



## 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**

**DECEMBER 18, 2018**

The Regular Meeting of the Board of Education of Lincolnshire-Prairie View School District 103 will be held on Tuesday, December 18, 2018 at 7:30 PM in the Learning Center of Daniel Wright Junior High School, 1370 N. Riverwoods Road, Lincolnshire, Illinois.

This meeting will begin at 7:30 p.m.

A. Call to Order and Roll Call

Time: 2 Hours

B. Pledge of Allegiance

C. Community Participation

D. Approval of Minutes

3

Time: 5 Minutes

E. Consent Agenda

Time: 10 Minutes

1. Approval of Bills

10

2. Approval of Donations

53

3. Approval of Employment Actions

54

4. Approval of School Fees 2019-2020

63

5. Approval of Nike Site Lease

65

6. Approval of Bid

70

F. Action Items

Time: 15 Minutes

1. Approval of Resolution to Designate Assistant Superintendent for Business to Prepare the Tentative Budget for the 2020 Fiscal Year

71

2. Consideration and Action on a Resolution Authorizing a Supplemental Property Tax Levy to pay principal of and interest on Outstanding Limited Bonds of School District Number 103, Lake County, Illinois

74

G. Discussion

Time: 45 Minutes

1. Spanish Overview and Goals

87

2. Financial Audit

88

3. Daniel Wright Facility Improvement Plan

182

H. Information	
Time: 15 Minutes	
1. Board Representatives Committee Update	
2. Department Updates	
a. Business Office	184
1) Treasurer's Report	205
2) Enrollment	212
b. Facilities	214
c. Curriculum & Instruction, Student Services, Technology and Assessment	215
3. Superintendent's Informational Report	218
I. Old Business/New Business	
J. Correspondence	219
K. Community Participation	
L. Executive Session	
Time: 30 Minutes	
M. Adjournment	



**Lincolnshire-Prairie View School District 103**

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**BOARD OF EDUCATION REGULAR MEETING MINUTES**

Tuesday, November 13, 2018

The Board of Education of Lincolnshire-Prairie View School District 103 held its Regular meeting on Tuesday, November 13, 2018 in the Cafeteria of Daniel Wright Junior High School located at 1370 N. Riverwoods Road, Lincolnshire, Illinois.

The following Board Members were in attendance:

Anne van Gerven, President  
Kate Harper, Vice President  
Chris Curtis  
Malathy Dwaraknath  
Marissa Grossenbach  
Michael Odongo  
Liang Yang

Absent: None

Also present:

Dr. Scott Warren, Superintendent  
Patrick Palbicke, Assistant Superintendent for Business/CSBO  
Katie Reynolds, Assistant Superintendent for Curriculum & Instruction  
RJ Bialk, Director of Technology & Assessment  
Dr. Gina Finaldi, Director of Student Services  
Scott Gaunky, Director of Facilities  
Michelle Blackley, Principal Daniel Wright Junior High School  
Jill Mau, Principal Half Day School  
Laura Delagrange, Assistant Principal Half Day School  
Margaret Van Duch, District Communications Coordinator  
Norma Taylor, Board Secretary

Public: 42

Press: 0

Staff: 3

**Call to Order and Roll Call**

Mrs. van Gerven called the meeting to order at 7:03 p.m.

## **Pledge of Allegiance**

### **Celebrating Success**

In October, Half Day School celebrated HAWK week (Honesty, Accepting, Willing, Kindness). Mrs. Mau welcomed some of the Hawk's Nest groups to the Board meeting. Each "nest" was comprised of representatives from 3rd, 4th and 5th-grade students and shared activities in this new Social Emotional Learning experience. The Board participated in a balloon activity that showed their HAWK-ability.

### **School Board Members Day**

Dr. Warren recognized the members of the Board of Education for their hard work and dedication to the district and the entire community. They are volunteers who give many hours of personal and family time to serve on the Board to ensure District 103 provides a high quality educational system for all learners. The service they provide allows the District 103 community to grow and thrive. Dr. Warren thanked them all for their service.

### **Community Participation**

Two community members addressed the Board regarding school safety.

### **Approval of Minutes**

**Motion by** Mrs. Grossenbach, seconded by Mrs. Dwaraknath, to approve the minutes of the October 30, 2018 meeting and Executive Session.

**Roll Call:** Ayes: Curtis, Dwaraknath, Grossenbach, Harper, Odongo, Yang, van Gerven. Nays: None. Abstain: None. Motion carried.

### **Consent Agenda**

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

Approval of Bills  
Approval of Donations  
Approval of Employment Actions  
Approval of 2018 Final Levy  
Approval of Contract with Blackboard, Inc.

**Roll Call:** Ayes: Curtis, Dwaraknath, Grossenbach, Harper, Odongo, Yang, van Gerven. Nays: None. Abstain: None. Motion carried.

### **Action Items**

No items were pulled from the consent agenda for discussion under action items.

### **Discussion Items**

#### **1. School Calendar Discussion**

Dr. Warren provided a recap of discussions, and the recent community meeting surrounding the decision to remove religious holidays from the school calendar. Mrs. Reynolds reported on the work of the calendar committee.

Dr. Warren shared that in the past three years he has met and discussed this issue with parents, staff members, faith leaders from many different faiths, anti-defamation league, cultural professionals, other school district leaders, as well as read books, attended seminars, and concludes that there is no consensus on this topic. He explained the District's mission is to provide a strong education so all students can be successful in our diverse world. He believes having students attending school on religious and cultural days can do this. We can build appreciation for others and understanding when friends take time to practice their faith. While building days off for religious reasons may be convenient for some, the days off cause issues for others. Having school on religious days creates a more just and fair opportunity for our diverse community for people of all faiths and backgrounds to practice as they see fit. Therefore he recommended to the Board of Education the District not include religious holidays in the school calendar to provide equity for all of our students.

A short discussion was held among the Board. Each Board member voiced support for the Superintendent's recommendation. Mrs. van Gerven thanked the community for their feedback and her hope is that although some may not agree with the decision, they will respect it, and we can move forward as a community.

## **2. Daniel Wright Facility Improvement Update**

Dr. Warren reviewed the work of the steering committee that has been meeting for the past few months to develop for improvement to Daniel Wright Junior High School. Mr. Kritt from Wold Ruck Pate Architects presented plans currently under consideration. Discussion was held of finances and timing of the project.

## **3. IASB Resolutions Discussion**

Mrs. Grossenbach reviewed resolutions coming for vote at the upcoming Triple I conference.

### **Board Committee Update**

Mrs. van Gerven reported on the Music Boosters meeting she attended.

Mrs. Grossenbach reported on the PTO meeting she attended.

### **Departmental Updates**

No questions or concerns were brought forward.

### **Superintendent Report**

Dr. Warren provided his Superintendent report.

### **Old Business/New Business**

No business was brought forward.

### **Correspondence**

Mrs. van Gerven acknowledged Principal Appreciation Day and thanked all the principals for their hard work and dedication.

### **Community Participation**

Many community members addressed the Board regarding religious holidays and the school calendar.

**Executive Session**

**Motion by** Mrs. Harper, seconded by Mrs. Dwaraknath, the Board go into Executive Session to discuss the appointment, employment, compensation, discipline, performance, or dismissal of specific employees.

**Roll Call:** Ayes: Curtis, Dwaraknath, Grossenbach, Harper, Odongo, Yang, van Gerven. Nays: None. Abstain: None. Motion carried.

The Board moved into Executive Session at 10:17 p.m.

**Open Session**

The Board reconvened to Open Session at 10:28 p.m.

**Adjournment**

**Motion by** Mrs. Harper, seconded by Mrs. Dwaraknath, to adjourn.

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

The meeting adjourned at 10:53 p.m.

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

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

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**BOARD OF EDUCATION EXECUTIVE SESSION MINUTES**

Tuesday, November 13, 2018

An Executive Session of the Board of Education of Lincolnshire-Prairie View School District 103 was held on Tuesday, November 13, 2018, in the District Office Conference Room located at 1370 N. Riverwoods Road, Lincolnshire, Illinois.

The following Board Members were in attendance:

Anne van Gerven, President

Kate Harper, Vice President

Chris Curtis

Malathy Dwaraknath

Marissa Grossenbach

Michael Odongo

Liang Yang

Absent: None

Also present:

Dr. Scott Warren, Superintendent

Norma Taylor, Board Secretary

Executive Session convened at 10:27 p.m. to discuss the appointment, employment, compensation, discipline, performance, or dismissal of specific employees.

Personnel

Dr. Warren reported he received a report from Jill Mau regarding Becky Rendl, 4th grade teacher, who was put on an improvement plan last November. Mrs. Mau reported Mrs. Rendl is doing very well on her improvement plan and anticipates she will complete her plan successfully.

**Open Session**

**Motion by** Mrs. Grossenbach, seconded by Mrs. Harper, to return to Open Session.

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

The meeting reconvened to Open Session at 10:28 p.m.

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

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



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### **BOARD OF EDUCATION COMMITTEE OF THE WHOLE MEETING MINUTES Tuesday, December 4, 2018**

The Board of Education of Lincolnshire-Prairie View School District 103 held its Committee of the Whole Meeting on Tuesday, December 4, 2018 in the Learning Center of Daniel Wright Junior High School located at 1370 N. Riverwoods Road, Lincolnshire, Illinois.

The following Board Members were in attendance:

Anne van Gerven, President  
Kate Harper, Vice President  
Malathy Dwaraknath  
Marissa Grossenbach  
Michael Odongo  
Liang Yang

Absent: Chris Curtis

Also present:

Dr. Scott Warren, Superintendent  
Patrick Palbicke, Assistant Superintendent for Business/CSBO  
Dr. Gina Finaldi, Director of Student Services  
RJ Bialk, Director of Technology and Assessment  
Margaret Van Duch, Communications Coordinator  
Ann Hofmeier, Principal Laura B. Sprague School  
Norma Taylor, Board Secretary

Public: 1

Press: 0

Staff: 1

#### **Call to Order and Roll Call**

Mrs. van Gerven called the meeting to order at 7:03 p.m.

#### **Pledge of Allegiance**

#### **Community Participation**

There was no community participation at this time.

### **Celebrating Success**

Mrs. Hofmeier introduced a video prepared to highlight social emotional learning (SEL) at Sprague School. The Sprague staff, through various teaching and experiences, helps students develop self-awareness, self-management, social awareness, relationship skills, and foster responsible decision-making. The video displayed how SEL can enhance students' capacity to integrate skills, attitudes, and behaviors to deal effectively and ethically with daily tasks and challenges.

### **Discussion Items**

#### **1. School Fees 2019-2020**

Mr. Palbicke provided a report of the District's school fees with additional information showing surrounding area fees for comparison. He noted the fees vary by district as many have ancillary fees that we no longer have or are phasing out. Discussion was held of the fees and it was agreed that clear communication be shared throughout the District. The fees will come forward for approval at the next meeting.

#### **2. Daniel Wright Facility Improvement Update**

Mr. Palbicke provided information for discussion of the Daniel Wright facility project. At the last meeting, additional information was requested of ancillary costs including if the entire project was completed and the administration was moved off site. Discussion of costs and options were reviewed for the upgrade. The Board agreed to the 2-story construction approach. The steering committee will meet to discuss costs of moving the District Office to the 2nd floor or off-site.

#### **3. Nike Site**

Dr. Warren reviewed the revised lease with the Village of Vernon Hills that allows for auto-renewal. The lease will come forward for approval at the next meeting.

#### **4. Triple I Conference Review**

Board members and Dr. Warren attended the IASB/IASA/IASBO annual conference and reported on the sessions they attended.

### **Community Participation**

There was no community participation at this time.

### **Adjournment**

**Motion by** Mrs. Dwaraknath, seconded by Mrs. Harper, to adjourn.

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

The meeting adjourned at 8:50 p.m.

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President                      Board of Education

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Secretary                      Board of Education

# Bills Payable (Fund Summary)

Printed: 12/13/2018 11:17 AM  
Lincolnshire-Prairie View SD #103

<b>Fund Code</b>	<b>Description</b>	<b>Amount</b>
10	Education Fund	493,836.54
20	Oper, Build, & Maint Fund	70,267.38
30	Debt Service Fund or Fund Group	475.00
40	Transportation Fund	8,295.44
	<b>Report Total</b>	<u><u>\$572,874.36</u></u>

# Bills Payable by Account

Printed: 12/13/2018 11:19 AM  
Lincolnshire-Prairie View SD #103

Account Number	Vendor #	Vendor Name	Description	Batch #	Amount	Check Date	Check #
<b>10-1100-420</b>							
<b>Education Fund</b>							
	01981	HEINEMANN	TEXTBOOKS	12	6,893.01		0
			TEXTBOOKS	12	6,936.41		0
					<b>Total:</b>	<u><u>\$13,829.42</u></u>	
	00216	MCGRAW-HILL COMPANIES	TEXTBOOKS	12	953.88		0
					<b>Total:</b>	<u><u>\$953.88</u></u>	
	01756	Snowden, Katherine	SENROR WOOLY SUBS	12	75.00		0
					<b>Total:</b>	<u><u>\$75.00</u></u>	
	02145	UPS	DELTA EDUCATION RETURN	12	61.08		0
					<b>Total:</b>	<u><u>\$61.08</u></u>	
					<b>Fund: 10</b>	<u><u>\$14,919.38</u></u>	
					<b>Account: 10-1100-420</b>	<u><u>\$14,919.38</u></u>	
<b>10-1111-230</b>							
<b>Education Fund</b>							
	04753	DONENBERG, MALLORY	TUITION REIMBURSEMENT	12	840.00		0
					<b>Total:</b>	<u><u>\$840.00</u></u>	
					<b>Fund: 10</b>	<u><u>\$840.00</u></u>	
					<b>Account: 10-1111-230</b>	<u><u>\$840.00</u></u>	
<b>10-1111-410</b>							
<b>Education Fund</b>							
	04379	Ahne, Anna H	REIMBURSE CLASSROOM SUPPLIES	12	241.08		0
					<b>Total:</b>	<u><u>\$241.08</u></u>	
	03135	Kahn, Eleanor B.	REIMBURSE SUPPLIES	12	250.00		0
					<b>Total:</b>	<u><u>\$250.00</u></u>	
	00097	SCHOOL SPECIALTY	SP SUPPLIES - GENERAL K-2	12	14.21		0
					<b>Total:</b>	<u><u>\$14.21</u></u>	
					<b>Fund: 10</b>	<u><u>\$505.29</u></u>	

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Lincolnshire-Prairie View SD #103

Account Number	Vendor #	Vendor Name	Description	Batch #	Amount	Check Date	Check #
<b>10-1111-410</b>					<u>\$505.29</u>		
<b>10-1111-411</b>							
Education Fund							
00097	SCHOOL SPECIALTY	ART SUPPLIES PO 12709	12	597.22			0
				<b>Total:</b>	<u>\$597.22</u>		
				<b>Fund: 10</b>	<u>\$597.22</u>		
<b>Account: 10-1111-411</b>					<u>\$597.22</u>		
<b>10-1111-413</b>							
Education Fund							
02110	AMAZON	SPANISH SUPPLIES	12	19.99			0
				<b>Total:</b>	<u>\$19.99</u>		
				<b>Fund: 10</b>	<u>\$19.99</u>		
<b>Account: 10-1111-413</b>					<u>\$19.99</u>		
<b>10-1111-414</b>							
Education Fund							
03135	Kahn, Eleanor B.	CLASSROOM PROJECT SUPPLIES	12	27.00			0
				<b>Total:</b>	<u>\$27.00</u>		
03366	Spurrier, Jessica	CLASSROOM PROJECT SUPPLIES	12	31.36			0
				<b>Total:</b>	<u>\$31.36</u>		
				<b>Fund: 10</b>	<u>\$58.36</u>		
<b>Account: 10-1111-414</b>					<u>\$58.36</u>		
<b>10-1111-416</b>							
Education Fund							
01891	CLAY, REBECCA	SOCIAL STUDIES SUPPLIES	12	123.96			0
				<b>Total:</b>	<u>\$123.96</u>		
				<b>Fund: 10</b>	<u>\$123.96</u>		
<b>Account: 10-1111-416</b>					<u>\$123.96</u>		
<b>10-1111-417</b>							

# Bills Payable by Account

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 Lincolnshire-Prairie View SD #103

Account Number	Vendor #	Vendor Name	Description	Batch #	Amount	Check Date	Check #
<b>Education Fund</b>							
	02110	AMAZON	ENG. LANG. ARTS SUPPLIES	12	102.96		0
			ENG. LANG. ARTS SUPPLIES	12	137.12		0
					<b>Total:</b>	<u>\$240.08</u>	
	04591	ISTE	LEARNING SUPERCHARGED (PAPERBACK)	12	29.97		0
					<b>Total:</b>	<u>\$29.97</u>	
	03135	Kahn, Eleanor B.	ENG. LANG. ARTS SUPPLIES	12	29.86		0
					<b>Total:</b>	<u>\$29.86</u>	
					<b>Fund: 10</b>	<u>\$299.91</u>	
					<b>Account: 10-1111-417</b>	<u>\$299.91</u>	
<b>10-1111-418</b>							
<b>Education Fund</b>							
	02110	AMAZON	MATH SUPPLIES	12	59.94		0
					<b>Total:</b>	<u>\$59.94</u>	
	03135	Kahn, Eleanor B.	MATH SUPPLIES	12	55.22		0
					<b>Total:</b>	<u>\$55.22</u>	
					<b>Fund: 10</b>	<u>\$115.16</u>	
					<b>Account: 10-1111-418</b>	<u>\$115.16</u>	
<b>10-1111-419</b>							
<b>Education Fund</b>							
	02110	AMAZON	SP SUPPLIES - OTHER	12	74.49		0
					<b>Total:</b>	<u>\$74.49</u>	
	01271	GRAPHIC 14	SP SUPPLIES - OTHER	12	180.60		0
					<b>Total:</b>	<u>\$180.60</u>	
					<b>Fund: 10</b>	<u>\$255.09</u>	
					<b>Account: 10-1111-419</b>	<u>\$255.09</u>	
<b>10-1112-225</b>							
<b>Education Fund</b>							

# Bills Payable by Account

Printed: 12/13/2018 11:19 AM  
Lincolnshire-Prairie View SD #103

Account Number	Vendor #	Vendor Name	Description	Batch #	Amount	Check Date	Check #
	00699	HOOVER, CHRISTINE	RETIREE INSURANCE COVERING JULY - NOV	12	3,054.80		0
					<b>Total:</b>		
					<u>\$3,054.80</u>		
					<b>Fund: 10</b>		
					<u>\$3,054.80</u>		
					<b>Account: 10-1112-225</b>		
					<u>\$3,054.80</u>		
<b>10-1112-230</b>							
<b>Education Fund</b>							
	01050	Gagamov, Jaime	TUITION REIMBURSEMENT	12	275.00		0
					<b>Total:</b>		
					<u>\$275.00</u>		
	02309	Grayes, Amy	TUITION REIMBURSEMENT	12	600.00		0
					<b>Total:</b>		
					<u>\$600.00</u>		
	04353	Napper, Catherine F	TUITION REIMBURSEMENT	12	225.00		0
					<b>Total:</b>		
					<u>\$225.00</u>		
					<b>Fund: 10</b>		
					<u>\$1,100.00</u>		
					<b>Account: 10-1112-230</b>		
					<u>\$1,100.00</u>		
<b>14</b>							
<b>10-1112-410</b>							
<b>Education Fund</b>							
	02110	AMAZON	HD SUPPLIES - GENERAL 3-5	12	47.70		0
			HD SUPPLIES - GENERAL 3-5	12	48.65		0
					<b>Total:</b>		
					<u>\$96.35</u>		
	03312	Cosgrove, Katherine	HD SUPPLIES - GENERAL 3-5	12	134.95		0
					<b>Total:</b>		
					<u>\$134.95</u>		
	01832	Ristow, Rebekka	HD SUPPLIES -	12	79.88		0
					<b>Total:</b>		
					<u>\$79.88</u>		
	03872	Vazquez, Jennifer	SPANISH CLASSROOM SUPPLY HD	12	35.99		0
					<b>Total:</b>		
					<u>\$35.99</u>		
	04492	Williamson, Shirley	MATH SUPPLIES	12	41.42		0
					<b>Total:</b>		
					<u>\$41.42</u>		

# Bills Payable by Account

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Lincolnshire-Prairie View SD #103

Account Number	Vendor #	Vendor Name	Description	Batch #	Amount	Check Date	Check #
					<b>Fund: 10</b>	<u>\$388.59</u>	
					<b>Account: 10-1112-410</b>	<u>\$388.59</u>	
<b>10-1112-415</b>							
Education Fund							
	02110	AMAZON	SCIENCE SUPPLIES PO 12640	12	(57.61)		0
					<b>Total:</b>	<u>(\$57.61)</u>	
	00545	BELFORD, AMY	SCIENCE MAP HD	12	49.94		0
					<b>Total:</b>	<u>\$49.94</u>	
	00097	SCHOOL SPECIALTY	SCIENCE SUPPLIES	12	111.69		0
					<b>Total:</b>	<u>\$111.69</u>	
					<b>Fund: 10</b>	<u>\$104.02</u>	
					<b>Account: 10-1112-415</b>	<u>\$104.02</u>	
<b>10-1112-416</b>							
Education Fund							
	01054	CHEMERS, DENA	SOCIAL STUDIES SUPPLIES HD	12	39.90		0
					<b>Total:</b>	<u>\$39.90</u>	
					<b>Fund: 10</b>	<u>\$39.90</u>	
					<b>Account: 10-1112-416</b>	<u>\$39.90</u>	
<b>10-1112-417</b>							
Education Fund							
	00216	MCGRAW-HILL COMPANIES	ENG. LANG. ARTS SUPPLIES	12	108.31		0
					<b>Total:</b>	<u>\$108.31</u>	
	04755	SURIN, MICHELLE	SUPPLY ELL HD	12	65.88		0
					<b>Total:</b>	<u>\$65.88</u>	
					<b>Fund: 10</b>	<u>\$174.19</u>	
					<b>Account: 10-1112-417</b>	<u>\$174.19</u>	
<b>10-1112-418</b>							
Education Fund							

# Bills Payable by Account

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Lincolnshire-Prairie View SD #103

Account Number		Vendor #	Vendor Name	Description	Batch #	Amount	Check Date	Check #
		01050	Gagamov, Jaime	MATH SUPPLIES	12	66.00		0
						<b>Total:</b>	<u>\$66.00</u>	
		00172	PEARSON EDUCATION	MATH SUPPLIES	12	768.47		0
						<b>Total:</b>	<u>\$768.47</u>	
						<b>Fund: 10</b>	<u>\$834.47</u>	
						<b>Account: 10-1112-418</b>	<u>\$834.47</u>	
<b>10-1120-225</b>								
<b>Education Fund</b>								
		01463	BAHCALL, AMY	RETIREE INSURANCE COVERING JULY - NOV	12	3,054.80		0
						<b>Total:</b>	<u>\$3,054.80</u>	
		00220	TINLEY, RUTH	RETIREE INSURANCE OCT 2018 ( PAID IN NOV)	12	305.49		0
						<b>Total:</b>	<u>\$305.49</u>	
		01780	WILSNACK, MIRIAM	RETIREE INSURANCE COVERING JULY - OCT	12	2,443.84		0
						<b>Total:</b>	<u>\$2,443.84</u>	
						<b>Fund: 10</b>	<u>\$5,804.13</u>	
						<b>Account: 10-1120-225</b>	<u>\$5,804.13</u>	
<b>10-1120-230</b>								
<b>Education Fund</b>								
		04364	Maloni, Rebecca E	TUITION REIMBURSEMENT	12	840.00		0
						<b>Total:</b>	<u>\$840.00</u>	
						<b>Fund: 10</b>	<u>\$840.00</u>	
						<b>Account: 10-1120-230</b>	<u>\$840.00</u>	
<b>10-1120-332</b>								
<b>Education Fund</b>								
		03336	HURST, HILLARY C.	TRAVEL INTRADISTRICT 4/16 - 6/16	12	73.25		0
						<b>Total:</b>	<u>\$73.25</u>	
		04766	ODORICA, CECILIA	TRAVEL HD - DW 8/20 - 11/13	12	74.56		0
						<b>Total:</b>	<u>\$74.56</u>	

# Bills Payable by Account

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Account Number	Vendor #	Vendor Name	Description	Batch #	Amount	Check Date	Check #
					<b>Fund: 10</b>	<u>\$147.81</u>	
					<b>Account: 10-1120-332</b>	<u>\$147.81</u>	
<b>10-1120-410</b>							
Education Fund							
	04383	Gomez, Carolina B	TEACHER SUPPLIES	12	79.57		0
					<b>Total:</b>	<u>\$79.57</u>	
	00097	SCHOOL SPECIALTY	DW SUPPLIES - GENERAL 6-8	12	250.09		0
			SEE ATTACHED	12	83.88		0
			SEE ATTACHED	12	104.52		0
			DW SUPPLIES - GENERAL 6-8	12	57.13		0
			SEE ATTACHED	12	118.74		0
					<b>Total:</b>	<u>\$614.36</u>	
					<b>Fund: 10</b>	<u>\$693.93</u>	
					<b>Account: 10-1120-410</b>	<u>\$693.93</u>	
<b>10-1120-415</b>							
Education Fund							
	04368	Yan, Katie	SCIENCE SUPPLIES	12	22.96		0
					<b>Total:</b>	<u>\$22.96</u>	
					<b>Fund: 10</b>	<u>\$22.96</u>	
					<b>Account: 10-1120-415</b>	<u>\$22.96</u>	
<b>10-1150-410-1</b>							
Education Fund							
	01548	Solis, John	PALOS SPORTS SUPPLY - SP	12	69.57		0
					<b>Total:</b>	<u>\$69.57</u>	
					<b>Fund: 10</b>	<u>\$69.57</u>	
					<b>Account: 10-1150-410-1</b>	<u>\$69.57</u>	
<b>10-1190-225</b>							
Education Fund							
	00615	Van Wagner, Teresa	RETIREE INSURANCE COVERING AUG - NOV	12	1,221.96		0

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					<b>Total:</b>	<u>\$1,221.96</u>	
					<b>Fund: 10</b>	<u>\$1,221.96</u>	
					<b>Account: 10-1190-225</b>	<u>\$1,221.96</u>	
<b>10-1190-319</b>							
<b>Education Fund</b>							
	00262	DORNFELD PIANO TUNING	PIANO TUNING	12	170.00		0
					<b>Total:</b>	<u>\$170.00</u>	
	04584	QUINLAN & FABISH	REPAIR SERVICES	12	58.00		0
			REPAIR SERVICES	12	196.00		0
					<b>Total:</b>	<u>\$254.00</u>	
	03467	QUINLAN & FABISH MUSIC	REPAIR SERVICES	12	159.90		0
			REPAIR SERVICES	12	37.00		0
					<b>Total:</b>	<u>\$196.90</u>	
					<b>Fund: 10</b>	<u>\$620.90</u>	
					<b>Account: 10-1190-319</b>	<u>\$620.90</u>	
<b>10-1190-410-3</b>							
<b>Education Fund</b>							
	00173	JW PEPPER & SON	SUPPLIES - DW	12	221.39		0
					<b>Total:</b>	<u>\$221.39</u>	
					<b>Fund: 10</b>	<u>\$221.39</u>	
					<b>Account: 10-1190-410-3</b>	<u>\$221.39</u>	
<b>10-1190-490</b>							
<b>Education Fund</b>							
	00925	MUSIC THEATRE INTERNATIONAL	MUSICAL SUPPLIES	12	685.00		0
					<b>Total:</b>	<u>\$685.00</u>	
					<b>Fund: 10</b>	<u>\$685.00</u>	
					<b>Account: 10-1190-490</b>	<u>\$685.00</u>	
<b>10-1190-640</b>							

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<b>Education Fund</b>							
	01904	NORTHSHORE CONCERT BAND	FESTIVAL 7TH AND 8TH GRADE PERFORMANCES	12	450.00		0
					<b>Total:</b>	<u>\$450.00</u>	
					<b>Fund: 10</b>	<u>\$450.00</u>	
					<b>Account: 10-1190-640</b>	<u>\$450.00</u>	
<b>10-1200-314</b>							
<b>Education Fund</b>							
	03358	CUSTOM SOLUTIONS	11/18 SERVICES	12	2,187.84		0
					<b>Total:</b>	<u>\$2,187.84</u>	
	02537	HEARTLAND HEALTH OUTREACH CCIS	11/18 INTERPRETING SERVICES	12	907.46		0
			10/18 MANDARIN	12	157.50		0
			10/18 KOREAN MANDARIN SPANISH POLISH	12	746.35		0
					<b>Total:</b>	<u>\$1,811.31</u>	
	04752	RONI BEN-YOSEPH	11/18 THERAPY	12	360.00		0
					<b>Total:</b>	<u>\$360.00</u>	
					<b>Fund: 10</b>	<u>\$4,359.15</u>	
					<b>Account: 10-1200-314</b>	<u>\$4,359.15</u>	
<b>10-1200-332</b>							
<b>Education Fund</b>							
	04346	Ingratta, Salvatore L	SP ED LAW SEMINAR 10/18	12	44.14		0
			AUTISM CONF 11/18	12	101.68		0
			WILSON SEMINAR CONF 9/18	12	85.67		0
					<b>Total:</b>	<u>\$231.49</u>	
	02813	Jones, Luke	REIMB INTRADIST TRAVEL 1/9 - 6/8	12	106.84		0
					<b>Total:</b>	<u>\$106.84</u>	
					<b>Fund: 10</b>	<u>\$338.33</u>	
					<b>Account: 10-1200-332</b>	<u>\$338.33</u>	
<b>10-1200-392</b>							
<b>Education Fund</b>							

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Account Number	Vendor #	Vendor Name	Description	Batch #	Amount	Check Date	Check #
	03575	EXCEPTIONAL LEARNERS COLLABORATIVE	10/10/18 - 10/09/19 BOARDMAKER	12	4,318.30		0
					<b>Total:</b>		
					<u>\$4,318.30</u>		
					<b>Fund: 10</b>		
					<u>\$4,318.30</u>		
					<b>Account: 10-1200-392</b>		
					<u>\$4,318.30</u>		
<b>10-1200-410</b>							
<b>Education Fund</b>							
	04444	Biggs, Charles E.	CELLO STAND MIRROR	12	415.00		0
					<b>Total:</b>		
					<u>\$415.00</u>		
	03607	CHRISTINE ERICKSON PETTY CASH	CBI TRIPS 11/30 - 12/7 GUIDED PETTY CASH	12	277.66		0
					<b>Total:</b>		
					<u>\$277.66</u>		
	00097	SCHOOL SPECIALTY	LAMINATE ROLLS	12	67.64		0
					<b>Total:</b>		
					<u>\$67.64</u>		
	04397	VOYAGER SOPRIS LEARNING	LICENSES SP ED	12	1,833.00		0
					<b>Total:</b>		
					<u>\$1,833.00</u>		
	01967	WILSON LANGUAGE TRAINING	SUPPLIES - GENERAL	12	261.68		0
					<b>Total:</b>		
					<u>\$261.68</u>		
	04475	WISTHOFF FITNESS WAREHOUSE	SUPPLIES - GENERAL	12	53.00		0
					<b>Total:</b>		
					<u>\$53.00</u>		
					<b>Fund: 10</b>		
					<u>\$2,907.98</u>		
					<b>Account: 10-1200-410</b>		
					<u>\$2,907.98</u>		
<b>10-1500-392</b>							
<b>Education Fund</b>							
	02711	LECHNER & SONS	11/5 SERVICE AGREEMENTS - TOWELS	12	150.48		0
			12/3 SERVICE AGREEMENTS - TOWELS	12	150.48		0
			9/17 SERVICE AGREEMENTS - TOWELS	12	150.48		0
			11/26 SERVICE AGREEMENTS - TOWELS	12	150.48		0
			9/17 SERVICE AGREEMENTS - TOWELS	12	150.48		0
			11/12 SERVICE AGREEMENTS - TOWELS	12	150.48		0

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Account Number	Vendor #	Vendor Name	Description	Batch #	Amount	Check Date	Check #
					<b>Total:</b>	<u>\$902.88</u>	
					<b>Fund: 10</b>	<u>\$902.88</u>	
					<b>Account: 10-1500-392</b>	<u>\$902.88</u>	
<b>10-1500-414</b>							
Education Fund							
	02949	BUCHWEITZ, DEBORAH	MOLLY STROLLS LETTERS FOR CHEER	12	25.00		0
					<b>Total:</b>	<u>\$25.00</u>	
					<b>Fund: 10</b>	<u>\$25.00</u>	
					<b>Account: 10-1500-414</b>	<u>\$25.00</u>	
<b>10-1550-332</b>							
Education Fund							
	04516	WISCONSIN COACH LINES	SCIENCE OLYMPIAD 1/12 CENTERVILLE OH	12	2,915.00		0
					<b>Total:</b>	<u>\$2,915.00</u>	
					<b>Fund: 10</b>	<u>\$2,915.00</u>	
					<b>Account: 10-1550-332</b>	<u>\$2,915.00</u>	
<b>10-1550-410</b>							
Education Fund							
	02110	AMAZON	SUPPLIES	12	64.58		0
			PACK OF 10 HEADSETS W/ MICROPHONES	12	44.90		0
			SUPPLIES	12	80.45		0
					<b>Total:</b>	<u>\$189.93</u>	
	04760	GUO, XIANZHONG	SCIENCE OLYMPIAD SUPPLIES	12	254.31		0
					<b>Total:</b>	<u>\$254.31</u>	
					<b>Fund: 10</b>	<u>\$444.24</u>	
					<b>Account: 10-1550-410</b>	<u>\$444.24</u>	
<b>10-1550-640</b>							
Education Fund							
	04759	BADGER INVITATIONAL	DANIEL WRIGHT SCIENCE OLYMPIAD 2/24	12	220.00		0

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Account Number	Vendor #	Vendor Name	Description	Batch #	Amount	Check Date	Check #
					<b>Total:</b>	<b>\$220.00</b>	
	03613	BOYCEVILLE COMMUNITY SCHOOL DISTRICT	12/1/18 DANIEL WRIGHT SCIENCE OLYMPIAD	12	200.00		0
					<b>Total:</b>	<b>\$200.00</b>	
	00984	ILLINOIS JUNIOR ACADEMY OF SCIENCE	IJAS STATE MEMBERSHIP	12	75.00		0
					<b>Total:</b>	<b>\$75.00</b>	
					<b>Fund: 10</b>	<b>\$495.00</b>	
					<b>Account: 10-1550-640</b>	<b>\$495.00</b>	
<b>10-1912-670</b>							
		<b>Education Fund</b>					
	00393	ARLYN SCHOOL	12/18 TUITION	12	3,751.06		0
			OCT/NOV TUITION	12	5,143.56		0
					<b>Total:</b>	<b>\$8,894.62</b>	
	04671	CAMELOT EDUCATION	11/18 TUITION	12	3,441.66		0
					<b>Total:</b>	<b>\$3,441.66</b>	
	01185	CLASSROOM CONNECTION	11/18 TUITION	12	3,669.93		0
					<b>Total:</b>	<b>\$3,669.93</b>	
	00030	COVE SCHOOL, THE	OTHER - PRIVATE SCHOOL TUITION	12	4,196.16		0
					<b>Total:</b>	<b>\$4,196.16</b>	
					<b>Fund: 10</b>	<b>\$20,202.37</b>	
					<b>Account: 10-1912-670</b>	<b>\$20,202.37</b>	
<b>10-2110-225</b>							
		<b>Education Fund</b>					
	00272	Gartside, Geraldine	RETIREE INSURANCE COVERING SEPT - NOV	12	1,832.88		0
					<b>Total:</b>	<b>\$1,832.88</b>	
	01056	Holzman, Randy W.	RETIREE INSURANCE COVERING OCT -NOV	12	1,221.92		0
					<b>Total:</b>	<b>\$1,221.92</b>	
	00515	OHARA, LORI	RETIREE INSURANCE COVERING SEPT - NOV	12	1,832.88		0

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Account Number	Vendor #	Vendor Name	Description	Batch #	Amount	Check Date	Check #
					<b>Total:</b>	<u>\$1,832.88</u>	
					<b>Fund: 10</b>	<u>\$4,887.68</u>	
					<b>Account: 10-2110-225</b>	<u>\$4,887.68</u>	
<b>10-2130-410-2</b>							
Education Fund							
	02110	AMAZON	SUPPLIES - HD	12	43.07		0
					<b>Total:</b>	<u>\$43.07</u>	
	00469	MACGILL	SUPPLIES - HD	12	144.62		0
					<b>Total:</b>	<u>\$144.62</u>	
					<b>Fund: 10</b>	<u>\$187.69</u>	
					<b>Account: 10-2130-410-2</b>	<u>\$187.69</u>	
<b>10-2140-314</b>							
Education Fund							
3	02676	BERCOS EDUCATIONAL CONSULTING	11/18 MILEAGE	12	14.71		0
			11/18 HOURS	12	693.75		0
					<b>Total:</b>	<u>\$708.46</u>	
	03575	EXCEPTIONAL LEARNERS COLLABORATIVE	10/18 PT D. HANNUM	12	862.56		0
					<b>Total:</b>	<u>\$862.56</u>	
					<b>Fund: 10</b>	<u>\$1,571.02</u>	
					<b>Account: 10-2140-314</b>	<u>\$1,571.02</u>	
<b>10-2140-410</b>							
Education Fund							
	04427	PEARSON EDUCATION	SUPPLIES	12	32.90		0
					<b>Total:</b>	<u>\$32.90</u>	
	00586	WESTERN PSYCHOLOGICAL SERVICES	SUPPLIES	12	299.20		0
					<b>Total:</b>	<u>\$299.20</u>	
					<b>Fund: 10</b>	<u>\$332.10</u>	
					<b>Account: 10-2140-410</b>	<u>\$332.10</u>	

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Account Number	Vendor #	Vendor Name	Description	Batch #	Amount	Check Date	Check #
<b>10-2150-314</b>							
<b>Education Fund</b>							
	01857	SPEECH PATH SPECIALISTS	10/29 - 11/30 CONTRACTED SERVICES	12	12,027.00		0
					<b>Total:</b>	<u>\$12,027.00</u>	
					<b>Fund: 10</b>	<u>\$12,027.00</u>	
					<b>Account: 10-2150-314</b>	<u>\$12,027.00</u>	
<b>10-2210-312</b>							
<b>Education Fund</b>							
	04764	EDMONDS, KRISTIN	NCSS CONF EXPENSES 11/30	12	48.05		0
					<b>Total:</b>	<u>\$48.05</u>	
	03333	Joneikis, Justin	NCSS CONF MEAL REIMBURSEMENT	12	19.11		0
					<b>Total:</b>	<u>\$19.11</u>	
	03821	L Heueux, John	11/18 MILEAGE LODGING FOOD IAPHERD CONVENTION 11/15	12 12	153.81 41.54		0 0
					<b>Total:</b>	<u>\$195.35</u>	
	00062	LAKE COUNTY EDUCATIONAL SERVICES	MAP REGISTRATION K PERRI M. NAUGHTON MAP M. NAUGHTONS	12 12	160.00 100.00		0 0
					<b>Total:</b>	<u>\$260.00</u>	
	01320	Ligdas, Ioana	AOSA CONF NOV 7TH -10TH	12	728.32		0
					<b>Total:</b>	<u>\$728.32</u>	
	03274	Lyman, Alissa M.	NCSS CONF MILEAGE 11/30 12/1 NCSS CONF 11/30/-12/1 EXPENSES	12 12	35.64 166.78		0 0
					<b>Total:</b>	<u>\$202.42</u>	
	04364	Maloni, Rebecca E	NCSS CONF MILEAGE NCSS CONF 11/30	12 12	35.10 138.85		0 0
					<b>Total:</b>	<u>\$173.95</u>	
	00516	Otto, Tabatha Anne	MILEAGE TO AISLE CONF 11/1 AISLE CONF NOV 18	12 12	71.06 23.03		0 0

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Account Number	Vendor #	Vendor Name	Description	Batch #	Amount	Check Date	Check #
					<b>Total:</b>		
					<u>\$94.09</u>		
	01207	RICKERT, KRISTINE	NCSS REIMBURSEMENT	12	163.05		0
			NCSS CONF MILEAGE	12	35.64		0
					<b>Total:</b>		
					<u>\$198.69</u>		
	01756	Snowden, Katherine	ACTFL REIMBURSEMENT	12	154.22		0
					<b>Total:</b>		
					<u>\$154.22</u>		
	04754	VAN ACKER, KAREN	10/13 TRAVEL ASTA CONF	12	25.92		0
			ASTA WORKSHOP 10/13	12	65.11		0
					<b>Total:</b>		
					<u>\$91.03</u>		
	02402	Vincent, Erinn	ACTFL CONF TRAVEL/FOOD	12	418.46		0
					<b>Total:</b>		
					<u>\$418.46</u>		
	00584	WALZ, RHONDA	MILEAGE PHEASANT RUN	12	39.14		0
			IAHPERD REGISTRATION EXPENSES	12	123.98		0
					<b>Total:</b>		
					<u>\$163.12</u>		
					<b>Fund: 10</b>		
					<u>\$2,746.81</u>		
					<b>Account: 10-2210-312</b>		
					<u>\$2,746.81</u>		
<b>10-2210-314</b>							
<b>Education Fund</b>							
	00284	HOUGHTON MIFFLIN HARCOURT	SOCIAL STUDIES 2-HR MIDDLE SCHOOL WEBINAR	12	800.00		0
					<b>Total:</b>		
					<u>\$800.00</u>		
	00832	RUSH NEUROBEHAVIORAL CENTER	CONSULTANTS/WORKSHOPS 1/17 12/4	12	2,500.00		0
					<b>Total:</b>		
					<u>\$2,500.00</u>		
					<b>Fund: 10</b>		
					<u>\$3,300.00</u>		
					<b>Account: 10-2210-314</b>		
					<u>\$3,300.00</u>		
<b>10-2211-314</b>							
<b>Education Fund</b>							
	02960	MOBILE ED PRODUCTIONS	STEAM MUSEUM 4/29 PTO SP	12	597.50		0
					<b>Total:</b>		
					<u>\$597.50</u>		

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Account Number		Vendor #	Vendor Name	Description	Batch #	Amount	Check Date	Check #
		04765	NICHOLS, MARK	DEPOSIT PTO EVENT 3/22/19	12	50.00		0
						<b>Total:</b>	<u>\$50.00</u>	
						<b>Fund: 10</b>	<u>\$647.50</u>	
						<b>Account: 10-2211-314</b>	<u>\$647.50</u>	
<b>10-2211-490</b>								
<b>Education Fund</b>								
		03390	TIERNEY	SHARP 70"	12	1,799.00		0
				SMART BOARD AND HALF OF LIFT- PTO	12	2,854.00		0
				IROVER2 FLAT PANELS	12	1,112.00		0
				OTHER SUPPLIES - PTO	12	306.00		0
				OTHER SUPPLIES - PTO	12	176.39		0
				SMARTMOUNT	12	542.00		0
						<b>Total:</b>	<u>\$6,789.39</u>	
		01528	WORTHINGTON DIRECT	RUN FOR FUN - PTO	12	2,600.53		0
						<b>Total:</b>	<u>\$2,600.53</u>	
						<b>Fund: 10</b>	<u>\$9,389.92</u>	
						<b>Account: 10-2211-490</b>	<u>\$9,389.92</u>	
<b>10-2211-492</b>								
<b>Education Fund</b>								
		02110	AMAZON	COLLABORATION & CO-TEACHING STRATEGIES	12	148.70		0
						<b>Total:</b>	<u>\$148.70</u>	
						<b>Fund: 10</b>	<u>\$148.70</u>	
						<b>Account: 10-2211-492</b>	<u>\$148.70</u>	
<b>10-2215-410</b>								
<b>Education Fund</b>								
		00806	NOVEL ELECTRONICS DESIGNS	10-PLAYER CONSOLE BUZZER SYSTEM	12	320.00		0
						<b>Total:</b>	<u>\$320.00</u>	
		00114	WEST MUSIC	STUDIO 49 SXG200 SOP XYL	12	724.00		0
				DEMO SONOR MEISTERKLASSE GBKM 10 DEEP BASS ME	12	1,346.25		0
				STUDIO 49 AXG 2000 ALTO XYL	12	558.00		0

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					<b>Total:</b>		
						<u>\$2,628.25</u>	
					<b>Fund: 10</b>	<u>\$2,948.25</u>	
					<b>Account: 10-2215-410</b>	<u>\$2,948.25</u>	
<b>10-2220-410-3</b>							
<b>Education Fund</b>							
03901	DEMCO	SUPPLIES - GENERAL DW	12	55.53		0	
					<b>Total:</b>	<u>\$55.53</u>	
00097	SCHOOL SPECIALTY	TRODAT MICRO 5-IN-1 DATE STAMP	12	18.42		0	
					<b>Total:</b>	<u>\$18.42</u>	
					<b>Fund: 10</b>	<u>\$73.95</u>	
					<b>Account: 10-2220-410-3</b>	<u>\$73.95</u>	
<b>10-2220-430-2</b>							
<b>Education Fund</b>							
03212	FOLLETT SCHOOL SOLUTIONS	LIBRARY BOOKS - HD	12	590.19		0	
					<b>Total:</b>	<u>\$590.19</u>	
					<b>Fund: 10</b>	<u>\$590.19</u>	
					<b>Account: 10-2220-430-2</b>	<u>\$590.19</u>	
<b>10-2220-430-3</b>							
<b>Education Fund</b>							
02110	AMAZON	LIBRARY BOOKS - DW	12	12.11		0	
					<b>Total:</b>	<u>\$12.11</u>	
03212	FOLLETT SCHOOL SOLUTIONS	LIBRARY BOOKS - DW	12	868.13		0	
		6 E-BOOKS PER LIST	12	71.97		0	
		LIBRARY BOOKS - DW	12	315.09		0	
		LIBRARY BOOKS - DW	12	472.88		0	
		LIBRARY BOOKS - DW	12	256.68		0	
		LIBRARY BOOKS - DW	12	955.96		0	
					<b>Total:</b>	<u>\$2,940.71</u>	
					<b>Fund: 10</b>	<u>\$2,952.82</u>	

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Account Number	Vendor #	Vendor Name	Description	Batch #	Amount	Check Date	Check #
<b>Account: 10-2220-430-3</b>					<u>\$2,952.82</u>		
<b>10-2220-490-3</b>							
Education Fund							
04704	AISLE	MAILING COST FOR CONF BOOK		12	6.00		0
<b>Total:</b>					<u>\$6.00</u>		
<b>Fund: 10</b>					<u>\$6.00</u>		
<b>Account: 10-2220-490-3</b>					<u>\$6.00</u>		
<b>10-2310-318</b>							
Education Fund							
03415	ENGLER CALLAWAY BAASTEN & SRAGA	11/18 LEGAL SERVICES		12	5,041.18		0
		10/18 LEGAL SERVICES		12	4,136.00		0
<b>Total:</b>					<u>\$9,177.18</u>		
03056	ROBBINS SCHWARTZ	1018 LEGAL SERVICES		12	93.75		0
		10/18 LEGAL SERVICES		12	218.75		0
		9/18 LEGAL SERVICES		12	18.85		0
		9/18 LEGAL SERVICES		12	62.50		0
		9/18 LEGAL SERVICES		12	218.75		0
		9/18 LEGAL SERVICES		12	310.63		0
<b>Total:</b>					<u>\$923.23</u>		
00783	SCARIANO HIMES & PETRARCA	10/18 LEGAL SERVICES		12	1,526.18		0
<b>Total:</b>					<u>\$1,526.18</u>		
<b>Fund: 10</b>					<u>\$11,626.59</u>		
<b>Account: 10-2310-318</b>					<u>\$11,626.59</u>		
<b>10-2310-410</b>							
Education Fund							
02076	GARVEYS OFFICE PRODUCTS	SUPPLIES		12	142.04		0
<b>Total:</b>					<u>\$142.04</u>		
02345	Warren, Scott	TRIPLE I CONFERENCE LUNCH FOR 4		12	33.56		0
<b>Total:</b>					<u>\$33.56</u>		

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Account Number	Vendor #	Vendor Name	Description	Batch #	Amount	Check Date	Check #
					<b>Fund: 10</b>	<u>\$175.60</u>	
					<b>Account: 10-2310-410</b>	<u>\$175.60</u>	
<b>10-2410-225</b>							
Education Fund							
	04186	TANDET, SUSAN	RETIREE INSURANCE - COVERING DEC	12	248.28		0
					<b>Total:</b>	<u>\$248.28</u>	
					<b>Fund: 10</b>	<u>\$248.28</u>	
					<b>Account: 10-2410-225</b>	<u>\$248.28</u>	
<b>10-2410-312</b>							
Education Fund							
	02603	CROWN GLOBAL CONSULTING	TRAINING J. JARROYO	12	2,290.00		0
					<b>Total:</b>	<u>\$2,290.00</u>	
	00062	LAKE COUNTY EDUCATIONAL SERVICES	GATHERING EVIDENCE M. BLACKLEY	12	225.00		0
					<b>Total:</b>	<u>\$225.00</u>	
					<b>Fund: 10</b>	<u>\$2,515.00</u>	
					<b>Account: 10-2410-312</b>	<u>\$2,515.00</u>	
<b>10-2410-332</b>							
Education Fund							
	03844	Herion, Thomas F	MILEAGE RESTORATIVE NOV 18	12	25.07		0
					<b>Total:</b>	<u>\$25.07</u>	
					<b>Fund: 10</b>	<u>\$25.07</u>	
					<b>Account: 10-2410-332</b>	<u>\$25.07</u>	
<b>10-2410-410-1</b>							
Education Fund							
	02110	AMAZON	SUPPLIES - SP	12	204.61		0
			SUPPLIES - SP	12	44.13		0
					<b>Total:</b>	<u>\$248.74</u>	
	00088	QUILL	OFFICE SUPPLIES-SEE ATTACHED	12	89.22		0

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					<b>Total:</b>	<u>\$89.22</u>	
					<b>Fund: 10</b>	<u>\$337.96</u>	
					<b>Account: 10-2410-410-1</b>	<u>\$337.96</u>	
<b>10-2410-410-2</b>							
<b>Education Fund</b>							
02110	AMAZON	SUPPLIES - HD		12	91.55		0
					<b>Total:</b>	<u>\$91.55</u>	
					<b>Fund: 10</b>	<u>\$91.55</u>	
					<b>Account: 10-2410-410-2</b>	<u>\$91.55</u>	
<b>10-2410-410-3</b>							
<b>Education Fund</b>							
03378	BLACKLEY, MICHELLE	SUPPLIES - DW IPAD CASE		12	51.98		0
					<b>Total:</b>	<u>\$51.98</u>	
					<b>Fund: 10</b>	<u>\$51.98</u>	
					<b>Account: 10-2410-410-3</b>	<u>\$51.98</u>	
<b>10-2520-225</b>							
<b>Education Fund</b>							
01424	KAISER, ANNA	RETIREE INSURANCE SEPT - DEC		12	3,309.04		0
					<b>Total:</b>	<u>\$3,309.04</u>	
					<b>Fund: 10</b>	<u>\$3,309.04</u>	
					<b>Account: 10-2520-225</b>	<u>\$3,309.04</u>	
<b>10-2520-312</b>							
<b>Education Fund</b>							
02265	ERICKSON, CHRIS	ASBO SUPPORT CON 12/7 TRAVEL		12	31.72		0
					<b>Total:</b>	<u>\$31.72</u>	
00595	ILLINOIS ASSOCIATION OF SCHOOL BUSINESS OFIC. ERICKSON 12/7 SUPPORT CON			12	250.00		0
	S. KIM 12/7 SUPPORT CON			12	250.00		0
	D.MICHEL 12/7 SUPPORT CON			12	250.00		0

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Account Number		Vendor Name	Description	Batch #	Amount	Check Date	Check #
Vendor #							
					<b>Total:</b>		
					<u>\$750.00</u>		
02099	Kim, Sueanne S	ASBO SUPPORT CON 12/7 TRAVEL		12	34.42		0
					<b>Total:</b>		
					<u>\$34.42</u>		
04763	MICHEL, DIANE	ASBO SUPPORT CON 12/7 TRAVEL		12	34.42		0
					<b>Total:</b>		
					<u>\$34.42</u>		
					<b>Fund: 10</b>	<u>\$850.56</u>	
					<b>Account: 10-2520-312</b>	<u>\$850.56</u>	
<b>10-2520-410</b>							
Education Fund							
00088	QUILL	SUPPLIES		12	67.02		0
					<b>Total:</b>		
					<u>\$67.02</u>		
					<b>Fund: 10</b>	<u>\$67.02</u>	
					<b>Account: 10-2520-410</b>	<u>\$67.02</u>	
<b>10-2540-325</b>							
Education Fund							
02095	GENESIS TECHNOLOGIES	RENTAL OF COPY EQUIPMENT 11/30 - 12/29		12	4,920.54		0
		RENTAL OF COPY EQUIPMENT 12/5 - 1/4		12	2,524.17		0
		RENTAL OF COPY EQUIPMENT 11/5 - 12/4		12	2,662.04		0
03398		RENTAL OF COPY EQUIPMENT		12	4,231.31		0
					<b>Total:</b>		
					<u>\$14,338.06</u>		
01604	RICOH AMERICAS	RENTAL OF COPY EQUIPMENT		12	430.00		0
					<b>Total:</b>		
					<u>\$430.00</u>		
02810	RICOH USA	ADDITIONAL COPIES		12	298.61		0
		ADDITIONAL COPIES DW		12	324.24		0
					<b>Total:</b>		
					<u>\$622.85</u>		
					<b>Fund: 10</b>	<u>\$15,390.91</u>	
					<b>Account: 10-2540-325</b>	<u>\$15,390.91</u>	
<b>10-2540-341</b>							

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Account Number	Vendor #	Vendor Name	Description	Batch #	Amount	Check Date	Check #
<b>Education Fund</b>							
	01945	AT&T ONENET	1218 TELEPHONE	12	49.89		0
			12/18 TELEPHONE 103 CLUB	12	0.72		0
					<b>Total:</b>		
					<u>\$50.61</u>		
	04721	T- MOBILE	TELEPHONE	12	78.76		0
					<b>Total:</b>		
					<u>\$78.76</u>		
					<b>Fund: 10</b>		
					<u>\$129.37</u>		
					<b>Account: 10-2540-341</b>		
					<u>\$129.37</u>		
<b>10-2540-465</b>							
<b>Education Fund</b>							
	03511	CONSTELLATION ENERGY SERVICES	9/18 NATURAL GAS	12	5,845.60		0
					<b>Total:</b>		
					<u>\$5,845.60</u>		
					<b>Fund: 10</b>		
					<u>\$5,845.60</u>		
					<b>Account: 10-2540-465</b>		
					<u>\$5,845.60</u>		
<b>10-2540-466</b>							
<b>Education Fund</b>							
	03464	CONSTELLATION ENERGY SERVICES	10/26 - 11/28 ELECTRICITY	12	3,679.82		0
			ELECTRICITY 10/30 - 11/30	12	9,123.44		0
			ELECTRICITY 10/29 - 11/29	12	3,369.07		0
					<b>Total:</b>		
					<u>\$16,172.33</u>		
					<b>Fund: 10</b>		
					<u>\$16,172.33</u>		
					<b>Account: 10-2540-466</b>		
					<u>\$16,172.33</u>		
<b>10-2660-225</b>							
<b>Education Fund</b>							
	01025	Best, Laura A.	RETIREE INSURANCE COVERING JULY - NOV	12	3,054.80		0
					<b>Total:</b>		
					<u>\$3,054.80</u>		
	01884	RISTOFF, RICK	RETIREE INSURANCE COVERING JULY - NOV	12	3,054.80		0
					<b>Total:</b>		
					<u>\$3,054.80</u>		
					<b>Fund: 10</b>		
					<u>\$6,109.60</u>		

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Account Number	Vendor #	Vendor Name	Description	Batch #	Amount	Check Date	Check #
<b>Account: 10-2660-225</b>					<u>\$6,109.60</u>		
<b>10-2660-312</b>							
Education Fund							
02110	AMAZON	THE ART OF COACHING		12	49.56		0
		LEARNING FIRST		12	62.56		0
<b>Total:</b>					<u>\$112.12</u>		
<b>Fund: 10</b>					<u>\$112.12</u>		
<b>Account: 10-2660-312</b>					<u>\$112.12</u>		
<b>10-2660-319</b>							
Education Fund							
04172	TELCOM INNOVATIONS GROUP	LABOR CHARGES		12	635.25		0
		REPAIR SERVICES		12	487.50		0
<b>Total:</b>					<u>\$1,122.75</u>		
<b>Fund: 10</b>					<u>\$1,122.75</u>		
<b>Account: 10-2660-319</b>					<u>\$1,122.75</u>		
<b>10-2660-392</b>							
Education Fund							
04172	TELCOM INNOVATIONS GROUP	EXTREME RENEWAL		12	2,540.00		0
<b>Total:</b>					<u>\$2,540.00</u>		
<b>Fund: 10</b>					<u>\$2,540.00</u>		
<b>Account: 10-2660-392</b>					<u>\$2,540.00</u>		
<b>10-2660-410</b>							
Education Fund							
02110	AMAZON	SUPPLIES - GENERAL		12	54.99		0
		SUPPLIES - GENERAL		12	24.99		0
		SUPPLIES - GENERAL		12	195.97		0
		SUPPLIES - GENERAL		12	248.99		0
		SUPPLIES - GENERAL		12	143.94		0
		MINI DOCKING PLUGABLE		12	395.49		0
		SUPPLIES - GENERAL		12	11.99		0

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Account Number	Vendor #	Vendor Name	Description	Batch #	Amount	Check Date	Check #
					<b>Total:</b>	<b>\$1,076.36</b>	
	00011	APPLE COMPUTER	SUPPLIES - GENERAL POWER ADAP	12	49.95		0
					<b>Total:</b>	<b>\$49.95</b>	
	03815	Bialk, Robert J	SHIPPING REIMBURSEMENT RECOVERY ASSET	12	192.12		0
					<b>Total:</b>	<b>\$192.12</b>	
	00147	CDW GOVERNMENT	SUPPLIES - GENERAL	12	790.92		0
			MONITORS	12	2,017.54		0
					<b>Total:</b>	<b>\$2,808.46</b>	
	03346	Powell, Diane	REIMBURSE COMPUTER LAB SUPPIES	12	191.91		0
					<b>Total:</b>	<b>\$191.91</b>	
	03390	TIERNEY	SUPPLIES - GENERAL	12	256.00		0
			SUPPLIES - GENERAL	12	171.00		0
			SUPPLIES - GENERAL	12	42.00		0
					<b>Total:</b>	<b>\$469.00</b>	
					<b>Fund: 10</b>	<b>\$4,787.80</b>	
					<b>Account: 10-2660-410</b>	<b>\$4,787.80</b>	
<b>10-3500-390</b>							
<b>Education Fund</b>							
	04174	MOBILE ROOM ESCAPE	3/25/19 FIELD TRIP SP	12	500.00		0
					<b>Total:</b>	<b>\$500.00</b>	
					<b>Fund: 10</b>	<b>\$500.00</b>	
					<b>Account: 10-3500-390</b>	<b>\$500.00</b>	
<b>10-3500-410</b>							
<b>Education Fund</b>							
	03328	FIRST STUDENT	FIELD TRIP 11/21	12	507.98		0
					<b>Total:</b>	<b>\$507.98</b>	
	00330	PERFORMANCE FOOD SERVICE	D103 CLUB	12	725.76		0
					<b>Total:</b>	<b>\$725.76</b>	

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Account Number						
Vendor #	Vendor Name	Description	Batch #	Amount	Check Date	Check #
02716	QUEST FOOD MANAGEMENT SERVICES	AUG - OCT MILK D103 CLUB	12	1,017.10		0
				<b>Total:</b>		
				<u>\$1,017.10</u>		
01335	Wolin, Robin	SUPPLIES D103 CLUB	12	51.18		0
				<b>Total:</b>		
				<u>\$51.18</u>		
				<b>Fund: 10</b>	<u>\$2,302.02</u>	
				<b>Account: 10-3500-410</b>	<u>\$2,302.02</u>	
<b>10-403</b>						
<b>Education Fund</b>						
00095	SCHOOL DISTRICT 103 ACTIVITY ACCOUNT	11/18 REVTRAK YEARBOOK	12	265.00		0
		10/18 REV TRAK LIGHTED SCHOOL HOUSE	12	126.00		0
				<b>Total:</b>		
				<u>\$391.00</u>		
				<b>Fund: 10</b>	<u>\$391.00</u>	
				<b>Account: 10-403</b>	<u>\$391.00</u>	
<b>10-4120-314</b>						
<b>Education Fund</b>						
03575	EXCEPTIONAL LEARNERS COLLABORATIVE	ELC OPERATIONAL COST 2018-2019	12	110,559.00		0
				<b>Total:</b>		
				<u>\$110,559.00</u>		
				<b>Fund: 10</b>	<u>\$110,559.00</u>	
				<b>Account: 10-4120-314</b>	<u>\$110,559.00</u>	
<b>10-4120-690</b>						
<b>Education Fund</b>						
03575	EXCEPTIONAL LEARNERS COLLABORATIVE	SEDOL SPECIAL ASSESSMENTS	12	180,563.00		0
				<b>Total:</b>		
				<u>\$180,563.00</u>		
				<b>Fund: 10</b>	<u>\$180,563.00</u>	
				<b>Account: 10-4120-690</b>	<u>\$180,563.00</u>	
<b>10-4220-670</b>						
<b>Education Fund</b>						
01931	NORTHERN SUBURBAN SPECIAL EDUCATION DIST	SEPT 2018 DM ARBOR TUITION	12	5,059.84		0
		SEPT 2018 OW ARBOR TUITION	12	5,812.81		0

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Account Number						
Vendor #	Vendor Name	Description	Batch #	Amount	Check Date	Check #
01931	NORTHERN SUBURBAN SPECIAL EDUCATION DIST	AUG 2018 DM TUITION	12	2,846.16		0
		AUG 2018 OW ARBOR TUITION	12	1,367.72		0
<b>Total:</b>				<u>\$15,086.53</u>		
<b>Fund: 10</b>				<u>\$15,086.53</u>		
<b>Account: 10-4220-670</b>				<u>\$15,086.53</u>		
<b>20-2540-329</b>						
<b>Oper, Build, &amp; Maint Fund</b>						
02720	ESSCOE	DW HEAT DETECTOR REPAIR	12	379.98		0
<b>Total:</b>				<u>\$379.98</u>		
03065	GENERAL MECHANICAL SERVICES	SP BOILER REPAIR	12	1,329.09		0
		RTU DW REPAIR	12	387.50		0
<b>Total:</b>				<u>\$1,716.59</u>		
03617	HALLORAN & YAUCH	WINTERIZE IRRIGATION DW	12	450.00		0
<b>Total:</b>				<u>\$450.00</u>		
02549	ILLINOIS OFFICE OF THE STATE FIRE MARSHAL	BOILER INSPECTION HD	12	200.00		0
<b>Total:</b>				<u>\$200.00</u>		
00997	INNER SECURITY SYSTEMS	HD FIRE ALARM	12	246.00		0
		DW FIRE ALARM	12	246.00		0
		SP FIRE ALARM	12	156.00		0
		TRANSP FIRE ALARM	12	156.00		0
<b>Total:</b>				<u>\$804.00</u>		
02722	KRAUSE ELECTRICAL	TRANSP PARKING LOT	12	601.70		0
<b>Total:</b>				<u>\$601.70</u>		
02565	LAKELAND LARSEN ELEVATOR	HD AND SP ELEVATOR MAINT	12	364.00		0
<b>Total:</b>				<u>\$364.00</u>		
04660	MESA ELECTRONICS, INC	HALLWAY CLOCK TECH FEE	12	187.00		0
<b>Total:</b>				<u>\$187.00</u>		
02252	PEAK PLUMBING	DW LIFT STATION	12	980.15		0

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Account Number						
Vendor #	Vendor Name	Description	Batch #	Amount	Check Date	Check #
02252	PEAK PLUMBING	DW GIRLS BATHROOM FAUCET	12	451.00		0
				<b>Total:</b>		
				<u>\$1,431.15</u>		
02397	TREMCO	DW STAGE ROOF REPAIR	12	2,213.75		0
				<b>Total:</b>		
				<u>\$2,213.75</u>		
02482	WOODYS TREE SERVICE	TREE REMOVAL SANITARY PIPE PROJECT	12	1,250.00		0
				<b>Total:</b>		
				<u>\$1,250.00</u>		
				<b>Fund: 20</b>	<u>\$9,598.17</u>	
				<b>Account: 20-2540-329</b>	<u>\$9,598.17</u>	
<b>20-2540-410-1</b>						
<b>Oper, Build, &amp; Maint Fund</b>						
03107	CINTAS	CUSTODIAL SUPPLIES SP	12	45.59		0
		CUSTODIAL SUPPLIES SP	12	45.59		0
		CUSTODIAL SUPPLIES SP	12	127.97		0
		CUSTODIAL SUPPLIES	12	127.97		0
		CUSTODIAL SUPPLIES SP	12	45.59		0
				<b>Total:</b>		
				<u>\$392.71</u>		
02648	NETWORK SERVICES	CUSTODIAL SUPPLIES DW	12	3,083.03		0
		CUSTODIAL SUPPLIES DW	12	2,858.17		0
		CUSTODIAL SUPPLIES DW	12	77.48		0
		CUSTODIAL SUPPLIES SP	12	717.42		0
		CUSTODIAL SUPPLIES DW	12	1,235.25		0
		CUSTODIAL SUPPLIES SP	12	124.87		0
		CUSTODIAL SUPPLIES SP	12	1,162.23		0
				<b>Total:</b>		
				<u>\$9,258.45</u>		
01282	NORTH AMERICAN	HD CUSTODIAL SUPPLIES	12	400.32		0
				<b>Total:</b>		
				<u>\$400.32</u>		
04170	SHARE CORPORATION	CUSTODIAL SUPPLIES	12	1,299.68		0
				<b>Total:</b>		
				<u>\$1,299.68</u>		
				<b>Fund: 20</b>	<u>\$11,351.16</u>	

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Account Number				Batch #	Amount	Check Date	Check #
Vendor #	Vendor Name	Description					
				<b>Account: 20-2540-410-1</b>	<u>\$11,351.16</u>		
<b>20-2540-410-2</b>							
<b>Oper, Build, &amp; Maint Fund</b>							
04756	CAMFIL USA INC	BUILDING SUPPLIES HD		12	73.60		0
					<b>Total:</b>	<u>\$73.60</u>	
01432	CONSERV FS	BUILDING SUPPLIES		12	582.50		0
					<b>Total:</b>	<u>\$582.50</u>	
00658	KOSCO FLAGS	BUILDING SUPPLIES		12	166.63		0
					<b>Total:</b>	<u>\$166.63</u>	
04170	SHARE CORPORATION	DISTRICT DRAIN		12	1,025.92		0
					<b>Total:</b>	<u>\$1,025.92</u>	
					<b>Fund: 20</b>	<u>\$1,848.65</u>	
				<b>Account: 20-2540-410-2</b>	<u>\$1,848.65</u>		
<b>20-2540-410-3</b>							
<b>Oper, Build, &amp; Maint Fund</b>							
01432	CONSERV FS	GROUNDS SUPPLIES		12	582.50		0
					<b>Total:</b>	<u>\$582.50</u>	
					<b>Fund: 20</b>	<u>\$582.50</u>	
				<b>Account: 20-2540-410-3</b>	<u>\$582.50</u>		
<b>20-2540-500</b>							
<b>Oper, Build, &amp; Maint Fund</b>							
03065	GENERAL MECHANICAL SERVICES	SP POWER OUTAGE		12	4,203.74		0
		DW BOILER REPAIR		12	7,998.45		0
		SP BATHROOM PROJECT		12	6,120.00		0
					<b>Total:</b>	<u>\$18,322.19</u>	
02233	LARSON EQUIPMENT & FURNITURE	GIRLS LOCKER ROOM PROJECT		12	9,024.00		0
					<b>Total:</b>	<u>\$9,024.00</u>	
02252	PEAK PLUMBING	WATERLINE TRANSP		12	3,220.71		0
		HD SANITARY LINE REPAIR		12	12,356.00		0

# Bills Payable by Account

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Account Number	Vendor #	Vendor Name	Description	Batch #	Amount	Check Date	Check #
					<b>Total:</b>		
					<u>\$15,576.71</u>		
	03390	TIERNEY	SOUNDBAR	12	190.00		0
			SMART BOARD AND HALF OF LIFT	12	3,774.00		0
					<b>Total:</b>		
					<u>\$3,964.00</u>		
					<b>Fund: 20</b>	<u>\$46,886.90</u>	
					<b>Account: 20-2540-500</b>	<u>\$46,886.90</u>	
<b>30-5400-319</b>							
<b>Debt Service Fund or Fund Group</b>							
	04000	AMALGAMATED BANK OF CHICAGO	BOND REGISTRAR	12	475.00		0
					<b>Total:</b>		
					<u>\$475.00</u>		
					<b>Fund: 30</b>	<u>\$475.00</u>	
					<b>Account: 30-5400-319</b>	<u>\$475.00</u>	
<b>40-2550-110</b>							
<b>Transportation Fund</b>							
	00139	MIDWEST TRANSIT EQUIPMENT	WO: 703 B26 BALL JOINTS, TIE ROD ENDS,	12	128.86		0
					<b>Total:</b>		
					<u>\$128.86</u>		
					<b>Fund: 40</b>	<u>\$128.86</u>	
					<b>Account: 40-2550-110</b>	<u>\$128.86</u>	
<b>40-2550-329</b>							
<b>Transportation Fund</b>							
	01432	CONSERV FS	DEF DIESEL EXH FLUID BULK	12	483.96		0
					<b>Total:</b>		
					<u>\$483.96</u>		
	04637	DELFS	WO: 805 B6, SCHL BUS INSPEC	12	27.00		0
			WO: 769 B19 SCHL BUS INSPEC	12	27.00		0
			WO: 786 B28 LOF, BRK INSPC, STATE INSPEC	12	562.14		0
			WO: 777 B30 LOF, BRK INSPC, STATE INSPEC	12	566.94		0
			WO: 714 B21 LOF, BRK INSPC, STATE INSPEC	12	567.14		0
					<b>Total:</b>		
					<u>\$1,750.22</u>		
	00139	MIDWEST TRANSIT EQUIPMENT	WO: 639 B22 LOF, WHEELCHAIR INSPC,	12	535.86		0

# Bills Payable by Account

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Account Number						
Vendor #	Vendor Name	Description	Batch #	Amount	Check Date	Check #
00139	MIDWEST TRANSIT EQUIPMENT	WO: 797 B4 COVER ASM, HEAD LIGHT BULB	12	31.39		0
		WO: 792 B22 OIL HUB LEAKING	12	127.20		0
				<b>Total:</b>	<u>\$694.45</u>	
00140	NATIONAL SCHOOL FORMS	BUS DRIVER`S DAILY INSPECTION FORM BOOKLETS	12	1,189.00		0
				<b>Total:</b>	<u>\$1,189.00</u>	
01408	POMPS TIRE SERVICE	B6 TIRES (2) 11R22.5	12	1,081.74		0
				<b>Total:</b>	<u>\$1,081.74</u>	
02052	SHERIDAN AUTO PARTS	WS WIPER FLUID, ANTIFREEZE, DEICER	12	860.91		0
		SAFETY GLASSES - FOR DRIVERS	12	259.21		0
				<b>Total:</b>	<u>\$1,120.12</u>	
				<b>Fund: 40</b>	<u>\$6,319.49</u>	
				<b>Account: 40-2550-329</b>	<u>\$6,319.49</u>	
<b>40-2550-331</b>						
<b>40 Transportation Fund</b>						
01698	CITICARE TRANSPORTATION	SPED TRANSPORT 11/1 - 11/30/2018	12	956.80		0
				<b>Total:</b>	<u>\$956.80</u>	
				<b>Fund: 40</b>	<u>\$956.80</u>	
				<b>Account: 40-2550-331</b>	<u>\$956.80</u>	
<b>40-2550-339</b>						
<b>40 Transportation Fund</b>						
03328	FIRST STUDENT	DW SOCCER TO WOODLAWN	12	137.43		0
		DW CC TO APT JR HIGH	12	137.43		0
		DW FIRLS BB & BOYS SOCCER TO FREMONT	12	137.43		0
				<b>Total:</b>	<u>\$412.29</u>	
				<b>Fund: 40</b>	<u>\$412.29</u>	
				<b>Account: 40-2550-339</b>	<u>\$412.29</u>	
<b>40-2550-390</b>						
<b>40 Transportation Fund</b>						
01719	ADVOCATE OCCUPATIONAL HEALTH	DRVR PHYS & DRG TST RECERT D.COLIN, LAROUSSA	12	235.00		0

# Bills Payable by Account

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Account Number						
Vendor #	Vendor Name	Description	Batch #	Amount	Check Date	Check #
01719	ADVOCATE OCCUPATIONAL HEALTH	DRVR PHYS & DRG RECERT J.EDWARDS	12	98.00		0
				<b>Total:</b>	<u>\$333.00</u>	
				<b>Fund: 40</b>	<u>\$333.00</u>	
				<b>Account: 40-2550-390</b>	<u>\$333.00</u>	
<b>40-2550-410</b>						
<b>Transportation Fund</b>						
02716	QUEST FOOD MANAGEMENT SERVICES	DRIVER APPRECIATION DAY FOOD	12	145.00		0
				<b>Total:</b>	<u>\$145.00</u>	
				<b>Fund: 40</b>	<u>\$145.00</u>	
				<b>Account: 40-2550-410</b>	<u>\$145.00</u>	
				<b>Grand Total</b>	<u>\$572,874.36</u>	

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# Paid Accounts Payable by Check Number

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 Expense on Date: 11/1/2018 to 11/30/2018

Invoice #	A.S.N.	Vendor Name	Description	Batch #	P.O. #	Check Date	Expense on Date	Check #	Amount	State Account #
N/A	10-2690-220	NIHIP	MEDICAL INSURANCE - ED	1118		11/14/18	11/1/18	81114001	252,361.70	10-2690-220
N/A	10-2690-221		LIFE/LTD INSURANCE - ED	1118		11/14/18	11/1/18	81114001	3,426.93	10-2690-221
N/A	10-435		DENTAL INSURANCE PAYABLE	1118		11/14/18	11/1/18	81114001	7,632.39	10-430
N/A	10-2690-221		LIFE/LTD INSURANCE - ED	1118		11/14/18	11/1/18	81114001	901.15	10-2690-221
N/A	20-2540-220		MEDICAL INSURANCE - O&M	1118		11/14/18	11/1/18	81114001	15,246.87	20-2540-220
N/A	20-2540-221		LIFE/LTD INSURANCE - O&M	1118		11/14/18	11/1/18	81114001	79.80	20-2540-221
N/A	20-435		DENTAL INSURANCE PAYABLE	1118		11/14/18	11/1/18	81114001	733.30	20-430
N/A	20-2540-221		LIFE/LTD INSURANCE - O&M	1118		11/14/18	11/1/18	81114001	146.00	20-2540-221
N/A	40-2550-220		MEDICAL INSURANCE - TRANS	1118		11/14/18	11/1/18	81114001	25,743.70	40-2550-220
N/A	40-2550-221		LIFE/LTD INSURANCE - TRANS	1118		11/14/18	11/1/18	81114001	148.20	40-2550-221
N/A	40-435		DENTAL INSURANCE PAYABLE	1118		11/14/18	11/1/18	81114001	1,210.94	40-430
N/A	40-2550-221		LIFE/LTD INSURANCE - TRANS	1118		11/14/18	11/1/18	81114001	434.35	40-2550-221
N/A	10-2320-225		RETIREE INSURANCE	1118		11/14/18	11/1/18	81114001	1,826.96	10-2320-225
N/A	10-2210-225		RETIREE INSURANCE	1118		11/14/18	11/1/18	81114001	827.26	10-2210-225
N/A	10-2520-225		RETIREE INSURANCE	1118		11/14/18	11/1/18	81114001	827.26	10-2520-225
N/A	20-2540-225		RETIREE INSURANCE	1118		11/14/18	11/1/18	81114001	827.26	20-2540-225

**Total** 312,374.07

**Report Total** \$312,374.07

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Invoice #	A.S.N.	Vendor Name	Description	Batch #	P.O. #	Check Date	Expense on Date	Check #	Amount	State Account #
	10-2190-410	MASTERCARD CORPORATE CLI	CUBE DEPOT SBENO RUBIKS CLUB	1811	12724	11/13/18	11/1/18	100644	26.94	10-2190-410
	10-2410-410-3		TARGET - RED RIBBON GIFT CARDS	1811	12724	11/13/18	11/1/18	100644	75.00	10-2410-410
	10-1550-410		SCIENCE OLYMPIAD FLIGHT MODELS	1811	12724	11/13/18	11/1/18	100644	93.00	10-1550-410
	10-1500-410		PALOS - ATHLETICS-PALOS BBALL PL	1811	12724	11/13/18	11/1/18	100644	14.97	10-1500-410
	10-1120-415		LAKELAND DRY ICE-CCHEIFETZ	1811	12724	11/13/18	11/1/18	100644	157.50	10-1120-415
	10-1120-410		AMAZON MLITTLEFAIR OFFICE SUPPI	1811	12724	11/13/18	11/1/18	100644	71.63	10-1120-410
	10-1120-410		WALMART-SPANISH KWOOD	1811	12724	11/13/18	11/1/18	100644	165.58	10-1120-410
	10-1500-414		SPIRIT TEAM BOWS STUDENT PAID	1811	12724	11/13/18	11/1/18	100644	495.00	10-1500-414
	10-3500-410		AMAZON - ROBYN BRYANT AMAZON	1811	12724	11/13/18	11/1/18	100644	955.58	10-3500-410
	10-1190-414		IMAGE MARKET ROWENS SHIRT REV	1811	12724	11/13/18	11/1/18	100644	35.85	10-1190-414
	10-3500-410		AMAZON - BRYANT	1811	12724	11/13/18	11/1/18	100644	89.02	10-3500-410
	10-1190-414		IMAGE MKT ROWENS SHIRT-REVTRA	1811	12724	11/13/18	11/1/18	100644	1,692.50	10-1190-414
	10-2410-410-3		SAMS - CUSTODIANS DAY SAMS CLU	1811	12724	11/13/18	11/1/18	100644	59.90	10-2410-410
	10-2190-410		NEWSPAPER KLONG WORDPRESS R	1811	12724	11/13/18	11/1/18	100644	99.00	10-2190-410
	10-2410-410-3		SAM'S CLUB OFFICE SUPPLIES	1811	12724	11/13/18	11/1/18	100644	41.34	10-2410-410
	10-3500-410		ROBYN BRYANT AMAZON	1811	12724	11/13/18	11/1/18	100644	30.94	10-3500-410
	10-1120-411		JOANN-COOKING SUPPLIES	1811	12722	11/13/18	11/1/18	100644	615.55	10-1120-411
	10-1120-411		WALGREENS	1811	12722	11/13/18	11/1/18	100644	14.87	10-1120-411
	10-1120-411		MARIANOS-FOOD	1811	12722	11/13/18	11/1/18	100644	8.96	10-1120-411
	10-1120-411		JEWEL-FOOD	1811	12722	11/13/18	11/1/18	100644	49.36	10-1120-411
	10-2190-410		JOANN-SEWING & KNITTING CLUB	1811	12722	11/13/18	11/1/18	100644	43.95	10-2190-410
	10-1120-420		JOANN-CURRICULUM BOOKS	1811	12722	11/13/18	11/1/18	100644	36.79	10-1120-420
	10-2190-410		JOANN-SEWING/KNITTING CLUB	1811	12722	11/13/18	11/1/18	100644	182.08	10-2190-410
	10-1120-411		JEWEL-LIMES,CELLO	1811	12722	11/13/18	11/1/18	100644	6.29	10-1120-411
	10-1120-411		JEWEL-GROCERIES	1811	12722	11/13/18	11/1/18	100644	111.74	10-1120-411
	10-1120-411		TRADER JOE`S- RICE WITH VEGGIES	1811	12722	11/13/18	11/1/18	100644	5.98	10-1120-411
	10-1120-411		JEWEL-ZIPLOC BAGS	1811	12722	11/13/18	11/1/18	100644	6.98	10-1120-411
	10-1120-411		HMART-CURRY PASTE	1811	12722	11/13/18	11/1/18	100644	5.96	10-1120-411
	10-1120-411		MARIANO`S-GROCERIES	1811	12722	11/13/18	11/1/18	100644	511.79	10-1120-411
	10-1120-411		JOANN-SEWING SUPPLIES	1811	12722	11/13/18	11/1/18	100644	174.83	10-1120-411

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Invoice #	A.S.N.	Vendor Name	Description	Batch #	P.O. #	Check Date	Expense on Date	Check #	Amount	State Account #
	10-1120-411		GORDON FOOD SERVICE	1811	12722	11/13/18	11/1/18	100644	74.42	10-1120-411
	20-2540-329		ANDERSON PEST - DIST IPM	1811	12729	11/13/18	11/1/18	100644	152.82	20-2540-329
	20-2540-329		TYCO - ALARM MONITORING	1811	12729	11/13/18	11/1/18	100644	172.38	20-2540-329
	20-2540-329		TYCO - ALARM MONITORING	1811	12729	11/13/18	11/1/18	100644	167.80	20-2540-329
	20-2540-329		TYCO - ALARM MONITORING	1811	12729	11/13/18	11/1/18	100644	143.11	20-2540-329
	10-2540-321		WASTE MANAGEMENT - SP	1811	12729	11/13/18	11/1/18	100644	258.12	10-2540-321
	10-2540-321		WASTE MANAGEMENT - HD	1811	12729	11/13/18	11/1/18	100644	344.86	10-2540-321
	10-2540-321		WASTE MANAGEMENT - DW	1811	12729	11/13/18	11/1/18	100644	334.41	10-2540-321
	40-2550-341		VERIZON - CELL PHONE TRANSP	1811	12729	11/13/18	11/1/18	100644	79.21	40-2550-341
	20-2540-341		VERIZON - CELL PHONE O&M	1811	12729	11/13/18	11/1/18	100644	239.58	20-2540-341
	10-2540-341		TDS - LONG DISTANCE	1811	12729	11/13/18	11/1/18	100644	2,269.99	10-2540-341
	10-2540-341		AT T - TELEPHONE	1811	12729	11/13/18	11/1/18	100644	8,715.16	10-2540-341
	10-2190-410		NASCO - RM 128 CEREAL BOWLS	1811	12719	11/13/18	11/1/18	100644	146.88	10-2190-410
	10-2660-312		Wonder Workshop - PD & supplies for S.	1811	12711	11/13/18	11/1/18	100644	125.00	10-2660-312
	10-2660-392		www.1AND1.COM - District 103 Domain	1811	12711	11/13/18	11/1/18	100644	123.46	10-2660-392
	10-2660-392		Calendly LLC - DigitalCalendar 4 Tech C	1811	12711	11/13/18	11/1/18	100644	40.00	10-2660-392
	20-2540-410-2		CITY ELECTRIC SUPPLY LED GYM RE	1811	12712	11/13/18	11/1/18	100644	650.00	20-2540-410
	10-2520-410		SAMS CASES OF COPY PAPER	1811	12712	11/13/18	11/1/18	100644	1,159.20	10-2520-410
	20-2540-325		EXTRA STORAGE MONTHLY RENTAL	1811	12712	11/13/18	11/1/18	100644	299.00	20-2540-325
	20-2540-325		EXTRA STORAGE MONTHLY RENTAL	1811	12712	11/13/18	11/1/18	100644	270.00	20-2540-325
	20-2540-325		EXTRA SPACE MONTHLY RENTAL	1811	12712	11/13/18	11/1/18	100644	177.00	20-2540-325
	20-2540-500		NORTHERN TOOL REPLACEMENT PR	1811	12712	11/13/18	11/1/18	100644	2,499.99	20-2540-500
	20-2540-410-2		R.A. ADAMS TAILGATE SPREADER PA	1811	12712	11/13/18	11/1/18	100644	45.60	20-2540-410
	20-2540-410-2		HOME DEPOT SHOP SUPPLIES	1811	12713	11/13/18	11/1/18	100644	129.10	20-2540-410
	10-2520-410		SAMS CLUB HALF DAY OFFICE	1811	12713	11/13/18	11/1/18	100644	68.86	10-2520-410
	20-2540-410-2		SAMS CLUB HALF DAY OFFICE RUN	1811	12713	11/13/18	11/1/18	100644	22.84	20-2540-410
	20-2540-410-2		HOME DEPOT SHOP SUPPLIES	1811	12713	11/13/18	11/1/18	100644	38.04	20-2540-410
	20-2540-410-2		HOME DEPOT SHOP SUPPLIES	1811	12713	11/13/18	11/1/18	100644	60.70	20-2540-410
	20-2540-410-2		LEIDER GREENHOUSE FALL PLANTS	1811	12713	11/13/18	11/1/18	100644	93.46	20-2540-410
	20-2540-410-2		HOME DEPOT SHOP SUPPLIES	1811	12714	11/13/18	11/1/18	100644	9.92	20-2540-410

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# Paid Accounts Payable by Check Number

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Invoice #	A.S.N.	Vendor Name	Description	Batch #	P.O. #	Check Date	Expense on Date	Check #	Amount	State Account #
	20-2540-410-2		HOME DEPOT SHOP SUPPLIES	1811	12714	11/13/18	11/1/18	100644	8.28	20-2540-410
	20-2540-410-2		SAMS CLUB SPRAGUE OFFICE	1811	12714	11/13/18	11/1/18	100644	60.46	20-2540-410
	20-2540-410-2		HOME DEPOT SHOP SUPPLIES	1811	12714	11/13/18	11/1/18	100644	61.26	20-2540-410
	20-2540-410-2		HOME DEPOT SHOP SUPPLIES	1811	12714	11/13/18	11/1/18	100644	57.04	20-2540-410
	20-2540-410-2		HOME DEPOT SHOP SUPPLIES	1811	12714	11/13/18	11/1/18	100644	3.19	20-2540-410
	20-2540-410-2		SAMS CLUB SPRAGUE OFFICE	1811	12714	11/13/18	11/1/18	100644	44.48	20-2540-410
	10-2211-492		PROFESSIONAL DEVELOPMENT BOO	1811	12715	11/13/18	11/1/18	100644	23.43	10-2211-490
	10-2211-390-1		DINNER DURING CONFERENCE (PRC	1811	12715	11/13/18	11/1/18	100644	43.89	10-2211-390
	10-2210-312		BER-WORKSHOP REGISTRATION-J.BI	1811	12715	11/13/18	11/1/18	100644	269.00	10-2210-312
	10-2210-312		ICTM-CONF REGISTRATION-K.FENDE	1811	12715	11/13/18	11/1/18	100644	125.00	10-2210-312
	10-2210-314		CORNER BAKERY-SUPPLIES FOR 10/	1811	12715	11/13/18	11/1/18	100644	180.00	10-2210-314
	10-2210-312		NU CTD-WORKSHOP REGISTRATION	1811	12715	11/13/18	11/1/18	100644	285.00	10-2210-312
	10-2210-312		CONFERENCE REGISTRATION-K.REY	1811	12715	11/13/18	11/1/18	100644	615.00	10-2210-312
	10-2210-314		SAM'S CLUB--SUPPLIES FOR 10/9/18	1811	12715	11/13/18	11/1/18	100644	139.75	10-2210-314
	10-2220-490-3		AMAZON-1 DVD FOR DW LIBRARY	1811	12715	11/13/18	11/1/18	100644	18.97	10-2220-490
	10-1100-420		ETA HAND-2-MIND-STEM KIT FOR KDC	1811	12715	11/13/18	11/1/18	100644	897.00	10-1100-420
	10-2220-490-3		AMAZON-1 DVD FOR DW LIBRARY	1811	12715	11/13/18	11/1/18	100644	13.09	10-2220-490
	10-2210-312		REFUND FROM CANCELED CONFERE	1811	12715	11/13/18	11/1/18	100644	(398.00)	10-2210-312
	10-1100-420		AWL PEARSON-TEACHING SUPPLIES	1811	12715	11/13/18	11/1/18	100644	231.98	10-1100-420
	10-2211-390-1		CROWN PLAZA-LODGING FOR PROF	1811	12715	11/13/18	11/1/18	100644	275.72	10-2211-390
	10-2211-390-1		BREAKFAST DURING CONF (PROF. D	1811	12715	11/13/18	11/1/18	100644	16.03	10-2211-390
	10-1100-420		ADDT'L READING WONDERS LICENSI	1811	12715	11/13/18	11/1/18	100644	158.70	10-1100-420
	10-2211-390-1		DINNER DURING CONFERENCE (PRC	1811	12715	11/13/18	11/1/18	100644	46.05	10-2211-390
	10-2210-312		NU CTD-WORKSHOP REGISTRATION	1811	12715	11/13/18	11/1/18	100644	475.00	10-2210-312
	20-2540-410-2		HOME DEPOT SHOP SUPPLIES	1811	12716	11/13/18	11/1/18	100644	45.87	20-2540-410
	10-2520-410		SAMS CLUB HEALTH SCREEN	1811	12717	11/13/18	11/1/18	100644	92.30	10-2520-410
	20-2540-410-2		HOME DEPOT SHOP SUPPLIES	1811	12717	11/13/18	11/1/18	100644	93.40	20-2540-410
	20-2540-410-2		SAMS CLUB ADDITIONAL MEETING T/	1811	12717	11/13/18	11/1/18	100644	1,099.80	20-2540-410
	20-2540-410-2		HOME DEPOT SHOP SUPPLIES	1811	12717	11/13/18	11/1/18	100644	49.32	20-2540-410
	20-2540-410-2		HOME DEPOT SHOP SUPPLIES	1811	12717	11/13/18	11/1/18	100644	12.03	20-2540-410

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Invoice #	A.S.N.	Vendor Name	Description	Batch #	P.O. #	Check Date	Expense on Date	Check #	Amount	State Account #
	20-2540-410-2		HOME DEPOT SHOP SUPPLIES	1811	12717	11/13/18	11/1/18	100644	8.76	20-2540-410
	20-2540-410-1		PARTS WAREHOUSE VACUM PART	1811	12717	11/13/18	11/1/18	100644	31.98	20-2540-410
	20-2540-410-2		HOME DEPOT SHOP SUPPLIES	1811	12717	11/13/18	11/1/18	100644	185.70	20-2540-410
	20-2540-410-2		HOME DEPOT SHOP SUPPLIES	1811	12717	11/13/18	11/1/18	100644	43.12	20-2540-410
	20-2540-410-2		HOME DEPOT SHOP SUPPLIES	1811	12717	11/13/18	11/1/18	100644	262.73	20-2540-410
	10-2320-410		AMAZON - 10 BOOKS FOR ADMINISTF	1811	12720	11/13/18	11/1/18	100644	322.40	10-2320-410
	10-2310-312		IASB - FALL CONFERENCE REGISTRA	1811	12721	11/13/18	11/1/18	100644	999.10	10-2310-312
	10-2310-410		SUNSET FOODS - BOE SNACKS 10.16	1811	12721	11/13/18	11/1/18	100644	43.06	10-2310-410
	10-2320-410		JASONS DELI - SUPPORT STAFF PD L	1811	12721	11/13/18	11/1/18	100644	133.03	10-2320-410
	10-2630-410		APSTYLEBOOK - VAN DUCH ORDER	1811	12721	11/13/18	11/1/18	100644	28.00	10-2630-410
	10-2310-410		OFFICE DEPOT/MAX - NAME BADGES	1811	12721	11/13/18	11/1/18	100644	6.19	10-2310-410
	10-2310-312		IASB - FALL CONFERENCE REGISTRA	1811	12721	11/13/18	11/1/18	100644	705.55	10-2310-312
	10-2310-410		JIMMY JOHNS - CUSTODIAN APPREC	1811	12721	11/13/18	11/1/18	100644	170.00	10-2310-410
	10-2310-312		IASB - FALL CONFERENCE REGISTRA	1811	12721	11/13/18	11/1/18	100644	2,410.20	10-2310-312
	10-2310-410		SUNSET FOODS - BOE SNACKS 9.25.	1811	12721	11/13/18	11/1/18	100644	46.75	10-2310-410
	10-2310-410		DAILY HERALD - SUBSCRIPTION	1811	12721	11/13/18	11/1/18	100644	43.20	10-2310-410
	10-2310-410		SAMS CLUB - COOKIES BOE	1811	12721	11/13/18	11/1/18	100644	19.98	10-2310-410
	40-2550-319		WO: 709 B22 ABS WARN LIGHT	1811	12726	11/13/18	11/1/18	100644	516.06	40-2550-319
	40-2550-390		IL TOLL WAY	1811	12726	11/13/18	11/1/18	100644	250.00	40-2550-390
	40-2550-410		DRIVER'S LOUNGE SUPPLIES	1811	12726	11/13/18	11/1/18	100644	80.34	40-2550-410
	40-2550-410		VACUUM BAGS AND BELTS FOR DEP'	1811	12726	11/13/18	11/1/18	100644	20.55	40-2550-410
	40-2550-329		WO: 766 B25 LOF, BRK INSPC, SFTY L	1811	12726	11/13/18	11/1/18	100644	244.58	40-2550-329
	40-2550-329		WO: 765 B27 LOF, BRK INSP, SFTY LN	1811	12726	11/13/18	11/1/18	100644	244.58	40-2550-329
	40-2550-410		LUNCH FOR BUS WASHING CREW	1811	12726	11/13/18	11/1/18	100644	116.86	40-2550-410
	40-2550-640		NAPT CONFERENCE - KANSAS CITY,	1811	12726	11/13/18	11/1/18	100644	325.00	40-2550-640
	40-2550-329		WO: 772 B5 SFTY LN INSPC	1811	12726	11/13/18	11/1/18	100644	27.00	40-2550-329
	40-2550-490		CHILD RESTRAINT GEN III, PRO TECH	1811	12726	11/13/18	11/1/18	100644	307.28	40-2550-490
	40-2550-329		WO: 750 B29 ENG WARN LIGHT, GRE/	1811	12726	11/13/18	11/1/18	100644	328.16	40-2550-329
	40-2550-329		WO: 756 B4 GREASE CHASSIS, LOF, E	1811	12726	11/13/18	11/1/18	100644	838.26	40-2550-329
	40-2550-319		WO: 762 B13 BRAKE PRESS WARN LI	1811	12726	11/13/18	11/1/18	100644	639.88	40-2550-319

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Invoice #	A.S.N.	Vendor Name	Description	Batch #	P.O. #	Check Date	Expense on Date	Check #	Amount	State Account #
	40-2550-319		WO: 771 B9 EMERG BRK BROKEN	1811	12726	11/13/18	11/1/18	100644	737.57	40-2550-319
	40-2550-319		WO: 737 BUS 3 ENGINE WARN LIGHT	1811	12726	11/13/18	11/1/18	100644	1,247.97	40-2550-319
	40-2550-329		WO: 767 B24 LOF, BRK INSP, SFTY LN	1811	12726	11/13/18	11/1/18	100644	244.58	40-2550-329
	10-1112-410		HOME DEPOT - BINS FOR LUNCH CL	1811	12727	11/13/18	11/1/18	100644	108.08	10-1112-410
	10-1112-410		SCHOOL SPECIALTY - SUPPLIES	1811	12727	11/13/18	11/1/18	100644	557.60	10-1112-410
	10-2660-410		Apple iTunes - App Purchases	1811	12728	11/13/18	11/1/18	100644	153.31	10-2660-410
	10-2660-410		Best Buy - Thunderbolt GB Ethernet Jacl	1811	12728	11/13/18	11/1/18	100644	114.96	10-2660-410
	10-2410-410-1		NU CTD SUMMER PROGRAM-ANN AT	1811	12723	11/13/18	11/1/18	100644	120.00	10-2410-410
	10-1111-419		PEEPS RETAIL STORE-HOLIDAY TRE/	1811	12723	11/13/18	11/1/18	100644	497.41	10-1111-419
	10-1111-419		BLAIR CANDY COMPANY-HOLIDAY TR	1811	12723	11/13/18	11/1/18	100644	1,778.65	10-1111-419
	10-1111-419		FEDEX OFFICE-BOOK BINDING FOR 1	1811	12723	11/13/18	11/1/18	100644	33.94	10-1111-419
	10-1111-419		BLAIR CANDY COMPANY-HOLIDAY TR	1811	12723	11/13/18	11/1/18	100644	194.40	10-1111-419
	10-1111-417		JERRY BOOKS-BOOKS FOR READING	1811	12723	11/13/18	11/1/18	100644	159.60	10-1111-417
	10-1200-410		FEINER SUPPLY - VELCRO D. CICERC	1811	12725	11/13/18	11/1/18	100644	96.00	10-1200-410
	10-2211-312		BER - PD BEHAVIORAL MGMT - MARQ	1811	12725	11/13/18	11/1/18	100644	259.00	10-2211-312
	10-2211-312		SUMMIT - PD LARCOM SUBSCRIPTIOI	1811	12725	11/13/18	11/1/18	100644	100.00	10-2211-312
	10-1200-410		ITUNES - APP FOR STUDENT IPAD	1811	12725	11/13/18	11/1/18	100644	1.05	10-1200-410
	10-1200-410		SCHOOL SPECIALTY - CUBE TRAYS	1811	12725	11/13/18	11/1/18	100644	250.42	10-1200-410
	10-1200-410		DIDIER FARMS - CBI TRIP GUIDED	1811	12725	11/13/18	11/1/18	100644	100.50	10-1200-410
	10-2211-312		SUMMIT - PD LARCOM SENSORY SEM	1811	12725	11/13/18	11/1/18	100644	239.99	10-2211-312
	10-1200-410		DIDIER FARMS - CBI TRIP GUIDED	1811	12725	11/13/18	11/1/18	100644	12.00	10-1200-410
	10-2211-312		NBI - PD EDUCATION LAW, S. INGRAT	1811	12725	11/13/18	11/1/18	100644	359.00	10-2211-312
	10-1200-410		AMERICAN OUTFITTERS-GYM UNIFOI	1811	12725	11/13/18	11/1/18	100644	58.00	10-1200-410
	10-2210-312		UNITED AIRLINES-K.REYNOLDS FLIGI	1811	12718	11/13/18	11/1/18	100644	369.40	10-2210-312
	10-2210-312		UNITED AIRLINES-K.PERRI FLIGHT FC	1811	12718	11/13/18	11/1/18	100644	369.40	10-2210-312
	10-2210-312		NOTHING BUNDT CAKES-FOOD FOR	1811	12718	11/13/18	11/1/18	100644	45.49	10-2210-312
	10-2210-312		LEARNING FORWARD-CONFERENCE	1811	12718	11/13/18	11/1/18	100644	615.00	10-2210-312
	10-1100-420		HUMAN KINETICS-PE METRICS 3RD E	1811	12718	11/13/18	11/1/18	100644	545.86	10-1100-420
	10-2211-390-1		CROWNE PLAZA-HOTEL FOR CONFEI	1811	12718	11/13/18	11/1/18	100644	275.72	10-2211-390
	10-2211-390-1		CROWNE PLAZA-BREAKFAST @ CON	1811	12718	11/13/18	11/1/18	100644	10.84	10-2211-390

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Invoice #	A.S.N.	Vendor Name	Description	Batch #	P.O. #	Check Date	Expense on Date	Check #	Amount	State Account #
								<b>Total</b>	<u>48,886.87</u>	
								<b>Report Total</b>	<u><u>\$48,886.87</u></u>	

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Invoice #	A.S.N.	Vendor Name	Description	Batch #	P.O. #	Check Date	Expense on Date	Check #	Amount	State Account #
N/A	10-1500-319	BAUMAN, JOE	REFEREES BASKETBALL 11/27	181102		11/2/18	11/1/18	10492	52.00	10-1500-319
								<b>Total</b>	52.00	
N/A	10-1500-319	BERNARDI, JIM	REFEREES BASKETBALL 11/13	181102		11/2/18	11/1/18	10493	52.00	10-1500-319
								<b>Total</b>	52.00	
N/A	10-1500-319	BERNARDI, JIM	REFEREES BASKETBALL 11/27	181102		11/2/18	11/1/18	10494	52.00	10-1500-319
								<b>Total</b>	52.00	
N/A	10-1500-319	GREGORIN, THOMAS	REFEREES BASKETBALL 11/13	181102		11/2/18	11/1/18	10495	52.00	10-1500-319
								<b>Total</b>	52.00	
N/A	10-1500-319	KINKA, RUSSELL	REFEREES BASKETBALL 11/13	181102		11/2/18	11/1/18	10496	52.00	10-1500-319
								<b>Total</b>	52.00	
N/A	10-1500-319	KINKA, RUSSELL	REFEREES BASKETBALL 11/27	181102		11/2/18	11/1/18	10497	52.00	10-1500-319
								<b>Total</b>	52.00	
N/A	10-1120-414	NINO'S PIZZA	LIGHTED SCHOOL HOUSE 11/2	181102		11/2/18	11/1/18	10498	300.00	10-1120-414
								<b>Total</b>	300.00	
N/A	10-1500-319	SCHELL, JEFF	REFEREES BASKETBALL 11/27	181102		11/2/18	11/1/18	10499	52.00	10-1500-319
								<b>Total</b>	52.00	
N/A	10-1500-319	SCHOESSLING, PAUL	REFEREES BASKETBALL 11/13	181102		11/2/18	11/1/18	10500	52.00	10-1500-319
								<b>Total</b>	52.00	
N/A	10-1500-319	BAUMAN, JOE	REFEREES BASKETBALL 11/29	181105		11/5/18	11/1/18	10501	52.00	10-1500-319
								<b>Total</b>	52.00	
N/A	10-2220-314	CAROLYN CRIMI	AUTHOR VISIT SP	181105		11/5/18	11/1/18	10502	1,200.00	10-2220-314
								<b>Total</b>	1,200.00	
N/A	10-1200-410	CHRISTINE ERICKSON PETTY C	GUIDED PETTY CASH 10/22 - 10/29	181105		11/5/18	11/1/18	10503	271.52	10-1200-410
								<b>Total</b>	271.52	
N/A	10-1500-319	EDELHEIT, GARY	REFEREES BASKETBALL 11/29	181105		11/5/18	11/1/18	10504	52.00	10-1500-319
								<b>Total</b>	52.00	
N/A	10-1500-319	KINKA, RUSSELL	REFEREES BASKETBALL 11/29	181105		11/5/18	11/1/18	10505	52.00	10-1500-319
								<b>Total</b>	52.00	
N/A	10-1550-640	NATIONAL HISTORY BEE	DW REGISTRATION	181105		11/5/18	11/1/18	10506	170.00	10-1550-640

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								<b>Total</b>	170.00	
N/A	10-1500-319	SOWA, JAMES	REFEREES BASKETBALL 11/29	181105		11/5/18	11/1/18	10507	52.00	10-1500-319
								<b>Total</b>	52.00	
N/A	10-1500-319	BAKOTA, DAN	REFEREES BASKETBALL 12/12	181106		11/7/18	11/1/18	10508	52.00	10-1500-319
								<b>Total</b>	52.00	
N/A	10-1500-319	BERNARDI, JIM	REFEREES BASKETBALL 11/7	181106		11/7/18	11/1/18	10509	52.00	10-1500-319
								<b>Total</b>	52.00	
N/A	10-1500-319	BERNARDI, JIM	REFEREES BASKETBALL 12/6	181106		11/7/18	11/1/18	10510	52.00	10-1500-319
								<b>Total</b>	52.00	
N/A	10-1500-319	BLUM, JERRY	REFEREES BASKETBALL 11/7	181106		11/7/18	11/1/18	10511	52.00	10-1500-319
								<b>Total</b>	52.00	
N/A	10-1500-319	BRUCKMANN, PHIL	REFEREES BASKETBALL 11/14	181106		11/7/18	11/1/18	10512	52.00	10-1500-319
								<b>Total</b>	52.00	
N/A	10-1500-319	EDELHEIT, GARY	REFEREES BASKETBALL 11/14	181106		11/7/18	11/1/18	10513	52.00	10-1500-319
								<b>Total</b>	52.00	
N/A	10-1500-319	EDELHEIT, GARY	REFEREES BASKETBALL 12/10	181106		11/7/18	11/1/18	10514	52.00	10-1500-319
								<b>Total</b>	52.00	
N/A	10-1500-319	FLATEBO, PETE	REFEREES BASKETBALL 12/4	181106		11/7/18	11/1/18	10515	52.00	10-1500-319
								<b>Total</b>	52.00	
N/A	10-1500-319	FLATEBO, PETE	REFEREES BASKETBALL 12/12	181106		11/7/18	11/1/18	10516	52.00	10-1500-319
								<b>Total</b>	52.00	
N/A	10-1500-319	FLATEBO, PETE	REFEREES BASKETBALL 12/10	181106		11/7/18	11/1/18	10517	52.00	10-1500-319
								<b>Total</b>	52.00	
N/A	10-1500-319	GLASER, TOM	REFEREES BASKETBALL 11/14	181106		11/7/18	11/1/18	10518	52.00	10-1500-319
								<b>Total</b>	52.00	
N/A	10-1500-319	GREGORIN, THOMAS	REFEREES BASKETBALL 12/4	181106		11/7/18	11/1/18	10519	52.00	10-1500-319
								<b>Total</b>	52.00	
N/A	10-1500-319	KINKA, RUSSELL	REFEREES BASKETBALL 12/4	181106		11/7/18	11/1/18	10520	52.00	10-1500-319
								<b>Total</b>	52.00	
N/A	10-1500-319	LORENZO, RON	REFEREES BASKETBALL 11/7	181106		11/7/18	11/1/18	10521	52.00	10-1500-319

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Invoice #	A.S.N.	Vendor Name	Description	Batch #	P.O. #	Check Date	Expense on Date	Check #	Amount	State Account #
								<b>Total</b>	52.00	
N/A	10-1500-319	NELSON, JOHN	REFEREES BASKETBALL 11/14	181106		11/7/18	11/1/18	10522	52.00	10-1500-319
								<b>Total</b>	52.00	
N/A	10-1500-319	NELSON, JOHN	REFEREES BASKETBALL 12/4	181106		11/7/18	11/1/18	10523	52.00	10-1500-319
								<b>Total</b>	52.00	
N/A	10-1500-319	PETERSON, RICH	REFEREES BASKETBALL 12/10	181106		11/7/18	11/1/18	10524	52.00	10-1500-319
								<b>Total</b>	52.00	
N/A	10-1500-319	SHELL, JEFF	REFEREES BASKETBALL 12/6	181106		11/7/18	11/1/18	10525	52.00	10-1500-319
								<b>Total</b>	52.00	
N/A	10-1500-319	SCHOESSLING, PAUL	REFEREES BASKETBALL 11/7	181106		11/7/18	11/1/18	10526	52.00	10-1500-319
								<b>Total</b>	52.00	
N/A	10-1500-319	SCHOESSLING, PAUL	REFEREES BASKETBALL 12/10	181016		11/7/18	11/1/18	10527	52.00	10-1500-319
								<b>Total</b>	52.00	
N/A	10-1500-319	SNODGRASS, MICHAEL	REFEREES BASKETBALL 12/6	181106		11/7/18	11/1/18	10528	52.00	10-1500-319
								<b>Total</b>	52.00	
5 N/A	10-1500-319	SNODGRASS, MICHAEL	REFEREES BASKETBALL 12/12	181106		11/7/18	11/1/18	10529	52.00	10-1500-319
								<b>Total</b>	52.00	
N/A	10-1500-319	VOGAN, TOM	REFEREES BASKETBALL 12/6	181106		11/7/18	11/1/18	10530	52.00	10-1500-319
								<b>Total</b>	52.00	
N/A	10-1500-319	VOGAN, TOM	REFEREES BASKETBALL 12/12	181106		11/7/18	11/1/18	10531	52.00	10-1500-319
								<b>Total</b>	52.00	
1169497344	10-2540-341	AT&T ONENET	6/18 TELEPHONE 103 CLUB	181114		11/15/18	11/1/18	10532	0.72	10-2540-341
2069031537	10-2540-341		8/18 TELEPHONE	181114		11/15/18	11/1/18	10532	47.12	10-2540-341
								<b>Total</b>	47.84	
N/A	10-3500-390	FUNTOPIA	D103 FIELD TRIP 11/20	181114		11/15/18	11/1/18	10533	1,116.00	10-3500-390
								<b>Total</b>	1,116.00	
N/A	10-3500-410	HIGHTOUCH HIGHTECH	D103 11/19 FIELD TRIP	181114		11/15/18	11/1/18	10534	650.00	10-3500-410
								<b>Total</b>	650.00	
N/A	10-2210-312	Napper, Catherine F	AIR/HOTEL/MEALS OAGC CONF 10/15	181114		11/15/18	11/1/18	10535	863.05	10-2210-312

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Printed: 12/13/2018 11:11 AM  
 Lincolnshire-Prairie View SD #103  
 Expense on Date: 11/1/2018 to 11/30/2018

Invoice #	A.S.N.	Vendor Name	Description	Batch #	P.O. #	Check Date	Expense on Date	Check #	Amount	State Account #
									<b>Total</b>	863.05
N/A	10-2130-410-1	NORTHWEST COMMUNITY HEA	HEARTSAVER CLASS	181114		11/15/18	11/1/18	10536	50.00	10-2130-410
									<b>Total</b>	50.00
3945830	10-3500-410	PERFORMANCE FOOD SERVICE	SUPPLIES	181114		11/15/18	11/1/18	10537	1,279.42	10-3500-410
									<b>Total</b>	1,279.42
N/A	10-3500-390	REGAL ENTERTAINMENT GROU	D103 FIELD TRIP 11/21 RALPH BREAK	181114		11/15/18	11/1/18	10538	675.21	10-3500-390
N/A	10-3500-390		D103 11/21 SNACK PACKS	181114		11/15/18	11/1/18	10538	479.25	10-3500-390
									<b>Total</b>	1,154.46
N/A	10-3500-410	SAMS CLUB	D103 SUPPLIES	181114		11/15/18	11/1/18	10539	212.83	10-3500-410
									<b>Total</b>	212.83
65194276811	40-2550-464	SHELL	FUEL TRANS	181114		11/15/18	11/1/18	10540	10,351.78	40-2550-464
65194276811	20-2540-464		FUEL O & M	181114		11/15/18	11/1/18	10540	393.75	20-2540-464
									<b>Total</b>	10,745.53
N/A	10-3500-390	TASTE BUDS KITCHEN	FIELD TRIP 11/28 - 103 CLUB	181114		11/15/18	11/1/18	10541	600.00	10-3500-390
									<b>Total</b>	600.00
									<b>Report Total</b>	<u><u>\$20,532.65</u></u>

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**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:** Patrick Palbicke  
**CC:** Dr. Scott Warren  
**Date:** December 13, 2018  
**Re:** November 2018 Donations

---

During November 2018, the District received the following donations:

<u>Donors</u>	<u>Amount</u>	<u>Purpose of Donation</u>
ABBVIE	\$440.00	DW Employer Matching

**Recommendation:**

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



## Lincolnshire-Prairie View School District 103

Memo

To: Board of Education  
From: Scott Warren  
Date: December 13, 2018  
Re: Approval of Employment

---

It is recommended that the Board accept and approve the employment of the following employee:

**Stephanie Schisgall**, to fill first grade leave of absence from Jan. 7, 2019 through March 22, 2019.

**Marissa Pastori**, to fill the school nurse position at Daniel Wright beginning January 7, 2019.

**Approval of Employment**

Staff Members Placement on Master Contract

**Stephanie Schisgall**, fill LOA of Heather Korah BS+1 Step 1 for a prorated salary of \$14,087.46.

**Marissa Pastori**, school nurse at Daniel Wright, BS+12 Step 3 for a prorated salary of \$ 26,858.37.



**LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT 103**  
**TEACHER CONTRACT**

School Nurse  
**FTE: 1.0**

<u>TEACHER</u>	<u>DEGREE</u>	<u>LANE</u>	<u>STEP</u>	<u>TRS SALARY</u>
Pastori, Marissa	BS	2	3	\$26,858.37 *Prorated

AGREEMENT MADE THIS **18th DAY OF December, 2018** between the Board of Education of Lincolnshire-Prairie View School District 103, Lake County, Illinois, hereinafter called the BOARD, and

**Marissa Pastori**  
hereinafter called the TEACHER\*  
**W I T N E S S E T H**

**A. EMPLOYMENT:**

1. The BOARD hereby employs **Marissa Pastori** as a legally qualified teacher, who holds a valid teaching certificate issued by the Illinois State Teacher Certification Board, with such powers and duties in that connection as may be fixed by the BOARD in this contract and in its policies, rules, and regulations. The employee shall work the days specified in the attached calendar.
2. The BOARD shall pay to the TEACHER a salary of **\$26,858.37 \*Prorated** for the term commencing **January 7, 2018** in equal installments twice a month for a period of **eight months (16 pay periods)**.
3. The BOARD shall indemnify and protect the TEACHER against civil rights damage claims and suits, constitutional rights damage claims and suits, and death, bodily injury, and property damage claims and suits, including the defense thereof, when damages are sought for negligent or wrongful acts alleged to have been committed in the scope of employment or under the direction of the BOARD.
4. During each school year the principal shall file for non-tenured teachers the District 103 Teacher Evaluation Form on or about December 15 and March 15 with the superintendent and provide the TEACHER with a copy of the completed evaluation.
5. Each newly hired TEACHER shall submit evidence of physical examination to the BOARD prior to the beginning of the school year.
6. The TEACHER shall notify the BOARD of any changes in the TEACHER’S certification status, any credit hours that he/she may have earned, and any academic course work that he/she has undertaken and completed.

**B. TEACHER DUTIES:**

1. The TEACHER agrees to devote effort to the development and implementation of the educational program of the BOARD.
2. The TEACHER shall be required to fulfill all requirements as specified in the Board Policy Handbook and the rules and regulations of The School Code of Illinois as from time to time in effect.
3. The TEACHER shall keep an accurate register of the daily attendance for each assigned pupil enrolled in the school, and shall make such other reports and keep records as required by the laws of the State of Illinois, the BOARD, or the administration.
4. The TEACHER shall be responsible for and deemed to have knowledge of all the rules, regulations, and policies established by the BOARD, and shall carry out duties prescribed therein. Copies of the Board Policy Handbook shall be available in each school office and school library.

C. MASTER CONTRACT:

The TEACHER agrees to be bound by the Master Contract and acknowledges receipt of a copy thereof.

D. TERMINATION:

1. In the event the TEACHER violates any of the provisions of this contract, or fails to perform the services and duties required of him/her, or violates the rules and regulations of the BOARD, or otherwise gives cause for his/her discharge, this contract shall be terminated, subject to the provisions of the School Code of Illinois. Rights of due process shall be granted where applicable.
2. In the event the TEACHER shall be dismissed by the BOARD or shall have his/her certificate suspended, revoked, or canceled by the Regional Superintendent of Schools or the State Teachers' Certification Board, the TEACHER shall not be entitled to receive any compensation from and after the date of such dismissal, suspension, revocation, or cancellation.

E. PART-TIME TEACHER ATTENDANCE EXPECTATIONS:

Part-time teachers are required to attend each full-day District institute day; they are responsible to conduct parent-teacher conferences in an amount of time proportionate with their FTE equivalent, although it does not necessarily have to be on the designated days (by mutual agreement with the building principal and/or supervisor). Part-time employees are not required, but are invited, to come to a staff meeting if it falls on a day or time when they are not required to be in attendance. They are, however, responsible for the content of the meetings. Part-time teachers who are not scheduled to work on early-release days are invited to attend these events. This information will be included in the staff assignment letters which are prepared by the Business Office.

F. NOTICE:

All notices under this contract shall be deemed properly served if given in writing and served upon the TEACHER and the President of the BOARD personally or by certified mail, return receipt requested, addressed to the party as set forth in this contract, or at such other address as may be hereinafter furnished by the TEACHER in writing.

Pursuant to an AYE and NAY vote taken and recorded at a lawful meeting of the said BOARD, this contract is executed in duplicate this **18th day of December, 2018**.

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

I accept the contract tendered me in the foregoing and agree to all terms, conditions, and requirements therein set forth.

\_\_\_\_\_  
Teacher

\_\_\_\_\_  
Street

\_\_\_\_\_  
City State Zip

\_\_\_\_\_  
Date

# Marissa K. Pastori

1023 Limb Court ■ Gurnee, IL 60031 ■ 847-894-6773 ■ mbragado@gmail.com

---

## Qualifications/Awards/Certificates

- Illinois and Wisconsin Registered Professional Nurse Licenses
- PEL-CSN credentials
- Experience with estar
- AHA BLS Certifications
- CPI Certification

## Professional Experience

### **Transition Program School Nurse, SEDOL, Mundelein, IL August 2018-present**

- Provide healthcare assessments to students and staff for acute injuries or illness throughout the school day and deliver nursing interventions and follow up assessments as needed with appropriate documentation
- Act as a liaison between the home, school, and private medical providers
- Establish and update immunization records, physicians' orders, and emergency action plans
- Responsible for administering required medication and tube feedings throughout the school day
- Assume responsibility for appropriate assessment, planning, intervention, evaluation, management, and referral activities for students with special needs
- Develop IEPs, FIEs, and SOPs for students on a case by case basis
- Provide training and instruction to staff on medical topics including: seizures, diabetes, allergies, and asthma
- Orient staff and teach specific medical procedures for the evaluation and maintenance of medically involved students in their classrooms
- Ensure compliance with procedures, protocols, and other instructions as provided by the district's administration
- Manage the process for third party billing with Medicaid to obtain reimbursement for skilled nursing care

### **Registered Professional Nurse, SEDOL, Gages Lake, IL June 2015-present**

- Responsible for one-to-one nursing care of medically fragile, non-verbal student during transportation and school activities
- Responsible for students requiring medication and tube feedings throughout the school day

### **Registered Nurse, Vista Medical Center East, Waukegan, IL August 2015-February 2016**

- Assess patients' physical condition and create and implement care programs accordingly
- Provide total patient care including administering medication, management of lines, and assessment of hemodynamic stability
- Provide education about medications and procedures to patients and their families
- Work in emergent situations while supporting and relying on a team of nurses, residents and patient care technicians

### **Certified Nursing Assistant, Relief Medical Services, Inc., Skokie, IL June 2014-December 2014**

### **Sales Analyst, Terlato Wines International, Lake Bluff, IL March 2009-August 2015**

### **Sales Operations Analyst, CDW, Mettawa, IL September 2007-March 2009**

### **Geologist, Burns & McDonnell, Downers Grove, IL August 2004 – September 2007**

## Education

LEWIS UNIVERSITY

**Master of Science in Nursing, anticipated completion in December 2020**

PURDUE UNIVERSITY CALUMET

**Bachelor of Science in Nursing, June 2016**

COLLEGE OF LAKE COUNTY

**Associates Degree in Nursing, December 2014**

UNIVERSITY OF WISCONSIN - PARKSIDE



**LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT 103**  
**TEACHER CONTRACT**

1st Grade LOA  
**FTE: 1.0**

<u>TEACHER</u>	<u>DEGREE</u>	<u>LANE</u>	<u>STEP</u>	<u>TRS SALARY</u>
Schisgall, Stephanie	BS	1	1	\$14,087.46 *Prorated

AGREEMENT MADE THIS **18th DAY OF December, 2018** between the Board of Education of Lincolnshire-Prairie View School District 103, Lake County, Illinois, hereinafter called the BOARD, and

**Stephanie Schisgall**  
hereinafter called the TEACHER\*  
**W I T N E S S E T H**

**A. EMPLOYMENT:**

1. The BOARD hereby employs **Stephanie Schisgall** as a legally qualified teacher, who holds a valid teaching certificate issued by the Illinois State Teacher Certification Board, with such powers and duties in that connection as may be fixed by the BOARD in this contract and in its policies, rules, and regulations. The employee shall work the days specified in the attached calendar.
2. The BOARD shall pay to the TEACHER a salary of **\$14,087.46 \*Prorated** for the term commencing **January 7, 2019** in equal installments twice a month for a period of **three months (6 pay periods)**.
3. The BOARD shall indemnify and protect the TEACHER against civil rights damage claims and suits, constitutional rights damage claims and suits, and death, bodily injury, and property damage claims and suits, including the defense thereof, when damages are sought for negligent or wrongful acts alleged to have been committed in the scope of employment or under the direction of the BOARD.
- ~~4. During each school year the principal shall file for non-tenured teachers the District 103 Teacher Evaluation Form on or about December 15 and March 15 with the superintendent and provide the TEACHER with a copy of the completed evaluation.~~
5. Each newly hired TEACHER shall submit evidence of physical examination to the BOARD prior to the beginning of the school year.
6. The TEACHER shall notify the BOARD of any changes in the TEACHER'S certification status, any credit hours that he/she may have earned, and any academic course work that he/she has undertaken and completed.

**B. TEACHER DUTIES:**

1. The TEACHER agrees to devote effort to the development and implementation of the educational program of the BOARD.
2. The TEACHER shall be required to fulfill all requirements as specified in the Board Policy Handbook and the rules and regulations of The School Code of Illinois as from time to time in effect.
3. The TEACHER shall keep an accurate register of the daily attendance for each assigned pupil enrolled in the school, and shall make such other reports and keep records as required by the laws of the State of Illinois, the BOARD, or the administration.
4. The TEACHER shall be responsible for and deemed to have knowledge of all the rules, regulations, and policies established by the BOARD, and shall carry out duties prescribed therein. Copies of the Board Policy Handbook shall be available in each school office and school library.

C. MASTER CONTRACT:

The TEACHER agrees to be bound by the Master Contract and acknowledges receipt of a copy thereof.

D. TERMINATION:

1. In the event the TEACHER violates any of the provisions of this contract, or fails to perform the services and duties required of him/her, or violates the rules and regulations of the BOARD, or otherwise gives cause for his/her discharge, this contract shall be terminated, subject to the provisions of the School Code of Illinois. Rights of due process shall be granted where applicable.
2. In the event the TEACHER shall be dismissed by the BOARD or shall have his/her certificate suspended, revoked, or canceled by the Regional Superintendent of Schools or the State Teachers' Certification Board, the TEACHER shall not be entitled to receive any compensation from and after the date of such dismissal, suspension, revocation, or cancellation.

E. PART-TIME TEACHER ATTENDANCE EXPECTATIONS:

Part-time teachers are required to attend each full-day District institute day; they are responsible to conduct parent-teacher conferences in an amount of time proportionate with their FTE equivalent, although it does not necessarily have to be on the designated days (by mutual agreement with the building principal and/or supervisor). Part-time employees are not required, but are invited, to come to a staff meeting if it falls on a day or time when they are not required to be in attendance. They are, however, responsible for the content of the meetings. Part-time teachers who are not scheduled to work on early-release days are invited to attend these events. This information will be included in the staff assignment letters which are prepared by the Business Office.

F. NOTICE:

All notices under this contract shall be deemed properly served if given in writing and served upon the TEACHER and the President of the BOARD personally or by certified mail, return receipt requested, addressed to the party as set forth in this contract, or at such other address as may be hereinafter furnished by the TEACHER in writing.

Pursuant to an AYE and NAY vote taken and recorded at a lawful meeting of the said BOARD, this contract is executed in duplicate this **18th day of December, 2018**.

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

I accept the contract tendered me in the foregoing and agree to all terms, conditions, and requirements therein set forth.

\_\_\_\_\_  
Teacher

\_\_\_\_\_  
Street

\_\_\_\_\_  
City State Zip

\_\_\_\_\_  
Date

# Stephanie Schisgall

701 W. Jackson Boulevard Unit #503C • Chicago, IL • 60661  
CELL (708)717-9425 • E-MAIL stephanie.schisgall@gmail.com

**OBJECTIVE:** Seeking a position as an elementary education teacher in grades K-6 utilizing my education and classroom experiences to plan and implement engaging common core lessons that challenge students and promote their intellectual, emotional, and physical growth.

**EDUCATION** **Benedictine University, ESL Endorsement, 2017**  
**University of Phoenix, M.A.E.D. Elementary Education, 2012**  
**Illinois State University, B.S. Sociology and Anthropology, 2009**

**CERTIFICATIONS** **Type 03**  
**ESL Endorsement**

## EXPERIENCE

**Lincolnshire Prairieview School District 103** **2015-present**  
**Special Education Associate**

- Execute behavior plans for students with behavioral needs
- Provide one on one academic support to students in grades K-2
- Implement, and utilize teacher's plans to facilitate classroom instruction
- Modify individual student assignments per their IEP accommodations
- Assist in classroom management
- Provide support to students with mobility issues
- Provide additional assistance to teachers and staff as needed

**North Palos School District 117** **2013-2014**

**Permanent Substitute Teacher, Conrady Jr. High**

- Plan, implement, and utilize teacher's plans to facilitate classroom-based instruction that caters to all ability ranges
- Administer assessments
- Teach Assets Program, which is an after-school intervention for academically at-risk students, 4 days a week
- Assist after school with Drama Club 1 day week and helped produce Conrady's theatrical production of Usher A Totally Teen Comedy
- Member of the PBIS planning team

**North Palos School District 117** **2012-2013**

**First Grade Maternity Leave Substitute Teacher, Dorn Elementary School**

- Created and taught engaging lesson plans for first grade students
- Created and evaluated assessments to measure student growth and progress
- Created and distributed weekly newsletter to parents which included information about curriculum, lessons, and general classroom news
- Analyzed MAP data in math and reading, and used results to drive further instruction
- Member of the Dr. Seuss Day planning committee

**North Palos School District 117** **2009-2015**

**Substitute Teacher**

- Planned, implemented, and utilized teachers plans to facilitate classroom based instruction that catered to all ability ranges
- Administered assessments
- Graded assessments, and assignments as needed
- Assisted other teachers with duties as needed





**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:** Patrick Palbicke  
**CC:** Dr. Scott Warren  
**Date:** December 18, 2018  
**Re:** School Fees/Kindergarten/Early Childhood/Community Peer for 2019-2020

---

Attached are the school fees discussed at the December 4 meeting. The pricing reflects the agreed upon CPI increase for all fees for next year. We recommend approval of the attached fee schedule for 2019-2020.

## School Fees Schedule

	CPI	CPI	
Increase from Prior year	2.1%	<b>2.1%</b>	
	<b>2018-19</b>	<b>2019-20</b>	
General Registration Fee			
Early Childhood	81.00	<b>83.00</b>	
Half Day Kindergarten	81.00	<b>83.00</b>	
Grade 1	265.00	<b>271.00</b>	**
Grade 2	265.00	<b>271.00</b>	**
Grade 3	265.00	<b>271.00</b>	**
Grade 4	161.00	<b>271.00</b>	**
Grade 5	161.00	<b>271.00</b>	**
Grade 6	161.00	<b>164.00</b>	
Grade 7	161.00	<b>164.00</b>	
Grade 8	161.00	<b>164.00</b>	
Full Day Kindergarten	* 3,788.00	<b>3,868.00</b>	
Community Peer	3,020.00	<b>3,083.00</b>	

\* 6% increase over prior year

\*\* Tech Fee rolled into grades 1-3 2018-2019; grades 1-5 2019-2020



## **Lincolnshire-Prairie View School District 103**

Memo

To: Board of Education  
From: Scott Warren  
Date: December 12, 2018  
Re: Nike Site Lease with the Village of Vernon Hills Renewal - Approval

---

The Board reviewed the Nike Site lease renewal at the October 16, 2018 and December 4, 2018 Board meetings. The lease agreement allows the Village of Vernon Hills to utilize the property as part of the Vernon Hills Athletic Complex (VHAC).

The relationship with the Village of Vernon Hills has been successful and the VHAC has served our communities well. I recommend the Board approve the lease agreement as presented.

## LEASE AGREEMENT

This Lease Agreement (“Lease”) is made and entered into this day of, 2018, by and between LINCOLNSHIRE PRAIRIE VIEW SCHOOL DISTRICT 103 (“Lessor”) and THE VILLAGE OF VERNON HILLS, a municipal corporation (“Lessee”) for the property described on Exhibit “A,” attached hereto and incorporated herein, commonly known as the field at the Vernon Hills Athletic Complex (VHAC) (formerly Nike site and Libertyville Training Site), Vernon Hills, Illinois (the “Property”).

### **LEASE COVENANTS AND AGREEMENTS**

1. **TERM.** The term of this Lease shall be three (3) years and shall commence on January 1, 2019 (“Commencement Date”) and expire on December 31, 2021 (“Expiration Date”); provided, however, that either party may terminate this Agreement at any time upon sixty (60) days written notice to the other party.
2. **PROPERTY.** The Property subject to this Lease and Agreement shall be the portion of the Vernon Hills Athletic Complex commonly known as Fields 5 to 8 inclusive as depicted on the attached Exhibit A.
3. **CONSIDERATION.** In consideration of the leasing of the Property, Lessee agrees to maintain the property at its expense.
4. **SECURITY DEPOSIT.** Lessee has not deposited a Security Deposit with Lessor.
5. **CONDITION OF PROPERTY.** Lessee has examined and knows the condition of the Property and acknowledges that no representations as to the condition thereof have been made by Lessor, or any agent, prior to or at the execution of this Lease that are not herein expressed. Lessee hereby acknowledges that Lessee shall take possession of the Property “As-Is”-Where-Is.”
6. **USE AND MAINTENANCE.** Lessor and Lessee shall utilize the Property as athletic fields for use by the public; provided, however, that Lessor’s use of the Property shall not exceed twenty-five percent (25%) of the total use of the Property. At all times during the term of the Lease, Lessee shall maintain the Property in accordance with the Annexation Agreement by and between the Village of Vernon Hills and the Lincolnshire Prairie View School District 103 dated March 20, 2001 (“Annexation Agreement”) and the terms of this Lease. In the event Lessor’s use of the Property exceeds twenty-five (25%) of the total use of the Property, the parties shall share all maintenance costs accruing thereafter equally.
7. **SUBORDINATION.** Lessor and Lessee agree that this Lease shall be subject and subordinate at all times to the terms and conditions of the September 15, 2000, Quitclaim Deed, a copy of which is attached hereto as Exhibit A. Lessor and Lessee agree to abide by all terms and conditions contained in said Quitclaim Deed and further agree to surrender the estate hereby created upon thirty (30) days notice from the United States

Department of Education. The parties further acknowledge that this Lease is subject to approval of the United States Department of Education.

7. **MECHANIC'S LIEN.** Neither party will cause or allow any mechanic's lien or liens to be placed upon the Property.
8. **INDEMNITY FOR ACCIDENTS.** Each party shall be liable for its use of the Property. Each party covenants and agrees that it will protect and save the other party harmless and indemnified against and from any penalty or damages or charges arising from its use of the Property, and said party will at all times defend, protect, indemnify, save and keep harmless the other party against and from all loss, cost, damage or expense, stemming from any accident or other occurrence on or about the Property arising from its use of the Property or obligations under this Lease.
9. **INSURANCE POLICIES.** At all times herein, both parties will maintain general liability insurance policies in the amount of five million dollars. Each party shall add the other party to said policies as additional insureds.
10. **WATER, GAS AND ELECTRIC CHARGES.** Both parties will pay for its water, gas and power bills, if any, taxed, levied or charged on the Property, for and during the term of the Lease.
11. **DEFAULT.** If default is made in any of the covenants herein contained by either party and said party fails to cure the default within ten (10) days after receipt of written notice specifying the default, either party may at its election, pursue any and all remedies available at law or equity.
12. **PAYMENT OF COSTS.** In the event of any action or proceeding brought by either party against the other for any matter arising out of or in any way relating to this Lease or the Property, the nonprevailing party in such action or proceeding shall pay all costs, expenses and reasonable attorneys' fees incurred by the prevailing party in connection with such action or proceeding.
13. **RIGHTS CUMULATIVE.** The rights and remedies under this Lease are cumulative. The exercise or use of any one or more thereof shall not bar any party from exercise or use of any other right or remedy provided herein or otherwise provided by law, nor shall exercise nor use of any right or remedy waive any other right or remedy.
14. **RENEWAL.** This Agreement and Lease shall automatically renew for an additional three (3) year term unless either party provides written notice that it is terminating the Lease. To be effective, the notice must be delivered to and receive by the other party at least ninety (90) days prior to the expiration of the term of this Lease Agreement, and/or any extension thereof.

15. **NOTICE.** Unless otherwise notified in writing, all notices, requests and demands shall be in writing and shall be personally delivered to or mailed by the United States certified mail, postage prepaid and return receipt requested as follows:

To the Village  
Village of Vernon Hills  
290 Evergreen Drive  
Vernon Hills, Illinois 60061  
*Attention: Village Manager*

with a copy to:  
Village of Vernon Hills  
290 Evergreen Drive  
Vernon Hills, Illinois 60061  
*Attention: Village Clerk*

and with a copy to:  
Keith Hunt  
Hunt & Associates PC  
55 West Monroe Street  
Suite 3600  
Chicago, IL 60603

To the District:  
Lincolnshire Prairie View School  
District 103  
1370 Riverwoods Road  
Lincolnshire, Illinois 60069  
*Attention: Superintendent*

with a copy to:  
Scariano, Himes and Petrarca, Chtd.  
180 N. Stetson, Suite 3100  
Chicago, Illinois 60601  
*Attention: Kevin B. Gordon*

16. **PLURALS; SUCCESSORS.** The words “Lessor” and “Lessee” wherever herein occurring and used shall be construed to mean “Lessors” and “Lessees” in case more than one person constitutes either party to this Lease; and all the covenants and agreements contained shall be binding upon, and inure to, their respective successors, heirs, executors, administrators and assigns and may be exercised by his or their attorney or agent.

17. **SEVERABILITY.** Wherever possible each provision of this Lease shall be interpreted in such manner as to be effective and valid under applicable law, but if any provision of this Lease shall be prohibited by or invalid under applicable law, such provision shall be ineffective to the extent of such prohibition or invalidity, without invalidating the remainder of such provision or the remaining provisions of this Lease.

**IN WITNESS WHEREOF**, the parties hereto have executed this instrument this day and year first above written.

**LESSEE:**

Village of Vernon Hills, an Illinois  
municipal corporation

By: \_\_\_\_\_  
Its: Village President

**ATTESTED TO:**

By: \_\_\_\_\_  
Its: Village Clerk

**LESSOR:**

Lincolnshire Prairie View District 103

By: \_\_\_\_\_  
Its: President, Board of Education

**ATTESTED TO:**

By: \_\_\_\_\_  
Its: Secretary



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:** December 13, 2018  
**Re:** Approval of Bid

---

Bids for the Half Day lighting project will be opened on Friday, December 14 at 10 a.m. The project is scheduled during winter break to replace lighting in the all the 3<sup>rd</sup> grade classrooms, hallways and the library. Work not completed during this period will be completed during spring break.

Bids will be reviewed and provided to the Board prior to the meeting.



**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:** Patrick Palbicke  
**CC:** Dr. Scott Warren  
**Date:** December 18, 2018  
**Re:** Resolution designation to prepare fiscal year 2020 budget

---

Included is an annual resolution to designate my position to prepare the fiscal year 2020 budget. This resolution accomplishes two things: (1) established the fiscal year for the 2019-2020 year and (2) provides me with the legal authorization to prepare the budget.

Please let me know if you have any questions.

**RESOLUTION TO DESIGNATE ASSISTANT SUPERINTENDENT FOR  
BUSINESS/CSBO TO PREPARE THE TENTATIVE BUDGET FOR THE 2020 FISCAL  
YEAR OF LINCOLNSHIRE–PRAIRIE VIEW SCHOOL DISTRICT NO. 103, LAKE  
COUNTY, ILLINOIS**

BE IT RESOLVED by the school board of School District Number 103 in the County of Lake, State of Illinois, that the Assistant Superintendent for Business/CSBO is hereby appointed to prepare a tentative budget for said School District for the fiscal year beginning July 1, 2019 and ending June 30, 2020.

Such budget shall be prepared in tentative form by the Assistant Superintendent for Business/CSBO, and in such tentative form shall be made conveniently available to public inspection for at least 30 days prior to final action thereon.

Adopted this 18th day of December, 2018.

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

ATTEST:

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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 18th day of December, 2018, insofar as the same relates to adoption of a resolution entitled:

**RESOLUTION TO DESIGNATE ASSISTANT SUPERINTENDENT FOR BUSINESS/CSBO TO PREPARE TENTATIVE BUDGET FOR THE 2020 FISCAL YEAR OF LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103, LAKE COUNTY, ILLINOIS**

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 18th day of December, 2018.

---

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:** Patrick Palbicke  
**CC:** Dr. Scott Warren  
**Date:** December 18, 2018  
**Re:** Supplemental 2018 Levy Resolution for DSEB

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The district issued Working Cash Bonds (“General Obligation Limited School Bonds, Series 2015C” to “max-out” our Debt Service Extension Base (DSEB). DSEB is the non-referendum limit of debt that can be levied against on a year-by-year basis. Starting in 2009, the DSEB was allowed to grow at the rate of CPI. However, in order to have the county actually levy to that limit, an annual resolution needs to be approved for the duration of the debt.

Attached is the resolution as well as a “before” and “after” view of the adoption to capture CPI.

We have until 02/28/2019 to file this resolution, but I like to get it done and filed with the other Levy resolutions before the end of the month so that we are all set for our extension.

MINUTES of a regular public meeting of the Board of Education of School District Number 103, Lake County, Illinois, held at the Learning Center of Daniel Wright Junior High School, 1370 North Riverwoods Road, Lincolnshire, Illinois, in said School District at 7:30 o'clock P.M., on the 18th day of December, 2018.

\* \* \*

The President called the meeting to order and directed the Secretary to call the roll.

Upon the roll being called, \_\_\_\_\_, the President, and the following members were physically present at said location: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

The following members were allowed by a majority of the members of the Board of Education in accordance with and to the extent allowed by rules adopted by the Board of Education to attend the meeting by video or audio conference: \_\_\_\_\_

\_\_\_\_\_

No member was not permitted to attend the meeting by video or audio conference.

The following members were absent and did not participate in the meeting in any manner or to any extent whatsoever: \_\_\_\_\_

\_\_\_\_\_

The President announced that in view of the current financial condition of the District, the Board of Education would consider the adoption of a resolution authorizing a supplemental property tax levy to pay the principal of and interest on outstanding limited bonds of the District.

Whereupon Member \_\_\_\_\_ presented and the Secretary read by title a resolution as follows, a copy of which was provided to each member of the Board of Education prior to said meeting and to everyone in attendance at said meeting who requested a copy:

RESOLUTION authorizing a supplemental property tax levy to pay the principal of and interest on outstanding limited bonds of School District Number 103, Lake County, Illinois.

\* \* \*

WHEREAS, School District Number 103, Lake County, Illinois (the “*District*”), is a duly organized School District operating under the provisions of the School Code of the State of Illinois, and all laws amendatory thereof and supplementary thereto (the “*School Code*”); and

WHEREAS, the District has heretofore issued and has outstanding its General Obligation Limited School Bonds, Series 2015C (the “*Bonds*”); and

WHEREAS, the Bonds were issued as limited bonds pursuant to and in accordance with the provisions of Section 15.01 of the Local Government Debt Reform Act of the State of Illinois, as amended (the “*Debt Reform Act*”); and

WHEREAS, pursuant to a resolution adopted by the Board of Education of the District (the “*Board*”) on the 1st day of December, 2015, as supplemented by a notification of sale (together, the “*Bond Resolution*”), and in accordance with the provisions of the School Code and the Debt Reform Act, the District has heretofore levied taxes upon all of the taxable property within the District to pay the principal of and interest on the Bonds as set forth in Column (B) of the schedule attached hereto as *Exhibit A*; and

WHEREAS, the Bond Resolution has been filed with the County Clerk of the County of Lake, Illinois (the “*County Clerk*”); and

WHEREAS, pursuant to the Bond Resolution, the District directed the County Clerk to extend the taxes levied in the Bond Resolution to pay principal of and interest on the Bonds in accordance with the terms of the Bond Resolution; and

WHEREAS, although the obligation of the District to pay the Bonds is a general obligation under the School Code and all taxable property in the District is subject to the levy of taxes to pay the Bonds without limitation as to rate, the amount of said taxes that will be extended to pay

the Bonds is limited by the Property Tax Extension Limitation Law of the State of Illinois, as amended (the “*Tax Extension Limitation Law*”); and

WHEREAS, pursuant to and in accordance with the provisions of the Debt Reform Act, the Bonds are payable from the debt service extension base of the District (the “*Base*”), which is an amount equal to that portion of the extension of the District for the 1994 levy year constituting an extension for payment of principal of and interest on bonds issued by the District without referendum, but not including alternate bonds issued under Section 15 of the Debt Reform Act or refunding obligations issued to refund or to continue to refund obligations of the District initially issued pursuant to referendum, increased each year, commencing with the 2009 levy year, by the lesser of 5% or the percentage increase in the Consumer Price Index (as defined in the Tax Extension Limitation Law) during the 12-month calendar year preceding the levy year; and

WHEREAS, the Base for levy year 2018 is equal to \$388,515.63 (the “*2018 Base*”); and

WHEREAS, the principal of and interest due on the Bonds is set forth in Column (A) of *Exhibit A* and in certain levy years exceeds the taxes levied in the Bond Resolution; and

WHEREAS, in accordance with the School Code, the Debt Reform Act and the Tax Extension Limitation Law, the District has the authority to adopt a supplemental levy causing the amount of taxes levied to pay the principal of and interest on the Bonds to be increased up to the amount of the 2018 Base or the amount of the principal of and interest due on the Bonds payable from the taxes levied for each such levy year, whichever is less; and

WHEREAS, the Board has heretofore determined and does hereby determine that it is necessary and in the best interests of the District that the District adopt a supplemental tax levy to pay the principal of and interest on the Bonds as further described herein:

NOW, THEREFORE, BE IT AND IT IS HEREBY RESOLVED by the Board of Education of School District Number 103, Lake County, Illinois, as follows:

*Section 1.* The preambles to this Resolution are hereby found and determined to be true, correct and complete and are hereby incorporated into this Resolution by this reference.

*Section 2.* The District does hereby levy for each of the years 2018 to 2034, inclusive, the supplemental amounts set forth in Column (C) of *Exhibit A*, which levy shall be extended against all of the taxable property in the District for the purpose of paying the principal of and interest on the Bonds. The taxes herein levied shall be in addition to and in excess of the taxes levied in the Bond Resolution. A schedule showing the aggregate of the taxes levied in the Bond Resolution and the taxes levied in this Resolution is set forth in Column (D) of *Exhibit A*.

*Section 3.* Forthwith upon the passage of this Resolution, the Secretary of the Board is hereby directed to file a certified copy of this Resolution with the County Clerk, and it shall be the duty of the County Clerk to annually in and for each of the years 2018 to 2034, inclusive, ascertain the rate necessary to produce the tax as set forth in Column (D) of *Exhibit A*, and extend the same for collection on the tax books against all of the taxable property within the District in connection with other taxes levied in each of said years for school purposes, in order to raise the respective amounts aforesaid and in each of said years such annual tax shall be computed, extended and collected in the same manner as now or hereafter provided by law for the computation, extension and collection of taxes for general school purposes of the District, and when collected, the taxes hereby levied shall be placed to the credit of the special fund heretofore created and designated in the Bond Resolution as the “School Bond and Interest Fund of 2015”, which taxes are hereby irrevocably pledged to and shall be used only for the purpose of paying the principal of and interest on the Bonds; and a certified copy of this Resolution shall also be filed with the School Treasurer who receives the taxes of the District.

*Section 4.* If any section, paragraph, clause or provision of this Resolution shall be held to be invalid or unenforceable for any reason, the invalidity or unenforceability of such

section, paragraph, clause or provision shall not affect any of the remaining provisions of this Resolution.

*Section 5.* All resolutions or parts thereof in conflict herewith be and the same are hereby repealed and that this Resolution shall be in full force and effect forthwith upon its adoption.

Adopted December 18, 2018.

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President, Board of Education

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Secretary, Board of Education

Member \_\_\_\_\_ moved and Member \_\_\_\_\_  
seconded the motion that said resolution as presented and read by title be adopted.

After a full and complete discussion thereof, the President directed the Secretary to call the roll for a vote upon the motion to adopt said resolution.

Upon the roll being called, the following members voted AYE: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

The following members voted NAY: \_\_\_\_\_

Whereupon the President declared the motion carried and said resolution adopted, and in open meeting approved and signed said resolution and directed the Secretary to record the same in full in the records of the Board of Education of School District Number 103, Lake County, Illinois, which was done.

Other business not pertinent to the adoption of said resolution was duly transacted at said meeting.

Upon motion duly made, seconded and carried, the meeting was adjourned.

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

**EXHIBIT A**

**SUPPLEMENTAL AND TOTAL TAXES LEVIED AND TO BE EXTENDED**

YEAR OF LEVY	(A) DEBT SERVICE ON THE BONDS	(B) TAX LEVIES ON FILE	(C) SUPPLEMENTAL TAX LEVY	(D) TOTAL TAXES TO BE EXTENDED TO PRODUCE
2018	\$150,078.00	\$ 70,655.61	\$7,991.01	\$ 78,646.62
2019	150,078.00	67,511.61	7,991.01	75,502.62
2020	150,078.00	74,699.61	7,991.01	82,690.62
2021	150,078.00	67,524.61	7,991.01	75,515.62
2022	150,078.00	71,086.61	7,991.01	79,077.62
2023	414,678.00	380,524.61	7,991.01	388,515.62
2024	418,578.00	380,524.61	7,991.01	388,515.62
2025	428,684.00	380,524.61	7,991.01	388,515.62
2026	430,159.00	380,524.61	7,991.01	388,515.62
2027	441,221.00	380,524.61	7,991.01	388,515.62
2028	446,365.00	380,524.61	7,991.01	388,515.62
2029	453,715.00	380,524.61	7,991.01	388,515.62
2030	458,515.00	380,524.61	7,991.01	388,515.62
2031	464,053.00	380,524.61	7,991.01	388,515.62
2032	470,295.00	380,524.61	7,991.01	388,515.62
2033	479,100.00	380,524.61	7,991.01	388,515.62
2034	382,500.00	380,524.61	1,975.39	382,500.00

STATE OF ILLINOIS        )  
                                      ) SS  
COUNTY OF LAKE         )

**CERTIFICATION OF MINUTES AND RESOLUTION**

I, the undersigned, do hereby certify that I am the duly qualified and acting Secretary of the Board of Education of School District Number 103, Lake County, Illinois (the “Board”), and that as such official I am the keeper of the records and files of the Board.

I do further certify that the foregoing constitutes a full, true and complete transcript of the minutes of the meeting of the Board held on the 18th day of December, 2018, insofar as same relates to the adoption of a resolution entitled:

RESOLUTION authorizing a supplemental property tax levy to pay the principal of and interest on outstanding limited bonds of School District Number 103, Lake County, Illinois.

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 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 an agenda for said meeting was posted at the location where said meeting was held and at the principal office of the Board at least 96 hours in advance of the holding of said meeting, that at least one copy of said agenda was continuously available for public review during the entire 96-hour period preceding said meeting, 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, and with the provisions of the School Code of the State of Illinois, as amended, and that the Board has complied with all of the provisions of said Act and said Code and with all of the procedural rules of the Board in the conduct of said meeting and in the adoption of said resolution.

IN WITNESS WHEREOF, I hereunto affix my official signature, this 18th day of December, 2018.

---

Secretary, Board of Education

STATE OF ILLINOIS        )  
                                  ) SS  
COUNTY OF LAKE         )

**FILING CERTIFICATE**

I, the undersigned, do hereby certify that I am the duly qualified and acting County Clerk of The County of Lake, Illinois, and as such official I do further certify that on the \_\_\_\_ day of \_\_\_\_\_, 20\_\_, there was filed in my office a duly certified copy of a resolution entitled:

RESOLUTION authorizing a supplemental property tax levy to pay the principal of and interest on outstanding limited bonds of School District Number 103, Lake County, Illinois.

duly adopted by the Board of Education of School District Number 103, Lake County, Illinois, on the \_\_\_\_ day of \_\_\_\_\_, 20\_\_, and that the same has been deposited in the official files and records of my office.

IN WITNESS WHEREOF, I hereunto affix my official signature and the seal of said County, this \_\_\_\_ day of \_\_\_\_\_, 20\_\_.

\_\_\_\_\_  
County Clerk

[SEAL]

STATE OF ILLINOIS        )  
                                  ) SS  
COUNTY OF LAKE         )

**FILING CERTIFICATE**

I, the undersigned, do hereby certify that I am the duly qualified and acting School Treasurer who receives the taxes of School District Number 103, Lake County, Illinois (the “*District*”), and as such official I do further certify that on the 18th day of December, 2018, there was filed in my office a duly certified copy of a resolution entitled:

RESOLUTION authorizing a supplemental property tax levy to pay the principal of and interest on outstanding limited bonds of School District Number 103, Lake County, Illinois.

duly adopted by the Board of Education of the District on the 18th day of December, 2018, and that the same has been deposited in the official files and records of my office.

IN WITNESS WHEREOF, I hereunto affix my official signature, this 18th day of December, 2018.

\_\_\_\_\_  
School Treasurer

**Lincolnshire-Prairie View SD 103  
(Lake County)  
Existing Debt  
Without Adoption of 2018 Supplemental Levy**

Preliminary, Subject to Change

**Non-Referendum Debt Service**

Levy Year	Fiscal Year	\$1,020,000			Less: Estimated Funds on Hand	Total	Non-Referendum Debt Service		Total General Obligation Bonds Debt Service	Approximate 1.0% County Loss/Cost Debt Service		Growth Rate	Tax Rate
		GO Refunding Limited School Bonds, Series 2013	GO Refunding Limited School Bonds, Series 2015A	GO Refunding Limited School Bonds, Series 2015C			Extension Base Created W/1994 Levy (1)	Remaining Margin (1)		LY2009	EAV		
2015	2017	\$ 191,063	\$ 127,000	\$ 191,349	\$ (139,305)	\$ 370,107	\$ 370,107	\$ 370,107	\$ 373,808	\$ 919,765,782	4.69%	0.0406	
2016	2018	187,575	119,850	150,078	(84,805)	372,697	372,697	372,697	376,424	984,051,554	6.99%	0.0383	
2017	2019	188,638	122,700	150,078	(80,891)	380,524	380,524	-	380,524	384,329	1,014,510,756	3.10%	0.0379
2018	2020	189,369	120,500	150,078	-	459,946	380,524	(79,422)	459,946	464,546	1,034,800,971	2.00%	0.0449
2019	2021	189,763	123,250	150,078	-	463,090	380,524	(82,566)	463,090	467,721	1,055,496,991	2.00%	0.0443
2020	2022	184,875	120,950	150,078	-	455,903	380,524	(75,378)	455,903	460,462	1,076,606,930	2.00%	0.0428
2021	2023	189,400	123,600	150,078	-	463,078	380,524	(82,553)	463,078	467,708	1,098,139,069	2.00%	0.0426
2022	2024	188,238	121,200	150,078	-	459,515	380,524	(78,991)	459,515	464,110	1,120,101,850	2.00%	0.0414
2023	2025	-	-	414,678	-	414,678	380,524	(34,153)	414,678	418,824	1,142,503,887	2.00%	0.0367
2024	2026	-	-	418,578	-	418,578	380,524	(38,053)	418,578	422,763	1,165,353,965	2.00%	0.0363
2025	2027	-	-	428,684	-	428,684	380,524	(48,160)	428,684	432,971	1,188,661,044	2.00%	0.0364
2026	2028	-	-	430,159	-	430,159	380,524	(49,635)	430,159	434,460	1,212,434,265	2.00%	0.0358
2027	2029	-	-	441,221	-	441,221	380,524	(60,697)	441,221	445,633	1,236,682,951	2.00%	0.0360
2028	2030	-	-	446,365	-	446,365	380,524	(65,841)	446,365	450,829	1,261,416,610	2.00%	0.0357
2029	2031	-	-	453,715	-	453,715	380,524	(73,191)	453,715	458,252	1,286,644,942	2.00%	0.0356
2030	2032	-	-	458,515	-	458,515	380,524	(77,991)	458,515	463,100	1,312,377,841	2.00%	0.0353
2031	2033	-	-	464,053	-	464,053	380,524	(83,528)	464,053	468,693	1,338,625,397	2.00%	0.0350
2032	2034	-	-	470,295	-	470,295	380,524	(89,771)	470,295	474,998	1,365,397,905	2.00%	0.0348
2033	2035	-	-	479,100	-	479,100	380,524	(98,576)	479,100	483,891	1,392,705,863	2.00%	0.0347
2034	2036	-	-	382,500	-	382,500	380,524	(1,976)	382,500	386,325	1,420,559,981	2.00%	0.0272
2035	2037	-	-	-	-	-	380,524	380,524	-	-	1,448,971,180	2.00%	0.0000
2036	2038	-	-	-	-	-	380,524	380,524	-	-	1,477,950,604	2.00%	0.0000
2037	2039	-	-	-	-	-	380,524	380,524	-	-	1,507,509,616	2.00%	0.0000
<b>Total DS From</b>													
<b>Current FY:</b>		<u>\$ 1,130,281</u>	<u>\$ 732,200</u>	<u>\$ 6,188,326</u>	<u>\$ (80,891)</u>	<u>\$ 7,969,917</u>			<u>\$ 7,969,917</u>	<u>\$ 8,049,616</u>			

85

(1) Pursuant to Public Act 96-0501, the District's DSEB will increase by the lesser of CPI or 5% each year starting with levy year 2009.

The applicable CPI increase has been applied to levy years 2009-2017, and assumed to be 0% per year thereafter.

**If the District issues non-referendum bonds with debt service structured assuming a growing DSEB, it will need to pass resolutions, perhaps annually, to capture the additional DSEB levy available from CPI growth. If the CPI growth is less than estimated on average, the District will have to pay debt service in excess of the DSEB from funds on hand.**



**Lincolnshire-Prairie View SD 103  
(Lake County)  
Existing Debt  
With Adoption of 2018 Supplemental Levy**

Preliminary, Subject to Change

<b>Non-Referendum Debt Service</b>														
Levy Year	Fiscal Year	\$1,020,000			Less: Estimated Funds on Hand	Total	Non-Referendum Debt Service Extension Base Created W/1994 Levy		Remaining Margin (1)	Total General Obligation Bonds Debt Service	Approximate 1.0% County Loss/Cost Debt Service Beginning LY2009		Growth Rate	Tax Rate
		\$1,550,000 GO Refunding Limited School Bonds, Series 2013	GO Refunding Limited School Bonds, Series 2015A	\$4,290,000 GO Limited School Bonds, Series 2015C			W/1994 Levy (1)	EAV						
2015	2017	\$ 191,063	\$ 127,000	\$ 191,349	\$ (139,305)	\$ 370,107	\$ 370,107	\$ -	\$ 370,107	\$ 373,808	\$ 919,765,782	4.69%	0.0406	
2016	2018	187,575	119,850	150,078	(84,805)	372,697	372,697	-	372,697	376,424	984,051,554	6.99%	0.0383	
2017	2019	188,638	122,700	150,078	(80,891)	380,524	380,524	-	380,524	384,329	1,014,510,756	3.10%	0.0379	
2018	2020	189,369	120,500	150,078	-	459,946	388,515	(71,431)	459,946	464,546	1,034,800,971	2.00%	0.0449	
2019	2021	189,763	123,250	150,078	-	463,090	388,515	(74,575)	463,090	467,721	1,055,496,991	2.00%	0.0443	
2020	2022	184,875	120,950	150,078	-	455,903	388,515	(67,387)	455,903	460,462	1,076,606,930	2.00%	0.0428	
2021	2023	189,400	123,600	150,078	-	463,078	388,515	(74,562)	463,078	467,708	1,098,139,069	2.00%	0.0426	
2022	2024	188,238	121,200	150,078	-	459,515	388,515	(71,000)	459,515	464,110	1,120,101,850	2.00%	0.0414	
2023	2025	-	-	414,678	-	414,678	388,515	(26,162)	414,678	418,824	1,142,503,887	2.00%	0.0367	
2024	2026	-	-	418,578	-	418,578	388,515	(30,062)	418,578	422,763	1,165,353,965	2.00%	0.0363	
2025	2027	-	-	428,684	-	428,684	388,515	(40,169)	428,684	432,971	1,188,661,044	2.00%	0.0364	
2026	2028	-	-	430,159	-	430,159	388,515	(41,644)	430,159	434,460	1,212,434,265	2.00%	0.0358	
2027	2029	-	-	441,221	-	441,221	388,515	(52,706)	441,221	445,633	1,236,682,951	2.00%	0.0360	
2028	2030	-	-	446,365	-	446,365	388,515	(57,850)	446,365	450,829	1,261,416,610	2.00%	0.0357	
2029	2031	-	-	453,715	-	453,715	388,515	(65,200)	453,715	458,252	1,286,644,942	2.00%	0.0356	
2030	2032	-	-	458,515	-	458,515	388,515	(70,000)	458,515	463,100	1,312,377,841	2.00%	0.0353	
2031	2033	-	-	464,053	-	464,053	388,515	(75,537)	464,053	468,693	1,338,625,397	2.00%	0.0350	
2032	2034	-	-	470,295	-	470,295	388,515	(81,780)	470,295	474,998	1,365,397,905	2.00%	0.0348	
2033	2035	-	-	479,100	-	479,100	388,515	(90,585)	479,100	483,891	1,392,705,863	2.00%	0.0347	
2034	2036	-	-	382,500	-	382,500	388,515	6,015	382,500	386,325	1,420,559,981	2.00%	0.0272	
2035	2037	-	-	-	-	-	388,515	388,515	-	-	1,448,971,180	2.00%	0.0000	
2036	2038	-	-	-	-	-	388,515	388,515	-	-	1,477,950,604	2.00%	0.0000	
2037	2039	-	-	-	-	-	388,515	388,515	-	-	1,507,509,616	2.00%	0.0000	
<b>Total DS From</b>														
<b>Current FY:</b>		<u>\$ 1,130,281</u>	<u>\$ 732,200</u>	<u>\$ 6,188,326</u>	<u>\$ (80,891)</u>	<u>\$ 7,969,917</u>			<u>\$ 7,969,917</u>	<u>\$ 8,049,616</u>				

(1) Pursuant to Public Act 96-0501, the District's DSEB will increase by the lesser of CPI or 5% each year starting with levy year 2009.

The applicable CPI increase has been applied to levy years 2009-2018, and assumed to be 0% per year thereafter.

**If the District issues non-referendum bonds with debt service structured assuming a growing DSEB, it will need to pass resolutions, perhaps annually, to capture the additional DSEB levy available from CPI growth. If the CPI growth is less than estimated on average, the District will have to pay debt service in excess of the DSEB from funds on hand.**



## **Lincolnshire-Prairie View School District 103**

Memo

To: Board of Education  
From: Katie Reynolds  
Date: December 13, 2018  
Re: Spanish Overview and Goals

---

There will be a presentation to the Board of Education that includes the history of the World Language Committee, an explanation of Spanish language instruction, and the placement process and course sequence at Stevenson High School.



**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:** Patrick Palbicke  
**CC:** Dr. Scott Warren  
**Date:** December 18, 2018  
**Re:** Audited Financial Statements for Fiscal Year 2018

---

It is my pleasure to present to you the audited financial statements for fiscal year 2018.

For a summary, I would recommend you read the “Management’s Discussion and Analysis” on pages 6-11 of the report.

The audit contained no management letter (material differences requiring explanation) as there were no items needing attention (see included letter the Board). I would recognize the work of the business office, each of the building secretaries, all the way to the individual teachers who contribute to the processes and procedures. Their patient, consistent application of the business practices we request they use have a significant impact on the result of the audit each year. I would also recognize the Board for doing its fiduciary responsibility in the many items we discuss/review from board meeting to board meeting.

Other items of note:

- The general fund referenced is the Ed fund and Working cash fund added together
- Some of the notes look odd because we neither budget nor book the “on-behalf” payment from the State, as it is not known until audit time, and the auditors provide me with the entry. It does not affect the audit as it is an equal revenue and expense.
- Page 27 (Note 11) begins the discussion of Retirement benefits and our Other Post Retirement Benefits (OPEB) which is not required to be disclosed until after an actuarial look at it.
- Page 45 Note 17 is what we have been discussing lately regarding our Debt Capacity.

I recommend the Board approve the audited financial statements for fiscal year 2018 as presented.

December 10, 2018

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

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Lincolnshire-Prairie View School District No. 103 (District) for the year ended June 30, 2018. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards*), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated September 4, 2018. Professional standards also require that we communicate to you the following information related to our audit.

#### Significant Audit Matters

##### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Lincolnshire-Prairie View School District No. 103 are described in Note 1 to the financial statements. During fiscal year 2018, the District implemented GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* and GASB Statement No. 85, *Omnibus 2017*. The application of existing policies was not changed during fiscal year 2018. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole. The most sensitive estimates affecting the financial statements were:

- Management's estimate of depreciation expense is based on estimated useful lives of the capital assets held by the District.
- Management's estimates regarding pension and OPEB liabilities were based on various actuarial assumptions regarding projected salaries, market trends, and expected mortality.

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

##### *Difficulties Encountered in Performing the Audit*

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

### *Corrected and Uncorrected Misstatements*

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

### *Disagreements with Management*

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

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter, a copy of which is attached.

### *Management Consultations with Other Independent Accountants*

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

### *Other Audit Findings or Issues*

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

### Other Matters

We were engaged to report on supplemental information, except for the average daily attendance figure included in the computation of operating expense per pupil and per capita tuition charges, which accompany the financial statements but are not required supplementary information (RSI). With respect to the supplemental information, except for the average daily attendance figure included in the computation of operating expense per pupil and per capita tuition charges, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplemental information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the average daily attendance figure included in the computation of operating expense per pupil and per capita tuition charges, which accompany the financial statements but is not RSI. Such information has not been subjected to the auditing procedures

applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the information and use of the Board of Education and management of Lincolnshire-Prairie View School District No. 103 and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

*Eder, Casella & Co.*

EDER, CASELLA & CO.  
Certified Public Accountants

Client: **Lincolnshire-Prairie View School District No. 103**  
 Engagement: **Lincolnshire-Prairie View School District No. 103**  
 Period Ending: **6/30/2018**  
 Trial Balance: **10 - Education Fund**  
 Workpaper: **10 - Education Fund AJE Report**

Account	Description	W/P Ref	Debit	Credit
<b>Adjusting Journal Entries JE # 1</b>				
Record State On-Behalf Payments				
Z4180	Expenses for On-Behalf Payments		10,814,652.00	
S3998	Revenues for On-Behalf Payments			10,814,652.00
<b>Total</b>			<b>10,814,652.00</b>	<b>10,814,652.00</b>

**Adjusting Journal Entries JE # 2**

PBC - Reclass refund against tuition. Overpaid in June 2017 and received refund in 2018, but didn't have any more expense to offset the credit balance.

X4220-600	Other Objects		53.00	
X1912-600	Other Objects			53.00
<b>Total</b>			<b>53.00</b>	<b>53.00</b>

I have reviewed and agree with the above adjustments:



Signature

11/28/18

Date

Client: **Lincolnshire-Prairie View School District No. 103**  
 Engagement: **Lincolnshire-Prairie View School District No. 103**  
 Period Ending: **6/30/2018**  
 Trial Balance: **20 - Operation & Maintenance Fund**  
 Workpaper: **20 - O&M Fund AJE Report - NONE**

Account	Description	W/P Ref	Debit	Credit
<b>Adjusting Journal Entries JE # 1</b>				
Reclass patching and sealcoating out of capital outlay				
X2540-700	Non-Capitalized Equipment		13,708.00	
X2540-500	Capital Outlay			13,708.00
<b>Total</b>			<b>13,708.00</b>	<b>13,708.00</b>

I have reviewed and agree with the above adjustments:

  
 \_\_\_\_\_  
 Signature

9/7/18  
 \_\_\_\_\_  
 Date

# Lincolnshire-Prairie View School District No. 103

1370 N. Riverwoods Road  
Lincolnshire, IL 60069

Eder, Casella & Co.  
Suite 203  
5400 West Elm Street  
McHenry, Illinois 60050

This representation letter is provided in connection with your audit of the financial statements of Lincolnshire-Prairie View School District No. 103 (District), which comprise the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information as of June 30, 2018, and the respective changes in financial position and, where applicable, cash flows, for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with the modified cash basis of accounting.

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

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

## Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated September 4, 2018, including our responsibility for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting.
2. The financial statements referred to above are fairly presented in conformity with the modified cash basis of accounting and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
6. Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the modified cash basis of accounting.
7. Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
8. We are in agreement with the adjusting journal entries you have proposed, if any, and they will be posted.
9. The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with the modified cash basis of accounting.

10. Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.

**Information Provided**

11. We have provided you with:

- a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
- b. Additional information that you have requested from us for the purpose of the audit.
- c. Unrestricted access to persons within the District from whom you determined it necessary to obtain audit evidence.
- d. Minutes of the meetings of the Board of Education or summaries of actions of recent meetings as listed below:

July 11, 2017 – Regular  
July 18, 2017 – Special  
August 22, 2017 – Regular  
September 5, 2017 – Committee of the Whole  
September 7, 2017 – Special  
September 19, 2107 – Regular  
October 3, 2017 – Special  
October 3, 2017 – Committee of the Whole  
October 24, 2017 – Regular  
November 14, 2017 – Regular  
November 29, 2017 – Special  
November 30, 2017 – Special  
December 5, 2017 – Committee of the Whole  
December 19, 2017 – Regular  
January 16, 2018 – Regular  
February 6, 2018 – Committee of the Whole  
February 20, 2018 – Regular  
February 27, 2018 – Special  
March 6, 2018 – Committee of the Whole  
March 20, 2018 – Regular  
April 10, 2018 – Committee of the Whole  
April 10, 2018 – Special  
April 10, 2018 – Negotiations Sub-Committee  
April 24, 2018 – Regular  
May 8, 2018 – Committee of the Whole  
May 22, 2018 – Regular  
May 22, 2018 – Negotiations Sub-Committee  
June 5, 2018 – Committee of the Whole  
June 19, 2018 – Regular  
July 10, 2018 – Regular (Agenda only)  
August 21, 2018 – Regular (Agenda only)

12. All material transactions have been recorded in the accounting records and are reflected in the financial statements.
13. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
14. We have no knowledge of any fraud or suspected fraud that affects the District and involves:
  - a. Management,

- b. Employees who have significant roles in internal control, or
  - c. Others where the fraud could have a material effect on the financial statements.
15. We have no knowledge of any allegations of fraud or suspected fraud affecting the District's financial statements communicated by employees, former employees, regulators, or others.
  16. We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
  17. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
  18. We have disclosed to you the identity of the District's related parties and all the related party relationships and transactions of which we are aware.

**Government-specific**

19. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
20. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
21. The District has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balances.
22. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
23. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
24. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
25. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
26. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
27. As part of your audit, you prepared the draft financial statements and related notes, fixed assets records and provided us with a copy of the fixed asset listing. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.
28. The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

29. The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
30. The financial statements include all joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
31. The financial statements properly classify all funds and activities in accordance with GASB Statement No. 34.
32. All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
33. Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
34. Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
35. Provisions for uncollectible receivables have been properly identified and recorded.
36. Expenses have been appropriately classified in or allocated to functions and programs in the Statement of Activities, and allocations have been made on a reasonable basis.
37. Revenues are appropriately classified in the Statement of Activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
38. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
39. Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
40. Capital assets, and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
41. We are not aware of any current or anticipated losses in excess of our insurance coverage for which we would be financially liable.
42. We have appropriately disclosed the District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available and have determined that net position is properly recognized under the policy.
43. We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
44. We agree with the findings of specialists in evaluating the District's accrued pension liability and OPEB liability and have adequately considered the qualifications of the specialists in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialists.
45. We believe that the actuarial assumptions and methods used to measure pension and OPEB liabilities and costs for financial accounting purposes are appropriate in the circumstances.
46. With respect to the supplementary information, we acknowledge our responsibility for presenting the supplementary information in accordance with the modified cash basis of accounting, and we believe the supplementary information, including its form and content, is fairly presented in accordance with the modified cash basis of accounting. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant

assumptions or interpretations underlying the measurement and presentation of the supplementary information.

47. In regard to the fixed asset services performed by you, we have:

- a. Made all management decision and performed all management functions.
- b. Designated an individual with suitable skill, knowledge, or experience to oversee the services.
- c. Evaluated the adequacy and results of the services performed.
- d. Accepted responsibility for the results of the services.

Signed: Scott Vann

Title: Superintendent

Date: 12/10/18

Signed: [Signature]

Title: Asst. Supt. For Business

Date: 12/10/2018



815.344.1300 mchenry  
847.382.3366 barrington  
847.336.6455 gurnee  
www.edercasella.com

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

**ANNUAL FINANCIAL REPORT**

**JUNE 30, 2018**

**eder, casella & co.**

LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103

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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 modified cash basis 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, 2018, 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, 2018, and the respective changes in modified cash basis financial position thereof for the year then ended in accordance with the basis of accounting described in Note 1.

## **Change in Accounting Principle**

As described in Note 18 to the financial statements, the District implemented GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* and GASB Statement No. 85, *Omnibus 2017*. Our opinions are not modified with respect to this matter.

## **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 this matter.

## **Other Matters**

### *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. 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.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. 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 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated December 10, 2018, 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* in considering Lincolnshire-Prairie View School District No. 103's internal control over financial reporting and compliance.

*Eder, Casella & Co.*  
EDER, CASELLA & CO.  
Certified Public Accountants

McHenry, Illinois  
December 10, 2018

INDEPENDENT AUDITOR'S 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, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 10, 2018. 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 material weaknesses or significant deficiencies. 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  
December 10, 2018

SUPPLEMENTARY INFORMATION

# LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103

## MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2018

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, 2018. 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, 2018 by \$48,500,016 (net position). Of this amount, \$20,014,273 (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 \$5,380,846.
- At June 30, 2018 the District reported combined ending fund balances of \$27,103,219, a decrease of \$2,915,340 in comparison with the prior year.
- At June 30, 2018 the unassigned fund balance for the General Fund was \$22,644,166, or 64% of total General Fund expenditures.
- The District's total debt decreased by \$698,309 during the current fiscal year due to payment of long-term debt.

### 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 depreciation.

The government-wide financial statements can be found on pages 12 and 13 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 14 through 17 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 18 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 19 through 45 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 46 through 76 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 \$48,500,016 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, 2018 and 2017:

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

	Governmental Activities	
	FY 2018	FY 2017
Current and Other Assets	\$ 27,103,338	\$ 30,028,917
Capital Assets	34,018,180	26,420,303
Total Assets	<u>\$ 61,121,518</u>	<u>\$ 56,449,220</u>
Other Liabilities	\$ 119	\$ 10,358
Long-Term Debt Outstanding	12,621,383	13,319,692
Total Liabilities	<u>\$ 12,621,502</u>	<u>\$ 13,330,050</u>
Net Investment in Capital Assets	\$ 25,686,797	\$ 17,390,611
Restricted	2,798,946	2,691,651
Unrestricted	20,014,273	23,036,908
Total Net Position	<u>\$ 48,500,016</u>	<u>\$ 43,119,170</u>

The net investment in capital assets (53% 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 (6%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position (\$20,014,273) 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 \$5,380,846 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 \$5,380,846. Key elements of this increase are as follows:

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

	Governmental Activities	
	FY 2018	FY 2017
Revenues:		
Program Revenues		
Charges for Services	\$ 2,376,250	\$ 2,453,708
Operating Grants and Contributions	12,572,580	12,854,661
Capital Grants and Contributions	82,200	98,412
General Revenues		
Property Taxes	30,617,820	28,297,539
Other Payments in Lieu of Taxes	97,470	116,486
Grants and Contributions not Restricted to Specific Activities	1,030,274	423,293
Unrestricted Investment Earnings	279,742	179,030
Refund of Prior Years' Expenditures	14,395	30,922
Miscellaneous	41,583	44,817
Premium on Bonds	-	171,746
Gain/(Loss) on Disposal of Assets	(27,940)	(5,946)
Total Revenues	<u>\$ 47,084,374</u>	<u>\$ 44,664,668</u>
Expenses:		
Instruction	\$ 16,653,526	\$ 16,032,779
Support Services	13,132,300	13,234,009
Community Services	354,768	334,897
Payments to Other Districts and Governmental Units	349,584	561,568
Interest and Fees on Long-Term Debt	398,698	566,418
On-Behalf Retirement Contributions	10,814,652	11,437,365
Total Expenses	<u>\$ 41,703,528</u>	<u>\$ 42,167,036</u>
Increase/(Decrease) in Net Position	\$ 5,380,846	\$ 2,497,632
Net Position - Beginning	43,119,170	40,176,636
Net Position Adjustment	-	444,902
Net Position - Ending	<u>\$ 48,500,016</u>	<u>\$ 43,119,170</u>

The District's total revenues increased \$2,419,706 compared to the prior year. The most significant factor of this increase was property taxes of \$2,320,281.

Overall expenditures decreased by \$463,508 compared to the prior year. This is primarily due to a decrease in on-behalf retirement contributions of \$622,713

### 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 \$27,103,219, a decrease of \$2,915,340 in comparison with the prior year.

The General Fund is the chief operating fund of the District. At June 30, 2018, fund balance was \$22,644,166 (all 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 both represent 64% of total General Fund expenditures.

The General Fund's fund balance decreased \$68,755 and includes transfers of \$420,017 and \$6,100,000 to the Debt Services Fund and Operations and Maintenance Fund, respectively, and a transfer of \$400,000 from the Transportation Fund.

The Operations and Maintenance Fund's fund balance decreased \$773,918 and includes a net transfer to the Debt Services Fund of \$218,538.

The Debt Services Fund's fund balance decreased \$52,920 and includes net transfers of \$420,017 and \$218,538 from the General Fund and Operations and Maintenance Fund, respectively.

The Transportation Fund's fund balance increased by \$279,603 and includes a transfer of \$400,000 to the General Fund for educational purposes.

The Illinois Municipal Retirement/Social Security Fund's fund balance increased by \$192,992. The increase was due primarily to revenues exceeding the expenses of the fund.

The Capital Projects Fund's fund balance decreased by \$2,492,342 and includes a transfer of \$6,100,000 from the Operations and Maintenance Fund. The decrease in fund balance is due to significant expenditures for capital outlay for ongoing construction projects.

### **General Fund Budgetary Highlights**

The District passed the original budget on June 20, 2017 and did not amend the budget.

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

- The difference between budgeted revenues and actual revenues was \$13,405,491 (favorable). This was primarily attributable to more than expected property tax revenue and On-Behalf Retirement contributions from the state.
- The difference between budgeted expenditures and actual expenditures was \$9,714,674 (unfavorable) and was due to On-Behalf Retirement payments (\$10,814,652).

### **Capital Asset and Debt Administration**

**Capital Assets.** At June 30, 2018 the District had invested \$34,018,180 (net of depreciation) in a broad range of capital assets, including land, buildings, improvements other than buildings, equipment other than transportation/food service, food service equipment, and transportation equipment. Total depreciation expense for the year was \$1,542,007.

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

- Building additions of \$15,856,850, of which \$6,999,288 was included in construction in progress at the beginning of the year.
- Furniture additions of \$518,694, all of which was included in construction in progress at the beginning of the year.
- Crosswalk and sidewalk improvements at Daniel Wright School for \$107,170.

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

	Governmental Activities	
	2018	2017
Land	\$ 1,853,080	\$ 1,853,080
Construction in Progress	12,428	7,724,213
Buildings	29,035,883	14,193,528
Improvements Other than Buildings	1,592,948	1,589,631
Equipment Other than Transportation/Food Service	1,495,960	1,017,959
Food Service Equipment	13,162	16,199
Transportation Equipment	14,719	25,693
Total	<u>\$ 34,018,180</u>	<u>\$ 26,420,303</u>

Additional information on the District's capital assets can be found in note 4 on page 25 of this report.

**Long-Term Debt.** At June 30, 2018 the District had \$12,458,224 in long-term debt.

Significant debt activities for the year ended June 30, 2018 include the following:

- Payments of long-term debt were \$689,722.

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

	Governmental Activities	
	2018	2017
General Obligation Bonds	\$ 6,010,000	\$ 6,270,000
General Obligation Debt Certificates	6,365,000	6,715,000
Lease/Purchase Agreements	83,224	162,946
Total	<u>\$ 12,458,224</u>	<u>\$ 13,147,946</u>

Additional information on the District's long-term debt can be found in note 5 on pages 25 and 26 of this report.

**Economic Factors and Next Year's Budget**

For FY 2018, the District received an increased percentage of the 2017 tax extension, attributing to higher tax revenue for current fiscal year. This will affect FY 2019 with a reduced amount of tax revenue from a lower remaining percentage of the 2017 levy. The 2019 budget remains balanced despite this revenue shortfall, partly due to the continued successful negotiations with the NEA Lincolnshire teachers' union which signed a contract through FY 2021.

The legislative changes that altered the General State Aid formula for schools in 2018 had a minimal impact to the District in relation to the amount of funding. The timing of some categorical grants that are now rolled into the new formula, however, guaranteed more timely payments of these amounts. These amounts will continue for the foreseeable future with little change as the District does not qualify for additional funding and hold harmless clauses are in place to protect a possible reduction in funds.

**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, 2018

	Governmental Activities
<b>ASSETS</b>	
Cash and Cash Equivalents	\$ 7,428,234
Investments, at Fair Value	19,674,722
Other Current Assets	382
Capital Assets (Note 4):	
Land	1,853,080
Construction in Progress	12,428
Depreciable Buildings, Property, and Equipment, net of depreciation	32,152,672
Total Assets	\$ 61,121,518
<b>LIABILITIES</b>	
Other Payables	\$ 119
Long-Term Liabilities	
Due Within One Year	663,196
Due in More Than One Year	11,958,187
Total Liabilities	\$ 12,621,502
<b>NET POSITION</b>	
Net Investment in Capital Assets	\$ 25,686,797
Restricted for:	
Debt Service	187,053
Transportation	1,350,463
Retirement	1,200,958
Special Education	60,472
Unrestricted/(Deficit)	20,014,273
Total Net Position	\$ 48,500,016

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, 2018

Functions/Programs	Expenses	Program Revenues		Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions		
Governmental Activities					
Instruction					
Regular Programs	\$ 11,338,591	\$ 970,231	\$ 71,567	\$ -	\$ (10,296,793)
Special Education Programs	2,981,338	405,936	-	-	(2,575,402)
Other Instructional Programs	2,332,852	931,582	506,869	-	(894,401)
Support Services					
Pupils	2,106,148	-	9,782	-	(2,096,366)
Instructional Staff	1,571,992	-	-	-	(1,571,992)
General Administration	1,316,015	-	-	-	(1,316,015)
School Administration	1,517,806	-	-	-	(1,517,806)
Business	757,447	-	-	-	(757,447)
Operations and Maintenance	2,500,069	30,177	-	82,200	(2,387,692)
Transportation	2,085,770	38,324	900,253	-	(1,147,193)
Food Services	43,417	-	19,389	-	(24,028)
Central	1,234,381	-	-	-	(1,234,381)
Community Services	354,768	-	-	-	(354,768)
Payments to Other Districts and Governmental Units	349,584	-	250,068	-	(99,516)
Interest and Fees on Long-Term Debt	398,698	-	-	-	(398,698)
On-Behalf Retirement Contributions	10,814,652	-	10,814,652	-	-
<b>Total Governmental Activities</b>	<b>\$ 41,703,528</b>	<b>\$ 2,376,250</b>	<b>\$ 12,572,580</b>	<b>\$ 82,200</b>	<b>\$ (26,672,498)</b>
General Revenues					
Taxes					
Property Taxes, Levied for General Purposes					\$ 30,212,288
Property Taxes, Levied for Debt Service					405,532
Other Payments in Lieu of Taxes					97,470
Grants and Contributions not Restricted to Specific Activities					1,030,274
Unrestricted Investment Earnings					279,742
Refund of Prior Years' Expenditures					14,395
Miscellaneous Income					41,583
Gain/(Loss) on Disposal of Assets					(27,940)
<b>Total General Revenues</b>					<b>\$ 32,053,344</b>
Change in Net Position					\$ 5,380,846
Net Position - July 1, 2017					43,119,170
Net Position - June 30, 2018					<b>\$ 48,500,016</b>

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

LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103  
 FUND FINANCIAL STATEMENTS  
 STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCE - MODIFIED CASH BASIS  
 GOVERNMENTAL FUNDS  
 JUNE 30, 2018

	General Fund	Operations and Maintenance Fund	Debt Services Fund	Transportation Fund	Illinois Municipal Retirement/ Social Security Fund	Capital Projects Fund	Total Governmental Funds
<b>ASSETS</b>							
Cash and Cash Equivalents	\$ 6,206,825	\$ 404,329	\$ 52,703	\$ 518,816	\$ 208,090	\$ 37,471	\$ 7,428,234
Investments, at Fair Value	16,437,460	1,072,965	139,601	1,374,249	551,192	99,255	19,674,722
Other Current Assets	-	147	-	235	-	-	382
<b>Total Assets</b>	<b>\$ 22,644,285</b>	<b>\$ 1,477,441</b>	<b>\$ 192,304</b>	<b>\$ 1,893,300</b>	<b>\$ 759,282</b>	<b>\$ 136,726</b>	<b>\$ 27,103,338</b>
<b>LIABILITIES AND FUND BALANCE</b>							
<b>LIABILITIES</b>							
Accounts Payable and Accrued Expenses	\$ 119	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 119
<b>Total Liabilities</b>	<b>\$ 119</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 119</b>
<b>FUND BALANCE</b>							
Restricted							
Debt Service	\$ -	\$ -	\$ 187,053	\$ -	\$ -	\$ -	\$ 187,053
Transportation	-	-	-	1,350,463	-	-	1,350,463
Illinois Municipal Retirement Fund	-	-	-	-	1,044,101	-	1,044,101
Social Security	-	-	-	-	156,857	-	156,857
Special Education	-	-	-	-	60,472	-	60,472
Assigned							
Operations and Maintenance	-	1,478,185	-	-	-	-	1,478,185
Debt Service	-	-	5,251	-	-	-	5,251
Transportation	-	-	-	542,837	-	-	542,837
Illinois Municipal Retirement Fund	-	-	-	-	-	-	-
Capital Projects	-	-	-	-	-	136,726	136,726
Unassigned	22,644,166	(744)	-	-	(502,148)	-	22,141,274
<b>Total Fund Balance</b>	<b>\$ 22,644,166</b>	<b>\$ 1,477,441</b>	<b>\$ 192,304</b>	<b>\$ 1,893,300</b>	<b>\$ 759,282</b>	<b>\$ 136,726</b>	<b>\$ 27,103,219</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 22,644,285</b>	<b>\$ 1,477,441</b>	<b>\$ 192,304</b>	<b>\$ 1,893,300</b>	<b>\$ 759,282</b>	<b>\$ 136,726</b>	<b>\$ 27,103,338</b>

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

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, 2018

Total Fund Balances - Governmental Funds		\$ 27,103,219
<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	\$ 53,248,956	
Accumulated Depreciation on Capital Assets	<u>(19,230,776)</u>	34,018,180
<p>Deferred charges and credits for debt issue discounts or premiums are not financial resources and therefore are not reported in the funds.</p>		
Bond Premiums, net of related amortization		(163,159)
<p>Some liabilities are not due and payable in the current period and therefore are not reported in the funds.</p>		
Bonds Payable	\$ (6,010,000)	
Debt Certificates Payable	(6,365,000)	
Capital Leases Payable	<u>(83,224)</u>	<u>(12,458,224)</u>
Net Position of Governmental Activities		<u>\$ 48,500,016</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, 2018

	General Fund	Operations and Maintenance Fund	Debt Services Fund	Transportation Fund	Illinois Municipal Retirement/ Social Security Fund	Capital Projects Fund	Total Governmental Funds
<b>REVENUES</b>							
Property Taxes	\$ 25,897,795	\$ 1,505,474	\$ 405,532	\$ 1,505,474	\$ 1,303,545	\$ -	\$ 30,617,820
Payments in Lieu of Taxes	62,661	-	-	-	34,809	-	97,470
Tuition	663,056	-	-	-	-	-	663,056
Transportation Fees	-	-	-	38,324	-	-	38,324
Earnings on Investments	221,633	27,561	-	21,200	7,998	1,350	279,742
District/School Activity Income	934,799	-	-	-	-	-	934,799
Textbooks	273,083	-	-	-	-	-	273,083
Other Local Sources	551,663	50,190	-	3,313	-	-	605,166
State Aid	1,524,635	-	-	900,252	-	-	2,424,887
Federal Aid	363,314	-	-	-	-	-	363,314
On-Behalf Payments	10,814,652	-	-	-	-	-	10,814,652
	<u>\$ 41,307,291</u>	<u>\$ 1,583,225</u>	<u>\$ 405,532</u>	<u>\$ 2,468,563</u>	<u>\$ 1,346,352</u>	<u>\$ 1,350</u>	<u>\$ 47,112,313</u>
<b>EXPENDITURES</b>							
<b>Current</b>							
<b>Instruction</b>							
Regular Programs	\$ 10,595,155	\$ -	\$ -	\$ -	\$ 156,528	\$ -	\$ 10,751,683
Special Education Programs	2,667,333	-	-	-	159,685	-	2,827,018
Other Instructional Programs	2,170,357	-	-	-	41,742	-	2,212,099
<b>Support Services</b>							
Pupils	1,903,628	-	-	-	93,464	-	1,997,092
Instructional Staff	1,452,616	-	-	-	37,979	-	1,490,595
General Administration	1,214,643	-	-	-	33,229	-	1,247,872
School Administration	1,352,108	-	-	-	87,106	-	1,439,214
Business	661,414	-	-	-	56,813	-	718,227
Operations and Maintenance	613,148	1,568,301	-	-	189,167	-	2,370,616
Transportation	-	-	-	1,788,960	188,809	-	1,977,769
Food Services	37,400	-	-	-	3,769	-	41,169
Central	1,102,788	-	-	-	67,677	-	1,170,465
Community Services	317,376	-	-	-	37,392	-	354,768
Payments to Other Districts and Governmental Units	349,584	-	-	-	-	-	349,584
<b>Debt Service</b>							
Principal	-	-	689,722	-	-	-	689,722
Interest and Fees	-	-	407,285	-	-	-	407,285
Capital Outlay	3,827	570,304	-	-	-	8,593,692	9,167,823
On-Behalf Payments	10,814,652	-	-	-	-	-	10,814,652
	<u>\$ 35,256,029</u>	<u>\$ 2,138,605</u>	<u>\$ 1,097,007</u>	<u>\$ 1,788,960</u>	<u>\$ 1,153,360</u>	<u>\$ 8,593,692</u>	<u>\$ 50,027,653</u>
<b>EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 6,051,262</b>	<b>\$ (555,380)</b>	<b>\$ (691,475)</b>	<b>\$ 679,603</b>	<b>\$ 192,992</b>	<b>\$ (8,592,342)</b>	<b>\$ (2,915,340)</b>
<b>OTHER FINANCING SOURCES (USES)</b>							
Interfund Transfers	(6,120,017)	(218,538)	638,555	(400,000)	-	6,100,000	-
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ (68,755)</b>	<b>\$ (773,918)</b>	<b>\$ (52,920)</b>	<b>\$ 279,603</b>	<b>\$ 192,992</b>	<b>\$ (2,492,342)</b>	<b>\$ (2,915,340)</b>
<b>FUND BALANCES - JULY 1, 2017</b>	<b>22,712,921</b>	<b>2,251,359</b>	<b>245,224</b>	<b>1,613,697</b>	<b>566,290</b>	<b>2,629,068</b>	<b>30,018,559</b>
<b>FUND BALANCES - JUNE 30, 2018</b>	<b>\$ 22,644,166</b>	<b>\$ 1,477,441</b>	<b>\$ 192,304</b>	<b>\$ 1,893,300</b>	<b>\$ 759,282</b>	<b>\$ 136,726</b>	<b>\$ 27,103,219</b>

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

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, 2018

Net Change in Fund Balances - Total Governmental Funds \$ (2,915,340)

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	\$ (1,542,007)	
Capital Outlays	<u>9,167,824</u>	7,625,817

In the Statement of Activities, only the gain or loss on the sale of capital assets is reported, whereas in the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net assets differs from the change in fund balance by the undepreciated balance of the capital assets sold.

Gain/(Loss) on Sale of Capital Assets		(27,940)
---------------------------------------	--	----------

Some expenses reported in the Statement of Activities - Modified Cash Basis do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.

Bond Premium		8,587
--------------	--	-------

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>689,722</u>
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Change in Net Position of Governmental Activities		<u>\$ 5,380,846</u>
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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, 2018

	Agency Fund - Student Activity Fund
<b>ASSETS</b>	
Cash and Cash Equivalents	\$ 55,777
Total Assets	\$ 55,777
<b>LIABILITIES</b>	
Due to Activity Fund Organizations	\$ 55,777
Total Liabilities	\$ 55,777

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, 2018

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Lincolnshire-Prairie View School District No. 103's (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 Standards, 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 is reported in three parts – net investment in capital assets; 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.

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.

## NOTES TO FINANCIAL STATEMENTS (Continued)

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.

#### 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:

## NOTES TO FINANCIAL STATEMENTS (Continued)

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 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, 2018.

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.

## NOTES TO FINANCIAL STATEMENTS (Continued)

### 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 \$5,000 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

### I. *Deferred Outflows and Inflows of Resources*

In addition to assets and liabilities, the Balance Sheet – Modified Cash Basis and Statement of Net Position – Modified Cash Basis will sometimes report separate sections for deferred outflows of resources and deferred inflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period and therefore will not be recognized as an outflow of resource until then. Deferred inflows of resources represent an acquisition of net position that applies to a future period and therefore will not be recognized as an inflow of resource until that time.

### J. *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.

### K. *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 expensed in the current year. Bonds payable are reported net of the applicable bond premium or discount.

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.

## NOTES TO FINANCIAL STATEMENTS (Continued)

### L. *Government-Wide Fund Net Position*

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

- Net Investment in Capital Assets – consists 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 – consists of net position that is 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.

### M. *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.
- 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 services 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, debt services, and capital projects funds.

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

**NOTES TO FINANCIAL STATEMENTS (Continued)**

N. *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 2017 tax levy was passed by the Board on November 14, 2017. 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 during these months.

**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.

As of June 30, 2018, 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	\$ 6,671,974	\$ 6,671,974	\$ -	\$ -	\$ -
Federal Home Loan Mtg Corp	499,393	499,393	-	-	-
	<u>\$ 7,171,367</u>	<u>\$ 7,171,367</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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, 2018, the District's investments were rated as follows:

Investment	Credit Rating	Rating Source
State Investment Pools	AAA <sub>m</sub>	Standard and Poor's
Federal Home Loan Mtg Corp	Aaa	Moody's

*Concentration of Credit Risk.* The District places no specific limit on the amount the District may invest in any one issuer. More than 5% of the District's investments are in Federal Home Loan Mortgage Corporation (6.96%).

**NOTE 3 - FAIR VALUE MEASUREMENT**

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The District has the following recurring fair value measurements as of June 30, 2018:

- Federal Home Loan Mtg. Corp of \$499,393 is valued using quoted market prices (Level 1 inputs).

**NOTES TO FINANCIAL STATEMENTS (Continued)**

**NOTE 4 - CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2018 was as follows:

	Balance July 1, 2017	Increases	Decreases	Balance June 30, 2018
<b>Governmental Activities</b>				
Capital Assets not being depreciated				
Land	\$ 1,853,080	\$ -	\$ -	\$ 1,853,080
Construction in Progress	7,724,213	8,664,801	16,376,586	12,428
Total Capital Assets not being depreciated	<u>\$ 9,577,293</u>	<u>\$ 8,664,801</u>	<u>\$ 16,376,586</u>	<u>\$ 1,865,508</u>
Other Capital Assets				
Buildings	\$ 26,208,119	\$ 15,856,850	\$ 25,166	\$ 42,039,803
Improvements Other than Buildings	3,279,860	151,553	25,242	3,406,171
Equipment Other than Transportation/Food Service	5,131,026	871,206	217,755	5,784,477
Food Service Equipment	51,850	-	3,565	48,285
Transportation Equipment	120,100	-	15,388	104,712
Total Other Capital Assets at Historical Cost	<u>\$ 34,790,955</u>	<u>\$ 16,879,609</u>	<u>\$ 287,116</u>	<u>\$ 51,383,448</u>
Less Accumulated Depreciation for:				
Buildings	\$ 12,014,591	\$ 997,193	\$ 7,864	\$ 13,003,920
Improvements Other than Buildings	1,690,229	148,236	25,242	1,813,223
Equipment Other than Transportation/Food Service	4,113,067	382,567	207,117	4,288,517
Food Service Equipment	35,651	3,037	3,565	35,123
Transportation Equipment	94,407	10,974	15,388	89,993
Total Accumulated Depreciation	<u>\$ 17,947,945</u>	<u>\$ 1,542,007</u>	<u>\$ 259,176</u>	<u>\$ 19,230,776</u>
Other Capital Assets, Net	<u>\$ 16,843,010</u>	<u>\$ 15,337,602</u>	<u>\$ 27,940</u>	<u>\$ 32,152,672</u>
Governmental Activities Capital Assets, Net	<u><u>\$ 26,420,303</u></u>	<u><u>\$ 24,002,403</u></u>	<u><u>\$ 16,404,526</u></u>	<u><u>\$ 34,018,180</u></u>

Depreciation expense was charged to functions as follows:

<b>Governmental Activities:</b>	
Instruction - Regular Programs	\$ 586,882
Instruction - Special Education Programs	154,353
Instruction - Other Instructional Programs	120,747
Support Services - Pupils	109,062
Support Services - Instructional Staff	81,402
Support Services - General Administration	68,147
Support Services - School Administration	78,596
Support Services - Business	39,223
Support Services - Operations and Maintenance	129,420
Support Services - Transportation	108,007
Support Services - Food Services	2,248
Support Services - Central	63,920
<b>Total Governmental Activities Depreciation Expense</b>	<u><u>\$ 1,542,007</u></u>

**NOTE 5 - LONG-TERM LIABILITY ACTIVITY**

Long-term liability activity for the year ended June 30, 2018 was as follows:

**NOTES TO FINANCIAL STATEMENTS (Continued)**

	Balance			Amounts	
	June 30, 2017	Additions	Reductions	Balance June 30, 2018	Due Within One Year
<b>Governmental Activities</b>					
Long-Term Debt					
General Obligation Bonds - 2013	\$ 1,185,000	\$ -	\$ 155,000	\$ 1,030,000	\$ 160,000
General Obligation Bonds - 2015	795,000	-	105,000	690,000	110,000
General Obligation Bonds - 2015C	4,290,000	-	-	4,290,000	-
General Obligation Debt					
Certificates - 2015	1,895,000	-	170,000	1,725,000	180,000
General Obligation Debt					
Certificates - 2017	4,820,000	-	180,000	4,640,000	175,000
Apple Lease	47,390	-	47,390	-	-
Apple Lease	88,200	-	23,653	64,547	20,497
Apple Lease	27,356	-	8,679	18,677	9,112
<b>Total Long-Term Debt</b>	<b>\$ 13,147,946</b>	<b>\$ -</b>	<b>\$ 689,722</b>	<b>\$ 12,458,224</b>	<b>\$ 654,609</b>
Other Longer-Term Liabilities					
Bond Premiums, net of amortization	\$ 171,746	\$ -	\$ 8,587	\$ 163,159	\$ 8,587
<b>Total Other Long-Term Liabilities</b>	<b>\$ 171,746</b>	<b>\$ -</b>	<b>\$ 8,587</b>	<b>\$ 163,159</b>	<b>\$ 8,587</b>
<b>Governmental Activities</b>					
<b>Long-Term Obligations</b>	<b>\$ 13,319,692</b>	<b>\$ -</b>	<b>\$ 698,309</b>	<b>\$ 12,621,383</b>	<b>\$ 663,196</b>

Long-term debt consisted of the following at June 30, 2018:

	Maturity Date	Interest Rate	Face Amount	Carrying Amount
General Obligation Bonds - 2013	10/15/2023	2.0% - 3.5%	\$ 1,550,000	\$ 1,030,000
General Obligation Bonds - 2015	10/15/2023	2%	1,020,000	690,000
General Obligation Bonds - 2015C	10/1/2035	2.75% - 4.0%	4,290,000	4,290,000
General Obligation Debt Certificates - 2015	12/1/2025	2.125%-3%	2,065,000	1,725,000
General Obligation Debt Certificates - 2017	6/1/2037	3% - 4%	4,820,000	4,640,000
Apple Lease	6/22/2020	4.89%	88,200	64,547
Apple Lease	6/18/2020	4.99%	37,400	18,677

At June 30, 2018 the annual debt service requirements to cover all outstanding debt are:

Year Ending June 30	Principal	Interest	Total
2019	\$ 654,609	\$ 404,916	\$ 1,059,525
2020	676,065	386,190	1,062,255
2021	687,550	366,630	1,054,180
2022	685,000	344,865	1,029,865
2023	720,000	322,990	1,042,990
2024	745,000	300,684	1,045,684
2025	730,000	277,246	1,007,246
2026	765,000	251,921	1,016,921
2027	540,000	230,159	770,159
2028	560,000	212,234	772,234
2029	585,000	195,946	780,946
2030	610,000	178,590	788,590
2031	635,000	158,140	793,140
2032	665,000	132,340	797,340
2033	695,000	106,878	801,878
2034	725,000	83,501	808,501
2035	760,000	57,350	817,350
2036	690,000	30,075	720,075
2037	330,000	11,550	341,550
	<b>\$ 12,458,224</b>	<b>\$ 4,052,205</b>	<b>\$ 16,510,429</b>

**NOTE 6 - INTERFUND LOANS**

There are no outstanding interfund loans at June 30, 2018.

**NOTES TO FINANCIAL STATEMENTS (Continued)**

**NOTE 7 - DEFICIT FUND BALANCE**

No fund had a deficit fund balance at June 30, 2018.

**NOTE 8 - PROPERTY TAXES**

Taxes recorded in these financial statements are from the 2017 levy (\$16,846,217) and 2016 and prior levies (\$13,771,603). A summary of the assessed valuations, rates, and extensions for tax years 2017, 2016, and 2015 is as follows:

Tax Year	2017		2016		2015	
	Rate	Extension	Rate	Extension	Rate	Extension
Assessed Valuation	\$1,014,510,756		\$984,051,554		\$919,765,782	
Educational	2.4311	\$ 24,663,477	2.4288	\$ 23,900,526	2.4780	\$ 22,791,870
Operations and Maintenance	0.1402	1,422,506	0.1423	1,399,990	0.2392	2,199,997
Debt Service	0.0379	384,337	0.0383	376,430	0.0406	373,811
Transportation	0.1402	1,422,506	0.1423	1,399,990	0.1631	1,499,991
Municipal Retirement	0.0528	535,317	0.0630	619,992	0.0598	549,992
Social Security	0.0674	684,064	0.0620	609,994	0.0435	399,997
	<u>2.8696</u>	<u>\$ 29,112,207</u>	<u>2.8767</u>	<u>\$ 28,306,922</u>	<u>3.0242</u>	<u>\$ 27,815,658</u>

**NOTE 9 - EXCESS OF EXPENDITURES OVER BUDGET**

For the year ended June 30, 2018, the expenditures of the following funds exceeded the budget:

Fund	Budget	Actual	Excess of Actual Over Budget
General	\$ 25,541,355	\$ 35,256,773	\$ 9,715,418
Operations and Maintenance	2,094,530	2,137,861	43,331
Transportation	1,788,360	1,788,960	600
Capital Projects	8,117,428	8,593,692	476,264

**NOTE 10 - OPERATING LEASES**

The District has two bus leases, one lease for a postage machine, and four leases for copiers. Total lease expense for fiscal year 2018 was \$346,146.

Annual requirements to cover outstanding lease agreements at June 30, 2018 are:

Year Ending June 30	Total Payments
2019	\$ 343,102
2020	311,606
2021	451,779
2022	442,267
2023	686,777
	<u>\$ 2,235,531</u>

**NOTE 11 - RETIREMENT FUND COMMITMENTS**

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

*General Information About the Pension Plan*

Plan Description

The District participates in the Teachers' Retirement System of the State of Illinois (TRS). TRS is a cost-sharing multiple-employer defined benefit pension plan that was created by the Illinois legislature for the

## NOTES TO FINANCIAL STATEMENTS (Continued)

benefit of Illinois public school teachers employed outside the city of Chicago. TRS members include all active non-annuitants who are employed by a TRS-covered employer to provide services for which teacher licensure is required. The Illinois Pension Code outlines the benefit provisions of TRS, and amendments to the plan can be made only by legislative action with the Governor's approval. The TRS Board of Trustees is responsible for the System's administration.

TRS issues a publicly available financial report that can be obtained at <http://www.trsil.org/financial/cafrs/fy2017>; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 678-3675, option 2.

### Benefits Provided

TRS provides retirement, disability, and death benefits. Tier I members have TRS or reciprocal system service prior to January 1, 2011. Tier I members qualify for retirement benefits at age 62 with five years of service, at age 60 with ten years, or age 55 with 20 years. The benefit is determined by the average of the four highest years of creditable earnings within the last ten years of creditable service and the percentage of average salary to which the member is entitled. Most members retire under a formula that provides 2.2% of final average salary up to a maximum of 75% with 34 years of service. Disability and death benefits are also provided.

Tier II members qualify for retirement benefits at age 67 with ten years of service, or a discounted annuity can be paid at age 62 with ten years of service. Creditable earnings for retirement purposes are capped and the final average salary is based on the highest consecutive eight years of creditable service rather than the last four. Disability provisions for Tier II are identical to those of Tier I. Death benefits are payable under a formula that is different from Tier I.

Essentially all Tier I retirees receive an annual 3% increase in the current retirement benefit beginning January 1 following the attainment of age 61 or on January 1 following the member's first anniversary in retirement, whichever is later. Tier II annual increases will be the lesser of 3% of the original benefit or ½% of the rate of inflation beginning January 1 following attainment of age 67 or on January 1 following the member's first anniversary in retirement, whichever is later.

Public Act 100-0023, enacted in 2017, creates an optional Tier III hybrid retirement plan, but it has not yet gone into effect. The earliest possible implementation date is July 1, 2019.

### Contributions

The State of Illinois maintains the primary responsibility for funding TRS. The Illinois Pension Code, as amended by Public Act 88-0593 and subsequent acts, provides that for years 2010 through 2045, the minimum contribution to the System for each fiscal year shall be an amount determined to be sufficient to bring the total assets of the System up to 90% of the total actuarial liabilities of the System by the end of fiscal year 2045.

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2017 was 9.0% of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer.

On-Behalf Contributions to TRS. The State of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2018, State of Illinois contributions recognized by the District were based on the State's proportionate share of the collective net pension liability associated with the District, and the District recognized revenue and expenditures of \$10,652,983 in pension contributions from the State of Illinois.

## NOTES TO FINANCIAL STATEMENTS (Continued)

2.2 Formula Contributions. Employers contribute 0.58% of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2018 were \$85,177.

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

Previously, employer contributions for employees paid from federal and special trust funds were at the same rate as the state contribution rate to TRS and were much higher.

For the year ended June 30, 2018, the District pension contribution was 10.10% of salaries paid from federal and special trust funds. For the year ended June 30, 2018, salaries totaling \$12,614 were paid from federal and special trust funds that required District contributions of \$1,274.

Employer Retirement Cost Contributions. Under GASB Statement No. 68, contributions that an employer is required to pay because of a TRS member retiring are categorized as specific liability payments. The employer is required to make a one-time contribution to TRS for members retiring under the ERO. The payments vary depending on the member's age and salary. The maximum employer ERO contribution under the program that ended on June 30, 2016 is 146.5% and applies when the member is age 55 at retirement. For the year ended June 30, 2018, the District paid \$0 to TRS for employer ERO contributions for retirements that occurred before July 1, 2016.

The employer is also required to make a one-time contribution to TRS for members granted salary increases over 6% if those salaries are used to calculate a retiree's final average salary. A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2018, the District paid \$12,497 to TRS for employer contributions due on salary increases in excess of 6% and \$0 for sick leave days granted in excess of the normal annual allotment.

### Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2018, the District has a liability for its proportionate share of the net pension liability (first amount shown below) that reflected a reduction for state pension support provided to the District. The State's support and total are for disclosure purposes only. The District's proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District follows below:

District's proportionate share of the net pension liability	\$ 1,712,223
State's proportionate share of the net pension liability associated with the District	<u>108,245,291</u>
Total	<u>\$ 109,957,514</u>

The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2016 and rolled forward to June 30, 2017. The District's proportion of the net pension liability was based on the District's share of contributions to TRS for the measurement year ended June 30, 2017, relative to the contributions of all participating TRS employers and the State during that period. At June 30, 2017, the District's proportion was 0.0022412%, which was an increase of .0000958 from its proportion measured as of June 30, 2016.

For the year ended June 30, 2018, the District recognized pension expense of \$165,200 and revenue of \$10,652,983 for support provided by the State. At June 30, 2018, the deferred outflows of resources and deferred inflows of resources related to pensions were from the following sources:

## NOTES TO FINANCIAL STATEMENTS (Continued)

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Outflows of Resources
Differences between expected and actual experience	\$ 18,597	\$ (790)	\$ 17,807
Net difference between projected and actual earnings on pension plan investments	1,175	-	1,175
Changes of assumptions	114,279	(49,201)	65,078
Changes in proportion and differences between employer contributions and proportionate share of contributions	56,152	(183,124)	(126,972)
Employer contributions subsequent to the measurement date	86,451	-	86,451
	<u>\$ 276,654</u>	<u>\$ (233,115)</u>	<u>\$ 43,539</u>

\$86,451 of deferred outflows of resources related to pensions results from employer contributions subsequent to the measurement date. Other deferred outflows of resources and deferred inflows of resources related to pensions will be part of the pension expense in future years as follows:

<u>Year Ending June 30</u>	
2019	\$ (34,768)
2020	28,782
2021	(3,317)
2022	(30,430)
2023	(3,179)
Thereafter	-
	<u>\$ (42,912)</u>

### Actuarial Assumptions

The total pension liability in the June 30, 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.5%
Salary Increases	varies by amount of service credit
Investment Rate of Return	7.0% net of pension plan investment expense, including inflation

Mortality rates were based on the RP-2014 White Collar Table with adjustments as appropriate for TRS experience. The rates are used on a fully-generational basis using projection table MP-2014. The same assumptions were used in the June 30, 2016 actuarial valuation.

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
U.S. equities large cap	14.4%	6.94%
U.S. equities small/mid	3.6%	8.09%
International equities developed	14.4%	7.46%
Emerging market equities	3.6%	10.15%
U.S. bonds core	10.7%	2.44%
International debt developed	5.3%	1.70%
Real estate	15.0%	5.44%
Commodities (real return)	11.0%	4.28%
Hedge funds (absolute return)	8.0%	4.16%
Private Equity	14.0%	10.63%
Total	<u>100.0%</u>	

**NOTES TO FINANCIAL STATEMENTS (Continued)**

Discount Rate

At June 30, 2017, the discount rate used to measure total pension liability was 7.00%, which was a change from the June 30, 2016 rate of 6.83%. The projection of cash flows used to determine the discount rate assumed that employee contributions, employer contributions, and State contributions will be made at the current statutorily-required rates.

Based on those assumptions, TRS’s fiduciary net position at June 30, 2017 was projected to be available to make all projected future benefit payments of current active and inactive members and all benefit recipients. Tier I’s liability is partially funded by Tier II members, as the Tier II member contribution is higher than the cost of Tier II benefits. Due to this subsidy, contributions from future members in excess of the service cost are also included in the determination of the discount rate. All projected future payments were covered, so the long-term expected rate of return on TRS investments was applied to all periods of projected benefit payments to determine the total pension liability.

At June 30, 2016, the discount rate used to measure the total pension liability was 6.83%. The discount rate was lower than the actuarially-assumed rate of return on investments that year because TRS’s fiduciary net position and the subsidy provided by Tier II were not sufficient to cover all projected benefit payments.

Sensitivity of the District’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

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

	1% Decrease 6.00%	Current Discount Rate 7.00%	1% Increase 8.00%
Employer’s proportionate share of the net pension liability	\$ 2,103,690	\$ 1,712,223	\$ 1,391,580

TRS Fiduciary Net Position

Detailed information about the TRS’s fiduciary net position as of June 30, 2017 is available in the separately issued TRS *Comprehensive Annual Financial Report*.

**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 managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer public pension fund. A summary of IMRF’s pension benefits is provided in the “Benefits Provided” section of this document. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan’s fiduciary net position, and required supplementary information. That report is available for download at [www.imrf.org](http://www.imrf.org).

## NOTES TO FINANCIAL STATEMENTS (Continued)

### Benefits Provided

IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

All three IMRF benefit plans have two tiers. Employees hired **before** January 1, 2011 are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last ten years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired **on or after** January 1, 2011 are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last ten years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the *lesser* of:

- 3% of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

### Employees Covered by Benefit Terms

All appointed employees of a participating employer who are employed in a position normally requiring 600 hours (1,000 hours for certain employees hired after 1981) or more of work in a year are required to participate. At December 31, 2017, the measurement date, the District's membership consisted of:

Retirees and beneficiaries currently receiving benefits	105
Inactive plan members entitled to but not yet receiving benefits	229
Active plan members	<u>138</u>
Total	<u><u>472</u></u>

### Contributions

As set by statute, the District's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's annual contribution rate for calendar year 2017 was 12.98%. For the fiscal year ended June 30, 2018, the District contributed \$600,978 to the plan. 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 IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

### Net Pension Liability

The components of the net pension liability of the IMRF as of December 31, 2017, calculated in accordance with GASB Statement No. 68, were as follows:

## NOTES TO FINANCIAL STATEMENTS (Continued)

Total Pension Liability	\$ 19,681,793
IMRF Fiduciary Net Position	17,596,015
District's Net Pension Liability	2,085,778
IMRF Fiduciary Net Position as a Percentage of the Total Pension Liability	89.40%

See the Schedule of Changes in the Employer's Net Pension Liability and Related Ratios in the Supplementary Information following the notes to the financial statements for additional information related to the funded status of the Plan.

### Actuarial Assumptions

The total pension liability above was determined by an actuarial valuation performed as of December 31, 2017 using the following actuarial methods and assumptions.

Assumptions	
Inflation	2.50%
Salary Increases	3.39% - 14.25% including inflation
Interest Rate	7.50%
Asset Valuation Method	Market value of assets
Projected Retirement Age	Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2017 valuation according to an experience study from years 2014 to 2016.

For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF-specific rates were developed from the RP-2014 Disabled Retirees Mortality Table, applying the same adjustments that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF-specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

### Long-Term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table as of December 31, 2017:

Asset Class	Target Allocation	Projected Return
Equities	37.0%	6.85%
International Equities	18.0%	6.75%
Fixed Income	28.0%	3.00%
Real Estate	9.0%	5.75%
Alternatives	7.0%	
Private Equity		7.35%
Hedge Funds		5.05%
Commodities		2.65%
Cash	1.0%	2.25%
	<u>100.0%</u>	

## NOTES TO FINANCIAL STATEMENTS (Continued)

### Single Discount Rate

The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of this discount rate, the expected rate of return on plan investments is 7.50%; the municipal bond rate is 3.31%; and resulting single discount rate is 7.50%.

### Changes in the Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A)-(B)
Balances at December 31, 2016	\$ 19,192,025	\$ 15,333,959	\$ 3,858,066
Changes for the year			
Service Cost	\$ 484,856	\$ -	\$ 484,856
Interest on the Total Pension Liability	1,425,281	-	1,425,281
Differences Between Expected and Actual Experience of the Total Pension Liability	39,747	-	39,747
Changes of Assumptions	(598,699)	-	(598,699)
Contributions - Employer	-	600,219	(600,219)
Contributions - Employee	-	215,402	(215,402)
Net Investment Income	-	2,687,890	(2,687,890)
Benefit Payments, including Refunds of Employee Contributions	(861,417)	(861,417)	-
Other (Net Transfer)	-	(380,038)	380,038
Net Changes	\$ 489,768	\$ 2,262,056	\$ (1,772,288)
Balance at December 31, 2017	\$ 19,681,793	\$ 17,596,015	\$ 2,085,778

### Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the plan's net pension liability, calculated using a Single Discount Rate of 7.50%, as well as what the plan's net pension liability would be if it were calculated using a Single Discount Rate that is 1% lower or 1% higher:

	1% Decrease 6.50%	Current Discount Rate 7.50%	1% Increase 8.50%
Net Pension Liability	\$ 4,422,362	\$ 2,085,778	\$ 136,330

### Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended June 30, 2018, the District's pension expense is \$657,376. At June 30, 2018, the District's deferred outflows of resources and deferred inflows of resources related to pension from the following sources were as follows:

**NOTES TO FINANCIAL STATEMENTS (Continued)**

<b>Expense in Future Periods</b>	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Outflows of Resources
Differences between expected and actual experience	\$ 24,909	\$ 26,039	\$ (1,130)
Assumption changes	-	401,952	(401,952)
Net difference between projected and actual earnings on pension investments	480,132	1,243,050	(762,918)
Total deferred amounts to be recognized in pension expense in future periods	\$ 505,041	\$ 1,671,041	\$ (1,166,000)
Pension contributions made subsequent to the measurement date	313,876	-	313,876
Total deferred amounts related to pensions	<u>\$ 818,917</u>	<u>\$ 1,671,041</u>	<u>\$ (852,124)</u>

Deferred outflows of resources and deferred inflows of resources related to pensions will be part of the pension expense in future years as follows:

Year Ending December 31	Net Deferred Outflows of Resources
2018	\$ (322,058)
2019	(238,289)
2020	(294,889)
2021	(310,764)
2022	-
Thereafter	-
	<u>\$ (1,166,000)</u>

**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)**

*General Information About the OPEB Plan*

Plan Description

The District participates in the Teacher Health Insurance Security (THIS) Fund, a cost-sharing, multiple-employer defined benefit post-employment healthcare plan that was established by the Illinois legislature for the benefit of retired Illinois public school teachers employed outside the city of Chicago. The THIS Fund provides medical, prescription, and behavioral health benefits, but it does not provide vision, dental, or life insurance benefits to annuitants of the Teachers’ Retirement System (TRS). Annuitants not enrolled in Medicare may participate in the state-administered participating provider option plan or choose from several managed care options. Annuitants who are enrolled in Medicare Parts A and B may be eligible to enroll in a Medicare Advantage plan.

## NOTES TO FINANCIAL STATEMENTS (Continued)

The publicly available financial report of the THIS Fund may be found on the website of the Illinois Auditor General (<http://www.auditor.illinois.gov/Audit-Reports/ABC-List.asp>). The current reports are listed under "Central Management Services" (<http://www.auditor.illinois.gov/Audit-Reports/CMS-THISF.asp>). Prior reports are available under "Healthcare and Family Services" (<http://www.auditor.illinois.gov/Audit-Reports/HEALTHCARE-FAMILY-SERVICES-Teacher-Health-Ins-Sec-Fund.asp>).

### Benefits Provided

The State of Illinois offers comprehensive health plan options, all of which include prescription drug and behavioral health coverage. The State of Illinois offers TCHP, HMO, and OAP plans.

- Teachers' Choice Health Plan (TCHP) benefit recipients can choose any physician or hospital for medical services; however, benefit recipients receive enhanced benefits, resulting in lower out-of-pocket costs, when receiving services from a TCHP in-network provider. TCHP has a nationwide network and includes CVS/Caremark for prescription drug benefits and Magellan Behavioral Health for behavioral health services.
- Health Maintenance Organizations (HMO) benefit recipients are required to stay within the health plan provider network. No out-of-network services are available. Benefit recipients will need to select a primary care physician (PCP) from a network of participating providers. The PCP will direct all healthcare services and make referrals to specialists and hospitalization.
- Open Access Plan (OAP) benefit recipients will have three tiers of providers from which to choose to obtain services. The benefit level is determined by the tier in which the healthcare provider is contracted.
  - Tier I offers a managed care network which provides enhanced benefits and operates like an HMO.
  - Tier II offers an expanded network of providers and is a hybrid plan operating like an HMO and PPO.
  - Tier III covers all providers which are not in the managed care networks of Tiers I or II (i.e., out-of-network providers). Using Tier III can offer benefit recipients flexibility in selecting healthcare providers but involves higher out-of-pocket costs. Furthermore, benefit recipients who use out-of-network providers will be responsible for any amount that is over and above the charges allowed by the plan for services (i.e., allowable charges), which could result in substantial out-of-pocket costs. Benefit recipients enrolled in an OAP can mix and match providers and tiers.

### Contributions

For the fiscal year ended June 30, 2018, the State Employees Group Insurance Act of 1971 (5 ILCS 375/6.6) requires that all active contributors of the TRS, who are not employees of a department, make contributions to the plan at a rate of 1.18% of salary and for every employer of a teacher to contribute an amount equal to .88% of each teacher's salary. For the fiscal year ended June 30, 2017, the employee contribution was 1.12% of salary and the employer contribution was .84% of each teacher's salary. The Department determines, by rule, the percentage required, which each year shall not exceed 105% of the percentage of salary actually required to be paid in the previous fiscal year. In addition, under the State Pension Funds Continuing Appropriations Act (40 ILCS 15/1.3), there is appropriated, on a continuing annual basis, from the General Revenue Fund, an account of the General Fund, to the State Comptroller for deposit in the Teachers' Health Insurance Security Fund (THIS), an amount equal to the amount certified by the Board of Trustees of TRS as the estimated total amount of contributions to be paid under 5 ILCS 376/6.6(a) in that fiscal year. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer.

**NOTES TO FINANCIAL STATEMENTS (Continued)**

On-Behalf Contributions to THIS. The State of Illinois makes employer benefit contributions on behalf of the District. For the year ended June 30, 2018, State of Illinois contributions recognized by the District were based on the State's proportionate share of the collective net OPEB liability associated with the District, and the District recognized revenue and expenditures of \$161,669 in benefit contributions from the State of Illinois.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs

At June 30, 2018, the District reported a liability for its proportionate share of the net OPEB liability (first amount shown below) that reflected a reduction for state benefit support provided to the District. The State's support and total are for disclosure purposes only. The amount recognized by the District as its proportionate share of the net OPEB liability, the related State support, and the total portion of the net OPEB liability that was associated with the District were as follows:

District's proportionate share of the net OPEB liability	\$ 16,531,811
State's proportionate share of the net OPEB liability associated with the District	21,710,219
Total	<u>\$ 38,242,030</u>

The net OPEB liability was measured as of June 30, 2017, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2016 and rolled forward to June 30, 2017. The District's proportion of the net OPEB liability was based on the District's share of contributions to THIS for the measurement year ended June 30, 2017, relative to the contributions of all participating THIS employers and the State during that period.

At June 30, 2017, the District's proportion was 0.063707%, which was an increase of 0.001575% from its proportion measured as of June 30, 2016. For the year ended June 30, 2018, the District had benefit expense of \$1,284,727 and on-behalf revenue/expense of \$161,669 for support provided by the State. At June 30, 2018, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Outflows of Resources
Differences between expected and actual experience	\$ -	\$ (9,364)	\$ (9,364)
Net difference between projected and actual earnings on pension plan investments	-	(182)	(182)
Changes of assumptions	-	(1,968,330)	(1,968,330)
Changes in proportion and differences between employee contributions and proportionate share of contributions	363,930	-	363,930
Employer contributions subsequent to the measurement date	129,234	-	129,234
	<u>\$ 493,164</u>	<u>\$ (1,977,876)</u>	<u>\$ (1,484,712)</u>

\$129,234 of deferred outflows of resources related to OPEB results from employer contributions subsequent to the measurement date. Other deferred outflows of resources and deferred inflows of resources related to OPEB will be part of the OPEB expense in future years as follows:

<u>Year Ending June 30</u>	
2019	\$ (1,307,584)
2020	1,082,458
2021	(124,749)
2022	(1,144,437)
2023	(119,634)
	<u>\$ (1,613,946)</u>

## NOTES TO FINANCIAL STATEMENTS (Continued)

### Actuarial Assumptions

The total OPEB liability in the June 30, 2016 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75%
Salary Increases	Depends on service and ranges from 9.25% at 1 year of service to 3.25% at 20 or more years of service. Salary increase includes a 3.25% wage inflation assumption.
Investment Rate of Return	0%, net of OPEB plan investment expense, including inflation
Healthcare Cost Trend Costs	Actual trend used for fiscal year 2017. For fiscal years on and after 2018, trend starts at 8.00% and 9.00% for non-Medicare costs and post-Medicare costs, respectively, and gradually decrease to an ultimate trend of 4.5%. Additional trend rate of 0.59% is added to non-Medicare costs on and after 2020 to account for the Excise Tax.

Mortality rates for retirement and beneficiary annuitants were based on the RP-2014 White Collar Annuitant Mortality Table, adjusted for THIS experience. For disabled annuitants, mortality rates were based on the RP-Disabled Annuitant Table. All tables reflect future improvements using Projection Scale MP-2014.

The actuarial assumptions that were used in the June 30, 2016 actuarial valuation were based on the results of an actuarial experience study for the period July 1, 2012 through June 30, 2015.

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Illinois Public Treasurers' Investment Pool	100.0%	0.68%
	100.0%	

### Discount Rate

Projected benefit payments were discounted to their actuarial present value using a Single Discount Rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the plan's fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bond with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met). Since TRIP (Teachers' Retirement Insurance Program) is financed on a pay-as-you-go basis, a discount rate consistent with the 20-year general obligation bond index has been selected. The discount rates are 2.85% as of June 30, 2016, and 3.56% as of June 30, 2017. The projection of cash flows used to determine the discount rate assumed that employee contributions, employer contributions, and State contributions will be made at the current statutorily-required rates.

**NOTES TO FINANCIAL STATEMENTS (Continued)**

Based on those assumptions, THIS’s fiduciary net position at June 30, 2017 was projected to be available to make all projected future benefit payments to current active and inactive members and all benefit recipients. Due to this subsidy, contributions from future members in excess of the service cost are also included in the determination of the discount rate. All projected future payments were covered, so the long-term expected rate of return on THIS investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

At June 30, 2017, the discount rate used to measure the total OPEB liability was 3.56%.

Sensitivity of the District’s Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate

The following presents the District’s proportionate share of the net OPEB liability calculated using the discount rate of 3.56%, as well as what the District’s proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1 percentage-point lower (2.56%) or 1 percentage-point higher (4.56%) than the current rate.

	1% Decrease 2.56%	Current Discount Rate 3.56%	1% Increase 4.56%
Employer’s proportionate share of the net OPEB liability	\$ 45,890,092	\$ 38,242,030	\$ 32,122,153

Sensitivity of the Total OPEB Liability to Changes in the Health Care Cost Trend Rates

The following presents the total OPEB liability of the District, as well as what the District’s total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage-point lower or 1 percentage-point higher. The key trend rates are 8.00% in 2018 decreasing to an ultimate trend rate of 5.09% in 2025, for non-Medicare coverage, and 9.00% in 2018 decreasing to an ultimate trend rate of 4.5% in 2027 for Medicare coverage.

	1% Decrease 7.00% (a)	Healthcare Cost Valuation Rate	1% Increase 9.00% (b)
Employer’s proportionate share of the net OPEB liability	\$ 30,865,139	\$ 38,242,030	\$ 48,830,019

- (a) One percentage point decrease in healthcare trend rates are 7.00% in 2018 decreasing to an ultimate trend rate of 4.09% in 2025, for non-Medicare coverage, and 8.00% in 2018 decreasing to an ultimate trend rate of 3.50% in 2027 for Medicare coverage.
- (b) One percentage point increase in healthcare trend rates are 9.00% in 2018 decreasing to an ultimate trend rate of 6.09% in 2025, for non-Medicare coverage, and 10.00% in 2018 decreasing to an ultimate trend rate of 5.50% in 2027 for Medicare coverage.

**B. Retiree Insurance Plan**

Plan Overview

In addition to the retirement plans described in Note 11, 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 the following coverage:

## NOTES TO FINANCIAL STATEMENTS (Continued)

### Medical Coverage

#### *IMRF Administrators - Retired On/Before 6/30/2013*

##### Pre-65 Coverage:

Retirees have the full premium (including any spousal/dependent cost) paid for by the District until age 65.

#### *IMRF Administrators - Retired After 06/30/2013*

##### Pre-65 Coverage:

Retirees currently do not have any agreement whereupon the District will pay for any part of coverage. These individuals may remain on District insurance paying 100% of the cost of coverage. Spouses are not permitted to remain on District insurance.

#### *IMRF (Classified - Building, Classified - Employee, Transportation) - Less than 15 Years of Service*

##### Pre-65 Coverage:

Retirees with less than 15 years of service are not eligible to participate in District medical coverage in retirement. Spouses are not permitted to remain on District insurance.

#### *IMRF (Classified - Building, Classified - Employee, Transportation) - At least 15 Years of Service*

##### Pre-65 Coverage:

Retirees may elect to remain on District insurance or seek outside coverage. Retirees who seek outside coverage may submit for reimbursement of their insurance premium up to the current yearly maximum. Retirees who remain on District insurance will have the yearly maximum applied to their cost of coverage before they begin paying for coverage. Spouses are not permitted to remain on District insurance.

#### *IMRF (Classified - Building, Classified - Employee, Transportation) - Early Retirement Option*

##### Pre-65 Coverage:

Educational Support Professionals who are offered ERO through the District will have 100% of the cost of single coverage paid until age 65. Spouses are not permitted to remain on District insurance.

#### *TRS Administrators - Retired Before/On 06/30/2013*

##### Pre-65 Coverage:

These individuals have been permitted to remain on District coverage. Retirees have the full premium (including any spousal/dependent cost) paid for by the District until age 65.

#### *TRS Administrators - Retired After 06/30/2013 and up to 06/30/2017*

##### Pre-65 Coverage:

These individuals and/or their Spouses may not remain on District insurance. Retirees who seek outside coverage may submit for reimbursement of their full insurance premium (including any spousal/dependent cost) reimbursed by the District until age 65.

#### *TRS Administrators - Retired After 06/30/2017*

##### Pre-65 Coverage:

These individuals and/or their Spouses may not remain on District insurance. Retirees currently do not have any agreement whereupon the District will reimburse for any part of outside coverage.

#### *TRS Certified - Less than 15 Years of Service*

##### Pre-65 Coverage:

These individuals and/or their Spouses may not remain on District insurance. Retirees will not received any reimbursement of medical costs by the District for outside coverage.

#### *TRS Certified - At least 15 Years of Service*

##### Pre-65 Coverage:

These individuals and/or their Spouses may not remain on District insurance. Retirees who seek outside coverage may submit for reimbursement of their insurance premium up to the current yearly maximum.

### *Types of Medical/Prescription Coverage*

#### As of 9/1/2018:

PPO 750, PPO 2500, HDHP 1500 & HMO 20

#### As of 9/1/2017:

PPO 750, PPO 1200, PPO 2500 & HDHP 1500

#### Prior to 9/1/2017:

PPO 350, PPO 750, PPO 1200 & PPO 2500

### *Types of Dental, Vision and Life Coverage*

Retirees are not offered vision or life insurance in retirement.

Retirees may elect a separate retiree specific dental plan where the retiree pays for 100% of the cost of coverage at not cost to the District.

The Plan does not issue a stand-alone financial report.

## NOTES TO FINANCIAL STATEMENTS (Continued)

### Eligibility

Employees of the District are eligible for retiree health benefits as listed below:

#### Full-Time Employees - TRS

##### Tier I TRS Full-Time District Employees:

- Age 55 with at least 20 years of service (Reduced Pension)
- Age 55 with at least 35 years of service (Full Pension)
- Age 60 with at least 10 years of service (Full Pension)
- Age 62 with at least 5 years of service (Full Pension)

##### Tier II TRS Full-Time District Employees:

- Age 62 with at least 10 years of service (Reduced Pension)
- Age 67 with at least 10 years of service (Full Pension)

Note: TRS Certified must work 15 years (as well as meet the conditions above) to receive any reimbursement of insurance costs in retirement.

#### Full-Time Employees - IMRF

##### Tier I IMRF Full-Time District Employees:

- Age 55 with at least 8 years of service (Reduced Pension)
- Age 55 with at least 30 years of service (Reduced Pension)
- Age 55 with at least 35 years of service (Full Pension)
- Age 60 with at least 8 years of service (Full Pension)

##### Tier II IMRF Full-Time District Employees:

- Age 62 with at least 10 years of service (Reduced Pension)
- Age 62 with at least 30 years of service (Reduced Pension)
- Age 62 with at least 35 years of service (Full Pension)
- Age 67 with at least 10 years of service (Full Pension)

Note: IMRF Classified must work 15 years (as well as meet the conditions above) to participate in District insurance in retirement.

Membership in the plan consisted of the following at July 1, 2017, the date of the latest actuarial valuation:

Active employees	323
Inactive employees entitled to but not yet receiving benefits	-
Inactive employees currently receiving benefits	35
Total	<u>358</u>

### Contribution

There is no determination of an actuarially determined contribution and normal cost, as the total OPEB liabilities are currently an unfunded obligation. The employer does not have a trust dedicated exclusively to the payment of OPEB liabilities. There is no formal or informal funding policy for the postretirement plan at this time.

### Total OPEB Liability

The District's total OPEB liability was measured as of June 30, 2018, and the total OPEB liability was determined by an actuarial valuation as of July 1, 2017.

### Actuarial Assumptions

The total OPEB liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

**NOTES TO FINANCIAL STATEMENTS (Continued)**

Actuarial Method	Entry Age Normal
Discount rate	3.87%
Salary Rate Increase	2.25%
Expected long-term investment rate of return	N/A
Health Care Trend	

Fiscal Year Trends

Period	District	
	Medical	TRS Medical
FY17-FY18	6.70%	5.00%
FY18-FY19	7.00%	5.00%
FY19-FY20	7.00%	5.00%
FY20-FY21	6.50%	5.00%
FY21-FY22	6.50%	5.00%
FY22-FY23	6.00%	5.00%
FY23-FY24	6.00%	5.00%
FY24-FY25	5.50%	5.00%
FY25-FY26	5.50%	5.00%
FY26-FY27	5.00%	5.00%
Ultimate	5.00%	5.00%

Retiree Contribution Trend  
Mortality

Same as Health Care Trend  
IMRF Mortality follows the Sex Distinct Raw Rates as developed in the RP-2014 Study, with Blue Collar Adjustment. These rates are improved generationally using MP-2016 Improvement Rates

TRS Mortality follows the Sex Distinct Raw Rates as Developed in the RP-2014 Study, with White Collar Adjustment. These rates are improved generationally using MP-2016 Improvement Rates and weighted based on the TRS June 30, 2017 Actuarial Valuation.

Disability, Retirement and Termination Rates  
Blended Premium Rates

IMRF 2017 and TRS 2017  
Under Age 65

	Retiree	Spouse
PPO 750	\$ 9,291	\$ 11,228
PPO 1200	\$ 9,078	\$ 10,970
HDHP 1500	\$ 8,241	\$ 9,958
HMO 20	\$ 7,938	\$ 9,592
PPO 2500	7,433	8,982

Election at Retirement

District Insurance	
IMRF Non-Admin	25%
IMRF Non-Admin - Currently Waiving	25%
IMRF Admin	30%
IMRF Admin - Currently Waiving	10%
District Stipend	
IMRF Non-Admin	100%
IMRF Non-Admin - Currently Waiving	100%
TRS Non-Admin	100%
TRS Non-Admin - Currently Waiving	100%

If an employee has waived active medical coverage and is not offered a stipend in retirement, it is assumed they will elect coverage in the retiree medical plan at 1/3 the rate of active employees currently with coverage.

Retiree Lapse Rate

100% of IMRF Retirees receiving medical coverage are expected to lapse all coverages at age 65. This is not applicable to TRS employees.

There is no long-term expected rate of return on OPEB plan investments because the District does not have a trust dedicated exclusively to the payment of OPEB benefits.

Discount Rate

The District does not have a dedicated trust to pay retiree healthcare benefits. Per GASB 75, the discount rate should be a yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher (or equivalent quality on another rating scale).

**NOTES TO FINANCIAL STATEMENTS (Continued)**

A rate of 3.87% is used, which is the Bond Buyer 20-Bond GO Index as of June 28, 2018.

Changes in the Total OPEB Liability

	Increase/(Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at June 30, 2017	\$ 2,491,468	\$ -	\$ 2,491,468
Changes for the year:			
Service Cost	\$ 105,888	\$ -	\$ 105,888
Interest on Total OPEB Liability	91,813	-	91,813
Benefit Payments	(238,067)	-	(238,067)
Net Changes	<u>\$ (40,366)</u>	<u>\$ -</u>	<u>\$ (40,366)</u>
Balances at June 30, 2018	<u>\$ 2,451,102</u>	<u>\$ -</u>	<u>\$ 2,451,102</u>

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

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage-point lower or 1 percentage-point higher than the current discount rate:

Plan's Total OPEB Liability/(Asset)		
1% Decrease	Valuation Rate	1% Increase
\$ 2,625,617	\$ 2,451,102	\$ 2,291,411

Sensitivity of the Total OPEB Liability to Changes in the Health Care Cost Trend Rates

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage-point lower or 1 percentage-point higher than the current healthcare cost trend rates:

Plan's Total OPEB Liability/(Asset)		
Healthcare Cost		
1% Decrease	Valuation Rate	1% Increase
\$ 2,432,722	\$ 2,451,102	\$ 2,471,599

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the fiscal year ended June 30, 2018, the District recognized OPEB expense of \$40,366. At June 30, 2018, the District reported zero deferred outflows of resources and deferred inflows of resources related to OPEB because this is the implementation year of GASB Statement No. 75 and there are no differences between actual and expected experience that are being deferred in the current year.

Changes in total OPEB liability related to the difference in actual and expected experience, or changes in assumptions regarding future events, are recognized in OPEB expense over a 5-year period.

**NOTE 13 - INTERFUND TRANSFERS**

The following interfund transfers were made during the year ended June 30, 2018:

**NOTES TO FINANCIAL STATEMENTS (Continued)**

Transfer from	Transfer to	Amount
General Fund	Debt Services Fund	\$ 420,017
General Fund	Operation and Maintenance Fund	6,100,000
Operation and Maintenance Fund	Debt Services Fund	218,538
Operation and Maintenance Fund	Capital Projects	6,100,000
Transportation Fund	General Fund	400,000

The transfers from the General Fund and Operations and Maintenance Fund to the Debt Services Fund were for principal and interest payments on debt. The transfer from the General Fund to the Operations and Maintenance Fund carried through to the Capital Projects Fund to pay for capital outlay. The transfer from the Transportation Fund to the General Fund was for educational purposes.

**NOTE 14 - JOINT VENTURE – EXCEPTIONAL LEARNERS COLLABORATIVE (ELC)**

The District and two other districts within Lake County (Kildeer Countryside School District No. 96 and Adlai E. Stevenson High School District #125) have entered into a joint agreement to promote, operate, organize, coordinate, and supervise special education and other needed educational programs and services. During the current fiscal year, Fox Lake District #114 became a non-voting member of the ELC. Each member district has a financial responsibility for fees and bills for services as well as payments deemed necessary by the Governing Board.

A summary of the Statement of Net Position of ELC at June 30, 2017 (most recent information available) is as follows:

Assets	\$ 1,126,961
Liabilities	\$ 125
Net Position	1,126,836
	<u>\$ 1,126,961</u>
Revenues	\$ 4,202,368
Expenses	3,792,196
Net Increase/(Decrease) in Net Position	<u>\$ 410,172</u>

Complete financial statements for ELC can be obtained from the administrative offices of Adlai E. Stevenson High School at 2 Stevenson Drive, Lincolnshire, IL 60069.

**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.

**NOTES TO FINANCIAL STATEMENTS (Continued)**

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, 2018, 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, 2018, there were no significant adjustments in premiums based on actual experience.

**NOTE 16 - CONSTRUCTION COMMITMENTS**

At June 30, 2018 the District has an ongoing contract for a building addition, roofing restoration, and parking lot improvements. The project has outstanding commitments of \$170,481 that has not been included as expenses in these financial statements.

**NOTE 17 - 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:

2017 EAV	\$	1,014,510,756
Rate		<u>6.90%</u>
Debt Margin	\$	70,001,242
Current Debt		<u>12,458,224</u>
Remaining Debt Margin	\$	<u><u>57,543,018</u></u>

**NOTE 18 - CHANGE IN ACCOUNTING PRINCIPLE**

Effective for the year ended June 30, 2018, the District has implemented GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* and GASB Statement No. 85, *Omnibus 2017*. These Statements establish financial reporting standards for postemployment benefits other than pension agreements offered by the District. The Statements also require additional disclosures about the postemployment benefits other than pensions offered by the District (see Note 12).

SUPPLEMENTARY INFORMATION

LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103  
ILLINOIS MUNICIPAL RETIREMENT FUND  
SCHEDULE OF CHANGES IN THE EMPLOYER'S NET PENSION  
LIABILITY AND RELATED RATIOS  
JUNE 30, 2018

	6/30/2018 *	6/30/2017 *	6/30/2016 *	6/30/2015 *
<b>TOTAL PENSION LIABILITY</b>				
Service Cost	\$ 484,856	\$ 465,323	\$ 446,571	\$ 458,650
Interest on the Total Pension Liability	1,425,281	1,358,459	1,273,205	1,163,488
Differences Between Expected and Actual Experience	39,747	(108,055)	226,621	(56,240)
Changes of Assumptions	(598,699)	(110,996)	42,734	677,840
Benefit Payments, Including Refunds of Member Contributions	(861,417)	(828,800)	(787,985)	(708,242)
Net Change in Total Pension Liability	<u>\$ 489,768</u>	<u>\$ 775,931</u>	<u>\$ 1,201,146</u>	<u>\$ 1,535,496</u>
Total Pension Liability - Beginning	<u>19,192,025</u>	<u>18,416,094</u>	<u>17,214,948</u>	<u>15,679,452</u>
Total Pension Liability - Ending	<u>\$ 19,681,793</u>	<u>\$ 19,192,025</u>	<u>\$ 18,416,094</u>	<u>\$ 17,214,948</u>
<b>PLAN FIDUCIARY NET POSITION</b>				
Contributions - Employer	\$ 600,219	\$ 562,980	\$ 539,736	\$ 489,158
Contributions - Member	215,402	187,105	182,178	175,002
Net Investment Income	2,687,890	997,057	69,814	817,209
Benefit Payments, Including Refunds of Member Contributions	(861,417)	(828,800)	(787,985)	(708,242)
Other (Net Transfers)	(380,038)	48,152	367,880	(196,194)
Net Change in Plan Fiduciary Net Position	<u>\$ 2,262,056</u>	<u>\$ 966,494</u>	<u>\$ 371,623</u>	<u>\$ 576,933</u>
Plan Net Position - Beginning	<u>15,333,959</u>	<u>14,367,465</u>	<u>13,995,842</u>	<u>13,418,909</u>
Plan Net Position - Ending	<u>\$ 17,596,015</u>	<u>\$ 15,333,959</u>	<u>\$ 14,367,465</u>	<u>\$ 13,995,842</u>
District's Net Pension Liability	<u>\$ 2,085,778</u>	<u>\$ 3,858,066</u>	<u>\$ 4,048,629</u>	<u>\$ 3,219,106</u>
Plan Fiduciary Net Position as a percentage of the Total Pension Liability	89.40%	79.90%	78.02%	81.30%
Covered-Valuation Payroll	\$ 4,623,302	\$ 4,157,909	\$ 4,024,880	\$ 3,888,907
Employer's Net Pension Liability as a percentage of Covered-Valuation Payroll	45.11%	92.79%	100.59%	82.78%

\* This information presented is based on the actuarial valuation performed as of the December 31 year end prior to the fiscal year end listed above.

This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, information is presented for those years for which information is available.

LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103  
ILLINOIS MUNICIPAL RETIREMENT FUND  
SCHEDULE OF EMPLOYER CONTRIBUTION  
JUNE 30, 2018

	6/30/2018 *	6/30/2017 *	6/30/2016 *	6/30/2015 *
Actuarially-Determined Contribution	\$ 600,218	\$ 562,981	\$ 539,736	\$ 482,225
Contributions in relation to Actuarially-Determined Contribution	<u>600,219</u>	<u>562,980</u>	<u>539,736</u>	<u>489,158</u>
Contribution deficiency/(excess)	<u>\$ (1)</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ (6,933)</u>
Covered-Valuation Payroll	\$ 4,726,909	\$ 4,157,909	\$ 4,024,880	\$ 3,888,907
Contributions as a percentage of Covered-Valuation Payroll	12.70%	13.54%	13.41%	12.58%

**Notes to Schedule:**

***Actuarial Method and Assumptions Used on the Calculation of the 2017 Contribution Rate \****

Actuarially determined contribution rates are calculated as of December 31 each year, which are 12 months prior to the beginning of the fiscal year in which contributions are reported.

**Actuarial Cost Method:** Aggregate entry age = normal

**Amortization Method:** Level percentage of payroll, closed

**Remaining Amortization Period:** 26-year closed period

**Asset Valuation Method:** 5-year smoothed market; 20% corridor

**Wage Growth:** 3.5%

**Price Inflation:** 2.75%, approximate; No explicit price inflation assumption is used in this valuation.

**Salary Increases:** 3.75% to 14.50%, including inflation

**Investment Rate of Return:** 7.50%

**Retirement Age:** Experience-based table of rates that are specific to the type of eligibility condition; last updated for the 2014 valuation pursuant to an experience study of the period 2011 to 2013.

**Mortality:** RP-2014 Blue Collar Healthy Mortality Table, adjusted to match current IMRF experience. For disabled lives, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF-specific rates were developed from the RP-2014 Disabled Retirees Mortality Table, applying the same adjustments that were applied for non-disabled lives. For active members, an IMRF-specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

\*Based on Valuation Assumptions used in the December 31, 2015 actuarial valuation; note two year lag between valuation and rate setting.

This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, information is presented for those years for which information is available.

See Accompanying Independent Auditor's Report

LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103  
 TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS  
 SCHEDULE OF THE EMPLOYER'S PROPORTIONATE SHARE  
 OF THE NET PENSION LIABILITY  
 JUNE 30, 2018

	<u>6/30/2018 *</u>	<u>6/30/2017 *</u>	<u>6/30/2016 *</u>	<u>6/30/2015 *</u>
Employer's proportion of the Net Pension Liability	0.0022412%	0.0023370%	0.0025033%	0.0022788%
Employer's proportionate share of the Net Pension Liability	\$ 1,712,223	\$ 1,844,761	\$ 1,639,941	\$ 1,386,851
State's proportionate share of the Net Pension Liability associated with the employer	<u>108,245,291</u>	<u>114,792,669</u>	<u>92,785,215</u>	<u>83,098,631</u>
Total	<u>\$109,957,514</u>	<u>\$116,637,430</u>	<u>\$ 94,425,156</u>	<u>\$ 84,485,482</u>
Employer's Covered-Employee Payroll	\$ 14,645,119	\$ 14,492,738	\$ 14,329,675	\$ 13,527,377
Employer's proportionate share of the Net Pension Liability as a percentage of Covered-Employee Payroll	11.69%	12.73%	11.44%	10.25%
Plan Fiduciary Net Position as a percentage of the Total Pension Liability	39.30%	36.40%	41.50%	43.00%

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

**Changes of Assumptions:**

For the 2017 and 2016 measurement year, the assumed investment rate of return was of 7.0%, including an inflation rate of 2.5% and a real return of 4.5%. Salary increases were assumed to vary by service credit.

For the 2015 measurement year, the assumed investment rate of return was 7.5%, including an inflation rate of 3.0% and a real return of 4.5%. Salary increases were assumed to vary by service credit. Various other changes in assumptions were adopted based on the experience analysis for the three-year period ending June 30, 2014.

For the 2014 measurement year, the assumed investment rate of return was also 7.5%, including an inflation rate of 3.0% and a real return of 4.5%. However, salary increases were assumed to vary by age.

This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, information is presented for those years for which information is available.

LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103  
 TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS  
 SCHEDULE OF EMPLOYER CONTRIBUTION  
 JUNE 30, 2018

	<u>6/30/2018*</u>	<u>6/30/2017*</u>	<u>6/30/2016 *</u>	<u>6/30/2015 *</u>
Statutorily-Required Contribution	\$ 92,336	\$ 90,506	\$ 87,717	\$ 81,643
Contributions in relation to the Statutorily-Required Contribution	<u>92,484</u>	<u>90,684</u>	<u>87,717</u>	<u>81,643</u>
Contribution deficiency/(excess)	<u>\$ (148)</u>	<u>\$ (178)</u>	<u>\$ -</u>	<u>\$ -</u>
Employer's Covered-Employee Payroll	\$ 14,685,697	\$ 14,492,738	\$ 14,329,675	\$ 13,527,377
Contributions as a percentage of Covered-Employee Payroll	0.63%	0.63%	0.61%	0.60%

\* - This information presented is based on the actuarial valuation performed as of the prior June 30 year end.

This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, information is presented for those years for which information is available.

See Accompanying Independent Auditor's Report

LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103  
 TEACHER HEALTH INSURANCE SECURITY FUND OF THE STATE OF ILLINOIS  
 SCHEDULE OF THE EMPLOYER'S PROPORTIONATE SHARE  
 OF THE NET OPEB LIABILITY  
 JUNE 30, 2018

	6/30/2018 *
Employer's proportion of the Net OPEB Liability	0.0637070%
Employer's proportionate share of the Net OPEB Liability	\$ 16,531,811
State's proportionate share of the Net OPEB Liability associated with the employer	21,710,219
Total	\$ 38,242,030
Employer's Covered Payroll	\$ 14,664,689
Employer's proportionate share of the Net OPEB Liability as a percentage of Covered Payroll	112.73%
OPEB Plan Net Position as a percentage of the Total OPEB Liability	0.00%

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

**Changes of Assumptions:**

For the 2017 measurement year, the assumed investment rate of return was 0%, including an inflation rate of 2.75%, and the healthcare cost trend rates used the actual trend. Salary increases include a 3.25% wage inflation.

This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, information is presented for those years for which information is available.

LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103  
 TEACHER HEALTH INSURANCE SECURITY FUND OF THE STATE OF ILLINOIS  
 SCHEDULE OF EMPLOYER CONTRIBUTION  
 JUNE 30, 2018

	6/30/2018 *
Statutorily-Required Contribution	\$ 123,107
Contributions in relation to the Statutorily-Required Contribution	123,019
Contribution deficiency/(excess)	\$ 88
Employer's Covered Payroll	\$ 14,698,311
Contributions as a percentage of Covered Payroll	0.84%

\* - This information presented is based on the actuarial valuation performed as of the prior June 30 year end.

This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, information is presented for those years for which information is available.

LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103  
 OTHER POST-EMPLOYMENT BENEFIT  
 SCHEDULE OF CHANGES IN THE EMPLOYER'S NET OPEB  
 LIABILITY AND RELATED RATIOS  
 JUNE 30, 2018

	6/30/2018
TOTAL OPEB LIABILITY	
Service Cost	\$ 105,888
Interest	91,813
Benefit Payments	(238,067)
Net Change in Total OPEB Liability	\$ (40,366)
 Total OPEB Liability - Beginning	 2,491,468
Total OPEB Liability - Ending	\$ 2,451,102
 OPEB PLAN FIDUCIARY NET POSITION	
Contributions - Employer	\$ 238,067
Benefit Payments	(238,067)
Net Change in OPEB Plan Net Position	\$ -
 OPEB Plan Net Position - Beginning	 -
OPEB Net Position - Ending	\$ -
 District's Net OPEB Plan Liability	 \$ 2,451,102
 OPEB Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	0%
 Covered-Employee Payroll	\$ 18,795,240
 Employer's Net OPEB Liability as a Percentage of Covered-Valuation Payroll	13.04%

This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, information is presented for those years for which information is available.

LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103  
 OTHER POST-EMPLOYMENT BENEFIT  
 SCHEDULE OF EMPLOYER CONTRIBUTION  
 JUNE 30, 2018

	6/30/2018
Actuarially-Determined Contribution	N/A
Contributions in relation to Actuarially-Determined Contribution	-
Contribution deficiency/(excess)	N/A
Covered-Employee Payroll	\$ 18,795,240
Contributions as a percentage of Covered-Employee Payroll	0.00%

**Notes to Schedule:**

There is no ADC or employer contribution in relation to the ADC, as the total OPEB liabilities are currently an unfunded obligation.

This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, information is presented for those years for which information is available.

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, 2018

	Budgeted Amounts	Actual Amounts
	<u>Original &amp; Final</u>	<u>                    </u>
<b>REVENUES</b>		
Property Taxes	\$ 24,200,000	\$ 25,897,795
Payments in Lieu of Taxes	59,000	62,661
Tuition	565,200	663,056
Earnings on Investments	94,000	221,633
District/School Activity Income	936,100	934,799
Textbooks	-	273,083
Other Local Sources	777,100	551,663
State Aid		
General State Aid	350,000	1,030,274
Special Education	518,400	457,553
Bilingual	18,000	34,448
Other State Aid	51,000	2,360
Federal Aid		
Food Service	8,000	19,389
Title I	43,000	43,174
Federal Special Education	227,000	250,068
Title III - Language Inst Program - Limited Eng (LIPLEP)	20,000	12,508
Title II - Teacher Quality	15,000	28,393
Federal Charter Schools	20,000	-
Medicaid Matching Funds - Administrative Outreach	-	9,782
On-Behalf Payments	-	10,814,652
<b>Total Revenues</b>	<b><u>\$ 27,901,800</u></b>	<b><u>\$ 41,307,291</u></b>
<b>EXPENDITURES</b>		
Instruction		
Regular Programs		
Salaries	\$ 8,622,600	\$ 8,358,470
Employee Benefits	1,626,900	1,622,149
Purchased Services	127,200	112,540
Supplies and Materials	582,775	484,856
Other Objects	2,000	1,216
Non-Capitalized Equipment	4,000	15,924
	<u>\$ 10,965,475</u>	<u>\$ 10,595,155</u>
Special Education Programs		
Salaries	\$ 1,970,800	\$ 1,868,712
Employee Benefits	434,400	448,066
Purchased Services	29,100	11,801
Supplies and Materials	25,000	18,207
Non-Capitalized Equipment	9,000	8,075
	<u>\$ 2,468,300</u>	<u>\$ 2,354,861</u>
Remedial and Supplemental Programs K-12		
Salaries	\$ 864,000	\$ 850,944
Employee Benefits	74,500	85,629
	<u>\$ 938,500</u>	<u>\$ 936,573</u>
Special Education Programs Pre-K		
Salaries	\$ 254,700	\$ 262,784
Employee Benefits	59,800	49,062
Supplies and Materials	4,200	626
	<u>\$ 318,700</u>	<u>\$ 312,472</u>
Interscholastic Programs		
Salaries	\$ 102,200	\$ 104,351
Employee Benefits	1,400	101
Purchased Services	24,500	25,488
Supplies and Materials	19,500	11,901
Other Objects	6,000	8,961
	<u>\$ 153,600</u>	<u>\$ 150,802</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, 2018

	Budgeted Amounts	Actual Amounts
	Original & Final	
EXPENDITURES (Continued)		
Support Services (Continued)		
Pupils (Continued)		
Other Support Services - Pupils		
Salaries	\$ 42,000	\$ 26,818
Employee Benefits	600	180
Purchased Services	43,500	37,117
Supplies and Materials	5,500	3,264
	\$ 91,600	\$ 67,379
 Total Support Services - Pupils	 \$ 1,846,700	 \$ 1,903,628
 Instructional Staff		
Improvement of Instruction Services		
Salaries	\$ 595,000	\$ 626,727
Employee Benefits	52,530	55,543
Purchased Services	165,250	157,570
Supplies and Materials	59,200	59,277
Other Objects	800	1,712
Non-Capitalized Equipment	-	1,500
	\$ 872,780	\$ 902,329
Educational Media Services		
Salaries	\$ 362,700	\$ 365,494
Employee Benefits	79,200	77,107
Purchased Services	13,600	14,453
Supplies and Materials	50,500	46,950
Other Objects	200	288
	\$ 506,200	\$ 504,292
Assessment and Testing		
Purchased Services	\$ 41,100	\$ 34,248
Supplies and Materials	10,000	11,747
	\$ 51,100	\$ 45,995
 Total Support Services - Instructional Staff	 \$ 1,430,080	 \$ 1,452,616
 General Administration		
Board of Education Services		
Purchased Services	\$ 201,100	\$ 170,395
Supplies and Materials	17,000	21,826
Other Objects	20,000	16,587
	\$ 238,100	\$ 208,808
Executive Administration Services		
Salaries	\$ 285,000	\$ 284,356
Employee Benefits	74,610	68,390
Purchased Services	11,000	9,921
Supplies and Materials	1,000	1,952
Other Objects	4,500	15,841
	\$ 376,110	\$ 380,460
Special Area Administration Services		
Salaries	\$ 300,000	\$ 250,213
Employee Benefits	88,170	84,066
Purchased Services	9,500	5,775
Supplies and Materials	1,500	591
Other Objects	1,000	450
	\$ 400,170	\$ 341,095

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, 2018

	Budgeted Amounts Original & Final	Actual Amounts
EXPENDITURES (Continued)		
Support Services (Continued)		
General Administration (Continued)		
Tort Immunity Services		
Purchased Services	\$ 337,300	\$ 284,280
	\$ 337,300	\$ 284,280
 Total Support Services - General Administration	 \$ 1,351,680	 \$ 1,214,643
 School Administration		
Office of the Principal Services		
Salaries	\$ 1,070,000	\$ 1,068,783
Employee Benefits	292,600	264,753
Purchased Services	14,800	2,456
Supplies and Materials	20,000	15,346
Other Objects	1,000	770
	\$ 1,398,400	\$ 1,352,108
 Total Support Services - School Administration	 \$ 1,398,400	 \$ 1,352,108
 Business		
Direction of Business Support Services		
Salaries	\$ 161,000	\$ 160,000
Employee Benefits	55,170	40,561
Purchased Services	6,400	1,195
Supplies and Materials	-	108
Other Objects	1,300	250
	\$ 223,870	\$ 202,114
 Fiscal Services		
Salaries	\$ 270,000	\$ 272,310
Employee Benefits	28,400	31,380
Purchased Services	115,500	124,760
Supplies and Materials	34,500	29,500
Other Objects	300	1,350
Non-Capitalized Equipment	2,000	-
	\$ 450,700	\$ 459,300
 Total Support Services - Business	 \$ 674,570	 \$ 661,414
 Operations and Maintenance		
Purchased Services	\$ 307,000	\$ 356,043
Supplies and Materials	270,000	257,105
Total Support Services - Operations and Maintenance	\$ 577,000	\$ 613,148
 Food Services		
Salaries	\$ 35,000	\$ 33,740
Employee Benefits	100	3,660
Supplies and Materials	1,000	-
Total Support Services - Food Services	\$ 36,100	\$ 37,400
 Central		
Planning, Research, Development and Evaluation Services		
Purchased Services	\$ 51,600	\$ 8,813
	\$ 51,600	\$ 8,813

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, 2018

	Budgeted Amounts Original & Final	Actual Amounts
EXPENDITURES (Continued)		
Support Services (Continued)		
Central (Continued)		
Information Services		
Salaries	\$ 71,000	\$ 77,403
Employee Benefits	100	393
Purchased Services	1,100	234
Supplies and Materials	200	50
Other Objects	400	238
	<u>\$ 72,800</u>	<u>\$ 78,318</u>
Staff Services		
Purchased Services	\$ 12,350	\$ 13,356
Supplies and Materials	2,000	1,242
	<u>\$ 14,350</u>	<u>\$ 14,598</u>
Data Processing Services		
Salaries	\$ 595,600	\$ 609,967
Employee Benefits	127,700	128,381
Purchased Services	103,400	100,604
Supplies and Materials	51,200	50,871
Other Objects	500	-
Non-Capitalized Equipment	107,000	111,236
	<u>\$ 985,400</u>	<u>\$ 1,001,059</u>
Total Support Services - Central	<u>\$ 1,124,150</u>	<u>\$ 1,102,788</u>
Total Support Services	<u>\$ 8,438,680</u>	<u>\$ 8,337,745</u>
Community Services		
Salaries	\$ 220,000	\$ 241,064
Employee Benefits	38,200	30,999
Purchased Services	17,000	16,856
Supplies and Materials	25,000	28,457
Total Community Services	<u>\$ 300,200</u>	<u>\$ 317,376</u>
Payments to Other Districts and Governmental Units		
Payments to Other Districts and Governmental Units (In-State)		
Payments for Special Education Programs		
Purchased Services	\$ 160,000	\$ 131,244
Other Objects	220,000	218,340
	<u>\$ 380,000</u>	<u>\$ 349,584</u>
Total Payments to Other Districts and Governmental Units (In-State)	<u>\$ 380,000</u>	<u>\$ 349,584</u>
Payments to Other Districts and Governmental Units-Tuition (In-State)		
Payments for Special Education Programs		
Other Objects	\$ 250,000	\$ -
Total Payments to Other Districts and Governmental Units-Tuition (In-State)	<u>\$ 250,000</u>	<u>\$ -</u>
Total Payments to Other Districts and Governmental Units	<u>\$ 630,000</u>	<u>\$ 349,584</u>
Capital Outlay		
Support Services		
Central	\$ 6,000	\$ 3,827
Total Capital Outlay	<u>\$ 6,000</u>	<u>\$ 3,827</u>
On-Behalf Payments	<u>\$ -</u>	<u>\$ 10,814,652</u>
Total Expenditures	<u>\$ 25,541,355</u>	<u>\$ 35,256,029</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, 2018

	Budgeted Amounts Original & Final	Actual Amounts
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 2,360,445	\$ 6,051,262
OTHER FINANCING SOURCES (USES) Interfund Transfers	(5,638,500)	(6,120,017)
NET CHANGE IN FUND BALANCE	\$ (3,278,055)	\$ (68,755)
FUND BALANCE - JULY 1, 2017	22,149,758	22,712,921
FUND BALANCE - JUNE 30, 2018	\$ 18,871,703	\$ 22,644,166

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, 2018

	Budgeted Amounts	Actual
	Original & Final	Amounts
<b>REVENUES</b>		
Property Taxes	\$ 1,400,000	\$ 1,505,474
Earnings on Investments	11,000	27,561
Other Local Sources	115,100	50,190
<b>Total Revenues</b>	<b>\$ 1,526,100</b>	<b>\$ 1,583,225</b>
<b>EXPENDITURES</b>		
Support Services		
Operations and Maintenance		
Salaries	\$ 909,400	\$ 929,174
Employee Benefits	158,130	180,047
Purchased Services	275,700	289,209
Supplies and Materials	145,000	148,789
Other Objects	1,300	1,258
Non-Capitalized Equipment	5,000	19,824
<b>Total Support Services - Operations and Maintenance</b>	<b>\$ 1,494,530</b>	<b>\$ 1,568,301</b>
<b>Total Support Services</b>	<b>\$ 1,494,530</b>	<b>\$ 1,568,301</b>
Capital Outlay		
Support Services		
Operations and Maintenance	\$ 600,000	\$ 570,304
<b>Total Capital Outlay</b>	<b>\$ 600,000</b>	<b>\$ 570,304</b>
<b>Total Expenditures</b>	<b>\$ 2,094,530</b>	<b>\$ 2,138,605</b>
<b>EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ (568,430)</b>	<b>\$ (555,380)</b>
<b>OTHER FINANCING SOURCES (USES)</b>		
Interfund Transfers	(218,600)	(218,538)
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (787,030)</b>	<b>\$ (773,918)</b>
<b>FUND BALANCE - JULY 1, 2017</b>	<b>2,308,164</b>	<b>2,251,359</b>
<b>FUND BALANCE - JUNE 30, 2018</b>	<b>\$ 1,521,134</b>	<b>\$ 1,477,441</b>

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, 2018

	Budgeted Amounts Original & Final	Actual Amounts
REVENUES		
Property Taxes	\$ 372,000	\$ 405,532
Earnings on Investments	100	-
Total Revenues	\$ 372,100	\$ 405,532
EXPENDITURES		
Debt Services		
Interest		
Other Interest on Long-Term Debt		
Other Objects	\$ 246,200	\$ 406,335
	\$ 246,200	\$ 406,335
Debt Services - Payment of Principal on Long-Term Debt		
Other Objects	\$ 883,000	\$ 689,722
	\$ 883,000	\$ 689,722
Debt Services - Other		
Purchased Services	\$ 1,500	\$ 950
	\$ 1,500	\$ 950
Total Debt Services	\$ 1,130,700	\$ 1,097,007
Total Expenditures	\$ 1,130,700	\$ 1,097,007
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (758,600)	\$ (691,475)
OTHER FINANCING SOURCES (USES)		
Interfund Transfers	757,100	638,555
NET CHANGE IN FUND BALANCE	\$ (1,500)	\$ (52,920)
FUND BALANCE - JULY 1, 2017	247,870	245,224
FUND BALANCE - JUNE 30, 2018	\$ 246,370	\$ 192,304

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, 2018

	Budgeted Amounts	Actual Amounts
	Original & Final	
<b>REVENUES</b>		
Property Taxes	\$ 1,400,000	\$ 1,505,474
Transportation Fees	27,000	38,324
Earnings on Investments	10,000	21,200
Other Local Sources	1,100	3,313
State Aid		
Transportation	495,000	900,252
Total Revenues	\$ 1,933,100	\$ 2,468,563
<b>EXPENDITURES</b>		
Support Services		
Transportation		
Salaries	\$ 980,600	\$ 1,024,062
Employee Benefits	275,560	278,281
Purchased Services	421,500	367,183
Supplies and Materials	108,000	109,919
Other Objects	700	7,610
Non-Capitalized Equipment	2,000	1,905
Total Support Services - Transportation	\$ 1,788,360	\$ 1,788,960
Total Support Services	\$ 1,788,360	\$ 1,788,960
Total Expenditures	\$ 1,788,360	\$ 1,788,960
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 144,740	\$ 679,603
<b>OTHER FINANCING SOURCES (USES)</b>		
Interfund Transfers	(400,000)	(400,000)
NET CHANGE IN FUND BALANCE	\$ (255,260)	\$ 279,603
FUND BALANCE - JULY 1, 2017	1,449,576	1,613,697
FUND BALANCE - JUNE 30, 2018	\$ 1,194,316	\$ 1,893,300

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, 2018

	Budgeted Amounts Original & Final	Actual Amounts
<b>REVENUES</b>		
Property Taxes	\$ 609,000	\$ 611,569
FICA/Medicare Only Purposes Levies	604,000	691,976
Payments in Lieu of Taxes	34,000	34,809
Earnings on Investments	2,500	7,998
<b>Total Revenues</b>	<b>\$ 1,249,500</b>	<b>\$ 1,346,352</b>
<b>EXPENDITURES</b>		
Instruction		
Regular Programs		
Employee Benefits	\$ 177,400	\$ 156,528
Special Education Programs		
Employee Benefits	146,600	137,457
Special Education Programs - Pre-K		
Employee Benefits	20,300	22,228
Remedial and Supplemental Programs - K-12		
Employee Benefits	19,500	19,862
Interscholastic Programs		
Employee Benefits	3,200	1,726
Summer School Programs		
Employee Benefits	5,100	2,019
Gifted Programs		
Employee Benefits	4,100	3,953
Bilingual Programs		
Employee Benefits	13,700	14,182
<b>Total Instruction</b>	<b>\$ 389,900</b>	<b>\$ 357,955</b>
Support Services		
Pupils		
Attendance and Social Work Services		
Employee Benefits	\$ 3,800	\$ 4,222
Health Services		
Employee Benefits	77,400	78,626
Psychological Services		
Employee Benefits	4,800	4,689
Speech Pathology and Audiology Services		
Employee Benefits	5,300	5,008
Other Support Services - Pupils		
Employee Benefits	1,800	919
<b>Total Support Services - Pupils</b>	<b>\$ 93,100</b>	<b>\$ 93,464</b>
Instructional Staff		
Improvement of Instruction Services		
Employee Benefits	\$ 21,800	\$ 21,878
Educational Media Services		
Employee Benefits	17,100	16,101
<b>Total Support Services - Instructional Staff</b>	<b>\$ 38,900</b>	<b>\$ 37,979</b>
General Administration		
Executive Administration Services		
Employee Benefits	\$ 18,300	\$ 18,221
Special Area Administrative Services		
Employee Benefits	16,000	15,008
<b>Total Support Services - General Administration</b>	<b>\$ 34,300</b>	<b>\$ 33,229</b>

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, 2018

	Budgeted Amounts	Actual Amounts
	Original & Final	
EXPENDITURES (Continued)		
Support Services (Continued)		
School Administration		
Office of the Principal Services		
Employee Benefits	\$ 86,500	\$ 87,106
Total Support Services - School Administration	\$ 86,500	\$ 87,106
Business		
Direction of Business Support Services		
Employee Benefits	\$ 2,600	\$ 2,378
Fiscal Services		
Employee Benefits	55,100	54,435
Total Support Services - Business	\$ 57,700	\$ 56,813
Operations and Maintenance		
Employee Benefits	\$ 191,400	\$ 189,167
Total Support Services - Operations and Maintenance	\$ 191,400	\$ 189,167
Transportation		
Employee Benefits	\$ 180,200	\$ 188,809
Total Support Services - Transportation	\$ 180,200	\$ 188,809
Food Services		
Employee Benefits	\$ 7,200	\$ 3,769
Total Support Services - Food Services	\$ 7,200	\$ 3,769
Central		
Information Services		
Employee Benefits	\$ 14,600	\$ 15,758
Data Processing Services		
Employee Benefits	57,700	51,919
Total Support Services - Central	\$ 72,300	\$ 67,677
Total Support Services	\$ 761,600	\$ 758,013
Community Services		
Employee Benefits	\$ 36,900	\$ 37,392
Total Community Services	\$ 36,900	\$ 37,392
Total Expenditures	\$ 1,188,400	\$ 1,153,360
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 61,100	\$ 192,992
OTHER FINANCING SOURCES (USES)	-	-
NET CHANGE IN FUND BALANCE	\$ 61,100	\$ 192,992
FUND BALANCE - JULY 1, 2017	557,217	566,290
FUND BALANCE - JUNE 30, 2018	\$ 618,317	\$ 759,282

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, 2018

	Budgeted Amounts	Actual Amounts
	Original & Final	
REVENUES		
Earnings on Investments	\$ 6,000	\$ 1,350
Total Revenues	\$ 6,000	\$ 1,350
EXPENDITURES		
Capital Outlay		
Support Services		
Facilities Acquisition and Construction	\$ 8,117,428	\$ 8,593,692
Total Capital Outlay	\$ 8,117,428	\$ 8,593,692
Total Expenditures	\$ 8,117,428	\$ 8,593,692
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (8,111,428)	\$ (8,592,342)
OTHER FINANCING SOURCES (USES)		
Interfund Transfers	5,500,000	6,100,000
NET CHANGE IN FUND BALANCE	\$ (2,611,428)	\$ (2,492,342)
FUND BALANCE - JULY 1, 2017	2,611,428	2,629,068
FUND BALANCE - JUNE 30, 2018	\$ -	\$ 136,726

See Accompanying Independent Auditor's Report

LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103  
 COMBINING BALANCE SHEET - MODIFIED CASH BASIS  
 GENERAL FUND  
 JUNE 30, 2018

	Educational Fund	Working Cash Fund	Total
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 6,064,222	\$ 142,603	\$ 6,206,825
Investments, at Fair Value	16,059,729	377,731	16,437,460
Total Assets	\$ 22,123,951	\$ 520,334	\$ 22,644,285
<b>LIABILITIES AND FUND BALANCE</b>			
<b>LIABILITIES</b>			
Accounts Payable and Accrued Expenses	\$ 119	\$ -	\$ 119
Total Liabilities	\$ 119	\$ -	\$ 119
<b>FUND BALANCE</b>			
Unassigned	\$ 22,123,832	\$ 520,334	\$ 22,644,166
Total Fund Balance	\$ 22,123,832	\$ 520,334	\$ 22,644,166
Total Liabilities and Fund Balance	\$ 22,123,951	\$ 520,334	\$ 22,644,285

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, 2018

	Educational Fund	Working Cash Fund	Total
<b>REVENUES</b>			
Property Taxes	\$ 25,897,795	\$ -	\$ 25,897,795
Payments in Lieu of Taxes	62,661	-	62,661
Tuition	663,056	-	663,056
Earnings on Investments	221,633	-	221,633
District/School Activity Income	934,799	-	934,799
Textbooks	273,083	-	273,083
Other Local Sources	551,663	-	551,663
State Aid	1,524,635	-	1,524,635
Federal Aid	363,314	-	363,314
On-Behalf Payments	10,814,652	-	10,814,652
	<u>\$ 41,307,291</u>	<u>\$ -</u>	<u>\$ 41,307,291</u>
<b>EXPENDITURES</b>			
Current			
Instruction			
Regular Programs	\$ 10,595,155	\$ -	\$ 10,595,155
Special Education Programs	2,667,333	-	2,667,333
Other Instructional Programs	2,170,357	-	2,170,357
Support Services			
Pupils	1,903,628	-	1,903,628
Instructional Staff	1,452,616	-	1,452,616
General Administration	1,214,643	-	1,214,643
School Administration	1,352,108	-	1,352,108
Business	661,414	-	661,414
Operations and Maintenance	613,148	-	613,148
Food Services	37,400	-	37,400
Central	1,102,788	-	1,102,788
Community Services	317,376	-	317,376
Payments to Other Districts and Governmental Units	349,584	-	349,584
Capital Outlay	3,827	-	3,827
On-Behalf Payments	10,814,652	-	10,814,652
	<u>\$ 35,256,029</u>	<u>\$ -</u>	<u>\$ 35,256,029</u>
<b>EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 6,051,262</b>	<b>\$ -</b>	<b>\$ 6,051,262</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Interfund Transfers	(6,120,017)	-	(6,120,017)
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ (68,755)</b>	<b>\$ -</b>	<b>\$ (68,755)</b>
FUND BALANCES - JULY 1, 2017	22,192,587	520,334	22,712,921
FUND BALANCES - JUNE 30, 2018	<u>\$ 22,123,832</u>	<u>\$ 520,334</u>	<u>\$ 22,644,166</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, 2018

	Budgeted Amounts	Actual Amounts
	<u>Original &amp; Final</u>	<u>                    </u>
<b>REVENUES</b>		
Property Taxes	\$ 24,200,000	\$ 25,897,795
Payments in Lieu of Taxes	59,000	62,661
Tuition	565,200	663,056
Earnings on Investments	88,000	221,633
District/School Activity Income	936,100	934,799
Textbooks	-	273,083
Other Local Sources	777,100	551,663
State Aid		
General State Aid	350,000	1,030,274
Special Education	518,400	457,553
Bilingual	18,000	34,448
Other State Aid	51,000	2,360
Federal Aid		
Food Service	8,000	19,389
Title I	43,000	43,174
Federal Special Education	227,000	250,068
Title III - Language Inst Program - Limited Eng (LIPLEP)	20,000	12,508
Title II - Teacher Quality	15,000	28,393
Federal Charter Schools	20,000	-
Medicaid Matching Funds - Administrative Outreach	-	9,782
On-Behalf Payments	-	10,814,652
<b>Total Revenues</b>	<u>\$ 27,895,800</u>	<u>\$ 41,307,291</u>
<b>EXPENDITURES</b>		
Instruction		
Regular Programs		
Salaries	\$ 8,622,600	\$ 8,358,470
Employee Benefits	1,626,900	1,622,149
Purchased Services	127,200	112,540
Supplies and Materials	582,775	484,856
Other Objects	2,000	1,216
Non-Capitalized Equipment	4,000	15,924
	<u>\$ 10,965,475</u>	<u>\$ 10,595,155</u>
Special Education Programs		
Salaries	\$ 1,970,800	\$ 1,868,712
Employee Benefits	434,400	448,066
Purchased Services	29,100	11,801
Supplies and Materials	25,000	18,207
Non-Capitalized Equipment	9,000	8,075
	<u>\$ 2,468,300</u>	<u>\$ 2,354,861</u>
Remedial and Supplemental Programs K-12		
Salaries	\$ 864,000	\$ 850,944
Employee Benefits	74,500	85,629
	<u>\$ 938,500</u>	<u>\$ 936,573</u>
Special Education Programs Pre-K		
Salaries	\$ 254,700	\$ 262,784
Employee Benefits	59,800	49,062
Supplies and Materials	4,200	626
	<u>\$ 318,700</u>	<u>\$ 312,472</u>
Interscholastic Programs		
Salaries	\$ 102,200	\$ 104,351
Employee Benefits	1,400	101
Purchased Services	24,500	25,488
Supplies and Materials	19,500	11,901
Other Objects	6,000	8,961
	<u>\$ 153,600</u>	<u>\$ 150,802</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, 2018

	Budgeted Amounts	Actual Amounts
	Original & Final	
EXPENDITURES (Continued)		
Instruction (Continued)		
Summer School Programs		
Salaries	\$ 80,000	\$ 68,300
Employee Benefits	900	29
Supplies and Materials	1,000	6,447
	<u>\$ 81,900</u>	<u>\$ 74,776</u>
Gifted Programs		
Salaries	\$ 281,100	\$ 273,926
Employee Benefits	37,900	38,511
	<u>\$ 319,000</u>	<u>\$ 312,437</u>
Bilingual Programs		
Salaries	\$ 378,000	\$ 403,377
Employee Benefits	71,000	64,131
Purchased Services	22,000	24,338
	<u>\$ 471,000</u>	<u>\$ 491,846</u>
Private Tuition - Other Objects		
Special Education Programs K-12	\$ 450,000	\$ 203,923
	<u>\$ 450,000</u>	<u>\$ 203,923</u>
Total Instruction	<u>\$ 16,166,475</u>	<u>\$ 15,432,845</u>
Support Services		
Pupils		
Attendance and Social Work Services		
Salaries	\$ 256,700	\$ 299,347
Employee Benefits	72,100	65,816
Purchased Services	100	63
Supplies and Materials	1,800	382
Other Objects	300	150
	<u>\$ 331,000</u>	<u>\$ 365,758</u>
Health Services		
Salaries	\$ 438,900	\$ 438,738
Employee Benefits	77,200	66,997
Purchased Services	1,000	1,172
Supplies and Materials	5,500	4,418
	<u>\$ 522,600</u>	<u>\$ 511,325</u>
Psychological Services		
Salaries	\$ 327,200	\$ 329,775
Employee Benefits	43,000	30,976
Purchased Services	30,200	18,548
Supplies and Materials	4,000	364
Other Objects	400	524
	<u>\$ 404,800</u>	<u>\$ 380,187</u>
Speech Pathology and Audiology Services		
Salaries	\$ 364,600	\$ 346,532
Employee Benefits	34,400	33,547
Purchased Services	90,000	173,720
Supplies and Materials	3,000	24,235
Other Objects	1,700	945
Non-Capitalized Equipment	3,000	-
	<u>\$ 496,700</u>	<u>\$ 578,979</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, 2018

	Budgeted Amounts	Actual Amounts
	Original & Final	
EXPENDITURES (Continued)		
Support Services (Continued)		
Pupils (Continued)		
Other Support Services - Pupils		
Salaries	\$ 42,000	\$ 26,818
Employee Benefits	600	180
Purchased Services	43,500	37,117
Supplies and Materials	5,500	3,264
	\$ 91,600	\$ 67,379
Total Support Services - Pupils	\$ 1,846,700	\$ 1,903,628
Instructional Staff		
Improvement of Instruction Services		
Salaries	\$ 595,000	\$ 626,727
Employee Benefits	52,530	55,543
Purchased Services	165,250	157,570
Supplies and Materials	59,200	59,277
Other Objects	800	1,712
Non-Capitalized Equipment	-	1,500
	\$ 872,780	\$ 902,329
Educational Media Services		
Salaries	\$ 362,700	\$ 365,494
Employee Benefits	79,200	77,107
Purchased Services	13,600	14,453
Supplies and Materials	50,500	46,950
Other Objects	200	288
	\$ 506,200	\$ 504,292
Assessment and Testing		
Purchased Services	\$ 41,100	\$ 34,248
Supplies and Materials	10,000	11,747
	\$ 51,100	\$ 45,995
Total Support Services - Instructional Staff	\$ 1,430,080	\$ 1,452,616
General Administration		
Board of Education Services		
Purchased Services	\$ 201,100	\$ 170,395
Supplies and Materials	17,000	21,826
Other Objects	20,000	16,587
	\$ 238,100	\$ 208,808
Executive Administration Services		
Salaries	\$ 285,000	\$ 284,356
Employee Benefits	74,610	68,390
Purchased Services	11,000	9,921
Supplies and Materials	1,000	1,952
Other Objects	4,500	15,841
	\$ 376,110	\$ 380,460
Special Area Administration Services		
Salaries	\$ 300,000	\$ 250,213
Employee Benefits	88,170	84,066
Purchased Services	9,500	5,775
Supplies and Materials	1,500	591
Other Objects	1,000	450
	\$ 400,170	\$ 341,095

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, 2018

	Budgeted Amounts Original & Final	Actual Amounts
EXPENDITURES (Continued)		
Support Services (Continued)		
General Administration (Continued)		
Tort Immunity Services		
Purchased Services	\$ 337,300	\$ 284,280
	\$ 337,300	\$ 284,280
 Total Support Services - General Administration	 \$ 1,351,680	 \$ 1,214,643
 School Administration		
Office of the Principal Services		
Salaries	\$ 1,070,000	\$ 1,068,783
Employee Benefits	292,600	264,753
Purchased Services	14,800	2,456
Supplies and Materials	20,000	15,346
Other Objects	1,000	770
	\$ 1,398,400	\$ 1,352,108
 Total Support Services - School Administration	 \$ 1,398,400	 \$ 1,352,108
 Business		
Direction of Business Support Services		
Salaries	\$ 161,000	\$ 160,000
Employee Benefits	55,170	40,561
Purchased Services	6,400	1,195
Supplies and Materials	-	108
Other Objects	1,300	250
	\$ 223,870	\$ 202,114
Fiscal Services		
Salaries	\$ 270,000	\$ 272,310
Employee Benefits	28,400	31,380
Purchased Services	115,500	124,760
Supplies and Materials	34,500	29,500
Other Objects	300	1,350
Non-Capitalized Equipment	2,000	-
	\$ 450,700	\$ 459,300
 Total Support Services - Business	 \$ 674,570	 \$ 661,414
 Operations and Maintenance		
Purchased Services	\$ 307,000	\$ 356,043
Supplies and Materials	270,000	257,105
Total Support Services - Operations and Maintenance	\$ 577,000	\$ 613,148
 Food Services		
Salaries	\$ 35,000	\$ 33,740
Employee Benefits	100	3,660
Supplies and Materials	1,000	-
Total Support Services - Food Services	\$ 36,100	\$ 37,400
 Central		
Planning, Research, Development and Evaluation Services		
Purchased Services	\$ 51,600	\$ 8,813
	\$ 51,600	\$ 8,813

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, 2018

	Budgeted Amounts Original & Final	Actual Amounts
EXPENDITURES (Continued)		
Support Services (Continued)		
Central (Continued)		
Information Services		
Salaries	\$ 71,000	\$ 77,403
Employee Benefits	100	393
Purchased Services	1,100	234
Supplies and Materials	200	50
Other Objects	400	238
	\$ 72,800	\$ 78,318
Staff Services		
Purchased Services	\$ 12,350	\$ 13,356
Supplies and Materials	2,000	1,242
	\$ 14,350	\$ 14,598
Data Processing Services		
Salaries	\$ 595,600	\$ 609,967
Employee Benefits	127,700	128,381
Purchased Services	103,400	100,604
Supplies and Materials	51,200	50,871
Other Objects	500	-
Non-Capitalized Equipment	107,000	111,236
	\$ 985,400	\$ 1,001,059
Total Support Services - Central	\$ 1,124,150	\$ 1,102,788
Total Support Services	\$ 8,438,680	\$ 8,337,745
Community Services		
Salaries	\$ 220,000	\$ 241,064
Employee Benefits	38,200	30,999
Purchased Services	17,000	16,856
Supplies and Materials	25,000	28,457
Total Community Services	\$ 300,200	\$ 317,376
Payments to Other Districts and Governmental Units		
Payments to Other Districts and Governmental Units (In-State)		
Payments for Special Education Programs		
Purchased Services	\$ 160,000	\$ 131,244
Other Objects	220,000	218,340
	\$ 380,000	\$ 349,584
Total Payments to Other Districts and Governmental Units (In-State)	\$ 380,000	\$ 349,584
Payments to Other Districts and Governmental Units-Tuition (In-State)		
Payments for Special Education Programs		
Other Objects	\$ 250,000	\$ -
Total Payments to Other Districts and Governmental Units-Tuition (In-State)	\$ 250,000	\$ -
Total Payments to Other Districts and Governmental Units	\$ 630,000	\$ 349,584
Capital Outlay		
Support Services		
Central	\$ 6,000	\$ 3,827
Total Capital Outlay	\$ 6,000	\$ 3,827
On-Behalf Payments	\$ -	\$ 10,814,652
Total Expenditures	\$ 25,541,355	\$ 35,256,029

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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, 2018

	Budgeted Amounts Original & Final	Actual Amounts
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 2,354,445	\$ 6,051,262
OTHER FINANCING SOURCES (USES) Interfund Transfers	(5,638,500)	(6,120,017)
NET CHANGE IN FUND BALANCE	\$ (3,284,055)	\$ (68,755)
FUND BALANCE - JULY 1, 2017	21,617,851	22,192,587
FUND BALANCE - JUNE 30, 2018	\$ 18,333,796	\$ 22,123,832

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, 2018

	Budgeted Amounts Original & Final	Actual Amounts
REVENUES		
Earnings on Investments	\$ 6,000	\$ -
Total Revenues	\$ 6,000	\$ -
EXPENDITURES		
Total Expenditures	\$ -	\$ -
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 6,000	\$ -
OTHER FINANCING SOURCES (USES)	-	-
NET CHANGE IN FUND BALANCE	\$ 6,000	\$ -
FUND BALANCE - JULY 1, 2017	531,907	520,334
FUND BALANCE - JUNE 30, 2018	\$ 537,907	\$ 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, 2018

ASSETS	<u>BALANCE JULY 1, 2017</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE JUNE 30, 2018</u>
Cash and Cash Equivalents	<u>\$ 64,100</u>	<u>\$ 48,912</u>	<u>\$ 57,235</u>	<u>\$ 55,777</u>
 <b>LIABILITIES</b>  				
Amount Due to Activity Fund Organization				
Dist. 103 Convenience Account	\$ 125	\$ -	\$ -	\$ 125
Sprague	10,421	17,811	15,604	12,628
Daniel Wright	33,974	25,885	30,928	28,931
Half Day	<u>19,580</u>	<u>5,216</u>	<u>10,703</u>	<u>14,093</u>
	<u>\$ 64,100</u>	<u>\$ 48,912</u>	<u>\$ 57,235</u>	<u>\$ 55,777</u>

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LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103  
 COMPUTATION OF OPERATING EXPENSE PER PUPIL  
 AND PER CAPITA TUITION CHARGE  
 FOR THE YEAR ENDED JUNE 30, 2018

<b>OPERATING EXPENSE PER PUPIL</b>		
<b>EXPENDITURES:</b>		
ED	Total Expenditures	\$ 24,442,121
O&M	Total Expenditures	2,137,861
DS	Total Expenditures	1,097,007
TR	Total Expenditures	1,788,960
MR/SS	Total Expenditures	1,153,360
	<b>Total Expenditures</b>	<b>\$ 30,619,309</b>

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

TR	Summer Sch - Transp. Fees from Pupils or Parents (In State)	\$ 25,243
ED	Special Education Programs Pre-K	311,846
ED	Summer School Programs	74,776
ED	Special Education Programs K-12 - Private Tuition	203,923
ED	Community Services	317,376
ED	Total Payments to Other Govt Units	349,584
ED	Capital Outlay	3,827
ED	Non-Capitalized Equipment	136,735
O&M	Capital Outlay	570,304
O&M	Non-Capitalized Equipment	19,824
DS	Debt Service - Payments of Principal on Long-Term Debt	689,722
TR	Non-Capitalized Equipment	1,905
MR/SS	Special Education Programs - Pre-K	22,228
MR/SS	Summer School Programs	2,019
MR/SS	Community Services	37,392
	<b>Total Deductions for OEPP Computation (Sum of Lines 18 - 74)</b>	<b>\$ 2,766,704</b>
	<b>Total Operating Expenses Regular K-12 (Line 14 minus Line 76)</b>	<b>27,852,605</b>
	<b>9 Month ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2017-2018</b>	<b>1,730.38</b>
	<b>Estimated OEPP (Line 77 divided by Line 78)</b>	<b>\$ 16,096.24</b>

<b>PER CAPITA TUITION CHARGE</b>		
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**LESS OFFSETTING RECEIPTS/REVENUES:**

TR	Regular - Transp Fees from Co-curricular Activities (In State)	\$ 13,081
ED-O&M	Total District/School Activity Income	934,799
ED	Rentals - Regular Textbooks	273,083
ED-O&M	Rentals	30,177
ED-O&M-DS-TR-MR/SS	Payment from Other Districts	388,107
ED	Other Local Fees (Describe & Itemize)	30,875
ED-O&M-TR	Total Special Education	457,553
ED-MR/SS	Total Bilingual Ed	34,448
ED-O&M-TR-MR/SS	Total Transportation	900,253
ED-O&M-DS-TR-MR/SS-Tort	Other Restricted Revenue from State Sources	2,360
ED-MR/SS	Total Food Service	19,389
ED-O&M-TR-MR/SS	Total Title I	43,174
ED-O&M-TR-MR/SS	Fed - Spec Education - IDEA - Flow Through	244,241
ED-TR-MR/SS	Title III - Language Inst Program - Limited Eng (LIPLEP)	12,508
ED-O&M-TR-MR/SS	Title II - Teacher Quality	28,393
ED-O&M-TR-MR/SS	Medicaid Matching Funds - Administrative Outreach	9,782
ED-TR-MR/SS	<b>Special Education Contributions from EBF Funds **</b>	<b>610,899</b>
ED-MR/SS	<b>English Learning (Bilingual) Contributions from EBF Funds ***</b>	<b>34,499</b>
	<b>Total Deductions for PCTC Computation Line 84 through Line 174</b>	<b>\$ 4,067,621</b>
	<b>Net Operating Expense for Tuition Computation (Line 77 minus Line 176)</b>	<b>23,784,984</b>
	<b>Total Depreciation Allowance (from page 26, Line 18, Col I)</b>	<b>1,557,853</b>
	<b>Total Allowance for PCTC Computation (Line 177 plus Line 178)</b>	<b>25,342,837</b>
	<b>9 Month ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2017-2018</b>	<b>1,730.38</b>
	<b>Total Estimated PCTC (Line 179 divided by Line 180)</b>	<b>\$ 14,645.82</b>

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:** Patrick Palbicke  
**CC:** Dr. Scott Warren  
**Date:** December 13, 2018  
**Re:** Facility Planning Update

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As we continue to discuss the Daniel Wright Facility Improvement Project, here are the items we are currently working on:

- There is a Core Planning Committee meeting scheduled for December 20, 2018. As this is planned a little behind the original schedule, we may plan on decreasing the time in between meetings to get back on track (original schedule attached).
- We are discussing with Wold how we may best have an alternate plan drawn up for bidding and the costs associated with having that done per the board's request. The two plans as of now are to complete the build with classrooms on the second floor or have the second floor partially completed for administration use until such time it is need due to student growth.
- We are still discussing with the various Construction Managers their proposals, so that we can better understand their scope of costs and make a selection on who may best deliver services to the district.
- Dr. Warren, Scott Gaunky, and I met with the real estate agents regarding the property at 111 Barclay to discuss that and other properties that may fit our needs, should the Board choose to move the administration out of DW. Initial requests on our end was to lower the rental rate by 40% to get us in a better position to consider that property. Initial reaction from the landlord was that this may be possible. We will continue to work with them to see if we can get more concrete agreements and costs estimates to bring to the board.

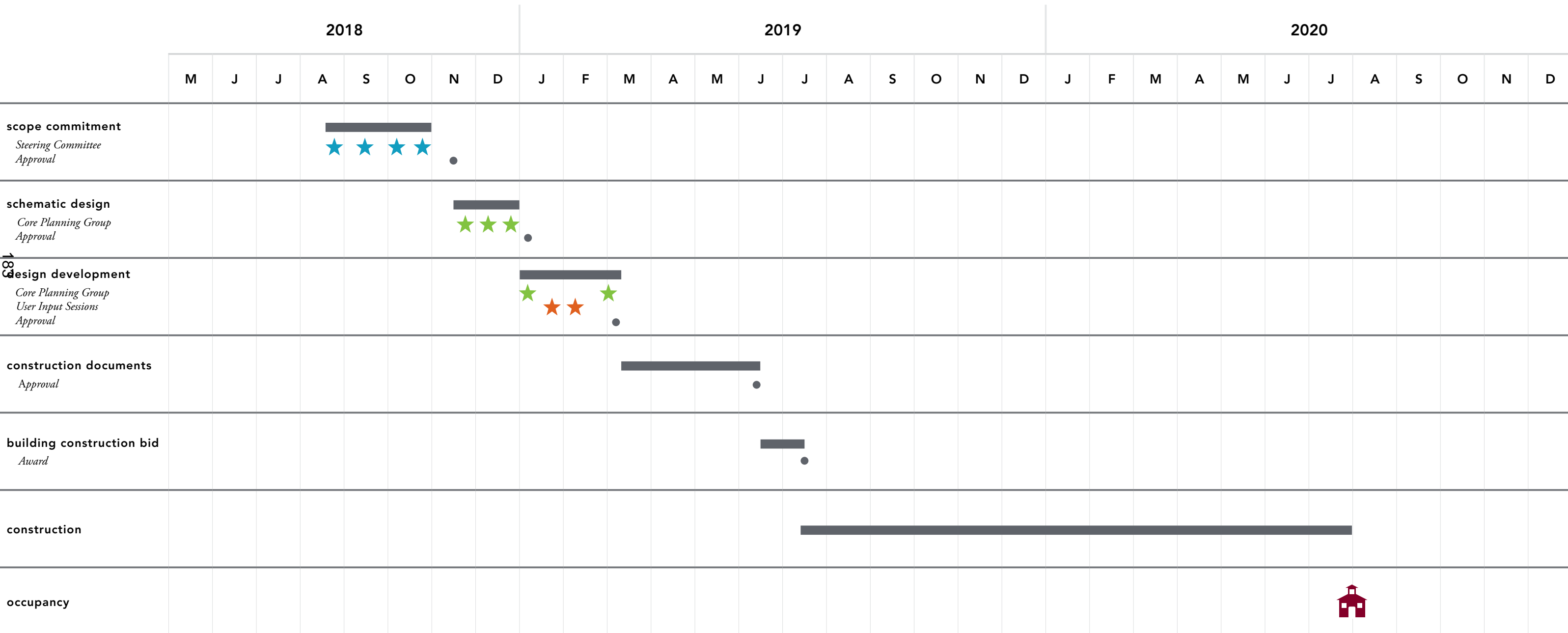
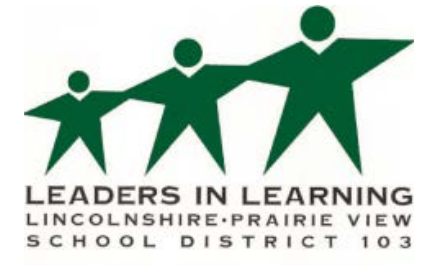
We look forward to discussing these and any other items/questions you may have at the Board meeting.



# LINCOLNSHIRE - PRAIRIE VIEW #103

## DANIEL WRIGHT JUNIOR HIGH PROPOSED IMPROVEMENTS SCHEDULE

November 8, 2018



- ★ Steering Committee
- ★ Core Planning Group
- ★ User Input Session





**Lincolnshire-Prairie View School District 103**

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MEMO

**To:** Board of Education  
**From:** Patrick Palbicke  
**CC:** Dr. Scott Warren  
**Date:** December 18, 2018  
**Re:** Business Office Update - November

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We continue to move along and clean up some old items in the financials. As side note to the overall expenses, I like to monitor where we are in all funds for Salary and Benefits (79% of the budget); the district currently stands at 40.3% spent, which at this point is a healthy 1.4% ahead of expected.

November 2018 Financial Reports

As we move through the year we remain on solid ground as we enter our months with less revenue in the absence of most of our Tax collections. We are at 43.6% of our revenue target with an expectation of 41.7%. We will continue to even out in the next few months with revenue collection from other sources being on the light side. The highlights thus far are impact fees, interest, and 103 Club.

Expenses continue to appear over, as we are at 42.6% expended, although the target, if we were able to even out our spending, would be at 41.7%. Each month the district slowly closes this gap as we move through the year, and if we were remove the capital budget and debt we would be at 41.3% for all other funds. This is a good place to be with so many items paid in full at the beginning of the year.

With the Fund Balance currently at \$27.5M for all funds, over the next five months we will burn through roughly \$2.1M each month until we start receiving the next set of tax collections.

# Revenue Report

11/30/2018

% of Fiscal Year Complete: **41.7%**

	MTD July	MTD August	MTD September	MTD October	MTD November	YTD Actual	Fiscal Year 2019 Final Budget	Budget Balance	% Budget Received
<b>Education Fund</b>									
Local Sources									
Property Tax Receipts	191,358.82	751,630.69	8,877,070.56	320,673.48	227,718.24	10,368,451.79	23,308,260	12,939,808.21	44.5%
CPPRT	16,256.91	1,643.03	-	14,711.94	-	32,611.88	59,000	26,388.12	55.3%
Tuition - Full Day Kindergarten	57,195.27	52,506.14	9,384.37	62,771.17	17,241.29	199,098.24	530,320	331,221.76	37.5%
Tuition - Summer School	-	-	-	-	-	-	100,000	100,000.00	0.0%
Interest	21,341.49	18,951.78	18,988.59	30,852.68	37,345.02	127,479.56	100,000	(27,479.56)	127.5%
Athletic Admissions	-	-	-	-	-	-	1,000	1,000.00	0.0%
Other Admissions	-	-	-	304.75	-	304.75	-	(304.75)	No Bud
After School Activities	-	-	12,010.00	4,738.00	3,895.00	20,643.00	25,000	4,357.00	82.6%
Technology Fee	4,785.00	17,871.84	3,418.61	1,627.58	675.80	28,378.83	44,990	16,611.17	63.1%
PE Uniform/Lock Fee	447.00	1,261.00	(731.00)	-	23.00	1,000.00	6,000	5,000.00	16.7%
Fine Arts Fee	-	-	-	-	-	-	-	-	No Bud
Graduation Fee	234.00	351.00	97.50	69.15	47.85	799.50	4,000	3,200.50	20.0%
Sprague Class Project Fee	-	-	-	-	-	-	-	-	No Bud
Half Day Class Project Fee	-	-	-	-	-	-	-	-	No Bud
Field Trip Fees	-	1,462.40	6,092.00	2,457.25	2,862.40	12,874.05	25,000	12,125.95	51.5%
Sale of Athletic Wear	-	-	100.00	-	-	100.00	1,000	900.00	10.0%
103 Club Fees	3,930.00	4,997.50	114,878.48	94,182.63	70,793.56	288,782.17	565,000	276,217.83	51.1%
Student ID Fees/Fines	-	20.00	130.00	70.00	65.00	285.00	500	215.00	57.0%
Library Fees/Fines	(48.79)	-	47.90	26.70	68.53	94.34	500	405.66	18.9%
Athletic Fees	-	550.00	2,225.00	850.00	1,250.00	4,875.00	35,000	30,125.00	13.9%
Band/Orchestra/Choir	2,050.00	9,425.00	4,275.00	2,175.00	250.00	18,175.00	8,000	(10,175.00)	227.2%
Textbook Fees	20,184.27	56,220.63	7,398.93	17,108.30	3,096.54	104,008.67	324,232	220,223.33	32.1%
PTO/Foundation Donations	3,913.87	-	-	2,750.04	-	6,663.91	40,000	33,336.09	16.7%
Other Donations	1,000.00	-	12,977.61	-	440.00	14,417.61	10,000	(4,417.61)	144.2%
Misc. Donations	-	-	-	-	-	-	100	100.00	0.0%
Refunds from Prior Yr. Expenses	-	-	-	-	860.57	860.57	8,000	7,139.43	10.8%
Payment from other LEA's	-	-	-	-	-	-	385,000	385,000.00	0.0%
Camp Revenue	-	-	-	-	-	-	16,000	16,000.00	0.0%
Loredo Taft Revenue	-	-	-	-	195.00	195.00	33,000	32,805.00	0.6%
Other Local Revenue	1,549.36	-	226.02	-	-	1,775.38	20,000	18,224.62	8.9%
<b>Local Revenue</b>	<b>324,197.20</b>	<b>916,891.01</b>	<b>9,068,589.57</b>	<b>555,368.67</b>	<b>366,827.80</b>	<b>11,231,874.25</b>	<b>25,649,902</b>	<b>14,418,027.75</b>	<b>43.8%</b>
State Sources									
General State Aid	-	93,830.28	93,830.28	93,830.28	93,830.28	375,321.12	1,028,200	652,878.88	36.5%
Spec. Ed. Private Facility	-	-	33,657.91	-	-	33,657.91	90,000	56,342.09	37.4%
Spec. Ed. Extraordinary	-	-	-	-	-	-	-	-	No Bud
Spec. Ed. Personnel	-	-	-	-	-	-	-	-	No Bud
Spec. Ed. Orphanage	-	-	-	-	-	-	2,500	2,500.00	0.0%
Spec. Ed. Summer School	-	-	-	-	-	-	-	-	No Bud
Bilingual	-	-	-	-	-	-	-	-	No Bud

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# Revenue Report

11/30/2018

% of Fiscal Year Complete: **41.7%**

	MTD July	MTD August	MTD September	MTD October	MTD November	YTD Actual	Fiscal Year 2019 Final Budget	Budget Balance	% Budget Received
Orphanage Tuition	-	-	-	-	-	-	28,500	28,500.00	0.0%
Library Per Capital Grant	-	-	-	-	-	-	1,000	1,000.00	0.0%
Other State Revenue	-	-	-	-	-	-	-	-	No Bud
<b>State Revenue</b>	<b>-</b>	<b>93,830.28</b>	<b>127,488.19</b>	<b>93,830.28</b>	<b>93,830.28</b>	<b>408,979.03</b>	<b>1,150,200</b>	<b>741,220.97</b>	<b>35.6%</b>
<b>Federal Sources</b>									
Special Milk Program	3,256.59	-	-	3,431.64	2,416.43	9,104.66	12,000	2,895.34	75.9%
Title I - Low Income	-	1,947.00	-	-	-	1,947.00	33,000	31,053.00	5.9%
IDEA Preschool	-	153.00	-	-	5,439.00	5,592.00	7,000	1,408.00	79.9%
IDEA Flow Through	-	6,325.00	-	-	51,448.00	57,773.00	220,000	162,227.00	26.3%
IDEA Room & Board	-	-	-	-	-	-	-	-	No Bud
Title III - LIPLP	-	2,000.00	-	-	-	2,000.00	12,500	10,500.00	16.0%
Title II - Teacher Quality	-	-	4,546.00	-	-	4,546.00	20,000	15,454.00	22.7%
Medicaid Reimbursement	-	-	-	-	7,150.36	7,150.36	20,000	12,849.64	35.8%
<b>Federal Revenue</b>	<b>3,256.59</b>	<b>10,425.00</b>	<b>4,546.00</b>	<b>3,431.64</b>	<b>66,453.79</b>	<b>88,113.02</b>	<b>324,500</b>	<b>236,386.98</b>	<b>27.2%</b>
Subtotal Education Fund	327,453.79	1,021,146.29	9,200,623.76	652,630.59	527,111.87	11,728,966.30	27,124,602	15,395,635.70	43.2%
"On-Behalf"/Transfers	-	-	-	-	-	-	-	-	No Bud
<b>Total Education Fund</b>	<b>327,453.79</b>	<b>1,021,146.29</b>	<b>9,200,623.76</b>	<b>652,630.59</b>	<b>527,111.87</b>	<b>11,728,966.30</b>	<b>27,124,602</b>	<b>15,395,635.70</b>	<b>43.2%</b>
<b>Operations &amp; Maintenance Fund</b>									
<b>Local Sources</b>									
Property Tax Receipts	11,046.45	43,388.90	512,440.98	18,511.31	13,145.34	598,532.98	1,448,000.00	849,467.02	41.3%
Interest	1,348.43	1,508.56	1,123.74	2,369.10	2,795.22	9,145.05	15,000.00	5,854.95	61.0%
Facility Rental	1,710.00	1,555.00	-	200.00	-	3,465.00	30,000.00	26,535.00	11.6%
Impact Fees	17,211.10	-	19,678.89	42,597.55	153,066.51	232,554.05	85,000.00	(147,554.05)	273.6%
Refunds from Prior Yr. Expenses	-	-	-	-	-	-	-	-	No Bud
Other Local Revenue	-	-	337.00	936.80	253.00	1,526.80	100.00	(1,426.80)	1526.8%
<b>Local Revenue</b>	<b>31,315.98</b>	<b>46,452.46</b>	<b>533,580.61</b>	<b>64,614.76</b>	<b>169,260.07</b>	<b>845,223.88</b>	<b>1,578,100.00</b>	<b>732,876.12</b>	<b>53.6%</b>
<b>State Sources</b>									
General State Aid	-	-	-	-	-	-	-	-	No Bud
Other State Revenue	-	-	-	-	-	-	-	-	No Bud
<b>State Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>No Bud</b>
<b>Subtotal O &amp; M Fund</b>	<b>31,315.98</b>	<b>46,452.46</b>	<b>533,580.61</b>	<b>64,614.76</b>	<b>169,260.07</b>	<b>845,223.88</b>	<b>1,578,100.00</b>	<b>732,876.12</b>	<b>53.6%</b>
Transfers	-	-	-	-	-	-	-	-	No Bud
<b>Total O&amp;M Fund</b>	<b>31,315.98</b>	<b>46,452.46</b>	<b>533,580.61</b>	<b>64,614.76</b>	<b>169,260.07</b>	<b>845,223.88</b>	<b>1,578,100.00</b>	<b>732,876.12</b>	<b>53.6%</b>
<b>Debt Service Fund</b>									
<b>Local Sources</b>									
Property Tax Receipts	2,981.86	11,712.34	138,327.63	4,996.92	3,548.44	161,567.19	358,000.00	196,432.81	45.1%
Interest	137.97	339.92	358.69	357.02	532.54	1,726.14	500.00	(1,226.14)	345.2%
Payment from other LEA's	-	-	-	-	-	-	-	-	No Bud
<b>Local Revenue</b>	<b>3,119.83</b>	<b>12,052.26</b>	<b>138,686.32</b>	<b>5,353.94</b>	<b>4,080.98</b>	<b>163,293.33</b>	<b>358,500.00</b>	<b>195,206.67</b>	<b>45.5%</b>

# Revenue Report

11/30/2018

% of Fiscal Year Complete: 41.7%

	MTD July	MTD August	MTD September	MTD October	MTD November	YTD Actual	Fiscal Year 2019 Final Budget	Budget Balance	% Budget Received
<b>Subtotal Debt Service Fund</b>	<b>3,119.83</b>	<b>12,052.26</b>	<b>138,686.32</b>	<b>5,353.94</b>	<b>4,080.98</b>	<b>163,293.33</b>	<b>358,500.00</b>	<b>195,206.67</b>	<b>45.5%</b>
Transfers/Other Sources	-	-	-	-	-	-	-	-	No Bud
<b>Total Debt Service Fund</b>	<b>3,119.83</b>	<b>12,052.26</b>	<b>138,686.32</b>	<b>5,353.94</b>	<b>4,080.98</b>	<b>163,293.33</b>	<b>358,500.00</b>	<b>195,206.67</b>	<b>45.5%</b>
<b>Transportation Fund</b>									
Local Sources									
Property Tax Receipts	11,046.45	43,388.90	512,440.98	18,511.31	13,145.34	598,532.98	1,349,000.00	750,467.02	44.4%
Paid Student Trips	-	-	-	-	-	-	14,000.00	14,000.00	0.0%
Summer School Trans Fees	-	-	-	-	-	-	15,000.00	15,000.00	0.0%
SPED Trans Fees Other LEAs	-	-	-	-	-	-	-	-	No Bud
Interest	1,572.33	1,886.07	897.91	2,848.95	3,391.18	10,596.44	15,000.00	4,403.56	70.6%
Payment from Other Districts	935.00	-	-	-	-	935.00	100.00	(835.00)	935.0%
Other Local Revenue	-	-	-	-	-	-	1,000.00	1,000.00	0.0%
<b>Local Revenue</b>	<b>13,553.78</b>	<b>45,274.97</b>	<b>513,338.89</b>	<b>21,360.26</b>	<b>16,536.52</b>	<b>610,064.42</b>	<b>1,394,100.00</b>	<b>784,035.58</b>	<b>43.8%</b>
State Sources									
Transportation - Regular	-	-	96,438.40	-	-	96,438.40	280,000.00	183,561.60	34.4%
Transportation - Spec. Ed.	-	-	95,186.60	-	-	95,186.60	280,000.00	184,813.40	34.0%
Other State Revenue	-	-	-	-	-	-	-	-	No Bud
<b>State Revenue</b>	<b>-</b>	<b>-</b>	<b>191,625.00</b>	<b>-</b>	<b>-</b>	<b>191,625.00</b>	<b>560,000.00</b>	<b>368,375.00</b>	<b>34.2%</b>
<b>Subtotal Transportation Fund</b>	<b>13,553.78</b>	<b>45,274.97</b>	<b>704,963.89</b>	<b>21,360.26</b>	<b>16,536.52</b>	<b>801,689.42</b>	<b>1,954,100.00</b>	<b>1,152,410.58</b>	<b>41.0%</b>
<b>Total Transportation Fund</b>	<b>13,553.78</b>	<b>45,274.97</b>	<b>704,963.89</b>	<b>21,360.26</b>	<b>16,536.52</b>	<b>801,689.42</b>	<b>1,954,100.00</b>	<b>1,152,410.58</b>	<b>41.0%</b>
<b>Retirement Fund</b>									
Local Sources									
Property Tax Receipts	9,465.16	37,177.81	439,085.42	15,861.43	11,263.60	512,853.42	1,160,000.00	647,146.58	44.2%
CPPRT	-	-	-	-	-	-	34,000.00	34,000.00	0.0%
Interest	558.57	1,239.57	1,541.44	1,671.52	2,071.12	7,082.22	4,000.00	(3,082.22)	177.1%
<b>Local Revenue</b>	<b>10,023.73</b>	<b>38,417.38</b>	<b>440,626.86</b>	<b>17,532.95</b>	<b>13,334.72</b>	<b>519,935.64</b>	<b>1,198,000.00</b>	<b>678,064.36</b>	<b>43.4%</b>
<b>Subtotal Retirement Fund</b>	<b>10,023.73</b>	<b>38,417.38</b>	<b>440,626.86</b>	<b>17,532.95</b>	<b>13,334.72</b>	<b>519,935.64</b>	<b>1,198,000.00</b>	<b>678,064.36</b>	<b>43.4%</b>
<b>Total Retirement Fund</b>	<b>10,023.73</b>	<b>38,417.38</b>	<b>440,626.86</b>	<b>17,532.95</b>	<b>13,334.72</b>	<b>519,935.64</b>	<b>1,198,000.00</b>	<b>678,064.36</b>	<b>43.4%</b>
<b>Capital Projects Fund</b>									
Local Sources									
Interest	11.15	15.14	18.12	10.88	10.73	66.02	-	(66.02)	No Bud
PTO Donations	-	-	-	-	-	-	-	-	No Bud
<b>Local Revenue</b>	<b>11.15</b>	<b>15.14</b>	<b>18.12</b>	<b>10.88</b>	<b>10.73</b>	<b>66.02</b>	<b>-</b>	<b>(66.02)</b>	<b>No Bud</b>
<b>Subtotal Cap. Projects Fund</b>	<b>11.15</b>	<b>15.14</b>	<b>18.12</b>	<b>10.88</b>	<b>10.73</b>	<b>66.02</b>	<b>-</b>	<b>(66.02)</b>	<b>No Bud</b>
Transfers	-	-	-	-	-	-	-	-	No Bud
<b>Total Cap. Projects Fund</b>	<b>11.15</b>	<b>15.14</b>	<b>18.12</b>	<b>10.88</b>	<b>10.73</b>	<b>66.02</b>	<b>-</b>	<b>(66.02)</b>	<b>No Bud</b>
<b>Working Cash Fund</b>									

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# Revenue Report

11/30/2018

% of Fiscal Year Complete: 41.7%

	MTD July	MTD August	MTD September	MTD October	MTD November	YTD Actual	Fiscal Year 2019 Final Budget	Budget Balance	% Budget Received
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## Local Sources

Interest	509.18	459.70	167.24	679.47	700.09	2,515.68	5,000.00	2,484.32	50.3%
Local Revenue	509.18	459.70	167.24	679.47	700.09	2,515.68	5,000.00	2,484.32	50.3%
<b>Subtotal Working Cash Fund</b>	<b>509.18</b>	<b>459.70</b>	<b>167.24</b>	<b>679.47</b>	<b>700.09</b>	<b>2,515.68</b>	<b>5,000.00</b>	<b>2,484.32</b>	<b>50.3%</b>
Other Sources	-	-	-	-	-	-	-	-	No Bud
<b>Total Working Cash Fund</b>	<b>509.18</b>	<b>459.70</b>	<b>167.24</b>	<b>679.47</b>	<b>700.09</b>	<b>2,515.68</b>	<b>5,000.00</b>	<b>2,484.32</b>	<b>50.3%</b>

## All Funds

### Local Sources

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Property Tax Receipts	225,898.74	887,298.64	10,479,365.57	378,554.45	268,820.96	12,239,938.36	27,623,260.00	15,383,321.64	44.3%
CPPRT	16,256.91	1,643.03	-	14,711.94	-	32,611.88	93,000.00	60,388.12	35.1%
Tuition - Full Day Kindergarten	57,195.27	52,506.14	9,384.37	62,771.17	17,241.29	199,098.24	530,320.00	331,221.76	37.5%
Tuition - Summer School	-	-	-	-	-	-	100,000.00	100,000.00	0.0%
Paid Student Trips	-	-	-	-	-	-	14,000.00	14,000.00	0.0%
Summer School Trans Fees	-	-	-	-	-	-	15,000.00	15,000.00	0.0%
SPED Trans Fees Other LEAs	-	-	-	-	-	-	-	-	No Bud
Interest	25,479.12	24,400.74	23,095.73	38,789.62	46,845.90	158,611.11	139,500.00	(19,111.11)	113.7%
Admissions - Athletic	-	-	-	-	-	-	1,000.00	1,000.00	0.0%
Admissions - Other	-	-	-	304.75	-	304.75	-	(304.75)	No Bud
After School Activities	-	-	12,010.00	4,738.00	3,895.00	20,643.00	25,000.00	4,357.00	82.6%
Technology Fee	4,785.00	17,871.84	3,418.61	1,627.58	675.80	28,378.83	44,990.00	16,611.17	63.1%
PE Uniform/Lock Fee	447.00	1,261.00	(731.00)	-	23.00	1,000.00	6,000.00	5,000.00	16.7%
Fine Arts Fee	-	-	-	-	-	-	-	-	No Bud
Graduation Fee	234.00	351.00	97.50	69.15	47.85	799.50	4,000.00	3,200.50	20.0%
Sprague Class Project Fee	-	-	-	-	-	-	-	-	No Bud
Half Day Class Project Fee	-	-	-	-	-	-	-	-	No Bud
Field Trip Fees	-	1,462.40	6,092.00	2,457.25	2,862.40	12,874.05	25,000.00	12,125.95	51.5%
Sale of Athletic Wear	-	-	100.00	-	-	100.00	1,000.00	900.00	10.0%
103 Club Fees	3,930.00	4,997.50	114,878.48	94,182.63	70,793.56	288,782.17	565,000.00	276,217.83	51.1%
Student ID Fees/Fines	-	20.00	130.00	70.00	65.00	285.00	500.00	215.00	57.0%
Library Fees/Fines	(48.79)	-	47.90	26.70	68.53	94.34	500.00	405.66	18.9%
Athletic Fees	-	550.00	2,225.00	850.00	1,250.00	4,875.00	35,000.00	30,125.00	13.9%
Band/Orchestra/Choir	2,050.00	9,425.00	4,275.00	2,175.00	250.00	18,175.00	8,000.00	(10,175.00)	227.2%
Textbook Fees	20,184.27	56,220.63	7,398.93	17,108.30	3,096.54	104,008.67	324,232.00	220,223.33	32.1%
PTO/Foundation Donations	3,913.87	-	-	2,750.04	-	6,663.91	40,000.00	33,336.09	16.7%
Other Donations	1,000.00	-	12,977.61	-	440.00	14,417.61	10,000.00	(4,417.61)	144.2%
Misc. Donations	-	-	-	-	-	-	100.00	100.00	0.0%
Facility Rental	1,710.00	1,555.00	-	200.00	-	3,465.00	30,000.00	26,535.00	11.6%
Impact Fees	17,211.10	-	19,678.89	42,597.55	153,066.51	232,554.05	85,000.00	(147,554.05)	273.6%
Refunds from Prior Yr. Expenses	935.00	-	-	-	860.57	1,795.57	8,100.00	6,304.43	22.2%
Payment from other LEA's	-	-	-	-	-	-	385,000.00	385,000.00	0.0%

# Revenue Report

11/30/2018

% of Fiscal Year Complete: **41.7%**

	MTD July	MTD August	MTD September	MTD October	MTD November	YTD Actual	Fiscal Year 2019 Final Budget	Budget Balance	% Budget Received
Camp Revenue	-	-	-	-	-	-	16,000.00	16,000.00	0.0%
Loredo Taft Revenue	-	-	-	-	195.00	195.00	33,000.00	32,805.00	0.6%
Other Local Revenue	1,549.36	-	563.02	936.80	253.00	3,302.18	21,100.00	17,797.82	15.7%
Local Revenue	382,730.85	1,059,562.92	10,695,007.61	664,920.93	570,750.91	13,372,973.22	30,183,602.00	16,810,628.78	<b>44.3%</b>
State Sources									
General State Aid	-	93,830.28	93,830.28	93,830.28	93,830.28	375,321.12	1,028,200.00	652,878.88	36.5%
Spec. Ed. Private Facility	-	-	33,657.91	-	-	33,657.91	90,000.00	56,342.09	37.4%
Spec. Ed. Extraordinary	-	-	-	-	-	-	-	-	No Bud
Spec. Ed. Personnel	-	-	-	-	-	-	-	-	No Bud
Spec. Ed. Orphanage	-	-	-	-	-	-	2,500.00	2,500.00	0.0%
Spec. Ed. Summer School	-	-	-	-	-	-	-	-	No Bud
Bilingual	-	-	-	-	-	-	-	-	No Bud
Transportation - Regular	-	-	96,438.40	-	-	96,438.40	280,000.00	183,561.60	34.4%
Transportation - Spec. Ed.	-	-	95,186.60	-	-	95,186.60	280,000.00	184,813.40	34.0%
Orphanage Tuition	-	-	-	-	-	-	28,500.00	28,500.00	0.0%
Library Per Capital Grant	-	-	-	-	-	-	1,000.00	1,000.00	0.0%
Other State Revenue	-	-	-	-	-	-	-	-	No Bud
State Revenue	-	93,830.28	319,113.19	93,830.28	93,830.28	600,604.03	1,710,200.00	1,109,595.97	35.1%
Federal Sources									
681 Special Milk Program	3,256.59	-	-	3,431.64	2,416.43	9,104.66	12,000.00	2,895.34	<b>75.9%</b>
Title I - Low Income	-	1,947.00	-	-	-	1,947.00	33,000.00	31,053.00	5.9%
IDEA Preschool	-	153.00	-	-	5,439.00	5,592.00	7,000.00	1,408.00	<b>79.9%</b>
IDEA Flow Through	-	6,325.00	-	-	51,448.00	57,773.00	220,000.00	162,227.00	26.3%
IDEA Room & Board	-	-	-	-	-	-	-	-	No Bud
Title III - LIPLEP	-	2,000.00	-	-	-	2,000.00	12,500.00	10,500.00	16.0%
Title II - Teacher Quality	-	-	4,546.00	-	-	4,546.00	20,000.00	15,454.00	22.7%
Medicaid Reimbursement	-	-	-	-	7,150.36	7,150.36	20,000.00	12,849.64	35.8%
Federal Revenue	3,256.59	10,425.00	4,546.00	3,431.64	66,453.79	88,113.02	324,500.00	236,386.98	27.2%
<b>Subtotal All Funds</b>	<b>385,987.44</b>	<b>1,163,818.20</b>	<b>11,018,666.80</b>	<b>762,182.85</b>	<b>731,034.98</b>	<b>14,061,690.27</b>	<b>32,218,302.00</b>	<b>18,156,611.73</b>	<b>43.6%</b>
"On Behalf"/Transfers	-	-	-	-	-	-	-	-	No Bud
<b>Total All Funds</b>	<b>385,987.44</b>	<b>1,163,818.20</b>	<b>11,018,666.80</b>	<b>762,182.85</b>	<b>731,034.98</b>	<b>14,061,690.27</b>	<b>32,218,302.00</b>	<b>18,156,611.73</b>	<b>43.6%</b>

# Expenditure Report

11/30/2018

% of Fiscal Year Complete: **41.7%**

	MTD July	MTD August	MTD September	MTD October	MTD November	YTD Actual	Fiscal Year 2019 Final Budget	Budget Balance	% Budget Expensed
<b>Education Fund</b>									
Salaries									
Admin Salaries	129,226.34	136,554.31	135,052.40	134,856.47	135,703.32	671,392.84	1,644,138	972,745.16	40.8%
Teacher Salaries	1,020,927.63	1,011,819.74	1,077,381.55	1,075,363.17	1,072,213.40	5,257,705.49	13,086,500	7,828,794.51	40.2%
Extra Duty Stipends	41,408.97	65,380.45	9,207.95	35,685.05	80,831.58	232,514.00	565,810	333,296.00	41.1%
Classified Salaries	185,997.06	184,804.84	249,542.09	254,322.09	249,860.36	1,124,526.44	2,993,165	1,868,638.56	37.6%
Substitutes	3,508.89	9,958.89	51,376.86	51,795.91	40,267.58	156,908.13	405,200	248,291.87	38.7%
<b>Salaries Total</b>	<b>1,381,068.89</b>	<b>1,408,518.23</b>	<b>1,522,560.85</b>	<b>1,552,022.69</b>	<b>1,578,876.24</b>	<b>7,443,046.90</b>	<b>18,694,813</b>	<b>11,251,766.10</b>	<b>39.8%</b>
Benefits									
TRS	32,674.99	37,907.93	34,031.16	34,466.32	42,159.92	181,240.32	392,950	211,709.68	46.1%
TRS ERO Payments	-	-	-	-	-	-	-	-	No Bud
Medical Insurance	197,719.51	197,462.99	237,833.41	222,152.94	220,435.18	1,075,604.03	2,546,906	1,471,301.97	42.2%
Life Insurance	3,386.78	3,906.00	3,487.56	4,347.77	3,339.82	18,467.93	47,100	28,632.07	39.2%
Retiree Insurance	6,618.85	10,150.01	10,689.85	8,991.59	5,537.45	41,987.75	196,840	154,852.25	21.3%
Tuition Reimbursement	-	12,020.00	430.00	7,500.00	-	19,950.00	65,500	45,550.00	30.5%
Post-Retirement Benefits	-	-	-	-	-	-	-	-	No Bud
<b>Benefits Total</b>	<b>240,400.13</b>	<b>261,446.93</b>	<b>286,471.98</b>	<b>277,458.62</b>	<b>271,472.37</b>	<b>1,337,250.03</b>	<b>3,249,296</b>	<b>1,912,045.97</b>	<b>41.2%</b>
Purchased Services									
Professional Development	24,679.11	6,306.51	1,367.40	7,112.66	13,162.62	52,628.30	126,000	73,371.70	41.8%
Consultation/Workshops	1,434.30	45,298.60	11,473.58	27,105.13	16,065.53	101,377.14	383,500	282,122.86	26.4%
Data Processing	619.64	469.04	590.39	567.22	658.66	2,904.95	12,000	9,095.05	24.2%
Auditing Services	-	-	11,000.00	-	-	11,000.00	18,500	7,500.00	59.5%
Legal Services	-	3,619.58	2,050.39	6,651.67	1,044.23	13,365.87	75,000	61,634.13	17.8%
Other Professional Services	-	530.00	2,660.03	4,083.38	2,232.00	9,505.41	35,000	25,494.59	27.2%
Sanitation Services	1,117.39	2,331.39	937.39	1,585.39	937.39	6,908.95	16,000	9,091.05	43.2%
Rentals	4,855.81	12,183.67	11,437.35	9,461.29	8,459.53	46,397.65	129,750	83,352.35	35.8%
Travel	2,538.56	468.00	677.58	2,584.94	(170.00)	6,099.08	20,700	14,600.92	29.5%
Telephone	10,790.61	10,580.25	10,565.80	11,018.72	11,032.99	53,988.37	141,000	87,011.63	38.3%
Postage	2,000.00	2,000.00	1,092.27	-	-	5,092.27	13,000	7,907.73	39.2%
Printing Services	-	1,490.30	2,998.20	409.61	-	4,898.11	7,500	2,601.89	65.3%
Water/Sewer Services	2,205.25	1,316.40	2,545.96	2,256.99	1,760.80	10,085.40	27,000	16,914.60	37.4%
Other Insurance	244,151.75	1,252.75	1,877.25	1,334.00	1,639.00	250,254.75	287,000	36,745.25	87.2%
Other Purchased Services	10,958.00	5,455.00	4,309.50	12,108.74	3,582.19	36,413.43	166,000	129,586.57	21.9%
Service Agreements	146,032.61	129,713.71	27,209.10	31,921.92	14,215.73	349,093.07	485,350	136,256.93	71.9%
<b>Purchased Services Total</b>	<b>451,383.03</b>	<b>223,015.20</b>	<b>92,792.19</b>	<b>118,201.66</b>	<b>74,620.67</b>	<b>960,012.75</b>	<b>1,943,300</b>	<b>983,287.25</b>	<b>49.4%</b>
Supplies									
General Supplies	12,803.25	38,928.29	50,457.88	24,516.33	13,460.19	140,165.94	356,350	216,184.06	39.3%
Art Supplies	266.85	9,805.39	8,325.06	4,871.78	1,796.43	25,065.51	36,600	11,534.49	68.5%
Paper Supplies	-	31,757.66	-	11.79	-	31,769.45	36,500	4,730.55	87.0%
Spanish Supplies	-	1,142.18	23.74	111.90	312.12	1,589.94	6,500	4,910.06	24.5%
Student-Paid Supplies	2,773.97	8,455.84	1,271.21	1,912.30	1,378.12	15,791.44	29,800	14,008.56	53.0%

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# Expenditure Report

11/30/2018

% of Fiscal Year Complete: 41.7%

	MTD July	MTD August	MTD September	MTD October	MTD November	YTD Actual	Fiscal Year 2019 Final Budget	Budget Balance	% Budget Expended
Science Supplies	-	6,442.21	5,009.17	1,402.52	1,281.87	14,135.77	23,000	8,864.23	61.5%
Social Studies Supplies	-	4,002.35	4,174.68	1,067.30	990.00	10,234.33	19,600	9,365.67	52.2%
English Language Arts Supplies	-	25,427.62	3,299.28	2,070.87	288.74	31,086.51	42,500	11,413.49	73.1%
Math Supplies	-	12,303.57	4,992.32	2,696.44	-	19,992.33	30,000	10,007.67	66.6%
Supplies - Other	2,536.08	24,220.08	17,500.70	7,887.17	2,366.26	54,510.29	86,145	31,634.71	63.3%
Textbooks	10,820.49	56,044.74	60,099.08	7,730.16	2,914.52	137,608.99	178,000	40,391.01	77.3%
Library Books	1,683.17	460.87	7,132.98	1,770.34	3,638.90	14,686.26	36,100	21,413.74	40.7%
Periodicals	1,028.12	-	89.00	59.00	-	1,176.12	6,600	5,423.88	17.8%
Natural Gas	-	2,899.06	3,025.48	-	3,161.81	9,086.35	80,000	70,913.65	11.4%
Electricity	-	19,195.53	38,623.92	20,117.56	16,582.82	94,519.83	190,000	95,480.17	49.7%
Other Supplies	1,908.62	(650.00)	2,980.30	2,725.03	1,966.87	8,930.82	39,200	30,269.18	22.8%
<b>Supplies Total</b>	<b>33,820.55</b>	<b>240,435.39</b>	<b>207,004.80</b>	<b>78,950.49</b>	<b>50,138.65</b>	<b>610,349.88</b>	<b>1,196,895</b>	<b>586,545.12</b>	<b>51.0%</b>
<b>Capital Outlay</b>	<b>-</b>	<b>518.00</b>	<b>(518.00)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,000</b>	<b>6,000.00</b>	<b>0.0%</b>
Other									
Dues and Fees	7,757.00	24,919.85	4,293.95	(17,127.00)	1,685.00	21,528.80	35,700	14,171.20	60.3%
Tuition	-	12,339.62	21,476.15	15,738.24	-	49,554.01	375,000	325,445.99	13.2%
Miscellaneous Objects	4,543.00	-	-	-	-	4,543.00	226,000	221,457.00	2.0%
<b>Other Total</b>	<b>12,300.00</b>	<b>37,259.47</b>	<b>25,770.10</b>	<b>(1,388.76)</b>	<b>1,685.00</b>	<b>75,625.81</b>	<b>636,700</b>	<b>561,074.19</b>	<b>11.9%</b>
<b>Non-Capitalized Equipment</b>	<b>5,303.75</b>	<b>111,058.23</b>	<b>25,100.76</b>	<b>2,232.00</b>	<b>-</b>	<b>143,694.74</b>	<b>138,000</b>	<b>(5,694.74)</b>	<b>104.1%</b>
Termination Benefits	-	-	-	-	-	-	-	-	No Bud
<b>Subtotal Education Fund</b>	<b>2,124,276.35</b>	<b>2,282,251.45</b>	<b>2,159,182.68</b>	<b>2,027,476.70</b>	<b>1,976,792.93</b>	<b>10,569,980.11</b>	<b>25,865,004</b>	<b>15,295,023.89</b>	<b>40.9%</b>
"On-Behalf"/Transfers	-	-	-	-	-	-	-	-	No Bud
<b>Total Education Fund</b>	<b>2,124,276.35</b>	<b>2,282,251.45</b>	<b>2,159,182.68</b>	<b>2,027,476.70</b>	<b>1,976,792.93</b>	<b>10,569,980.11</b>	<b>25,865,004</b>	<b>15,295,023.89</b>	<b>40.9%</b>
<b>Operations and Maintenance Fund</b>									
Salaries									
Admin Salaries	9,864.06	9,864.06	9,864.06	9,864.06	9,864.05	49,320.29	119,500	70,179.71	41.3%
Classified Salaries	79,625.85	76,513.80	68,598.95	67,031.93	68,967.87	360,738.40	830,500	469,761.60	43.4%
<b>Salaries Total</b>	<b>89,489.91</b>	<b>86,377.86</b>	<b>78,463.01</b>	<b>76,895.99</b>	<b>78,831.92</b>	<b>410,058.69</b>	<b>950,000</b>	<b>539,941.31</b>	<b>43.2%</b>
Benefits									
Medical Insurance	13,591.82	14,367.13	14,485.05	14,485.05	14,485.05	71,414.10	153,050	81,635.90	46.7%
Life Insurance	83.60	76.40	108.92	93.44	85.84	448.20	1,600	1,151.80	28.0%
Retiree Insurance	1,550.62	1,550.62	1,654.52	827.26	827.26	6,410.28	15,000	8,589.72	42.7%
<b>Benefits Total</b>	<b>15,226.04</b>	<b>15,994.15</b>	<b>16,248.49</b>	<b>15,405.75</b>	<b>15,398.15</b>	<b>78,272.58</b>	<b>169,650</b>	<b>91,377.42</b>	<b>46.1%</b>
Purchased Services									
Professional Development	-	-	-	999.22	-	999.22	5,000	4,000.78	20.0%
Other Professional Services	645.88	72.36	-	168.00	(564.61)	321.63	15,000	14,678.37	2.1%
Snow Removal	-	-	-	-	-	-	8,000	8,000.00	0.0%
Rental of Equipment	3,003.94	746.00	746.00	746.00	746.00	5,987.94	25,000	19,012.06	24.0%
Property Upkeep Services	3,298.87	51,320.14	25,593.64	10,397.14	6,961.70	97,571.49	240,000	142,428.51	40.7%
Telephone	278.01	41.34	277.59	295.81	239.58	1,132.33	2,700	1,567.67	41.9%
<b>Purchased Services Total</b>	<b>7,226.70</b>	<b>52,179.84</b>	<b>26,617.23</b>	<b>12,606.17</b>	<b>7,382.67</b>	<b>106,012.61</b>	<b>295,700</b>	<b>189,687.39</b>	<b>35.9%</b>

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# Expenditure Report

11/30/2018

% of Fiscal Year Complete: 41.7%

	MTD July	MTD August	MTD September	MTD October	MTD November	YTD Actual	Fiscal Year 2019 Final Budget	Budget Balance	% Budget Expended
Supplies									
General Supplies	3,618.53	15,790.14	17,892.07	12,028.65	12,801.57	62,130.96	143,500	81,369.04	43.3%
Fuel	312.87	309.54	470.98	318.77	393.75	1,805.91	7,000	5,194.09	25.8%
<b>Supplies Total</b>	<b>3,931.40</b>	<b>16,099.68</b>	<b>18,363.05</b>	<b>12,347.42</b>	<b>13,195.32</b>	<b>63,936.87</b>	<b>150,500</b>	<b>86,563.13</b>	<b>42.5%</b>
Capital Outlay	-	30,680.00	27,736.12	109,403.60	47,895.99	215,715.71	600,000	384,284.29	36.0%
Other									
Dues and Fees	-	-	75.00	-	-	75.00	1,300		
<b>Other Total</b>	<b>-</b>	<b>-</b>	<b>75.00</b>	<b>-</b>	<b>-</b>	<b>75.00</b>	<b>1,300</b>	<b>1,225.00</b>	<b>5.8%</b>
Non-Capitalized Equipment	-	1,049.00	-	5,278.98	-	6,327.98	5,000	(1,327.98)	126.6%
<b>Subtotal O&amp;M Fund</b>	<b>115,874.05</b>	<b>202,380.53</b>	<b>167,502.90</b>	<b>231,937.91</b>	<b>162,704.05</b>	<b>880,399.44</b>	<b>2,172,150</b>	<b>1,291,750.56</b>	<b>40.5%</b>
Transfers	-	-	-	-	-	-	-	-	No Bud
<b>Total O&amp;M Fund</b>	<b>115,874.05</b>	<b>202,380.53</b>	<b>167,502.90</b>	<b>231,937.91</b>	<b>162,704.05</b>	<b>880,399.44</b>	<b>2,172,150</b>	<b>1,291,750.56</b>	<b>40.5%</b>
<b>Debt Service Fund</b>									
Purchased Services									
Other Professional Services	-	475.00	-	-	-	475.00	1,500	1,025.00	31.7%
<b>Purchased Services Total</b>	<b>-</b>	<b>475.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>475.00</b>	<b>1,500</b>	<b>1,025.00</b>	<b>31.7%</b>
Other									
Principal	9,111.59	47,361.23	-	270,000.00	180,000.00	506,472.82	683,000	176,527.18	74.2%
Interest	932.03	3,156.33	75,038.75	22,218.75	106,056.25	207,402.11	405,100	197,697.89	51.2%
<b>Other Total</b>	<b>10,043.62</b>	<b>50,517.56</b>	<b>75,038.75</b>	<b>292,218.75</b>	<b>286,056.25</b>	<b>713,874.93</b>	<b>1,088,100</b>	<b>374,225.07</b>	<b>65.6%</b>
<b>Subtotal Debt Service Fund</b>	<b>10,043.62</b>	<b>50,992.56</b>	<b>75,038.75</b>	<b>292,218.75</b>	<b>286,056.25</b>	<b>714,349.93</b>	<b>1,089,600</b>	<b>375,250.07</b>	<b>65.6%</b>
Transfers	-	-	-	-	-	-	-	-	No Bud
<b>Total Debt Service Fund</b>	<b>10,043.62</b>	<b>50,992.56</b>	<b>75,038.75</b>	<b>292,218.75</b>	<b>286,056.25</b>	<b>714,349.93</b>	<b>1,089,600</b>	<b>375,250.07</b>	<b>65.6%</b>
<b>Transportation Fund</b>									
Salaries									
Admin Salaries	8,322.61	8,322.61	8,322.61	8,322.61	8,322.62	41,613.06	100,600	58,986.94	41.4%
Classified Salaries	54,896.18	55,738.65	82,019.30	79,834.88	83,871.93	356,360.94	882,000	525,639.06	40.4%
<b>Salaries Total</b>	<b>63,218.79</b>	<b>64,061.26</b>	<b>90,341.91</b>	<b>88,157.49</b>	<b>92,194.55</b>	<b>397,974.00</b>	<b>982,600</b>	<b>584,626.00</b>	<b>40.5%</b>
Benefits									
Transp. IMRF/SS/Medicare	2,149.41	2,149.41	2,148.71	2,148.71	2,148.71	10,744.95	23,690	12,945.05	45.4%
Medical Insurance	19,367.36	19,367.36	22,348.48	22,312.09	23,731.32	107,126.61	262,500	155,373.39	40.8%
Life Insurance	263.18	276.18	269.89	111.29	83.89	1,004.43	2,100	1,095.57	47.8%
Retiree Insurance	-	-	-	-	-	-	4,360	4,360.00	0.0%
<b>Benefits Total</b>	<b>21,779.95</b>	<b>21,792.95</b>	<b>24,767.08</b>	<b>24,572.09</b>	<b>25,963.92</b>	<b>118,875.99</b>	<b>292,650</b>	<b>173,774.01</b>	<b>40.6%</b>
Purchased Services									
Professional Development	31.12	0	0	840	0	871.12	3,000	2,128.88	29.0%
Other Professional Services	941.03	7446.5	765.53	0	3242.48	12,395.54	35,000	22,604.46	35.4%
Rentals	284749	0	0	0	0	284,749.00	284,749	-	100.0%
Property Upkeep Services	413.5	2667.64	5243.74	4406.61	3414.3	16,145.79	40,000	23,854.21	40.4%
Pupil Transportation Services	0	1586.2	956.8	1067.2	1212.1	4,822.30	45,000	40,177.70	10.7%
Student-Paid Trips	0	0	0	0	0	-	1,500	1,500.00	0.0%

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# Expenditure Report

11/30/2018

% of Fiscal Year Complete: 41.7%

	MTD July	MTD August	MTD September	MTD October	MTD November	YTD Actual	Fiscal Year 2019 Final Budget	Budget Balance	% Budget Expended
Telephone	41.34	278.01	41.2	79.21	79.21	518.97	500	(18.97)	103.8%
Other Purchased Services	250	649	2109	381	2274	5,663.00	7,000	1,337.00	80.9%
Service Agreements	-	5,836.74	30.63	-	-	5,867.37	20,000	14,132.63	29.3%
<b>Purchased Services Total</b>	<b>286,425.99</b>	<b>18,464.09</b>	<b>9,146.90</b>	<b>6,774.02</b>	<b>10,222.09</b>	<b>331,033.09</b>	<b>436,749</b>	<b>105,715.91</b>	<b>75.8%</b>
Supplies									
General Supplies	(293.30)	664.14	855.19	37.91	857.07	2,121.01	6,000	3,878.99	35.4%
Fuel	6,419.04	807.29	4,495.96	11,826.07	10,351.78	33,900.14	100,000	66,099.86	33.9%
Other Supplies	318.74	547.81	134.57	50.00	307.28	1,358.40	2,000	641.60	67.9%
<b>Supplies Total</b>	<b>6,444.48</b>	<b>2,019.24</b>	<b>5,485.72</b>	<b>11,913.98</b>	<b>11,516.13</b>	<b>37,379.55</b>	<b>108,000</b>	<b>70,620.45</b>	<b>34.6%</b>
Other									
Dues and Fees	-	-	-	909.50	2,211.16	3,120.66	1,000	(2,120.66)	312.1%
<b>Other Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>909.50</b>	<b>2,211.16</b>	<b>3,120.66</b>	<b>1,000</b>	<b>(2,120.66)</b>	<b>312.1%</b>
<b>Non-Capitalized Equipment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,000</b>	<b>2,000.00</b>	<b>0.0%</b>
<b>Subtotal Trans. Fund</b>	<b>377,869.21</b>	<b>106,337.54</b>	<b>129,741.61</b>	<b>132,327.08</b>	<b>142,107.85</b>	<b>888,383.29</b>	<b>1,822,999</b>	<b>934,615.71</b>	<b>48.7%</b>
Transfers	-	-	-	-	-	-	-	-	No Bud
<b>Total Trans. Fund</b>	<b>377,869.21</b>	<b>106,337.54</b>	<b>129,741.61</b>	<b>132,327.08</b>	<b>142,107.85</b>	<b>888,383.29</b>	<b>1,822,999</b>	<b>934,615.71</b>	<b>48.7%</b>
<b>Retirement Fund</b>									
Benefits									
IMRF	40,174.37	40,070.98	51,183.94	51,642.36	51,978.53	235,050.18	525,600	290,549.82	44.7%
Social Security	24,491.80	24,260.77	30,380.65	30,451.92	30,895.64	140,480.78	372,500	232,019.22	37.7%
Medicare	16,866.29	17,289.34	17,875.55	18,244.10	18,640.01	88,915.29	226,600	137,684.71	39.2%
<b>Benefits Total</b>	<b>81,532.46</b>	<b>81,621.09</b>	<b>99,440.14</b>	<b>100,338.38</b>	<b>101,514.18</b>	<b>464,446.25</b>	<b>1,124,700</b>	<b>660,253.75</b>	<b>41.3%</b>
Subtotal Retirement Fund	81,532.46	81,621.09	99,440.14	100,338.38	101,514.18	464,446.25	1,124,700	660,253.75	41.3%
<b>Total Retirement Fund</b>	<b>81,532.46</b>	<b>81,621.09</b>	<b>99,440.14</b>	<b>100,338.38</b>	<b>101,514.18</b>	<b>464,446.25</b>	<b>1,124,700</b>	<b>660,253.75</b>	<b>41.3%</b>
<b>Capital Projects Fund</b>									
Capital Outlay									
Building Improvements	-	20,842.01	99,861.50	16,066.92	-	136,770.43	-	(136,770.43)	No Bud
Site Improvements	-	-	-	-	-	-	-	-	No Bud
<b>Capital Outlay Total</b>	<b>-</b>	<b>20,842.01</b>	<b>99,861.50</b>	<b>16,066.92</b>	<b>-</b>	<b>136,770.43</b>	<b>-</b>	<b>(136,770.43)</b>	<b>No Bud</b>
<b>Subtotal Cap. Projects Fund</b>	<b>-</b>	<b>20,842.01</b>	<b>99,861.50</b>	<b>16,066.92</b>	<b>-</b>	<b>136,770.43</b>	<b>-</b>	<b>(136,770.43)</b>	<b>No Bud</b>
Transfers/Other Uses	-	-	-	-	-	-	-	-	No Bud
<b>Total Cap. Projects Fund</b>	<b>-</b>	<b>20,842.01</b>	<b>99,861.50</b>	<b>16,066.92</b>	<b>-</b>	<b>136,770.43</b>	<b>-</b>	<b>(136,770.43)</b>	<b>No Bud</b>
<b>All Funds</b>									
Salaries									
Admin Salaries	147,413.01	154,740.98	153,239.07	153,043.14	153,889.99	762,326.19	1,864,238	1,101,911.81	40.9%
Teacher Salaries	1,020,927.63	1,011,819.74	1,077,381.55	1,075,363.17	1,072,213.40	5,257,705.49	13,086,500	7,828,794.51	40.2%
Extra Duty Stipends	41,408.97	65,380.45	9,207.95	35,685.05	80,831.58	232,514.00	565,810	333,296.00	41.1%
Classified Salaries	320,519.09	317,057.29	400,160.34	401,188.90	402,700.16	1,841,625.78	4,705,665	2,864,039.22	39.1%
Substitutes	3,508.89	9,958.89	51,376.86	51,795.91	40,267.58	156,908.13	405,200	248,291.87	38.7%
<b>Salaries Total</b>	<b>1,533,777.59</b>	<b>1,558,957.35</b>	<b>1,691,365.77</b>	<b>1,717,076.17</b>	<b>1,749,902.71</b>	<b>8,251,079.59</b>	<b>20,627,413</b>	<b>12,376,333.41</b>	<b>40.0%</b>
Benefits									

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# Expenditure Report

11/30/2018

% of Fiscal Year Complete: 41.7%

	MTD July	MTD August	MTD September	MTD October	MTD November	YTD Actual	Fiscal Year 2019 Final Budget	Budget Balance	% Budget Expended
Transp. IMRF/SS/Medicare	2,149.41	2,149.41	2,148.71	2,148.71	2,148.71	10,744.95	23,690	12,945.05	45.4%
TRS	32,674.99	37,907.93	34,031.16	34,466.32	42,159.92	181,240.32	392,950	211,709.68	46.1%
IMRF	40,174.37	40,070.98	51,183.94	51,642.36	51,978.53	235,050.18	525,600	290,549.82	44.7%
Social Security	24,491.80	24,260.77	30,380.65	30,451.92	30,895.64	140,480.78	372,500	232,019.22	37.7%
Medicare	16,866.29	17,289.34	17,875.55	18,244.10	18,640.01	88,915.29	226,600.00	137,684.71	39.2%
TRS ERO Payments	-	-	-	-	-	-	-	-	No Bud
Medical Insurance	230,678.69	231,197.48	274,666.94	258,950.08	258,651.55	1,254,144.74	2,962,456	1,708,311.26	42.3%
Life Insurance	3,733.56	4,258.58	3,866.37	4,552.50	3,509.55	19,920.56	50,800	30,879.44	39.2%
Retiree Insurance	8,169.47	11,700.63	12,344.37	9,818.85	6,364.71	48,398.03	216,200.00	167,801.97	22.4%
Tuition Reimbursement	-	12,020.00	430.00	7,500.00	-	19,950.00	65,500	45,550.00	30.5%
Post-Retirement Benefits	-	-	-	-	-	-	-	-	No Bud
<b>Benefits Total</b>	<b>358,938.58</b>	<b>380,855.12</b>	<b>426,927.69</b>	<b>417,774.84</b>	<b>414,348.62</b>	<b>1,998,844.85</b>	<b>4,836,296</b>	<b>2,837,451.15</b>	<b>41.3%</b>
<b>Purchased Services</b>									
Professional Development	24,710.23	6,306.51	1,367.40	8,951.88	13,162.62	54,498.64	134,000	79,501.36	40.7%
Consultation/Workshops	1,434.30	45,298.60	11,473.58	27,105.13	16,065.53	101,377.14	383,500	282,122.86	26.4%
Data Processing	619.64	469.04	590.39	567.22	658.66	2,904.95	12,000	9,095.05	24.2%
Auditing Services	-	-	11,000.00	-	-	11,000.00	18,500	7,500.00	59.5%
Legal Services	-	3,619.58	2,050.39	6,651.67	1,044.23	13,365.87	75,000	61,634.13	17.8%
Other Professional Services	1,586.91	8,523.86	3,425.56	4,251.38	4,909.87	22,697.58	86,500	63,802.42	26.2%
Sanitation Services	1,117.39	2,331.39	937.39	1,585.39	937.39	6,908.95	16,000	9,091.05	43.2%
Snow Removal	-	-	-	-	-	-	8,000	8,000.00	0.0%
Rentals	292,608.75	12,929.67	12,183.35	10,207.29	9,205.53	337,134.59	439,499	102,364.41	76.7%
Property Upkeep Services	3,712.37	53,987.78	30,837.38	14,803.75	10,376.00	113,717.28	280,000	166,282.72	40.6%
Pupil Transportation Services	-	1,586.20	956.80	1,067.20	1,212.10	4,822.30	45,000	40,177.70	10.7%
Travel	2,538.56	468.00	677.58	2,584.94	(170.00)	6,099.08	20,700	14,600.92	29.5%
Student-Paid Trips	-	-	-	-	-	-	1,500	1,500.00	0.0%
Telephone	11,109.96	10,899.60	10,884.59	11,393.74	11,351.78	55,639.67	144,200	88,560.33	38.6%
Postage	2,000.00	2,000.00	1,092.27	-	-	5,092.27	13,000	7,907.73	39.2%
Printing Services	-	1,490.30	2,998.20	409.61	-	4,898.11	7,500	2,601.89	65.3%
Water/Sewer Services	2,205.25	1,316.40	2,545.96	2,256.99	1,760.80	10,085.40	27,000	16,914.60	37.4%
Other Insurance	244,151.75	1,252.75	1,877.25	1,334.00	1,639.00	250,254.75	287,000.00	36,745.25	87.2%
Other Purchased Services	11,208.00	6,104.00	6,418.50	12,489.74	5,856.19	42,076.43	173,000	130,923.57	24.3%
Service Agreements	146,032.61	135,550.45	27,239.73	31,921.92	14,215.73	354,960.44	505,350	150,389.56	70.2%
<b>Purchased Services Total</b>	<b>745,035.72</b>	<b>294,134.13</b>	<b>128,556.32</b>	<b>137,581.85</b>	<b>92,225.43</b>	<b>1,397,533.45</b>	<b>2,677,249</b>	<b>1,279,715.55</b>	<b>52.2%</b>
<b>Supplies</b>									
General Supplies	16,128.48	55,382.57	69,205.14	36,582.89	27,118.83	204,417.91	505,850	301,432.09	40.4%
Art Supplies	266.85	9,805.39	8,325.06	4,871.78	1,796.43	25,065.51	36,600	11,534.49	68.5%
Paper Supplies	-	31,757.66	-	11.79	-	31,769.45	36,500	4,730.55	87.0%
Spanish Supplies	-	1,142.18	23.74	111.90	312.12	1,589.94	6,500	4,910.06	24.5%
Student-Paid Supplies	2,773.97	8,455.84	1,271.21	1,912.30	1,378.12	15,791.44	29,800	14,008.56	53.0%
Science Supplies	-	6,442.21	5,009.17	1,402.52	1,281.87	14,135.77	23,000	8,864.23	61.5%

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# Expenditure Report

11/30/2018

% of Fiscal Year Complete: 41.7%

	MTD July	MTD August	MTD September	MTD October	MTD November	YTD Actual	Fiscal Year 2019 Final Budget	Budget Balance	% Budget Expensed
Social Studies Supplies	-	4,002.35	4,174.68	1,067.30	990.00	10,234.33	19,600	9,365.67	52.2%
English Language Arts Supplies	-	25,427.62	3,299.28	2,070.87	288.74	31,086.51	42,500	11,413.49	73.1%
Math Supplies	-	12,303.57	4,992.32	2,696.44	-	19,992.33	30,000	10,007.67	66.6%
Supplies - Other	2,536.08	24,220.08	17,500.70	7,887.17	2,366.26	54,510.29	86,145	31,634.71	63.3%
Textbooks	10,820.49	56,044.74	60,099.08	7,730.16	2,914.52	137,608.99	178,000	40,391.01	77.3%
Library Books	1,683.17	460.87	7,132.98	1,770.34	3,638.90	14,686.26	36,100	21,413.74	40.7%
Periodicals	1,028.12	-	89.00	59.00	-	1,176.12	6,600	5,423.88	17.8%
Fuel	6,731.91	1,116.83	4,966.94	12,144.84	10,745.53	35,706.05	107,000	71,293.95	33.4%
Natural Gas	-	2,899.06	3,025.48	-	3,161.81	9,086.35	80,000	70,913.65	11.4%
Electricity	-	19,195.53	38,623.92	20,117.56	16,582.82	94,519.83	190,000	95,480.17	49.7%
Other Supplies	2,227.36	(102.19)	3,114.87	2,775.03	2,274.15	10,289.22	41,200	30,910.78	25.0%
<b>Supplies Total</b>	<b>44,196.43</b>	<b>258,554.31</b>	<b>230,853.57</b>	<b>103,211.89</b>	<b>74,850.10</b>	<b>711,666.30</b>	<b>1,455,395</b>	<b>743,728.70</b>	<b>48.9%</b>
Capital Outlay									
Capital Outlay	-	31,198.00	27,218.12	109,403.60	47,895.99	215,715.71	606,000	390,284.29	35.6%
Building Improvements	-	20,842.01	99,861.50	16,066.92	-	136,770.43	-	(136,770.43)	No Bud
Site Improvements	-	-	-	-	-	-	-	-	No Bud
<b>Capital Outlay Total</b>	<b>-</b>	<b>52,040.01</b>	<b>127,079.62</b>	<b>125,470.52</b>	<b>47,895.99</b>	<b>352,486.14</b>	<b>606,000</b>	<b>253,513.86</b>	<b>58.2%</b>
Other									
Principal	9,111.59	47,361.23	-	270,000.00	180,000.00	506,472.82	683,000	176,527.18	74.2%
Interest	932.03	3,156.33	75,038.75	22,218.75	106,056.25	207,402.11	405,100	197,697.89	51.2%
Dues and Fees	7,757.00	24,919.85	4,368.95	(16,217.50)	3,896.16	24,724.46	38,000	13,275.54	65.1%
Tuition	-	12,339.62	21,476.15	15,738.24	-	49,554.01	375,000	325,445.99	13.2%
Miscellaneous Objects	4,543.00	-	-	-	-	4,543.00	226,000	221,457.00	2.0%
<b>Other Total</b>	<b>22,343.62</b>	<b>87,777.03</b>	<b>100,883.85</b>	<b>291,739.49</b>	<b>289,952.41</b>	<b>792,696.40</b>	<b>1,727,100</b>	<b>934,403.60</b>	<b>45.9%</b>
<b>Non-Capitalized Equipment</b>	<b>5,303.75</b>	<b>112,107.23</b>	<b>25,100.76</b>	<b>7,510.98</b>	<b>-</b>	<b>150,022.72</b>	<b>145,000</b>	<b>(5,022.72)</b>	<b>103.5%</b>
Termination Benefits	-	-	-	-	-	-	-	-	No Bud
<b>Subtotal All Funds</b>	<b>2,709,595.69</b>	<b>2,744,425.18</b>	<b>2,730,767.58</b>	<b>2,800,365.74</b>	<b>2,669,175.26</b>	<b>13,654,329.45</b>	<b>32,074,453</b>	<b>18,420,123.55</b>	<b>42.6%</b>
"On-Behalf"/Transfers	-	-	-	-	-	-	-	-	No Bud
<b>Total All Funds</b>	<b>2,709,595.69</b>	<b>2,744,425.18</b>	<b>2,730,767.58</b>	<b>2,800,365.74</b>	<b>2,669,175.26</b>	<b>13,654,329.45</b>	<b>32,074,453</b>	<b>18,420,123.55</b>	<b>42.6%</b>

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# Revenue Report

11/30/2018

% of Fiscal Year Complete: 41.7%

	MTD November	YTD Actual	Fiscal Year 2019 Final Budget	Budget Balance	% Budget Received
<b>Education Fund</b>					
Local Revenue	366,827.80	11,231,874.25	25,649,902	14,418,027.75	43.8%
State Revenue	93,830.28	408,979.03	1,150,200	741,220.97	35.6%
Federal Revenue	66,453.79	88,113.02	324,500	236,386.98	27.2%
<b>Subtotal Education Fund</b>	<b>527,111.87</b>	<b>11,728,966.30</b>	<b>27,124,602</b>	<b>15,395,635.70</b>	<b>43.2%</b>
"On Behalf"/Transfers	-	-	-	-	No Bud
<b>Total Education Fund</b>	<b>527,111.87</b>	<b>11,728,966.30</b>	<b>27,124,602</b>	<b>15,395,635.70</b>	<b>43.2%</b>
<b>Operations &amp; Maintenance Fund</b>					
Local Revenue	169,260.07	845,223.88	1,578,100	732,876.12	53.6%
State Revenue	-	-	-	-	No Bud
<b>Subtotal O &amp; M Fund</b>	<b>169,260.07</b>	<b>845,223.88</b>	<b>1,578,100</b>	<b>732,876.12</b>	<b>53.6%</b>
Transfers	-	-	-	-	No Bud
<b>Total O&amp;M Fund</b>	<b>169,260.07</b>	<b>845,223.88</b>	<b>1,578,100</b>	<b>732,876.12</b>	<b>53.6%</b>
<b>Debt Service Fund</b>					
Local Revenue	4,080.98	163,293.33	358,500	195,206.67	45.5%
<b>Subtotal Debt Service Fund</b>	<b>4,080.98</b>	<b>163,293.33</b>	<b>358,500</b>	<b>195,206.67</b>	<b>45.5%</b>
Transfers	-	-	-	-	0.0%
<b>Total Debt Service Fund</b>	<b>4,080.98</b>	<b>163,293.33</b>	<b>358,500</b>	<b>195,206.67</b>	<b>45.5%</b>
<b>Transportation Fund</b>					
Local Revenue	16,536.52	610,064.42	1,394,100	784,035.58	43.8%
State Revenue	-	191,625.00	560,000	368,375.00	34.2%
<b>Subtotal Transportation Fund</b>	<b>16,536.52</b>	<b>801,689.42</b>	<b>1,954,100</b>	<b>1,152,410.58</b>	<b>41.0%</b>
<b>Total Transportation Fund</b>	<b>16,536.52</b>	<b>801,689.42</b>	<b>1,954,100</b>	<b>1,152,410.58</b>	<b>41.0%</b>
<b>Retirement Fund</b>					
Local Revenue	13,334.72	519,935.64	1,198,000	678,064.36	43.4%
<b>Subtotal Retirement Fund</b>	<b>13,334.72</b>	<b>519,935.64</b>	<b>1,198,000</b>	<b>678,064.36</b>	<b>43.4%</b>
<b>Total Retirement Fund</b>	<b>13,334.72</b>	<b>519,935.64</b>	<b>1,198,000</b>	<b>678,064.36</b>	<b>43.4%</b>
<b>Capital Projects Fund</b>					
Local Revenue	10.73	66.02	-	(66.02)	0.0%
<b>Subtotal Cap. Projects Fund</b>	<b>10.73</b>	<b>66.02</b>	<b>-</b>	<b>(66.02)</b>	<b>0.0%</b>
Transfers	-	-	-	-	No Bud
<b>Total Cap. Projects Fund</b>	<b>10.73</b>	<b>66.02</b>	<b>-</b>	<b>(66.02)</b>	<b>0.0%</b>
<b>Working Cash Fund</b>					
Local Revenue	700.09	2,515.68	5,000	2,484.32	No Bud
<b>Subtotal Working Cash Fund</b>	<b>700.09</b>	<b>2,515.68</b>	<b>5,000</b>	<b>2,484.32</b>	<b>No Bud</b>
Other Sources	-	-	-	-	No Bud
<b>Total Working Cash Fund</b>	<b>700.09</b>	<b>2,515.68</b>	<b>5,000.00</b>	<b>2,484.32</b>	<b>No Bud</b>
<b>All Funds</b>					
Local Revenue	570,750.91	13,372,973.22	30,183,602	16,810,628.78	44.3%
State Revenue	93,830.28	600,604.03	1,710,200	1,109,595.97	35.1%
Federal Revenue	66,453.79	88,113.02	324,500	236,386.98	27.2%
<b>Subtotal All Funds</b>	<b>731,034.98</b>	<b>14,061,690.27</b>	<b>32,218,302</b>	<b>18,156,611.73</b>	<b>43.6%</b>
"On Behalf"/Transfers	-	-	-	-	No Bud
<b>Total All Funds</b>	<b>731,034.98</b>	<b>14,061,690.27</b>	<b>32,218,302</b>	<b>18,156,611.73</b>	<b>43.6%</b>

# Expenditure Report

11/30/2018

% of Fiscal Year Complete: 41.7%

	MTD November	YTD Actual	Fiscal Year 2019 Final Budget	Budget Balance	% Budget Expensed
<b>Education Fund</b>					
Salaries	1,578,876.24	7,443,046.90	18,694,813.00	11,251,766.10	39.8%
Benefits	271,472.37	1,337,250.03	3,249,296.00	1,912,045.97	41.2%
Purchased Services	74,620.67	960,012.75	1,943,300.00	983,287.25	49.4%
Supplies	50,138.65	610,349.88	1,196,895.00	586,545.12	51.0%
Capital Outlay	-	-	6,000.00	6,000.00	0.0%
Other	1,685.00	75,625.81	636,700.00	561,074.19	11.9%
Non-Capitalized Equipment	-	143,694.74	138,000.00	(5,694.74)	104.1%
Termination Benefits	-	-	-	-	No Bud
<b>Subtotal Education Fund</b>	<b>1,976,792.93</b>	<b>10,569,980.11</b>	<b>25,865,004.00</b>	<b>15,295,023.89</b>	<b>40.9%</b>
"On Behalf"/Transfers	-	-	-	-	No Bud
<b>Total Education Fund</b>	<b>1,976,792.93</b>	<b>10,569,980.11</b>	<b>25,865,004.00</b>	<b>15,295,023.89</b>	<b>40.9%</b>
<b>Operations and Maintenance Fund</b>					
Salaries	78,831.92	410,058.69	950,000.00	539,941.31	43.2%
Benefits	15,398.15	78,272.58	169,650.00	91,377.42	46.1%
Purchased Services	7,382.67	106,012.61	295,700.00	189,687.39	35.9%
Supplies	13,195.32	63,936.87	150,500.00	86,563.13	42.5%
Capital Outlay	47,895.99	215,715.71	600,000.00	384,284.29	36.0%
Other	-	75.00	1,300.00	1,225.00	5.8%
Non-Capitalized Equipment	-	6,327.98	5,000.00	(1,327.98)	126.6%
<b>Subtotal O&amp;M Fund</b>	<b>162,704.05</b>	<b>880,399.44</b>	<b>2,170,850.00</b>	<b>1,290,450.56</b>	<b>40.6%</b>
Transfers	-	-	-	-	No Bud
<b>Total O&amp;M Fund</b>	<b>162,704.05</b>	<b>880,399.44</b>	<b>2,170,850.00</b>	<b>1,290,450.56</b>	<b>40.6%</b>
<b>Debt Service Fund</b>					
Purchased Services	-	475.00	1,500.00	1,025.00	31.7%
Other	286,056.25	713,874.93	1,088,100.00	374,225.07	65.6%
<b>Subtotal Debt Service Fund</b>	<b>286,056.25</b>	<b>714,349.93</b>	<b>1,089,600.00</b>	<b>375,250.07</b>	<b>65.6%</b>
Transfers	-	-	-	-	No Bud
<b>Total Debt Service Fund</b>	<b>286,056.25</b>	<b>714,349.93</b>	<b>1,089,600.00</b>	<b>375,250.07</b>	<b>65.6%</b>
<b>Transportation Fund</b>					
Salaries	92,194.55	397,974.00	982,600.00	584,626.00	40.5%
Benefits	25,963.92	118,875.99	292,650.00	173,774.01	40.6%
Purchased Services	10,222.09	331,033.09	436,749.00	105,715.91	75.8%
Supplies	11,516.13	37,379.55	108,000.00	70,620.45	34.6%
Other	2,211.16	3,120.66	1,000.00	(2,120.66)	312.1%
Non-Capitalized Equipment	-	-	2,000.00	2,000.00	0.0%
<b>Subtotal Trans. Fund</b>	<b>142,107.85</b>	<b>888,383.29</b>	<b>1,822,999.00</b>	<b>934,615.71</b>	<b>48.7%</b>
Transfers	-	-	-	-	No Bud
<b>Total Trans. Fund</b>	<b>142,107.85</b>	<b>888,383.29</b>	<b>1,822,999.00</b>	<b>934,615.71</b>	<b>48.7%</b>
<b>Retirement Fund</b>					
Benefits	101,514.18	464,446.25	1,124,700.00	660,253.75	41.3%
<b>Subtotal Retirement Fund</b>	<b>101,514.18</b>	<b>464,446.25</b>	<b>1,124,700.00</b>	<b>660,253.75</b>	<b>41.3%</b>
<b>Total Retirement Fund</b>	<b>101,514.18</b>	<b>464,446.25</b>	<b>1,124,700.00</b>	<b>660,253.75</b>	<b>41.3%</b>
<b>Capital Projects Fund</b>					
Capital Outlay	-	136,770.43	-	(136,770.43)	No Bud
<b>Subtotal Cap. Projects Fund</b>	<b>-</b>	<b>136,770.43</b>	<b>-</b>	<b>(136,770.43)</b>	<b>No Bud</b>
Transfers	-	-	-	-	No Bud
<b>Total Cap. Projects Fund</b>	<b>-</b>	<b>136,770.43</b>	<b>-</b>	<b>(136,770.43)</b>	<b>No Bud</b>
<b>All Funds</b>					
Salaries	1,749,902.71	8,251,079.59	20,627,413.00	12,376,333.41	40.0%
Benefits	414,348.62	1,998,844.85	4,836,296.00	2,837,451.15	41.3%
Purchased Services	92,225.43	1,397,533.45	2,677,249.00	1,279,715.55	52.2%

# Expenditure Report

11/30/2018

% of Fiscal Year Complete: 41.7%

	MTD November	YTD Actual	Fiscal Year 2019 Final Budget	Budget Balance	% Budget Expensed
Supplies	74,850.10	711,666.30	1,455,395.00	743,728.70	48.9%
Capital Outlay	47,895.99	352,486.14	606,000.00	253,513.86	58.2%
Other	289,952.41	792,696.40	1,727,100.00	934,403.60	45.9%
Non-Capitalized Equipment	-	150,022.72	145,000.00	(5,022.72)	103.5%
Termination Benefits	-	-	-	-	No Bud
<b>Subtotal All Funds</b>	<b>2,669,175.26</b>	<b>13,654,329.45</b>	<b>32,074,453.00</b>	<b>18,420,123.55</b>	<b>42.6%</b>
"On Behalf"/Transfers	-	-	-	-	No Bud
<b>Total All Funds</b>	<b>2,669,175.26</b>	<b>13,654,329.45</b>	<b>32,074,453.00</b>	<b>18,420,123.55</b>	<b>42.6%</b>

**LINCOLNSHIRE-PRAIRIE VIEW ELEMENTARY SCHOOL DISTRICT NO. 103**  
 DETAILED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 ALL FUNDS  
 MONTH ENDED November 30, 2018

	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
<b>REVENUES</b>									
Local Sources									
Property Tax Receipts	227,718.24	13,145.34	3,548.44	13,145.34	11,263.60	-	-	265,272.52	268,820.96
CPPRT	-	-	-	-	-	-	-	-	-
Tuition - Full Day Kindergarten	17,241.29	-	-	-	-	-	-	17,241.29	17,241.29
Tuition - Summer School	-	-	-	-	-	-	-	-	-
Paid Student Trips	-	-	-	-	-	-	-	-	-
Summer School Trans Fees	-	-	-	-	-	-	-	-	-
SPED Trans Fees Other LEAs	-	-	-	-	-	-	-	-	-
Interest	37,345.02	2,795.22	532.54	3,391.18	2,071.12	10.73	700.09	46,302.63	46,845.90
Admissions - Athletic	-	-	-	-	-	-	-	-	-
Admissions - Other	-	-	-	-	-	-	-	-	-
After School Activities	3,895.00	-	-	-	-	-	-	3,895.00	3,895.00
Technology Fee	675.80	-	-	-	-	-	-	675.80	675.80
PE Uniform/Lock Fee	23.00	-	-	-	-	-	-	23.00	23.00
Fine Arts Fee	-	-	-	-	-	-	-	-	-
Graduation Fee	47.85	-	-	-	-	-	-	47.85	47.85
Sprague Class Project Fee	-	-	-	-	-	-	-	-	-
Half Day Class Project Fee	-	-	-	-	-	-	-	-	-
Field Trips	2,862.40	-	-	-	-	-	-	2,862.40	2,862.40
Sale of Athletic Wear	-	-	-	-	-	-	-	-	-
103 Club Fees	70,793.56	-	-	-	-	-	-	70,793.56	70,793.56
Student ID Fees/Fines	65.00	-	-	-	-	-	-	65.00	65.00
Library Fees/Fines	68.53	-	-	-	-	-	-	68.53	68.53
Athletic Fees	1,250.00	-	-	-	-	-	-	1,250.00	1,250.00
Band/Orchestra/Choir	250.00	-	-	-	-	-	-	250.00	250.00
Textbook Fees	3,096.54	-	-	-	-	-	-	3,096.54	3,096.54
PTO/Foundation Donations	-	-	-	-	-	-	-	-	-
Other Donations	440.00	-	-	-	-	-	-	440.00	440.00
Misc. Donations	-	-	-	-	-	-	-	-	-
Facility Rental	-	-	-	-	-	-	-	-	-
Impact Fees	-	153,066.51	-	-	-	-	-	153,066.51	153,066.51
Refunds from Prior Yr. Expenses	860.57	-	-	-	-	-	-	860.57	860.57
Payment from other LEA's	-	-	-	-	-	-	-	-	-
Camp Revenue	-	-	-	-	-	-	-	-	-
Loredo Taft Revenue	195.00	-	-	-	-	-	-	195.00	195.00
Other Local Revenue	-	253.00	-	-	-	-	-	253.00	253.00
<b>Total Local Sources</b>	<b>366,827.80</b>	<b>169,260.07</b>	<b>4,080.98</b>	<b>16,536.52</b>	<b>13,334.72</b>	<b>10.73</b>	<b>700.09</b>	<b>566,659.20</b>	<b>570,750.91</b>
State Sources									
General State Aid	93,830.28	-	-	-	-	-	-	93,830.28	93,830.28
Spec. Ed. Private Facility	-	-	-	-	-	-	-	-	-
Spec. Ed. Extraordinary	-	-	-	-	-	-	-	-	-

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**LINCOLNSHIRE-PRAIRIE VIEW ELEMENTARY SCHOOL DISTRICT NO. 103**  
**DETAILED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**ALL FUNDS**  
**MONTH ENDED November 30, 2018**

	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
Post-Retirement Benefits	-	-	-	-	-	-	-	-	-
Total Benefits	271,472.37	15,398.15	-	25,963.92	101,514.18	-	-	414,348.62	414,348.62
Purchased Services									
Professional Development	13,162.62	-	-	-	-	-	-	13,162.62	13,162.62
Consultation/Workshops	16,065.53	-	-	-	-	-	-	16,065.53	16,065.53
Data Processing	658.66	-	-	-	-	-	-	658.66	658.66
Auditing Services	-	-	-	-	-	-	-	-	-
Legal Services	1,044.23	-	-	-	-	-	-	1,044.23	1,044.23
Other Professional Services	2,232.00	(564.61)	-	3,242.48	-	-	-	4,909.87	4,909.87
Sanitation Services	937.39	-	-	-	-	-	-	937.39	937.39
Snow Removal	-	-	-	-	-	-	-	-	-
Rentals	8,459.53	746.00	-	-	-	-	-	9,205.53	9,205.53
Property Upkeep Services	-	6,961.70	-	3,414.30	-	-	-	10,376.00	10,376.00
Pupil Transportation Services	-	-	-	1,212.10	-	-	-	1,212.10	1,212.10
Travel	(170.00)	-	-	-	-	-	-	(170.00)	(170.00)
Student-Paid Trips	-	-	-	-	-	-	-	-	-
Telephone	11,032.99	239.58	-	79.21	-	-	-	11,351.78	11,351.78
Postage	-	-	-	-	-	-	-	-	-
Printing Services	-	-	-	-	-	-	-	-	-
Water/Sewer Services	1,760.80	-	-	-	-	-	-	1,760.80	1,760.80
Other Insurance	1,639.00	-	-	-	-	-	-	1,639.00	1,639.00
Other Purchased Services	3,582.19	-	-	2,274.00	-	-	-	5,856.19	5,856.19
Service Agreements	14,215.73	-	-	-	-	-	-	14,215.73	14,215.73
Total Purchased Services	74,620.67	7,382.67	-	10,222.09	-	-	-	92,225.43	92,225.43
Supplies									
General Supplies	13,460.19	12,801.57	-	857.07	-	-	-	27,118.83	27,118.83
Art Supplies	1,796.43	-	-	-	-	-	-	1,796.43	1,796.43
Paper Supplies	-	-	-	-	-	-	-	-	-
Spanish Supplies	312.12	-	-	-	-	-	-	312.12	312.12
Student-Paid Supplies	1,378.12	-	-	-	-	-	-	1,378.12	1,378.12
Science Supplies	1,281.87	-	-	-	-	-	-	1,281.87	1,281.87
Social Studies Supplies	990.00	-	-	-	-	-	-	990.00	990.00
English Language Arts Supplies	288.74	-	-	-	-	-	-	288.74	288.74
Math Supplies	-	-	-	-	-	-	-	-	-
Supplies - Other	2,366.26	-	-	-	-	-	-	2,366.26	2,366.26
Textbooks	2,914.52	-	-	-	-	-	-	2,914.52	2,914.52
Library Books	3,638.90	-	-	-	-	-	-	3,638.90	3,638.90
Periodicals	-	-	-	-	-	-	-	-	-
Fuel	-	393.75	-	10,351.78	-	-	-	10,745.53	10,745.53
Natural Gas	3,161.81	-	-	-	-	-	-	3,161.81	3,161.81
Electricity	16,582.82	-	-	-	-	-	-	16,582.82	16,582.82
Other Supplies	1,966.87	-	-	307.28	-	-	-	2,274.15	2,274.15

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**LINCOLNSHIRE-PRAIRIE VIEW ELEMENTARY SCHOOL DISTRICT NO. 103**  
**DETAILED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**ALL FUNDS**  
**MONTH ENDED November 30, 2018**

	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
Total Supplies	50,138.65	13,195.32	-	11,516.13	-	-	-	74,850.10	74,850.10
Capital Outlay									
Capital Outlay	-	47,895.99	-	-	-	-	-	47,895.99	47,895.99
Building Improvements	-	-	-	-	-	-	-	-	-
Site Improvements	-	-	-	-	-	-	-	-	-
Total Capital Outlay	-	47,895.99	-	-	-	-	-	47,895.99	47,895.99
Other									
Principal	-	-	180,000.00	-	-	-	-	-	180,000.00
Interest	-	-	106,056.25	-	-	-	-	-	106,056.25
Dues and Fees	1,685.00	-	-	2,211.16	-	-	-	3,896.16	3,896.16
Tuition	-	-	-	-	-	-	-	-	-
Miscellaneous Objects	-	-	-	-	-	-	-	-	-
Total Other	1,685.00	-	286,056.25	2,211.16	-	-	-	3,896.16	289,952.41
Total Non-Capitalized Equipment	-	-	-	-	-	-	-	-	-
Total Termination Benefits	-	-	-	-	-	-	-	-	-
Total Expenditures	1,976,792.93	162,704.05	286,056.25	142,107.85	101,514.18	-	-	2,383,119.01	2,669,175.26
Excess (deficiency) of revenues over expenditures	(1,449,681.06)	6,556.02	(281,975.27)	(125,571.33)	(88,179.46)	10.73	700.09	(1,656,175.74)	(1,938,140.28)
<b>OTHER FINANCING SOURCES (USES)</b>									
"On Behalf"/Transfers	-	-	-	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Net changes in fund balances	(1,449,681.06)	6,556.02	(281,975.27)	(125,571.33)	(88,179.46)	10.73	700.09	(1,656,175.74)	(1,938,140.28)
Fund Balance: 8/31/2018	24,732,498.99	1,435,709.77	(76,777.47)	1,932,178.12	902,950.96	10.88	522,149.86	29,525,487.70	29,448,721.11
Fund Balance: 9/30/2018	\$ 23,282,817.93	\$ 1,442,265.79	\$ (358,752.74)	\$ 1,806,606.79	\$ 814,771.50	\$ 21.61	\$ 522,849.95	\$ 27,869,311.96	\$ 27,510,580.83

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**LINCOLNSHIRE-PRAIRIE VIEW ELEMENTARY SCHOOL DISTRICT NO. 103**  
SUMMARY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ALL FUNDS  
MONTH ENDED November 30, 2018

	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
<b>REVENUES</b>									
Local Sources	366,827.80	169,260.07	4,080.98	16,536.52	13,334.72	10.73	700.09	566,659.20	570,750.91
State Sources	93,830.28	-	-	-	-	-	-	93,830.28	93,830.28
Federal Sources	66,453.79	-	-	-	-	-	-	66,453.79	66,453.79
<b>Total Revenues</b>	<b>527,111.87</b>	<b>169,260.07</b>	<b>4,080.98</b>	<b>16,536.52</b>	<b>13,334.72</b>	<b>10.73</b>	<b>700.09</b>	<b>726,943.27</b>	<b>731,034.98</b>
<b>EXPENDITURES</b>									
Salaries	1,578,876.24	78,831.92	-	92,194.55	-	-	-	1,749,902.71	1,749,902.71
Benefits	271,472.37	15,398.15	-	25,963.92	101,514.18	-	-	414,348.62	414,348.62
Purchased Services	74,620.67	7,382.67	-	10,222.09	-	-	-	92,225.43	92,225.43
Supplies	50,138.65	13,195.32	-	11,516.13	-	-	-	74,850.10	74,850.10
Capital Outlay	-	47,895.99	-	-	-	-	-	47,895.99	47,895.99
Other	1,685.00	-	286,056.25	2,211.16	-	-	-	3,896.16	289,952.41
Non-Capitalized Equip.	-	-	-	-	-	-	-	-	-
Termination Benefits	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,976,792.93</b>	<b>162,704.05</b>	<b>286,056.25</b>	<b>142,107.85</b>	<b>101,514.18</b>	<b>-</b>	<b>-</b>	<b>2,383,119.01</b>	<b>2,669,175.26</b>
Excess (deficiency) of revenues over expenditures	(1,449,681.06)	6,556.02	(281,975.27)	(125,571.33)	(88,179.46)	10.73	700.09	(1,656,175.74)	(1,938,140.28)
<b>OTHER FINANCING SOURCES (USES)</b>									
Transfers	-	-	-	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net changes in fund balances</b>	<b>(1,449,681.06)</b>	<b>6,556.02</b>	<b>(281,975.27)</b>	<b>(125,571.33)</b>	<b>(88,179.46)</b>	<b>10.73</b>	<b>700.09</b>	<b>(1,656,175.74)</b>	<b>(1,938,140.28)</b>
Fund Balance: 8/31/2018	24,732,498.99	1,435,709.77	(76,777.47)	1,932,178.12	902,950.96	10.88	522,149.86	29,525,487.70	29,448,721.11
Fund Balance: 9/30/2018	\$ 23,282,817.93	\$ 1,442,265.79	\$ (358,752.74)	\$ 1,806,606.79	\$ 814,771.50	\$ 21.61	\$ 522,849.95	\$ 27,869,311.96	\$ 27,510,580.83

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**LINCOLNSHIRE-PRAIRIE VIEW ELEMENTARY SCHOOL DISTRICT NO. 103**

STATEMENT OF FINANCIAL POSITION

ALL FUNDS

MONTH ENDED November 30, 2018

	10	20	30	40	50	60	70		
	Education	Oper. & Maint.	Debt Services	Transportation	IMRF/SS	Capital Projects	Working Cash	Total Operating	Total All Funds
<b>ASSETS</b>									
US Bank - AP	733,807.25	6,168.32	(377,173.04)	2,418.96	160.68	0.82	233.39	742,788.60	365,616.38
US Bank - Payroll	10,929.45	1,034.36	-	2,123.53	-	-	-	14,087.34	14,087.34
US Bank - RevTrak	117,753.19	-	-	39,106.94	-	-	-	156,860.13	156,860.13
PMA - LIQ	1,773,241.67	6,698.58	-	6,829.72	277.22	2.34	3,426.61	1,790,473.80	1,790,476.14
PMA - MAX	1,609,012.41	538,756.44	18,420.30	538,175.52	793,162.56	15.36	1,155.28	3,480,262.21	3,498,697.87
PMA - Fixed Rate Investments	15,909,756.16	889,248.29	-	1,216,407.03	21,171.04	-	518,034.67	18,554,617.19	18,554,617.19
IIIT	19,977.31	-	-	-	-	-	-	19,977.31	19,977.31
Bank Financial	89,933.78	-	-	-	-	-	-	89,933.78	89,933.78
Fifth Third Securities	2,979,496.41	-	-	-	-	-	-	2,979,496.41	2,979,496.41
Imprest Fund	22,866.16	111.02	-	829.18	-	3.09	-	23,806.36	23,809.45
Petty Cash	500.00	-	-	-	-	-	-	500.00	500.00
<b>TOTAL ASSETS</b>	<b>23,267,273.79</b>	<b>1,442,017.01</b>	<b>(358,752.74)</b>	<b>1,805,890.88</b>	<b>814,771.50</b>	<b>21.61</b>	<b>522,849.95</b>	<b>27,852,803.13</b>	<b>27,494,072.00</b>
<b>LIABILITIES &amp; FUND BALANCE</b>									
<b>LIABILITIES</b>									
Accounts Payable	2,843.36	(41.60)	-	(490.76)	-	-	-	2,311.00	2,311.00
Dental Insurance Payable	(2,006.54)	(207.18)	-	(225.15)	-	-	-	(2,438.87)	(2,438.87)
Flex Spending Account Payable	(16,380.96)	-	-	-	-	-	-	(16,380.96)	(16,380.96)
Tech Program Receivable	-	-	-	-	-	-	-	-	-
Total Liabilities	(15,544.14)	(248.78)	-	(715.91)	-	-	-	(16,508.83)	(16,508.83)
<b>FUND BALANCE</b>									
Fund Balance	23,282,817.93	1,442,265.79	(358,752.74)	1,806,606.79	814,771.50	21.61	522,849.95	27,869,311.96	27,510,580.83
Total Fund Balance	23,282,817.93	1,442,265.79	(358,752.74)	1,806,606.79	814,771.50	21.61	522,849.95	27,869,311.96	27,510,580.83
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<b>23,267,273.79</b>	<b>1,442,017.01</b>	<b>(358,752.74)</b>	<b>1,805,890.88</b>	<b>814,771.50</b>	<b>21.61</b>	<b>522,849.95</b>	<b>27,852,803.13</b>	<b>27,494,072.00</b>

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**LINCOLNSHIRE-PRAIRIE VIEW ELEMENTARY SCHOOL DISTRICT NO. 103**  
**TREASURER'S REPORT**  
**11/30/2018**

**CASH BALANCE PER BOOKS**

Educational Fund	23,267,273.79
Operations and Maintenance	1,442,017.01
Debt Service Fund	(358,752.74)
Transportation Fund	1,805,890.88
Retirement Fund	814,771.50
Capital Projects Fund	21.61
Working Cash Fund	522,849.95
<b>TOTALS:</b>	<b><u>\$ 27,494,072.00</u></b>

**BANK BALANCES & INVESTMENTS**

<b>US Bank - AP</b>	
Statement Balance	395,317.58
Less: Outstanding Checks	29,701.20
	<u>\$ 365,616.38</u>
<b>US Bank - Payroll</b>	
Statement Balance	17,154.36
Less: Outstanding Checks	3,067.02
	<u>\$ 14,087.34</u>
<b>US Bank - Other</b>	
RevTrak Account Balance	\$ 156,860.13
Imprest	28,681.45
Petty Cash	500.00
Less: Outstanding Imprest Checks	4,872.00
	<u>181,169.58</u>
<b>TOTAL CASH</b>	<b><u>560,873.30</u></b>
<b>PMA Financial Network</b>	
ISDLAF - LIQ	1,790,476.14
ISDLAF - MAX	3,498,697.87
Fixed Rate Investments	18,554,617.19
	<u>\$ 23,843,791.20</u>
<b>Other</b>	
Illinois Inst Investors Trust - CMF	19,977.31
Bank Financial - Money Market	89,933.78
Fifth Third Securities	\$ 2,979,496.41
	<u>3,089,407.50</u>
<b>TOTAL INVESTMENTS</b>	<b><u>26,933,198.70</u></b>
<b>TOTALS:</b>	<b><u>\$ 27,494,072.00</u></b>

Certified by:



\_\_\_\_\_  
Patrick Palbicke, Treasurer

LINCOLNSHIRE-PRAIRIE VIEW ELEMENTARY SCHOOL DISTRICT NO. 103

INVESTMENT PORTFOLIO

November 30, 2018

Investment Type	Settle Date	Maturity Date	# of Days	Institution	Cost	Rate
Money Market	11/30/2018	11/30/2018		Bank Finanacial MMKT	\$89,933.78	0.600%
Money Market	11/30/2018	11/30/2018		Illinois Portfolio, IIIT Class	\$19,977.31	2.280%
Money Market	11/30/2018	11/30/2018		Fifth Third Securities	\$9,496.41	2.080%
Money Market	11/30/2018	11/30/2018		ISDLAF+ LIQ Account	\$1,790,476.14	2.020%
Money Market	11/30/2018	11/30/2018		ISDLAF+ MAX Account	\$3,498,697.87	2.100%
Term Series	9/7/2018	12/12/2018	96	ISDLAF Term Series	\$2,500,000.00	2.000%
Term Series	9/14/2018	12/20/2018	97	ISDLAF Term Series	\$750,000.00	2.040%
Term Series	9/14/2018	1/24/2019	132	ISDLAF Term Series	\$500,000.00	2.090%
Certificate of Deposit	9/13/2018	1/14/2019	123	ASSOCIATED BANK	\$248,200.00	2.090%
Certificate of Deposit	9/13/2018	1/14/2019	123	FIRST NATIONAL BANK/THE FIRST NA	\$248,200.00	2.090%
Certificate of Deposit	9/13/2018	1/29/2019	138	WESTERN ALLIANCE/TORREY PINES	\$248,000.00	2.131%
Certificate of Deposit	7/5/2018	1/29/2019	208	VILLAGE BANK AND TRUST	\$106,100.00	2.080%
Certificate of Deposit	7/5/2018	1/29/2019	208	ORRSTOWN BANK	\$247,000.00	2.080%
Certificate of Deposit	7/5/2018	1/29/2019	208	PACIFIC WESTERN BANK	\$246,900.00	2.081%
Certificate of Deposit	7/5/2018	1/29/2019	208	FIELDPOINT BANK AND TRUST	\$200,000.00	2.081%
DTC CD	2/8/2017	2/8/2019	730	Keybank, NA / First Niagara Bank	\$200,393.10	1.400%
Certificate of Deposit	9/13/2018	2/14/2019	154	LANDMARK COMMUNITY BANK	\$247,700.00	2.170%
Security	9/27/2018	2/15/2019	141	US Treasury N/B	\$998,391.72	2.220%
Certificate of Deposit	9/27/2018	2/20/2019	146	Bank OZK	\$247,700.00	2.220%
Certificate of Deposit	7/5/2018	3/14/2019	252	CITIBANK NA	\$1,400,000.00	2.121%
Certificate of Deposit	7/5/2018	3/21/2019	259	CITIBANK NA	\$607,700.00	2.131%
Certificate of Deposit	7/5/2018	3/21/2019	259	PRUDENTIAL SAVINGS BANK	\$246,200.00	2.130%
Certificate of Deposit	7/5/2018	3/22/2019	260	UNITY BANK	\$246,100.00	2.193%
Certificate of Deposit	6/15/2018	4/12/2019	301	NORTHBROOK B&TC	\$245,500.00	2.190%
Certificate of Deposit	6/15/2018	4/12/2019	301	LIBERTYVILLE B&TC	\$245,500.00	2.190%
Certificate of Deposit	6/15/2018	4/12/2019	301	SCHAUMBERG B&TC	\$245,500.00	2.190%
Certificate of Deposit	6/15/2018	4/12/2019	301	CRYSTAL LAKE B&TC	\$245,500.00	2.190%
Certificate of Deposit	6/15/2018	4/12/2019	301	NORTH AMERICAN BANKING CO	\$245,500.00	2.190%
Certificate of Deposit	6/15/2018	4/12/2019	301	STATE OF THE LAKES BANK	\$245,500.00	2.190%
Certificate of Deposit	6/15/2018	4/29/2019	318	TOWN BANK	\$245,200.00	2.210%
Certificate of Deposit	6/15/2018	4/29/2019	318	HINDSDALE B&TC	\$245,200.00	2.210%
Certificate of Deposit	6/15/2018	4/29/2019	318	LAKE FOREST B&TC	\$245,200.00	2.210%
Certificate of Deposit	6/15/2018	4/29/2019	318	BARRINGTON B&TC	\$245,200.00	2.210%
Certificate of Deposit	6/8/2018	5/14/2019	340	BANK OF THE OZARKS	\$1,100,000.00	2.221%
Certificate of Deposit	5/19/2016	5/20/2019	1096	SOUTHSIDE BANK	\$241,900.00	1.080%
Certificate of Deposit	6/8/2018	5/29/2019	355	NEWBANK NA	\$244,500.00	2.243%
Certificate of Deposit	6/8/2018	5/29/2019	355	MAINSTREET BANK	\$244,600.00	2.241%
Certificate of Deposit	6/8/2018	5/29/2019	355	MISSION NATIONAL	\$244,600.00	2.241%
Certificate of Deposit	6/8/2018	5/29/2019	355	BANK LIEUMI USA	\$244,600.00	2.241%
Certificate of Deposit	6/8/2018	5/29/2019	355	CFG COMMUNITY BANK	\$121,700.00	2.241%
Security	6/5/2014	5/30/2019	1820	Federal Home Loan Mortgage Corporation Note	\$499,392.93	1.564%
Certificate of Deposit	6/8/2018	6/10/2019	367	ST CHARLES B&TC - WINTRUST	\$244,300.00	2.250%
Certificate of Deposit	6/8/2018	6/10/2019	367	WHEATON BANK AND TRUST	\$244,300.00	2.250%
Certificate of Deposit	6/15/2018	6/14/2019	364	PREMIER BANK	\$244,500.00	2.253%
Certificate of Deposit	8/22/2018	7/10/2019	322	SERVISFIRST BANK	\$244,900.00	2.300%
Certificate of Deposit	8/22/2018	7/10/2019	322	BANK OF CHINA	\$244,900.00	2.306%
Certificate of Deposit	8/22/2018	7/10/2019	322	GATEWAY COMMUNITY BANK	\$244,900.00	2.316%
Certificate of Deposit	8/22/2018	7/10/2019	322	TEXAS CAPITAL BANK	\$244,900.00	2.300%
DTC CD	10/2/2014	10/2/2019	1826	American Express Bank Certificate of Deposit	\$248,056.17	2.060%
Certificate of Deposit	6/8/2018	12/4/2019	544	BEVERLY BANK AND TRUST	\$241,100.00	2.400%
Certificate of Deposit	6/8/2018	12/5/2019	545	FINANCIAL FEDERAL BANK	\$240,700.00	2.500%
Certificate of Deposit	6/15/2018	12/11/2019	544	SONABANK	\$241,200.00	2.443%
DTC CD	6/27/2018	12/27/2019	548	Pinnacle Bank TN	\$249,183.27	2.500%
DTC CD	6/13/2018	6/15/2020	733	Discover Bank	\$246,000.00	2.750%
DTC CD	6/14/2018	6/15/2020	732	Morgan Stanley Bank NA	\$246,000.00	2.800%
DTC CD	6/14/2018	6/15/2020	732	Morgan Stanley PVT Bank	\$246,000.00	2.750%
Certificate of Deposit	3/23/2018	12/23/2019	640	Boston Private Bank and Trust	\$248,000.00	2.300%
Certificate of Deposit	3/22/2018	3/23/2020	732	Morgan Stanley Bank	\$248,000.00	2.550%
<b>Certificate of Deposit</b>	<b>11/28/2018</b>	<b>5/28/2020</b>	<b>547</b>	<b>Wells Fargo National</b>	<b>\$245,000.00</b>	<b>2.850%</b>
Certificate of Deposit	6/17/2018	6/29/2020	743	Pinnacle Bank Nashville	\$248,000.00	2.800%
Certificate of Deposit	7/17/2015	7/17/2020	1827	Synchrony Bank Retail CD	\$248,000.00	2.250%
Certificate of Deposit	8/19/2015	8/19/2020	1827	CAPITAL ONE NATL ASSN VA	\$248,000.00	2.400%
Certificate of Deposit	9/16/2015	9/16/2020	1827	BARCLAYS BK DEL	\$248,000.00	2.200%

LINCOLNSHIRE-PRAIRIE VIEW ELEMENTARY SCHOOL DISTRICT NO. 103

INVESTMENT PORTFOLIO

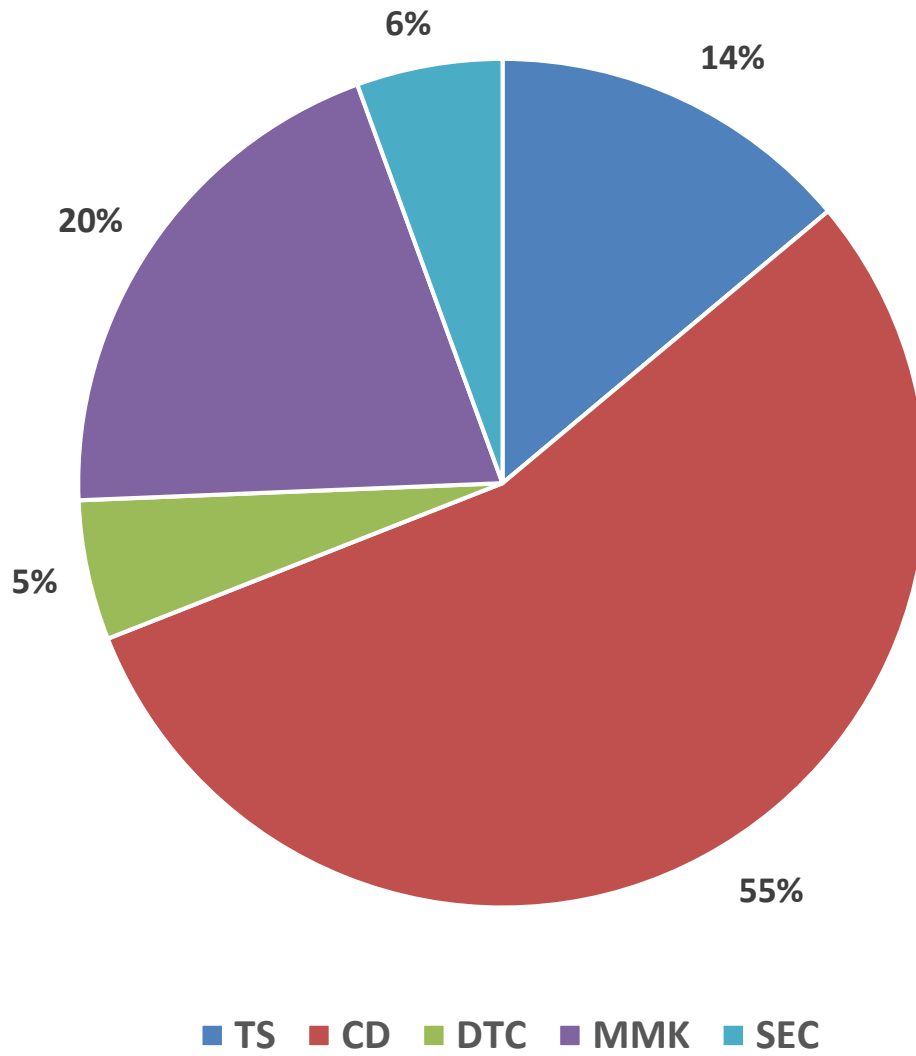
November 30, 2018

Investment Type	Settle Date	Maturity Date	# of Days	Institution	Cost	Rate
Certificate of Deposit	3/2/2016	3/2/2021	1826	Marlin Business Bank Salt Lake	\$248,000.00	1.600%
Certificate of Deposit	12/12/2016	12/13/2021	1827	State Bank India New York	\$248,000.00	2.050%
Certificate of Deposit	3/1/2017	3/1/2022	1826	CIMB Bank, Champaign IL	\$245,000.00	2.100%
Certificate of Deposit	3/21/2017	3/21/2022	1826	HSBC Bank USA NA McLean VA	\$248,000.00	2.450%
Certificate of Deposit	6/9/2017	6/9/2022	1826	Medallion Bank Utah	\$248,000.00	2.150%
					\$26,933,198.70	
<b>Weighted Yield</b>	<b>2.268%</b>					
<b>Weighted Maturity</b>	<b>231.04</b>					

LINCOLNSHIRE-PRAIRIE VIEW ELEMENTARY SCHOOL DISTRICT NO. 103

INVESTMENT TYPE

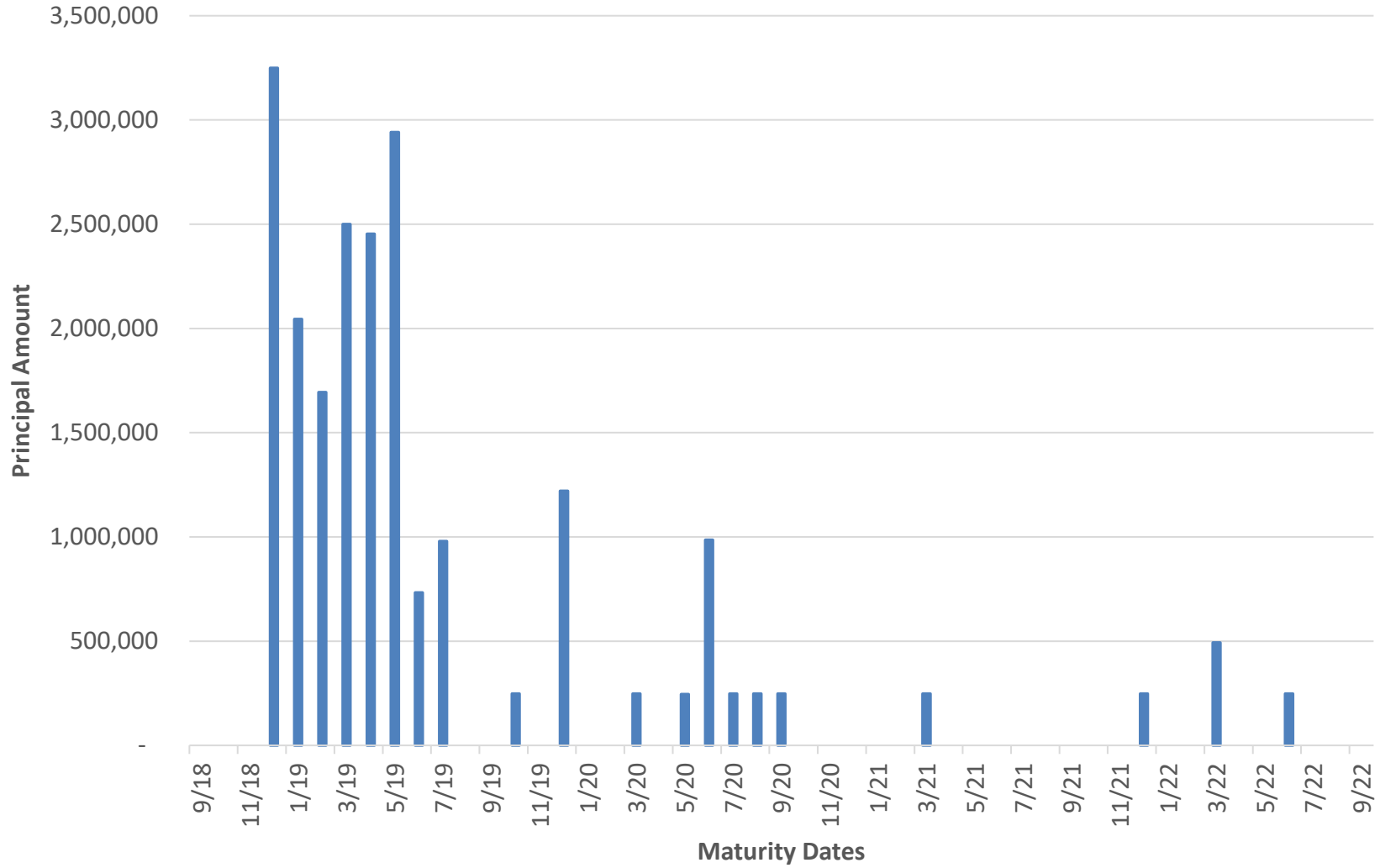
November 30, 2018



# LINCOLNSHIRE-PRAIRIE VIEW ELEMENTARY SCHOOL DISTRICT NO. 103

## MATURITY DATES

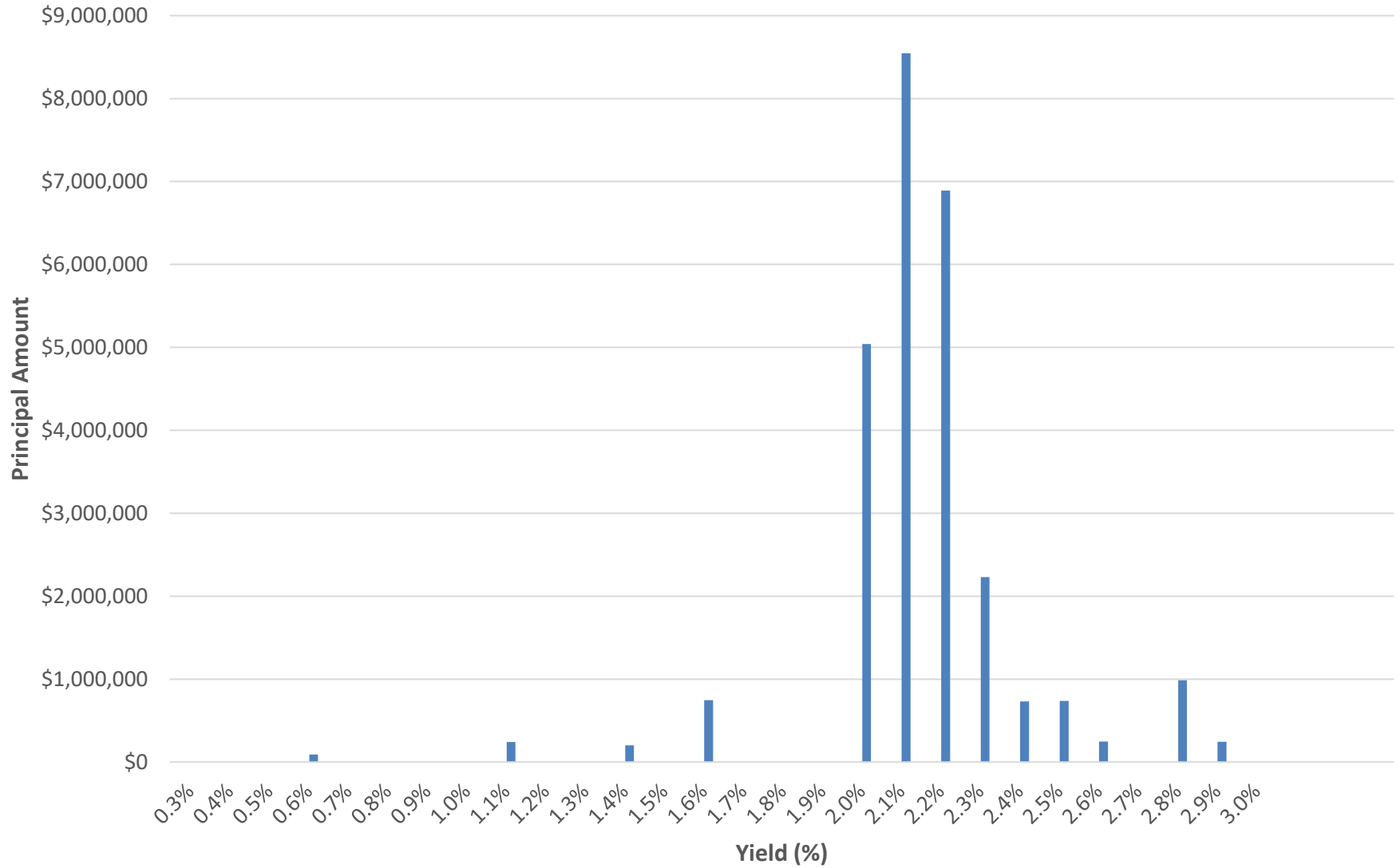
November 30, 2018



# LINCOLNSHIRE-PRAIRIE VIEW ELEMENTARY SCHOOL DISTRICT NO. 103

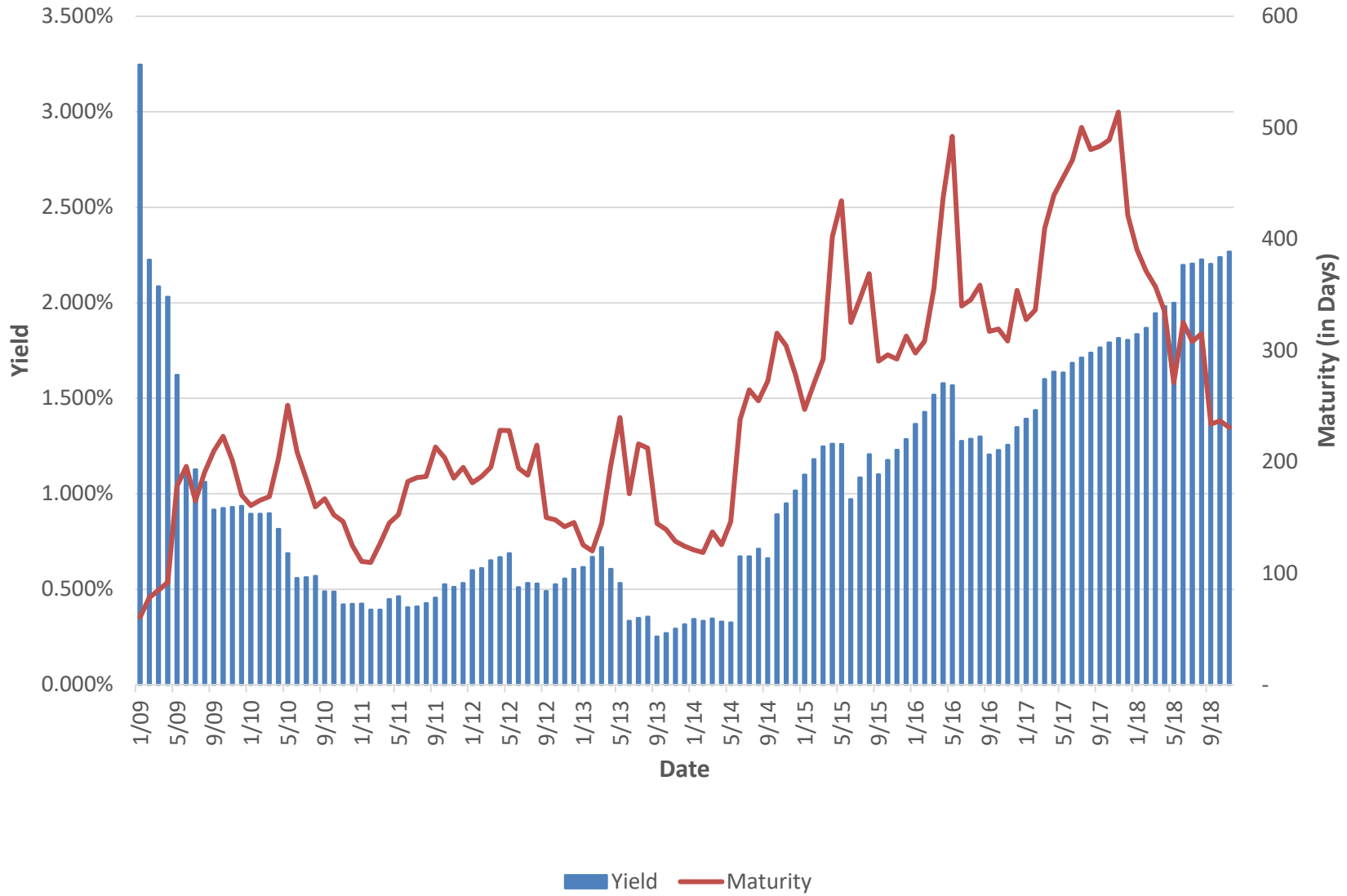
## INTEREST RATES

November 30, 2018



# LINCOLNSHIRE-PRAIRIE VIEW ELEMENTARY SCHOOL DISTRICT NO. 103

## WEIGHTED YIELD VS. MATURITY HISTORY (10 Years)



**Lincolnshire-Prairie View School District 103**

**6th Enrollment Report**

**As of November 30, 2018**

Grade	Aug	Sept	Oct	Nov	Class Size (Core)					
					Sections	Average	Low	High	Trigger	Recommended Range
K (AM)	19	19	19	19						
K (Full Day)	140	140	142	142						
<b>K Total</b>	<b>159</b>	<b>159</b>	<b>161</b>	<b>161</b>	<b>8</b>	<b>20.1</b>	<b>19</b>	<b>21</b>	<b>25</b>	<b>Low 20's</b>
1	177	180	181	180	8	22.5	21	24	25	Low 20's
2	171	174	174	177	8	22.1	19	24	25	Low 20's
3	191	192	194	192	8	24.0	24	25	28	Mid 20's
4	228	230	229	230	9	25.6	25	26	28	Mid 20's
5	201	201	200	200	8	25.0	24	26	28	Mid 20's
6	232	232	233	233	n/a	26.4	10	31	30	High 20's
7	210	213	213	212	n/a	25.6	11	30	30	High 20's
8	226	228	228	228	n/a	23.9	12	29	30	High 20's
<b>Total K-8</b>	<b>1,795</b>	<b>1,809</b>	<b>1,813</b>	<b>1,813</b>						

Sprague (No EC)	507	513	516	518
Half Day	620	623	623	622
Daniel Wright	668	673	674	673
<b>Total EC-8</b>	<b>1,795</b>	<b>1,809</b>	<b>1,813</b>	<b>1,813</b>

Early Childhood	18	18	19	18						
Community Peer	15	15	15	16						
<b>Total Blended</b>	<b>33</b>	<b>33</b>	<b>34</b>	<b>34</b>	<b>4</b>	<b>8.5</b>	<b>5</b>	<b>8</b>	<b>8</b>	<b>8</b>
AM Only	0	0	0	0						
Extended Day	5	5	6	6						
<b>Total Self-Contained</b>	<b>5</b>	<b>5</b>	<b>6</b>	<b>6</b>	<b>1</b>	<b>6.0</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>Total EC</b>	<b>38</b>	<b>38</b>	<b>40</b>	<b>40</b>						

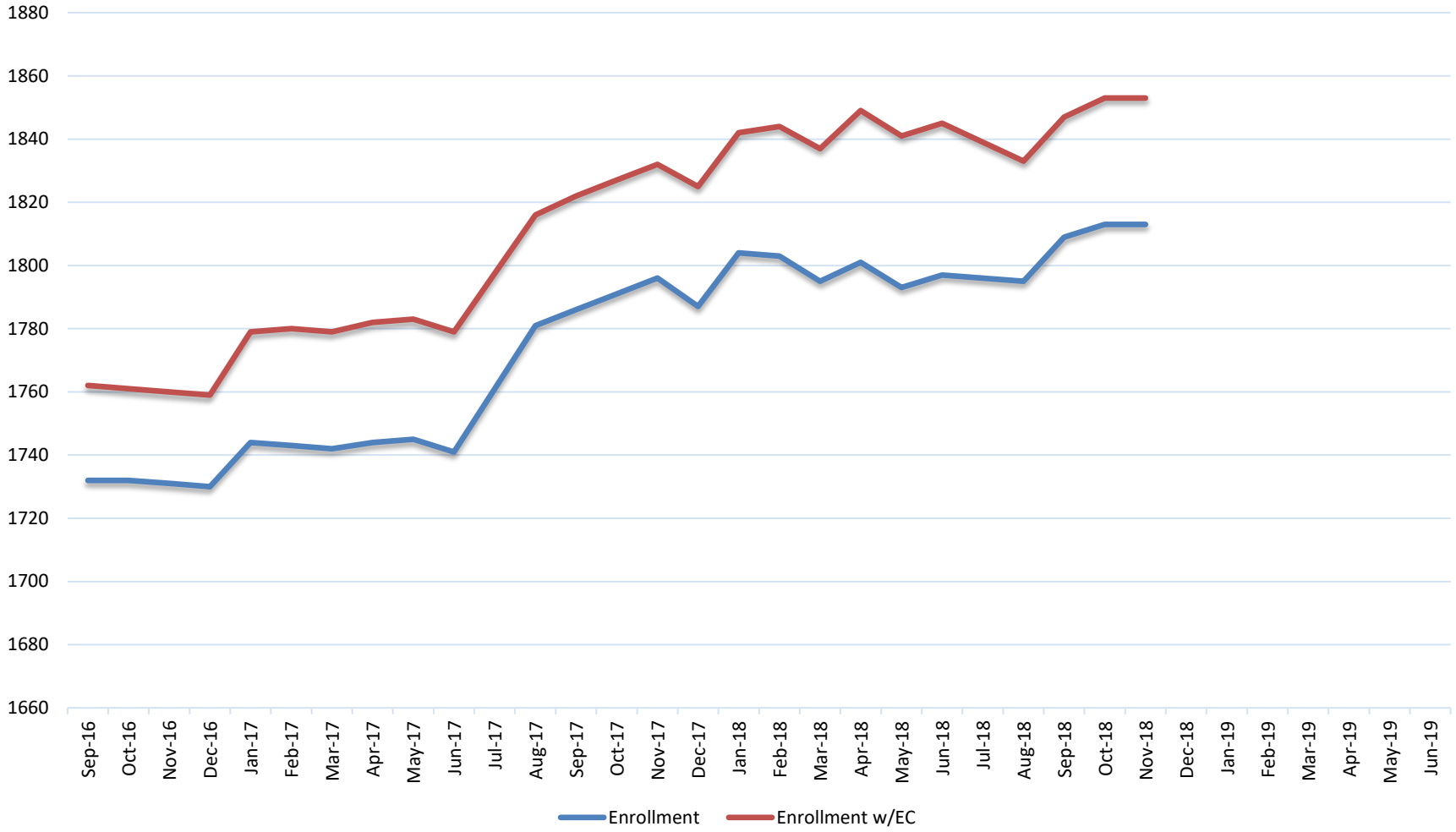
Sprague w/EC	545	551	556	558
Half Day	620	623	623	622
Daniel Wright	668	673	674	673
<b>Total EC-8</b>	<b>1,833</b>	<b>1,847</b>	<b>1,853</b>	<b>1,853</b>

Public	1	1	2	2
Consortium	4	4	4	4
Private	4	4	3	4
IAES	0	0	0	0
<b>Total Out-of-Dist.</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>10</b>

<b>TOTAL</b>	<b>1,842</b>	<b>1,856</b>	<b>1,862</b>	<b>1,863</b>
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Guided - D103	4	4	4	4
Guided - Other	6	6	6	6
<b>Total Guided</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>

### D103 Enrollment Trends





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:** December 13, 2018  
**Re:** Facilities Update

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### **DANIEL WRIGHT**

- No significant project were completed during this time period

### **HALF DAY**

- The new sanitary line was installed during the week of November. 19. Landscape restoration will take place in the spring.
- Over the winter break, new parking lot lighting control will be installed. This is contract work that was not completed during the 2017 addition construction.
- Bids for the Half Day lighting project will be opened on December 14 at 10 a.m. The project is scheduled during winter break to replace lighting in the all the 3<sup>rd</sup> grade classrooms, hallways and the library. Work not completed during this period will be completed during spring break.

### **SPRAGUE**

- During the snowstorm on November 25<sup>th</sup>, power was diminished to the building. The outage was the result of a bad fuse on one of the power poles. It took 2 days for power to be restored and there have been several issues that have developed from the outage. The panels that control the HVAC in the new addition were damaged to the point of needing replacement. This meant no heat in the new addition, and the classrooms are currently heated by individual units that were rented to maintain the spaces. In addition, the elevator motor, fuses and battery charging system were damaged and will need replacement as well. This has been turned over to the insurance company for consideration. Replacement parts for the HVAC have been ordered and will be within one week.



Lincolnshire – Prairie View School District 103  
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Memo

**To:** Board of Education  
**From:** Katie Reynolds, Assistant Superintendent for Curriculum and Instruction  
Gina Finaldi, Director of Student Services  
Robert Bialk, Director of Technology and Assessment  
**CC:** Dr. Scott Warren,  
**Date:** December 18, 2018  
**Re:** Executive Summary

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### Curriculum & Instruction

- **Math Placement Exam-** On November 27<sup>th</sup>, a small committee of teachers with representation for fifth & sixth grade and REACH met to review the 5<sup>th</sup> to 6<sup>th</sup> grade math placement process. Specifically we reviewed item analysis data from the math placement tests to determine if we could eliminate or rewrite any questions to reduce the amount of time students spend on the test. The meeting was successful as reduced the test from 60 questions to 35.
- **Staffing Company-** A consultant from Educational Staffing Solutions met with administrative staff responsible for the hiring and support of our substitute teachers. The goal of ESS is to "recruit, hire, train, place, and manage daily, long-term, and permanent personnel." All viable D103 sub applicants have been interviewed and offered positions to sub, with 16 being offered positions since September. The district continues to seek solutions to ensure highly-qualified subs are available to fulfill daily vacancies as needed.
- **Summer School-** Summer school planning is well on its way with regular meetings being held twice a month now through the end of the school year. The first of these meetings was held on November 28th and included administrators who represented Extended School Year, English Language Learners and general education. The Summer School committee began by drafting a timeline for completion of all planning tasks and addressing ways to bring all processes in line, which will include ELL and ESY using the same registration and payment process as general summer school. The second meeting scheduled for December 18th will include a GoToMeeting with RevTrak and RegWerks as a possible solution to replace Thriva.

- **Multi Tiered Systems of Supports-** A subcommittee of the District Multi Tiered Systems of Support (MTSS) Committee met on December 11<sup>th</sup> to continue working on the district MTSS handbook. The subcommittee was comprised of each building's psychologist, administration and a general education teacher. MTSS is similar to Response to Intervention (RTI), but is slightly more comprehensive. The committee created an intro to the handbook, and began to outline the district process.
- **SBG-** On December 13<sup>th</sup>, the Daniel Wright SBG teacher committee met to review feedback on the implementation of the new grading procedures. The committee created a list of questions, concerns and celebrations. They then grouped the list into broader topics and brainstormed solutions.

## Student Services

- **Preschool Screening 11/15/18** - The District offered its first of two preschool screenings in November. Out of the 7 children who were screened, 3 were recommended for further evaluation. We have already started to receive phone calls for our next screening in February.
- **Special Ed Orientation @ SHS 11/30/18** - Stevenson High School hosted their annual special education orientation for parents at the end of November. There was a large turnout, and families were provided with information about the various special education programs that are offered. We continue to articulate with the high school regarding our 8<sup>th</sup> grade students who will be transitioning to them in order to plan appropriately.
- **Amendment made for IDEA Flow-Through Grant** - The District has \$1,857 left over in our IDEA Flow Through Grant and submitted an Amendment to add funds to our line item for supplies for our low incidence programming.
- **Status on hiring school nurse for DW** - We are pleased to announce that with the Board's approval, we have hired Marissa Pastori, Certified School Nurse, who will start after winter break. We were fortunate to find Marissa who has the PEL credential and we look forward to her contributions.
- **Records Request** - The District received a records request for a 6th grade student at Daniel Wright. We provided the records to the parent via hard copy. The request had a total of 239 pages and we charge .15 cents per copy, which totaled \$35.85.
- **Planning for ESY** - It's that time of year when we begin planning for summer school/Extended School Year. We have been meeting with the Curriculum Department and the Business Office to streamline our processes for staff recruitment and applications, registration and payroll. Our goal is to have everything managed online and via RevTrak. Staff will have the opportunity to apply for employment after winter break. We will be working with our teams and case managers regarding students who qualify for special education services during the summer.

- **Multi-Tiered Systems of Support (MTSS) committee work** - Student Services has been working closely with building administrators, psychologists, teacher representatives, and the Curriculum department to create a district handbook for MTSS (formerly known as Response to Intervention). Our goal is to establish consistent procedures for students receiving interventions for both academic and behavioral concerns and to develop a process that includes entry and exit criteria for data-based decision making. To be clear, we already engage in the Problem-Solving Team process, Data Teams, and provide tiered intervention supports for students across the district. Our intention is to achieve alignment with our practice and broaden procedures to include emotional-behavioral interventions.
- **Refresher Training for Medicaid Billing** - We are offering a Medicaid Fee For Service Refresher training for staff on December 19th and moving forward with billing for the services provided to students receiving Medicaid.
- **Shortage of Special Education Associates** - Unfortunately, the district is experiencing a shortage of special education associates, particularly at Sprague. This is not unique to D103, and has been reported throughout Lake County and within our consortium. Due to a lack of candidates in the applicant pool, and what some candidates have expressed to be an insufficient pay rate, we are struggling to fill approximately six vacancies at this time. We will continue to spread the word and look for quality people who wish to serve in an associate role.

## **Technology & Assessment**

- **CogAt Testing** - CogAT testing has finishing up at Laura B. Sprague School. Scores should be going home soon.
- **Network Updates** - Mr. Bertso and Mr. Bialk met with our E-Rate consultant to discuss hardware purchases for the Daniel Wright construction project. We have funds available through the E-Rate program and we want to utilize this as much as possible.
- **Laptop Hard Drive Recall** - 60 of the 61 total laptops purchased for our Sprague School faculty for the 2017-2018 school year have been recalled for a needed hard drive update. Our District Technology Specialist, Mr. Andy Paulausky has done a great job facilitating this effort with Apple. Details will be shared with teachers as they become available.
- **Laptop Management Enrollment** - A primary effort of the Technology Department this school year, is to enroll our fleet of laptops and desktops into our new Mosyle device management system. Our District Network/Systems Manager, Mr. John Bertso is working closely with our technology specialists to enroll devices across all three schools. Mrs. Ann Blomberg, our DW technology specialist has completed the faculty machines at Daniel Wright Jr High. Mrs. Christine Moffat and Mr. Andy Paulausky are currently working to complete Half Day and Laura B. Sprague schools.



## **Lincolnshire-Prairie View School District 103**

Memo

To: Board of Education  
From: Scott Warren  
Date: December 13, 2018  
Re: Superintendent Informational Report

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### FOIA requests

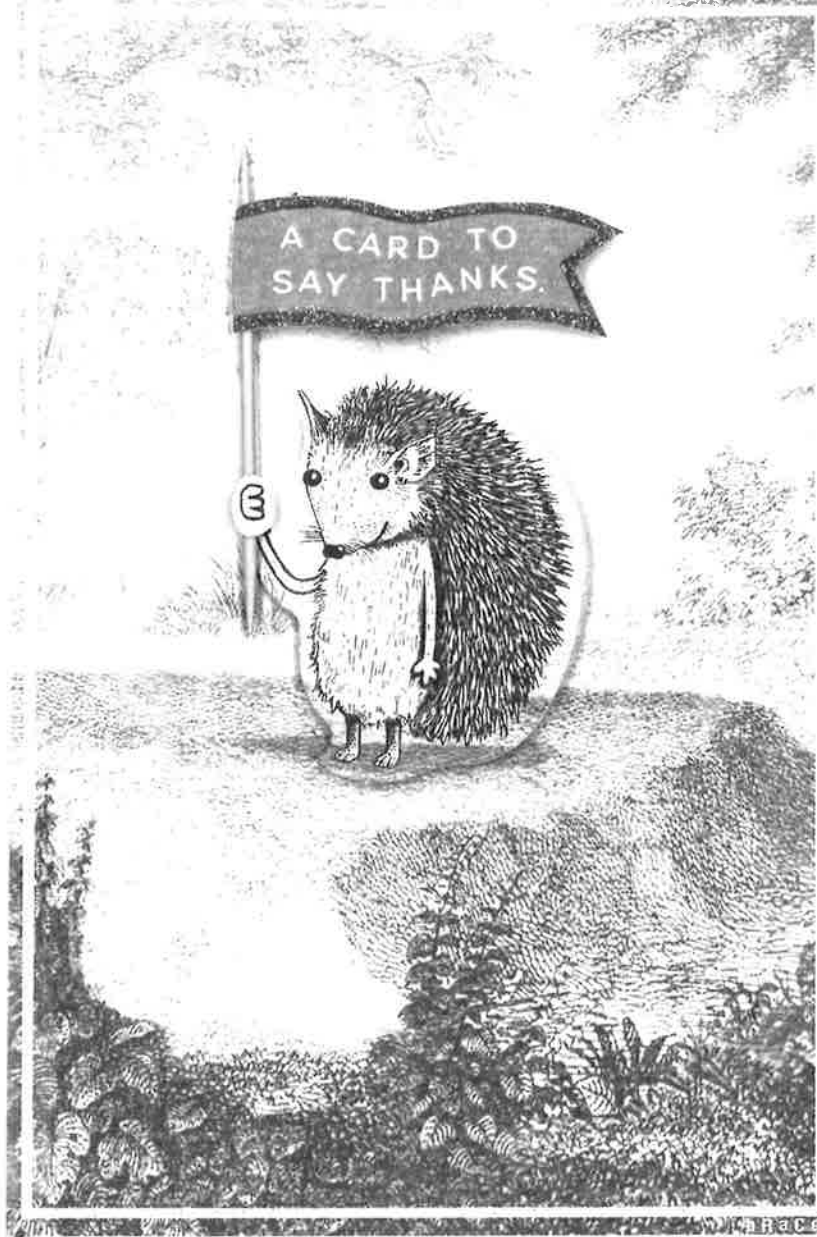
The District did not receive any requests this month.

### Leave of Absence Requests

The District did not receive any leave of absence requests this month.

### Woodland Chase Development

The developers for the Woodland Chase housing development are requesting an ordinance from the four school districts within the development to clarify which houses will attend each district as some houses are divided between school district boundaries. The superintendents have written letters outlining the housing allocation and provided them to the developers. Lake County may require each Board of Education to pass a formal ordinance to formalize the process. Additional updates will be provided as the process continues.



THE HEDGEHOG IS JUST THERE  
TO GET YOUR ATTENTION.

*The Sprague  
staff thanks  
you for all  
you do for  
our schools!  
(and Breakfast!!!)  
♥ Ann  
Hoover*