff should not be compromised, and voters must be physically separated from students when the school is in session. (Adopted 2007; Amended 2009)

Triple III Conference
November 22-24, 2013

Conference Registration paid for:

Warren, Curtis, Gordon, Harper, Simon, Thomas, van Gerven, Stanley, Reynolds, Taylor.

Friday, November 22

9:00-3:00 Pre-conference workshops
9:30-3:00 Board Secretaries workshops
3:30-5:00 First General Session Speaker
5:00-7:00 Reception at The Mid America Club in The Aon Center, 80th Floor
Attendees: Warren, Stanley, Reynolds, Taylor, Simon,

Saturday, November 23

8:30-10:00 Second General Session Speaker
10:30 IASB Delegate Assembly
10:30-3:00 Board Secretaries workshops
10:30-Noon Discussion Panels
1:30-3:00 Discussion Panels
3:30-5:00 Discussion Panels
5:30 Dinner at Volare Restaurant
Attendees: Warren, Stanley, Reynolds, Taylor, van Gerven, Simon,
Thomas,

Menu: http://volarerestaurant.com/chicago/wp-content/uploads/2013/08/volare_dinner.pdf

5:30-7:00 Magnificent Mile Light Festival Michigan Ave. from Oak St. to Wacker.
(Might pass by Marriott 6:30ish? for those who want to see it)

<http://www.themagnificentmile.com/events/lights-festival/schedule-of-events/>

Sunday, November 24

8:00-9:30 Discussion Panels
9:45-11:30 Third General Session Speaker

Hyatt Regency
151 East Wacker Drive
312-565-1234

Aon Center
200 East Randolph
80th Floor

Chicago Marriott
540 N. Michigan Ave.
312-836-0100

Volare Restaurant
201 East Grand
312-410-9900

Lincolnshire District 103 eyes \$500,000 from expiring TIF district

By: Ronnie Wachter | rwachter@pioneerlocal.com | [@ronniewachter](https://twitter.com/ronniewachter)



October 16, 2013 12:42 p.m.

The Lincolnshire-Prairie View District 103 School Board is looking to bring in an addition \$500,000 in new revenue, but only a fragment of it would come from charging homeowners.

At the district's Oct. 15 meeting, board members discussed how the district could claim its share of tax increment financing money that will become available in 2014, when a Lincolnshire TIF district expires.

Dan Stanley, assistant superintendent for business, told board members that the district has one opportunity to take hold of the revenue, and its window opens and closes soon.

"If you don't ask for it now, you'll lose it forever," Stanley said. "If you miss the train, it goes away."

While the exact dollar figure won't be determined until April, Stanley estimated that it's about \$600,000.

The TIF district encompasses the triangle between state Route 22, Milwaukee Avenue and Olde Half Day Road, a portion of Lincolnshire that contains the just-built Fresh Market grocery store, the Village Green shopping center, condominiums, a nature trail and village hall. Stanley explained that while the TIF expired in October 2012, the district couldn't begin receiving money until after Dec. 31, when the TIF dissolves.

The board also discussed raising the district's property-tax levy by the Consumer Price Index, then abating a portion of that.

D-103 eyes \$500,000 from expiring TIF district

BY RONNIE WACHTER
rwachter@pioneerlocal.com | @ronniewachter

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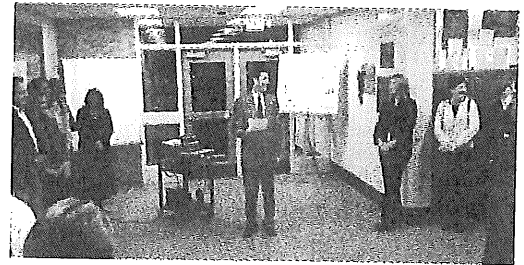
D-103 celebrates modernized Sprague School

BY RONNIE WACHTER
rwachter@pioneerlocal.com | @ronniewachter

With a brief ceremony, a video and some cake last week, the Lincolnshire-Prairie View Elementary District 103 School Board rededicated Sprague Elementary School.

After a two-year renovation, the building at 2425 Riverwoods Road in Lincolnshire now has new air conditioning, an updated playground, upgraded wiring and modern tiles and carpets.

A plaque in the lobby was unveiled to mark the district's investment.



Scott Warren, superintendent of Lincolnshire-Prairie View Elementary District 103, shares a laugh with Sprague principal Christie Adler during the building's rededication ceremony Oct. 15. | RONNIE WACHTER/SUN-TIMES MEDIA

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October 16, 2013 12:42 p.m.

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By: Ronnie Wachter | rwachter@ploneerlocal.com | @ronniewachter



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Article updated: 10/11/2013 4:03 PM

Lincolnshire's Sprague School to be rededicated after \$5.5 million improvement project

By Russell Lissau

Now that a \$5.5 million renovation has wrapped up, Lincolnshire's Laura B. Sprague School will be rededicated in a public ceremony Tuesday.

The 49-year-old school received a variety of upgrades, including air conditioning for classrooms, a new roof and fresh carpeting and flooring, Lincolnshire-Prairie View District 103 Superintendent Scott Warren said.

New playground equipment has been installed, too, among other improvements.

"It's nice to have a building that's (been renovated) literally from ceiling to floor," Warren told the Daily Herald. "It's essentially a new building."

The work was done in two phases, starting in summer 2012. Planning began in 2010 as part of a districtwide facility improvement project.

The effort primarily was funded with district savings, Warren said.

The district's parent-teacher organization has pledged to contribute \$100,000 over two years to the cost of the playground makeover. Additionally, the Toro Company gave the school a \$7,000 grant for landscaping around the playground, officials said.

Sprague offers early-childhood education and classes for kindergartners, first-graders and second-graders. Nearly 500 students are enrolled at the school.

Officials are thrilled with the renovation, Warren said.

"It's just a more pleasant place for staff and students to learn and grow," he said.

Tuesday's ceremony is scheduled for 6:45 p.m. at Sprague School, 2425 Riverwoods Road.

Improvements also have been made at District 103's other campuses, Half Day School and Daniel Wright Junior High, but to a lesser degree.

Half Day received new parking-lot lights and some new carpeting, and a new gym floor is planned.

At Wright, 10 classrooms have been carpeting and two others have been remodeled. The parking lot, a baseball field and a gym have been spruced up, too.

Cost estimates were not available for those projects.

Feature | Today in Buffalo Grove

Celebrate Completed Renovations at Sprague School

The community is invited to attend the Tuesday night reception.

Posted by [Cristel Mohrman](#) (Editor) , October 14, 2013 at 10:00 AM

Comment

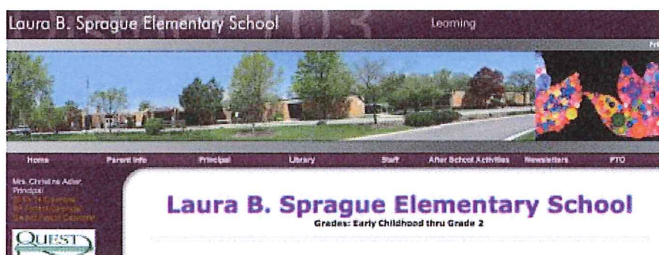
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Screen shot from Sprague School website

Lincolnshire-Prairie View School District 103 will hold a rededication ceremony for Laura B. Sprague School at 6:45 p.m. Oct. 15 to recognize the completion of a multi-million dollar renovation of the school and outdoor playground.

0 1 0

Located at 2425 Riverwoods Road in Lincolnshire, Sprague School received a complete renovation from floor to roof. Additionally, the playground was redesigned to be ADA compliant with all new equipment now meeting ADA accessibility requirements.

The School District 103 PTO committed \$100,000 over two years toward the playground costs, and The Toro Company awarded the school a \$7,000 grant to renovate the landscape and hardscape surrounding the playground.

At the rededication, the district will honor these donors. The event will begin with a ribbon cutting ceremony followed by light refreshments. All community members are invited to attend.

Comments

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October 17, 2013 7:56 a.m.

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Lincolnshire District 103 celebrates modernized Sprague School

By: Ronnie Wachter | rwachter@pioneerlocal.com | [@ronniewachter](https://twitter.com/ronniewachter)



Scott Warren, superintendent of Lincolnshire-Prairie View Elementary District 103, shares a laugh with Sprague principal Christie Adler during the building's rededication ceremony Oct. 15. | Ronnie Wachter/Sun-Times Media

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October 15, 2013 4:45 p.m.

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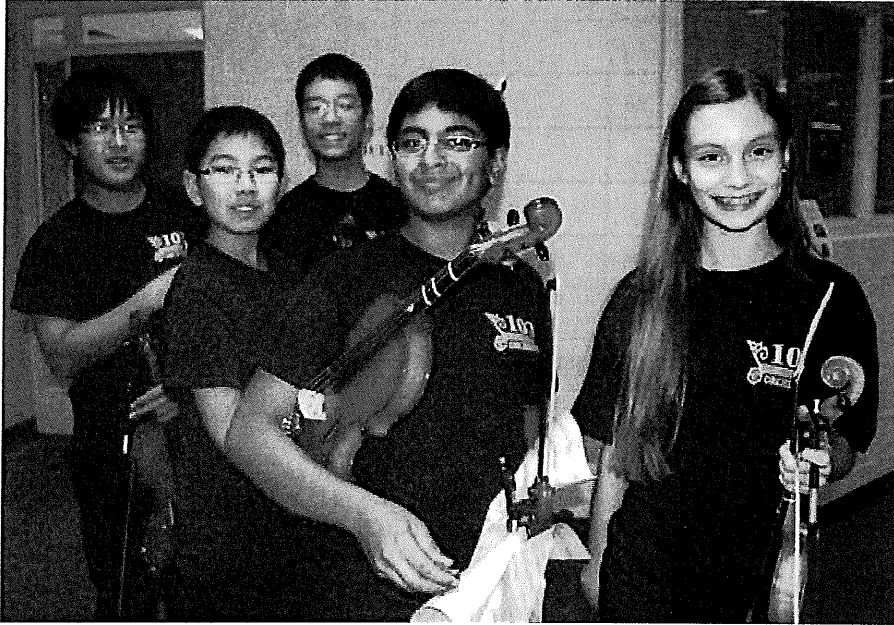
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Lincolnshire students, grandparents express excitement for Senior Citizens' Day

By: Pat Krochmal | pkrochmal@pioneerlocal.com | @patkrochmal



Students who participated in last year's Senior Citizens' Day in District 103 were happy to show off their musical talents. | Photos courtesy District 103

Many seniors and students alike are happily awaiting Lincolnshire-Prairie View School District 103's Senior Citizens' Day on Oct. 29.

All seniors in the area are welcome at the free event, which will be held from 1:15 to 2:15 p.m. at Daniel Wright Junior High School, 1370 N. Riverwoods Road, Lincolnshire.

Grandparents Connie and Thomas Embree of Skokie have participated "perennially," since they have had seven grandchildren in the school district over the years.

The children of Lincolnshire residents Brian and Marcy Embree, Daniel played the clarinet; James and Andrew sang; Karen sang and danced; and Margot played the tuba. Megan, a 13-year-old eighth-grader, and Jonathon, a 13-year-old seventh-grader, will sing this year.

"I think it's a beautiful event and we've enjoyed it very much over the years," Connie Embree said. "Older people lose track of what schools do now, which is important when it comes time to vote for tax increases.

"I especially enjoy singing old songs with them and the cookies that are baked for us. And the children are so friendly."

Nancy Alban, a music teacher at Daniel Wright, said this is the program's 25th year.

"We started it as a way of getting the seniors in our community to see what is going on at our school," Alban said. "We also want them to see that junior high kids are not scary, and are great kids.

"It's also an opportunity for our students to perform in front of another audience. And the kids are always so excited about it."

How many people come depends on the weather. If it is a beautiful day, organizers expect 100 could attend, but if it's rainy, cold and dreary, there might be 60.

Alban has sent invitations to many local retirement homes, assisted care facilities and senior residence communities. And, of course, the students invite their grandparents from near and far.

Some of the senior residences send a bus with 12 to 16 people, and many seniors come by themselves, she said.

"The students and the seniors interact with each other during the afternoon, which always brings positive feedback. Everyone seems to walk away with smiles," Alban said. "I've always received a lot of little cards from the seniors in the following weeks. They say, 'Please tell your students how wonderful the show was.'"

Megan Embree is particularly looking forward to the event, although her favorite part of it is not performing or devouring the cookies.

"The best part of it is being able to introduce my friends to my grandparents," she said. "They would never be able to meet them otherwise, because they don't go to the same places."

EDUCATION

|| SCHOOL DISTRICT 103

Students, grandparents express excitement for Senior Citizens' Day

PAT KROCHMAL
pkrochmal@pioneerlocal.com | @PatKrochmal

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Local seniors visit students at Daniel Wright Junior High in Lincolnshire every year during Senior Citizens' Day. (PHOTOS COURTESY DISTRICT 103)

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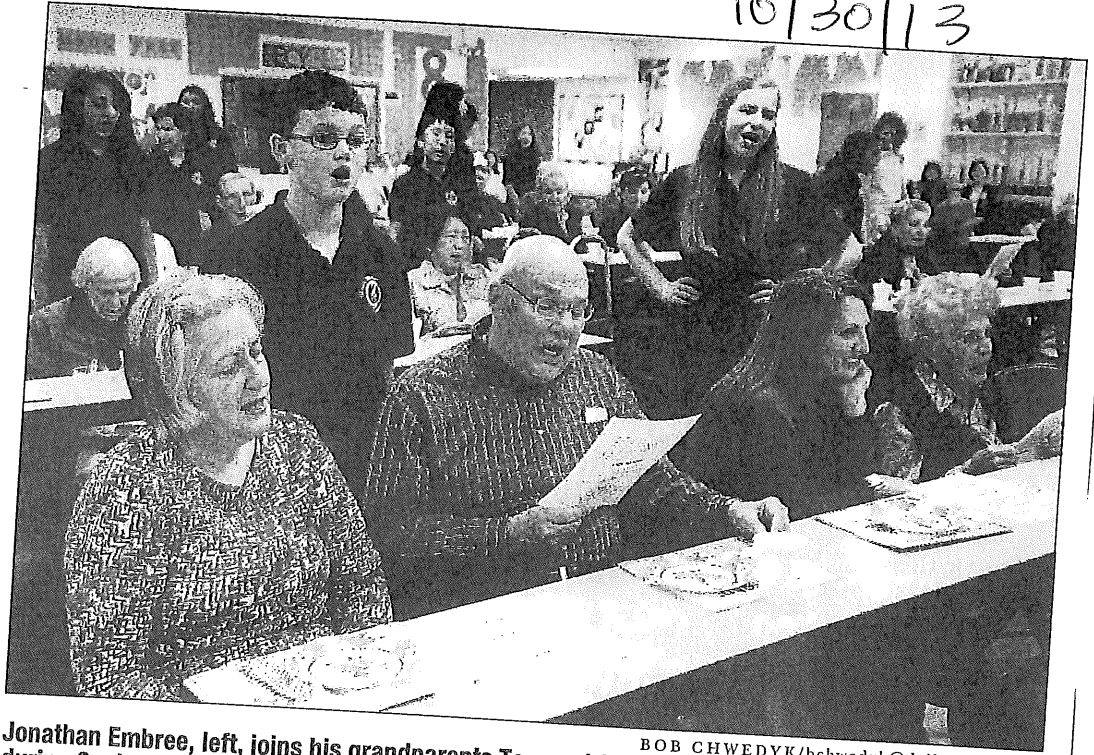
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Special guests *Daily Herald*
10/30/13



Jonathan Embree, left, joins his grandparents Tom and Connie Embree in a singalong Tuesday during Senior Citizens Day at Daniel Wright Junior High in Lincolnshire. BOB CHWEDYK/bchwedyk@dailyherald.com

Publication: Daily Herald - Lake County; Date: Oct 31, 2013; Section: Main News; Page: 1

Grading your schools

Report cards show achievement gains at Lake County high schools

By Bob Susnjara bsusnjara@dailyherald.com

Lake County high schools made strides in the past academic year — some significantly — in results from the state's annual standardized test given to juniors.

Officials say that's the result of students taking more rigorous Advanced Placement classes, among other things.

Prairie State Achievement Exam results are among the plethora of information about student achievement in the 2013 state report card, released today. State education officials said this year's report card is improved, in part, by now including consumer-friendly data such as school awards, special programs and extracurricular activities.

Students in third through sixth grades, eighth grade and junior year in high school were tested last spring, and the results are the basis for the 2013 report card. Subjects included reading, mathematics and science on the Illinois Standardized Achievement Test for the younger pupils and the Prairie State exam for the high school juniors.

Still, because of a continued upward move of the academic bar, the number of schools deemed to be failing to meet state standards surpasses those passing by a 2-1 ratio on this year's report card. That does not mean standardized test results are declining.

In the case of 13 high schools in the Daily Herald's coverage area in Lake County, 12 improved in meeting or exceeding standards and one remained the same compared to the Prairie State composite scores logged last year, even though almost all are not considered passing. The Prairie State test includes the ACT college entrance exam.

Antioch and Lakes

Jim McKay, superintendent of Antioch-Lake Villa Area High School District 117, said he's proud his two campuses made it into the minority considered to be passing by the state. Antioch Community High School and Lakes Community High School in Lake Villa achieved significant upward bumps in the Prairie State composite score.

Antioch moved from 55.2 percent to 70 percent in meeting or exceeding standards, with Lakes going from 66.4 to 75.5. Antioch and Lakes high schools have worked deliberately to focus efforts on reading and disciplined instructional practices, McKay said, along with creating learning environments that are supported by technology.

"Moreover, we have raised our expectations for our students by encouraging all students to take at least one Advanced Placement class before graduating," McKay said. "We are very proud of our collective accomplishment and are further compelled to repeat our success this year."

Warren Township High School

At Gurnee-based Warren Township High School District 121, this year's report card has 68.3 percent of students meeting or exceeding standards on the Prairie State exam, up from 61.7 in 2012. Still, the report card places Warren on the failure side.

Superintendent Mary Perry Bates credited the noticeable Prairie State improvement, in part, to a conversion from literature to a skills-based English curriculum, increased Advanced Placement participation and using a "flipped classroom" model in subjects such as Algebra II Trigonometry.

Bates said that flipped-classroom learning method involves an active transfer of the responsibility and ownership of learning to the students. In part, pupils are expected to watch a teacher's video lecture on key information at home — repeating as many times as needed — with more time devoted for discussion about a subject in the classroom.

"The flipped model fosters differentiated or personalized teaching, challenges students to take responsibility for their learning, and allows students to master material at their own pace," Bates said. "The flipped model also encourages teaming among teachers who are teaching the same class, in that teachers share responsibility for preparing the videos, which enhances curricular consistency among and between teachers."

Bates said Warren administrators intend to continue the upward academic trend by staying with the flipped classroom and encouraging the AP enrollment and skills-based curriculum. District 121 also has increased support services for struggling students, which include tutoring opportunities for them during the school day.

Outside the classroom, Warren now has a data warehouse that provides information about students to educators. Bates said the warehouse makes it possible for teachers to have immediate access to student performance data on state and district tests, as well as on department exams and quizzes.

“Although the data sets are not new, the ease of access to the data is enhanced significantly through the data warehouse,” Bates said. “Teachers can now use the data to inform their instruction and expand differentiation such that they are able to more efficiently address the unique learning needs of their students.

Grant Community High School

Fox Lake-based Grant Community High School District 124 fell short of making adequate yearly progress as established by the report card, but the Prairie State exam results show a higher level of student achievement nonetheless.

Grant had 61.3 percent of juniors meeting or exceeding standards on the Prairie State composite scores on this year's report card. That's up 9.3 percentage points from last year's 52.

District 124 Superintendent Christine Sefcik said she'd tell parents who inquire that while the high school didn't pass on the state report card, real academic progress has been made. For example, she said, Grant has tripled the number of students taking Advanced Placement exams and will continue to encourage the teenagers to enroll in the most rigorous coursework in which they believe they'll succeed.

Sefcik said Grant's record-high student participation in athletics, clubs and activities is another likely factor in improved academics.

“I definitely think there is a connection between student involvement and academic performance,” Sefcik said. “Involved students tend to be successful students. There is much research linking the two. I also think learning the value of teamwork and group responsibility and decision making that occurs in an athletics, performing arts, clubs and activities is extremely important. Those skills transcend into the classroom, where learning is much more hands-on now. Ideally, students learn from the teachers as well as from one other.”

Some Lake County high schools that typically clock lofty Prairie State composite scores remained strong for the 2013 report card. Stevenson High School in Lincolnshire came in at 88.6 percent meeting or exceeding standards, ahead of last year's 86.1.

Libertyville High School stayed even at 84 percent. Lake Zurich High School posted a third consecutive year with a Prairie State gain, moving from 75.3 to 77.

Twitter: @DHBobSusnjara

Top high schools

Highest-scoring high schools
for 2013

Top 10 ACT

HIGH SCHOOL	AVG. ACT SCORE
Adlai Stevenson H.S.	26.5
Libertyville H.S.	26.0
Neuqua Valley H.S.	25.1
Naperville Central H.S.	25.0
Fremd H.S.	24.9
Vernon Hills H.S.	24.7
Naperville North H.S.	24.7
Geneva Comm. H.S.	24.6
John Hersey H.S.	24.6
Prospect H.S.	24.3

Top Prairie State composite

HIGH SCHOOL	% MEETS/EXCEEDS
Adlai Stevenson H.S.	88.6
Libertyville H.S.	84.0
Neuqua Valley H.S.	83.2
Vernon Hills H.S.	82.2
Naperville Central H.S.	82.1
Prospect H.S.	81.1
Geneva Community H.S.	80.5
Naperville North H.S.	80.3
Barrington H.S.	80.1
St. Charles North H.S.	80.0

Top 10 reading

HIGH SCHOOL	% MEETS/EXCEEDS
Adlai Stevenson H.S.	86.8
Libertyville H.S.	83.9
Naperville Central H.S.	82.8
Geneva Community H.S.	82.3
Neuqua Valley H.S.	82.0
Naperville North H.S.	81.1
Barrington H.S.	80.9
Prospect H.S.	80.6
Vernon Hills H.S.	79.7
St. Charles North H.S.	79.1

Top 10 math

HIGH SCHOOL	% MEETS/EXCEEDS
Adlai Stevenson H.S.	90.4
Vernon Hills H.S.	84.8
Neuqua Valley H.S.	84.4
Libertyville H.S.	84.1
John Hersey H.S.	83.7
Fremd H.S.	81.8
Prospect H.S.	81.7
Naperville Central H.S.	81.4
St. Charles North H.S.	80.9
Naperville North H.S.	79.4

Top 10 science

HIGH SCHOOL	% MEETS/EXCEEDS
Adlai Stevenson H.S.	87.3
Libertyville H.S.	83.7
Naperville Central H.S.	83.3
Neuqua Valley H.S.	82.1
Vernon Hills H.S.	80.5
Prospect H.S.	80.4
Naperville North H.S.	80.2
Maine South H.S.	79.3
St. Charles North H.S.	79.1
Cary-Grove Comm. H.S.	78.7

Note: For schools in Daily Herald coverage area. For statewide results, top school lists and more, go to reportcards.dailyherald.com

Source: Illinois State Board of Education
DAILY HERALD

Top reading, math scores

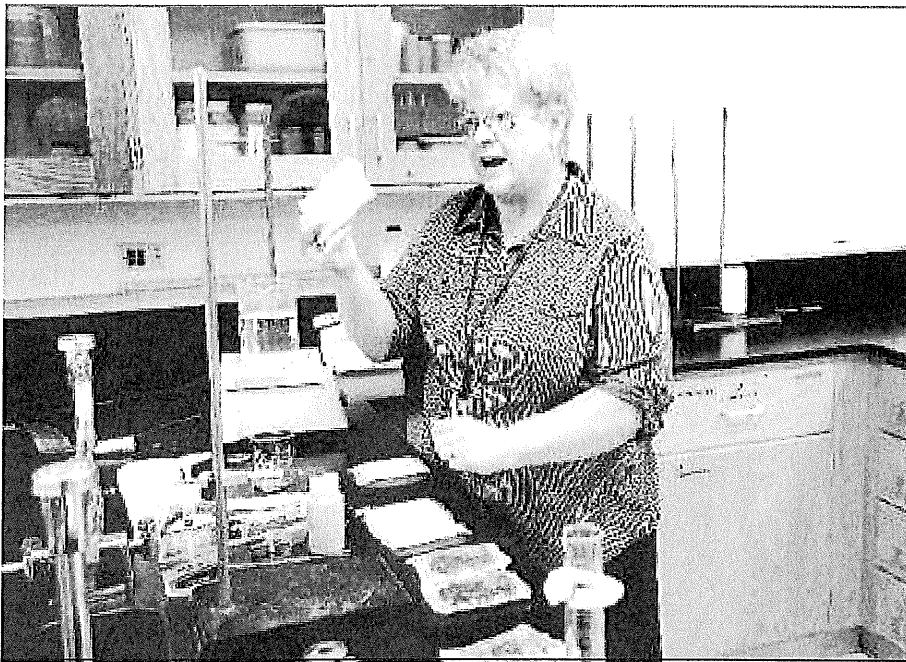
In Lake County

3RD-GRADE READING	% MEETS/EXCEEDS	3RD-GRADE MATH	% MEETS/EXCEEDS
Lincolnshire-Prairieview Dist. 103	94.8	Lincolnshire-Prairieview Dist. 103	97.1
Oak Grove Dist. 68	87.7	Oak Grove Dist. 68	92.6
Kildeer Countryside Dist. 96	84.1	Barrington Dist. 220	85.1
Rondout Dist. 72	83.3	Aptakisic-Tripp Dist. 102	81.1
Barrington Dist. 220	83.3	Grass Lake Dist. 36	80.0

8TH-GRADE READING	% MEETS/EXCEEDS	8TH-GRADE MATH	% MEETS/EXCEEDS
Lincolnshire-Prairieview Dist. 103	94.7	Lincolnshire-Prairieview Dist. 103	92.2
Oak Grove Dist. 68	91.4	Kildeer Countryside Dist. 96	86.2
Kildeer Countryside Dist. 96	85.6	Oak Grove Dist. 68	85.7
Millburn Dist. 24	85.4	Barrington Dist. 220	81.9
Fremont Dist. 79	84.8	Aptakisic-Tripp Dist. 102	81.6

Source: Illinois State Board of Education

DAILY HERALD




B o B C H W E D Y k / bchwedyk@dailyherald.com Chemistry teacher Linda Mruz goes over a lesson in her classroom at Warren Township High School's building for juniors and seniors in Gurnee.


Mixed bag

Average reading scores for suburban high school students* saw a big increase, math scores changed little but science scores dropped slightly from 2012.

READING Avg. 2012 meets/exceeds: 59.2 Avg. 2013: 65.0 %-point difference from '12: 5.8

 **BIGGEST DECREASE**


	2012 M/E	2013 M/E	% point difference from '12
Elgin H.S.	39.6	34.7	-4.9
Buffalo Grove H.S.	66.3	65.0	-1.3

 **BIGGEST INCREASE**


	2012 M/E	2013 M/E	% point difference from '12
Antioch Comm. H.S.	51.2	73.1	21.9
Lakes Comm. H.S.	58.5	77.7	19.2
Grant Comm. H.S.	48.3	65.6	17.3
Kaneland Senior H.S.	54.8	69.2	14.4
Warren Township H.S.	58.9	71.7	12.8
Schaumburg H.S.	53.9	66.4	12.5
Maine East H.S.	46.6	59.1	12.5
Hampshire H.S.	48.5	59.9	11.4
Cary-Grove Comm. H.S.	65.6	76.1	10.5
Lisle H.S.	65.1	75.2	10.1

Only two area high schools saw decreases in their 11th-grade reading scores.

MATH Avg. 2012 meets/exceeds: 64.4 Avg. 2013: 64.7 %-point difference from '12: 0.4


 **BIGGEST DECREASE**

	2012 M/E	2013 M/E	% point difference from '12
Elgin H.S.	48.7	39.2	-9.5
East Leyden H.S.	52.3	43.9	-8.4
West Leyden H.S.	36.3	28.0	-8.3
Conant H.S.	77.1	69.2	-7.9
Glenbard East H.S.	54.7	47.0	-7.7
Elk Grove H.S.	75.4	69.6	-5.8
Wheeling H.S.	66.4	61.4	-5.0
Glenbard North H.S.	64.2	59.6	-4.6
West Aurora H.S.	45.8	41.3	-4.5
Metea Valley H.S.	74.9	70.6	-4.3


 **BIGGEST INCREASE**

	2012 M/E	2013 M/E	% point difference from '12
Antioch Comm. H.S.	52.7	67.0	14.3
Prairie Ridge H.S.	69.5	78.1	8.6
Kaneland Senior H.S.	59.7	68.0	8.3
Schaumburg H.S.	60.0	68.3	8.3
Waubonsie Valley H.S.	64.3	72.5	8.2
Hoffman Estates H.S.	57.6	64.0	6.4
Grant Comm. H.S.	50.9	57.0	6.1
West Chicago Comm. H.S.	42.5	48.3	5.8
Larkin H.S.	37.2	42.8	5.6
Vernon Hills H.S.	79.5	84.8	5.3

SCIENCE Avg. 2012 meets/exceeds: 64.3 Avg. 2013: 62.7 %-point difference from '12: -1.6

 **BIGGEST DECREASE**

	2012 M/E	2013 M/E	% point difference from '12
Streamwood H.S.	41.0	33.0	-8.0
Grayslake North H.S.	69.0	62.4	-6.6
McHenry East H.S.	60.3	53.8	-6.5
Geneva Comm. H.S.	84.6	78.1	-6.5
Glenbard East H.S.	58.5	52.0	-6.5
Conant H.S.	69.4	63.1	-6.3
Elk Grove H.S.	66.0	59.9	-6.1
West Leyden H.S.	40.7	34.8	-5.9
Hampshire H.S.	61.8	55.9	-5.9
Glenbard North H.S.	65.1	59.2	-5.9

 **BIGGEST INCREASE**

	2012 M/E	2013 M/E	% point difference from '12
Kaneland Senior H.S.	55.9	65.5	9.6
Antioch Comm. H.S.	61.7	69.4	7.7
Schaumburg H.S.	56.1	63.7	7.6
Lakes Comm. H.S.	70.0	77.4	7.4
Warren Township H.S.	63.5	67.6	4.1
Waubonsie Valley H.S.	66.8	70.8	4.0
Wheaton Warrenville S. H.S.	67.5	70.5	3.0
Maine East H.S.	51.9	54.6	2.7
Wauconda H.S.	62.2	64.6	2.4
Mundelein H.S.	52.9	55.2	2.3

* For schools in Daily Herald coverage area. For statewide results, top school lists and more go to reportcards.dailyherald.com
Source: Illinois State Board of Education DAILY HERALD

Safety first when approaching stopped school bus

By: Ronnie Wachter | rwachter@pioneerlocal.com | @ronniewachter



School buses | File photo

Yes, motorists of the northwest suburbs: No matter how big of a hurry you are in, the unfolding stop sign on the school bus in front of you applies to you, too.

This fall, Buffalo Grove police have reported a larger-than-average number of driving complaints from school bus drivers noting other cars ignoring their stop signs. None have resulted in injuries, and the drivers have not reported any close calls either, but school transportation officials are concerned.

“It comes down to general respect for the safety of everybody around,” said Vickie Walter, spokeswoman for Aptakisic-Tripp Elementary District 102. “Why do we always have to tell everybody to be safe?”

In Lincolnshire-Prairie View Elementary District 103, director of transportation Vicki Mattson said it has a lot to do with where the drivers are.

“Generally, if you’re in the neighborhoods, it’s OK,” she said — but on major streets, frustration about stopping and confusion about what the law requires (see subbox) can prevail.

In Buffalo Grove, the most recent reports came Oct. 7, when a resident of the 1000 block of Plum Grove complained about “several cars driving around a school bus that was stopped with the stop arm extended,” the report states. The police set up a special patrol of that area.

Mattson said police involvement often results in noticeable — albeit temporary — behavior changes, and pointed out that her drivers are trained to write down violators’ license plates, make, model and paint color. She then faxes or e-mails that information to the Lincolnshire police, who she credited with keeping track of repeat offenders.

Walter and Mattson both said they understood drivers' frustrations; District 103 alone moves about 1,700 students daily.

"There's hundreds of stops, especially because of little kids," and Mattson urged drivers to think on the youngsters' behalf. "Kids just don't realize the danger."

Walter noted that, on her own drive home, she sees more safe drivers than dangerous.

Read More Schools (<http://lincolnshire.suntimes.com/news/schools/>)