

Inspire every child to



## Meeting of the Board of Education Park Ridge – Niles School District 64

Regular Board Meeting Agenda  
Monday, December 14, 2015  
Jefferson School – Multipurpose Room  
8200 Greendale Avenue  
Niles, IL 60714

*On some occasions the order of business may be adjusted as the meetings progresses to accommodate Board members' schedules, the length of session, breaks and other needs.*

### TIME

### APPENDIX

#### 6:00 p.m. Meeting of the Board Convenes

- Roll Call
- Introductions
- Opening Remarks from President of the Board

#### • Board Recesses and Adjourns to Closed Session

- Collective negotiating matters between the District and its employees or their representatives, or deliberations concerning salary schedules for one or more classes of employees. [5 ILCS 120/2 (c)(2)] and the placement of individual students in special education programs and other matters relating to individual students [5 ILCS 120/2 (c) (10)].

#### 7:00 p.m. • Board Recesses from Closed Session to Reconvene Closed Session on January 9, 2016

or at  
conclusion  
of closed  
whichever  
is later

- Collective negotiating matters between the District and its employees or their representatives, or deliberations concerning salary schedules for one or more classes of employees. [5 ILCS 120/2 (c)(2)]

#### • Board Resumes Regular Board Meeting

#### • Public Comments

#### • Public Hearing Prior to Adoption of the 2015 Tax Levy

- Chief School Business Official

#### • Adoption of Final 2015 Tax Levy

- Chief School Business Official

Action Item 15-12-1

A-1

#### • Illinois State Board of Education (ISBE) Qualified School Construction Bonds (QSCB) and Update on Projections

A-2

-- Chief School Business Official

• **Report and Acceptance of Annual Audit FY15** A-3  
-- Assistant Chief School Business Manager      **Action Item 15-12-2**

• **Update on Master Facility Plan/Health Life Safety** A-4  
-- Superintendent/Chief School Business Official

• **Presentation on PARCC Results** A-5  
-- Assistant Superintendent for Student Learning

• **Summer Interim Session 2015 Report** A-6  
-- Assistant Superintendent for Student Learning

• **Presentation and Approval of Summer Interim Session** A-7  
    **2016 Dates & Fees**                                      **Action Item 15-12-3**  
-- Assistant Superintendent for Student Learning

• **Information: Historical Look Back on Student Fees** A-8  
-- Superintendent/Chief School Business Official

• **First Reading of Policies from PRESS Issue 89 – August 2015** A-9  
-- Superintendent

• **Discussion: Proposed Reorganization of Special Education Administrative Model** A-10  
-- Superintendent

• **Consent Agenda**                                      **Action Item 15-12-4**                                      A-11  
    -- Board President  
        • Personnel Report  
        • Bills, Payroll and Benefits  
        • Approval of Financial Update for the Period Ending November 30, 2015  
        • Resolution #1156 Authorizing an Amendment of the Intergovernmental Agreement Relating to the O'Hare Noise Compatibility Commission  
        • Acceptance of Donation  
        • Destruction Audio Closed Minutes (none)

• **Approval of Minutes**                                      **Action Item 15-12-5**                                      A-12  
    -- Board President  
        • Closed Session Meeting ..... November 30, 2015  
        • Special Board Meeting ..... November 30, 2015  
        • Closed Session Meeting ..... November 16, 2015  
        • Regular Board Meeting ..... November 16, 2015  
        • Special Board Meeting..... November 5, 2015

• **Other Discussion and Items of Information** A-13  
-- Superintendent  
    • Upcoming Agendas

- Freedom of Information Act (FOIA) Request
- District Committee Update (Elementary Learning Foundation, Wellness Committee)
- Memorandum of Information
  - 2015 District 64 Employee Campaign for the Park Ridge Community Fund
- Minutes of Board Committees (Policy Committee)
- Other

• **Adjournment**

Next Meetings:

**Saturday, January 9, 2016 - 8:30 a.m.**

Continuation of Closed Session from December 14, 2015

Hendee Educational Service Center

164 S. Prospect Avenue

Park Ridge, IL 60068

**Monday, January 11, 2016**

Special Board Meeting – 6:30 p.m.

**Jefferson School – Multipurpose Room**

8200 Greendale

Niles, IL 60714

Next Regular

Meeting:

**Tuesday, January 26, 2016**

Closed Session Meeting – 6:00 p.m.

Regular Board Meeting – 7:00 p.m.

**Jefferson School – Multipurpose Room**

8200 Greendale

Niles, IL 60714

In accordance with the Americans with Disabilities Act (ADA), the Board of Education of Community Consolidated School District 64 Park Ridge-Niles will provide access to public meetings to persons with disabilities who request special accommodations. Any persons requiring special accommodations should contact the Director of Facility Management at (847) 318-4313 to arrange assistance or obtain information on accessibility. It is recommended that you contact the District, 3 business days prior to a school board meeting, so we can make every effort to accommodate you or provide for any special needs.

Upcoming Meetings and Topics  
As of December 9, 2015

January 9, 2016 – Hendee Educational Service Center

Continuation of Closed Session Meeting on December 14, 2015– 8:30 a.m.

January 11, 2016 – Jefferson School – Multipurpose Room

Special Board Meeting – 6:30 p.m.

- IASB Community Engagement Workshop
- Approval of QSCB
- Approval of Disenrollment of Non-resident Student(s)

January 26, 2016 – Jefferson School – Multipurpose Room

Closed Session Meeting – 6:00 p.m.

Regular Board Meeting – 7:00 p.m.

*(As of Thursday, August 27, 2015 all Regular meetings will move from 7:30 p.m. to 7:00 p.m.)*

- Pledge of Allegiance and Welcome
- Adoption of Resolution # Directs the Chief School Business Official Under the Direct Supervision of the Superintendent to Begin Preparation of a Tentative Budget for the 2016-17 Fiscal Year in Accordance with Board Policy 4:10 Fiscal and Business Management and the Illinois School Code 105ILCS 5/17-1

- Comprehensive Bid Plan
- Update on 2020 Vision Strategic Plan
- Discussion Regarding Formation of Board Finance and Building/Sites Committee
- Website Analytics Report
- Discussion on Staffing 2016-17
- Discipline Data Report
- Review of Closed Session Minutes for Release
- Approval of Policies from PRESS Issue 89, August 2015
- Approval of Financial Update for the Period Ending December 31, 2015

February 8, 2016 – Jefferson School – Multipurpose Room

Committee-of-the-Whole: Finance – 6:30 p.m.

- Review Long-Range Financial Projections

February 22, 2016 - Washington School - Gym

Regular Board Meeting – 7:00 p.m.

*(As of Thursday, August 27, 2015 all Regular meetings will move from 7:30 p.m. to 7:00 p.m.)*

- Pledge of Allegiance and Welcome
- Board Authorizes 2016 - Staffing Plan
- District Institute Day Update
- Approval of Bids for Summer 2016
- Approval of Financial Update for the Period Ending January 31, 2016

March 21, 2016 – Lincoln School – Gym

Regular Board Meeting – 7:00 p.m.

*(As of Thursday, August 27, 2015 all Regular meetings will move from 7:30 p.m. to 7:00 p.m.)*

- Pledge of Allegiance and Welcome
- Approval of Health Life Safety Recommendations Safety Recommendations for a Five-year Plan
- Healthy Living Month – memo



- Consent Agenda
  - Resolution #\_\_\_ to Transfer Funds Between Education and Debt Service Fund for VoIP
  - Resolution #\_\_\_ to Transfer Funds Between Education and Debt Service Fund for Copier
  - Resolution(s) Reduction in Force List (tentative)
  - Resolution #\_\_\_ Non-Reemployment of part-Time Educational Support Personnel Employees (tentative)
  - Resolution #\_\_\_ Dismissal of First or Second or Third -Year Probationary Teachers for Reasons Other than Reduction-in-Force (tentative)
  - Resolution #-- Honorable Dismissal of Teachers (tentative)
  - Resolution #\_\_\_ Dismissal of Probationary Educational Support Personnel Employees (tentative)
  - Approval of Financial Update for the Period Ending February 29, 2016

TBD

- Present Tentative Calendar for 2017-18 School Year
- Adopt Tentative Calendar for 2017-18 School Year
- Update on Food Service Contract
- Discussion: Board Policy 4:130 - Should the District Offer Reduced Lunch
- Discussion: Board Policy 4:150 – Should the Board continue to grant authority up to \$25,000 for renovations or permanent alterations Buildings and Grounds
- Approval of Ten-year Health Life Safety Survey

The above are subject to change.

**2015 PROPERTY TAX LEVY**

Attached is the proposed resolution for the levy of taxes for the year 2015. This is an estimate and the final levy will not be known until the summer of 2016. The proposed levy will be subject to the Property Tax Extension Limitation Law.

**ACTION ITEM 15-12-1**

I move that the Board of Education of Community Consolidated School District 64, Park Ridge-Niles, Illinois, adopt the attached Resolution #1153 Providing For A Levy Of Taxes For The Year 2015 and Resolution #1154 Instruct the County Clerk How to Apportion 2015 Tax Levy Extension Reductions and Resolution #1155 Authorizing Tax For Illinois Municipal Retirement Purposes. These resolutions and supporting documentation will be filed with the Cook County Clerk's office.

Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_

AYES:

NAYS:

PRESENT:

ABSENT:

December 14, 2015

Original: 

XX
----

  
Amended: 

--

ILLINOIS STATE BOARD OF EDUCATION

School Business Services Division

217/785-8779

CERTIFICATE OF TAX LEVY

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

District Name	District Number	County
Community Consolidated School District 64 Park Ridge-Niles	0-40-2600-00	Cook

Amount of Levy

Educational	\$ 50,750,000	Fire Prevention & Safety *	\$
Operations & Maintenance	\$ 6,900,000	Tort Immunity	\$ 700,000
Transportation	\$ 2,000,000	Special Education	\$ 1,655,000
Working Cash	\$ 450,000	Leasing	\$
Municipal Retirement	\$ 1,365,000	Other	\$
Social Security	\$ 850,000	Other	\$
		Total Levy	\$ 64,670,000

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

See explanation on reverse side.

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

We hereby certify that we require:

the sum of	50,750,000	dollars to be levied as a special tax for educational purposes; and
the sum of	6,900,000	dollars to be levied as a special tax for operations and maintenance purposes; and
the sum of	2,000,000	dollars to be levied as a special tax for transportation purposes; and
the sum of	450,000	dollars to be levied as a special tax for a working cash fund; and
the sum of	1,365,000	dollars to be levied as a special tax for municipal retirement purposes; and
the sum of	850,000	dollars to be levied as a special tax for social security purposes; and
the sum of	0	dollars to be levied as a special tax for fire prevention, safety, energy conservation, disabled accessibility, school security and specified repair purposes; and
the sum of	700,000	dollars to be levied as a special tax for tort immunity purposes; and
the sum of	1,655,000	dollars to be levied as a special tax for special education purposes; and
the sum of	0	dollars to be levied as a special tax for leasing of educational facilities or computer technology or both, and temporary relocation expense purposes; and
the sum of	0	dollars to be levied as a special tax for _____; and
the sum of	0	dollars to be levied as a special tax for _____

on the taxable property of our school district for the year \_\_\_\_\_.

Signed this 14th day of December 20 15 .

(President)

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

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

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

4

(Detach and Return to School District)

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

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

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

(Signature of County Clerk)

(Date)

(County)

**RESOLUTION #1153 OF COMMUNITY CONSOLIDATED SCHOOL  
DISTRICT 64  
COOK COUNTY, ILLINOIS, PROVIDING FOR A  
LEVY OF TAXES FOR THE YEAR 2015**

**WHEREAS**, it is necessary for the Board of Education of the District to ascertain how much money must be raised by a special tax for the 2015 year for educational purposes, for operations, building and maintenance purposes, for transportation purposes, for working cash purposes, for municipal retirement purposes, for social security purposes, for tort immunity purposes, for special education purposes and file a certificate as to such amount with the County Clerk of Cook County, Illinois.

**NOW, THEREFORE**, Be It Resolved by the Board of Education of Community Consolidated School District No. 64, Cook County, Illinois, that there be and there is levied on the equalized assessed valuation of the taxable property of said District for the year 2015 a special tax of \$50,750,000 for educational purposes; \$6,900,000 for operations and maintenance purposes; \$2,000,000 for transportation purposes; \$450,000 for working cash; \$1,365,000 for municipal retirement purposes; \$850,000 for social security purposes; \$700,000 for tort immunity purposes; \$1,655,000 for special education purposes.

Be It Further Resolved that the President and Secretary of the Board of Education be and they are hereby authorized and directed forthwith to execute and file with the County Clerk of Cook County, Illinois, a certificate of tax levy for the year 2015 for a levy in the amounts aforesaid.

ADOPTED this 14th day of December 2015.

---

Anthony Borrelli, President, Board of Education,  
Community Consolidated School District No. 64

---

Vicki Lee, Secretary, Board of Education, Community  
Consolidated School District No. 64

STATE OF ILLINOIS)

) ss.

COUNTY OF COOK)

CERTIFICATE

I, the undersigned, do hereby certify that I am the duly qualified and acting Secretary of the Board of Education of Community Consolidated School District 64, County of Cook, State of 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 attached is a true and complete copy of a resolution entitled "Providing For A Levy Of Taxes For The Year 2015" which was passed by the Board of Education at a meeting held on the 14th day of December, 2015.

IN WITNESS WHEREOF, I hereunto affix my official signature, this 14th day of December, 2015.

---

Vicki Lee, Secretary, Board of Education

**CERTIFICATE OF COMPLIANCE  
WITH THE TRUTH IN TAXATION LAW**

I, Anthony Borelli the duly qualified and presiding officer of the Board of Education of Community Consolidated School District No. 64, Cook County, Illinois, do hereby certify that the 2015 tax levy of Community Consolidated School District No. 64, attached hereto, was adopted in full compliance with the provisions of Sections 18-60 through 18-85 of the Illinois Truth in Taxation Law.

IN WITNESS THEREOF, I have placed my official signature this 14th day of December, 2015.

---

Anthony Borrelli, Board President  
Board of Education  
Community Consolidated School  
District No. 64  
Cook County, Illinois

ATTEST:

---

Vicki Lee, Board Secretary

**RESOLUTION #1154 TO INSTRUCT THE COUNTY CLERK HOW TO APPORTION  
2015 TAX LEVY EXTENSION REDUCTIONS FOR COMMUNITY CONSOLIDATED  
SCHOOL DISTRICT #64, PARK RIDGE-NILES, COOK COUNTY, ILLINOIS**

**WHEREAS**, 1-10 of the Property Tax Extension Limitation Law (“PTELL”) provides that the County Clerk shall extend a tax rate for the sum of a taxing district’s funds that is not greater than the limiting rate; and

**WHEREAS**, PTELL 1-10 further provides that if the County Clerk is requires to reduce the aggregate extension of a taxing district, the clerk shall proportionally reduce the extension for each fund unless otherwise requested by the taxing district; and

**WHEREAS**, the Board of Education of Community Consolidated School District #64, County of Cook, State of Illinois, (hereinafter “the Board”) has adopted a levy for the year 2015 for taxes for the following purposes or funds of said district: Tort Immunity, Transportation, Educational, Operations and Maintenance, Social Security, Municipal Retirement, Bond and Interest, Working Cash fund, and Special Education; and

**WHEREAS**, the Board has determined that if the County Clerk must extend taxes in an amount that is less than the aggregate amount of the levy for 2015, such reduction shall not be proportionate in all funds but rather, shall be made as hereinafter specified;

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Education of Community Consolidated School District #64, County of Cook, State of Illinois, as follows:

**Section 1.** If the County Clerk of Cook County is prohibited by the Property Tax Extension Limitation Law from extending taxes for the full amount of the 2015 aggregate levy of School District #64, then in the event the levy for each of the districts funds shall not be reduced proportionally.

**Section 2:** If the County Clerk of Cook County is prohibited by the Property Tax Extension Limitation Law from extending taxes for the full amount of the 2015 aggregate levy of School District #64, any necessary reduction of taxes shall be in the following order:

<b>Fund</b>	<b>Percentage of Reduction</b>
Education	100%

**Section 3:** This Resolution shall be in full force and effect forthwith upon its passage.

AYES: \_\_\_\_\_

NAYS: \_\_\_\_\_

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

PRESENT: \_\_\_\_\_

Adopted this 14<sup>th</sup> day of December 2015.

BOARD OF EDUCATION  
COMMUNITY CONSOLIDATED SCHOOL DISTRICT #64  
COUNTY OF COOK  
STATE OF ILLINOIS

By: \_\_\_\_\_  
Anthony Borrelli, President

ATTEST: \_\_\_\_\_  
Vicki Lee, Secretary, Board of Education



**RESOLUTION #1155 AUTHORIZING TAX FOR ILLINOIS MUNICIPAL RETIREMENT  
PURPOSES**

WHEREAS, Section 7-171 of the Illinois Pension Code (40 ILCS 5/7-171) authorizing levy of a special tax for Illinois Municipal Retirement Fund purposes in accordance with the provisions set forth in said section of the Pension Code; and

WHEREAS, this Board does hereby intend to authorize such tax,

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of School District 64, Cook County, Illinois as follows:

SECTION 1. This Board by this proper resolution does hereby levy the sum of \$1,365,000 for the year 2015 as a special tax for Illinois Municipal Retirement Fund purposes in accordance with the provisions of Section 7-171 of The Illinois Pension Code and the County Clerk is directed to extend taxes for such purpose to meet the needs of the District.

SECTION 2. The President and Secretary are hereby directed to file a certified copy of this resolution with the County Clerk of each county within which this district has taxable property and to request extension of such taxes for the 2015 tax year.

MEMBER \_\_\_\_\_ moved that the foregoing resolution be adopted  
and  
MEMBER \_\_\_\_\_ seconded the motion, upon the roll being called the  
members voted as follows:

AYES:

NAYS:

ABSENT:

PRESENT:

The President declared the motion had been duly adopted.

---

President,  
Board of Education

---

Secretary,  
Board of Education

**C E R T I F I C A T E**

**WE DO HEREBY CERTIFY** that we are respectively the duly elected,  
appointed and acting President and Secretary of the Board of Education of  
School District No. 64, Cook County, Illinois.

**WE DO FURTHER CERTIFY** that attached hereto is a true, correct and  
complete copy of a proper resolution adopted by the Board of Education of said  
School District on December 14, 2015 levying the sum of \$1,365,000 as a special  
tax for Illinois Municipal Retirement Fund purposes and \$850,000 for Social  
Security purposes in accordance with the provisions of Section 7-171. of the  
Illinois Pension Code (40 ILCS 5/7-171).

**DATED: December 14, 2015**

---

**President,  
Board of Education**

---

**Secretary,  
Board of Education**

Ad Number: 3748461-1  
 Client Name: / PO# Truth in Taxatio  
 Insertion Number: Park Ridge School District 64  
 Size: 4 x 5.25  
 Color Type: B&W  
 Description: Truth in Taxation Newspaper2015

## Judicial Sale

IN THE CIRCUIT COURT OF COOK COUNTY, ILLINOIS  
 COUNTY DEPARTMENT - CHANCERY DIVISION

FEDERAL NATIONAL MORTGAGE ASSOCIATION  
 Plaintiff,

vs.  
 LUANN O'BRIEN, MIRELA O'BRIEN, ANA MIRELA O'BRIEN, MORTON  
 GROVE ESTATES BUILDING NO. 2 ASSOCIATION, UNKNOWN OWN  
 ERS AND NON-RECORD CLAIMANTS, CITIBANK (SOUTH DAKOTA) N.A.  
 Defendants

10 CH 19015  
 8640 N. Waukegan Road, Unit 423  
 Morton Grove, IL 60053

### NOTICE OF SALE

PUBLIC NOTICE IS HEREBY GIVEN that pursuant to a judgment of foreclosure and sale entered in the above cause on September 3, 2015 and amended on November 9, 2015, an agent for the Judicial Sales Corporation will on January 14, 2016, at the Judicial Sales Corporation, One South Wacker Drive, 24th Floor, Chicago, IL 60606, sell at public auction to the highest bidder, as set forth below, the following described real estate:

Commonly known as 8640 N. Waukegan Road, Unit 423, Morton Grove, IL 60053

Property Index No. 10-19-1009-019-1030

The real estate is improved with a residential condominium.

The judgment amount was \$251,782.03.



Upon payment in full of the amount bid, the purchaser will receive a Certificate of Sale that will entitle the purchaser to a deed to the real estate after confirmation of the sale.

The property will NOT be open for inspection and plaintiff makes no representation as to the condition of the property. Prospective bidders are admonished to check the court file to verify all information.

If this property is a condominium unit, the purchaser of the unit at the foreclosure sale, other than a mortgagee, shall pay the assessments and the legal fees required by the Condominium Property Act, 765 ILCS 605.9/PM(1) and (PM)(4). If this property is a condominium unit which is part of a common interest community, the purchaser of the unit at the foreclosure sale other than a mortgagee shall pay the assessments required by the Condominium Property Act, 765 ILCS 605.15, 605.16-17.

IF YOU ARE THE MORTGAGOR (HOMEOWNER) YOU HAVE THE RIGHT TO REMAIN IN POSSESSION FOR 30 DAYS AFTER ENTRY OF AN ORDER OF POSSESSION, IN ACCORDANCE WITH SECTION 15-1701(C) OF THE ILLINOIS MORTGAGE FORECLOSURE LAW.

You will need a photo identification (issued by a government agency, driver's license, passport, etc.) in order to gain entry into our building and the foreclosure sale room in Cook County and the same identification for sales held at other county venues where The Judicial Sales Corporation conducts foreclosure sales.

For information contact Plaintiff's attorney: HEAVNER, BEYERS & MEHLER, L.L.C., 111 East Main Street, DECATUR, IL 62521, (217) 422-1719

If the sale is not confirmed for any reason, the Purchaser at the sale shall be entitled only to a return of the purchase price paid. The Purchaser shall have no further recourse against the Mortgagee, the Mortgagee's attorney, or the Mortgagee's attorney.

THE JUDICIAL SALES CORPORATION  
 One South Wacker Drive, 24th Floor, Chicago, IL 60606-6659 (312) 236-5016  
 You can also visit The Judicial Sales Corporation at [www.jscc.com](http://www.jscc.com) for a 7 day status report of pending sales.

HEAVNER, BEYERS & MEHLER, L.L.C.  
 111 East Main Street  
 DECATUR, IL 62521  
 (217) 422-1719  
 Attorney Code: 40387  
 Case Number: 10 CH 19015  
 TSC# 35-16749

NOTE: Pursuant to the Fair Debt Collection Practices Act, you are advised that Plaintiff's attorney is deemed to be a debt collector attempting to collect a debt and any information obtained will be used for that purpose.  
 12/3, 12/10, 12/17/15 3772912

### BUSINESS OWNERS Advertise with us!

The Classifieds can showcase your business and services! Advertise your cleaning service, mortgage company or daycare with us today!

Call 866-399-0537 or visit us online at [placead.tribune.com](http://placead.tribune.com)  
[placead.tribune.com](http://placead.tribune.com)  
[placead.tribune.com](http://placead.tribune.com)

### APARTMENT FOR RENT?

The search begins here! Many apartment and home hunters check the Classifieds before looking for a new place to live. Advertise your rental units with us to get a jump on the competition! Call 866-399-0537 or visit [placead.tribune.com](http://placead.tribune.com)  
[placead.tribune.com](http://placead.tribune.com)  
[placead.tribune.com](http://placead.tribune.com)

## NOTICE OF PROPOSED PROPERTY TAX INCREASE FOR COMMUNITY CONSOLIDATED SCHOOL DISTRICT 64

I. A public hearing to approve a proposed property tax levy increase for Community Consolidated School District No. 64, Cook County, Illinois, for 2015 will be held on December 14, 2015 at 7:00 p.m. at Jefferson School, 8200 Greendale, Niles, Illinois. Any person desiring to appear at the public hearing and present testimony to the taxing district may contact Luann Kolstad, Chief School Business Official, 164 S. Prospect Road, Park Ridge IL, (847) 318-4324.

II. The corporate and special purpose property taxes extended or abated for 2014 were \$61,870,894.15.

The proposed corporate and special purpose property taxes to be levied for 2015 are \$64,670,000.00. This represents a 4.53% increase over the previous year.

III. The property taxes extended for debt service and public building commission leases for 2014 were \$3,326,331.33.

The estimated property taxes to be levied for debt service and public building commission leases for 2015 are \$3,160,700.00. This represents a 4.99% decrease from the previous year.

IV. The total property taxes extended or abated for 2014 were \$65,197,225.48.

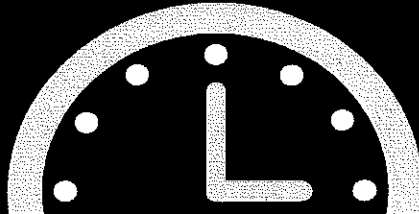
The estimated total property taxes to be levied for 2015 are \$67,830,700.00. This represents a 4.04% increase over the previous year.

## Get stories by the week and hour

Visit us online for more community news to help you make informed decisions around the clock.

## Chicago Tribune

[chicagotribune.com/suburbs](http://chicagotribune.com/suburbs)



## LEGALS

### Foreclosures

IN THE CIRCUIT COURT OF COOK COUNTY, ILLINOIS  
 COUNTY DEPARTMENT - CHANCERY DIVISION

THE BANK OF NEW YORK MELLON TRUST COMPANY, N.A., AS TRUSTEE FOR THE CERTIFICATEHOLDERS OF CHASE REAL ESTATE MORTGAGE TRUST 2005-BCA, MORTGAGE PASS THROUGH CERTIFICATES, SERIES 2005-BCB

Plaintiff,

vs.  
 CATHYANNE RESTIVO AKA CATHYANNE RESTIVO, JOSEPH SPINA, CITIBANK, FEDERAL SAVINGS BANK, 164 SOUTH AVENUE HOME OWNERS ASSOCIATION, UNKNOWN OWNERS, GENERALLY AND NON-RECORD DEFENDANTS

NO: 15 CH 15129  
 Property Address:  
 345 N. Waukegan Ave. Apt. 7B  
 Park Ridge, IL 60068  
 CAL 61

NOTICE OF PUBLICATION AS TO UNKNOWN OWNERS AND NON-RECORD CLAIMANTS

The requisite affidavit for publication having been filed, notice is hereby given to UNKNOWN OWNERS, GENERALLY, AND NON-RECORD CLAIMANTS, Defendants, in the above-captioned action, that a Complaint for Foreclosure and Other Relief has been commenced in the Circuit Court of Cook County, by said Plaintiff against you and other defendants praying for the foreclosure of certain mortgages conveying the premises legally described as follows:

LEGAL DESCRIPTION:  
 UNIT 2B IN THE CONDOMINIUM, AS DELINEATED AND DEFINED IN THE DECLARATION RECORDED AS DOCUMENT NO. 2697742, AS AMENDED FROM TIME TO TIME, TOGETHER WITH ITS UNDIVIDED PERCENTAGE INTEREST IN THE COMMON ELEMENTS IN SECTION 35, TOWNSHIP 41 NORTH, RANGE 12 EAST, THE THIRD PRINCIPAL MERIDIAN IN COOK, ILLINOIS.

FILED: 07-35-1009-028-0002  
 COMMON ADDRESS:  
 164 S. Prospect Road, Park Ridge, IL 60068

And which mortgages were made by Catharine Restivo and Joseph Spina, as Mortgagees, and given to Mortgagee, Citibank, N.A., as Mortgagee, to wit: that certain "Mortgage" dated February 12, 2004 and recorded as Document No. 05425059, that said mortgages were duly issued out of said court against you as provided by law, and that the said Complaint is now pending for foreclosure of said mortgages and for other relief.

Now, therefore, unless you UNKNOWN HEIR and LEGAL OR ESTATE, GENERALLY, AND NON-RECORD CLAIMANTS, file your appearance and answer to the Complaint in said action in the office of the clerk of the Circuit Court of Cook County, Chancery Division, on or before the 4th day of JANUARY, 2016, default may be entered against you at any time after that day and a judgment entered in accordance with the prayer for relief in said Complaint.

CLERK OF THE CIRCUIT COURT

Kluemper & Platt, LLC  
 65 E. Wacker Place, Ste. 2300  
 Chicago, Illinois 60601  
 (312) 201-6679  
 Attorney No. 38413  
 Out File # SMSE-3097  
 12/3, 12/10, 12/17/15  
 3762267

### NEW AD PLACEMENT

The Classifieds are available for ad placement 24 hours a day, 7 days a week, 365 days a year for your convenience!

Visit [placead.tribune.com](http://placead.tribune.com)

## Foreclosures

IN THE CIRCUIT COURT OF COOK COUNTY, ILLINOIS  
 COUNTY DEPARTMENT - CHANCERY DIVISION

U.S. BANK NATIONAL ASSOCIATION AS TRUSTEE FOR SUCCESSORS IN INTEREST TO BANK OF AMERICA, NATIONAL ASSOCIATION AS TRUSTEE FOR SUCCESSORS IN INTEREST TO BANK OF AMERICA, NATIONAL ASSOCIATION AS TRUSTEE FOR BEAR STEARNS ASSET BACKED SECURITIES TRUST 2004-HEA, ASSET BACKED CERTIFICATES, SERIES 2004-HEA

Plaintiff,

vs.  
 MAURILIO BERNAL JR., GREAT WESTERN BANK FARGO WORLD SAVINGS AND LOAN ASSOCIATION, ANILIA FLOSA, CYNTHIA SUTHERN AS SPECIAL REPRESENTATIVE FOR ELIZABETH SUTHERN, FOR ELIZABETH SUTHERN, DECEASED, UNKNOWN HEIRS AND LEGATES OF ELIZABETH SUTHERN, UNKNOWN OWNERS, GENERALLY AND NON-RECORD CLAIMANTS, DEFENDANTS

NO: 15 CH 3818  
 Property Address:  
 7011 N. Crawford Ave.  
 Lincolnwood, IL 60072  
 CAL 64

NOTICE OF PUBLICATION AS TO UNKNOWN OWNERS AND NON-RECORD CLAIMANTS

The requisite affidavit for publication having been filed, notice is hereby given to UNKNOWN OWNERS, GENERALLY, AND NON-RECORD CLAIMANTS, Defendants, in the above-captioned action, that a Complaint for Foreclosure and Other Relief has been commenced in the Circuit Court of Cook County, by said Plaintiff against you and other defendants praying for the foreclosure of certain mortgages conveying the premises legally described as follows:

LEGAL DESCRIPTION:  
 LOTS 15 AND 26 IN CRAWFORD SUBDIVISION IN THE WEST 1/2 OF THE NORTHWEST 1/4 OF SECTION 35, TOWNSHIP 41 NORTH, RANGE 12 EAST, OF THE THIRD PRINCIPAL MERIDIAN IN COOK COUNTY, ILLINOIS, AS DOCUMENT NO. 05425059, RECORDED AS DOCUMENT NO. 05425059, IN COOK COUNTY, ILLINOIS.

FILED: 10-35-110-047-0002  
 COMMON ADDRESS:  
 7011 N. Crawford Ave., Lincolnwood, IL 60072

And which mortgages were made by Plaintiff, U.S. Bank National Association, as Mortgagee, and given to Plaintiff, U.S. Bank National Association, as Mortgagee, to wit: that certain "Mortgage" dated February 12, 2004 and recorded as Document No. 05425059, that said mortgages were duly issued out of said court against you as provided by law, and that the said Complaint is now pending for foreclosure of said mortgages and for other relief.

Now, therefore, unless you UNKNOWN HEIR and LEGAL OR ESTATE, GENERALLY, AND NON-RECORD CLAIMANTS, file your appearance and answer to the Complaint in said action in the office of the clerk of the Circuit Court of Cook County, Chancery Division, on or before the 21th day of DECEMBER, 2015, default may be entered against you at any time after that day and a judgment entered in accordance with the prayer for relief in said Complaint.

CLERK OF THE CIRCUIT COURT

Kluemper & Platt, LLC  
 65 E. Wacker Place, Ste. 2300  
 Chicago, Illinois 60601  
 (312) 201-6679  
 Attorney No. 38413  
 11/19, 11/26, 12/3/15  
 3750283

### SELL, SELL, SELL

Your Start! Placing an ad in the classifieds is the most cost-effective way to sell your home, car or valuables! Call 866-399-0537 or go online to [placead.tribune.com](http://placead.tribune.com) to place your advertisement.

To: Laurie Heinz, Superintendent  
Board of Education

Appendix 2

From: Luann Kolstad, Chief School Business Official

Subject: Illinois State Board of Education (ISBE) Qualified School Construction Bonds (QSCBs) and Update on Projections

Date: December 14, 2015

---

On November 20, 2015, the Illinois State Board of Education (ISBE) approved allocation guidelines and an application process for Qualified School Construction Bonds (QSCBs).

### **Background Information:**

In 2009 as part of the American Recovery and Reinvestment Act (ARRA), the federal government created QSCBs. The nationwide volume limitation of \$22 billion was allocated among the states and certain, large educational agencies within states. In the state of Illinois, Chicago Public Schools received \$500 million in QSCBs volume limitation at that time. Recently the Governor's office of Management and Budget returned the Illinois' QSCBs allocation to ISBE. The amount available for all other school districts is \$495,602,000.

As part of the Hiring Incentives to Restore Employment (HIRE) Act, passed in March 2010, issuers of QSCBs receive a subsidy from the U.S. Treasury. This subsidy offsets all or a portion of the interest cost for a bond financing. Due to sequestration, the subsidy is currently set at 93% reimbursement of interest costs to the district.

### **What are QSCBs?**

QSCBs are taxable bonds that may be issued by state or local governments to finance, new construction, land acquisition, renovating/rehabbing of school buildings and to purchase equipment to be used in these facilities. Shovel ready projects will be funded first. Our District qualifies for this since we have available debt capacity and the ability to start our projects within six months. However, if they receive more applications than there are funds available, ISBE will use criteria such as low income population and property tax rates to prioritize which schools will receive the QSCBs. Unfortunately, if this is the case, there is a strong possibility the District will not qualify.

School districts must reasonably expect to incur a binding commitment with a third party (contractor) within six months of the date of issuance to spend at least 10% of QSCBs proceeds. In addition, the district must spend 100% of the proceeds of the issue within three years of the date of the issuance of QSCBs.

### **What Does the Board Need to Do?**

At tonight's meeting we will be reviewing the attached bonding scenario prepared by Elizabeth Hennessey at William Blair. If the board agrees to move forward, the administration will prepare the application. At the January 11, 2016 Board of Education meeting, the board would take action by approving a resolution approving the QSCB application. Applications are due to ISBE by January 15, 2016.

## What is the Potential Savings to the Taxpayer?

Based on the issuance of \$24.35M in non-referendum debt, the District could expect to receive a subsidy of \$10.55M back from the federal government. This represents a repayment of 93% of the interest costs for the bond issue from the federal government. The attached bonding scenario shows the savings along with the Projected Debt Service Tax Rate.

## What if we Receive Authority and Board Does Not Want to Move Forward?

The board has up to 18 months to issue the QSCBs and three years from the award date to spend the funds. The board is under no obligation to issue the bonds.

### Update on Financial Projections:

The administration has updated the financial projections based on current conditions in the economy and the possibility of a two year property tax freeze for the 2017 and 2018 tax levy years. Low gas prices are great for consumers, but play havoc with the CPI-U that is used to determine the amount of new money the District will be able to access with the 2016 tax levy.

The financial projections have been adjusted to reflect new CPI amounts of 0.5% in 2016 and 0.0% in both 2017 and 2018 tax levies. Governor Rauner's proposal to the Democrats includes a two-year property tax freeze, which would hit Cook County with the 2017 and 2018 tax levies. New property percentages have not been changed. It should be noted that the only new money that would be received in 2017 and 2018 is from the new construction estimates.

The following chart shows the amount of new money that could be expected with the adjustment in CPI:

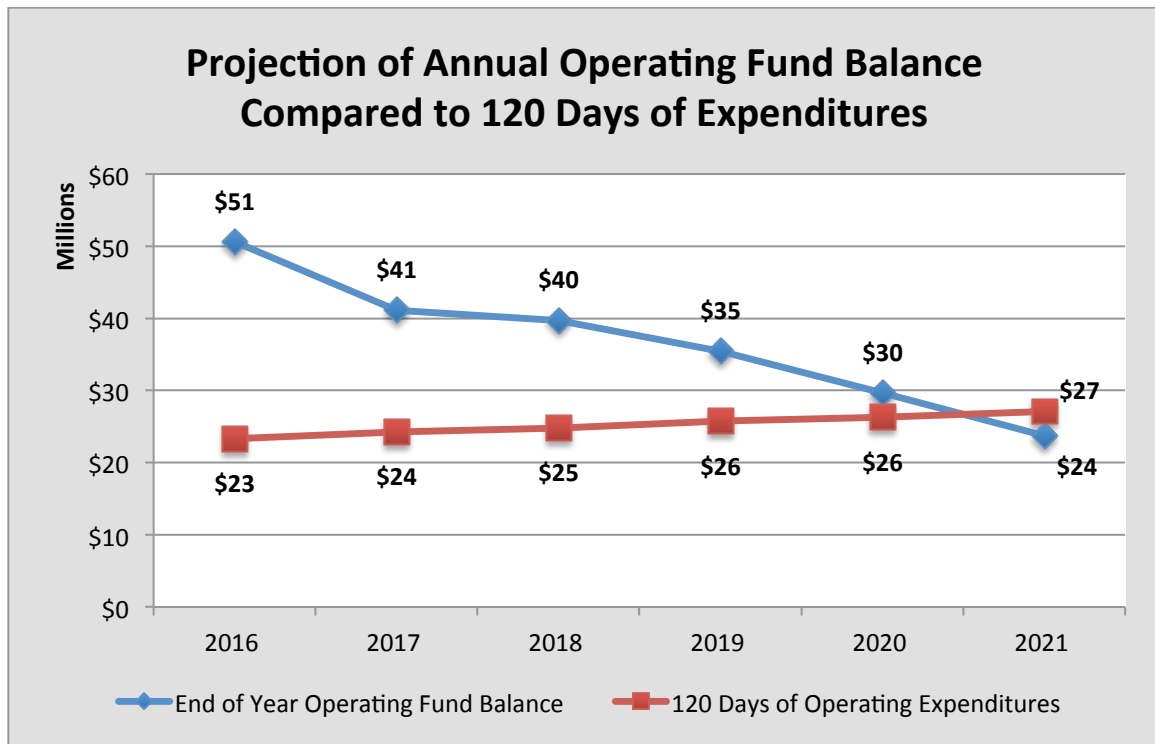
<b>Tax Levy Year</b>	<b>Original CPI Estimate</b>	<b>Estimate of New Money</b>	<b>New CPI Estimate</b>	<b>Estimate of New Money</b>	<b>Variance in New Money</b>
2016	1.00%	\$ 920,432	0.50%	\$ 605,689	-\$ 314,743
2017	1.00%	\$ 931,669	0.00%	\$ 291,508	-\$ 640,161
2018	1.00%	\$ 943,022	0.00%	\$ 290,608	-\$ 652,414
<b>Total New Money</b>		<b>\$2,795,123</b>		<b>\$ 1,187,805</b>	<b>-\$ 1,607,318</b>

If this scenario comes to fruition, the District will lose approximately \$1.6M. This is only approximate since we do not know what new construction will be over the next three years. The Estimate of New Money represents the total funds that would be available for any increases in expenditures for the next three years. If the District's increase in expenditures exceeds this amount, the fund balance will decrease accordingly. The Estimate of New Money represents my proposal to live within our means to continue to push off a rate increase referendum in the Operations Funds.

The following chart and graph reflects the projected Fund Balance and Days Cash on Hand taking into account that the board will designate the \$10M in Working Cash for future capital projects. Based on

the board's decision to maintain a 33% or 120 Days Cash on Hand, the District could potentially make it to 2020. This is also predicated on the assumptions made in the Financial Projections regarding future expenditures. Based on living within our means, we will need to make adjustments in future expenditures to continue to push off a referendum for operations. However, I caution the board, that future revenue and expenditures are only estimates in some cases. The District has many unknowns at this time in terms of both revenue and expenditures.

Fiscal Year	Original Projected Fund Balance	Original % Fund Balance	Original Days Cash on Hand		Updated Projected Fund Balance	Updated % Fund Balance	Updated Days Cash on Hand
2016	\$ 50,567,162	72.28%	264		\$ 50,567,162	72.28%	264
2017	\$ 41,109,016	56.41%	206		\$ 41,097,050	56.40%	206
2018	\$ 40,204,195	53.96%	197		\$ 39,711,749	53.30%	195
2019	\$ 37,172,917	48.17%	176		\$ 35,411,175	45.89%	167
2020	\$ 33,356,999	42.28%	154		\$ 29,698,918	37.64%	137
2021	\$ 28,981,763	35.68%	130		\$ 23,700,990	29.18%	107



## **REPORT AND ACCEPTANCE OF ANNUAL AUDIT FY15**

The following documents are enclosed for Board review and acceptance:

- Audited Financial Statements for the Year Ended June 30, 2015
- Required Communication Letters

### **Audited Financial Statements**

The District's financial statements for the year ending June 30, 2015, were audited by Klein Hall CPA's. The auditors issued a clean opinion indicating the District's financials are free of material misstatement.

There was one significant change to the District's financial statements this year. A new Governmental Accounting Standards Board (GASB) Statement went into effect that required school districts to report a liability on the Statement of Net Position for the District's share of the IMRF and TRS pension liabilities as determined by an actuary. For comparative purposes, the auditors also restate our net position at the beginning of the year as if the liabilities had been present last year. This reduced our beginning of the year net position by \$8 million as compared to last year's audited balances. It's important to note that these liabilities are shown on the full accrual financial statements only and do not affect the District's fund balance. Pages 35-45 of the audit report provide more detail on the pension liabilities.

### **Required Communication Letters**

The Required Communication Letters written by the auditors consist of three separate letters. The first letter titled "Report on Internal Control over Financial Reporting and on Compliance and Other Matters" describes any findings identified by the auditor related to numbers in the financial statements or the District's internal controls. Findings are reported to the State of Illinois each year and fall within one of three categories based on their severity (from most severe to least severe):

- Material weakness – a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis.
- Significant deficiency – a deficiency, or 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.
- Control deficiency – 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.

We are pleased to report that the auditors did not identify any findings within the material weakness, significant deficiency, or control deficiency categories for fiscal year 2014-15.

The second letter titled "Management Comments" includes any minor recommendations from the auditors that are mentioned solely for the District's consideration. The auditors made one recommendation for 2014-15 as follows:

Auditor Recommendation: The auditors noted that the District performed several significant capital projects in recent years. The District's last full appraisal of its property and equipment was completed in 2011. The auditors recommended that the District consider another full appraisal for the June 30, 2016 audit.

District Response: This is the third consecutive year the auditors have made this recommendation, and the District agrees that an updated appraisal of its buildings and equipment would be appropriate. A full appraisal will reassess the true value of the District's facilities and ensure the District has adequate insurance coverage for its assets. The business office will work with the appraisal company in the spring to start the process so the report will be finalized in time for the June 30, 2016 audit.

The third letter titled "Communication with Those Charged with Governance" is a report to the Board of Education of the auditor's responsibilities and any unusual matters encountered during the audit. The auditors did not highlight anything out of the ordinary.

### **Conclusion**

The business office views the annual audit as an important tool to validate the accuracy of the financial information that serves as the basis for many of the Board's decisions. The opinions of the independent auditor also add transparency regarding how the community's money is being spent. The District is always receptive to the auditor's requests for information and recommendations regarding procedural improvements.

### **ACTION ITEM 15-12-2**

I move that the Board of Education of Community Consolidated School District 64, Park Ridge-Niles, Illinois, accept the annual audit report as presented for the fiscal year ending June 30, 2015.

Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_

AYES:

NAYS:

PRESENT:

ABSENT:

December 14, 2015



***PARK RIDGE-NILES  
SCHOOL DISTRICT NO. 64***

**Annual Financial Report**

**For The Year Ended  
June 30, 2015**

**PARK RIDGE-NILES SCHOOL DISTRICT NO. 64**

June 30, 2015

**TABLE OF CONTENTS**

---

	<u>Page(s)</u>
<b>Financial Section:</b>	
<b>Independent Auditor's Report</b>	1-2
<b>Management's Discussion and Analysis</b>	3-12
<b>Basic Financial Statements</b>	
Government-wide Financial Statements:	
Statement of Net Position	13
Statement of Activities	14
Fund Financial Statements:	
Balance Sheet – Governmental Funds	15
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	16
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	17
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	18
Statement of Fiduciary Assets and Liabilities – Agency Fund	19
Notes to Financial Statements	20-52
<b>Required Supplementary Information</b>	
Schedule of Changes in the Employer's net Pension Liability and Related Ratios	53
Schedule of Employer Contributions Illinois Municipal Retirement Fund	54

**PARK RIDGE-NILES SCHOOL DISTRICT NO. 64**

June 30, 2015

**TABLE OF CONTENTS**

---

	<u>Page(s)</u>
Schedule of the District's Proportionate Share of the net Pension Liability	55
Schedule of Employer Contributions Teachers' Retirement System	56
Schedule of Funding Progress – Other Postemployment Benefits	57
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General Fund	58
Notes to Required Supplementary Information	59
<b>Combining and Individual Fund Financial Statements and Schedules</b>	
General Fund:	
Balance Sheet by Account	60
Schedule of Revenues, Expenditures, and Changes in Fund Balances by Account	61
Educational Account:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual	62-70
Operations and Maintenance Account:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual	71-72
Working Cash Account:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual	73
Tort Immunity Account:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual	74-75
Combining Balance Sheet – Nonmajor Governmental Funds	76
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds	77
Special Revenue Funds:	
Transportation Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual	78
Municipal Retirement/Social Security Fund:	

**PARK RIDGE-NILES SCHOOL DISTRICT NO. 64**

June 30, 2015

**TABLE OF CONTENTS**

---

	<u>Page(s)</u>
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual	79
Debt Service Fund:	
Debt Service Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual	80
Capital Projects Funds	
Capital Projects Fund	
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual	81
Agency Funds – Activity Funds – Statement of Changes In Assets and Liabilities	82
Schedule of Property Tax Rates, Extensions and Collections Last Five Tax Levy Years	83
Operating Cost and Tuition Charge	84



## *Independent Auditor's Report*

Board of Education  
Park Ridge-Niles School District No. 64  
Park Ridge, IL

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Park Ridge-Niles School District No. 64, as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise Park Ridge-Niles School District No. 64's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Park Ridge-Niles School District No. 64's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 entity'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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Park Ridge-Niles School District No. 64, as of June 30, 2015, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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

The District adopted GASB Statement No. 68, *Accounting and Financial Reporting for Pensions—an amendment of GASB Statement No. 27*, during the year ended June 30, 2015. Statement No. 68 expands disclosures related to pensions and requires the District to report the net pension liability in the statement of net position. The adoption of

THIS PAGE INTENTIONALLY LEFT BLANK

this statement had no effect on any of the District's fund balances but reduced the District's governmental activities net position by \$8,333,530 as of July 1, 2014 as disclosed in note 15. Our opinions are not modified with respect to this matter.

#### ***Other Matters***

##### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the *management's discussion and analysis and budgetary comparison information* be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

##### ***Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Park Ridge-Niles School District No. 64's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and is not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements are 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 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 combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The statistical section 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.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated October 15, 2015 on our consideration of Park Ridge-Niles School District No. 64'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 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 Park Ridge-Niles School District No. 64's internal control over financial reporting and compliance.



Klein Hall CPAs  
Aurora, Illinois  
October 15, 2015

**PARK RIDGE-NILES SCHOOL DISTRICT NO. 64  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2015**

---

This section of Park Ridge-Niles School District No. 64's annual financial report presents its discussion and analysis of the District's financial performance during the fiscal year ending June 30, 2015. Please read it in conjunction with the District's financial statements, which immediately follow this section. All amounts are expressed in millions of dollars unless otherwise noted.

The Management's Discussion and Analysis (MD&A) is an element of the reporting model adopted by the Governmental Accounting Standards Board (GASB) in their Statement No. 34, Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments, issued June 1999. The MD&A is management's explanation of the District's financial position.

**Financial Highlights**

- In total, net position increased by \$2.4. This represents a 3% increase from 2014.
- General revenues accounted for \$66.6 in revenue or 77% of all revenues. Program specific revenues in the form of charges for services and fees and grants accounted for \$20.4 or 23% of total revenues of \$87.0.
- Total revenues were level with the prior year, and total expenses increased 5%, which is primarily due to the change in net pension liability as required by the implementation of GASB Statement No. 68.
- The District is positioned to receive a Recognition financial profile rating from the Illinois State Board of Education for 2015, which is the highest possible rating. The State Board officially approves the ratings in March.

**Overview of the Financial Statements**

This annual report consists of three parts: management's discussion and analysis (this section), the basic financial statements, and required supplementary information. The basic financial statements include two kinds of statements that present different views of the District:

The first two statements are district-wide financial statements that provide both short-term and long-term information about the District's overall financial status.

The remaining statements are fund financial statements that focus on individual parts of the District, reporting the District's operations in more detail than the district-wide statements.

The governmental funds statements tell how basic services such as regular and special education were financed in the short term as well as what remains for future spending.

Fiduciary funds statements provide information about the financial relationships in which the District acts solely as a trustee or agent for the benefit of others.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the financial statements with a comparison of the District's budget for the year.



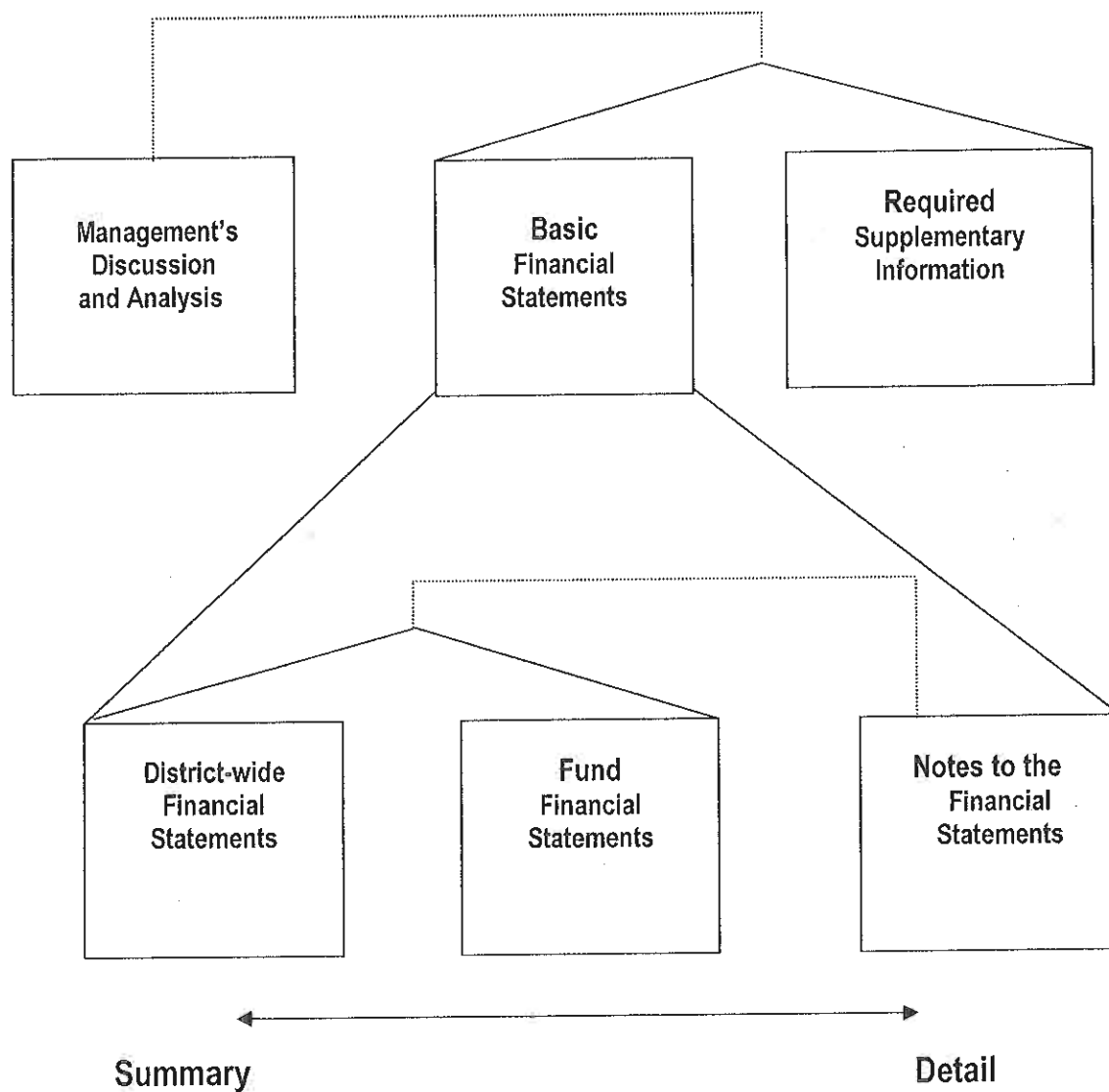
**PARK RIDGE-NILES SCHOOL DISTRICT NO. 64  
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2015**

---

Figure A-1 shows how the various parts of this annual report are arranged and related to one another.

**Figure A-1**

***Organization of Park Ridge-Niles School District No. 64 Annual Financial Report***



**PARK RIDGE-NILES SCHOOL DISTRICT NO. 64  
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2015**

Figure A-2 summarizes the major features of the District's financial statements, including the portion of the District's activities they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis highlights the structure and contents of each of the statements.

**Figure A-2**

***Major Features of the District-wide and Fund Financial Statements***

	District-wide Statements	Fund Financial Statements	
		Governmental Funds	Fiduciary Funds
Scope	Entire District (except fiduciary funds)	The activities of the District that are not proprietary or fiduciary, such as Educational and Operations & Maintenance	Instances in which the District administers resources on behalf of someone else, such as student activities monies
Required financial statements	<ul style="list-style-type: none"> <li>• Statement of net position</li> <li>• Statement of activities</li> </ul>	<ul style="list-style-type: none"> <li>• Balance sheet</li> <li>• Statement of revenues, expenditures, and changes in fund balance</li> </ul>	<ul style="list-style-type: none"> <li>• Statement of fiduciary net position</li> <li>• Statement of changes in fiduciary net position</li> </ul>
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus
Type of asset/liability information	All assets, deferred outflows, liabilities, and deferred inflows, both financial and capital, short-term and long-term	Generally assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets or long-term liabilities included	All assets and liabilities, both short-term and long-term; funds do not currently contain capital assets, although they can
Type of inflow/outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and the related liability is due and payable	All additions and deductions during the year, regardless of when cash is received or paid

**PARK RIDGE-NILES SCHOOL DISTRICT NO. 64**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2015**

---

***District-wide Statements***

The district-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the District's assets, deferred inflows, liabilities, and deferred outflows. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two district-wide statements report the District's net position and how it has changed. Net position – the difference between the District's assets, liabilities and other deferred inflows/outflows – is one way to measure the District's financial health or position.

Over time, increases or decreases in the District's net position are an indicator of whether its financial position is improving or deteriorating, respectively.

To assess the District's overall health, additional non-financial factors such as changes in the District's property tax base and the condition of school buildings and other facilities must be considered.

In the district-wide financial statements, the District's activities are all categorized as Governmental activities. All of the District's basic services are included here, such as regular and special education, transportation, and administration. Property taxes and state aid finance most of these activities.

***Fund Financial Statements***

The fund financial statements provide more detailed information about the District's funds, focusing on its most significant or "major" funds – not the District as a whole. Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs:

- Some funds are required by state law and by bond covenants.
- The District establishes other funds to control and manage money for particular purposes (such as repaying its long-term debts) or to show that it is properly using certain revenues (such as federal grants).

The District has two categories of funds:

- **Governmental funds:** Most of the District's basic services are included in governmental funds, which generally focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the District-wide statements, additional information after each of the governmental funds statements explains the relationship (or differences) between them.
- **Fiduciary funds:** The District is the trustee, or fiduciary, for assets that belong to others, such as the student activities funds. The District is responsible for ensuring that the assets reported in these funds are used only for their intended purposes and by those to whom the assets belong. The District excludes these activities from the district-wide financial statements because it cannot use these assets to finance its operations.

**PARK RIDGE-NILES SCHOOL DISTRICT NO. 64  
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2015**

**Financial Analysis of the District as a Whole**

Net position: The District's *combined* net position increased 3% to \$76.0 million as of June 30, 2015 (See Figure A-3).

Figure A-3

Condensed Statement of Net Position (in millions of dollars)

	Governmental Activities	
	2015	2014
Assets:		
Current and other assets	\$ 95.1	\$ 98.0
Capital assets	46.0	43.2
Total Assets	141.1	141.2
Deferred Outflows:		
Deferred outflows related to pensions	2.6	0.8
Total Deferred Outflows	2.6	0.8
Liabilities:		
Current liabilities	5.8	7.8
Long-term debt outstanding	28.5	29.2
Total Liabilities	34.3	37.0
Deferred Inflows:		
Property taxes levied for subsequent year	32.4	31.4
Deferred inflows related to pensions	1.0	-
Total Deferred Inflows	33.4	31.4
Net position:		
Invested in capital assets, net of related debt	30.5	25.6
Restricted	11.7	17.4
Unrestricted	33.8	30.6
Total Net Position	\$ 76.0	\$ 73.6

The District continues to maintain a stable financial position.

The District's total revenues decreased slightly to \$87.0 million (See Figure A-4). Property taxes account for approximately 74% of the District's total revenues. An additional 21% of the District's revenue comes from general state aid and state and federal grants. Only 5% comes from direct charges for services in the form of student fees or other miscellaneous local revenues such as interest income.

**PARK RIDGE-NILES SCHOOL DISTRICT NO. 64**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2015**

The total cost of all programs and services increased 5% to \$84.6 million (See Figure A-4). The District's expenses are predominantly related to instructing, caring for (pupil services), and transporting students (77%). The District's administrative and business activities accounted for 9% of total costs, and another 9% was for maintenance and operation of the District's buildings. 5% of expenses relate to community services, tuition paid to private facilities, and interest on long-term debt.

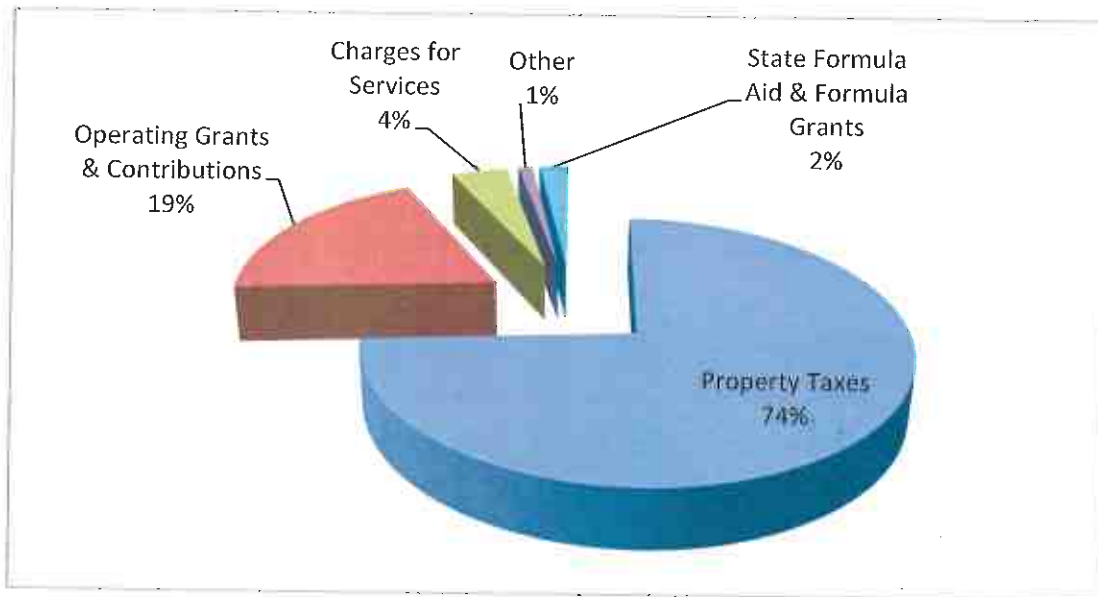
Total revenues surpassed expenses, increasing net position by \$2.4 million over last year.

Figure A-4  
Changes in Net Position from Operating Results (in millions of dollars)

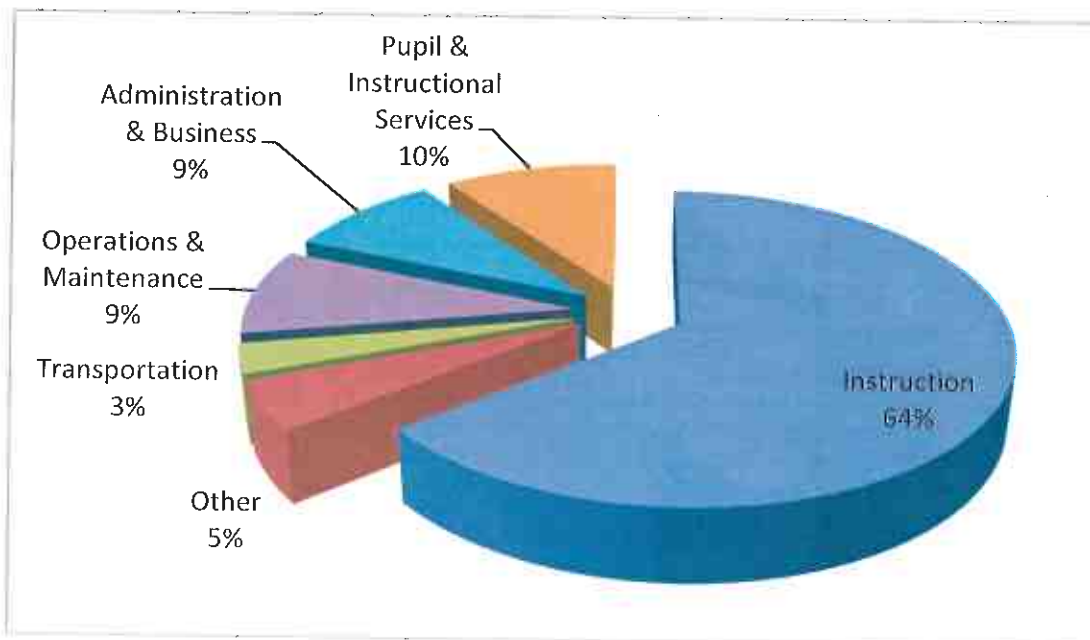
	Governmental Activities	
	2015	2014 Pre-GASB 68
Revenues		
<i>Program Revenues</i>		
Charges for Services	\$ 3.6	\$ 4.1
Operating Grants & Contributions	16.8	17.4
Capital Grants & Contributions	-	-
<i>General Revenues</i>		
Taxes	64.4	63.6
General State Aid	1.4	1.4
Other	0.8	0.8
Total Revenues	<u>\$ 87.0</u>	<u>\$ 87.3</u>
Expenses		
Instruction	54.3	53.2
Pupil & Instructional Services	8.1	6.9
Administration & Business	8.0	7.4
Transportation	2.2	1.6
Operations & Maintenance	7.6	7.4
Other	4.4	4.1
Total Expenses	<u>\$ 84.6</u>	<u>\$ 80.6</u>
<b>Increase in net position</b>	<u>\$ 2.4</u>	<u>\$ 6.7</u>

**PARK RIDGE-NILES SCHOOL DISTRICT NO. 64  
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2015**

**Figure A-5 Sources of Revenues for Fiscal Year 2015**



**Figure A-6 Expenses for Fiscal Year 2015**



**PARK RIDGE-NILES SCHOOL DISTRICT NO. 64  
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2015**

---

***Governmental Activities***

The District's governmental activities reported no change in revenues and a 5% increase in expenses as compared to the prior year. This resulted in a \$2.4 million increase in net position for fiscal year 2014-15.

The stable health of the District's finances can be credited to both a solid real estate tax base and a focused effort on controlled spending.

**Financial Analysis of the District's Funds**

The financial performance of the District is reflected in its governmental funds as well. The governmental funds as a whole reported fund balances of \$56.9 million, as compared to last year's ending fund balances of \$58.8 million. The decrease is largely attributable to the District spending down the proceeds in the Capital Projects Fund from the \$8.7 million bond issuance in 2014 as part of its summer construction projects for facility improvements. The bond proceeds will be nearly exhausted by the conclusion of the 2015 summer work. Three additional funds (Tort Immunity, Transportation, and Municipal Retirement/Social Security) experienced decrease in fund balance in fiscal year 2014-15. These decreases were a result of the District levying in these funds to more accurately reflect anticipated expenditures.

The District continues to maintain fund balance at a level that complies with the Board's policy requiring operating fund balance of at least 33% of annual operating fund expenses. It is important to note that only \$45.1 million of the District's \$56.9 million total fund balance is considered unassigned. This means the remaining \$11.8 million of fund balance is restricted for specific purposes such as debt service, retirement benefits, transportation, tort liability or capital projects.

***General Fund Budgetary Highlights***

The District's General Fund consists of the following budgetary accounts: Educational, Operations and Maintenance, Working Cash, and Tort Immunity. The analysis below takes into account the collective performance of these accounts.

- Revenues in the General Fund were slightly lower than budgeted revenues. The \$24,000 variance equates to only a 0.03% difference from budget, which is remarkable given the uncertainty involved with predicting when tax collections and state grant revenue will be received.
- The General Fund's expenditures were lower than budgeted by \$2.2 million (or 2.8%). The budget includes an estimate for retirement payments made by the State of Illinois on behalf of the District's employees, which are recorded as a revenue and expenditure for identical amounts. \$1.1 million of the General Fund's budget to actual variance is due to a difference in estimate of the on-behalf payments. The remainder of the variance is attributable to the District's budgetary controls. The District uses enrollment and staffing projections to control spending while continuing to provide a high-quality education and new learning opportunities for its students.

**PARK RIDGE-NILES SCHOOL DISTRICT NO. 64**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2015**

**Capital Asset and Debt Administration**

***Capital Assets***

By the end of 2015, the District had invested \$46.0 million in a broad range of capital assets, including school buildings, technology equipment, audio-visual equipment and administrative offices (See Figure A-7). (More detailed information about capital assets can be found in Note 3 to the financial statements.) Total depreciation expense for the year was approximately \$2.2 million, while additions to buildings and equipment amounted to \$5.0 million.

Figure A-7  
Capital Assets (net of depreciation, in millions of dollars)

	Governmental Activities	
	2015	2014
Land	\$ 0.4	\$ 0.4
Construction in progress	4.6	1.5
Buildings & improvements	39.9	40.8
Equipment	1.1	0.5
<b>TOTAL</b>	<b>\$ 46.0</b>	<b>\$ 43.2</b>

***Long-Term Debt***

At year-end, the District had \$28.5 million in general obligation bonds, retirement obligations, and other long-term debt outstanding – as shown in Figure A-8. (More detailed information about the District's long-term liabilities is presented in Note 4 to the financial statements.)

Figure A-8  
Outstanding Long-Term Debt (in millions of dollars)

	Total School District	
	2015	2014 Restated
General obligation bonds	\$ 14.0	\$ 16.5
Other long-term debt	14.5	12.7
<b>TOTAL</b>	<b>\$ 28.5</b>	<b>\$ 29.2</b>



**PARK RIDGE-NILES SCHOOL DISTRICT NO. 64  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2015**

---

**Factors Bearing on the District's Future**

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

District revenues are linked to local, state and national economic performance. The District's primary source of funding is property taxes. The Property Tax Extension Limitation Law defines and maintains a limit on the rate of increase for property tax revenues based on the National Consumer Price Index. The release of the 2014 CPI-U of 1.5% affected the District's ability to increase its operating fund revenues for fiscal year 2015-16 and beyond.

The District continues to monitor the State of Illinois' financial condition, budget discussions, and legislation closely. The State's budgetary decisions or modifications to the State funding formula could significantly impact the District's funding levels received in future years. District funding could also be impacted by a lingering legislative debate over a possible freeze on property taxes. Such action would essentially cap any revenue growth for the District in these years.

There are also some important factors impacting future expenses of the District. State legislators continue to discuss reform measures for the TRS pension system, which potentially could lead to a shift of pension costs to local school districts. The District closely monitors news from Springfield on this topic as it becomes available and adjusts long-term financial projection assumptions accordingly.

The District's collective bargaining agreements with the Park Ridge Education Association (PREA) and the Park Ridge Teacher Assistants' Association (PRTAA) expire at the end of the 2015-16 school year. The District will begin the process of negotiating new contracts with both groups in the spring.

The Illinois State Board of Education requires the District to survey its buildings every ten years for compliance with the Health Life Safety Code. In 2015 the District and its architects completed the Ten Year Health Life Safety. The District's Board and administration have been evaluating the results to determine which facility improvements should be done in addition to those required by the Health Life Safety survey as well as the appropriate funding mechanisms for these projects.

**Contacting the District's Financial Management**

This financial report is designed to provide the District's citizens, taxpayers, customers, and 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 Business Office:

Park Ridge-Niles School District 64  
164 South Prospect Avenue  
Park Ridge, Illinois 60068

**PARK RIDGE-NILES SCHOOL DISTRICT NO. 64**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2015**

	Governmental Activities
<b>Assets</b>	
Cash and investments	\$ 61,270,348
Receivables:	
Property taxes	32,374,585
Due from other governments	835,125
Other receivables	179,318
Other current assets	457,923
Capital assets:	
Land and construction in progress	4,967,984
Other capital assets, net of accumulated depreciation	41,012,223
<b>Total Assets</b>	<u>141,097,506</u>
<b>Deferred Outflows</b>	
Deferred outflows related to pensions	<u>2,603,371</u>
<b>Total Deferred Outflows</b>	<u>2,603,371</u>
<b>Liabilities</b>	
Liabilities	
Accounts payable	881,221
Accrued salaries and related expenditures	4,972,074
Noncurrent liabilities:	
Due within one year	2,983,186
Due in more than one year	25,528,474
<b>Total Liabilities</b>	<u>34,364,955</u>
<b>Deferred Inflows</b>	
Property taxes levied for subsequent year	32,374,585
Deferred inflows related to pensions	<u>1,002,018</u>
<b>Total Deferred Inflows</b>	<u>33,376,603</u>
<b>Net Position</b>	
Net investment in capital assets	30,455,652
Restricted	11,740,819
Unrestricted	33,762,848
<b>Total Net Position</b>	<u>\$ 75,959,319</u>

See accompanying notes to basic financial statements

**PARK RIDGE-NILES SCHOOL DISTRICT NO. 64**  
**STATEMENT OF ACTIVITIES**  
**YEAR ENDED JUNE 30, 2015**

Functions	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total Governmental Activities
<b>Governmental Activities:</b>					
Instructional services:					
Regular programs	\$ 42,133,305	\$ 2,011,871	\$ 13,030,448	\$ -	\$ (27,090,986)
Special programs	11,340,819	-	3,071,544	-	(8,269,275)
Other programs	849,312	743,381	44,211	-	(61,720)
Support services:					
Pupils	4,624,343	-	-	-	(4,624,343)
Instructional staff	3,446,356	-	-	-	(3,446,356)
General administration	2,565,877	-	-	-	(2,565,877)
School administration	3,030,209	-	-	-	(3,030,209)
Business	2,365,899	637,703	35,401	-	(1,692,795)
Operation and maintenance of facilities	7,645,213	148,109	111,822	-	(7,385,282)
Transportation	2,178,662	53,835	483,761	-	(1,641,066)
Central	2,022,457	-	-	-	(2,022,457)
Community services	907,087	-	-	-	(907,087)
Payments to other districts	893,320	-	-	-	(893,320)
Interest on long-term liabilities	607,200	-	-	-	(607,200)
Total school district	<u>\$ 84,610,059</u>	<u>\$ 3,594,899</u>	<u>\$ 16,777,187</u>	<u>\$ -</u>	<u>(64,237,973)</u>
<b>General revenues:</b>					
Property taxes levied for:					
General purposes					56,779,997
Transportation					1,019,847
Retirement					2,132,345
Debt service					3,246,908
Personal property replacement taxes					1,227,952
Federal and state aid not restricted to specific purposes					1,353,495
Earnings on investments					604,149
Miscellaneous					229,820
Total general revenues					<u>66,594,513</u>
Change in net position					2,356,540
Net position - beginning					82,064,265
Prior period adjustments					<u>(8,461,486)</u>
Net position - beginning, restated					<u>73,602,779</u>
Net position - ending					<u>\$ 75,959,319</u>

See accompanying notes to basic financial statements

**PARK RIDGE-NILES SCHOOL DISTRICT NO. 64**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**JUNE 30, 2015**

	General	Other Governmental Funds	Total Governmental Funds
<b><u>ASSETS</u></b>			
<b>Assets:</b>			
Cash and investments	\$ 50,179,042	\$ 11,091,306	\$ 61,270,348
Receivables:			
Property taxes	29,099,794	3,274,791	32,374,585
Due from other governments	717,275	117,850	835,125
Other receivables	159,695	19,623	179,318
Other current assets	414,888	43,035	457,923
<b>TOTAL ASSETS</b>	<b><u>\$ 80,570,694</u></b>	<b><u>\$ 14,546,605</u></b>	<b><u>\$ 95,117,299</u></b>
<b><u>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES</u></b>			
<b>Liabilities:</b>			
Accounts payable	\$ 277,700	\$ 603,521	\$ 881,221
Accrued salaries and related expenditures	4,972,074	-	4,972,074
<b>Total Liabilities</b>	<b><u>5,249,774</u></b>	<b><u>603,521</u></b>	<b><u>5,853,295</u></b>
<b>Deferred Inflows:</b>			
Unavailable property tax revenue	29,099,794	3,274,791	32,374,585
<b>Fund Balances:</b>			
Restricted	1,072,526	-	1,072,526
Unassigned	45,148,600	-	45,148,600
Reported as:			
Restricted - Capital Projects Funds	-	3,608,205	3,608,205
Restricted - Special Revenues Funds	-	3,316,133	3,316,133
Restricted - Debt Service Funds	-	3,743,955	3,743,955
<b>Total Fund Balances</b>	<b><u>46,221,126</u></b>	<b><u>10,668,293</u></b>	<b><u>56,889,419</u></b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE</b>	<b><u>\$ 80,570,694</u></b>	<b><u>\$ 14,546,605</u></b>	<b><u>\$ 95,117,299</u></b>

See accompanying notes to basic financial statements.

**PARK RIDGE-NILES SCHOOL DISTRICT NO. 64**  
**RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF NET POSITION**  
**JUNE 30, 2015**

---

<b>Total fund balances - governmental funds</b>	<b>\$ 56,889,419</b>
---	----------------------

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources, and therefore, are not reported in the funds. The cost of the assets is \$82,052,529 and the accumulated depreciation is \$36,072,322.	45,980,207
--	------------

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

General obligation bonds	(14,822,813)	
Capital lease	(701,742)	
Other post employment benefits	(2,602,285)	
Net pension liability - TRS	(4,112,280)	
Net pension liability - IMRF	(6,025,809)	
Compensated absences	(246,731)	(28,511,660)

Deferred inflows and outflows of resources related to pensions are not reported in governmental funds

Deferred outflows	2,603,371	
Deferred inflows	(1,002,018)	1,601,353

<b>Net position of governmental activities</b>	<b>\$ <u>75,959,319</u></b>
--	-----------------------------

**PARK RIDGE-NILE SCHOOL DISTRICT NO. 64**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**YEAR ENDED JUNE 30, 2015**

	General	Other Governmental Funds	Totals Governmental Funds
<b>REVENUES</b>			
Local sources	\$ 61,942,030	\$ 6,665,148	\$ 68,607,178
State sources	16,310,055	595,583	16,905,638
Federal sources	1,453,783	-	1,453,783
Total Revenues	<u>79,705,868</u>	<u>7,260,731</u>	<u>86,966,599</u>
<b>EXPENDITURES</b>			
Current operating:			
Instruction	52,715,211	919,516	53,634,727
Support services	22,413,439	8,381,126	30,794,565
Community services	819,137	60,313	879,450
Payments to other districts	872,283	-	872,283
Debt service:			
Principal	-	2,647,957	2,647,957
Interest and other	-	687,994	687,994
Total Expenditures	<u>76,820,070</u>	<u>12,696,906</u>	<u>89,516,976</u>
Excess (deficiency) of revenues over expenditures	<u>2,885,798</u>	<u>(5,436,175)</u>	<u>(2,550,377)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Capital lease proceeds	615,117	-	615,117
Transfers in	161,515	154,628	316,143
Sale of capital asset	832	-	832
Transfers out	(316,143)	-	(316,143)
Total other financing sources (uses)	<u>461,321</u>	<u>154,628</u>	<u>615,949</u>
Net changes in fund balance	3,347,119	(5,281,547)	(1,934,428)
Fund balances at beginning of year	<u>42,874,007</u>	<u>15,949,840</u>	<u>58,823,847</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u><u>\$ 46,221,126</u></u>	<u><u>\$ 10,668,293</u></u>	<u><u>\$ 56,889,419</u></u>

See accompanying notes to basic financial statements.

**PARK RIDGE-NILES SCHOOL DISTRICT NO. 64**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**  
**YEAR ENDED JUNE 30, 2015**

---

Net change in fund balances - total governmental funds	\$ (1,934,428)
--	----------------

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities, assets with an initial, individual cost of more than \$1,500 are capitalized and the cost is allocated over their estimated lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.

Capital outlays	5,015,497	
Depreciation expense	<u>(2,228,824)</u>	
		2,786,673

Some items reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds. These activities consist of:

Increase in other post employment benefits	(424,795)	
Decrease in compensated absences	18,662	
Decrease in net pension liability - TRS	1,082,891	
Increase in net pension liability - IMRF	(2,065,544)	
Increase in deferred inflows/outflows related to pensions	<u>779,447</u>	
		(609,339)

The governmental funds report bond and loan proceeds as an other financing source, while repayment of bond and loan principal is reported as an expenditure. Also, governmental funds report the effect of issuance costs and premiums when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. The net effect of these differences in the treatment of bonds and loans and related items is as follows:

Proceeds from capital lease	(615,117)	
Repayment of capital lease principal	127,957	
Amortization of premium on bond issuances	80,794	
Repayment of bond and loan principal	<u>2,520,000</u>	
		<u>2,113,634</u>

Change in net position of governmental activities	\$ <u><u>2,356,540</u></u>
---	----------------------------

**PARK RIDGE-NILES SCHOOL DISTRICT NO. 64**  
**AGENCY FUND - ACTIVITY FUND**  
**STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES**  
**YEAR ENDED JUNE 30, 2015**

---

**Assets:**

Cash	\$ 198,774
------	------------

**Liabilities:**

Due to organizations	\$ 198,774
----------------------	------------

See accompanying notes to basic financial statements.



**PARK RIDGE-NILES SCHOOL DISTRICT 64**  
Notes to Financial Statements  
June 30, 2015

---

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

Park Ridge-Niles School District 64 (the District) operates as a public school system governed by a seven-member board. The District is organized under the School Code of the State of Illinois, as amended. The accounting policies of the District conform to accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. The following is a summary of the significant accounting policies, consistently applied in the preparation of the accompanying financial statements is described below.

**a. The Reporting Entity**

Accounting principles generally accepted in the United States of America require that the financial statements of the reporting entity include: (1) the primary government, (2) organizations for which the primary government is financially accountable, and (3) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. The criteria provided by Government Accounting Standards Board Statements (GASB) has been considered and there are no agencies or entities which should be presented with the District. Using the same criteria, the District is not included as a component unit of any other governmental entity.

A legally separate, tax exempt organization should be reported as a component unit of a reporting entity if all of the following criteria are met: (1) the economic resources received or held by the separate organization are entirely or almost entirely for the direct benefit of the primary government, its component units, or its constituents; (2) the primary government is entitled to, or has the ability to otherwise access, a majority of the economic resources received or held by the separate organization; (3) the economic resources received or held by an individual organization that the specific primary government, or its component units, is entitled to, or has the ability to otherwise access, are significant to that primary government. Blended component units, although legally separate entities, are, in substance, part of the government's operations and are reported with similar funds of the primary government. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the primary government. This report does not contain any component units.

**b. Fund Accounting**

The accounts of the District are organized on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements. The following summarizes the fund types used by the District:

Governmental funds include the following fund types:

## **PARK RIDGE-NILES SCHOOL DISTRICT 64**

Notes to Financial Statements (concluded)

June 30, 2015

---

**General Fund** - The General Fund, which consists of the legally mandated Educational Account, Operations and Maintenance Account, Tort Immunity Account and Working Cash Account, is used to account for the revenues and expenditures, which are used in providing education in the District. It is used to account for all financial resources except those required to be accounted for in other funds.

**Educational Account** – These accounts are used for most of the instructional and administrative aspects of the District's operations, as well as providing school lunch services to students. The revenue consists primarily of local property taxes, state government aid and student registration fees and lunch receipts from the District food service program.

**Operations and Maintenance Account** – These accounts are used for expenditures made for operation, repair and maintenance of District property. Revenue consists primarily of local property taxes.

**Working Cash Account** – This fund accounts for financial resources held by the District to be used as loans for working capital requirements to any other fund for which taxes are levied. The Working Cash Account was established and has been used to respond to fluctuations in cash flow resulting from unpredictable property tax collections. The earnings of the fund are allowed to be transferred to another fund under the Illinois Compiled Statutes. The principal of the fund, accumulated from bond issues, can be used as a source from which the District borrows money to support temporary deficiencies in other funds, or may be partially or fully transferred to the General Fund's Educational Account, upon Board approval.

**Tort Immunity Account** – This fund accounts for revenues and expenditures related to tort immunity. Revenue is primarily derived from local property taxes.

**Special Revenue Funds** - Special Revenue Funds account for the proceeds of specific revenue sources (other than Debt Service and Capital Projects Funds) that are legally restricted to expenditures for specified purposes. The District's Special Revenue Funds are the Transportation and Municipal Retirement/Social Security Funds.

**Transportation Fund** – This fund accounts for the revenue and expenditures relating to student transportation, both to and from school. Revenue is derived primarily from local property taxes and state reimbursement grants.

**Municipal Retirement/Social Security Fund** – This fund accounts for the District's portion of the pension contributions to the Illinois Municipal Retirement Fund for noncertified employees and social security contributions

## **PARK RIDGE-NILES SCHOOL DISTRICT 64**

### **Notes to Financial Statements (continued)**

June 30, 2015

---

for applicable certified and noncertified employees. Revenue to finance the contributions is derived primarily from local property taxes.

**Debt Service Funds** - Debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. Debt service funds should be used to report resources if legally mandated. Financial resources that are being accumulated for principal and interest maturing in future years also should be reported in debt service funds.

**Debt Service Fund** - The Debt Service Fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. Since there are no legal requirements on bond indentures, which mandate that a separate fund be established for each bond issue, the District maintains one Debt Service Fund for all bond issues.

**Capital Projects Funds** - Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. Capital projects funds exclude those types of capital-related outflows financed by proprietary funds or for assets that will be held in trust for individuals, private organizations, or other governments.

**Capital Projects Fund** - The Capital Projects Fund accounts for financial resources to be used for the acquisition or construction of major capital facilities.

#### **Fiduciary Fund Type**

**Agency Funds** - The Agency Funds (Activity Funds) account for assets held by the District in trustee capacity or as an agent for student organizations. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of the results of operations. In accordance with GASB 34, fiduciary funds are not included in the government-wide financial statements.

The District reports the following funds as major governmental funds:

#### **General Fund**

The District has adopted a policy consistent with GASB Statement No. 34 to net the interfund receivables and payables for combined totals used to determine the major funds. Consequently, the interfund loan balances, which net to zero, are not utilized to determine major funds.

**PARK RIDGE-NILES SCHOOL DISTRICT 64**  
Notes to Financial Statements (continued)  
June 30, 2015

---

**c. Basis of Presentation**

**Government-wide and fund financial statements**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the District. For the most part, the effect of interfund activity has been removed from these statements. All of the District's operating activities are considered "governmental activities"; that is, activities that are normally supported by taxes and intergovernmental revenues. The District has no operating activities that would be considered "business activities".

The statement of activities demonstrates the degree to which the direct expense of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to students or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

**Measurement focus, basis of accounting, and financial statement presentation**

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

Government fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities in the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, are recorded only when payment is due.

Interest associated with the current fiscal period is considered to be susceptible to accrual and so has been recognized as a revenue of the current period. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all

**PARK RIDGE-NILES SCHOOL DISTRICT 64**  
Notes to Financial Statements (continued)  
June 30, 2015

---

eligibility requirements imposed by the provider have been met. All other revenue items are considered to be measurable and available only when the District receives the cash.

On-behalf payments (payments made by a third party for the benefit of the District, such as payments made by the state to the Teachers Retirement System) have been recognized in the financial statements.

Property taxes, replacement taxes, certain state and federal aid, and interest on investments are susceptible to accrual. Other receipts become measurable and available when cash is received by the District and recognized as revenue at that time.

Grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant. Accordingly, when such funds are received, they are recorded as deferred revenues until earned.

**d. Deposits and Investments**

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

**e. Capital Assets**

Capital assets, which include land, buildings and improvements, and furniture and equipment, are reported in the government-wide financial statements. The District defines capital assets as assets with an initial, individual cost of more than \$1,500 for furniture, equipment, and buildings and improvements and an estimated useful life of 1 year or more. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation.

Assets	Years
Buildings	60-80 years
Land improvements	15-20 years
Vehicles	8-18 years
Equipment	1-20 years

**PARK RIDGE-NILES SCHOOL DISTRICT 64**

Notes to Financial Statements (continued)

June 30, 2015

**f. Receivables and Payables**

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

**g. Deferred Inflows/Unearned Revenue**

Deferred inflows and unearned revenue arise when assets are recognized before revenue recognition criteria have been satisfied. On governmental fund financial statements, receivables that will not be collected within the available period have also been reported as deferred inflows. Property taxes for which there is an enforceable legal claim as of June 30, 2015, but which were levied to finance fiscal year 2016 operations, have been recorded as deferred inflows. Grants and entitlements received before the eligibility requirements are met are recorded as unearned revenue. At the end of the current fiscal year, the various components of deferred inflows and unavailable revenue reported in the governmental funds were as follows:

	<u>Unavailable</u>	<u>Totals</u>
Property taxes receivable for subsequent year	\$ 32,374,585	\$ 32,374,585
Total	<u>\$ 32,374,585</u>	<u>\$ 32,374,585</u>

**h. Property Taxes**

The District must file its tax levy ordinance by the last Tuesday in December of each year. The District's property tax is levied each year on all taxable real property located in the District. The owner of real property on January 1 (the lien date) in any year is liable for taxes of that year.

The PTELA limitation is applied in the aggregate to the total levy (excluding certain levies for the repayment of debt). PTELA limits the increase in total taxes billed to the lessor of 5% or the percentage increase in the Consumer Price Index (CPI) for the preceding year. The amount can be exceeded to the extent there is "new growth" in the District's tax base. The new growth consists of new construction, annexations and tax increment finance district property becoming eligible for taxation.

The Cook County Assessor is responsible for the assessment of all taxable real property within Cook County except for certain railroad property which is assessed directly by the State. The County is reassessed every three years by the Assessor.

The County Clerk computes the annual tax rate by dividing the levy into the assessed valuation of the taxing district. The County Clerk then computes the rate for each parcel of real property by

## **PARK RIDGE-NILES SCHOOL DISTRICT 64**

### **Notes to Financial Statements (continued)**

June 30, 2015

---

aggregating the tax rates of all units having jurisdiction over that parcel. Property taxes are collected by the Cook County Collector who remits to the units their respective shares of the collections. Taxes levied in one calendar year become due and payable in two installments on March 1 and September 1 during the following calendar year. The first installment is an estimated bill and is 55% of the prior year's tax bill. The second installment is based on the current levy, assessment, and equalization, and any changes from the prior year will be reflected in the second installment bill. Substantial collections are received by the District in March and September.

In the fund financial statements, the property tax levy receivable collected within the current year or expected to be collected within 60 days of year end (provided any 60 day collections do not include taxes from the second installment) to be used to pay liabilities of the current period is recognized as revenue. The tax receivable less the amount expected to be collected within 60 days of year end to be used to pay liabilities of the current period is reflected as deferred revenue in the fund financial statements. All property taxes receivable over one year old have been written off.

#### **i. Personal Property Replacement Taxes**

Personal property replacement tax revenues are first allocated to the extent required by Illinois law in the Municipal Retirement/Social Security Fund with the balance allocated to funds at the discretion of the District.

#### **j. Prepaid Items**

Certain payments to vendors that reflect cost applicable to future accounting periods are recorded as prepaid assets.

#### **k. Compensated Absences**

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

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

Payments for vacation and sick leave will be made at rates in effect when in benefits are used. Accumulated vacation and sick leave liabilities at June 30, 2015 are determined on the basis of current salary rates and include salary related payments.

The District's compensated absences consist of vacation time and sick days. Employees who work a twelve-month year entitled to be compensated for vacation time. Vacation time earned in the previous year is credited to each employee on July 1 of the new year.

**PARK RIDGE-NILES SCHOOL DISTRICT 64**  
Notes to Financial Statements (continued)  
June 30, 2015

---

All certified employees receive a specified number of sick days per year depending on their years of service, in accordance with the agreement between the Board of Education and the Park Ridge Education Association. Unused sick leave days accumulate to a maximum of 340 days. The District does not reimburse employees for unused sick days upon termination of employment. Upon retirement, a certified employee can opt to be reimbursed for a maximum of 80 unused sick days at the rate of \$55 per day. Any remaining days of unused sick leave can be applied towards service credit for TRS.

Classified personnel receive a specified number of sick days per year depending on their years of service. All classified personnel can accumulate unused sick days to a maximum of 275 days. The District does not reimburse classified employees for unused sick days remaining upon termination of employment. However, upon retirement, a classified employee can opt to be reimbursed for a maximum of 80 unused sick days at the rate of \$55 per day. A classified employee may apply any remaining unused sick leave towards service credit for IMRF.

Due to the nature of the policies on sick leave, and the fact that any liability is contingent upon future events and cannot be reasonably estimated, no liability is provided in the future events and cannot be reasonably estimated, no liability is provided in the financial statements for accumulated unpaid sick leave.

**l. Long-term Obligations**

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed as incurred.

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

**m. Comparative Data**

The financial statements include summarized prior-year comparative information. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the District's financial statements for the year ended June 30, 2014, from which such summarized information was derived.



**PARK RIDGE-NILES SCHOOL DISTRICT 64**  
Notes to Financial Statements (continued)  
June 30, 2015

---

**n. Eliminations and Reclassifications**

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

**o. Net Position**

Government-Wide Statements

Net Position is classified and displayed in three components:

**Net investment in capital assets.** Consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvements of those assets and adjusted for any deferred inflows and outflows of resources attributable to capital assets and related debt.

**Restricted.** Consists of restricted assets reduced by liabilities and deferred inflows or resources related to those assets, with restriction constraints placed on the use either by external groups, such as creditors, grantors, contributors, or laws and regulations of other governments, or law through constitutional provisions or enabling legislation.

**Unrestricted.** Net amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investments in capital assets or the restricted component of net position.

It is the District's policy to first use restricted net resources prior to the use of unrestricted net resources when an expense is incurred for purposes for which both restricted and unrestricted net resources are available.

**p. Pensions**

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net positions of the Teachers' Retirement System of the State of Illinois (TRS) and the Illinois Municipal Retirement Fund (IMRF), together "the Plans," and additions to/deductions from the Plans' fiduciary net positions have been determined on the same basis as they are reported by the Plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**PARK RIDGE-NILES SCHOOL DISTRICT 64**  
Notes to Financial Statements (continued)  
June 30, 2015

---

**NOTE 2. DEPOSITS AND INVESTMENTS**

Investments held by the District which are short-term highly liquid investments having a remaining maturity of one year or less at the time of purchase are reported by the District at amortized cost. All other investments are reported at fair value. Gains or losses on the sale of investments are recognized upon realization. The District has adopted a formal written investment and cash management policy. The institutions in which investments are made must be approved by the Board of Education.

**Cash and Investments Under the Custody of the Township Treasurer**

Under the Illinois Compiled Statutes, the Maine Township School Treasurer is the lawful custodian of all school funds. The Treasurer is appointed by the Township School Trustees, an independently elected body, to serve the school districts in the township. The Treasurer is the direct recipient of property taxes, replacement taxes and most state and federal aid and disburses school funds upon lawful order of the school board. The Treasurer invests excess funds at his discretion, subject to the legal restrictions discussed below. For these purposes, the Treasurer is permitted to combine monies from more than one fund of a single district and to combine monies of more than one district in the township. Monies combined under these circumstances, as well as investment earnings, are accounted for separately for each fund and/or district.

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

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

The Treasurer's Office operates as a non-rated, external investment pool. The fair value of the District's investment in the Treasurer's pool is determined by the District's proportionate share of the fair value of the investments held by the Treasurer's office. The Treasurer also holds money market type investments, certificates of deposits and other deposits with financial institutions. As of June 30, 2015, the fair value of all cash and investments held by the Treasurer's office was \$402,905,811 and the fair value of the District's proportionate share of the pool was \$61,270,348.

**PARK RIDGE-NILES SCHOOL DISTRICT 64**  
Notes to Financial Statements (continued)  
June 30, 2015

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

**Deposits and Custodial Credit Risk**

	Carrying Value	Bank Balance
Deposits with financial institutions - Fiduciary Funds	\$ 188,803	\$ 211,529

**Investments**

At year end, the District had the following investments (Fiduciary Funds):

Investment Type	Fair Value	Maturity	Portfolio	Interest Rate
Illinois School District Liquid Asset Fund	\$ 9,971	On demand	100%	Variable

*Interest Rate Risk.* Interest rate risk is the risk that changes in interest rates will adversely affect the value of an investment. The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. However, the District's policy states investments shall provide sufficient liquidity to enable the District to meet all operating requirements that may be reasonably anticipated.

*Credit Risk.* Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. State statutes limit the investments in commercial paper and corporate bonds to the top three ratings of two nationally recognized statistical rating organizations (NRSRO's). The District has no investment policy that would further limit its investment choices.

The District's policy states that the Treasurer shall diversify its investments to the best of its ability based upon the type of funds invested, available institutions to invest in, and the cash flow needs of those funds. Diversification can be by type of investment, number of institutions invested in, and length of maturity. Maturities of investments of the various funds of the District shall be determined to enable the District to have available sufficient cash for all operation purposes.

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

*Custodial Credit Risk – Deposits.* With respect to deposits, custodial credit risk refers to the risk that, in the event of a bank failure, the District's deposits may not be returned to it. The District's investment policy limits the exposure to deposit custodial credit risk by requiring all deposits in excess of FDIC insurable limits to be secured by collateral in the event of default or failure of the

**PARK RIDGE-NILES SCHOOL DISTRICT 64**  
Notes to Financial Statements (continued)  
June 30, 2015

financial institution holding the funds. As of June 30, 2015, the bank balance of the District's deposits with financial institutions totaled \$211,529; this amount was fully insured through FDIC.

**NOTE 3. CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2015 was as follows:

	Balance June 30, 2014	Additions	Deletions	Balance June 30, 2015
Capital assets, not being depreciated:				
Land	\$ 353,013	\$ -	\$ -	\$ 353,013
Construction in progress	1,549,104	3,065,867	-	4,614,971
Total capital assets not being depreciated	1,902,117	3,065,867	-	4,967,984
Capital assets, being depreciated:				
Buildings	60,746,621	1,019,324	-	61,765,945
Improvements other than buildings	5,756,545	50,783	-	5,807,328
Equipment and vehicles	8,656,254	879,523	24,505	9,511,272
Total capital assets being depreciated	75,159,420	1,949,630	24,505	77,084,545
Accumulated depreciation for:				
Buildings	24,624,677	1,654,669	-	26,279,346
Improvements other than buildings	1,103,461	263,889	-	1,367,350
Equipment and vehicles	8,139,865	310,266	24,505	8,425,626
Total accumulation depreciation	33,868,003	2,228,824	24,505	36,072,322
Total capital assets being depreciated, net	41,291,417	(279,194)	-	41,012,223
Total capital assets, net	\$ 43,193,534	\$ 2,786,673	\$ -	\$ 45,980,207

**PARK RIDGE-NILES SCHOOL DISTRICT 64**  
Notes to Financial Statements (continued)  
June 30, 2015

Depreciation expense was charged to functions of the District as follows:

Instructional services:	
Regular programs	\$ 36,331
Special programs	48,365
Fiscal services	3,120
Internal services	2,006
Supporting services:	
Business	614,264
Operations and maintenance of facilities	1,472,584
Community services	27,637
Central	24,517
	<u>\$ 2,228,824</u>

**NOTE 4. LONG-TERM DEBT**

Long-term debt activity for the year ended June 30, 2015 was as follows:

	Balance July 1, 2014	Additions	Reductions	Balance June 30, 2015	Amount due in one year
General Obligation Bonds Payable:					
3/13/14 A General Obligation	\$ 7,900,000	\$ -	\$ -	\$ 7,900,000	\$ -
3/13/14 B Taxable General Obligation	800,000	-	-	800,000	-
12/1/08 General Obligation Refunding					
School Bonds	1,160,000	-	370,000	790,000	385,000
11/1/01 School Bonds, Series 2001	6,635,000	-	2,150,000	4,485,000	2,185,000
Total Bonds Payable	16,495,000	-	2,520,000	13,975,000	2,570,000
Net OPEB Obligation	2,177,490	424,795	-	2,602,285	-
Premium on Bonds Issued	928,607	-	80,794	847,813	-
Capital Lease	214,582	615,117	127,957	701,742	166,455
Net Pension Liability- TRS	5,195,171	-	1,082,891	4,112,280	-
Net Pension Liability- IMRF	3,960,265	3,750,062	1,684,518	6,025,809	-
Compensated Absences	265,393	404,256	422,918	246,731	246,731
Total Long-Term Debt	<u>\$ 29,236,508</u>	<u>\$ 5,194,230</u>	<u>\$ 5,919,078</u>	<u>\$ 28,511,660</u>	<u>\$ 2,983,186</u>

**General Obligation Bonds Payable**

General obligation bonds payable at June 30, 2015 are comprised of the following individual issues:

**PARK RIDGE-NILES SCHOOL DISTRICT 64**

Notes to Financial Statements (continued)

June 30, 2015

Series 2014A general obligation bonds dated March 18, 2014 issued in the original principal amount of \$7,900,000 for the purpose of funding; principal payments from \$340,000 to \$2,065,000 due annually from 2018 through 2022 at an interest rate of 3.00% to 4.00%.

Series 2014B funding and refunding bonds dated March 18, 2014 issued in the original principal amount of \$800,000 for the purpose of funding and refunding; principal payments of \$800,000 due in 2018 at an interest rate of 1.30%. Proceeds of \$710,000 of this bond was used to defease the Series 2001 bond.

Series 2008 refunding bonds dated December 1, 2008 issued in the original principal amount of \$2,555,000 for the purpose of funding and refunding; principal payments from \$240,000 to \$405,000 due annually through 2016 at an interest rate of 4.00%.

Series 2001 refunding bond dated November 1, 2001, issued in the original principal amount of \$17,065,000 for the purpose of funding and refunding; principal payments from \$1,320,000 to \$2,580,000 due annually from November 1, 2008 through 2016 at interest rates from 3.75% to 5.50%.

In prior years, the District defeased certain general obligation bonds by placing the proceeds of new bonds in irrevocable trusts to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the District's financial statements.

As of June 30, 2015, \$6,425,000 of bonds outstanding is considered defeased.

At June 30, 2015 the annual cash flow requirements of all bonds payable to retirement were as follows:

Fiscal Year Ended June 30,	Principal	Interest	Total
2016	\$ 2,570,000	\$ 523,488	\$ 3,093,488
2017	2,705,000	384,350	3,089,350
2018	2,520,000	273,400	2,793,400
2019	1,830,000	197,200	2,027,200
2020	1,945,000	121,700	2,066,700
2021-2022	2,405,000	51,600	2,456,600
Total	\$ 13,975,000	\$ 1,551,738	\$ 15,526,738

Payments to retire bonds payable will be made from debt service levies in future periods. There is \$3,743,955 of fund equity available in the Debt Service Fund to service outstanding bonds payable.

**PARK RIDGE-NILES SCHOOL DISTRICT 64**  
Notes to Financial Statements (continued)  
June 30, 2015

---

The District is subject to the *Illinois Compiled Statutes* which limits the amount of bond indebtedness, to 6.9% of the most recent available equalized assessed valuation of the District. As of June 30, 2015 the statutory debt limit for the District was \$97,583,700 providing a debt margin of \$87,352,655 after taking into account amounts available in the Debt Service Fund.

*Capital Leases.* The District has entered into lease agreements as lessee for financing the acquisition of equipment. The lease agreements qualify as capital leases for accounting purposes and, therefore, the assets and obligations have been recorded at the present value of the future minimum lease payments as of the inception date. At June 30, 2015, \$829,699 of amounts included in capital assets were acquired via capital leases. The obligations for the capital leases will be repaid from the Debt Service Fund. The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2015, are as follows:

	<u>Amount</u>
2016	\$ 196,807
2017	196,056
2018	187,469
2019	138,651
2020	<u>55,261</u>
Total minimum lease payments	774,244
Less: amount representing interest	<u>(72,502)</u>
Present value of minimum lease payments	<u>\$ 701,742</u>

**NOTE 5. JOINT VENTURE - FEDERATION OF DISTRICTS FOR SPECIAL EDUCATION (FDSE)**

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

**NOTE 6. RISK MANAGEMENT**

The District is a member of Collective Liability Insurance Cooperative (CLIC), which has been formed to provide casualty, workman's compensation, property and liability protections and to administer some or all insurance coverages and protection other than health, life and accident coverages procured by the member districts. It is intended, by the creation of CLIC to allow a member District to equalize annual fluctuations in insurance costs by establishing a program whereby reserves may be created and temporary deficits of individual Districts covered and to

## **PARK RIDGE-NILES SCHOOL DISTRICT 64**

### **Notes to Financial Statements (continued)**

June 30, 2015

---

ultimately equalize the risks and stabilize the costs of providing casualty, property and liability protections. If, during any fiscal year, the funds on hand in the account of CLIC are not sufficient to pay expenses of administration, the Board of Directors shall require supplementary payment from all members. Such payment shall be made in the same proportion as prior payments during that year to CLIC. Complete financial statements for CLIC can be obtained from its administrator, 2 Pierce Place, Itasca, Illinois 60143.

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

#### **NOTE 7. EMPLOYEE RETIREMENT SYSTEMS**

The retirement plans of the District include the Teachers' Retirement System of the State of Illinois (TRS) and the Illinois Municipal Retirement Fund (IMRF). Most funding for TRS is provided through payroll withholdings of certified employees and contributions made by the State of Illinois on-behalf of the District. IMRF is funded through property taxes and a perpetual lien of the District's corporate personal property replacement tax. Each retirement system is discussed below.

##### **Teachers' Retirement System of the State of Illinois (TRS)**

###### **Plan Description**

The District participates in the TRS. TRS is a cost-sharing, multiple-employer defined benefit pension plan that was created by the Illinois legislature for the benefit of Illinois public school teachers employed outside the City of Chicago. TRS members include all active non-annuitants who are employed by a TRS-covered employer to provide services for which teacher licensure is required. The Illinois Pension Code outlines the benefit provisions of TRS, and amendments to the plan can 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://trs.illinois.gov/pubs/cafr>; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 877-0890, 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 10 years, or age 55 with 20 years. The benefit is determined by the average of the four highest years of creditable earnings within the last 10 years of creditable service and the percentage of average salary to which the member is entitled. Most



## PARK RIDGE-NILES SCHOOL DISTRICT 64

### Notes to Financial Statements (continued)

June 30, 2015

---

members retire under a formula that provides 2.2 percent of final average salary up to a maximum of 75 percent with 34 years of service. Disability and death benefits are also provided.

Tier II members qualify for retirement benefits at age 67 with 10 years of service, or a discounted annuity can be paid at age 62 with 10 years of service. Creditable earnings for retirement purposes are capped and the final average salary is based on the highest consecutive eight years of creditable service rather than the last four. Disability provisions for Tier 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 percent increase in the current retirement benefit beginning January 1 following the attainment of age 61 or on January 1 following the member's first anniversary in retirement, whichever is later. Tier II annual increases will be the lesser of three percent of the original benefit or one-half percent of the rate of inflation beginning January 1 following attainment of age 67 or on January 1 following the member's first anniversary in retirement, whichever is later.

### 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, 2015, was 9.4% 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, 2015, 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 \$12,513,602 in pension contributions from the State of Illinois.

**2.2 formula contributions.** The District contributes 0.58% of total creditable earnings for the 2.2 formula change. This rate is specified by statute. Contributions for the year ended June 30, 2015 were \$220,641, and are deferred because they were paid after the June 30, 2014 measurement date.

**Federal and special trust fund contributions.** When TRS members are paid from federal and special trust funds administered by the District, there is a statutory requirement for the District to pay an employer pension contribution from those funds. Under a policy adopted by the TRS Board of Trustees that has been in effect since the fiscal year ended June 30, 2006, employer contributions

**PARK RIDGE-NILES SCHOOL DISTRICT 64**  
Notes to Financial Statements (continued)  
June 30, 2015

---

for employees paid from federal and special trust funds will be the same as the state contribution rate to TRS. Public Act 98-0674 now requires the two rates to be the same.

For the year ended June 30, 2015, the employer pension contribution was 33.00% of salaries paid from federal and special trust funds. For the year ended June 30, 2015, salaries totaling \$121,625 were paid from the federal and special trust funds that required employer contributions of \$40,136. These contributions are deferred because they were paid after the June 30, 2014 measurement date.

**Employer retirement cost contributions.** Under GASB Statement No. 68, contributions that an employer is required to pay because of a TRS member retiring are categorized as specific liability payments. The District is required to make a one-time contribution to TRS for members retiring under the Early Retirement Option (ERO). The payments vary depending on the member's age and salary. The maximum employer ERO contribution under the current program is 146.5% and applies when the member is age 55 at retirement. For the year ended June 30, 2015, the employer did not make a payment to TRS for employer ERO contributions.

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, 2015, the District paid \$6,737 to TRS for employer contributions due on salary increases in excess of 6% and made no payments 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, 2015, the District reported a liability for its proportionate share of the net pension liability (first amount shown below) that reflected a reduction for State pension support provided to the District. The State's support and total are for disclosure purposes only. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District were as follows:

District's proportionate share of the net pension liability	\$ 4,112,280
State's proportionate share of the net pension liability associated with the District	225,408,348
Total	<u>\$ 229,520,628</u>

The net pension liability was measured as of June 30, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2013 and rolled forward to June 30, 2014. 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, 2014, relative to the projected contributions of all participating TRS employers and the state during that period. At June 30, 2014, the District's proportion was 0.00676%.

**PARK RIDGE-NILES SCHOOL DISTRICT 64**

Notes to Financial Statements (continued)

June 30, 2015

The net pension liability as of the beginning of this first measurement period under GASB Statement No. 68 was measured as of June 30, 2013, and the total pension liability was based on the June 30, 2013, actuarial valuation without any roll-up. The District's proportion of the net pension liability as of June 30, 2013, was based on the District's share of contributions to TRS for the measurement year ended June 30, 2013, relative to the projected contributions of all participating TRS employers and the state during that period. At June 30, 2013, the District's proportion was 0.00829%.

For the year ended June 30, 2015, the District recognized pension expense of \$12,513,602 and revenue of \$12,512,602 for support provided by the state. At June 30, 2015, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 2,172	
Changes in assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	-	206,673
Changes in proportion and differences between District contributions and proportionate share of contributions	-	774,012
District contributions subsequent to the measurement date	260,777	-
Total	<u>\$ 262,949</u>	<u>\$ 980,685</u>

\$260,777 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

**PARK RIDGE-NILES SCHOOL DISTRICT 64**  
Notes to Financial Statements (continued)  
June 30, 2015

Year Ending June 30	Net Deferred Outflows of Resources
2015	\$ (239,008)
2016	(239,008)
2017	(239,008)
2018	(239,008)
2019	(22,481)
Total	<u>\$ (978,513)</u>

**Actuarial Assumptions**

The total pension liability in the June 30, 2014 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial cost method	Entry Age Normal
Asset valuation method	Market Value of Assets
Amortization method	Level Percent of Payroll
Remaining amortization period	30 year, open
Inflation	3.00%
Salary increases	5.75% average, including inflation
Investment rate of return	7.50%
Mortality	RP-2000 Mortality Tables with projections using scale AA that vary by member group

For GASB disclosure purposes, the actuarial assumptions for the years ended June 30, 2014 and 2013 were assumed to be the same. However, for funding purposes, the actuarial valuations for those two years were different. The actuarial assumptions used in the June 30, 2014 valuation were based on updates to economic assumptions adopted in 2014 which lowered the investment return assumption from 8.0% to 7.5%. The salary increase and inflation assumptions were also lowered. The actuarial assumptions used in the June 30, 2013 valuation were based on the 2012 actuarial experience analysis and first adopted in the June 30, 2012 valuation. The investment return assumption was lowered from 8.5% to 8.0% and the salary increase and inflation assumptions were also lowered. Mortality assumptions were adjusted to anticipate continued improvement in mortality.

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

**PARK RIDGE-NILES SCHOOL DISTRICT 64**  
Notes to Financial Statements (continued)  
June 30, 2015

major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class that were used by the actuary are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
U.S. large cap	18%	8.23%
Global equity excluding U.S.	18%	8.58%
Aggregate bonds	16%	2.27%
U.S. TIPS	2%	3.52%
NCREIF	11%	5.81%
Opportunistic real estate	4%	9.79%
ARS	8%	3.27%
Risk parity	8%	5.57%
Diversified inflation strategy	1%	3.96%
Private equity	14%	13.03%
	<u>100%</u>	

#### Discount rate

The discount rate used to measure the total pension liability was 7.50%. 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, the pension plan's fiduciary net position 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. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

#### Sensitivity of the employer'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 7.50%, 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 (6.50%) or 1-percentage-point higher (8.50%) than the current rate:

**PARK RIDGE-NILES SCHOOL DISTRICT 64**  
Notes to Financial Statements (continued)  
June 30, 2015

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
District's proportionate share of the net pension liability	\$ 5,078,464	\$ 4,112,280	\$ 3,312,169

Detailed information about the TRS's fiduciary net position as of June 30, 2014 is available in the separately issued TRS Comprehensive Annual Financial Report.

**Illinois Municipal Retirement Fund (IMRF)**

**Plan Description and Benefits**

The District's defined benefit pension plan for Regular employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The District's plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained online at [www.imrf.org](http://www.imrf.org).

All employees (other than those covered by TRS) hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. IMRF provides two tiers of pension benefits. Employees hired prior to January 1, 2011, are eligible for Tier 1 benefits. For Tier 1 employees, pension benefits vest after eight years of service. Participating members who retire at age 55 (reduced benefits) or after age 60 (full benefits) with eight years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter. Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after 10 years of service. Participating members who retire at age 62 (reduced benefits) or after age 67 (full benefits) with 10 years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter.

**Plan Membership**

As of June 30, 2015, the following employees were covered by the benefit terms:

## PARK RIDGE-NILES SCHOOL DISTRICT 64

### Notes to Financial Statements (continued)

June 30, 2015

---

Inactive employees or beneficiaries currently receiving benefits	183
Inactive employees entitled to but not yet receiving benefits	300
Active employees	<u>206</u>
Total	<u><u>689</u></u>

#### Contributions

As set by statute, Regular plan members are required to contribute 4.50% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's actual contribution rate for calendar year 2014 was 14.16% of covered payroll. The District contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

#### Net Pension Liability

The District's net pension liability was measured as of December 31, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Total pension liability/(asset)	\$ 41,155,910
Plan fiduciary net position	<u>(35,130,101)</u>
Net pension liability/(asset)	<u><u>\$ 6,025,809</u></u>

#### Actuarial Assumptions

The total pension liability in the December 31, 2014 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial cost method	Entry Age Normal
Asset valuation method	Market Value of Assets
Amortization method	Level Percent of Payroll
Remaining amortization period	30 year, open
Inflation	3.50%
Price inflation	2.75%
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

**PARK RIDGE-NILES SCHOOL DISTRICT 64**

Notes to Financial Statements (continued)

June 30, 2015

**Mortality**

type of eligibility condition. Last updated for the 2014 valuation pursuant to an experience study of the period 2011-2013.

An IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table (for non-disabled retirees), RP-2014 Disabled Retirees Mortality Table (for disabled retirees), and RP-2014 Employee Mortality Table (for active employees), with adjustments to match current IMRF experience.

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Equities	63.2%	9.15%
International equities	2.6%	9.80%
Fixed income	23.5%	3.05%
Real estate	4.3%	7.35%
Alternatives	4.5%	
Private equity		13.55%
Hedge funds		5.55%
Commodities		4.40%
Cash	1.9%	2.25%
	<u>100.0%</u>	

**Discount Rate**

The discount rate used to measure the total pension liability for IMRF was 7.47%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that District contributions will be made at rates equal to the difference between actuarially determined contribution rates and the employee rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected



**PARK RIDGE-NILES SCHOOL DISTRICT 64**  
Notes to Financial Statements (continued)  
June 30, 2015

benefit payments to determine the total pension liability.

**Changes in Net Pension Liability**

The following presents the net pension liabilities of the District, calculated using the discount rate, as well as what the District's net pension liabilities would be if they were calculated using discount rates that are 1-percentage-point lower or 1-percentage-point higher than the current rate:

	1% Decrease (6.47%)	Current Discount Rate (7.47%)	1% Increase (8.47%)
Net pension liability (asset)	\$ 11,169,723	\$ 6,025,809	\$ 1,749,637

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

For the year ended June 30, 2015, the District recognized pension expense of \$1,706,465. At June 30, 2015, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ -	\$ 21,333
Changes in assumptions	1,175,659	-
Net difference between projected and actual earnings on pension plan investments	371,989	-
Contributions subsequent to the measurement date	792,774	-
Total	\$ 2,340,422	\$ 21,333

\$792,774 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

**PARK RIDGE-NILES SCHOOL DISTRICT 64**  
Notes to Financial Statements (continued)  
June 30, 2015

Year Ending December 31	Net Deferred Outflows of Resources
2015	\$ 773,373
2016	566,947
2017	92,997
2018	92,998
2019	-
Thereafter	-
Total	\$ 1,526,315

**NOTE 8. OTHER POST-EMPLOYMENT BENEFITS**

**Teacher Health Insurance Security (THIS)**

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 were enrolled in Medicare Parts A and B may be eligible to enroll in Medicare Advantage Plans.

The State Employees Group Insurance Act of 1971 (5 ILCS 375) outlines the benefit provisions of THIS Fund and amendments to the plan can be made only by legislative action with the Governor's approval. Effective July 1, 2012, in accordance with Executive Order 12-01, the plan is administered by the Illinois Department of Central Management Services (CMS) with the cooperation of TRS. Section 6.6 of the State Employees Group Insurance Act of 1971 requires all active contributors to TRS who are not employees of the state to make a contribution to THIS Fund.

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

**On Behalf Contributions to THIS Fund.** The state of Illinois makes employer retiree health insurance contributions on behalf of the District. State contributions are intended to match contributions to THIS Fund from active members which were 1.02% of pay during the year ended June 30, 2015. State of Illinois contributions were \$388,025, and the district recognized revenue and expenditures of this amount during the year.

**PARK RIDGE-NILES SCHOOL DISTRICT 64**  
Notes to Financial Statements (continued)  
June 30, 2015

**Employer contributions to THIS Fund.** The District also makes contributions to THIS Fund. The District THIS Fund contribution was 0.76% during the year ended June 30, 2015. For the year ended June 30, 2015, the District paid \$289,116 to the THIS Fund, which was 100 percent of the required contribution.

**Further Information on THIS Fund.** 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." Prior reports are available under "Healthcare and Family Services."

**Retirees' Health Plan**

The District administers a single-employer defined benefit healthcare plan ("the Retirees' Health Plan"). The plan provides healthcare benefits for eligible retirees and, in some cases, their dependents through the District's group health insurance plan, which covers both active and retired members. Benefit provisions are established through collective bargaining agreements. Non-certified retirees and their dependents may continue coverage under the District group health insurance program until age 65 by contributing the monthly premium. Certified retirees are reimbursed for the full single monthly contribution required for the medical coverage sponsored by the Illinois Teachers' Retirement System. Coverage for certified retirees terminates when the retiree becomes eligible for Medicare benefits or reaches age 65. The Retirees' Health Plan does not issue a publicly available financial report.

The District's annual other postemployment benefit (OPEB) cost (expense is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The following table shows the components of the District's annual OPEB cost for the year, the amount actually contributed to the Retirees' Health Plan, and changes in the District's net OPEB obligation to the Retirees' Health Plan:

	June 30, 2014	June 30, 2015
Annual Required Contribution	\$ 563,419	\$ 625,262
Interest on net OPEB Obligations	94,521	97,987
Adjustment to annual required contribution	(117,119)	(127,923)
Total Annual OPEB Cost	540,821	595,326
Contributions made by the District	(253,751)	(170,531)
Increase in net OPEB obligation	287,070	424,795
Net OPEB obligation - Beginning of Year	1,890,420	2,177,490
Net OPEB obligation - End of Year	\$ 2,177,490	\$ 2,602,285

# PARK RIDGE-NILES SCHOOL DISTRICT 64

## Notes to Financial Statements (continued)

June 30, 2015

The District's annual OPEB cost, the percentage of annual OPEB cost contributed to the Retirees' Health Plan, and the net OPEB obligation for June 30, 2015 and the preceding year are as follows:

Fiscal Year Ending	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation (Asset)
June 30, 2015	\$ 595,326	28.6%	\$ 2,602,285
June 30, 2014	\$ 540,821	46.9%	\$ 2,177,490

The funded status of the Retirees' Health Plan as of June 30, 2015, the most recent actuarial valuation date, is as follows:

	2015
Actuarial accrued liability (AAL)	\$ 5,699,733
Actuarial value of plan assets	-
Unfunded actuarial accrued liability (UAAL)	5,699,733
Funded ratio (actuarial value of plan assets/AAL)	0%
Covered payroll (active plan members)	33,606,997
UALL as a percentage of covered payroll	17.0%

Actuarial valuations of an ongoing plan involve estimates for the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information that shows whether the actuarial value of plan assets in increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan is understood by the employer and plan members) and include the type of benefits provided at the time of each valuation and the historical pattern of sharing benefit costs between the employer and plan members to that point. The methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the June 30, 2015 actuarial valuation, the entry age actuarial cost method was used. Under this method a normal cost is developed by spreading the actuarial value of benefits expected to be received by each active participant over the total working lifetime of that participant, from hire to termination, as a level percentage of pay. To the extent that current assets and future normal costs

**PARK RIDGE-NILES SCHOOL DISTRICT 64**

Notes to Financial Statements (continued)

June 30, 2015

do not support participants' expected future benefit, an Unfunded Actuarial Accrued Liability develops and is amortized over a defined period of time. The actuarial assumptions include a 4.5% investment rate of return and a 3.5% per year salary progression.

**NOTE 9. COLLECTIVE LIABILITY INSURANCE COOPERATIVE (CLIC)**

The District is a member of CLIC, which has been formed to provide casualty, workman's compensation, property and liability protections and to administer some or all insurance coverages and protection other than health, life and accident coverages procured by the member districts. It is intended, by the creation of CLIC to allow a member District to equalize annual fluctuations in insurance costs by establishing a program whereby reserves may be created and temporary deficits of individual Districts covered and to ultimately equalize the risks and stabilize the costs of providing casualty, property and liability protections. If, during any fiscal year, the funds on hand in the account of CLIC are not sufficient to pay expenses of administration, the Board of Directors shall require supplementary payment from all members. Such payment shall be made in the same proportion as prior payments during that year to CLIC. Complete financial statements for CLIC can be obtained from its administrator, 2 Pierce Place, Itasca, Illinois 60143.

**NOTE 10. EXCESS OF EXPENDITURES OVER BUDGETS IN INDIVIDUAL FUNDS**

Expenditures exceeded the budgeted amount in the following Funds:

	Budget	Actual	Over (under)
General Fund:			
Educational Account	\$ 72,697,608	\$70,571,618	\$ (2,125,990)
Operation and Maintenance Account	5,252,127	5,269,457	17,330
Tort and Immunity Account	1,027,539	978,995	(48,544)
Total General Fund:	<u>\$ 78,977,274</u>	<u>\$76,820,070</u>	<u>\$ (2,157,204)</u>
Debt Service Fund	<u>\$ 3,187,800</u>	<u>\$ 3,335,951</u>	<u>\$ 148,151</u>
Transportation Fund	<u>\$ 1,881,450</u>	<u>\$ 2,178,662</u>	<u>\$ 297,212</u>

The expenditure variance was sufficiently absorbed by surpluses that existed at the beginning of the fiscal year and were approved by the Board of Education. Under the State Budget Act expenditures may exceed the budget if additional resources are available to finance such expenditures.

**PARK RIDGE-NILES SCHOOL DISTRICT 64**  
Notes to Financial Statements (continued)  
June 30, 2015

**NOTE 11. INTERFUND TRANSFERS**

The following interfund transfers were made during the year ended June 30, 2015:

Transfer From	Transfer To	Amount
General Fund - Working Cash Account	General Fund - Education Account	\$ 161,515
General Fund - Education Account	Debt Service Fund	154,628
	Total Transfers	<u>\$ 316,143</u>

Transfers to the General Fund were for transfers of investment income. Transfers from the General Fund to the Debt Service Fund were to provide funds for payment of interest and principal on capital leases.

**NOTE 12. FUND BALANCE REPORTING**

According to Government Accounting Standards, fund balances are to be classified into five major classifications; Nonspendable Fund Balance, Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance, and Unassigned Fund Balance.

A. Nonspendable Fund Balance

The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, for example inventories and prepaid amounts.

B. Restricted Fund Balance

The restricted fund balance classification refers to amounts that are subject to outside restrictions, not controlled by the entity. Things such as restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. Special Revenue Funds are by definition restricted for those specified purposes. The District has several revenue sources received within different funds that also fall into these categories –

1. Special Education

Revenues received and the related expenditures of this restricted tax levy are accounted for in the Educational Account. Expenditures exceeded revenue for this purpose, resulting in no restricted fund balance.

## **PARK RIDGE-NILES SCHOOL DISTRICT 64**

### **Notes to Financial Statements (continued)**

June 30, 2015

---

#### **2. Tort Immunity Account**

Expenditures disbursed and the related revenues received are accounted for in the Tort Immunity Account. Revenues received exceeded expenditures disbursed for this purpose, resulting in a restricted fund balance of \$1,072,526.

#### **3. State and Federal Grants**

Proceeds from state and federal grants and the related expenditures have been included in the General Fund and various Special Revenue Funds. At June 30, 2015, expenditures exceeded revenue from state and federal grants, resulting in no restricted balances.

#### **4. Social Security**

Expenditures and the related revenues of this restricted tax levy are accounted for in the Municipal Retirement/Social Security Fund. Revenues received exceeded expenditures for this purpose, resulting in a restricted fund balance \$280,455. The remaining balance is restricted for Municipal Retirement purposes.

#### **5. Capital Projects Funds**

Expenditures and the related revenues received are accounted for in the Capital Projects Fund. All equity within this fund is restricted for the associated capital expenditures within this fund.

#### **C. Committed Fund Balance**

The committed fund balance classification refers to amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision making authority (the School Board). Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of formal action it employed to previously commit those amounts.

#### **D. Assigned Fund Balance**

The assigned fund balance classification refers to the amounts that are constrained by the government's intent to be used for a specific purpose, but are neither restricted or committed. Intent should be expressed by (a) the governing body itself or (b) a body (a budget or finance committee, for example) or official to which the governing body has delegated the authority to assign amounts to be used for specific purposes.

**PARK RIDGE-NILES SCHOOL DISTRICT 64**

Notes to Financial Statements (continued)

June 30, 2015

E. Unassigned Fund Balance

The unassigned fund balance classification is the residual classification for amounts in the General Operating Funds for amounts that have not been restricted, committed, or assigned to specific purposes within the General Funds.

F. Reconciliation of Fund Balance Reporting

Fund	Nonspendable	Restricted	Committed	Assigned	Unassigned
Educational	\$ -	\$ -	\$ -	\$ -	\$ 26,672,392
Operations & Maintenance	-	-	-	-	3,828,144
Debt Service	-	3,743,955	-	-	-
Transportation	-	2,614,995	-	-	-
Municipal Retirement	-	701,138	-	-	-
Capital Projects	-	3,608,205	-	-	-
Working Cash	-	-	-	-	14,648,064
Tort Liability	-	1,072,526	-	-	-
	\$ -	\$ 11,740,819	\$ -	\$ -	\$ 45,148,600

G. Expenditures of Fund Balance

Unless specifically identified, expenditures disbursed act to reduce restricted balances first, then committed balances, next assigned balances, and finally act to reduce unassigned balances. Expenditures disbursed for a specifically identified purpose will act to reduce the specific classification of fund balance that is identified.

**NOTE 13. STATE AND FEDERAL AID CONTINGENCIES**

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

**NOTE 14. COMMITMENTS**

As of June 30, 2015, the District was committed to approximately \$1,700,000 in ongoing construction contracts.



**PARK RIDGE-NILES SCHOOL DISTRICT 64**  
Notes to Financial Statements (continued)  
June 30, 2015

---

**NOTE 15. CHANGE IN ACCOUNTING PRINCIPLE**

During the fiscal year ended June 30, 2015 the District implemented the requirements of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions—an amendment of GASB Statement No. 27*. This statement requires the District to report a net pension liability on the statement of net position for both of its pension funds. As a result, the net position of governmental activities has been restated by (\$8,333,530).

**NOTE 16. PRIOR PERIOD ADJUSTMENT**

A prior period adjustment was made to record (\$214,582) capital lease proceeds and net capital lease equipment of \$86,626 for fiscal year 2014, restating net position of governmental activities at June 30, 2014 by (\$127,956).

**Park Ridge-Niles School District No. 64**  
**SCHEDULE OF CHANGES IN THE EMPLOYER'S NET PENSION LIABILITY**  
**AND RELATED RATIOS**  
**ILLINOIS MUNICIPAL RETIREMENT FUND**  
**YEAR ENDED JUNE 30, 2015**

	<u>2015</u>
<b>TOTAL PENSION LIABILITY</b>	
Service Cost	\$ 1,014,840
Interest	2,769,703
Changes of Benefit Terms	-
Differences Between Expected and Actual Experience	(33,907)
Changes of Assumptions	1,868,609
Benefit Payments, Including Refunds of Member Contributions	<u>(1,869,183)</u>
Net Change in Total Pension Liability	3,750,062
Total Pension Liability - Beginning	<u>37,405,848</u>
<b>TOTAL PENSION LIABILITY - ENDING</b>	<u><u>\$ 41,155,910</u></u>
<b>PLAN FIDUCIARY NET POSITION</b>	
Contributions - Employer	\$ 1,167,236
Contributions - Member	383,252
Net Investment Income	2,030,460
Benefit Payments, Including Refunds of Member Contributions	(1,869,183)
Other(Net Transfer)	<u>(27,247)</u>
Net Change in Plan Fiduciary Net Position	1,684,518
Plan Net Position - Beginning	<u>33,445,583</u>
<b>PLAN NET POSITION - ENDING</b>	<u><u>\$ 35,130,101</u></u>
<b>EMPLOYER'S NET PENSION LIABILITY (ASSET)</b>	<u><u>\$ 6,025,809</u></u>
Plan Fiduciary Net Position	
as a Percentage of the Total Pension Liability	85.36%
Covered-Employee Payroll	\$ 8,244,547
Employer's Net Pension Liability	
as a Percentage of Covered - Employee Payroll	73.09%

**Park Ridge-Niles School District No. 64**  
**SCHEDULE OF EMPLOYER CONTRIBUTIONS**  
**ILLINOIS MUNICIPAL RETIREMENT FUND**  
**LAST FISCAL YEAR**

<u>Fiscal Year</u>	<u>Actuarially Determined Contribution</u>	<u>Contributions in Relation to Actuarially Determined Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
2015	\$ 1,087,455	\$ 1,167,236	\$ (79,781)	\$ 8,244,547	14.16%

**Notes to Schedule**

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

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Aggregate entry age normal
Amortization method	Level percent of pay, closed
Remaining amortization period	29 years
Asset valuation method	5-year smoothed market; 20% corridor
Wage growth	4.00%
Inflation	3.00%
Salary increases	4.40% to 16.00% 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 2011 valuation pursuant to an experience study of the period 2008 - 2010.
Mortality	RP-2000 Combined Healthy Mortality Table, adjusted for mortality improvements to 2020 using projection scale AA. For men 120% of the table rates were used. For women, 92% of the table rates were used. For disabled lives, the mortality rates are the rates applicable to non-disabled lives set forward 10 years.

**Park Ridge-Niles School District No. 64**  
**SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE**  
**NET PENSION LIABILITY**  
**TEACHERS' RETIREMENT SYSTEM**  
**YEAR ENDED JUNE 30, 2015**

	<u>2015</u>
District's proportion of the net pension liability	0.0067000%
District's proportionate share of the net pension liability	\$ 4,112,280
State's proportionate share of the net pension liability associated with the District	<u>225,408,348</u>
Total	<u>\$ 229,520,628</u>
District's covered payroll	38,041,632
District's proportionate share of the net pension liability as a percentage of it's covered payroll	10.81%
Plan fiduciary net position as a percentage of the total pension liability	43.00%

**Notes to Schedule**

*Changes of assumptions*

Amounts reported in 2014 reflect an investment rate of return of 7.5%, an inflation rate of 3.0% and real return of 4.5%, and a salary increase assumption of 5.75%. In 2013, assumptions used were an investment rate of return of 8.0%, an inflation rate of 3.25% and real return of 4.75%, and salary increases of 6.00%. However, the total pension liability at the beginning and end of the year was calculated using the same assumptions, so the

**Park Ridge-Niles School District No. 64**  
**SCHEDULE OF EMPLOYER CONTRIBUTIONS**  
**TEACHERS' RETIREMENT SYSTEM**  
**LAST FISCAL YEAR**

---

Fiscal Year	Contractually Required Contribution	Contributions in Relation to Contractually Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2015	267,514	267,514	-	38,041,632	0.70%

**PARK RIDGE-NILES SCHOOL DISTRICT 64**  
Schedule of Funding Progress (Unaudited)  
Other Postemployment Benefits  
June 30, 2015

---

<b>Actuarial Valuation Date</b>	<b>Actuarial Value of Assets (a)</b>	<b>Actuarial Accrued Liability (AAL) -Entry Age (b)</b>	<b>Unfunded AAL (UAAL) (b-a)</b>	<b>Funded Ratio (a/b)</b>
June 30, 2009	\$ -	\$4,424,147	\$4,424,147	0.00%
June 30, 2010	-	4,761,869	4,761,869	0.00%
June 30, 2011	-	4,802,303	4,802,303	0.00%
June 30, 2012	-	5,171,355	5,171,355	0.00%
June 30, 2013	-	4,734,856	4,734,856	0.00%
June 30, 2014	-	5,001,428	5,001,428	0.00%
June 30, 2015	-	5,699,733	5,699,733	0.00%

**PARK RIDGE-NILES SCHOOL DISTRICT NO. 64**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND**  
**BALANCES - BUDGET AND ACTUAL - GENERAL**  
**YEAR ENDED JUNE 30, 2015**

	General		
	Original and Final Budget	Actual	Variance Over/ (Under)
<b>REVENUES</b>			
Local sources	\$ 60,612,481	\$ 61,942,030	\$ 1,329,549
State sources	17,506,379	16,310,055	(1,196,324)
Federal sources	1,611,206	1,453,783	(157,423)
Total Revenues	79,730,066	79,705,868	(24,198)
<b>EXPENDITURES</b>			
Current operating:			
Instruction	56,387,217	52,715,211	3,672,006
Support services	21,106,066	22,392,402	(1,286,336)
Community services	573,991	819,137	(245,146)
Payments to other districts	910,000	893,320	16,680
Total Expenditures	78,977,274	76,820,070	2,157,204
Excess of revenues over expenditures	752,792	2,885,798	2,133,006
<b>OTHER FINANCING SOURCES (USES)</b>			
Capital lease proceeds	-	615,117	615,117
Transfers in	208,944	161,515	(47,429)
Sale of capital asset	-	832	832
Transfers out	(176,378)	(316,143)	(139,765)
Total other financing sources (uses)	32,566	461,321	428,755
Net changes in fund balance	\$ 785,358	3,347,119	\$ 2,561,761
Fund balances at beginning of year		42,874,007	
FUND BALANCES AT END OF YEAR		\$ 46,221,126	

## **PARK RIDGE-NILES SCHOOL DISTRICT 64**

### **Notes to Required Supplementary Information**

#### **Budgetary Comparison Schedules**

June 30, 2015

---

### **BUDGETS AND BUDGETARY ACCOUNTING**

Annual budgets for all Governmental Funds are adopted on the modified accrual basis, consistent with generally accepted accounting principles (GAAP) for local governments. Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the Governmental Funds. All encumbrances are canceled at year end, and, if necessary, are reinstated at the beginning of the subsequent fiscal year.

Legal spending control for District moneys is at the fund level, but management control is exercised at budgetary line item levels within each fund. The Board of Education, in accordance with Chapter 105, Section 5/17-1 of the *Illinois Compiled Statutes*, follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The Administration submits to the Board of Education a proposed operating budget for the fiscal year commencing July 1. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted and the proposed budget is available for inspection to obtain taxpayer comments.
3. Prior to September 30 the budget is legally adopted through passage of a resolution. On or before the last Tuesday in December, a tax levy ordinance is filed with the County Clerk to obtain tax revenues.
4. The Superintendent is authorized to transfer up to 10% of the total budget between departments within any fund without Board of Education approval; however, any revisions that alter the total expenditures of any fund must be approved by the Board of Education following the public hearing process mandated by law. The budget, which was not amended, was adopted on September 22, 2014.
5. Formal budgetary integration is employed as a management control device during the year for the Governmental Funds.
6. The District has adopted a legal budget for all its Governmental Funds. Total actual expenditures for the governmental funds may not legally exceed the total budgeted for such funds. However, under the State Budget Act expenditures may exceed the budget if additional resources are available to finance such expenditures.
7. The budget (all appropriations) lapses at the end of each fiscal year.



**PARK RIDGE-NILES SCHOOL DISTRICT NO. 64**  
**GENERAL FUND**  
**BALANCE SHEET BY ACCOUNT**  
**JUNE 30, 2015**

	<u>Educational</u>	<u>Operations and Maintenance</u>	<u>Working Cash</u>	<u>Tort and Immunity</u>	<u>Total General</u>
<b><u>ASSETS</u></b>					
Cash and investments	\$ 30,754,064	\$ 3,872,750	\$ 14,480,051	\$ 1,072,177	\$ 50,179,042
Receivables:					
Property taxes	24,733,952	3,840,435	210,449	314,958	29,099,794
Due from other governments	717,275	-	-	-	717,275
Other receivables	83,081	3,395	72,870	349	159,695
Other current assets	287,362	32,383	95,143	-	414,888
<b>TOTAL ASSETS</b>	<b><u>\$ 56,575,734</u></b>	<b><u>\$ 7,748,963</u></b>	<b><u>\$ 14,858,513</u></b>	<b><u>\$ 1,387,484</u></b>	<b><u>\$ 80,570,694</u></b>
<b><u>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES</u></b>					
<b>Liabilities:</b>					
Accounts payable	\$ 197,316	\$ 80,384	\$ -	\$ -	\$ 277,700
Accrued salaries and related expenditures	4,972,074	-	-	-	4,972,074
<b>Total Liabilities</b>	<b><u>5,169,390</u></b>	<b><u>80,384</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>5,249,774</u></b>
<b>Deferred Inflows:</b>					
Unavailable property tax revenue	24,733,952	3,840,435	210,449	314,958	29,099,794
<b>Fund Balances:</b>					
Restricted	-	-	-	1,072,526	1,072,526
Unassigned	26,672,392	3,828,144	14,648,064	-	45,148,600
<b>Total Fund Balances</b>	<b><u>26,672,392</u></b>	<b><u>3,828,144</u></b>	<b><u>14,648,064</u></b>	<b><u>1,072,526</u></b>	<b><u>46,221,126</u></b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES</b>	<b><u>\$ 56,575,734</u></b>	<b><u>\$ 7,748,963</u></b>	<b><u>\$ 14,858,513</u></b>	<b><u>\$ 1,387,484</u></b>	<b><u>\$ 80,570,694</u></b>

**PARK RIDGE-NILES SCHOOL DISTRICT NO. 64**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES BY ACCOUNT**  
**YEAR ENDED JUNE 30, 2015**

	<u>Educational</u>	<u>Operations and Maintenance</u>	<u>Working Cash</u>	<u>Tort and Immunity</u>	<u>Total General</u>
<b>REVENUES</b>					
Local sources	\$ 53,106,629	\$ 7,667,787	\$ 544,292	\$ 623,322	\$ 61,942,030
State sources	16,310,055	-	-	-	16,310,055
Federal sources	1,453,783	-	-	-	1,453,783
Total Revenues	<u>70,870,467</u>	<u>7,667,787</u>	<u>544,292</u>	<u>623,322</u>	<u>79,705,868</u>
<b>EXPENDITURES</b>					
Current operating:					
Instruction	52,715,211	-	-	-	52,715,211
Support services	16,164,987	5,269,457	-	978,995	22,413,439
Community services	819,137	-	-	-	819,137
Payments to other districts	872,283	-	-	-	872,283
Total Expenditures	<u>70,571,618</u>	<u>5,269,457</u>	<u>-</u>	<u>978,995</u>	<u>76,820,070</u>
Excess (deficiency) of revenues over expenditures	<u>298,849</u>	<u>2,398,330</u>	<u>544,292</u>	<u>(355,673)</u>	<u>2,885,798</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Capital lease proceeds	615,117	-	-	-	615,117
Transfers in	161,515	-	-	-	161,515
Sale of capital asset	-	832	-	-	832
Transfers out	(154,628)	-	(161,515)	-	(316,143)
Total other financing sources (uses)	<u>622,004</u>	<u>832</u>	<u>(161,515)</u>	<u>-</u>	<u>461,321</u>
Net changes in fund balance	920,853	2,399,162	382,777	(355,673)	3,347,119
Fund balances at beginning of year	<u>25,751,539</u>	<u>1,428,982</u>	<u>14,265,287</u>	<u>1,428,199</u>	<u>42,874,007</u>
FUND BALANCES AT END OF YEAR	<u>\$ 26,672,392</u>	<u>\$ 3,828,144</u>	<u>\$ 14,648,064</u>	<u>\$ 1,072,526</u>	<u>\$ 46,221,126</u>

**PARK RIDGE-NILES SCHOOL DISTRICT NO. 64**  
**EDUCATIONAL ACCOUNT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**YEAR ENDED JUNE 30, 2015 WITH COMPARATIVE ACTUAL TOTALS FOR 2014**

	2015			2014
	Final Budget	Actual	Variance over/under	Actual
<b>REVENUES</b>				
Local Sources:				
General tax levy	\$ 48,319,100	\$ 47,225,493	\$ (1,093,607)	\$ 47,176,032
Special education levy	-	1,027,963	1,027,963	389,958
Corporate replacement taxes	1,042,602	1,102,021	59,419	1,018,607
Tuition	306,935	322,134	15,199	306,280
Earnings on investments	301,000	369,743	68,743	284,620
Food services	589,200	637,703	48,503	755,948
Pupil activities	1,090,685	1,689,737	599,052	68,187
Textbooks	-	-	-	1,151,759
Contributions and donations	500	300	(200)	400
Payments of surplus monies from TIF districts	490,000	215,971	(274,029)	503,379
Payment from other LEA's	-	-	-	264,426
Other	162,200	515,564	353,364	854,929
Total Local Sources	52,302,222	53,106,629	804,407	52,774,525
State Sources:				
General state aid	1,382,828	1,353,495	(29,333)	1,359,583
Special education	2,105,966	2,050,885	(55,081)	2,096,966
School lunch aid	975	802	(173)	919
On behalf payments to TRS from the state	14,013,465	12,901,627	(1,111,838)	13,220,249
Other grants-in-aid	3,145	3,246	101	6,350
Total State Sources	17,506,379	16,310,055	(1,196,324)	16,684,067
Federal Sources:				
National school lunch program	37,100	34,599	(2,501)	32,009
Title I - low income	276,083	128,821	(147,262)	-
Preschool flow through	17,951	17,951	-	19,048
IDEA	1,034,495	1,002,708	(31,787)	1,204,704
Medicaid matching	175,392	228,739	53,347	175,392
Title II - teacher quality	70,185	40,965	(29,220)	75,065
Total Federal Sources	1,611,206	1,453,783	(157,423)	1,506,218
Total Revenues	\$ 71,419,807	\$ 70,870,467	\$ (549,340)	\$ 70,964,810

(Continued)

**PARK RIDGE-NILES SCHOOL DISTRICT NO. 64**  
**EDUCATIONAL ACCOUNT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**YEAR ENDED JUNE 30, 2015 WITH COMPARATIVE ACTUAL TOTALS FOR 2014**

	2015			2014
	Final Budget	Actual	Variance over/under	Actual
<b>EXPENDITURES</b>				
Current operating:				
Instruction:				
Regular programs:				
Salaries	\$ 25,383,649	\$ 24,975,365	\$ 408,284	\$ 24,297,522
Employee benefits	2,889,387	2,790,559	98,828	2,735,905
On-behalf payments to TRS from the state	14,013,465	12,901,627	1,111,838	13,220,249
Purchased services	66,965	89,189	(22,224)	69,601
Supplies and materials	2,112,986	484,460	1,628,526	999,146
Capital outlay	88,000	9,620	78,380	237,784
Other	1,500	1,465	35	1,280
Non capitalized equipment	-	27,864	(27,864)	-
Total	44,555,952	41,280,149	3,275,803	41,561,487
Pre-K programs:				
Salaries	567,240	-	567,240	-
Employee benefits	70,719	-	70,719	-
Purchased services	2,000	-	2,000	-
Supplies and materials	13,740	-	13,740	-
Total	653,699	-	653,699	-
Special programs:				
Salaries	6,855,206	5,904,839	950,367	6,263,763
Employee benefits	1,106,514	1,129,273	(22,759)	1,077,897
Purchased services	22,326	29,723	(7,397)	30,251
Supplies and materials	72,000	73,783	(1,783)	69,605
Capital outlay	9,000	-	9,000	4,996
Total	8,065,046	7,137,618	927,428	7,446,512
Special programs pre-K:				
Salaries	128,445	790,637	(662,192)	541,297
Employee benefits	25,815	74,871	(49,056)	67,062
Purchased services	-	-	-	3,047
Supplies and materials	-	20,230	(20,230)	13,106
Total	\$ 154,260	\$ 885,738	\$ (731,478)	\$ 624,512

**PARK RIDGE-NILES SCHOOL DISTRICT NO. 64**  
**EDUCATIONAL ACCOUNT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**YEAR ENDED JUNE 30, 2015 WITH COMPARATIVE ACTUAL TOTALS FOR 2014**

	2015			2014
	Final Budget	Actual	Variance over/under	Actual
Remedial and supplemental programs K-12				
Salaries	\$ -	\$ 170,978	\$ (170,978)	\$ 122,286
Employee benefits	-	28,670	(28,670)	25,195
Total	-	199,648	(199,648)	147,481
CTE programs:				
Purchased services	-	3,065	(3,065)	-
Supplies and materials	-	48,850	(48,850)	-
Capital outlay	-	11,750	(11,750)	-
Total	-	63,665	(63,665)	-
Interscholastic programs:				
Salaries	93,480	100,381	(6,901)	95,633
Employee benefits	1,070	1,197	(127)	1,155
Purchased services	10,760	7,622	3,138	5,819
Supplies and materials	6,900	6,533	367	5,841
Capital outlay	500	240	260	-
Other	2,400	2,046	354	1,400
Total	115,110	118,019	(2,909)	109,848
Summer school:				
Salaries	238,291	197,982	40,309	160,993
Employee benefits	1,982	2,016	(34)	1,572
Purchased services	8,000	1,703	6,297	6,980
Supplies and materials	9,500	11,381	(1,881)	9,674
Total	257,773	213,082	44,691	179,219
Gifted programs:				
Salaries	1,103,718	1,220,745	(117,027)	1,025,874
Employee benefits	130,097	146,636	(16,539)	126,200
Purchased services	7,185	519	6,666	2,776
Supplies and materials	13,658	13,982	(324)	10,547
Total	\$ 1,254,658	\$ 1,381,882	\$ (127,224)	\$ 1,165,397

(Continued)

**PARK RIDGE-NILES SCHOOL DISTRICT NO. 64**  
**EDUCATIONAL ACCOUNT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**YEAR ENDED JUNE 30, 2015 WITH COMPARATIVE ACTUAL TOTALS FOR 2014**

	2015			2014
	Final Budget	Actual	Variance over/under	Actual
Bilingual:				
Salaries	\$ 422,940	\$ 532,616	\$ (109,676)	\$ 402,867
Employee benefits	53,079	54,237	(1,158)	51,165
Purchased services	2,200	1,762	438	779
Supplies and materials	2,500	2,609	(109)	12,974
Total	480,719	591,224	(110,505)	467,785
Special education programs K-12- private tuition				
Other objects	850,000	844,186	5,814	796,246
Total	850,000	844,186	5,814	796,246
Total Instruction	56,387,217	52,715,211	3,672,006	52,498,487
Support Services:				
Pupils:				
Attendance and social work:				
Salaries	1,004,435	989,843	14,592	956,366
Employee benefits	115,426	122,730	(7,304)	113,302
Supplies and materials	315	187	128	173
Total	1,120,176	1,112,760	7,416	1,069,841
Guidance services:				
Salaries	153,869	152,168	1,701	146,491
Employee benefits	10,955	11,120	(165)	10,560
Supplies and materials	2,900	2,027	873	2,141
Total	167,724	165,315	2,409	159,192
Health services:				
Salaries	1,015,862	941,551	74,311	926,752
Employee benefits	134,840	141,039	(6,199)	130,985
Purchased services	60,207	88,843	(28,636)	46,017
Supplies and materials	9,200	13,177	(3,977)	6,605
Capital outlay	1,535	12,044	(10,509)	-
Non-capitalized equipment	-	2,006	(2,006)	-
Total	\$ 1,221,644	\$ 1,198,660	\$ 22,984	\$ 1,110,359

(Continued)

**PARK RIDGE-NILES SCHOOL DISTRICT NO. 64**  
**EDUCATIONAL ACCOUNT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**YEAR ENDED JUNE 30, 2015 WITH COMPARATIVE ACTUAL TOTALS FOR 2014**

	2015			2014
	Final Budget	Actual	Variance over/under	Actual
Psychological services:				
Salaries	\$ 456,000	\$ 465,258	\$ (9,258)	\$ 427,613
Employee benefits	37,542	31,971	5,571	28,410
Purchased services	3,640	4,258	(618)	5,945
Supplies and materials	7,000	17,661	(10,661)	6,918
Other	700	525	175	700
Total	504,882	519,673	(14,791)	469,586
Speech pathology and audiology services:				
Salaries	1,288,615	1,262,399	26,216	1,226,238
Employee benefits	157,916	174,035	(16,119)	151,606
Purchased services	2,000	112	1,888	125
Supplies and materials	1,000	1,364	(364)	862
Total	1,449,531	1,437,910	11,621	1,378,831
Instructional staff:				
Improvement of instruction services:				
Salaries	755,033	644,020	111,013	581,867
Employee benefits	76,603	76,175	428	76,396
Purchased services	252,109	251,690	419	180,918
Supplies and materials	55,070	20,967	34,103	463,688
Other	1,400	600	800	600
Total	1,140,215	993,452	146,763	1,303,469
Education media:				
Salaries	753,360	679,750	73,610	711,479
Employee benefits	92,310	96,023	(3,713)	89,383
Purchased services	56,500	64,250	(7,750)	56,149
Supplies and materials	96,274	1,523,031	(1,426,757)	86,701
Total	998,444	2,363,054	(1,364,610)	943,712
Assessment and testing:				
Purchased services	36,000	-	36,000	12,000
Supplies and materials	-	7,051	(7,051)	-
Total	\$ 36,000	\$ 7,051	\$ 28,949	\$ 12,000

(Continued)

**PARK RIDGE-NILES SCHOOL DISTRICT NO. 64**  
**EDUCATIONAL ACCOUNT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**YEAR ENDED JUNE 30, 2015 WITH COMPARATIVE ACTUAL TOTALS FOR 2014**

	2015			2014
	Final Budget	Actual	Variance over/under	Actual
General administration:				
Board of education:				
Salaries	\$ 25,000	\$ -	\$ 25,000	\$ -
Employee Benefits	491,132	306,454	184,678	401,052
Purchased services	494,574	367,343	127,231	377,708
Supplies and materials	1,500	3,688	(2,188)	1,431
Other	16,000	13,339	2,661	10,833
Total	1,028,206	690,824	337,382	791,024
Executive administration:				
Salaries	279,408	279,407	1	284,901
Employee benefits	44,132	56,127	(11,995)	43,631
Purchased services	12,820	12,133	687	6,149
Supplies and materials	500	3,590	(3,090)	489
Capital outlay	4,000	2,736	1,264	1,332
Other	3,500	3,045	455	4,902
Total	344,360	357,038	(12,678)	341,404
Special area administrative services:				
Salaries	266,332	356,893	(90,561)	254,776
Employee benefits	57,648	78,050	(20,402)	56,880
Purchased services	10,063	7,653	2,410	3,073
Supplies and materials	1,000	-	1,000	54
Total	335,043	442,596	(107,553)	314,783
School administration:				
Office of the principal:				
Salaries	2,368,343	2,304,849	63,494	2,326,541
Employee benefits	480,485	502,105	(21,620)	470,827
Purchased services	107,973	38,702	69,271	45,444
Supplies and materials	28,017	11,968	16,049	16,193
Non-capitalized equipment	-	13,635	(13,635)	-
Total	\$ 2,984,818	\$ 2,871,259	\$ 113,559	\$ 2,859,005

(Continued)



**PARK RIDGE-NILES SCHOOL DISTRICT NO. 64**  
**EDUCATIONAL ACCOUNT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**YEAR ENDED JUNE 30, 2015 WITH COMPARATIVE ACTUAL TOTALS FOR 2014**

	2015			2014
	Final Budget	Actual	Variance over/under	Actual
Direction of business support services:				
Salaries	\$ -	\$ 210,432	\$ (210,432)	\$ -
Employee benefits	-	15,316	(15,316)	-
Purchased services	-	6,642	(6,642)	-
Total	-	232,390	(232,390)	-
Fiscal services:				
Salaries	612,495	397,613	214,882	594,759
Employee benefits	79,192	69,259	9,933	74,596
Purchased services	57,185	72,949	(15,764)	107,580
Supplies and materials	80,500	6,773	73,727	2,924
Capital outlay	5,000	-	5,000	2,991
Other	115,000	126,430	(11,430)	112,081
Total	949,372	673,024	276,348	894,931
Pupil transportation services:				
Purchased services	20,000	49,406	(29,406)	157
Total	20,000	49,406	(29,406)	157
Food services:				
Purchased services	575,003	571,503	3,500	566,887
Supplies and materials	6,000	1,744	4,256	5,951
Total	581,003	573,247	7,756	572,838
Internal services:				
Purchased services	260,000	175,928	84,072	237,389
Supplies and materials	-	58,669	(58,669)	59,791
Total	260,000	234,597	25,403	297,180
Information services:				
Salaries	111,523	111,523	-	108,716
Employee benefits	191	203	(12)	190
Purchased services	43,387	19,558	23,829	34,499
Capital outlay	-	287,782	(287,782)	-
Total	\$ 155,101	\$ 419,066	\$ (263,965)	\$ 143,405

(Continued)

**PARK RIDGE-NILES SCHOOL DISTRICT NO. 64**  
**EDUCATIONAL ACCOUNT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**YEAR ENDED JUNE 30, 2015 WITH COMPARATIVE ACTUAL TOTALS FOR 2014**

	2015			2014
	Final Budget	Actual	Variance over/under	Actual
Staff services:				
Salaries	\$ 335,546	\$ 317,109	\$ 18,437	\$ 291,920
Employee benefits	62,031	63,703	(1,672)	59,654
Purchased services	63,320	78,116	(14,796)	83,980
Supplies and materials	1,500	40	1,460	53
Total	462,397	458,968	3,429	435,607
Data processing services:				
Salaries	702,902	690,727	12,175	588,372
Employee benefits	103,031	109,563	(6,532)	111,806
Purchased services	187,451	143,159	44,292	150,319
Supplies and materials	53,900	-	53,900	49,816
Capital outlay	20,200	410,067	(389,867)	192,344
Non capitalized equipment	-	11,181	(11,181)	-
Total	1,067,484	1,364,697	(297,213)	1,092,657
Total Support Services	14,826,400	16,164,987	(1,338,587)	14,189,981
Community services:				
Salaries	522,500	734,952	(212,452)	802,936
Employee benefits	2,721	43,764	(41,043)	25,878
Purchased services	15,470	21,334	(5,864)	14,277
Supplies and materials	33,000	19,087	13,913	29,395
Other	300	-	300	158
Total Community Services	573,991	819,137	(245,146)	872,644
Payments to other districts and governmental units:				
Payments for special education programs	-	20,008	(20,008)	-
Purchased services	-	852,275	(112,275)	837,196
Other	740,000	-	740,000	-
Other payments to in-state govt. units	170,000	-	170,000	-
Total	910,000	872,283	37,717	837,196
Total Expenditures	72,697,608	70,571,618	2,125,990	68,398,308
Excess (deficiency) of revenues over expenditures	\$ (1,277,801)	\$ 298,849	\$ 1,576,650	\$ 2,566,502

**PARK RIDGE-NILES SCHOOL DISTRICT NO. 64**  
**EDUCATIONAL ACCOUNT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**YEAR ENDED JUNE 30, 2015 WITH COMPARATIVE ACTUAL TOTALS FOR 2014**

	2015			2014
	Final Budget	Actual	Variance over/under	Actual
<b>OTHER FINANCING SOURCES (USES)</b>				
Capital lease proceeds	\$ -	\$ 615,117	\$ 615,117	\$ -
Transfers in	208,944	161,515	(47,429)	208,944
Transfers out	-	(154,628)	(154,628)	-
Total other financing sources (uses)	208,944	622,004	413,060	208,944
Net changes in fund balance	<u>\$ (1,068,857)</u>	920,853	<u>\$ 1,989,710</u>	2,775,446
Fund balance at beginning of year		25,751,539		22,976,093
FUND BALANCE AT END OF YEAR		<u>\$ 26,672,392</u>		<u>\$ 25,751,539</u>

(Concluded)

**PARK RIDGE-NILES SCHOOL DISTRICT NO. 64**  
**OPERATIONS AND MAINTENANCE ACCOUNT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**YEAR ENDED JUNE 30, 2015 WITH COMPARATIVE ACTUAL TOTALS FOR 2014**

	2015			
	Final Budget	Actual	Variance over/under	2014 Actual
<b>REVENUES</b>				
Local Sources:				
General tax levy	\$ 6,879,000	\$ 7,506,696	\$ 627,696	\$ 8,086,148
Earnings on investments	5,205	12,982	7,777	7,508
Rentals	53,004	65,177	12,173	52,293
Other	75,425	82,932	7,507	76,955
Total Local Sources	7,012,634	7,667,787	655,153	8,222,904
Total Revenues	7,012,634	7,667,787	655,153	8,222,904
<b>EXPENDITURES</b>				
Current operating:				
Support services:				
Facilities acquisition services:				
Purchased services	20,000	1,085	18,915	10,467
Capital outlay	-	951	(951)	-
Total Facilities Acquisition Services	20,000	2,036	17,964	10,467
Operations and maintenance of				
Plant services:				
Salaries	2,691,824	2,655,243	36,581	2,592,678
Employee benefits	393,700	385,064	8,636	368,900
Purchased services	941,292	1,070,441	(129,149)	936,500
Supplies and materials	1,005,311	941,401	63,910	897,564
Capital outlay	200,000	105,494	94,506	458,825
Non-capitalized equipment	-	88,741	(88,741)	-
Total Operation and Maintenance of Plant Services	5,232,127	5,246,384	(14,257)	5,254,467
Total Support Services	\$ 5,252,127	\$ 5,248,420	\$ 3,707	\$ 5,264,934

**PARK RIDGE-NILES SCHOOL DISTRICT NO. 64**  
**OPERATIONS AND MAINTENANCE ACCOUNT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**YEAR ENDED JUNE 30, 2015 WITH COMPARATIVE ACTUAL TOTALS FOR 2014**

	2015			2014
	Final Budget	Actual	Variance over/under	Actual
Payments to other districts and governmental units:				
Purchased services	\$ -	\$ 21,037	\$ (21,037)	\$ 4,781
Total payments to other districts	-	21,037	(21,037)	4,781
Total Expenditures	5,252,127	5,269,457	(17,330)	5,269,715
Excess of revenues over expenditures	1,760,507	2,398,330	637,823	2,953,189
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	8,600,000
Sale of capital asset	-	832	832	1,000
Transfers out	-	-	-	(8,600,000)
Total other financing sources (uses)	-	832	832	1,000
Net changes in fund balance	<u>\$ 1,760,507</u>	2,399,162	<u>\$ 638,655</u>	2,954,189
Fund balance (deficit) at beginning of year		<u>1,428,982</u>		<u>(1,525,207)</u>
FUND BALANCE AT END OF YEAR		<u>\$ 3,828,144</u>		<u>\$ 1,428,982</u>

(Concluded)

**PARK RIDGE-NILES SCHOOL DISTRICT NO. 64**  
**WORKING CASH ACCOUNT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**YEAR ENDED JUNE 30, 2015 WITH COMPARATIVE ACTUAL TOTALS FOR 2014**

	2015			2014
	Final Budget	Actual	Variance over/under	Actual
<b>REVENUES</b>				
Local Sources:				
General tax levy	\$ 407,000	\$ 408,488	\$ 1,488	\$ 389,981
Earnings on investments	170,010	135,804	(34,206)	200,200
Total Local Sources	577,010	544,292	(32,718)	590,181
Total Revenues	577,010	544,292	(32,718)	590,181
Excess of revenues over expenditures	577,010	544,292	(32,718)	590,181
<b>OTHER FINANCING SOURCES (USES)</b>				
Principal on bond sold	-	-	-	832,230
Premium on bond sold	-	-	-	7,767,770
Transfers out	(176,378)	(161,515)	14,863	(8,776,377)
Total other financing sources (uses)	(176,378)	(161,515)	14,863	(176,377)
Net changes in fund balance	<u>\$ 400,632</u>	382,777	<u>\$ (17,855)</u>	413,804
Fund balance at beginning of year		<u>14,265,287</u>		<u>13,851,483</u>
FUND BALANCE AT END OF YEAR		<u>\$ 14,648,064</u>		<u>\$ 14,265,287</u>

**PARK RIDGE-NILES SCHOOL DISTRICT NO. 64**  
**TORT IMMUNITY AND JUDGMENT ACCOUNT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**YEAR ENDED JUNE 30, 2015 WITH COMPARATIVE ACTUAL TOTALS FOR 2014**

	2015			2014
	Final Budget	Actual	Variance over/under	Actual
<b>REVENUES</b>				
Local Sources:				
Tort immunity levy	\$ 713,100	\$ 611,357	\$ (101,743)	\$ 583,922
Earnings on investments	7,015	10,884	3,869	13,798
Other	500	1,081	581	7,668
Total Local Sources	720,615	623,322	(97,293)	605,388
<b>EXPENDITURES</b>				
Support Services:				
Workers' compensation or workers' occupational disease act payment:				
Purchased services	473,916	464,666	9,250	409,406
Total	473,916	464,666	9,250	409,406
Unemployment insurance payment:				
Employee benefits	40,400	12,682	27,718	24,060
Total	40,400	12,682	27,718	24,060
Insurance payment:				
Purchased services	-	169,651	(169,651)	169,491
Total	-	169,651	(169,651)	169,491
Risk management and claims services payments:				
Purchased services	-	-	-	25,786
Supplies and materials	-	-	-	13
Capital outlay	-	-	-	153,433
Total	-	-	-	179,232
Educational, inspectional, supervisory services related to loss prevention or reduction:				
Purchased services	6,000	72,549	(66,549)	5,622
Supplies and materials	15,000	11,407	3,593	-
Capital outlay	250,000	243,406	6,594	-
Non-capitalized equipment	-	4,634	(4,634)	-
Total	\$ 271,000	\$ 331,996	\$ (60,996)	\$ 5,622

(Continued)

**PARK RIDGE-NILES SCHOOL DISTRICT NO. 64**  
**TORT IMMUNITY AND JUDGMENT ACCOUNT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**YEAR ENDED JUNE 30, 2015 WITH COMPARATIVE ACTUAL TOTALS FOR 2014**

	2015			2014
	Final Budget	Actual	Variance over/under	Actual
Property insurance: Purchased services	\$ 242,223	\$ -	\$ 242,223	\$ -
Total	242,223	-	242,223	-
Total Support Services	1,027,539	978,995	48,544	787,811
Total Expenditures	1,027,539	978,995	48,544	787,811
Deficiency of revenues over expenditures	<u>\$ (306,924)</u>	(355,673)	<u>\$ (48,749)</u>	(182,423)
Fund balance at beginning of year		<u>1,428,199</u>		<u>1,610,622</u>
FUND BALANCE AT END OF YEAR		<u>\$ 1,072,526</u>		<u>\$ 1,428,199</u>



**PARK RIDGE-NILES SCHOOL DISTRICT NO. 64**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**JUNE 30, 2015**

	<u>Transportation</u>	<u>Municipal Retirement/ Social Security</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total Nonmajor Governmental Funds</u>
<b><u>ASSETS</u></b>					
<b>Assets:</b>					
Cash and investments	\$ 2,460,426	\$ 698,455	\$ 3,743,955	\$ 4,188,470	\$ 11,091,306
Receivables:					
Property taxes	525,407	1,097,342	1,652,042	-	3,274,791
Due from other governments	117,850	-	-	-	117,850
Other receivables	16,301	2,683	-	639	19,623
Other assets	39,872	-	-	3,163	43,035
<b>TOTAL ASSETS</b>	<u><u>\$ 3,159,856</u></u>	<u><u>\$ 1,798,480</u></u>	<u><u>\$ 5,395,997</u></u>	<u><u>\$ 4,192,272</u></u>	<u><u>\$ 14,546,605</u></u>
<b><u>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES</u></b>					
<b>Liabilities:</b>					
Accounts payable	\$ 19,454	\$ -	\$ -	\$ 584,067	\$ 603,521
<b>Total Liabilities</b>	<u>19,454</u>	<u>-</u>	<u>-</u>	<u>584,067</u>	<u>603,521</u>
<b>Deferred Inflows:</b>					
Unavailable property tax revenue	<u>525,407</u>	<u>1,097,342</u>	<u>1,652,042</u>	<u>-</u>	<u>3,274,791</u>
<b>Fund Balance:</b>					
Restricted	<u>2,614,995</u>	<u>701,138</u>	<u>3,743,955</u>	<u>3,608,205</u>	<u>10,668,293</u>
<b>Total Fund Balance</b>	<u>2,614,995</u>	<u>701,138</u>	<u>3,743,955</u>	<u>3,608,205</u>	<u>10,668,293</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE</b>	<u><u>\$ 3,159,856</u></u>	<u><u>\$ 1,798,480</u></u>	<u><u>\$ 5,395,997</u></u>	<u><u>\$ 4,192,272</u></u>	<u><u>\$ 14,546,605</u></u>

**PARK RIDGE-NILES SCHOOL DISTRICT NO. 64**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**YEAR ENDED JUNE 30, 2015**

	Transportation	Municipal Retirement/ Social Security	Debt Service	Capital Projects	Total Nonmajor Governmental Funds
<b>REVENUES</b>					
Local sources	\$ 1,107,885	\$ 2,260,481	\$ 3,253,467	\$ 43,315	\$ 6,665,148
State sources	483,761	-	-	111,822	595,583
Total Revenues	1,591,646	2,260,481	3,253,467	155,137	7,260,731
<b>EXPENDITURES</b>					
Current operating:					
Instruction	-	919,516	-	-	919,516
Support services	2,178,662	1,330,393	-	4,872,071	8,381,126
Community services	-	60,313	-	-	60,313
Debt service:					
Principal	-	-	2,647,957	-	2,647,957
Interest and other	-	-	687,994	-	687,994
Total Expenditures	2,178,662	2,310,222	3,335,951	4,872,071	12,696,906
Deficiency of revenues over expenditures	(587,016)	(49,741)	(82,484)	(4,716,934)	(5,436,175)
<b>OTHER FINANCING SOURCES</b>					
Transfers In	-	-	154,628	-	154,628
Total other financing uses	-	-	154,628	-	154,628
Net changes in fund balance	(587,016)	(49,741)	72,144	(4,716,934)	(5,281,547)
Fund balances at beginning of year	3,202,011	750,879	3,671,811	8,325,139	15,949,840
FUND BALANCES AT END OF YEAR	\$ 2,614,995	\$ 701,138	\$ 3,743,955	\$ 3,608,205	\$ 10,668,293

**PARK RIDGE-NILES SCHOOL DISTRICT NO. 64**  
**TRANSPORTATION FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**YEAR ENDED JUNE 30, 2015 WITH COMPARATIVE ACTUAL TOTALS FOR 2014**

	2015			2014
	Final Budget	Actual	Variance over/under	Actual
<b>REVENUES</b>				
Local Sources:				
General tax levy	\$ 1,120,200	\$ 1,019,847	\$ (100,353)	\$ 972,999
Regular transportation fees	66,905	53,835	(13,070)	67,529
Earnings on investments	23,725	33,543	9,818	35,389
Other	-	660	660	-
Total Local Sources	1,210,830	1,107,885	(102,945)	1,075,917
State Sources:				
Transportation aid	530,539	483,761	(46,778)	548,855
Total State Sources	530,539	483,761	(46,778)	548,855
Total Revenues	1,741,369	1,591,646	(149,723)	1,624,772
<b>EXPENDITURES</b>				
Current operating:				
Support Services:				
Pupil Transportation Services:				
Salaries	14,500	13,438	1,062	13,258
Employee benefits	2,050	1,747	303	1,708
Purchased services	1,864,900	2,163,477	(298,577)	1,590,524
Total Support Services	1,881,450	2,178,662	(297,212)	1,605,490
Total Expenditures	1,881,450	2,178,662	(297,212)	1,605,490
Net changes in fund balance	\$ (140,081)	(587,016)	\$ (446,935)	19,282
Fund balance at beginning of year		3,202,011		3,182,729
FUND BALANCE AT END OF YEAR		\$ 2,614,995		\$ 3,202,011

**PARK RIDGE-NILES SCHOOL DISTRICT NO. 64**  
**MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**YEAR ENDED JUNE 30, 2015 WITH COMPARATIVE ACTUAL TOTALS FOR 2014**

	2015			2014
	Final Budget	Actual	Variance over/under	Actual
<b>REVENUES</b>				
Local Sources:				
General tax levy	\$ 2,392,600	\$ 1,316,749	\$ (1,075,851)	\$ 1,024,398
Social security/medicare only levy	-	815,596	815,596	779,511
Corporate replacement taxes	123,654	125,931	2,277	123,654
Earnings on investments	5,540	2,205	(3,335)	4,975
Total Local Sources	2,521,794	2,260,481	(261,313)	1,932,538
Total Revenues	2,521,794	2,260,481	(261,313)	1,932,538
<b>EXPENDITURES</b>				
Current operating:				
Instruction				
Regular programs	375,700	217,938	157,762	368,799
Pre-k	-	145,452	(145,452)	-
Special education programs	544,350	516,496	27,854	537,739
Interscholastic programs	16,000	3,374	12,626	2,498
Summer school programs	8,700	8,280	420	6,992
Gifted programs	21,400	17,838	3,562	15,235
Bilingual programs	12,000	10,138	1,862	7,952
Total instruction	978,150	919,516	58,634	939,215
Support Services				
Pupils	202,500	190,025	12,475	189,414
Instructional staff	104,550	82,799	21,751	91,434
General administration	68,250	99,160	(30,910)	217,842
School administration	210,700	158,950	51,750	169,800
Business	664,080	634,183	29,897	619,053
Central	182,200	165,276	16,924	157,706
Total support services	1,432,280	1,330,393	101,887	1,445,249
Community services				
Community services - employee benefits	132,300	60,313	71,987	91,907
Total Expenditures	2,542,730	2,310,222	232,508	2,476,371
Net changes in fund balance	<u>\$ (20,936)</u>	(49,741)	<u>\$ (28,805)</u>	(543,833)
Fund balance at beginning of year		750,879		1,294,712
FUND BALANCE AT END OF YEAR		<u>\$ 701,138</u>		<u>\$ 750,879</u>

**PARK RIDGE-NILES SCHOOL DISTRICT NO. 64**  
**DEBT SERVICE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**YEAR ENDED JUNE 30, 2015 WITH COMPARATIVE ACTUAL TOTALS FOR 2014**

	2015			2014
	Final Budget	Actual	Variance over/under	Actual
<b>REVENUES</b>				
Local Sources:				
General tax levy	\$ 3,452,000	\$ 3,246,908	\$ (205,092)	\$ 3,020,266
Earnings on investments	33,070	6,559	(26,511)	63,527
Total Local Sources	3,485,070	3,253,467	(231,603)	3,083,793
Total Revenues	3,485,070	3,253,467	(231,603)	3,083,793
<b>EXPENDITURES</b>				
Debt service:				
Principal retirement	2,520,000	2,647,957	(127,957)	2,275,000
Interest on bonds	657,800	684,471	(26,671)	558,867
Other	10,000	3,523	6,477	147,328
Total Expenditures	3,187,800	3,335,951	(148,151)	2,981,195
Excess of revenues (deficiency) over expenditures	297,270	(82,484)	(379,754)	102,598
<b>OTHER FINANCING SOURCES (USES)</b>				
Principal on bond sold	-	-	-	932,230
Deposit with paying agent	-	-	-	(788,480)
Transfers out	(32,566)	154,628	187,194	(32,567)
Total other financing sources (uses)	(32,566)	154,628	187,194	111,183
Net changes in fund balance	\$ 264,704	72,144	\$ (192,560)	213,781
Fund balance at beginning of year		3,671,811		3,458,030
FUND BALANCE AT END OF YEAR		\$ 3,743,955		\$ 3,671,811

**PARK RIDGE-NILES SCHOOL DISTRICT NO. 64**  
**CAPITAL PROJECTS FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**YEAR ENDED JUNE 30, 2015 WITH COMPARATIVE ACTUAL TOTALS FOR 2014**

	2015			2014
	Final Budget	Actual	Variance over/under	Actual
<b>REVENUES</b>				
Local Sources:				
Earnings on investments	\$ 35,900	\$ 32,429	\$ (3,471)	\$ 41,938
Other	10,886	10,886	-	-
Total Local Sources	46,786	43,315	(3,471)	41,938
State Sources:				
Other grants-in-aid	-	111,822	111,822	235,279
Total State Sources	-	111,822	111,822	235,279
Total Revenues	46,786	155,137	108,351	277,217
<b>EXPENDITURES</b>				
Facilities acquisition:				
Purchased services	645,000	603,857	41,143	689,897
Capital outlay	5,222,000	4,237,386	984,614	4,749,770
Salaries	-	30,750	(30,750)	-
Other Objects	2,000	78	1,922	-
Total support services	5,869,000	4,872,071	996,929	5,439,667
Other support services:				
Purchased services	-	-	-	68
Other	-	-	-	705
Total other support services	-	-	-	773
Total Expenditures	5,869,000	4,872,071	996,929	5,440,440
Deficiency of revenues over expenditures	(5,822,214)	(4,716,934)	1,105,280	(5,163,223)
<b>OTHER FINANCING SOURCES</b>				
Transfers in	-	-	-	8,600,000
Net changes in fund balance	\$ (5,822,214)	(4,716,934)	\$ 1,105,280	3,436,777
Fund balance at beginning of year		8,325,139		4,888,362
FUND BALANCE AT END OF YEAR		\$ 3,608,205		\$ 8,325,139

**PARK RIDGE-NILES SCHOOL DISTRICT NO. 64**  
**AGENCY FUND - ACTIVITY FUND**  
**STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**YEAR ENDED JUNE 30, 2015**

	Balance July 1, 2014	Additions	Deductions	Balance June 30, 2015
<b>Assets:</b>				
Cash	\$ 106,931	\$ 545,693	\$ 453,850	\$ 198,774
<b>Liabilities:</b>				
Due to organizations	\$ 106,931	\$ 545,693	\$ 453,850	\$ 198,774

**PARK RIDGE-NILES SCHOOL DISTRICT NO. 64**  
**SCHEDULE OF PROPERTY TAX RATES, EXTENSIONS AND COLLECTIONS**  
**LAST FIVE TAX LEVY YEARS**

	2014	2013	2012	2011	2010
Assessed Valuation	<u>\$1,414,256,518</u>	<u>\$1,399,438,847</u>	<u>\$1,705,216,205</u>	<u>\$1,843,115,448</u>	<u>\$2,016,342,297</u>
Rates extended:					
Educational	3.4048	3.4609	2.7710	2.3906	2.1686
Tort immunity	0.0448	0.0440	0.0348	0.0394	0.0360
Special education	0.1170	0.0294	0.0233	0.0284	0.0240
Operations and maintenance	0.5468	0.5439	0.4796	0.4513	0.3815
Transportation	0.0748	0.0734	0.0581	0.0805	0.0841
Illinois municipal retirement/ Social security	0.1562	0.1533	0.0930	0.1036	0.1080
Debt service	0.2352	0.2368	0.1752	0.1621	0.1483
Working cash	0.0300	0.0294	0.0233	0.0282	0.0000
Total rates extended	<u>4.6096</u>	<u>4.5711</u>	<u>3.6583</u>	<u>3.2841</u>	<u>2.9505</u>
Property tax extensions:					
Educational	\$ 48,151,978	\$ 48,433,179	\$ 47,251,541	\$ 44,061,698	\$ 43,726,428
Tort immunity	634,226	615,753	593,415	726,892	726,337
Special education	1,654,366	411,435	397,315	523,689	484,225
Operations and maintenance	7,733,420	7,611,547	8,178,216	8,318,803	7,691,912
Transportation	1,058,004	1,027,188	990,730	1,483,786	1,694,787
Illinois municipal retirement/ Social security	2,209,699	2,145,339	1,585,850	1,907,724	2,179,012
Debt service	3,326,689	3,313,381	2,988,064	2,987,250	2,991,030
Working cash	423,778	411,435	397,315	519,209	-
Total levies extended	<u>\$ 65,192,160</u>	<u>\$ 63,969,257</u>	<u>\$ 62,382,446</u>	<u>\$ 60,529,051</u>	<u>\$ 59,493,731</u>
Total collections	<u>\$ 32,817,577</u>	<u>\$ 63,197,229</u>	<u>\$ 61,519,147</u>	<u>\$ 60,377,816</u>	<u>\$ 57,441,746</u>
Percentage of extensions collected	<u>50.34%</u>	<u>98.79%</u>	<u>98.62%</u>	<u>99.75%</u>	<u>96.55%</u>

Tax rates are expressed in dollars per one hundred of assessed valuation.

Source of information: Cook County Levy, Rate and Extension Reports for 2010-2014.



**PARK RIDGE-NILES SCHOOL DISTRICT NO. 64**  
**OPERATING COST AND TUITION CHARGE**  
**YEARS ENDED JUNE 30, 2015 AND JUNE 30, 2014**

	<u>2015</u>	<u>2014</u>
Expenditures:		
Educational Fund	\$ 57,669,991	\$ 55,178,059
Operations and Maintenance Fund	5,269,457	5,269,715
Debt Service Fund	3,335,951	2,981,195
Transportation Fund	2,178,662	1,605,490
Municipal Retirement/Social Security Fund	2,310,222	2,476,371
Tort Immunity Fund	978,995	787,811
	<u>71,743,278</u>	<u>68,298,641</u>
Total expenditures		
Less revenues/expenditures not applicable to operating expense of regular program:		
Summer school	221,362	186,211
Tuition paid	844,186	796,246
Community services	879,450	964,551
Capital outlay	840,684	898,272
Non-capitalized equipment	143,427	-
Bond and other principal retired	2,647,957	2,275,000
Payments to other districts and governmental units	1,990,736	1,520,518
	<u>7,567,802</u>	<u>6,640,798</u>
Regular operating expenditures	64,175,476	61,657,843
Offsetting revenues	<u>6,880,306</u>	<u>7,298,941</u>
Net operating expenditures	57,295,170	54,358,902
Depreciation allowance	<u>2,243,630</u>	<u>1,927,634</u>
Total allowance for tuition computation	<u>\$ 59,538,800</u>	<u>\$ 56,286,536</u>
Average daily attendance	<u>4,110</u>	<u>4,069</u>
Per capita tuition charge	<u>\$ 14,485</u>	<u>\$ 13,833</u>

Source of information: 2014 & 2015 annual financial reports

**Park Ridge-Niles  
School District 64**

**Required Communication Letters  
Year Ended June 30, 2015**

## Table of Contents

1. Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed In Accordance with *Government Auditing Standards*
2. Management Comments
3. Communication with Those Charged with Governance



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*

*Independent Auditor's Report*

Board of Education  
Park Ridge-Niles School District No. 64  
Park Ridge, IL

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 Park Ridge-Niles School District No. 64 as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise Park Ridge-Niles School District No. 64's basic financial statements, and have issued our report thereon dated October 15, 2015.

***Internal Control over Financial Reporting***

In planning and performing our audit of the financial statements, we considered Park Ridge-Niles School District No. 64'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 Park Ridge-Niles School District No. 64's internal control. Accordingly, we do not express an opinion on the effectiveness of Park Ridge-Niles School District No. 64'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 over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting 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 Park Ridge-Niles School District No. 64'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.

*Klein Hall CPAs*

Klein Hall CPAs  
Aurora, Illinois  
October 15, 2015



## MANAGEMENT LETTER

Board of Education  
Park Ridge-Niles School District No. 64  
Park Ridge, Illinois

We have audited the financial statements of Park Ridge-Niles School District No. 64 for the year ended June 30, 2015 and have issued our report thereon dated October 15, 2015.

As stated in our report on internal accounting controls, our study and evaluation disclosed no material weaknesses in your accounting system.

### Capital Assets

We noted that District has had significant capital projects in the last few years, which are not reflected on the GASB 34 compliant appraisal which is updated each year by Industrial Appraisal Company. The last full appraisal date was January 26, 2011 as indicated on the Industrial Appraisal Report.

Due to these large capital projects, we recommend the District consider having a full appraisal for the next fiscal year.

### Professional Standards Update

The Governmental Accounting Standards Board (GASB) has issued Statement No. 75, which will change the accounting and financial reporting requirements for state and local governments that provide their employees with other postemployment benefits (OPEB). This Statement replaces the requirements of GASB Statement Nos. 45 and 57. These changes will affect your financial statements for the year ended June 30, 2018.

The scope of the Statement addresses accounting and financial reporting for OPEB that is provided to the employees of state and local governmental employers. The Statement establishes standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures. For defined benefit OPEB, the Statement identifies the methods and assumptions that are required to be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service. Note disclosure and required supplementary information requirements about defined benefit OPEB also are addressed.

In addition, the Statement details the recognition and disclosure requirements for employers with payables to defined benefit OPEB plans that are administered through trusts that meet the specified criteria and for employers whose employees are provided with defined contribution OPEB. The Statement also addresses certain circumstances in which a nonemployer entity provides financial support for OPEB of employees of another entity.

In the Statement, distinctions are made regarding the particular requirements depending upon whether the OPEB plans through which the benefits are provided are administered through trusts that meet the following criteria:

- Contributions from employers and nonemployer contributing entities to the OPEB plan and earnings on those contributions are irrevocable.
- OPEB plan assets are dedicated to providing OPEB to plan members in accordance with the benefit terms.

- OPEB plan assets are legally protected from the creditors of employers, nonemployer contributing entities, the OPEB plan administrator, and the plan members.

We are available to further discuss these changes and the impact on your financial statements.

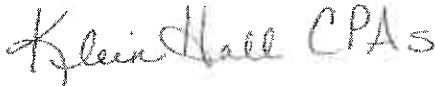
#### **Positive Attributes**

Although the general purpose of this letter is to cover only matters needing consideration, we believe it is also important to point out that there are many positive attributes of the District's financial management systems, which are not specifically covered herein.

We would like to take this opportunity to thank the Business Office and their personnel for the cooperation and courtesies extended to us during our audit.

This report is intended solely for management and should not be used for any other purposes.

Sincerely,

A handwritten signature in dark ink that reads "Klein Hall CPAs". The signature is written in a cursive, flowing style.

Klein Hall CPAs  
Aurora, Illinois  
October 15, 2015



## COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

Board of Education  
Park Ridge-Niles School District No. 64  
Park Ridge, Illinois

We have audited the financial statements of Park Ridge-Niles School District No. 64 as of and for the year ended June 30, 2015, and have issued our report thereon dated October 15, 2015. Professional standards require that we advise you of the following matters relating to our audit.

### **Our Responsibility in Relation to the Financial Statement Audit**

As communicated in our engagement letter dated March 29, 2015, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

In planning and performing our audit, we considered Park Ridge-Niles School District No. 64's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting. We also considered internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

As part of obtaining reasonable assurance about whether Park Ridge-Niles School District No. 64's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, 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 is not an objective of our audit. Also in accordance with OMB Circular A-133, we examined, on a test basis, evidence about Park Ridge-Niles School District No. 64's compliance with the types of compliance requirements described in the "U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement" applicable to each of its major federal programs for the purpose of expressing an opinion on Park Ridge-Niles School District No. 64's compliance with those requirements. While our audit provides a reasonable basis for our opinion, it does not provide a legal determination on Park Ridge-Niles School District No. 64's compliance with those requirements.

Our responsibility for the supplementary information accompanying the financial statements, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

### **Planned Scope and Timing of the Audit**

We conducted our audit consistent with the planned scope and timing we previously communicated to you.



## **Compliance with All Ethics Requirements Regarding Independence**

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

## **Qualitative Aspects of the Entity's Significant Accounting Practices**

### *Significant Accounting Policies*

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by Park Ridge-Niles School District No. 64 is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during the year ended June 30, 2015, with the exception of the implementation of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions—An Amendment of GASB Statement No. 27*. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

### *Significant Accounting Estimates*

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on 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 markedly from management's current judgments.

We noted no particularly sensitive estimates made by management during our audit of the financial statements except for the actuarial assumptions and the actuarial valuations

### *Financial Statement Disclosures*

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting Park Ridge-Niles School District No. 64's financial statements relate to: revenue recognition, contingencies, and fair value estimates.

## **Significant Difficulties Encountered during the Audit**

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

## **Uncorrected and Corrected Misstatements**

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole

### **Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to Park Ridge-Niles School District No. 64's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

### **Representations Requested from Management**

We have requested certain written representations from management, which are included in the letter dated October 15, 2015

### **Management's Consultations with Other Accountants**

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

### **Other Significant Matters, Findings, or Issues**

In the normal course of our professional association with Park Ridge-Niles School District No. 64, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as Park Ridge-Niles School District No. 64's auditors.

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

This information is intended solely for the use of Board of Education and management of Park Ridge-Niles School District No. 64 and is not intended to be and should not be used by anyone other than these specified parties.

*Klein Hall CPAs*

Klein, Hall CPAs  
Aurora, Illinois  
October 15, 2015

Client: PARK64 - Park Ridge-Niles School District No. 64  
Engagement: 2015 - Park Ridge-Niles School District No. 64  
Period Ending: 6/30/2015  
Trial Balance: 3000.00 - Trial Balance Database  
Workpaper: 3700.10 - Adjusting Journal Entries Report

Account	Description	W/P Ref	Debit	Credit
<b>Adjusting Journal Entries JE # 1001</b>				
Reverse PY adj				
		PY		
1A730	UNRESERVED FUND BALANCE		31,434.00	
1C1230	CORP PP REPLAC TAX		193,901.00	
1C1510	INTEREST ON INVESTMENTS		16,782.00	
1C3360	STATE FREE LUNCH AND BREAK		164.00	
1D19126	SPECIAL ED PROGRAMS K-12 - PRIVATE TUITION- OTHER OBJECTS			33,068.00
1D25203	FISCAL SERVICES- PURCHASED SERVICES			25,014.00
1D25603	FOOD SERVICES- PURCHASED SERVICES			13,805.00
1D41206	PAYMENTS FOR SPEC. PROG.- OTHER OBJECTS			170,394.00
Total			<u>242,281.00</u>	<u>242,281.00</u>
<b>Adjusting Journal Entries JE # 1002</b>				
Record PPRT AR				
		7100.22		
1A150	INTERGOVERNMENTAL ACCOUNTS RECEIVABLE		201,573.00	
1C1230	CORP PP REPLAC TAX			201,573.00
Total			<u>201,573.00</u>	<u>201,573.00</u>
<b>Adjusting Journal Entries JE # 1003</b>				
Record Appr of Inv				
		4100.30		
1A110	CASH		87,868.00	
1C1510	INTEREST ON INVESTMENTS			87,868.00
Total			<u>87,868.00</u>	<u>87,868.00</u>
<b>Adjusting Journal Entries JE # 1004</b>				
Record on behalf payments				
		1060.151		
1D110022	REGULAR-ON BEHALF PAYMENTS		12,901,627.00	
1C3998	ON BEHALF PAYMENTS			12,901,627.00
Total			<u>12,901,627.00</u>	<u>12,901,627.00</u>
<b>Adjusting Journal Entries JE # 1005</b>				
Record summer payroll				
		4100.10		
1A110	CASH		3,427,099.00	
1A470	SALARIES AND BENEFITS PAYABLE			3,427,099.00
Total			<u>3,427,099.00</u>	<u>3,427,099.00</u>
<b>Adjusting Journal Entries JE # 1006</b>				
Record Grant Receivables				
		7100.30		
1A150	INTERGOVERNMENTAL ACCOUNTS RECEIVABLE		515,702.00	
1C3100	SPEC ED - PRIV FACILITY			101,896.00
1C3105	SPEC ED - EXTRAORDINARY			122,091.00
1C3110	SPEC ED - PERSONNEL			278,335.00
1C3360	STATE FREE LUNCH AND BREAK			193.00
1C4215	SPECIAL MILK			1,833.00
1C4300	TITLE I - LOW INCOME			7,727.00
1C4932	TITLE II TEACHER QUALITY			3,627.00
Total			<u>515,702.00</u>	<u>515,702.00</u>
<b>Adjusting Journal Entries JE # 1007</b>				
AP				
		5100.10		
1D19126	SPECIAL ED PROGRAMS K-12 - PRIVATE TUITION- OTHER OBJECTS		16,933.00	
1D19126	SPECIAL ED PROGRAMS K-12 - PRIVATE TUITION- OTHER OBJECTS		17,960.00	
1D41206	PAYMENTS FOR SPEC. PROG.- OTHER OBJECTS		160,969.00	
1A430	OTHER PAYABLES - AP			195,862.00
Total			<u>195,862.00</u>	<u>195,862.00</u>
<b>Adjusting Journal Entries JE # 1008</b>				
Record property tax				
		7100.10		
1A130	TAXES RECEIVABLE		24,733,952.00	
1A490	DEFERRED REVENUE			24,733,952.00

Client: **PARK64 - Park Ridge-Niles School District No. 64**  
Engagement: **2015 - Park Ridge-Niles School District No. 64**  
Period Ending: **6/30/2015**  
Trial Balance: **3000.00 - Trial Balance Database**  
Workpaper: **3700.10 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Total			<u>24,733,952.00</u>	<u>24,733,952.00</u>
Adjusting Journal Entries JE # 1009		9050.10		
record cy capital lease proceeds				
1D26305	INFORMATION SERVICES- CAPITAL OUTLAY		287,782.00	
1D26605	DATA PROCESSING SERVICES- CAPITAL OUTLAY		327,335.00	
1B7990	OTHER SOURCES NOT CLASSIFIED ELSEWHERE			615,117.00
Total			<u>615,117.00</u>	<u>615,117.00</u>
Adjusting Journal Entries JE # 1010		3700.11		
to adjust salary expense classified as admin				
1D25101	DIRECTION OF BUSINESS SUPPORT SERV- SALARIES		210,432.00	
1D25102	DIRECTION OF BUSINESS SUPPORT SERV- EMPLOYEE BENEFITS		15,316.00	
1D25201	FISCAL SERVICES- SALARIES			210,432.00
1D25202	FISCAL SERVICES- EMPLOYEE BENEFITS			15,316.00
Total			<u>225,748.00</u>	<u>225,748.00</u>
Adjusting Journal Entries JE # 2001		PY		
Reverse PY adj				
2A730	UNRESERVED FUND BALANCE		72,983.00	
2C1510	INTEREST ON INVESTMENTS		2,528.00	
2D25404	OPERAT & MAINT OF PLANT SERV- SUPPLIES & MATERIALS			75,511.00
Total			<u>75,511.00</u>	<u>75,511.00</u>
Adjusting Journal Entries JE # 2002		4100.30		
Record App of Inv				
2A110	CASH		1,906.00	
2C1510	INTEREST ON INVESTMENTS			1,906.00
Total			<u>1,906.00</u>	<u>1,906.00</u>
Adjusting Journal Entries JE # 2003		5100.10		
AP				
2D25403	OPERAT & MAINT OF PLANT SERV- PURCHASED SERVICES		8,420.00	
2D25403	OPERAT & MAINT OF PLANT SERV- PURCHASED SERVICES		15,330.00	
2D25404	OPERAT & MAINT OF PLANT SERV- SUPPLIES & MATERIALS		48,879.00	
2D41903	OTHER PAYTS TO GOV UNITS - IN STATE-PURCHASED SERVICES		7,755.00	
2A430	OTHER PAYABLES			80,384.00
Total			<u>80,384.00</u>	<u>80,384.00</u>
Adjusting Journal Entries JE # 2004		7100.10		
Record property tax				
2A130	TAXES RECEIVABLE		3,840,435.00	
2A490	DEFERRED REVENUE			3,840,435.00
Total			<u>3,840,435.00</u>	<u>3,840,435.00</u>
Adjusting Journal Entries JE # 3001		7100.10		
Record property tax				
3A130	TAXES REC		1,652,042.00	
3A490	DEFERRED REVENUE			1,652,042.00
Total			<u>1,652,042.00</u>	<u>1,652,042.00</u>
Adjusting Journal Entries JE # 3002		5300.10		
to reclass interest payment				
3D52006	DEBT SERVICES - INTEREST ON L-T DEBT		26,671.00	
3D53006	DEBT SERVICE - PYMT OF PRINCIPAL ON L-T DEBT			26,671.00
Total			<u>26,671.00</u>	<u>26,671.00</u>
Adjusting Journal Entries JE # 4001		PY		
reverse PY adj				

Client: **PARK64 - Park Ridge-Niles School District No. 64**  
Engagement: **2015 - Park Ridge-Niles School District No. 64**  
Period Ending: **6/30/2015**  
Trial Balance: **3000.00 - Trial Balance Database**  
Workpaper: **3700.10 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
4A730	UNRESERVED FUND BALANCE		11,976.00	
4C1510	EARNINGS ON INVESTMENTS		5,386.00	
4D25503	PUPIL TRANS SERVICES- PURCHASED SERVICES			17,362.00
Total			<u>17,362.00</u>	<u>17,362.00</u>
Adjusting Journal Entries JE # 4002		4100.30		
Record App for Inv				
4A110	CASH		12,151.00	
4C1510	EARNINGS ON INVESTMENTS			12,151.00
Total			<u>12,151.00</u>	<u>12,151.00</u>
Adjusting Journal Entries JE # 4003		7100.30		
Record Grant AR				
4A150	INTERGOVERNMENTAL ACCOUNTS RECEIVABLE		117,850.00	
4C3500	TRANSPORTATION AID - REG			4,940.00
4C3510	TRANSPORTATION AID - SPECIAL			112,910.00
Total			<u>117,850.00</u>	<u>117,850.00</u>
Adjusting Journal Entries JE # 4004		5100.10		
AP				
4D25503	PUPIL TRANS SERVICES- PURCHASED SERVICES		19,454.00	
4A430	OTHER PAYABLES			19,454.00
Total			<u>19,454.00</u>	<u>19,454.00</u>
Adjusting Journal Entries JE # 4005		7100.10		
Record property tax				
4A130	TAXES RECEIVABLE		525,407.00	
4A490	DEFERRED REVENUE			525,407.00
Total			<u>525,407.00</u>	<u>525,407.00</u>
Adjusting Journal Entries JE # 5001		PY		
Reverse PY adj				
5C1510	INTEREST ON INVESTMENTS		860.00	
5A730	UNRESERVED FUND BALANCE			860.00
Total			<u>860.00</u>	<u>860.00</u>
Adjusting Journal Entries JE # 5002		4100.30		
Record App of Inv				
5A110	CASH		488.00	
5C1510	INTEREST ON INVESTMENTS			488.00
Total			<u>488.00</u>	<u>488.00</u>
Adjusting Journal Entries JE # 5003		7100.10		
Record property tax				
5A130	TAXES RECEIVABLE		1,097,342.00	
5A490	DEFERRED REVENUE			1,097,342.00
Total			<u>1,097,342.00</u>	<u>1,097,342.00</u>
Adjusting Journal Entries JE # 5004				
reclass negative liability to other receivables for FS purpose				
5A180	OTHER RECEIVABLES		45.00	
5A430	OTHER PAYABLES			45.00
Total			<u>45.00</u>	<u>45.00</u>
Adjusting Journal Entries JE # 5005		3700.11		
to reclass salary to correct account				
5D25102	DIRECTION OF BUS		2,943.00	
5D25202	FISCAL SERV EMPLO BENEFITS			2,943.00
Total			<u>2,943.00</u>	<u>2,943.00</u>

Client: **PARK64 - Park Ridge-Niles School District No. 64**  
Engagement: **2015 - Park Ridge-Niles School District No. 64**  
Period Ending: **6/30/2015**  
Trial Balance: **3000.00 - Trial Balance Database**  
Workpaper: **3700.10 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
<b>Adjusting Journal Entries JE # 6001</b>				
reverse py adj				
		PY		
6A730	UNRESERVED FUND BALANCE		788,743.00	
6C1510	EARNINGS ON INVESTMENTS		11,027.00	
6D25303	FACILITIES ACQUISITION- PURCHASED SERVICES			36,852.00
6D25305	FACILITIES ACQUISITION- CAPITAL OUTLAY			760,918.00
Total			<u>797,770.00</u>	<u>797,770.00</u>
<b>Adjusting Journal Entries JE # 6002</b>				
Record App of Investment				
		4100.30		
6A110	CASH		15,779.00	
6C1510	EARNINGS ON INVESTMENTS			15,779.00
Total			<u>15,779.00</u>	<u>15,779.00</u>
<b>Adjusting Journal Entries JE # 6003</b>				
AP				
		5100.10		
6D25303	FACILITIES ACQUISITION- PURCHASED SERVICES		15,784.00	
6D25305	FACILITIES ACQUISITION- CAPITAL OUTLAY		568,283.00	
6A430	OTHER PAYABLES			584,067.00
Total			<u>584,067.00</u>	<u>584,067.00</u>
<b>Adjusting Journal Entries JE # 7001</b>				
Reverse PY adj				
		PY		
7C1510	EARNINGS ON INVESTMENTS		35,712.00	
7A730	UNRESERVED FUND BALANCE			35,712.00
Total			<u>35,712.00</u>	<u>35,712.00</u>
<b>Adjusting Journal Entries JE # 7002</b>				
Record App of Investment				
		4100.30		
7A110	CASH		10,500.00	
7C1510	EARNINGS ON INVESTMENTS			10,500.00
Total			<u>10,500.00</u>	<u>10,500.00</u>
<b>Adjusting Journal Entries JE # 7003</b>				
Record property tax				
		7100.10		
7A130	TAXES RECEIVABLE		210,449.00	
7A490	DEFERRED REVENUE			210,449.00
Total			<u>210,449.00</u>	<u>210,449.00</u>
<b>Adjusting Journal Entries JE # 8001</b>				
Reverse PY Adj				
		PY		
8A730	UNRESERVED FUND BALANCE		3,714.00	
8C1510	EARNINGS ON INVESTMENTS			3,714.00
Total			<u>3,714.00</u>	<u>3,714.00</u>
<b>Adjusting Journal Entries JE # 8002</b>				
Record Appr of Inv				
		4100.30		
8A110	CASH		382.00	
8C1510	EARNINGS ON INVESTMENTS			382.00
Total			<u>382.00</u>	<u>382.00</u>
<b>Adjusting Journal Entries JE # 8003</b>				
Record property taxes				
		7100.10		
8A130	TAXES RECEIVABLE		314,958.00	
8A490	DEFERRED REVENUE			314,958.00
Total			<u>314,958.00</u>	<u>314,958.00</u>
<b>Adjusting Journal Entries JE # 8004</b>				

Client: *PARK64 - Park Ridge-Niles School District No. 64*  
Engagement: *2015 - Park Ridge-Niles School District No. 64*  
Period Ending: *6/30/2015*  
Trial Balance: *3000.00 - Trial Balance Database*  
Workpaper: *3700.10 - Adjusting Journal Entries Report*

Account	Description	W/P Ref	Debit	Credit
reclass negative other asset for financial stmt presentation				
8A190	OTHER CURRENT ASSETS		46.00	46.00
8A160	OTHER RECEIVABLES		46.00	46.00
Total				

To: Laurie Heinz, Superintendent  
Board of Education

Appendix 4

From: Luann Kolstad, Chief School Business Official  
Ron DeGeorge, Director of Facilities Management

Subject: Update on Master Facility Plan/Health Life Safety

Date: December 14, 2015

---

After the Board of Education gave their approval to move forward with preparing bid documents, we have hit the ground running, especially our architects, to make the deadline to be out to bid in late January 2016. This month we have been meeting the architects and each building's office staff to review the proposed layout for their secure vestibule/office, making minor changes to help the offices be more efficient. Visits with all schools were completed on Friday, December 11, 2015.

FGM has submitted our documents to the city of Park Ridge for the Appearance Committee meeting scheduled for December 17, 2015. The Appearance Committee will review the buildings with the three small additions, Field, Roosevelt and Lincoln, with comments given to us that night. FGM submitted our site plan review application and special use applications on Friday, December 11, 2015 to the city of Park Ridge Zoning Department. Our plans will be considered and reviewed at the January 12, 2016 city of Park Ridge meeting. We will have an update for the board at our January 26, 2016 Board of Education meeting.



To: District 64 Board of Education

From: Dr. Lori Lopez, Assistant Superintendent for Student Learning

Date: December 14, 2015

Re: Presentation of 2015 PARCC Results

### Background

The PARCC assessment was administered in grades 3-8 in both math and English/Language Arts. In 2015, the test was administered during two windows. The Performance-Based Assessment was administered in mid-March and the End-of-Year Assessment was administered in May.

The PARCC is significantly more rigorous than the ISAT, Illinois' former state assessment. The PARCC exam asks students to demonstrate and apply their knowledge and skills. The test is aligned with the updated Illinois Learning Standards and measures students' problem-solving abilities, critical thinking, and writing skills, which are all essential for success in higher education and the workplace. To assist educators and families with understanding the rigor of the assessment, the [actual test questions for the 2015 PARCC](#) have been released.

### PARCC 2015 vs. PARCC 2016

In 2016, District 64 will administer the PARCC from April 11-22. Based on feedback from school districts, the PARCC governing board has made important changes to the PARCC for this school year:

- The two testing windows for English language arts and math (Performance-Based Assessment and the End-of-Year test) will be consolidated into one.
- The number of tests will be reduced from nine/eight to seven/six (depending on the grade level).
- Testing time for most students will be reduced by 90 minutes (reduced by 60 minutes in math and 30 minutes in ELA).

### Interpreting PARCC Scores

Because of the changes between the 2015 and 2016 PARCC assessments, 2016 results will provide a new baseline for student achievement. However, 2015 PARCC results provide some indication of our performance on these types of rigorous assessment items.

PARCC ELA questions target three strands in reading (literary text, informational text, and vocabulary) and two strands in writing (writing expression and conventions). Questions on the PARCC Math focused on four strands (major content, additional/supporting content, reasoning, and modeling/application). The table below explains what it means for a student to be proficient in each of these nine strands.

PARCC Strand	What does “meets expectations” mean?
Literary Text	The student can read and analyze grade appropriate fiction, drama, and poetry.
Informational Text	The student can read and analyze grade appropriate non-fiction, including texts about history, science, art, and music.
Vocabulary	The student can use context to determine what words and phrases mean in grade-appropriate text.
Writing Expression	The student can compose well-developed, organized, and clear writing, using details from what was read.
Conventions	The student can compose writing using the rules of standard English, including those for grammar, spelling, and usage.
Major Content	The student can solve problems using the major content taught at his/her grade level.
Additional/Supporting Content	The student can solve problems using the additional/supporting content taught at his/her grade level.
Reasoning	The student can create and justify logical mathematical solutions. The student can analyze and correct the reasoning of others.
Modeling/Application	The student can solve real-world problems. The student represents and solves problems with symbols. The student also strategically uses appropriate tools.

PARCC Score Reports will be shared with families this week. The reports identify how students performed on the math and ELA tests in each of the nine strands. An overall score of one of five “performance levels” is assigned to each student for both math and ELA.

- Students whose scores fall within levels 1 or 2 require *greater support* to understand content.
- Students receiving a 3 are *approaching* expectations and need additional assistance to master content.

- Students who receive a 4 have a *thorough* understanding of grade-level content and students who receive a 5 have *exceeded* grade-level expectations.

#### 2015 PARCC Performance: District 64, State of Illinois, PARCC States

Below are our ELA/Math PARCC results by District and grade-level for each of the performance levels. District 64 continues to outperform state averages at each grade level (State of Illinois in the chart below) as well as the average of other states participating in the PARCC test (“PARCC” in the chart below). This information is presented in graph format in the accompanying presentation.

#### **English Language Arts**

	Level 1	Level 2	Level 3	Level 4	Level 5	Percentage of Students at Level 4 & Level 5
<b>State of Illinois: All Grade Levels</b>	14%	20%	28%	32%	6%	38%
<b>PARCC: All Grade Levels</b>	13%	19%	27%	34%	6%	40%
<b>D64: All Grade Levels</b>	4%	12%	28%	49%	8%	57%
<b>D64: 8th Grade</b>	4%	12%	31%	43%	10%	53%
<b>D64: 7th Grade</b>	4%	13%	23%	46%	15%	61%
<b>D64 6th Grade</b>	3%	11%	30%	50%	6%	56%
<b>D64 5th Grade</b>	2%	12%	26%	53%	7%	60%
<b>D64 4th Grade</b>	3%	8%	29%	51%	9%	60%
<b>D64 3rd Grade</b>	8%	14%	26%	49%	3%	52%

## Math

	Level 1	Level 2	Level 3	Level 4	Level 5	Percentage of Students at Level 4 & Level 5
<b>State of Illinois: All Grade Levels</b>	15%	28%	29%	25%	3%	28%
<b>PARCC: All Grade Levels</b>	13%	26%	29%	28%	4%	32%
<b>D64: All Grade Levels</b>	4%	15%	32%	43%	7%	50%
<b>D64: 8th Grade</b>	4%	12%	26%	48%	10%	58%
<b>D64: 7th Grade</b>	3%	12%	30%	48%	7%	55%
<b>D64 6th Grade</b>	4%	15%	32%	42%	8%	50%
<b>D64 5th Grade</b>	5%	18%	36%	37%	5%	42%
<b>D64 4th Grade</b>	4%	18%	34%	40%	4%	44%
<b>D64 3rd Grade</b>	4%	13%	32%	43%	8%	51%

### Summary

Our new ELA and Math standards, as well as with the PARCC assessment, have raised the bar for proficiency in grade-level learning. In addition to the increased rigor of the test questions, the test format presented novel tasks to students. Students faced challenges with the use of the math tool, drag and drop formats, and the expanded box for writing tasks. Over the coming months, we will address these issues by:

- Providing students with appropriate practice of the test format
- Supporting teachers with reviewing question types and the criteria for proficiency
- Reviewing practices implemented by high-performing teams and replicating these across the district

Finally, the best test preparation is continued implementation of our standards-based curriculum.

As with any change, we anticipate some adjustments as students and teachers transition to the new format of the PARCC exam and the higher expectations of the Illinois Learning Standards. District 64's 2015 PARCC results provide some information about our performance on these

types of rigorous assessment items. Because of the new format of the 2016 PARCC Assessment, we will have another new baseline next year for state testing. The PARCC is one piece of District 64's assessment portfolio. Over time, it will become a more reliable instrument for assessing student learning. In the meantime, we will continue to use classroom assessment data, the Educational Ends, and student performance on the MAP to help us understand the impact of our instructional program.

---

---

# Student Learning Update

— PARCC —  
Spring 2015

---

---

# What is the structure of the PARCC?

## SPRING 2015

- Two Testing Windows, One Test Score: Performance-Based Assessment (March) & End-of-Year Assessment (May)
- 8-9 test sessions per student

## SPRING 2016

- One Testing Window, One Test Score (April)
- 6-7 test sessions per student (reduced testing time for most students by 90 minutes)

# Assessment Topics

## ELA

### Reading

- Literary Text
- Informational Text
- Vocabulary

### Writing

- Expression
- Conventions

## MATH

- Major content
- Supporting content
- Reasoning
- Modeling/Application



# PARCC vs. ISAT

- Rigor
- Problem-solving abilities, critical thinking, and writing skills
- Increased expectations for “meet expectations” rating
- New category of “approaching expectations”
- Decreased percentage of students in “exceeds” category
- Novel test format

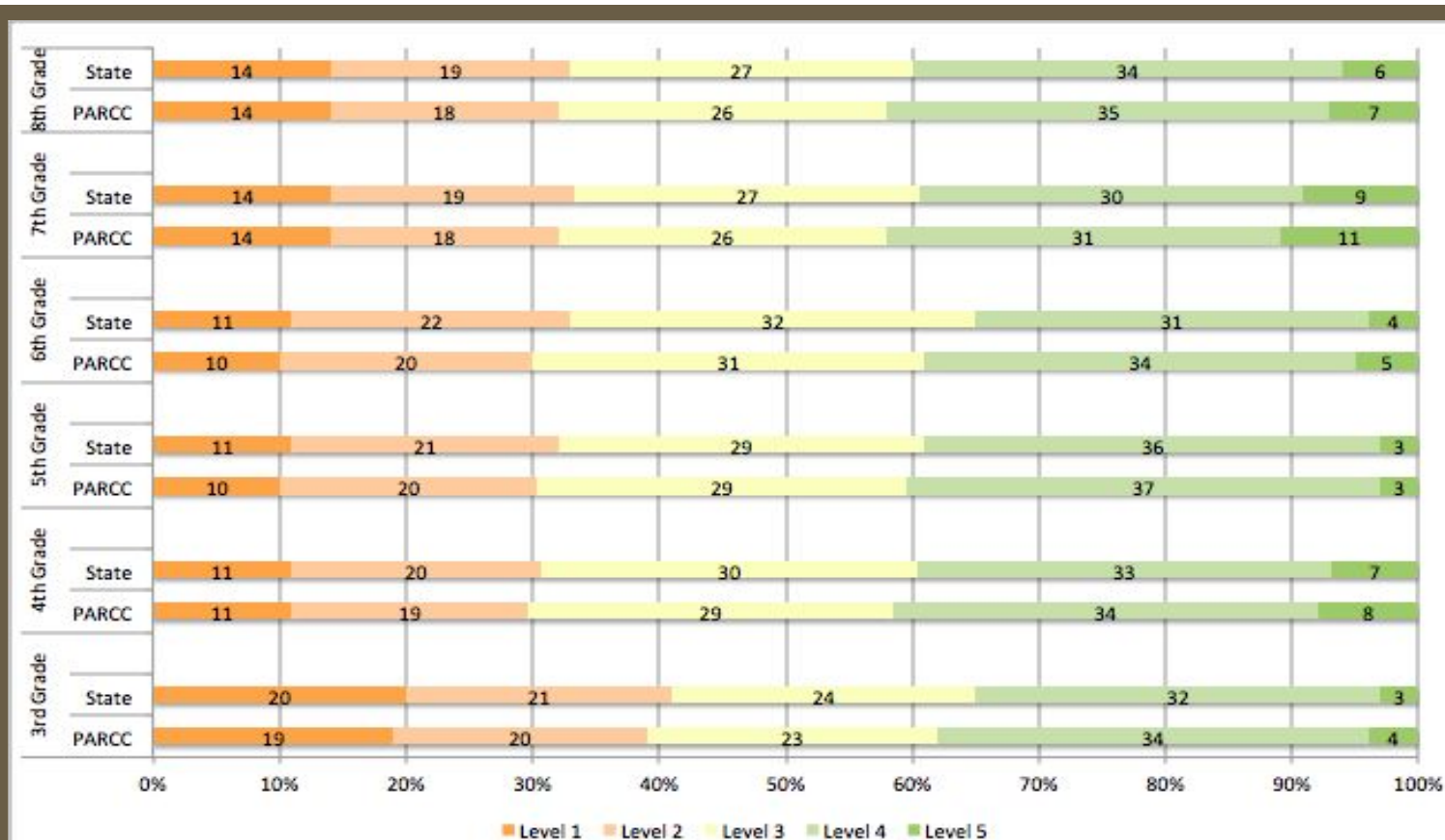
# PARCC vs. ISAT

## 2015 Test Questions

# How is the data reported?

- ELA/Math
- Percentage of Students Achieving at Five Performance Levels
  - 5- Exceeded Expectations
  - 4 - Met Expectations
  - 3- Approached Expectations
  - 2 - Partially Met Expectations
  - 1 - Did Not Meet Expectations

# ELA: GRADE LEVEL Data at the PARCC/STATE Level



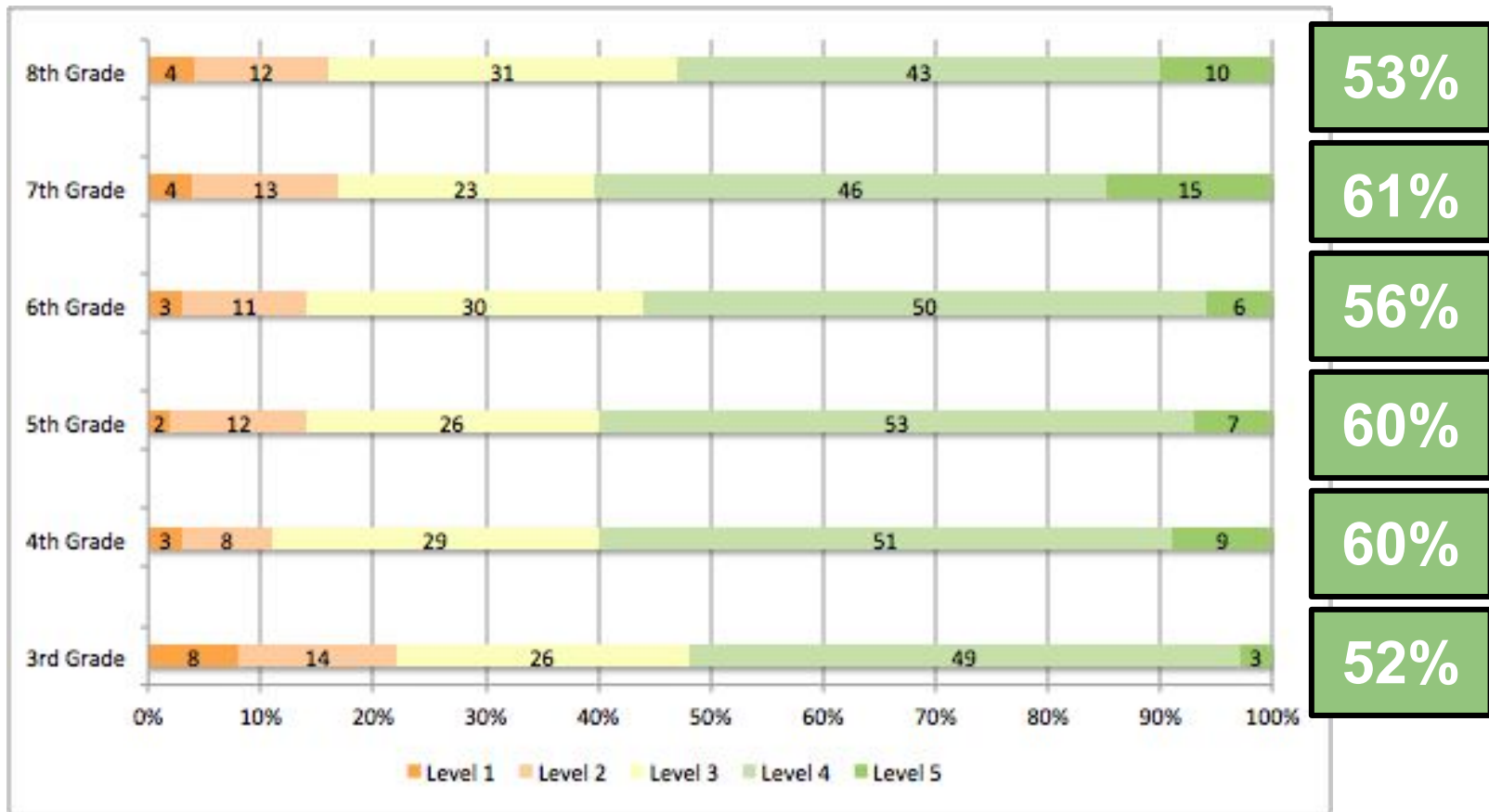
State  
38%

PARCC  
41%

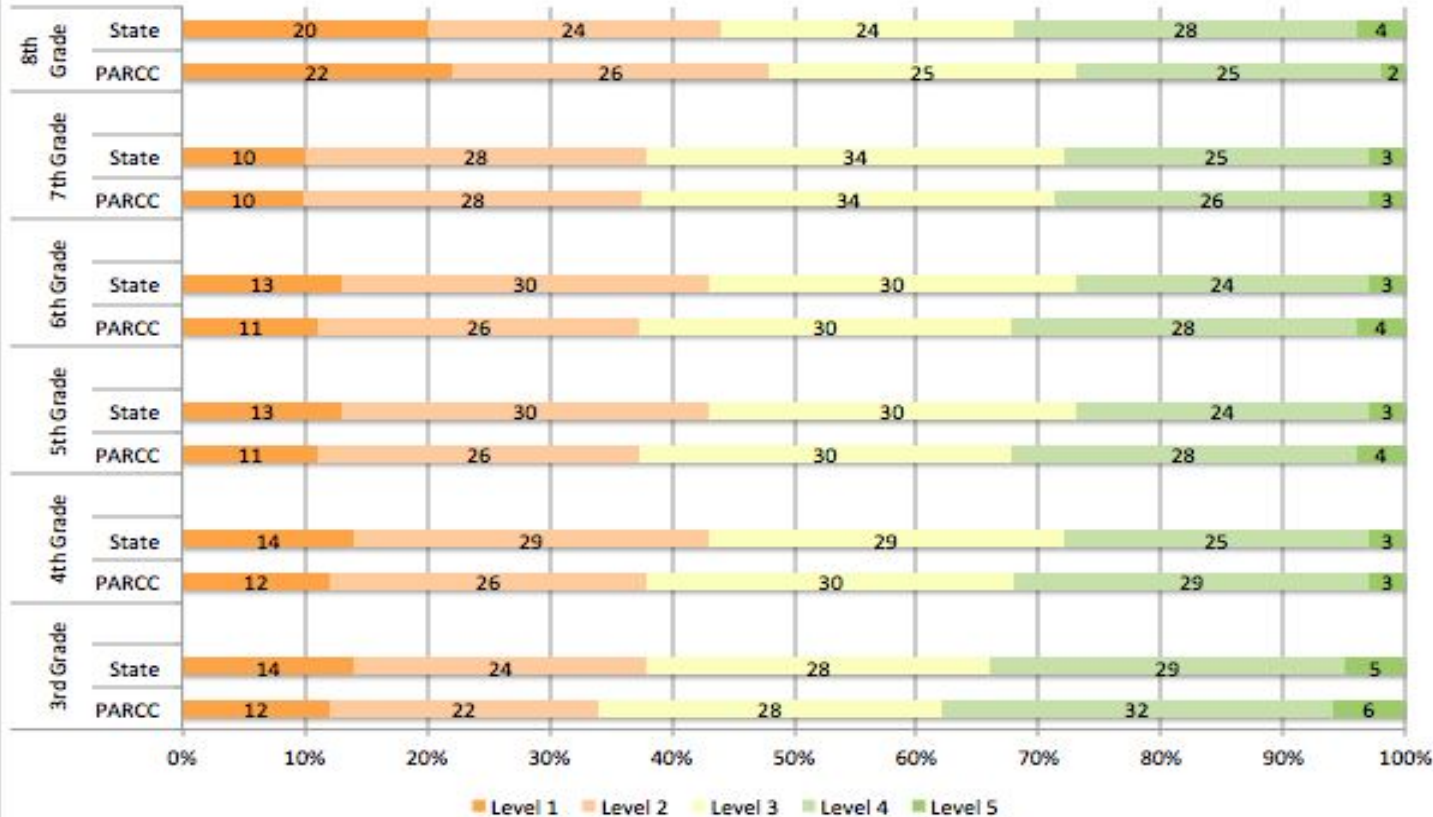
## ELA: What does our DISTRICT data look like?

5- Exceeded Expectations	9%	57%
4 - Met Expectations	48%	
3- Approached Expectations	28%	
2 - Partially Met Expectations	12%	
1 - Did Not Meet Expectations	4%	

# ELA: What does our DISTRICT GRADE LEVEL data look like?



# MATH: GRADE LEVEL Data at the PARCC/STATE



STATE  
28%

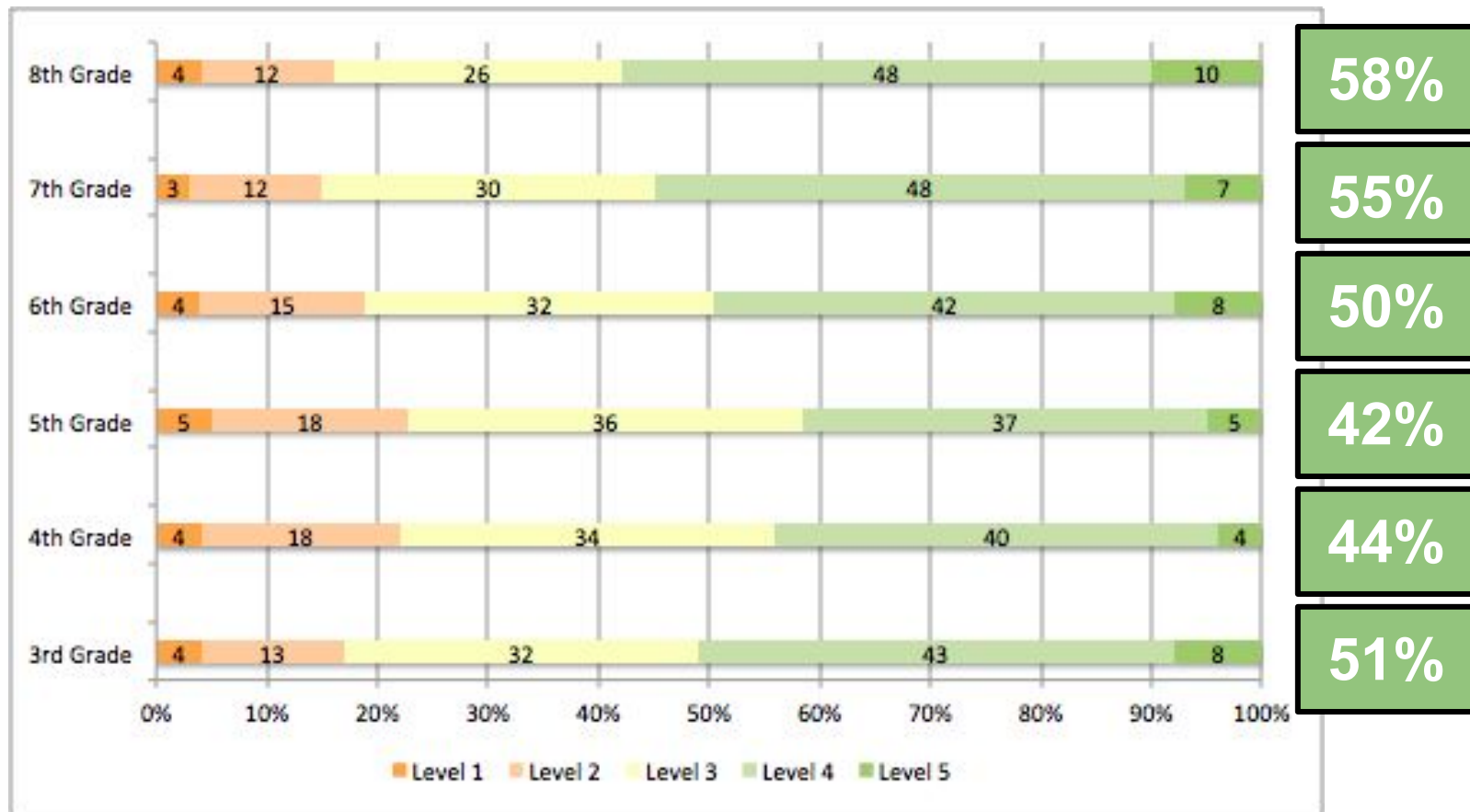
PARCC  
32%

## MATH: What does our DISTRICT data look like?

5- Exceeded Expectations	7%	50%
4 - Met Expectations	43%	
3- Approached Expectations	32%	
2 - Partially Met Expectations	15%	
1 - Did Not Meet Expectations	4%	



# MATH: What does our DISTRICT GRADE LEVEL data look like?

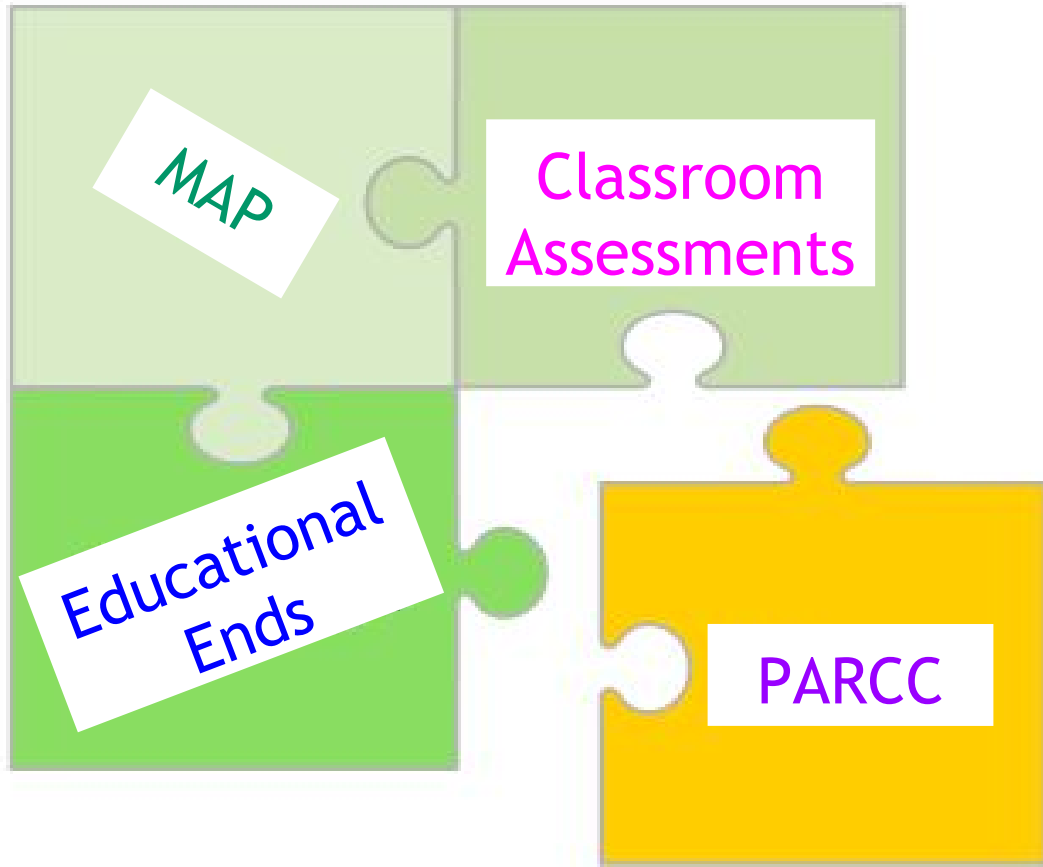


# Support for 2016 PARCC Assessment Administration

- Provide students with appropriate practice of the test format
- Support teachers with reviewing question types and the criteria for proficiency
- Review practices implemented by high-performing teams and replicate these across the district

*The best test preparation is continued implementation of our rigorous standards-based curriculum.*

# District 64 Assessment Portfolio



---

---

# Questions?

llopez@d64.org

---

---

TO: District 64 Board of Education

FROM: Dr. Lori Lopez, Assistant Superintendent for Student Learning

RE: Summer Interim Session 2015 Report

DATE: December 14, 2015

### **Enrollment**

The 2015 *Worlds of Wonder* program provided a valuable learning experience for the 952 students who attended the program. This is the highest number of class registrations to date. The program was scheduled for six weeks, with two thirteen-day sessions offered. The program for students who completed K-3<sup>rd</sup> grade was located at Franklin. The program for students who completed 4<sup>th</sup> -7<sup>th</sup> grade was located at Emerson.

### **Course Offerings**

The *Worlds of Wonder* program continues to provide a variety of course offerings including remedial, enrichment, and band/orchestra courses. Out of the total registrations in 2015, 21% of students enrolled in remedial classes. Enrichment courses continue to be the most popular among summer school participants making up 75% of the total enrollment. Over the past several years, enrollment has remained relatively stable for each course type.

### **Budget Review**

Revenues collected for the 2015 program totaled \$238,163 and expenses totaled \$263,903, resulting in a deficit of \$25,740. **This deficit for 2015 is based on new accounting practices brought forth by our new CSBO Luann Kolstad for calculating the *actual* expenses associated with the *Worlds of Wonder* program. Expenses have been applied retroactively to the final accounting.** Going forward for 2016 and future years, our Business Office will include expenses associated with *staff benefits (TRS, IMRF, insurance, FICA)* **in addition** to salaries. Also, the salaries included in the expense report are more accurate in terms of the allocations assigned to full-time administrators and clerical staff who support the program. A greater portion of these salaries has been assigned to *Worlds of Wonder* program expenses.

See the table below for details about the 2015 program revenue and expenses. This deficit is addressed in the 2016 *Worlds of Wonder* program proposal.

***Worlds of Wonder 2015 Revenue/Expense Summary***

	<b>Enrollment</b>	<b>Tuition</b>	<b>Actual Summer 2015</b>
<b>REVENUE</b>			
Tuition	2028	\$105	\$212,940
Tuition after April 17	220	\$20	\$4,400
Material Fees			\$14,345
Grant Revenue			\$6,478
<b>Total Revenue</b>			<b>\$238,163</b>
<b>EXPENSES</b>			
Salaries			\$224,356
Benefits			\$22,793
Printing			\$1,703
Supplies			\$10,446
Crossing Guards			\$4,605
<b>Total Expenses</b>			<b>\$263,903</b>
<b>Net Gain/Loss</b>			<b>-\$25,740</b>

Presentation and Approval of Summer Interim 2016 Dates & Fees

ACTION ITEM 15-12-3

I move that the Board of Education of Community Consolidated School District 64, Park Ridge – Niles, Illinois, approve the recommendations of dates, fees and locations for the 2016 Summer Interim Session.

The votes were cast as follows:

Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_

AYES:

NAYS:

PRESENT:

ABSENT:

TO: District 64 Board of Education

FROM: Dr. Lori Lopez, Assistant Superintendent for Student Learning

RE: Presentation and Approval of Summer Interim Session 2016

DATE: December 14, 2015

### **OVERVIEW**

The following report outlines recommendations for the 2016 *Worlds of Wonder* summer school program. The goal of the *Worlds of Wonder* program is to provide a quality interim educational experience for students within a budget that is funded by the program itself.

### **RECOMMENDATIONS FOR 2016**

#### **Location**

To accommodate planned facilities work in District 64, place the *Worlds of Wonder* K-3<sup>rd</sup> grade summer school program at Field School and the 4<sup>th</sup>-7<sup>th</sup> grade program at Emerson Middle School. Both schools provide an air-conditioned environment with an appropriate number of classrooms.

#### **Leadership**

- Continue to employ the two 12-month middle school assistant principals as principals of the Emerson summer school program (4<sup>th</sup>-7<sup>th</sup> grade). Similar to past practice, they will share the administrative duties associated with this position. A portion of their salaries will be charged to the summer school budget and paid from revenue generated from the *Worlds of Wonder* program.
- Hire a principal to lead the K-3<sup>rd</sup> grade *Worlds of Wonder* program located at Field School.
- Hire a principal to plan and lead the special education summer programs, including tutoring and speech language services, located at both Jefferson, Field, and Emerson. The cost for hiring this special education principal is not accounted for in the 2016 *Worlds of Wonder* projected budget but would be similar in amount to our *Worlds of Wonder* principal salaries. The programming is mandated by ISBE and the costs are partially reimbursable from the state.



## **Summer School Dates**

- Offer two 14-day sessions to accommodate the Fourth of July holiday and the transition between the last day of school and the start of summer school:

Session 1: Tuesday, June 7 - Friday, June 24

Session 2: Monday, June 27 - Friday, July 15 (No School July 4)

## **Course Offerings and Registration**

In preparation for the *Worlds of Wonder 2016* program, we will:

- Review current course offerings and develop specific course descriptions for the 2016 program.
- Send the *Worlds of Wonder* brochure in mid-February to current District 64 students.
- Hold online registration for District 64 residents beginning at 10:00 a.m. on Wednesday, March 2.
- Implement a new online registration program.

Last year, we implemented an online registration process using RegWerks, a product that we currently have in-District. This software is not designed to support program registration and proved to be cumbersome and difficult for many parents to use. In addition, we have concerns about the program's capacity to collect and share important student medical information. Community feedback indicates a strong preference for continued online registration. This summer we will implement a registration tool created by Active Network. This format will be familiar to parents as it is used by the Park Ridge Park District for program registration. It also has functions which will support communication and information sharing with parents and staff. A new 4.76% registration fee will be charged per class for the use of this tool.

## **Enrollment Fees**

- Set tuition at \$125 per three-week class. This \$20 increase will support 1) the full cost of the program as defined by our new accounting practices, 2) a projected 2% increase in operating costs, 3) the use of a more user-friendly and effective program registration tool, and 4) additional expenses associated with the additional two days in the 2016 program. Tuition has been set at \$100 or \$105 for the past five years. Given an increased tuition of \$125 per class for District 64 residents, we anticipate that our expenses would be equal to our revenue.
- Set the tuition fee for out-of-District students and those registering after April 15 at \$145.

## **Refund Policy**

- In the event of a power outage or other emergency, cancel summer school by 6:30 a.m. and notify parents and staff using the Active Network system.

- Due to fixed costs, refunds to parents will not be available for student absences or canceled days resulting from weather or other unforeseen emergency.
- Parents will pay a 5% cancellation fee per class for any classes cancelled before June 1. Beginning June 1, parents will pay a 5% cancellation fee and forfeit any materials fees.

### **Projected Budget**

Below is the projected budget for the 2016 *Worlds of Wonder* summer school program.

#### **Proposed *Worlds of Wonder* 2016 Budget**

			Enrollment	Tuition	Actual Summer 2015		Projected Enrollment	Proposed Tuition	Proposed Summer 2016
<b>REVENUE</b>									
Tuition			2028	\$105	\$212,940		2000	\$125	\$250,000
Tuition after April 15, 2016			220	\$20	\$4,400		100	\$20	\$4,000
Material Fees					\$14,345				\$13,000
Grant Revenue					\$6,478				\$19,000
<b>Total Revenue</b>					<b>\$238,163</b>				<b>\$286,000</b>
<b>EXPENSES</b>									
Salaries					\$224,356				\$244,329
Benefits					\$22,793				\$24,315
Printing					\$1,703				\$1,737
Supplies					\$10,446				\$10,655
Crossing Guards					\$4,605				\$4,697
<b>Total Expenses</b>					<b>\$263,903</b>				<b>\$285,733</b>
<b>Net Gain/Loss</b>					<b>-\$25,740</b>				<b>\$267</b>

### **NEXT STEPS**

We ask that the Board approve these recommendations at the December 14, 2015 meeting.

Pending Board approval, we will finalize plans for the 2016 *Worlds of Wonder* program, develop the summer school brochure, and begin securing staff for the program. We look forward to offering a quality summer school program that provides students with engaging opportunities to

extend their learning. If you have any questions or comments regarding this report prior to the upcoming Board meeting, please contact Dr. Lopez at 847-318-4303.

To: Board of Education  
Laurie Heinz, Superintendent  
From: Luann Kolstad, Chief School Business Official  
Brian Imhoff, Assistant Business Manager  
Re: Historical Look Back on Student Fees  
Date: December 14, 2015

This memorandum serves to provide the Board of Education with a brief history of fee studies District 64 has conducted between 2008 and 2013.

### **Fee Study of 2008-09**

During 2008-09, the Community Finance Committee (CFC) and District 64 conducted an extensive review of fees being assessed District 64 students. Key observations from the study included:

- At the time, District 64's fees for middle school electives were billed to parents each trimester based on the student's elective choices. The District's elective program was designed to reflect the middle school philosophy of exploration and choice, and provide a wide range of learning opportunities for all students. Students were encouraged to explore as many of these choices as possible regardless of cost or abilities. Although middle school principals worked with families needing financial assistance, it was felt that attaching a cost for each elective still affected student choice. Preparation of individual invoices three times each year also was time-consuming for the Business Office and required parents to submit fees throughout the year. For greater convenience and efficiency and to ensure equal access, it was recommended that fees paid for electives at the middle school level be combined and averaged into one common elective fee that all middle school students pay regardless of the specific elective choices each student makes.
- The CFC analysis of revenue to expenses validated that overall, fees generally covered the identified expenses. However, the specific expenses or percentage expected to be covered by student fees was not documented. It was documented that the "all inclusive" fee would include:
  - Kindergarten: Textbook and supplies
  - 1st-5th Grade: Textbook, supplies, activity and technology fees
  - 6th-8th Grade: Textbook, supplies, activity, technology, PE and elective fees.
- The registration fee would not cover optional fees for instrumental, chorus and interscholastic sports. This would continue to be an "add-on" or user fee.

- It was found that District 64 fees were ranked at the high end in comparison to local districts. It was also recognized that in some areas District 64 is unique in the breadth and depth of instructional opportunities provided to students (i.e., the middle school elective program) and that these opportunities are highly valued and supported by our community.
- It was noted that the Board had tried to be fiscally responsibly to all community members and had purposefully not imposed some programming costs on all taxpayers. Therefore, the fee structure was designed to have parents (end users) assume a greater proportionate share of the costs associated with materials/supplies used in the delivery of the instructional program and extracurricular offerings.
- It was found that extracurricular fees for sports, chorus, and music are low compared to other districts. Increasing these fees may be an option, but covering 100% of the costs of extra-curricular activities is prohibitive, largely due to the cost of teacher stipends.
- Using the recommended bundling approach, the “all inclusive” mandatory fees were set for 2009-10 at \$84 for students in kindergarten, \$227 for students in grades 1-5 and \$315 for students in grades 6-8. *These fees remain in effect.*

### **Fee Study of 2012-13**

The Community Finance Committee (CFC) was charged with the task of again analyzing the current fee structure. The CFC reviewed the 2009 fee study findings, compared District 64 fees to fees charged in neighboring Districts, and broke down financial information gathered from District Report Cards. Furthermore, the CFC looked at extracurricular activities that charged participation fees. At the time, the CFC found District 64 charged the highest student fees of all comparables districts at the K-8 level. During this study it was also discovered that fees for sports, chorus, and music were low compared to other districts.

The CFC report made several findings and offered recommendations:

- four options were presented for Board consideration to potentially reduce fees to bring them into closer alignment to neighboring districts;
- revisit student fees every four years to track local district fee changes as well as our budgetary needs;
- develop a policy to indicate a specific percentage of costs for materials, supplies, technology, textbooks, etc. that fees are intended to cover; and
- update the way District 64 communicates our fee structure and rationale to families.

The District presented an analysis of 2012-13 expenditures attributable to student fees, finding that 57.3% of expenses were recovered by the fees collected. *After further deliberation, the Board subsequently approved maintaining required student fees at the existing level. The Board recognized that it had recently provided substantial relief to elementary families by eliminating*

*the lunch program supervision fee.* Extracurricular participatory fees for sports, instrumental music and chorus continued to be calculated as described in the study.

### **Current Fees in 2015-16**

For the 7th consecutive year, the required registration fees paid by all students according to their grade level remain unchanged. (Families with students in grades 1-5 pay \$227.00 per student and families with 6th - 8th graders pay \$315.00 per student.) It is of critical importance to know that fees charged to parents are referred to as “user charges” and help *offset* costs for the many additional offerings we provide our students that go above and beyond typical educational program offerings. In general, student fees paid by parents cover approximately 50% of the District’s annual costs for instructional resources and technology. This is what we call the *recovery ratio*. Monies collected as registration fees are applied to the Education Fund and are not tied to specific expenses. We provide information to parents about the general categories of how fees are applied against our costs as shown on this annual fee flyer provided during Infosnap and on our website. (See Attachment 1)

### **Next Steps**

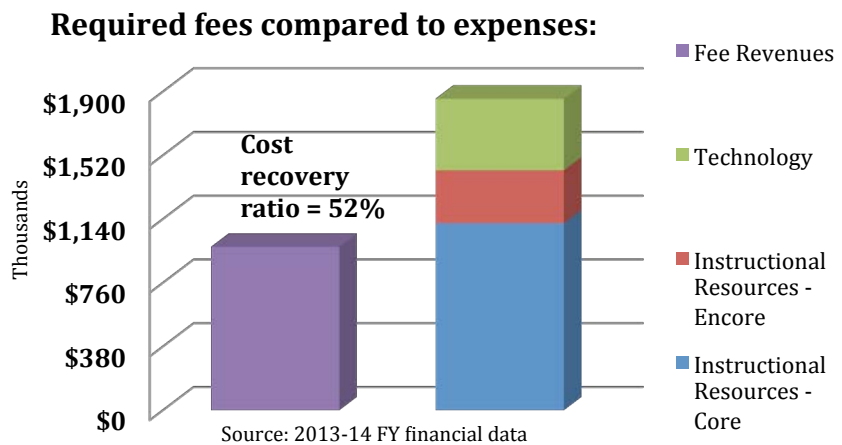
Administration will look at District 64’s “Comparable Districts” in terms of both the fees they require, and the programs they offer to their students at both the elementary and middle school levels. If the Board chooses, we can update the recovery ratio calculated by prior administrations. We are not recommending removing any programs. Rather, we want the Board and community to understand that offering an education rich in programs to meet the needs of all students does have a cost associated with it. With potential low CPI numbers and property tax freezes, the Board needs to take all of this into consideration when reviewing fees and potentially eliminating this revenue source that offsets our higher investments in student learning.

Looking ahead, fees for 2016-17 will be recommended for adoption by the Board no later than March. Fees are incorporated into the Infosnap online registration for the coming year that will get underway in April 2016.

District 64 is pleased to announce that required student fees are remaining the same for the coming year, as approved by the Board of Education following a lengthy discussion and review process.

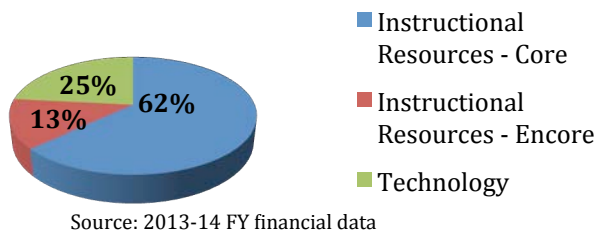
For the 7th consecutive year, the required registration fees paid by all students according to their grade level will remain unchanged.

In general, student fees paid by parents cover only about 52% of the District's annual costs for instructional resources and technology.

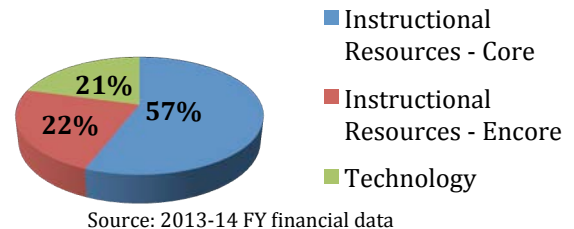


By grade level, the required annual registration fee is used to support student learning as follows:

### Kindergarten/Elementary fees are used for:



### Middle School fees are used for:



As shown in the charts, fees are used for three expense categories:

- **Instructional Resources – Core:** Textbooks and consumable texts, magazine/journal/online subscriptions, lab supplies and equipment, Library Resource Center collection, and other classroom instructional materials used to support instruction in the core subject areas of math, language arts, science, social studies, and health.
- **Instructional Resources – Encore:** Instructional materials, supplies, and equipment that are unique to encore subject areas, such as music, physical education, art, and foreign language. At the middle school level, this also supports instructional materials for Elective courses.
- **Technology:** Expenses incurred for the purchase and maintenance of infrastructure, technology management systems, and instructional technology, including projectors, SMARTBoards, mobile carts, and computer labs.

More information about student fees is available on the [District 64 website](http://www.d64.org) (www.d64.org). Please feel free to contact the District 64 Business Office with your questions or concerns.

First Reading of Policies from PRESS Issue 89, August 2015

<b>Policy</b>	<b>Issue</b>	<b>Title</b>	<b>District Policy Committee Change/No Change</b>	<b>Board Policy Committee Change/No Change</b>
2:160	89	School Board – Board Attorney	N/C	C
2:260	89	School Board – Uniform Grievance Procedure	N/C	N/C
4:50	89	Operational Services – Payment Procedures	N/C	C *CSBO
5:40	89	General Personnel – Communicable Infectious Disease	C	N/C
5:120	88	General Personnel – Ethics and Conduct	C	C
5:170	89	General Personnel – Copyright	N/C	N/C
5:270	89	Educational Support Personnel – Employment At-Will, Compensation, and Assignment	N/C	C *unlicensed
6:140	89	Instruction – Education of Homeless Children	N/C	N/C
7:10	89	Students – Equal Educational Opportunities	N/C	N/C
7:40	89	Students – Nonpublic School Students, Including Parochial and Home-Schooled Students	C	C *should
7:90	89	Students – Release During School Hours	N/C	N/C
7:220	89	Students – Bus Conduct	N/C	N/C
7:310	89	Students – Restrictions on Publications	N/C	C

12-14-15



## School Board

### Board Attorney

~~The School Board may enter into any agreement for legal services with a specific attorney or law firm. The School Board may enter into agreements for legal services with one or more attorneys or law firms to be the Board Attorney(s).~~ <sup>1</sup> The Board Attorney represents the School Board in its capacity as the governing body for the School District. The Board Attorney shall not represent another client if the representation involves a concurrent conflict of interest, unless permitted by the Ill. Rules of Professional Conduct adopted by the Ill. Supreme Court. <sup>2</sup> The Board Attorney serves on a retainer or other fee arrangement as determined in advance. The Board Attorney will provide services as described in the agreement for legal services. <sup>3</sup> The District will only pay for legal services that are provided in accordance with the agreement for legal services or are otherwise authorized by this policy or a majority of the Board.

The Superintendent, his or her designee, and Board President, are each authorized to confer with and/or seek the legal advice of the Board Attorney. <sup>4</sup> The Board may authorize a specific member to confer with legal counsel on its behalf.

The Superintendent may authorize the Board Attorney to represent the District in any legal matter until the Board has an opportunity to consider the matter.

Insert

On an as needed basis, the superintendent or designee shall report to the Board our legal costs by category.

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

<sup>1</sup> ~~The attorney's selection and duties are totally within the board's discretion – bidding is not required (105 ILCS 5/10-20.21).~~

<sup>2</sup> ~~This is a restatement of Rule 1.7 (Conflict of Interest: Current Clients) and Rule 1.13 (Organization as Client) of the Ill. Rules of Professional Conduct, at [www.illinoiscourts.gov/supremecourt/rules/art\\_viii/default\\_new.asp](http://www.illinoiscourts.gov/supremecourt/rules/art_viii/default_new.asp).~~

<sup>3</sup> ~~There is no general format for an agreement for legal services, while some are very informal, others are contained in To help monitor its legal fees, a letter describing board should require a written agreement with the arrangement in detail board attorney or law firm that details the services, fees, expenses, and billing format. See Board exhibit 2:160-E, Checklist for Selecting a Board Attorney.~~

Legal services can be spelled -out in the policy but boards face the attendant risk of conflicting lists. However, a board desiring such a list can use the following:

The attorney will:

1. ~~Serve as counselor to the Board at all regular meetings and at special and attend Board~~ meetings when requested by the Superintendent or Board President;
2. Represent the District in any legal matter as requested by the Board;
3. Provide written opinions on legal questions as requested by the Superintendent or Board President;
4. Approve, prepare, or supervise the preparation of legal documents and instruments and perform such other legal duties as the Board may request; and
5. Be available for telephone consultation.

<sup>4</sup> ~~Depending on the fee arrangement, contacting the board attorney generates fees owed by the district. Thus, the board needs to limit who is authorized to contact the board attorney to avoid excessive attorney fees. Additional individuals may be added to this sentence as in the alternative below:~~

The following people are authorized to confer with and/or seek the legal advice of the Board Attorney: Superintendent, ~~his~~ or ~~her~~ designee, Business Manager, District Freedom of Information Officer, Complaint Manager(s), District treasurer, and the Board President.

Individual board members should ~~be very careful when talking about the advice given to the board by its attorney refrain from discussing their board attorney's advice outside of a board meeting. Disclosing legal advice can waive the attorney-client privilege.~~ Individual board members possess none of the board's powers and are not authorized to individually waive attorney-client privilege on behalf of the board as an entity.

The Board retains the right to consult with or employ other attorneys and to terminate the service of any attorney.

**LEGAL REF.:**     **Rule 1.7 (Conflict of Interest: Current Clients) and Rule 1.13 (Organization as Client) of the Ill. Rules of Professional Conduct adopted by the Ill. Supreme Court.**

**CROSS REF.:**     4:60 (Purchases and Contracts)

## **School Board**

### **Uniform Grievance Procedure** <sup>1</sup>

A student, parent/guardian, employee, or community member should notify any District Complaint Manager if he or she believes that the School Board, its employees, or agents have violated his or her rights guaranteed by the State or federal Constitution, State or federal statute, or Board policy, or have a complaint regarding any one of the following:

1. Title II of the Americans with Disabilities Act <sup>2</sup>
2. Title IX of the Education Amendments of 1972
3. Section 504 of the Rehabilitation Act of 1973
4. Title VI of the Civil Rights Act, 42 U.S.C. §2000d et seq.
5. Equal Employment Opportunities Act (Title VII of the Civil Rights Act), 42 U.S.C. §2000e et seq.
6. Sexual harassment (Illinois Human Rights Act, Title VII of the Civil Rights Act of 1964, and Title IX of the Education Amendments of 1972) <sup>3</sup>

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

<sup>1</sup> State or federal law requires this subject matter be covered by policy. State or federal law controls this policy's content. This policy contains an item on which collective bargaining may be required. Any policy that impacts upon wages, hours, and terms and conditions of employment, is subject to collective bargaining upon request by the employee representative, even if the policy involves an inherent managerial right.

A grievance procedure is required by many civil rights acts and implementing regulations, including those listed. This policy consolidates all board grievance procedures into one policy, except those contained in collective bargaining agreements. See the cross references for the policies referring to uniform grievance procedure.

Employee grievance procedures are a mandatory subject of bargaining and cannot be changed without the employee exclusive representative's consent. This policy is in addition to, and not a substitute for, the employee grievance procedure contained in a collective bargaining agreement.

Attorneys disagree whether the Individuals with Disabilities Education Act (IDEA) should be included in the list of statutes that may serve as the basis of a grievance. Many believe that IDEA provides the exclusive remedy; others believe that including IDEA allows parents an opportunity to get their position before the board. Unique and specific complaint resolution mechanisms are expressly provided under IDEA, Article 14 of the School Code, and their respective implementing regulations. These mechanisms follow: (1) IDEA at 20 U.S.C. §1415 (procedural safeguards-mediation and due process); (2) IDEA regulations at 34 C.F.R. §§300.151-300.153 (state complaints), 300.506 (mediation), and 300.507 et seq. (due process); (3) School Code at §§14/8.02a (mediation and due process) and 14/8.02b (expedited due process); and (4) special education regulations at 23 Ill.Admin.Code §§226.560 (State complaints), 226.570 (mediation), and Subpart G (due process). A board that would like to include IDEA should consult the board attorney.

<sup>2</sup> The Americans with Disabilities Act Amendments Act (ADAAA), Pub. L. 110-325, made significant changes to the Americans with Disabilities Act's definition of disability by broadening the scope of coverage. ADAAA also overturned a series of U.S. Supreme Court decisions that interpreted the Americans with Disabilities Act of 1990 in a way that made it difficult to prove that impairments were a disability. EEOC's regulations, 29 C.F.R. Part 1630, can be found at: [www.eeoc.gov/laws/types/disability\\_regulations.cfm](http://www.eeoc.gov/laws/types/disability_regulations.cfm).

Boards should consult with their attorneys regarding how the ADAAA and its implementing regulations impact their districts.

7. Bullying, 105 ILCS 5/27-23.7 4
8. Misuse of funds received for services to improve educational opportunities for educationally disadvantaged or deprived children 5
9. Curriculum, instructional materials, and/or programs
10. Victims' Economic Security and Safety Act, 820 ILCS 180
11. Illinois Equal Pay Act of 2003, 820 ILCS 112
12. Provision of services to homeless students
13. Illinois Whistleblower Act, 740 ILCS 174/- 6
14. Misuse of genetic information (Illinois Genetic Information Privacy Act (GIPA), 410 ILCS 513/ and Titles I and II of the Genetic Information Nondiscrimination Act (GINA), 42 U.S.C. §2000ff et seq.) 7

3 Consult the board attorney to ensure the district's non-discrimination coordinator and complaint managers are trained to appropriately respond to allegations of discrimination based upon bullying and/or sexual violence under Title IX's sexual harassment umbrella. The U.S. Dept. of Education's guidance states that while acts of sexual violence are crimes, they may also be discrimination under Title IX. Many attorneys agree these guidance documents are a *heads-up* to schools to ensure appropriate responses and training to these issues. The guidance documents highlight appropriate responses to sexual violence under Title IX. They are titled as follows: (1) *Dear Colleague Letter: Sexual Violence Background, Summary, and Fast Facts*, 111 LRP 23852 (OCR 04/04/11) and available at: [www2.ed.gov/about/offices/list/ocr/letters/colleague-201104.html](http://www2.ed.gov/about/offices/list/ocr/letters/colleague-201104.html), and (2) *Dear Colleague Letter: Harassment and Bullying*, 55 IDELR 174 (OCR 10/26/10) and available at: [www2.ed.gov/about/offices/list/ocr/docs/dcl-factsheet-201010.html](http://www2.ed.gov/about/offices/list/ocr/docs/dcl-factsheet-201010.html), and (3) *Revised Sexual Harassment Guidance: Harassment of Student by School Employees, Other Students, or Third Parties*, January 2001, at [www2.ed.gov/offices/OCR/archives/pdf/shguide.pdf](http://www2.ed.gov/offices/OCR/archives/pdf/shguide.pdf).

Consult the board attorney regarding proper filing and storage of these investigation documents, including whether certain student-related investigation documents are sole possession records, a Family Policy Compliance Office (FPCO)-created exemption to the Family Education Rights Privacy Act (FERPA). See *Letter to Ruscio*, 115 LRP 18601 (FPCO, Dec. 17, 2014).

4 All districts must have a policy on bullying (105 ILCS 5/27-23.7). See policy 7:180, *Prevention of and Response to Bullying, Intimidation, and Harassment*. The inclusion of *bullying* in the list of topics that may serve as the basis of a grievance furthers the obligation to communicate this policy to students and their parents/guardians.

5 Parents/guardians of educationally disadvantaged children may sue a district for misuse of funds allocated by State law for the benefit of such children. *Noyola v. Board of Education*, 688 N.E.2d 81 (1997), (affirming the appellate court's conclusion in *Noyola v. Board of Education*, 671 N.E.2d 802 (Ill.App.1, 1996) that parents/guardians may pursue a claim to enforce the requirements of the School Code but holding that the proper action for enforcement is by means of mandamus not an implied right of action).

6 The Illinois Whistleblower Act, 740 ILCS 174/, includes school districts in the definition of employer. It protects employees from employer retaliation for disclosing information to a government or law enforcement agency. Section 15 also contains language prohibiting employers from retaliating against employees who disclose information in a court, an administrative hearing, or before a legislative commission or committee, or in any other proceeding where the employee has reasonable cause to believe that the information reveals a violation of a State or federal law, rule or regulation. The Public Act also amends the Illinois Whistleblower Reward and Protection Act (740 ILCS 175/). Its definition of "State" includes school districts. A strict interpretation of this language appears to allow school boards to collect civil penalties and costs against someone making a false claim. Before disciplining any employee, Boards should thoroughly investigate the ramifications of this Public Act in consultation with their attorney and liability insurance carriers.

7 The Genetic Information Nondiscrimination Act (GINA) is a federal law. Title I, eff. 5-2-08, addresses the use of genetic information pertaining to health insurance. Title II, eff. 11-21-09, protects job applicants, current and former employees, labor union members, and apprentices and trainees from discrimination based on their genetic information. GINA covers employers with 15 or more employees.

GINA broadly defines genetic information to include information about an individual's genetic tests, their family members, and, among other things, the manifestation of a disease or disorder in the individual or family members. Information about an individual's or family member's age or gender is excluded from genetic information. Its remedies mirror those available under a Title VII of the Civil Rights Act claim: back pay, reinstatement, attorneys' fees and compensatory and punitive damages. Retaliation against an individual who brings a claim under GINA is also prohibited. Federal regulations have been proposed and are available at: [www.eeoc.gov/policy/docs/qanda\\_geneticinfo.html](http://www.eeoc.gov/policy/docs/qanda_geneticinfo.html). An FAQ titled, "FAQs on the Genetic Information Nondiscrimination Act" is available at: [www.dol.gov/ebsa/faqs/faq-GINA.html](http://www.dol.gov/ebsa/faqs/faq-GINA.html).



#### 15. Employee Credit Privacy Act, 820 ILCS 70/- 8

The Complaint Manager will first attempt to resolve complaints without resorting to this grievance procedure ~~and~~. If a formal complaint is filed, to under this procedure, the Complaint Manager will address the complaint promptly and equitably. A student and/or parent/guardian filing a complaint under this procedure may forego any informal suggestions and/or attempts to resolve it and may proceed directly to the grievance procedure. The Complaint Manager will not require a student or parent/guardian complaining of any form of harassment to attempt to resolve allegations directly with the accused (or the accused's parents/guardians); this includes mediation.

#### Right to Pursue Other Remedies Not Impaired

The right of a person to prompt and equitable resolution of a complaint filed hereunder shall not be impaired by the person's pursuit of other remedies, e.g., criminal complaints, civil actions, etc. Use of this grievance procedure is not a prerequisite to the pursuit of other remedies and use of this grievance procedure does not extend any filing deadline related to the pursuit of other remedies. If a person is pursuing another remedy subject to a complaint under this policy, the District will continue with a simultaneous investigation under this policy.

#### Deadlines

All deadlines under this procedure may be extended by the Complaint Manager as he or she deems appropriate. As used in this policy, "school business days" means days on which the District's main office is open.

#### Filing a Complaint

A person (hereinafter Complainant) who wishes to avail him or herself of this grievance procedure may do so by filing a complaint with any District Complaint Manager. The Complainant shall not be required to file a complaint with a particular Complaint Manager and may request a Complaint Manager of the same gender. The Complaint Manager may request the Complainant to provide a written statement regarding the nature of the complaint or require a meeting with a student's parent(s)/guardian(s). The Complaint Manager shall assist the Complainant as needed.

---

The Ill. Genetic Information Protection Act (GIPA), 410 ILCS 513/ also prohibits employers from making employment decisions on the basis of any employee's genetic testing information. This amendment to GIPA includes the federal GINA's definition of genetic information and created more stringent obligations on Ill. employers. While the federal GINA exempts small employers (those with less than 15 employees), Illinois' GIPA covers all employers, even those with one employee. GIPA's also provides penalties for negligent and intentional mishandling of genetic information. Note that Title II of GINA does not preempt GIPA's greater protections to Illinois employees.

Before using any sort of genetic information, consult the board's attorney for guidance regarding the GINA's and GIPA's specific applications to the district and how these laws integrate with other related federal laws, such as the Family Medical Leave Act (FMLA) and the Americans with Disabilities Act (ADA), and State laws governing time off for sickness and workers' compensation.

**8** 820 ILCS 70/. Unless a satisfactory credit history is an *established bona fide occupational requirement* of a particular position, an employer may not: (1) refuse to hire, discharge, or otherwise discriminate against an individual with respect to employment because of the individual's credit history or credit report, (2) inquire about an applicant's or employee's credit history, or (3) order or obtain an applicant's or employee's credit report from a consumer reporting agency. The Act identifies circumstances that permit a satisfactory credit history to be a job requirement, such as, when the position's duties include custody of or unsupervised access to cash or marketable assets valued at \$2,500 or more. A person who is injured by a violation of this Act may bring a civil action to obtain injunctive relief and/or damages (820 ILCS 70/25). The court must award costs and reasonable attorney's fees to a prevailing plaintiff.

For bullying and cyber-bullying, the Complaint Manager shall process and review the complaint according to Board policy 7:180, Prevention of and Response to Bullying, Intimidation, and Harassment, in addition to any response required by this policy.

#### Investigation

The Complaint Manager will investigate the complaint or appoint a qualified person to undertake the investigation on his or her behalf. **9 The Complaint Manager shall ensure both parties have an equal opportunity to present evidence during an investigation.** If the Complainant is a student under 18 years of age, the Complaint Manager will notify his or her parent(s)/guardian(s) that they may attend any investigatory meetings in which their child is involved. The complaint and identity of the Complainant will not be disclosed except: (1) as required by law, this policy, or (2) as necessary to fully investigate the complaint, or (3) as authorized by the Complainant.

The identity of any student witnesses will not be disclosed except: (1) as required by law or any collective bargaining agreement, or (2) as necessary to fully investigate the complaint, or (3) as authorized by the parent/guardian of the student witness, or by the student if the student is 18 years of age or older.

**The Complaint Manager will inform, at regular intervals, the person(s) filing a complaint under this procedure about the status of the investigation.** Within 30 school business days of the date the complaint was filed, the Complaint Manager shall file a written report of his or her findings with the Superintendent. The Complaint Manager may request an extension of time. If a complaint of sexual harassment contains allegations involving the Superintendent, the written report shall be filed with the Board, which will make a decision in accordance with the following section of this policy. The Superintendent will keep the Board informed of all complaints.

#### Decision and Appeal

Within 5 school business days after receiving the Complaint Manager's report, the Superintendent shall mail his or her written decision to the Complainant **and the accused** by **U.S. mail**, first class, **U.S. mail** as well as to the Complaint Manager. **All decisions shall be based upon the preponderance of evidence standard. 10**

Within 10 school business days after receiving the Superintendent's decision, the Complainant **or the accused** may appeal the decision to the Board by making a written request to the Complaint Manager. The Complaint Manager shall promptly forward all materials relative to the complaint and appeal to the Board. Within 30 school business days, the Board shall affirm, reverse, or amend the Superintendent's decision or direct the Superintendent to gather additional information. Within 5 school business days of the Board's decision, the Superintendent shall inform the Complainant **and the accused** of the Board's action. **11**

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

**9** The Ill. sex equity regulations require districts to have "specific timelines for completion of each step and rendering of a written decision, and shall provide for final appeal of grievance decisions made at the system level to the system's governing board" (23 Ill.Admin.Code §200.40). To avoid arguments over these timelines, this sample policy provides that the failure to strictly follow the timelines does not prejudice any party. The grievance procedure is worthless if complaints are not thoroughly and promptly investigated.

**10 Preponderance of evidence is a standard of proof in civil cases. It means "evidence which is of greater weight or more convincing than the evidence which is offered in opposition to it; that is, evidence which as a whole shows that the fact sought to be proved is more probable than not." See Black's Law Dictionary (9<sup>th</sup> ed. 2009).**

**11 Note: ISBE is authorized "[t]o hear and determine all controversies arising under the school laws of the State, coming to it by appeal from a regional superintendent of schools," (105 ILCS 5/2-3.8, 5/3-10).**

This grievance procedure shall not be construed to create an independent right to a hearing before the Superintendent or Board. The failure to strictly follow the timelines in this grievance procedure shall not prejudice any party.

#### Appointing Nondiscrimination Coordinator and Complaint Managers <sup>12</sup>

The Superintendent shall appoint a Nondiscrimination Coordinator to manage the District's efforts to provide equal opportunity employment and educational opportunities and prohibit the harassment of employees, students, and others. The Nondiscrimination Coordinator also serves as the District's Title IX Coordinator.

The Superintendent shall appoint at least one Complaint Manager to administer the complaint process in this policy. If possible, the Superintendent will appoint 2 Complaint Managers, one of each gender. The District's Nondiscrimination Coordinator may be appointed as one of the Complaint Managers.

The Superintendent shall insert into this policy and keep current the names, addresses, and telephone numbers of the Nondiscrimination Coordinator and the Complaint Managers.

#### **Nondiscrimination Coordinator:**

Joel T. Martin  
Name  
164 S. Prospect Avenue, Park Ridge, IL 60068  
Address  
jmartin@d64.org  
**Email** 847-318-4305  
Telephone

#### **Complaint Managers:**

<u>Dr. Lori Lopez</u> Name <u>164 S. Prospect Ave., Park Ridge</u> Address <u>llopez@d64.org</u> <b>Email</b>	<u>Dan Walsh</u> Name <u>2401 Manor Lane, Park Ridge, IL</u> Address <u>dwalsh@d64.org</u> <b>Email</b>
--	--

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

<sup>12</sup> Title IX regulations require districts to identify the name, address, and telephone number of the person who is responsible for coordinating the district's compliance efforts. A OCR prefers that school districts make Title IX information and coordinators visible to the community, and it has provided materials designed to remind schools of their obligation to designate a Title IX coordinator. These materials include (a) a Dear Colleague Letter on Title IX Coordinators, (b) a Letter to Title IX Coordinators that provides them with more information about their role, and (c) a Title IX Resource Guide that includes an overview of Title IX's requirements with respect to several key issues. They are listed at: [www2.ed.gov/policy/rights/guid/ocr/title-ix-coordinators.html](http://www2.ed.gov/policy/rights/guid/ocr/title-ix-coordinators.html).

The names are not part of the adopted policy, and the policy should not be adopted with a person's name in it; rather, the identifying information can be added and amended. This allows for additions and amendments as necessary. It is important for an updated, accurate name and contact information to be inserted into this policy and monitored on a regular basis.

- LEGAL REF.:** Age Discrimination in Employment Act, 29 U.S.C. §621 et seq.  
Americans With Disabilities Act, 42 U.S.C. §12101 et seq.  
Equal Employment Opportunities Act (Title VII of the Civil Rights Act), 42 U.S.C. §2000e et seq.  
Equal Pay Act, 29 U.S.C. §206(d).  
Genetic Information Nondiscrimination Act, 42 U.S.C. §2000ff et seq.  
Immigration Reform and Control Act, 8 U.S.C. §1324a et seq.  
McKinney Homeless Assistance Act, 42 U.S.C. §11431 et seq.  
Rehabilitation Act of 1973, 29 U.S.C. §791 et seq.  
Title VI of the Civil Rights Act, 42 U.S.C. §2000d et seq.  
Title IX of the Education Amendments, 20 U.S.C. §1681 et seq.  
105 ILCS 5/2-3.8, 5/3-10, 5/10-20.7a, 5/10-22.5, 5/22-19, 5/24-4, 5/27-1, 5/27-23.7, and 45/1-15.  
Illinois Genetic Information Privacy Act, 410 ILCS 513/.  
Illinois Whistleblower Act, 740 ILCS 174/.  
Illinois Human Rights Act, 775 ILCS 5/.  
Victims' Economic Security and Safety Act, 820 ILCS 180, 56 Ill.Admin.Code Part 280.  
Equal Pay Act of 2003, 820 ILCS 112/.  
Employee Credit Privacy Act, 820 ILCS 70/.  
23 Ill.Admin.Code §§1.240 and 200-40.
- CROSS REF.:** 5:10 (Equal Employment Opportunity and Minority Recruitment), 5:20 (Workplace Harassment Prohibited), 5:30 (Hiring Process and Criteria), 6:140 (Education of Homeless Children), 6:170 (Title I Programs), 6:260 (Complaints About Curriculum, Instructional Materials, and Programs), 7:10 (Equal Educational Opportunities), 7:20 (Harassment of Students Prohibited), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment), 8:70 (Accommodating Individuals with Disabilities), 8:110 (Public Suggestions and Concerns)



## Operational Services

### Payment Procedures <sup>1</sup>

The ~~Treasurer~~ <sup>850</sup> shall prepare a list of all due and payable bills, indicating vendor name and amount, and shall present it to the School Board in advance of the Board's first regular monthly meeting ~~or, if necessary, a special meeting.~~ These bills are reviewed by the Board, after which they may be approved for payment by Board order. <sup>2</sup> Approval of all bills shall be given by a roll call vote, and the votes shall be recorded in the minutes. <sup>3</sup> The Treasurer shall pay the bills after receiving a Board order or pertinent portions of the Board minutes, even if the minutes are unapproved, provided the order or minutes are signed by the Board President and Secretary, or a majority of the Board. <sup>4</sup>

The Treasurer is authorized, without further Board approval, to pay Social Security taxes, wages, pension contributions, utility bills, and other recurring bills. <sup>5</sup> These disbursements shall be included in the listing of bills presented to the Board.

The Board authorizes the Superintendent or designee to establish revolving funds and a petty cash fund system for school cafeterias, lunchrooms, athletics, or similar purposes, provided such funds are maintained in accordance with Board policy 4:80, *Accounting and Audits*, and remain in the custody of an employee who is properly bonded according to State law. <sup>6</sup>

LEGAL REF.: 105 ILCS 5/8-16, 5/10-7, and 5/10-20.19.  
23 Ill.Admin.Code §100.70.

CROSS REF.: 4:55 (Use of Credit and Procurement Cards), 4:60 (Purchases and Contracts),  
4:80 (Accounting and Audits)

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

<sup>1</sup> State or federal law controls this policy's content.

<sup>2</sup> 105 ILCS 5/8-16 and 5/10-20.19.

<sup>3</sup> 105 ILCS 5/10-7.

<sup>4</sup> Except for the payment of social security taxes and recurring bills, 105 ILCS 5/8-16 permits the treasurer to "pay out funds of the school district only upon an order of the board signed by the president and clerk or secretary or by a majority of the board." 5/10-20.19 grants the treasurer authority to pay bills after receipt of "a certified copy of those portions of the board minutes, properly signed by the secretary and president, or a majority of the board." As minutes are not approved until the following meeting, a literal reading of this statute would result in late payments. The policy uses a pragmatic solution: the treasurer may pay bills upon receiving a board order or minutes, even if the minutes are unapproved, provided the order or minutes are signed by the president and secretary, or a majority of the board.

<sup>5</sup> 105 ILCS 5/8-16 and 5/10-20.19.

<sup>6</sup> 105 ILCS 5/10-20.19(2); 23 Ill.Admin.Code §100.70.

## General Personnel

### Communicable and Chronic Infectious Disease <sup>1</sup>

The Superintendent **or designee** shall develop and implement procedures for managing known or suspected cases of a communicable and chronic infectious disease involving District employees that are consistent with State and federal law, Illinois Department of Public Health rules, and School Board policies. <sup>2</sup>

**INSERT A**  
An employee with a communicable or chronic infectious disease is encouraged to inform the Superintendent immediately and grant consent to being monitored by the District's Communicable and Chronic Infectious Disease Review Team. The Review Team, if used, provides information and recommendations to the Superintendent concerning the employee's conditions of employment and necessary accommodations. The Review Team shall hold the employee's medical condition and records in strictest confidence, except to the extent allowed by law. <sup>3</sup>

An employee with a communicable or chronic infectious disease will be permitted to retain his or her position whenever, after reasonable accommodations and without undue hardship, there is no substantial risk of transmission of the disease to others, provided an employee is able to continue to perform the position's essential functions. <sup>4</sup> An employee with a communicable and chronic infectious disease remains subject to the Board's employment policies including sick and/or other leave, physical examinations, temporary and permanent disability, and termination.

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

<sup>1</sup> State or federal law controls this policy's content. This policy contains an item on which collective bargaining may be required. Any policy that impacts upon wages, hours, and terms and conditions of employment, is subject to collective bargaining upon request by the employee representative, even if the policy involves an inherent managerial right. This policy concerns a topic on which a board should seek legal advice before proceeding.

<sup>2</sup> District employment is contingent upon satisfactory results of a physical examination and freedom from communicable diseases (105 ILCS 5/24-5). The U.S. Supreme Court, however, has held that the Rehabilitation Act prohibits discrimination against a person handicapped by a communicable disease, provided that person is "otherwise qualified" to perform the job. School Bd. of Nassau County, Fla. v. Arline, 107 S.Ct. 1123 (1987) (teacher with tuberculosis was protected by the Rehabilitation Act). The decision supports the position that an HIV-positive employee or applicant who is "otherwise qualified" to perform the job must be reasonably accommodated despite having AIDS.

The Americans with Disabilities Act Amendments Act (ADAAA), Pub. L. 110-325, may protect an HIV-positive employee or applicant (42 U.S.C. §12102(2)(A)). The ADAAA made significant changes to the Americans with Disabilities Act's definition of disability by broadening the scope of coverage thus overturning a series of U.S. Supreme Court decisions that interpreted the Americans with Disabilities Act of 1990 in a way that made it difficult to prove that impairments were a disability. EEOC's regulations, 29 C.F.R. Part 1630, can be found at: [www.eeoc.gov/laws/types/disability\\_regulations.cfm](http://www.eeoc.gov/laws/types/disability_regulations.cfm). Boards should consult with their attorneys regarding how the ADAAA and its implementing regulations impact the employment of an individual with a communicable disease who is otherwise qualified to perform the job.

<sup>3</sup> This paragraph is optional. While not required by law, the creation and use of a Communicable and Chronic Infectious Disease Review Team (**CIDRT**) could greatly assist a district's efforts to review data on an employee who has a communicable or infectious disease. Its members are appointed by the superintendent according to board policy, 2:150, *Committees*. **Whether the CIDRT is an administrative committee organized by the superintendent and/or administrators or a board committee subject to the Open Meetings Act must be discussed with the board attorney (see also 2:150-AP, Superintendent Committees). The CIDRT is guided by the board's policies, Ill. Dept. of Public Health rules and regulations, and all other applicable State and federal laws. The CIDRT also consults the employee's personal physician and local health department officials before making any recommendations.**

The Americans with Disabilities Act (ADA) specifies that only an employee's direct supervisor and someone who would need to know in the event of an emergency may have access to an employee's medical records (42 U.S.C. §12112(d)). The Review Team's ability to operate may depend on the employee's waiver of the ADA's confidentiality provisions.

<sup>4</sup> Required by 42 U.S.C. §12101 et seq.

LEGAL REF.: Americans With Disabilities Act, 42 U.S.C. §12101 et seq.; 29 C.F.R. §1630.1 et seq., amended by the Americans with Disabilities Act Amendments Act (ADAAA), Pub. L. 110-325,  
Rehabilitation Act of 1973, 29 U.S.C. §791; 34 C.F.R. §104.1 et seq.  
Department of Public Health Act, 20 ILCS 2305/6.  
105 ILCS 5/24-5.  
Personnel Record Review Act, 820 ILCS 40/.  
Control of Communicable Diseases, 77 Ill.Admin.Code Part 690.

CROSS REF.: 2:150 (Committees), 5:30 (Hiring Process and Criteria), 5:180 (Temporary Illness or Temporary Incapacity)

A

An employee with a communicable or chronic infectious disease is encouraged to inform the Superintendent immediately. A Review Team (Superintendent, Assistant Superintendent for Human Resources, and Facilitator of Health Services) provides information and recommendations to the Superintendent concerning the employee's condition of employment and necessary accommodations. The Review Team shall hold the employee's medical condition and records in strictest confidence, except to the extent allowed by law.

## General Personnel

### Ethics and Conduct <sup>1</sup>

All District employees are expected to maintain high standards in their school relationships, to demonstrate integrity and honesty, to be considerate and cooperative, and to maintain professional and appropriate relationships with students, parents, staff members, and others. <sup>2</sup> In addition, the *Code of Ethics for Illinois Educators*, adopted by the Illinois State Board of Education, is incorporated by reference into this policy. <sup>3</sup> Any employee who sexually harasses a student or otherwise violates an employee conduct standard will be subject to discipline up to and including dismissal. <sup>4</sup> *Insert A*

The following employees must file a *Statement of Economic Interests* as required by the Illinois Governmental Ethics Act: <sup>5</sup>

1. Superintendent;
2. Building Principal;
3. Head of any department;
4. Any employee who, as the District's agent, is responsible for negotiating one or more contracts, including collective bargaining agreement agreement(s), in the amount of \$1,000 or greater;
5. Hearing officer;
6. Any employee having supervisory authority for 20 or more employees; and

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

<sup>1</sup> The State Officials and Employees Ethics Act (5 ILCS 430/), requires a policy on a subject-matter covered in this sample policy; State and federal law controls its content. This policy contains items on which collective bargaining may be required. Any policy that impacts upon wages, hours, and terms and conditions of employment, is subject to collective bargaining upon request by the employee representative, even if the policy involves an inherent managerial right.

<sup>2</sup> 105 ILCS 5/10-22.39 requires each board to conduct in-service training on educator ethics, teacher-student conduct, and school employee-student conduct for all personnel. These expectations will be most effective when the in-service curriculum reflects local conditions and circumstances. While the School Code only requires the in-service, the requirement presents an opportunity for each board and the superintendent to examine all current policies, collective bargaining agreements, and administrative procedures on this subject. Each board may then want to have a conversation with the superintendent and direct him or her to develop a curriculum for the in-service that instructs all district staff to maintain boundaries and act appropriately, professionally, and ethically with students. See discussion in third option of f/n 3, 5:100, *Staff Development Program*. After its discussion of these issues, the board may have further expectations and may choose to reflect those expectations here.

<sup>3</sup> 23 Ill. Admin. Code Part 22. Boards are not required to include ISBE's *Code of Ethics for Illinois Educators* in a board policy. Incorporating it by reference into a policy demonstrates a board's commitment to the *Code's* principles and may allow a board to enforce the *Code* independently from any action taken by the State Superintendent.

Use this optional sentence to establish a requirement that the board can monitor: "The Superintendent or designee shall identify appropriate employee conduct standards and provide them to staff members." Sample conduct standards are contained in administrative procedure 5:120-AP2, *Employee Conduct Standards*. Consult the board attorney for advice on whether the board must offer to negotiate employee conduct standards with the applicable exclusive bargaining representative before establishing them.

<sup>4</sup> This sentence is optional. The Ill. Human Rights Act makes it a civil rights violation to fail to take remedial action, or to fail to take appropriate disciplinary action, against any employee when the district knows that the employee committed or engaged in sexual harassment of a student (775 ILCS 5/5A-102). Sexual harassment of a student is also prohibited by 7:20, *Harassment of Students Prohibited*, and of an employee by 5:20, *Workplace Harassment Prohibited*.

<sup>5</sup> 5 ILCS 420/4A-101. Any county clerk may use a mandatory system of Internet-based filing of economic interest statements; if done, the clerk must post the statements, without the addresses, of the filers, on a publicly accessible website (5 ILCS 420/4A-108).



7. Any employee in a position that requires an administrative or a chief school business official endorsement.

#### Ethics and Gift Ban

School Board policy 2:105, *Ethics and Gift Ban*, applies to all District employees. <sup>6</sup> Students shall not be used in any manner for promoting a political candidate or issue.

#### Prohibited Interests, Limitation of Authority, and Outside Employment and Conflict of Interest

No District employee In accordance with Section 22-5 of the School Code, “no school officer or teacher shall be ~~directly or indirectly~~ interested in ~~any contract, work, or business of the District, or in the sale, proceeds, or profits of any article by book, apparatus, or furniture used~~ or to ~~the District, be used in any school with which such officer or teacher may be connected,~~” except when the employee is the author or developer of instructional materials listed with the Illinois State Board of Education and adopted for use by the ~~School~~ Board. <sup>7</sup> An employee having an interest in instructional materials must file an annual statement with the Board Secretary. <sup>8</sup>

For the purpose of acquiring profit or personal gain, no employee shall act as an agent of the District nor shall an employee act as an agent of any business in any transaction with the District.

Employees shall not engage in any other employment or in any private business during regular working hours or at such other times as are necessary to fulfill appropriate assigned duties.

Incorporated

by reference: 5:120-E (Code of Ethics for Illinois Educators)

LEGAL REF.:

U.S. Constitution, First Amendment.  
5 ILCS 420/4A-101 and 430/.  
50 ILCS 135/.  
105 ILCS 5/10-22.39 and 5/22-5. ~~and 5/24-22-5.~~  
775 ILCS 5/5A-102.  
23 Ill.Admin.Code Part 22, Code of Ethics for Illinois Educators.  
Pickering v. Board of Township H.S. Dist. 205, 391 U.S. 563 (1968).  
Garcetti v. Ceballos, 547 U.S. 410 (2006).

CROSS REF.: 2:105 (Ethics and Gift Ban), 5:100 (Staff Development Program)

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

<sup>6</sup> The State Officials and Employees Ethics Act prohibits State employees from engaging in certain political activities and accepting certain gifts (5 ILCS 430/). The Act requires all school districts to adopt an *ordinance or resolution* “in a manner no less restrictive” than the Act’s provisions. See policy 2:105, *Ethics and Gift Ban*.

Districts may not inhibit or prohibit employees from petitioning, making public speeches, campaigning for or against political candidates, speaking out on public policy questions, distributing political literature, making campaign contributions, and seeking public office (50 ILCS 135/, Governmental Employees Political Rights Act). An employee may not use his/her position of employment to coerce or inhibit others in the free exercise of their political rights or engage in political activities at work (Id.).

<sup>7</sup> This sentence quotes 105 ILCS 5/22-5 because the statute does not define important terms making it difficult to paraphrase. No appellate decision defines school officer or apparatus, or what is meant by connected. The statute was enacted in 1961 but earlier versions were in the School Code much longer. A violation of this prohibition is a Class A misdemeanor.

<sup>8</sup> Id.

**Insert A**

The School District shall provide a workplace environment free of unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct, or communications constituting harassment on the basis of sex as defined and otherwise prohibited by State and federal law.

District employees shall not make unwelcome sexual advances or request sexual favors or engage in any unwelcome conduct of a sexual nature when (1) submission to such conduct is made either explicitly or implicitly a term or condition of an individual's employment; (2) submission to or rejection of such conduct by an individual is used as the basis for employment decisions affecting such individual; or (3) such conduct has the purpose or effect of substantially interfering with an individual's work performance or creating an intimidating, hostile, or offensive working environment. Sexual harassment prohibited by this policy includes verbal or physical conduct. The terms intimidating, hostile, or offensive include, but are not limited to, conduct which has the effect of humiliation, embarrassment or discomfort. Sexual harassment will be evaluated in light of all the circumstances.

## General Personnel

### Copyright 1

#### Works Made for Hire

The Superintendent shall manage the development of instructional materials and computer programs by employees during the scope of their employment in accordance with State and federal laws and School Board policies. Whenever an employee is assigned to develop instructional materials and/or computer programs, or otherwise performs such work within the scope of his or her employment, it is assured the District shall be the owner of the copyright.

#### Copyright Compliance

While staff members may use appropriate supplementary materials, it is each staff member's responsibility to abide by the District's copyright compliance procedures and to obey the copyright laws. The District is not responsible for any violations of the copyright laws by its staff or students. A staff member should contact the Superintendent or designee whenever the staff member is uncertain about whether using or copying material complies with the District's procedures or is permissible under the law, or wants assistance on when and how to obtain proper authorization. No staff member shall, without first obtaining the permission of the Superintendent or designee, install or download any program on a District-owned computer. At no time shall it be necessary for a District staff member to violate copyright laws in order to properly perform his or her duties.

#### Copyright Infringement; Designation of District Digital Millennium Copyright Act (DMCA) Agent 2

The employee listed below receives complaints about copyright infringement within the use of the District's online services. The Superintendent or designee will register this information with the federal Copyright Office as required by federal law.

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

**1** State or federal law controls this policy's content. Creators of original materials, including materials posted on the Internet, are granted exclusive rights, known as *copyrights* (17 U.S.C. §101 *et seq.*). These exclusive rights include reproducing and publicly performing the work. Congress granted some exceptions to exclusive rights for schools, including §107 on fair use, §108 on library reproduction and archiving, §109 on first sale, and §110 on classroom performance and display. If not covered by an exception, the copyright owner's permission must be sought before a work can be copied or performed. The fine for failing to comply with copyright law is steep making the cost of consulting with the board attorney a bargain.

**2** Optional. Before using this text, consult the board attorney to first identify whether the District is an online service provider (OSP) under the DMCA. The DMCA is an amendment to 17 U.S.C. §101 et seq. The amendment provides limitations on OSP liability for storage, at the direction of a user, of copyrighted material residing on a system or network controlled or operated by or for the OSP. This liability limitation is called the Safe Harbor Provision (SHP). If a district is an OSP, the SHP provision will not apply if the district does not designate, publicize, and register a DMCA Agent with the federal Copyright Office (at publication time, registration was \$105).

Districts that may benefit from the SHP are those which operate or contract to operate the following types of websites: file and information sharing sites; blogs that allow guests to post content; social media sites; and other sites that accept, publish or host content created and submitted by other parties. For further steps to designate a DMCA agent, see 5:170-AP4, Designation of District Digital Millennium Copyright Act (DMCA) Agent; Registration Process.



**District DMCA Agent:**

MARY JANE WARDEN

**Name**

8200 N. Greendale Avenue, Niles, IL 60714

**Address**

MJWARDEN@db4.org

**Email**

847-318-5421

**Telephone**

LEGAL REF.: Federal Copyright Law of 1976, 17 U.S.C. §101 et seq.  
105 ILCS 5/10-23.10.

CROSS REF.: 6:235 (Access to Electronic Networks)

## Educational Support Personnel

### Employment At-Will, Compensation, and Assignment <sup>1</sup>

#### Employment At-Will <sup>2</sup>

Unless otherwise specifically provided, District employment is at-will, meaning that employment may be terminated by the District or employee at any time for any reason, other than a reason prohibited by law, or no reason at all. <sup>3</sup> Nothing in School Board policy is intended or should be construed as altering the employment at-will relationship.

Exceptions to employment at-will may include employees who are employed annually, have an employment contract, or are otherwise granted a legitimate interest in continued employment. The Superintendent is authorized to make exceptions to employing nonlicensed employees at-will but shall maintain a record of positions or employees who are not at-will.

#### Compensation

The Board will determine salary and wages for educational support personnel. Increments are dependent on evidence of continuing satisfactory performance. An employee covered by the overtime

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

<sup>1</sup> State or federal law controls this policy's content. This policy contains items on which collective bargaining may be required. Any policy that impacts upon wages, hours, and terms and conditions of employment, is subject to collective bargaining upon request by the employee representative, even if the policy involves an inherent managerial right.

A collective bargaining agreement may contain provisions that supersede this policy, in which case, the policy might state: "Please refer to the current bargaining agreement between the Educational Support Personnel and the School Board."

While the term *educational support personnel* is not defined in the School Code, at least one appellate court and one circuit court decision found in dicta that the term refers to nonlicensed employees, such as clerical workers, custodians, cafeteria workers, bus drivers, and teachers' aides. Laukhuf v. Congerville-Eureka-Goodfield School Dist., 2003 WL 23936148 (Ill.Cir., 2003)(non-precedential); Buckellew v. Georgetown-Ridge Farm Community Unit School Dist., 575 N.E.2d 556 (Ill.App. 4, 1991).

<sup>2</sup> Illinois law does not specifically create a protected property interest in continued employment for nonlicensed employees, except in a reduction in force. However, whether an employee is actually employed at-will depends on the specific facts. This determination is important because the dismissal of an employee having a protected property right in continued employment requires a notice and hearing. Cleveland Bd of Educ. v. Loudermill, 105 S.Ct. 1487 (1985). **A 2013 appellate decision that reinforced the existence of at-will employment is See also Griggsville-Perry Community Unit School Dist. No. 4 v. Ill. ino Educ. Labor Relations Bd., 96384 N.E.2d 332 (Ill.App.4, 2013)(arbitrator exceeded his authority by implying a dismissal standard in 440 (Ill. 2013)(upheld an arbitrator's finding that the requirement to provide a pre-discharge written notice was drawn from the parties' collective bargaining essence of the agreement for an at-will employee).**

Even with this policy, it is safest to presume that all nonlicensed employees are at least employed annually. This is a good assumption because districts routinely assure next-year employment so that the employee will not qualify for summer unemployment. In addition, annual employment may be created through a collective bargaining agreement, past practice, an employees' handbook, personnel policy manual, or an oral promise. Arneson v. Bd of Trustees, McKendree College, 569 N.E.2d 252 (Ill.App.5, 1991). Moreover, there are several exceptions to at-will including prohibitions against discrimination and retaliatory discharge (Michael v. Precision Alliance Group, 952 N.E.2d 682 (Ill.App.5, 2011)(common law recognizes a cause of action for retaliatory discharge when the employee engaged in protected activity). Consult the board attorney for help determining whether an employee is employed *at-will*.

A district, by policy or handbook, may not take away a previously given property interest in continued employment to current employees; only those employees hired afterwards could be affected. Duldulao v. St. Mary of Nazareth Hospital, 483 N.E.2d 956 (Ill.App.1, 1985); Kaiser v. Dixon, 468 N.E.2d 822 (Ill.App.2, 1984).

For a discussion of prohibited dismissal reasons, see 5:10, *Equal Employment Opportunity and Minority Recruitment*. Volunteer firefighters may not be fired for responding to an emergency (50 ILCS 748/).

<sup>3</sup> 105 ILCS 5/10-23.5. For more information on RIF, see policy 5:290, *Employment Termination and Suspensions*.

provisions in State or federal law shall not work overtime without the prior authorization from the employee's immediate supervisor. <sup>4</sup> Educational support personnel are paid twice a month. <sup>5</sup>

#### Assignment

The Superintendent is authorized to make assignments and transfers of educational support personnel.

LEGAL REF.: 105 ILCS 5/10-22.34 and 5/10-23.5.

~~Griggsville-Perry Community Unit School Dist. No. 4 v. Illinois Educ. Labor Relations Bd., 963 N.E.2d 332 (Ill.App.4, 2013);~~

~~Cook v. Eldorado Community Unit School District, No. 03 MR 32 (Ill.App.5, 2004);~~

~~Duldulao v. St. Mary of Nazareth Hospital, 483 N.E. 2d 956 (Ill.App.1, 1985);  
aff'd in part and remanded, 505 N.E.2d 314 (Ill. 1987);~~

~~Kaiser v. Dixon, 468 N.E. 2d 822 (Ill.App.2, 1984);~~

CROSS REF.: 5:10 (Equal Employment Opportunity and Minority Recruitment) 5:35 (Compliance with the Fair Labor Standards Act), 5:290 (Educational Support Personnel - Employment Termination and Suspensions), 5:310 (Educational Support Personnel - Compensatory Time-Off)

---

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

<sup>4</sup> For information regarding overtime, see policy 5:35, *Compliance with the Fair Labor Standards Act*.

<sup>5</sup> 820 ILCS 115/3. However, the wages of employees who are *exempt* as defined in the Fair Labor Standards Act (FLSA), 29 U.S.C. §201 *et seq.*, may be paid once a month. For a discussion of the FLSA, see 5:35, *Compliance with the Fair Labor Standards Act*.

## Instruction

### Education of Homeless Children <sup>1</sup>

Each child of a homeless individual and each homeless youth has equal access to the same free, appropriate public education, as provided to other children and youths, including a public pre-school education. <sup>2</sup> A "homeless child" is defined as provided in the McKinney Homeless Assistance Act and **State law: the III. Education for Homeless Children Act.** <sup>3</sup> The Superintendent or designee shall act as or appoint a Liaison for Homeless Children to coordinate this policy's implementation. <sup>4</sup>

A homeless child may attend the District school that the child attended when permanently housed or in which the child was last enrolled. A homeless child living in any District school's attendance area may attend that school. <sup>5</sup>

The Superintendent or designee shall review and revise rules or procedures that may act as barriers to the enrollment of homeless children and youths. In reviewing and revising such procedures, consideration shall be given to issues concerning transportation, immunization, residency, birth

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

<sup>1</sup> State and federal law control this policy's content. This sample policy contains the basic requirements of **the III. Education for Homeless Children Act**, 105 ILCS 45/, as well as the McKinney Homeless Assistance Act, 42 U.S.C. §11431 et seq. **Other policies that are relevant to the education of homeless children are listed in the Cross References, e.g., school admissions and immunizations.**

<sup>2</sup> For high school districts, delete "including a public pre-school education" at the end of the sentence.

<sup>3</sup> Under the McKinney Homeless Assistance Act (42 U.S.C. §11434a(2)),

"Homeless Children" (A) means individuals who lack a fixed, regular, and adequate nighttime residence (within the meaning of section 11302(a)(1); and (B) includes —

- i. children and youths who are sharing the housing of other persons due to loss of housing, economic hardship, or a similar reason; are living in motels, hotels, trailer parks, or camping grounds due to the lack of alternative adequate accommodations; are living in emergency or transitional shelters; are abandoned in hospitals, or are awaiting foster care placement;
- ii. children and youths who have a primary nighttime residence that is a public or private place not designed for or ordinarily used as a regular sleeping accommodation for human beings (within the meaning of Section 11302(a)(2)(C);
- iii. children and youths who are living in cars, parks, public spaces, abandoned buildings, substandard housing, bus or train stations, or similar settings; and
- iv. migratory children (as such term is defined in section 6399 of Title 20) who qualify as homeless for the purposes of this part because the children are living in circumstances described in clauses (i) through (iii).

Under State law (105 ILCS 45/1-5),

"Homeless person, child, or youth" includes, but is not limited to, any of the following:

- (1) An individual who lacks a fixed, regular, and adequate nighttime place of abode.
- (2) An individual who has a primary nighttime place of abode that is:
  - (A) a supervised publicly or privately operated shelter designed to provide temporary living accommodations (including welfare hotels, congregate shelters, and transitional housing);
  - (B) an institution that provides a temporary residence for individuals intended to be institutionalized; or
  - (C) a public or private place not designed for or ordinarily used as a regular sleeping accommodation for human beings.

See [www.isbe.net/homeless/default.htm](http://www.isbe.net/homeless/default.htm) for helpful informational resources and training with regard to the education of homeless children in Illinois. See [www2.ed.gov/programs/homeless/legislation.html](http://www2.ed.gov/programs/homeless/legislation.html) for the U.S. Dept. of Education's information about federal requirements.

<sup>4</sup> 42 U.S.C. §11432(g)(1)(J)(ii).

<sup>5</sup> 105 ILCS 45/1-10.

certificates, school records and other documentation, and guardianship. 6 Transportation shall be provided in accordance with the McKinney Homeless Assistance Act and State law. 7 The Superintendent or designee shall give special attention to ensuring the enrollment and attendance of homeless children and youths who are not currently attending school. 8 If a child is denied enrollment or transportation under this policy, the Liaison for Homeless Children shall immediately refer the child or his or her parent/guardian to the ombudsperson appointed by the Regional Superintendent and provide the child or his or her parent/guardian with a written explanation for the denial. 9 Whenever a child and his or her parent/guardian who initially share the housing of another person due to loss of housing, economic hardship, or a similar hardship continue to share the housing, the Liaison for Homeless Children shall, after the passage of 18 months and annually thereafter, conduct a review as to whether such hardship continues to exist in accordance with State law. 10

LEGAL REF.: McKinney Homeless Assistance Act, 42 U.S.C. §11431 et seq.  
Ill. Education for Homeless Children Act, 105 ILCS 45/1-1 et seq./.

CROSS REF.: 2:260 (Uniform Grievance Procedure), 4:110 (Transportation), 7:10 (Equal Educational Opportunities), 7:30 (Student Assignment), 7:50 (School Admissions and Student Transfers To and From Non-District Schools), 7:60 (Residence), 7:100 (Health, Eye, and Dental Examinations; Immunizations; and Exclusion of Students)

ADMIN. PROC.: 6:140-AP (Education of Homeless Children)

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

6 The first sentences in this paragraph are required by 42 U.S.C. §11432(g)(7).

7 42 U.S.C. §11432(g)(1)(J)(iii) and 105 ILCS 45/1-15.

8 Required by 42 U.S.C. §11432(g)(7).

9 Required by 105 ILCS 45/1-25.

Use this alternative for districts in suburban Cook County: replace "Regional Superintendent" with "appropriate Intermediate Service Center." Use this alternative for districts in suburban Cook County: replace "Regional Superintendent" with "appropriate Intermediate Service Center." P.A. 96-893 abolished the Regional Office of Education for Suburban Cook County and transferred its duties and powers to Intermediate Service Centers.

10 Optional ~~6~~, but allowed by 105 ILCS 45/1-25(a-5). As an alternative, a school board may omit this sentence or use a permissive verb, such as, "...the Liaison for Homeless Children may, after the passage of 18 months and annually thereafter, conduct..." Any change required as a result of this review becomes effective at the close of the school year. Any person who knowingly or willfully presents false information in any review commits a Class C misdemeanor.



## Students

### Equal Educational Opportunities <sup>1</sup>

Equal educational and extracurricular opportunities shall be available for all students without regard to color, race, nationality, religion, sex, sexual orientation, ancestry, age, physical or mental disability, gender identity, status of being homeless, **immigration status**, order of protection status, actual or potential marital or parental status, including pregnancy. <sup>2</sup> Further, the District will not knowingly enter into agreements with any entity or any individual that discriminates against students on the basis of sex or any other protected status, except that the District remains viewpoint neutral when granting access to school facilities under School Board policy 8:20, *Community Use of School Facilities*. <sup>3</sup> Any student may file a discrimination grievance by using Board policy 2:260, *Uniform Grievance Procedure*. <sup>4</sup>

### Sex Equity <sup>5</sup>

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

<sup>1</sup> State or federal law requires this subject matter be covered by policy and controls this policy's content.

<sup>2</sup> Many civil rights laws guarantee equal education opportunities; see citations in the Legal References.

**In 23 Ill.Admin.Code §1.240, ISBE states that "no school system may deny access to its schools or programs to students who lack documentation of their immigration status or legal presence in the United States, and no school system may inquire about the immigration status of a student (*Plyler v. Doe*, 457 U.S. 202 (1982))."**

The Ill. Human Rights Act and an ISBE rule prohibit schools from discriminating against students on the basis of sexual orientation and gender identity (775 ILCS 5/5-101(11); 23 Ill.Admin.Code §1.240). *Sexual orientation* is defined as the "actual or perceived heterosexuality, homosexuality, bisexuality, or gender related identity, whether or not traditionally associated with the person's designated sex at birth," (775 ILCS 5/1-103(O-1)). *Gender identity* is included in the definition of sexual orientation in the Act. The Act permits schools to maintain single-sex facilities that are distinctly private in nature, e.g., restrooms and locker rooms (775 ILCS 5/5-103). 775 ILCS 5/1-102(A) makes *order of protection status* a protected category.

The Ill. Human Rights Act's jurisdiction is specifically limited to: (1) failing to enroll an individual, (2) denying access to facilities, goods, or services, or (3) failing to take corrective action to stop severe or pervasive harassment of an individual (775 ILCS 5/5-102.2).

<sup>3</sup> 23 Ill.Admin.Code §200.40(b) prohibits entering into agreements with entities that discriminate against students on the basis on sex. Section 200.80(a)(4) contains an exception for single sex youth organizations, e.g., Boy and Girl Scouts. Note that the U.S. Supreme Court refused to apply N.J.'s public accommodation law to the Boy Scouts because forcing the Scouts to accept a homosexual as a member would violate the Scouts' freedom of expressive association. *Boy Scouts of America v. Dale*, 120 S.Ct. 2446 (2002). When deciding whether to allow non-school groups to use its facilities, a public school district may not engage in viewpoint discrimination. *Good News Club v. Milford Central School*, 121 S.Ct. 2093 (2001).

<sup>4</sup> Districts must have a grievance procedure (See Legal References following policy). Absent a specific statute or rule, there is no consensus on whether students have the right to appeal a board's decision to the Regional Superintendent and thereafter to the State Superintendent pursuant to 105 ILCS 5/2-3.8.

<sup>5</sup> Every district must have a policy on sex equity (23 Ill.Admin.Code §200.40(b)). The Ill. Human Rights Act, Public Accommodation section, prohibits schools from: (1) failing to enroll an individual, (2) denying a individual access to its facilities, goods, or services, or (3) failing take corrective action to stop severe or pervasive harassment of an individual (775 ILCS 5-102.2), on the basis of the individual's sex or sexual orientation, among other classifications (775 ILCS 5/5-101). Districts must periodically evaluate their policies and practices to identify and eliminate sex discrimination as well as evaluate course enrollment data to identify disproportionate enrollment based on sex. In-service training for all staff members is required (23 Ill.Admin.Code §1.420).

With some exceptions, Title IX guarantees that "[n]o person in the United States shall, on the basis of gender, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any education program or activity receiving federal financial assistance..." (20 U.S.C. §§1681(a)). Equal participation and equal opportunity in athletics is addressed in the U.S. Dept. of Education's implementing rules (34 C.F.R. §106.41). Generally, when a school district offers a team for one gender but not for the other, a member of the excluded gender is allowed to try out for the team

No student shall, based on sex, sexual orientation, or gender identity be denied equal access to programs, activities, services, or benefits or be limited in the exercise of any right, privilege, advantage, or denied equal access to educational and extracurricular programs and activities.

Any student may file a sex equity complaint by using Board policy 2:260, *Uniform Grievance Procedure*. A student may appeal the Board's resolution of the complaint to the Regional Superintendent (pursuant to 105 ILCS 5/3-10) and, thereafter, to the State Superintendent of Education (pursuant to 105 ILCS 5/2-3.8). <sup>6</sup>

#### Administrative Implementation

The Superintendent shall appoint a Nondiscrimination Coordinator. <sup>7</sup> The Superintendent and Building Principal shall use reasonable measures to inform staff members and students of this policy and grievance procedure. <sup>8</sup>

LEGAL REF.:	42 U.S.C. §11431 et seq., McKinney Homeless Assistance Act. 20 U.S.C. §1681 et seq., <b>34 C.F.R. Part 106</b> ; Title IX of the <b>Educational Education Amendments implemented by 34 C.F.R. Part 106</b> . 29 U.S.C. §791 et seq., Rehabilitation Act of 1973. 775 ILCS 35/5, Religious Freedom Restoration Act. <u>Ill. Constitution</u> , Art. I, §18. <u>Good News Club v. Milford Central School</u> , 121 S.Ct. 2093 (2001). 105 ILCS 5/3.25b, 3.25d(b), 10-20.12, 10-22.5, and 27-1. 775 ILCS 5/1-101 et seq., <u>Illinois Human Rights Act</u> . 23 Ill.Admin.Code §1.240 and Part 200.
CROSS REF.:	2:260 (Uniform Grievance Procedure), 7:20 (Harassment of Students Prohibited), 7: <b>50 (School Admissions and Student Transfers To and From Non-District Schools)</b> , 7: <b>60 (Residence)</b> , 7:130 (Student Rights and Responsibilities), <b>7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment)</b> , 7:330 (Student Use of Buildings - Equal Access), 8:20 (Community Use of School Facilities)

unless the sport is a *contact sport*. Contact sports are boxing, wrestling, rugby, ice hockey, football, basketball, and other sports involving bodily contact. The rules also list the factors that determine whether equal opportunities are available to both genders. These include: whether the selection of athletics accommodates the interests and abilities of both genders; equipment and supplies; scheduling; opportunity to receive coaching and academic tutoring; locker rooms, practice facilities, and fields; and publicity.

<sup>6</sup> Districts must have a grievance procedure and must tell students that they may appeal a board's resolution of a sex equity complaint to the Regional Superintendent and, thereafter, to the State Superintendent (23 Ill.Admin.Code §200.40).

Use this alternative for districts in suburban Cook County: replace "Regional Superintendent" with "appropriate Intermediate Service Center." Use this alternative for districts in suburban Cook County: replace "Regional Superintendent" with "appropriate Intermediate Service Center." P.A. 96-893 abolished the Regional Office of Education for Suburban Cook County and transferred its duties and powers to Intermediate Service Centers.

<sup>7</sup> Required by regulations implementing Title IX (34 C.F.R. Part 106.8).

<sup>8</sup> Required by regulations implementing Title IX (34 C.F.R. Part 106; 23 Ill.Admin.Code §200.40). Comprehensive Faculty and student handbooks can provide required notices, along with other important information, to recipients. Handbooks can be developed by the building principal, but should be reviewed and approved by the superintendent and board. Faculty handbooks may contain working conditions and be subject to mandatory collective bargaining.

## Students

### Nonpublic School Students, Including Parochial and Home-Schooled Students <sup>1</sup>

#### Part-Time Attendance

The District accepts nonpublic school students, including parochial and home-schooled students, who live within the District for part-time attendance in the District's regular education program on a space-available basis. <sup>2</sup> Requests for part-time attendance must be submitted to the Building Principal of the school in the school attendance area where the student resides. All requests for attendance in the following school year ~~must~~ <sup>should</sup> be submitted before May 1. <sup>3</sup>

A student accepted for partial enrollment must comply with all discipline and attendance requirements established by the school. He or she may participate in any co-curricular activity associated with a District class in which he or she is enrolled. The parent(s)/guardian(s) of a student accepted for partial enrollment must pay all fees, pro-rated on the basis of a percentage of full-time fees. Transportation to and/or from school is provided on regular bus routes to or from a point on the route nearest or most easily accessible to the nonpublic school or student's home. This transportation shall be on the same basis as the District provides transportation for its full-time students. <sup>4</sup> Transportation on other than established bus routes is the responsibility of the parent(s)/guardian(s).

#### Students with a Disability <sup>5</sup>

The District ~~will accept~~ accepts for part-time attendance those ~~students with disabilities who live within the District and children for whom it has been determined that special education services are needed,~~ <sup>→ or home schooled.</sup> and otherwise qualify for enrollment in the District. Requests must be submitted by the student's parent/guardian. Special educational services shall be provided to such students as soon as possible after identification, evaluation, and placement procedures provided by State law, but no later than the beginning of the next school semester

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

<sup>1</sup> State or federal law controls this policy's content. The compulsory attendance law (105 ILCS 5/26-1 et seq.) requires that parent(s)/guardian(s) of a child between the ages of 7 and 17 years send their child to public school. An exception is provided for any child attending a private or parochial school "where children are taught the branches of education taught to children of corresponding age and grades in public schools, and where the instruction of the child in the branches of education is in the English language." (Id.) Home schooling is included in this exception if the teacher is competent, the required subjects are taught, and the student receives an education that is at least equivalent to public schooling (*People v. Levisen*, 404 Ill. 574, 90 N.E.2d 213 (1950)).

<sup>2</sup> As of January 1, 1996, many of the duties imposed on school boards became powers (105 ILCS 5/10-20). Thus, boards have the power to accept students enrolled in nonpublic schools for part-time attendance (105 ILCS 5/10-20.24). A board should consult its attorney before deciding not to accept nonpublic students for part-time attendance.

<sup>3</sup> Id. The deadline for submitting a request is at the local district's option. Consult the board attorney if the district or a school receives a request after this deadline.

<sup>4</sup> Such transportation is required by 105 ILCS 5/29-4.

<sup>5</sup> This paragraph restates State law (105 ILCS 5/14-6.01). Federal law requires districts to develop and implement a system to locate, identify, and evaluate children with disabilities who attend private schools (including religiously affiliated schools and home-schools) located within the district. Moreover, the district must conduct child find activities for private school children with disabilities that are similar to those for children with disabilities in public schools. See 34 C.F.R. §§300.130-300.144 (children with disabilities enrolled by their parents in private schools). See Section 2, Child Find, in the 2015 Special Education Procedures, at [www.iasb.com/law/icaspeced.cfm](http://www.iasb.com/law/icaspeced.cfm). Information from the U.S. Dept. of Education is at: [www2.ed.gov/admins/lead/speced/privateschools/index.html?exp=3](http://www2.ed.gov/admins/lead/speced/privateschools/index.html?exp=3), including the publication *Provisions Related to Children with Disabilities Enrolled by their Parents in Private Schools*.



following the completion of such procedures. Transportation for such students shall be provided only if required in the child's Individualized Educational Program on the basis of the child's disabling condition or as the special education program location may require.

#### Extracurricular Activities, Including Interscholastic Competition

A nonpublic school student is eligible to participate in: (1) interscholastic competition, provided his or her participation adheres to the regulations established by any association in which the School District maintains a membership, and (2) non-athletic extracurricular activities, provided the student attends a District school for at least one-half of the regular school day, excluding lunch. <sup>6</sup> A nonpublic student who participates in an extracurricular activity is subject to all policies, regulations, and rules that are applicable to other participants in the activity.

#### Assignment When Enrolling Full-Time in a District School

Grade placement by, and academic credits earned at, a nonpublic school will be accepted if the school has a Certificate of Nonpublic School Recognition from the Illinois State Board of Education, or, if outside Illinois, if the school is accredited by the state agency governing education. <sup>7</sup>

A student who, after receiving instruction in a non-recognized or non-accredited school, enrolls in the District will: (1) be assigned to a grade level according to academic proficiency, and/or (2) have academic credits recognized by the District if the student demonstrates appropriate academic proficiency to the school administration. <sup>8</sup> Any portion of a student's transcript relating to such instruction will not be considered for placement on the honor roll or computation in class rank. <sup>9</sup>

Notwithstanding the above, recognition of grade placement and academic credits awarded by a nonpublic school is at the sole discretion of the District. All school and class assignments will be made according to School Board policy 7:30, *Student Assignment*, as well as administrative procedures implementing this policy.

---

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

<sup>6</sup> State law is silent on this issue; however, the Illinois High School Association Bylaws, 3.011 and 4.011, state that in order to be eligible to participate in interscholastic competition a student must be enrolled in a district school and take a minimum of **20 25** credit hours of work for which the district will grant high school credit upon the student's passing the course. If the board decides not to allow such participation, consider omitting this section of the policy and substituting:

Nonpublic school students, regardless of whether they attend a District school part-time, will not be allowed to participate in any extracurricular activities.

<sup>7</sup> This paragraph is optional; districts are not required to accept the grade placement or academic credits from nonpublic schools. However, ISBE provides a *recognition* status to nonpublic schools in order to, among other things, provide assurance that the school's educational program meets at least minimum State requirements. See 105 ILCS 5/2-3.250; 23 Ill.Admin.Code Part 425, and ISBE's guidance at: [www.isbe.net/nonpublic/default.htm](http://www.isbe.net/nonpublic/default.htm). Nonpublic schools may seek a *Certificate of Nonpublic School Recognition* by complying with these guidelines. While nonpublic school certification is entirely voluntarily, only nonpublic schools that have met the voluntary recognition requirements are eligible to receive school safety and education improvement block grant funding. See 23 Ill.Admin.Code §425.80.

<sup>8</sup> The question whether to award academic credit based on proficiency is complex. If credit is not given, any incoming secondary student from a nongraded school begins high school as a freshman, regardless of age or proficiency. On the other hand, to award credit based on a student's proficiency only if the student is transferring from a nongraded school will seem unfair to other students. State law is silent on this issue and boards should consult their administrative team for guidance.

<sup>9</sup> Optional.

LEGAL REF.: 105 ILCS 5/10-20.24 and 5/14-6.01.

CROSS REF.: 4:110 (Transportation), 6:170 (Title I Programs), 6:190 (Extracurricular and Co-Curricular Activities), 6:320 (High School Credit for Proficiency), 7:30 (Student Assignment), 7:300 (Extracurricular Athletics)

## Students

### Release During School Hours <sup>1</sup>

For safety and security reasons, a prior written or oral consent of a student's custodial parent/guardian is required before a student is released during school hours: (1) at any time before the regular dismissal time or at any time before school is otherwise officially closed, and/or (2) to any person other than a custodial parent/guardian.

### Early Dismissal Announcement

The Superintendent or designee shall make reasonable efforts to issue an announcement whenever it is necessary to close school early due to inclement weather or other reason.

CROSS REF.: 4:170 (Safety)

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

**<sup>1</sup> This sample policy and its contents are discretionary with each school board. Sample PRESS policy 4:170. Safety, authorizes the Superintendent to close school(s) in the event of hazardous weather or other emergency that threatens the safety of students, staff members, or school property.**

Planning for unforeseen early dismissals furthers a positive parent-school relationship and reduces the possibility of unsupervised children. According to this sample policy's introductory section, the school does not need prior parental consent before releasing students for an early dismissal even when it is unforeseen. The second section, however, requires the superintendent or designee to use *reasonable efforts* to announce an early dismissal. The *reasonable efforts* could be satisfied, for example, by a website posting, telephone chain notification, or recorded message on the school's telephone.

## **Students**

### **Bus Conduct 1**

All students must follow the District's School Bus Safety Guidelines. The Superintendent, or any designee as permitted in the School Code, is authorized to suspend a student from riding the school bus for up to 10 consecutive school days for engaging in gross disobedience or misconduct, including but not limited to, the following:

1. Prohibited student conduct as defined in School Board policy, 7:190, *Student Discipline*.
2. Willful injury or threat of injury to a bus driver or to another rider.
3. Willful and/or repeated defacement of the bus.
4. Repeated use of profanity.
5. Repeated willful disobedience of a directive from a bus driver or other supervisor.
6. Such other behavior as the Superintendent or designee deems to threaten the safe operation of the bus and/or its occupants.

If a student is suspended from riding the bus for gross disobedience or misconduct on a bus, the School Board may suspend the student from riding the school bus for a period in excess of 10 days for safety reasons. The District's regular suspension procedures shall be used to suspend a student's privilege to ride a school bus. 2

---

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

**1** All districts must have a policy on student discipline (105 ILCS 5/10-20.14; 23 Ill.Admin.Code §1.280). State law requires the parent-teacher advisory committee, in cooperation with school bus personnel, to develop with the board, school bus safety procedures (105 ILCS 5/10-20.14(c)). See 4:110-AP3, *School Bus Safety Rules*.

**2** 7:200, *Suspension Procedure*, satisfies the procedural requirements in 105 ILCS 5/10-22.6(b).

### Electronic Recordings on School Buses 3

Electronic visual and audio recordings may be used on school buses to monitor conduct and to promote and maintain a safe environment for students and employees when transportation is provided for any school related activity. Notice of electronic recordings shall be displayed on the exterior of the vehicle's entrance door and front interior bulkhead in compliance with State law and the rules of the Illinois Department of Transportation, Division of Traffic Safety.

Students are prohibited from tampering with electronic recording devices. Students who violate this policy shall be disciplined in accordance with the Board's discipline policy and shall reimburse the School District for any necessary repairs or replacement.

LEGAL REF.: Family Educational Rights and Privacy Act, 20 U.S.C. §1232g; 34 C.F.R. Part 99.  
105 ILCS 5/10-20.14, 5/10-22.6, and 10/.  
720 ILCS 5/14-3(m).  
23 Ill.Admin.Code Part 375, Student Records.

CROSS REF.: 4:110 (Transportation), 4:170 (Safety), 7:130 (Student Rights and Responsibilities), 7:170 (Vandalism), 7:190 (Student Discipline), 7:200 (Suspension Procedures), 7:340 (Student Records)

ADMIN. PROC.: 4:110-AP3 (School Bus Safety Rules)

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

~~3 This section is optional; it contains the statutory prerequisites for districts that want to use electronic audio and visual recording devices on school buses (720 ILCS 5/14-3(m), amended by P.A. 98-1142. These required prerequisites are contained reside in an exception to the criminal eavesdropping statute that-. The criminal eavesdropping statute prohibits recording a conversation in which someone has a reasonable expectation of privacy without the consent of all parties. Two Ill. Supreme Court decisions declared the criminal eavesdropping statute but allows citizens to be unconstitutionally overbroad in violation of the first amendment. People v. Melonge, 6 N.E.3d 420 (2014), and People v. Clark, 6 N.E.3d 154 (2014). The enforceability of the statute containing exceptions to a crime that no longer exists is questionable until the General Assembly amends record public conversations without obtaining consent. While the criminal eavesdropping statute to correct its deficiency. —was legislatively corrected as of 12-30-2014, 720 ILCS 5/14-3(m) remains the same. Districts should consult with their board attorney regarding the requirements of the new statute.~~

~~Anticipating that the criminal eavesdropping statute will be legislatively corrected, districts may wish to continue following the requirements in the statutory exceptions. These require (1) the school board to adopt a policy authorizing electronic recordings, and (2) the district to provide notice as provided in the sample policy.~~

~~The board should In addition, consult with the board attorney concerning the status of video and/or audio recordings that were made on school buses. Confusion surrounds whether or not videotapes are education records for purposes of the federal Family Education Rights and Privacy Act (FERPA) and/or school student records as defined in the Ill. School Student Records Act (105 ILCS 10/). The Ill. State Board of Education (ISBE) considerably reduced the confusion by stating in its rule that school student records do not include video or other electronic recordings "created at least in part for law enforcement or security or safety reasons or purposes," (23 Ill.Admin.Code §375.10). ISBE rules also specify that: (1) electronic recordings made on school buses, as defined in the exemption from the criminal offense of eavesdropping in 720 ILCS 5/14-3, are not school student records, (Id.) and (2) no image on a school security recording may be designated as directory information (23 Ill.Admin.Code §375.80). This treatment exempts school bus videos from the multiple requirements in the Ill. School Student Records Act. However, when responding to a request under the Freedom of Information Act for recordings on school buses, a district will need to find an exemption other than the recording is a school student record.~~



## Students

### Restrictions on Publications 1

#### School-Sponsored Publications and Web Sites

School-sponsored publications, productions, and web sites are part of the curriculum and are not a public forum for general student use. 2 School authorities may edit or delete material that is inconsistent with the District's educational mission.

All school-sponsored communications shall comply with the ethics and rules of responsible journalism. Text that is libelous, obscene, vulgar, lewd, invades the privacy of others, conflicts with the basic educational mission of the school, is ~~socially inappropriate~~, is inappropriate due to the maturity of the students, or is materially disruptive to the educational process will not be tolerated.

The author's name will accompany personal opinions and editorial statements. An opportunity for the expression of differing opinions from those published/produced will be provided within the same media.

#### Non-School Sponsored Publications Accessed or Distributed On-Campus 3

For purposes of this section and the following section, a *publication* includes, without limitation: (1) written or electronic print material, **and** (2) audio-visual material, on any medium including electromagnetic media (e.g., images, MP3 files, flash memory, etc.), or combinations of these whether off-line (e.g., a printed book, CD-ROM, etc.) or **on-line online** (e.g., any website, social networking site, database for information retrieval, etc.), **or (3) information or material on electronic devices (e.g., data or voice messages delivered by cell phones, tablets, and other hand-held devices).** 4

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

1 State or federal law controls this policy's content. This policy concerns an area in which the law is unsettled.

2 School authorities may reasonably regulate student expression in school-sponsored publications for education-related reasons. *Hazelwood School District v. Kuhlmeier*, 108 S.Ct. 562 (1988). This policy allows such control by clearly stating that school-sponsored publications are not a "public forum" open for general student use but are, instead, part of the curriculum.

A school board that does not retain control of student publications can anticipate at least two problems: (1) how to keep content consistent with the district's mission, and (2) how to ensure that the Constitutional rights of third parties are not violated by student journalists. Concerning the second problem, a third party may seek to hold the district responsible for the student journalists' acts. See *Yeo v. Town of Lexington*, 131 F.3d 241 (1st Cir. 1997), *cert. denied* (1998).

3 Non-school sponsored publications, like underground newspapers, cannot be subject to the same degree of regulation by school authorities as school-sponsored publications. Absent a showing of material and substantial interference with the requirements of good discipline, students retain their First Amendment free speech rights. The federal circuits disagree on whether school authorities may require prior approval before a student is allowed to distribute non-school-sponsored publications. The Seventh Circuit, which covers Illinois, refused to approve prior approval regulations. *Fujishima v. Board of Education*, 460 F.2d 1355 (7th Cir., 1972), but see *Baughman v. Freienmuth*, 478 F.2d 1345 (4th Cir., 1973). Non-school sponsored web sites should be regulated in the same manner as non-school sponsored publications.

A school policy prohibiting junior high students from distributing written material at school that is prepared by non-students was upheld in *Hedges v. Wauconda Community Unit School Dist. No. 118*, 9 F.3d 1295 (7th Cir. 1993).

4 The definition of *publication* is optional and may be amended. This sample definition uses broad and generally understood terms to keep the policy current with rapid technology changes.

Creating, distributing, and/or accessing non-school sponsored publications shall occur at a time and place and in a manner that will not cause disruption, be coercive, or result in the perception that the distribution or the publication is endorsed by the School District.

Students are prohibited from creating, distributing and/or accessing at school any publication that:

1. Will cause substantial disruption of the proper and orderly operation and discipline of the school or school activities; <sup>5</sup>
2. Violates the rights of others, including but not limited to material that is libelous, invades the privacy of others, or infringes on a copyright; <sup>6</sup>
3. Is socially inappropriate or inappropriate due to maturity level of the students, including but not limited to material that is obscene, pornographic, or pervasively lewd and vulgar, contains indecent and vulgar language, or *sexting* as defined by School Board policy and Student Handbooks; <sup>7</sup>
4. Is reasonably viewed as promoting illegal drug use; <sup>8</sup> or
5. Is distributed in kindergarten through eighth grade and is primarily prepared by non-students, unless it is being used for school purposes. Nothing herein shall be interpreted to prevent the inclusion of material from outside sources or the citation to such sources as long as the material to be distributed or accessed is primarily prepared by students. <sup>9</sup>

Accessing or distributing “on-campus” includes accessing or distributing on school property or at school-related activities. A student engages in gross disobedience and misconduct and may be

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

<sup>5</sup> For example, a school district may discipline a student for writing an underground newspaper, and distributing it at school, that contained an article on how to hack into the school’s computer. School authorities could reasonably believe the article would be disruptive. Boucher v. School Board of the School District of Greenfield, 134 F.3d 821 (7th Cir., 1998).

<sup>6</sup> School officials may not regulate student speech based upon their fear or apprehension of disturbance. Many decisions address the tension between students’ right to free speech and restrictions of it on campus. See, for example:

Brandt v. Board of Educ. of City of Chicago, 480 F.3d 460 (7<sup>th</sup> Cir., 2007), *cert. denied* (2007) (school did not violate students’ First Amendment rights when it disciplined students for wearing T-shirts with a “talentless infantile drawing” that school officials reasonably found to undermine the educational atmosphere).

Nuxoll v. Indian Prairie School Dist. #204, 523 F.3d 668 (7<sup>th</sup> Cir., 2008) (holding that the student was likely to succeed on merits of his claim that the school would violate his speech rights by preventing him from wearing T-shirt with slogan “Be Happy, Not Gay”).

I.C. v. Beverly Hills Unified Sch. Dist., 593 F.3d 249 (3<sup>rd</sup> Cir. 2010) (discussed the “rights of others to be secure and let alone” argument from Tinker, but found that the school district violated a student’s First Amendment rights for disciplining her when she posted a video clip on a website).

B.H. v. Easton Area School District, 725 F.3d 293 (3<sup>rd</sup> Cir 2013), *cert. denied* (2014) (school violated students’ free speech rights by banning the wearing of cancer awareness bracelets containing the caption *!@boobies*).

<sup>7</sup> Be sure that the board’s definitions for *sexting* in this policy aligned with other definitions used thought the board’s policy manual. For example, see the discussion within sample administrative procedure 7:190-AP5, *Student Handbook-Electronic Devices*. There, sexting encompasses the term *indecent visual depiction* as defined by 705 ILCS405/3-40. It defines indecent visual depiction as a depiction or portrayal in any pose, posture, or setting involving a lewd exhibition of the buttocks, or if such person is a female, a fully or partially developed breast of the person. However, a district may create or have another definition of sexting that may or may not encompass the statutory term indecent visual depiction.

<sup>8</sup> Morse v. Frederick, 551 U.S. 393 (2007).

<sup>9</sup> Optional. The rationale for this section is that prior to high school, students have not developed sufficient experience and education in critical review of external resource materials. Accordingly, in order to accomplish the district’s educational mission, yet allow students the opportunity to communicate with their fellow students, widespread student distribution of written material in elementary and middle school may be limited to material primarily prepared by the students themselves. Hedges v. Wauconda Community Unit School Dist. No. 118, 9 F.3rd 1295 (7th Cir. 1993); Leal v. Everett Public Schools, 2015 WL 728651 (W.D.Wash. 2015).

disciplined for: (1) accessing or distributing forbidden material, or (2) for writing, creating, or publishing such material intending for it to be accessed or distributed at school. <sup>10</sup>

#### Non-School Sponsored Publications Accessed or Distributed Off-Campus <sup>11</sup>

A student engages in gross disobedience and misconduct and may be disciplined for creating and/or distributing a publication that: (1) causes a substantial disruption or a foreseeable risk of a substantial disruption to school operations, or (2) interferes with the rights of other students or staff members.

#### Bullying and Cyberbullying <sup>12</sup>

The Superintendent or designee shall treat behavior that is bullying and/or cyberbullying according to Board policy 7:180, Prevention of and Response to Bullying, Intimidation, and Harassment, in addition to any response required by this policy.

LEGAL REF.: 105 ILCS 5/27-23.7

Hazelwood v. Kuhlmeier, 108 S.Ct. 562 (1988).

Hedges v. Wauconda Community Unit School Dist. No. 118, 9 F.3d 1295 (7th Cir. 1993).

Tinker v. Des Moines Indep. Cmty. Sch. Dist., 89 S.Ct. 733 (1969).

CROSS REF.: 6:235 (Access to Electronic Networks), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment), 8:25 (Advertising and Distributing Materials in School Provided by Non-School Related Entities)

---

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

<sup>10</sup> For example, a school district may discipline a student for writing an underground newspaper, and distributing it at school, that contained an article on how to hack into the school's computer. School authorities could reasonably believe the article would be disruptive. Boucher v. School Board of the School District of Greenfield, 134 F.3d 821 (7th Cir., 1998).

<sup>11</sup> Optional. School officials must proceed carefully before disciplining a student for out-of-school conduct. A school's authority over off-campus expression is much more limited than expression on school grounds. Many decisions address the tension between public schools' authority to discipline students for off-campus speech and students' right to free speech. However, school officials may generally: (1) remove a student from extracurricular activities when the conduct code for participation requires students to conduct themselves at all times as good citizens and exemplars of the school (see 7:240, *Conduct Code for Participants in Extracurricular Activities*); and (2) suspend or expel a student from school attendance when the student's expression causes substantial disruption to school operations, as provided in this policy (see also 7:190, *Student Discipline*). For example, see:

J.S. v. Blue Mountain Sch. Dist., combined with Layshock v. Hermitage Sch. Dist., 650 F.3d 205 (3d Cir. 2011), cert. denied (2012) (schools may not punish students for their off-campus indecent and offensive parodies of their principals, absent a showing that the parodies caused, or could cause, substantial disruption in the schools).

Kowalski v. Berkeley Cnty. Sch., 652 F.3d 565 (4th Cir. 2011), cert. denied (2012) (upheld a student's suspension for off-campus posts to a social network site that defamed a classmate because it was foreseeable that the expression would reach the school and the student's conduct involved substantial disruption and interference with the work and discipline of the school).

The statutory definition of bullying includes cyberbullying (105 ILCS 5/27-23.7); these terms are defined in 7:180, Prevention of and Response to Bullying, Intimidation, and Harassment (see also f/n 6 and 7:190-AP6, Guidelines for Investigating Sexting Allegations).

Consult the board attorney for guidance concerning off-campus speech. Every situation is fact specific and the issues require careful evaluation.

12 105 ILCS 5/27-23.7.



To: Board of Education  
From: Jane Boyd, Director of Student Services  
Date: December 14, 2015  
Re: Proposed Reorganization of Special Education Administrative Model

### **History**

Two years ago, at the recommendation of the former Director of Special Education/Pupil Services Jim Even, a proposal was made to eliminate one Facilitator position and replace it with an Assistant Director of Special Education/Pupil Services (now referred to as the Assistant Director of Student Services).

With the addition of a second administrator, the District has benefitted from increased collaboration, enhanced capacity to provide explicit special education professional development and leadership, and the ability to provide direct administrative oversight across our eight schools. Additionally, at the direction of Superintendent Laurie Heinz, the Director co-authored and oversees more than \$300,000 of annual new Title I funds. The Director was able to initiate this grant submission by delegating other supervisory tasks to the licensed Assistant Director. Special Education administrators also spend a significant amount of time working with the schools, families, and IEP teams for students who have been out placed from the District; serve as our homeless liaison; and oversee our English Language program.

As we look to continually improve the special education offerings, we revisited the findings from the Consortium for Education Change (CEC) study that was completed last winter. Findings identified areas of strength and opportunities for improvement within the Special Education department. An area of concern noted by the CEC study is compliance with federal and state mandates related to the Area Program Model and the Least Restrictive Environment. Districts that are out of compliance may be subject to financial ramifications, such as loss of funding.

Finally, as reviewed with the Board of Education at the April 27, 2015 meeting, the academic achievement of our students in special education has lagged behind benchmark districts. Although this performance has improved during the 2014-15 school year, this critical sub-group continues to be performing below the state average in both reading and math.

### **Current Leadership Model & Rationale for Recommendation**

As with so many areas in education, the role of special education administrators continues to provide greater degrees of leadership and oversight for activities, such as the addition of 504 and medical care plans.

Our 2020 Vision Strategic Plan also foresees ambitious goals within Strategic Objective 3:

*Differentiate to Meet the Academic and Social/Emotional Health Needs of All Students.*

Instructional accommodations, modifications, and differentiation all center on addressing the individual learning needs of students, supporting their mastery of content standards and related indicators.

In addition, Response to Intervention (RtI), which includes providing access to general education classes for special education students, is a long-standing No Child Left Behind (NCLB) and Illinois State Board of Education (ISBE) mandate that is still being fully implemented in our District. Full implementation represents a significant change in our District, and will need strong and consistent leadership by Special Education administrators to fully accomplish. Although the District has accomplished a great deal in this area, there remains significant work to do to standardize protocols and processes to support at risk learners across the District.

District 64 currently utilizes PREA members as Facilitators and supports a peer to peer leadership model for special education staff. While this model has benefits, it is not an appropriate model when substantive changes are needed for program improvement. It is challenging for peers to initiate and hold one another accountable for significant change. We are fortunate to have an experienced, dedicated special education staff in District 64 who are committed to student learning. For many years, our Facilitators have provided an invaluable service to staff and students, but as we move toward more substantive change and growth within the Department, leaders with administrative licensure and authority are needed to provide second order change.

### **Comparison to Area Districts**

Through our benchmarking research, it appears that larger elementary school districts (with enrollments of at least 4,000 students) employ anywhere from three to six administrators within a Special Education Department. These special education departments typically include: a Director of Student Services; an Assistant Director; and between two to four Coordinators that work under an administrator license, which allows them to evaluate staff and to help drive change initiatives, to name a few tasks. Our research also found that smaller elementary districts typically have only a Director of Student Services and may have one other administrator (typically a Coordinator) within the department.

### **District Size/Special Education Administrators**

<b>District Number/Name</b>	<b>Student Enrollment</b>	<b>Administrators</b>	<b>Administrative Titles</b>
D21 Wheeling	7,000	3	Director, Integrated Services Coordinator, EC Administrator
D59 Arlington Heights	7,000	6	Assistant Superintendent, 3 Coordinators, 2 EC Administrators
D65 Evanston	7,000	6	Assistant Superintendent, 5 Coordinators
D25 Arlington Heights	6,256	4	Assistant Superintendent, 3 Coordinators
D34 Glenview	4,896	6	Executive Director, 5 Coordinators
D62 Des Plaines	4,800	5	Assistant Superintendent, Assistant Director, 3 coordinators
D181 Hinsdale	4,000	7	Assistant Superintendent, 1 Director of Learning, 5 Pupil Service Administrators
D64 Park Ridge-Niles	4,400	2	Director, Assistant Director

In addition to administrators, typical special education departments consist of: counselors; nurses, occupational therapists, physical therapists, school psychologists, special education teachers, speech pathologists, social workers, and special education assistants.

#### **Administrative Recommendation**

It is the recommendation of the administrative team that the two full-time special education Facilitators currently working in this capacity be replaced with two full-time special education Coordinators. The Coordinators would hold administrative licenses. We are recommending that the current shared position of .5 Facilitator and .5 Channels of Challenge Lead position remain the same. The employees currently serving as Facilitators will be considered for the new positions as well as being eligible for any other positions in our District that they are currently

certified to perform. The administration is committed to ensuring that this change will be cost neutral for the District.

We would like to assure the Board that during our analysis, the administrative team considered other possibilities. One such alternative was to replace two Facilitator positions with one administrator, which would result in an approximate \$66,000 savings to the District. This option would move more special education leadership responsibilities to the elementary principals and assistant principals. Administration is concerned about the amount of additional work and responsibility this will place on our already busy building leaders, not to mention the degree of training needed to ensure special education rules, regulations and procedures are followed. For these reasons, this alternative is not being forwarded as a recommendation to the Board.

### **Next Steps**

With the Board's approval, administration will move forward with this reorganization for the 2016-17 school year.

Consent Agenda

ACTION ITEM 15-12-4

I move that the Board of Education of Community Consolidated School District 64, Park Ridge – Niles, Illinois, approve the Consent Agenda of December 14, 2015 which includes the Personnel Report; Bills, Payroll and Benefits; Approval of Financial Update for the Period Ending November 30, 2015; Resolution #1156 Authorizing an Amendment of the Intergovernmental Agreement Relating to the O'Hare Noise Compatibility Commission; Acceptance of Donation and Destruction of Audio Closed Minutes (none).

The votes were cast as follows:

Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_

AYES:

NAYS:

PRESENT:

ABSENT:

Personnel Report  
December 14, 2015

Valerie Lenzion	Employ as Special Needs Assistant at Roosevelt School effective November 18, 2015 - \$13,128.95 (prorated 128 days).
Nicole Azark	Leave of Absence Request, Maternity/FMLA – 4th Grade Teacher at Roosevelt School effective March 21, 2016 – June 2, 2016 (tentative).
Shelli Mata	Leave of Absence Request, Maternity/FMLA – 2nd Grade Teacher at Carpenter School effective April 23, 2016 – August 2016 (tentative).
Asma Yazdani	Leave of Absence Request, Maternity/FMLA – Math/Science Teacher at Lincoln School effective April 23, 2016 – August 2016 (tentative).

## APPROVAL OF BILLS AND PAYROLL

The following bills, payrolls and Board's share of pension fund are presented for approval:

### Bills

10 - Education Fund -----	<u>\$ 922,951.61</u>
20 - Operations and Maintenance Fund -----	<u>\$ 166,395.93</u>
30 - Debt Services -----	<u>\$ 12,953.28</u>
40 - Transportation Fund -----	<u>\$ 237,657.78</u>
50- Retirement (IMRF/SS/MEDICARE)-----	<u>\$ -</u>
60 - Capital Projects -----	<u>\$ 117,749.45</u>
80 - Tort Immunity Fund -----	<u>\$ 1,072.00</u>
90 - Fire Prevention and Safety Fund -----	<u>\$ -</u>

Checks Numbered: 123387 - 123610

Total: \$ 1,458,780.05

### Payroll and Benefits for Month of November, 2015

10 - Education Fund -----	<u>\$ 4,031,552.11</u>
20 - Operations and Maintenance Fund -----	<u>\$ 210,461.70</u>
40 - Transportation Fund -----	<u>\$ 5,397.33</u>
50 - IMRF/FICA Fund -----	<u>\$ 80,699.76</u>
80 - Tort Immunity Fund -----	<u>\$ -</u>

Checks Numbered: 11915 - 11990

Direct Deposit: 900084775 - 900086386

Total: \$ 4,328,110.90

This report can be viewed on the District 64 website on the Financial Data-Current link.

<http://www.d64.org/business/financial-data-current.cfm>



To: Laurie Heinz, Superintendent  
Board of Education

From: Luann Kolstad, Chief School Business Official

Subject: Executive Summary – Financial Update for the Period Ending November 30, 2015

Date: December 14, 2015

---

Attached are the District's financials as of November 30, 2015. New this month! Brian has separated out the IMRF Retirement from the Social Security Retirement. IMRF has been requesting that districts separate out the two into different funds. IMRF is concerned that districts are using funds levied for IMRF to pay social security obligations. Brian also transferred the appropriate amount of the fund balance from IMRF into Social Security.

Our expenditures continue to track as expected. In terms of the state of Illinois, we are still waiting for our first payment for 2015-16 on our categorical grants. This is no surprise, since there still is not a state budget. At this time we are receiving our General State Aid (GSA) payments though. A promise was made late this past summer that the state would make these payments. For our district it is not as crucial, for some districts it would be devastating to not receive these payments.

Mrs. Wsol will be posting on your Board Wiki in a location separate from the board reports the detailed monthly financial information and the monthly Investment Report from the treasurer. If you need the detail, go here for it.

As always, if you have any questions comments or concerns, please email Dr. Heinz and myself.

**Park Ridge - Niles School District 64**  
**Fund Balance Report for the Period Ending November 30, 2015**

Fund	Unaudited Fund Balance June 30, 2015	2015-16 FYTD Revenues	2015-16 FYTD Expenditures	Excess / (Deficiency) of Revenues Over Expenditures	Inter-Fund Transfers	Unaudited Fund Balance November 30, 2015
Education	\$26,063,112	\$26,469,226	\$17,803,495	\$8,665,731	\$0	\$34,728,843
Tort Immunity	1,072,144	302,436	744,029	-441,593	0	\$630,551
Operations & Maintenance	3,905,790	3,730,591	2,199,322	1,531,269	0	\$5,437,059
Transportation	2,504,449	650,858	672,982	-22,124	0	\$2,482,325
Retirement (IMRF)	700,650	1,041,034	718,165	322,869	-466,126	\$557,393
Retirement (Social Security)	0	6,228	46,640	-40,412	466,126	\$425,714
Working Cash	14,637,563	278,255	0	278,255	0	\$14,915,818
Total Operating Funds	\$48,883,708	\$32,478,628	\$22,184,633	\$10,293,995	\$0	\$59,177,703
Capital Projects	4,176,494	15,377	2,228,699	-2,213,322	0	\$1,963,172
Debt Service	3,743,954	1,578,836	2,935,227	-1,356,391	0	\$2,387,563
Total Non-Operating Funds	\$7,920,448	\$1,594,213	\$5,163,926	(\$3,569,713)	\$0	\$4,350,735
Total All Funds	\$56,804,156	\$34,072,841	\$27,348,559	\$6,724,282	\$0	\$63,528,438

This report can be viewed on the District 64 website on the Financial Data-Current link.

<http://www.d64.org/business/financial-data-current.cfm>

# **RESOLUTION #1156 AUTHORIZING AN AMENDMENT OF THE INTERGOVERNMENTAL AGREEMENT RELATING TO THE O'HARE NOISE COMPATIBILITY COMMISSION**

**WHEREAS**, the City of Chicago is a home rule municipality pursuant to Article VII, Section 6 of the 1970 Illinois Constitution (the "Illinois Constitution"), and, as such, may exercise any power and perform any function related to its government and affairs; and

**WHEREAS**, the City of Chicago owns and operates an airport known as Chicago O'Hare International Airport (the "Airport"); and

**WHEREAS**, pursuant to authority granted by an ordinance adopted by this City Council on October 30, 1996, and Section 10 of Article VII of the Illinois Constitution and the Intergovernmental Cooperation Act (5 ILCS 220), the City entered into an Intergovernmental Agreement Relating to the O'Hare Noise Compatibility Commission (the "Intergovernmental Agreement") by and among the City and various municipalities and public school districts (as defined in the Intergovernmental Agreement, "Participants"); and

**WHEREAS**, the O'Hare Noise Compatibility Commission ("ONCC") was established pursuant to the Intergovernmental Agreement and provides a common forum for interested parties to have a voice in noise issues related to the Airport; and

**WHEREAS**, by its terms, the Intergovernmental Agreement became effective in November of 1996 and the term was extended from December 31, 2015 to December 31, 2020, and

**WHEREAS**, ONCC has indicated a desire to approve the extension of the Intergovernmental Agreement; and

**WHEREAS**, **Park Ridge-Niles School District 64** is currently a member of the O'Hare Noise Compatibility Commission; and

**WHEREAS**, the City of Chicago approved the extension of the Intergovernmental Agreement which is attached to this Resolution as "EXHIBIT A

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Park Ridge-Niles School District 64;

**SECTION 1.** That the recitals set forth herein above are incorporated herein by reference as the factual basis for this transaction.

**SECTION 2.** That the Board President is hereby authorized to execute, and the Board Secretary attest the approval of the attached Intergovernmental Agreement relating to the O'Hare Noise Compatibility Commission.

**SECTION 3.** That this Resolution shall be in full force and effect from and after its passage and approval according to law.

**PASSED** this 14<sup>th</sup> day of December 2015.

**APPROVED** this 14<sup>th</sup> day of December 2015.

**VOTE:** Ayes\_\_\_\_ Nays\_\_\_\_ Absent\_\_\_\_

---

Board President

ATTEST:

---

Board Secretary

12-14-15

### Acceptance of Photo Equipment Donation

District 64 received a donation of cameras and photo equipment from a Park Ridge resident. We want to thank the donor for its contribution to School District 64.

Approval of Minutes

ACTION ITEM 15-12-5

I move that the Board of Education of Community Consolidated School District 64, Park Ridge – Niles, Illinois, approve the minutes from the Closed Sessions on November 30 and November 16, 2015, Special Board Meetings on November 30 and November 5, 2015 and Regular Board Meeting on November 16, 2015.

The votes were cast as follows:

Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_

AYES:

NAYS:

PRESENT:

ABSENT:

**BOARD OF EDUCATION  
COMMUNITY CONSOLIDATED SCHOOL DISTRICT 64  
Minutes of the Special Board of Education Meeting held at 6:45 p.m.  
November 30, 2015  
Jefferson School – Multipurpose Room  
8200 Greendale Avenue  
Niles, IL 60714**

Board President Anthony Borrelli called the meeting to order at 6:38 p.m. Other Board members in attendance were Mark Eggemann, Bob Johnson, Vicki Lee, Scott Zimmerman, Tom Sotos, and Dathan Paterno. Also present were Superintendent Laurie Heinz, Chief School Business Official Luann Kolstad, Public Information Coordinator Bernadette Tramm, and one member of the public.

Board of Education meetings are videotaped and may be viewed in their full length from the District's website at: <http://www.d64.org>.

Board President Borrelli and Dr. Heinz proposed adding times for the Board to meet to provide background information in preparation for upcoming collective bargaining with teachers. The following times were added: 6:00 p.m. closed sessions in advance of the regular meetings on December 14 and January 26; and a closed session on Saturday, January 9 from 8:30 a.m. - 12:30 p.m. at the District 64 Educational Service Center.

Board President Borrelli then led a discussion and the Board reached consensus on a proposed protocol that the Board will follow when bringing topics for consideration in closed session.

**BOARD ADJOURNS TO CLOSED SESSION**

Board Adjourns  
to Closed  
Session

Board President Borrelli announced that the purpose of the closed session was to discuss the residency re-verification and potential tuition assessment for two students currently enrolled in the District.

At 6:45 p.m., it was moved by Board President Borrelli and seconded by Board member Lee to adjourn to closed session to discuss the placement of individual students in special education programs and other matters relating to individual students [5 ILCS 120/2(c)(10)].

The votes were cast as follows:

AYES: Sotos, Paterno, Zimmerman, Borrelli, Lee, Johnson, Eggemann

NAYS: None.

PRESENT: None.

ABSENT: None.

The motion carried.



The Board adjourned from closed session at approximately 7:35 p.m. and immediately resumed the special Board meeting.

Board President Borrelli announced that the Board had discussed a residency issue in closed session and the possible assessment of tuition.

## **PUBLIC COMMENTS**

Public  
Comments

Board President Borrelli invited comments from the public on items not on the agenda; none were received.

## **APPROVAL OF RESOLUTION #1152 REGARDING RESIDENCY DETERMINATION AND POSSIBLE TUITION ASSESSMENT FOR STUDENTS C AND D**

Approval of Resolution  
#1152 Regarding Residency  
Determination and Possible  
Tuition Assessment for  
Students C and D

Board President Borrelli invited Board comments; none were received.

## **ACTION ITEM 15-11-7**

Action Item  
15-11-7

It was moved by Board member Paterno and seconded by Board member Johnson that the Board of Education of Park Ridge-Niles Community Consolidated School District No. 64, approve Resolution #1152 regarding the determination of residency status and assessment of tuition charges for Students C and D, finding that Students C and D were not legal residents of District 64 for this school year (2015-16) and that the family be assessed tuition effective at the end of the school day Friday, December 18, 2015; the family will be assessed tuition in the amount of \$78.59 per day per student for a total of \$12,731.58.

The votes were cast as follows:

AYES: Eggemann, Johnson, Lee, Borrelli, Zimmerman, Paterno, Sotos

NAYES: None.

PRESENT: None.

ABSENT: None.

The motion carried.

## **ADJOURNMENT**

Adjournment

At 7:38 p.m., it was moved by Board member Zimmerman and seconded by Board member Paterno to adjourn, which was approved by voice vote.

---

President

---

Secretary

**BOARD OF EDUCATION  
COMMUNITY CONSOLIDATED SCHOOL DISTRICT 64  
Minutes of the Regular Board of Education Meeting held at 7:00 p.m.  
November 16, 2015  
Franklin School – Gym  
2401 Manor Lane  
Park Ridge, IL 60068**

Board President Anthony Borrelli called the meeting to order at 6:09 p.m. Other Board members in attendance were Bob Johnson, Vicki Lee, Scott Zimmerman, Mark Eggemann, Tom Sotos, and Dathan Paterno. Also present were Superintendent Laurie Heinz, Chief School Business Official Luann Kolstad, Assistant Superintendent Joel T. Martin, Director of Student Services Jane Boyd, Public Information Coordinator Bernadette Tramm, and one member of the public.

Board of Education meetings are videotaped and may be viewed in their full length from the District's website at: <http://www.d64.org>.

Board President Borrelli acknowledged that he had received 16 emails regarding the proposal to add secured vestibules since the last meeting, and provided a tally of opinions divided among parents 7 in favor, 3 against, and staff 3 and 3. He also announced that the Board would need to meet to take action upon a residency matter; Board members agreed to conduct a special meeting at 6:30 p.m. on Monday, November 30 at Jefferson School.

**BOARD ADJOURNS TO CLOSED SESSION**

Board Adjourns  
to Closed  
Session

Board President Borrelli announced that the Board had two matters to consider in closed session, one regarding a grievance against an individual employee who was disciplined and the second is a residency issue regarding families and students.

At 6:12 p.m., it was moved by Board President Borrelli and seconded by Board member Zimmerman to adjourn to closed session to discuss the appointment, employment, compensation, discipline, performance, or dismissal of specific employees of the District or legal counsel for the District, including hearing testimony on a complaint lodged against an employee or against legal counsel for the District to determine its validity [5 ILCS 120/2(c)(1)] and the placement of individual students in special education programs and other matters relating to individual students [5 ILCS 120/2(c)(10)].

The votes were cast as follows:

AYES: Johnson, Lee, Borrelli, Zimmerman, Paterno, Sotos

NAYS: Eggemann

PRESENT: None.

ABSENT: None.

The motion carried.

The Board adjourned from closed session at approximately 6:52 p.m. and after a short recess resumed the regular Board meeting at 7:02 p.m. In addition to those mentioned above, also present were Assistant Superintendent Lori Lopez, Director of Innovation & Instructional Technology Mary Jane Warden, Director of Facility Management Ron DeGeorge, Assistant Director of Student Services Vasiliki Frake, and approximately 100 members of the public.

### **PLEDGE OF ALLEGIANCE AND WELCOME**

Pledge of  
Allegiance and  
Welcome

Franklin Principal Dan Walsh welcomed the Board to the school, and invited members of Boy Scout Pack 105 and Girl Scout Troops 40424 and 40753 to present the colors and lead the Pledge of Allegiance. Principal Walsh offered an overview of the focus areas and smart goals established by teachers for this year, and shared a video highlighting some of the learning activities and initiatives at the school that occurred in just the past week, which included a special Veterans Day flag ceremony.

### **SCHOOL BOARD MEMBERS APPRECIATION DAY**

School Board  
Members  
Appreciation Day

Principal Walsh then offered special thanks to members of the Board in recognition of School Board Members Day being observed throughout Illinois. He presented a video of the English as a Second Language students using their native languages to greet and thank Board members for their service. The video concluded with the entire school thanking the Board at an assembly. On behalf of the District, Dr. Heinz assisted by Franklin students presented each Board member with a certificate of appreciation. A new website page listing the names of 59 past Board members back to 1968 was debuted live to salute their service as well. Board President Borrelli thanked Dr. Heinz, Principal Walsh and all who were involved in creating the warm welcome and special recognition for the Board.

### **PUBLIC COMMENTS**

Public  
Comments

Board President Borrelli invited public comment on items not on the agenda, which were received as follows:

- Speaking on behalf of the teachers of the Park Ridge Education Association in recognition of School Board Members Day, teachers Carolyn Schaab and Melissa Johnson thanked Board members for their time, efforts and service to the community.

### **DISCUSSION ON NEW CURRICULUM REVIEW CYCLE**

Discussion on New  
Curriculum  
Review Cycle

Assistant Superintendent Lopez announced that the District was returning to a 7-year cycle for curriculum review, which allows the District to address changes in state and national standards, implement research-based practices, maintain materials but also responsibly plan for purchases, and effectively manage time and resources. She described the four stages of curriculum review, including

research, develop, implement and monitor, pointing out that Board approval comes at the develop stage. Dr. Lopez provided a 7-year schedule indicating the stage for each curriculum area through 2021-22. She and Dr. Heinz responded to Board member questions about why a seven-year cycle is most practical in pacing the work and how the curriculum review study team is assembled and operates. They confirmed that science is in the develop stage this year, and would be expected to come before the Board during this stage.

#### **UPDATE ON STATE REPORT CARD**

Update on State  
Report Card

Dr. Lopez noted that the Illinois State Board of Education annually releases the Illinois Report Card, which shows performance on a range of indicators for each school, district and the state. As reported on the Report Card, she reviewed the results of the 5Essentials survey of individual schools' learning conditions and environment, which was completed by all sixth through eighth grade students and all teachers pre-K through grade 12. She noted the premise is that schools strong in all five areas are more effective. Dr. Lopez summarized the areas of strength and opportunities for growth. She noted that the PARCC assessment data had not yet been released by the state, but would eventually appear on the Report Card and be reported in five categories of performance. Overall, she pointed out several new features of the Report Card, including a way to directly compare up to four schools on several performance metrics. Dr. Lopez confirmed she would return to the Board to present PARCC data when it becomes available.

#### **DISCUSSION ON HEALTH LIFE SAFETY AND MASTER FACILITY PLAN**

Discussion on Health  
Life Safety and Master  
Facility Plan

Dr. Heinz provided an overview of the work the Board had completed this fall in reviewing the recommendations from the 10-year Health Life Safety (HLS) survey and Master Facilities Plan (MFP). She focused on the recommendations for work in summer 2016, which is comprised of two parts for separate Board approval later on the agenda. She noted the overall recommendation is for \$13.2 million in work, including \$8.1 million in HLS/critical infrastructure work and the remainder of \$5.1 million is for secured vestibules at all eight schools and the District Educational Service Center. She reviewed the roofing and other projects included in the first portion, and referenced several Board meetings this fall at which these were identified and discussed in depth with FGM Architects, CSBO Kolstad and others. Turning to the secured vestibules, she noted that the District had completed a security audit with RETA Security as its consultant in August 2013, and identified the many enhancements that had been implemented based on these recommendations. Dr. Heinz noted that she had also identified the secured vestibules as a top priority in her roadmap for her first year within the District in 2014-15, and that it had also been brought forward through the recently completed 10-year HLS/MFP process. She also affirmed that the Board had investigated various funding options for the secured vestibules and other facility projects, which is separate from funding available for instruction and specifically for collective bargaining in good faith on a new contract with the Park Ridge Education Association to begin later this school year. Dr. Heinz also described elements of a comprehensive safety plan for

the District, noting items already in place such as new Crisis Go Guides, and describing some of the additional staff education and resources as well as another level of accountability for the District's security protocols, such as revisions to Board policies related to safety and personnel, to be added. She noted that the District would be working on alignment of District and building level crisis teams, and also would be reaching out to the NIPSTA for their possible assistance in further training. She also described how additional alerts regarding open doors at the buildings can be placed onto the District's current Sonitrol monitoring system, and how additional features of the new VoIP phone system can be utilized during a crisis setting. Dr. Heinz continued the review of other actions already taken to enhance security, and then focused on recommendations for secured vestibules as part of a layered system for security as provided by the U.S. Department of Homeland Security and our local First Responders, and that have been adopted by all local school districts in the North Cook area. She reiterated that the secured vestibules are recommended not just to slow down violent "shooter" scenarios, but to control access on a daily basis to the many circumstances that arise each day to make sure access to schools is controlled.

In response to Board member questions, FGM Architects Terri Wright clarified that approval was being sought tonight to prepare construction documents and to seek bids, and this work approval would authorize an expenditure of between \$600,000-\$680,000 in architect fees based on the District's master agreement with the architects for such work. She noted that the Board would have a third, remaining step for approval to actually award contracts for summer 2016 projects at the February 22 meeting, when the actual bids would be presented to the Board. CSBO Kolstad and Ms. Wright responded to further Board member questions about the construction drawings needed for the bid process, and additional design work needed to finalize the specific approaches for the secured vestibules at each building. Ms. Wright also reviewed the overall plan for office improvements when secured vestibules are completed, and bringing the entries into compliance with ADA. CSBO Kolstad and FGM representatives continued to respond to further questions about the efficiency of doing all related work on the offices at the same time the entries would be reworked; the possible impact on roofing projects of a new energy conservation code expected to be implemented in Illinois soon; escalation costs of delaying projects to future years; funding sources for critical facility infrastructure projects; upcoming investigation of full day kindergarten and possible cost implications; future use of Jefferson school; and ways to trim costs or stagger projects to spread out expenditures. CSBO Kolstad read a communication from a Roosevelt teacher who was a student at Hubbard Woods School in Winnetka at the time of the Laura Dann shooting in May 1988 urging the Board to approve the secured vestibules. Board members also discussed how entry design had changed in the intervening years as seen in Emerson's improved flow, and also commented on seeking broader input from teachers and the PREA on the proposed vestibules in addition to the comments received earlier in November from principals. CSBO Kolstad reported on the outreach undertaken to bring the drawings of the proposed secured entries/offices to the schools.

Board President Borrelli then invited public comment, and noted that due to the number of individuals likely seeking to address the Board that according to Board Policy 2:230

*Public Participation at Board of Education Meetings* individuals would be given a shortened time of 2 and one-half minutes to make their statements. Public comments were received as follows:

- Paul Sheahan, a resident of Elmore St., urged the Board to invest in the secured vestibules.
- Joan Sandrik, a resident of Clifton St., urged the Board to slow down the process of moving to secured vestibules.
- Erin Breen, Roosevelt teacher and Park Ridge Education Association President, stated that PREA has never made a collective statement correlating negotiations to the Health Life Safety/Master Facilities Plan.
- Diane Glessner, a Park Ridge resident, urged the Board to slow down consideration of the vestibules.
- Patty Brennan, Franklin teacher, provided the Board with a letter prepared by colleagues regarding the secured vestibules.
- Kathy Pierucci, Field School office assistant, shared her perspective about how the current vestibule system works and urged the Board to go forward.
- Kevin Dwyer, Roosevelt School principal, shared comments from retired teacher Peggy Flanagan to encourage the Board to move forward on the secured vestibules. He then added that the leadership team of teachers at Roosevelt had reviewed the new office proposal had reached consensus that this is a good plan and the right plan for Roosevelt.
- Sheri Lavelle, Field health assistant, urged the Board to consider the office configuration to ensure a line of sight between the health office and the main office.
- Jeff Schneider, Washington parent who noted he had spoken at the November 5 meeting, reiterated his support for adding secured vestibules.
- Norm Dziedzic, Park Ridge resident and parent, urged the Board to invest in improved resources for students to cultivate the whole child.
- Andy Duerkop, a Lincoln teacher and District 64 parent, questioned whether the added incremental safety offered by secured vestibules justified a \$5 million investment.

#### **APPROVAL OF PREPARATION OF CONSTRUCTION DOCUMENTS FOR BIDDING OF VESTIBULES/OFFICE RENOVATIONS**

Approval of Preparation  
of Construction  
Documents for Bidding of  
Vestibules/Office  
Renovations

Ms. Wright of FGM, CSBO Kolstad and Dr. Heinz responded to additional Board member questions about the bidding step in the design process, the development of the design packages, and the District's overall crisis and security plan. Board members then each offered their individual views in turn. Following these extensive comments, Board President Borrelli provided a summary of the current proposal to take the next step forward in the design process, which would provide the Board with detailed cost information about the secured vestibule/office renovations. He noted that the Board would receive this information at the February 22 meeting. Dr. Heinz confirmed that in the interim, an update on the District's crisis and security practices would be presented at the January 26 meeting.

Action Item  
15-11-3

ACTION ITEM 15-11-3

It was moved by Board member Lee and seconded by Board member Zimmerman that the Board of Education of Community Consolidated School District 64, Park Ridge-Niles, Illinois, approve the preparation of construction documents for bidding of vestibules/office renovation for summer 2016 work.

The votes were cast as follows:

AYES: Zimmerman, Borrelli, Lee, Johnson

NAYS: Sotos, Paterno, Eggemann

PRESENT: None.

ABSENT: None.

The motion carried.

**APPROVAL OF PREPARATION OF CONSTRUCTION DOCUMENTS FOR BIDDING OF HEALTH LIFE SAFETY AND CRITICAL INFRASTRUCTURE WORK**

Approval of Preparation of Construction Documents for Bidding of Health Life Safety and Critical Infrastructure Work

CSBO Kolstad, Ms. Wright of FGM, and Facility Management Director DeGeorge provided additional information about the other projects category for summer 2016 work estimated at about \$2.4 million, which includes window replacement, exterior lights, brick repair, mechanical work and other projects at several schools as identified in more detail in their written report. They also responded to Board member questions about HVAC problems in the back office space of the Learning Resource Center at Lincoln. Mr. Troy Kerr of FGM provided additional information about the outcome of the thermographic roofing analysis at Jefferson and Franklin, which confirmed they are excellent candidates for patching rather than full replacement. The consensus of the Board was that deferring required maintenance was no longer an option for these critical projects.

ACTION ITEM 15-11-4

Action Item  
15-11-4

It was moved by Board member Zimmerman and seconded by Board member Lee that the Board of Education of Community Consolidated School District 64, Park Ridge – Niles, Illinois, approve the preparation of construction documents for bidding of Health Life Safety and critical infrastructure work.

The votes were cast as follows:

AYES: Eggemann, Johnson, Lee, Borrelli, Zimmerman, Paterno, Sotos

NAYS: None.

PRESENT: None.

ABSENT: None.

The motion carried.

Board member Paterno departed the meeting. At 10:36 p.m., Board President Borrelli called for a short recess; the meeting was resumed at 10:49 p.m.

## **OVERVIEW OF MCKINNEY VENTO (HOMELESS) REQUIREMENTS**

Overview of McKinney Vento (Homeless Requirements)

Student Services Director Boyd and Assistant Director Frake updated the Board on McKinney Vento requirements, with 10 students affected by homelessness last year and five this year with the count rising. They noted that the key to understanding families living in homelessness is to think in terms of housing instability, when families do not have the resources to have consistent reliable housing. They reviewed the family rights under both federal and Illinois law for a McKinney Vento child regarding choice of school, transportation, waiver of school fees, and full participation in extracurricular activities. They pointed out that eligibility begins with determining whether the student lacks a fixed, regular and adequate nighttime residence, and noted that the process must be handled on a case by case. They reviewed the District's required actions regarding enrollment and legal guardianship, and that Director Boyd is the District's designated McKinney-Vento liaison. Director Boyd and Assistant Director Frake responded to further Board member questions about how the District carries out its responsibilities.

## **UPDATE ON VOIP**

Update on VoIP

Technology Director Warden reported on the network enhancements and VoIP implementation projects initiated over summer 2015, which have been successfully implemented and are fully incorporated into the District's technology infrastructure. She noted that the network enhancement would ensure that the District could respond to any future demands for the next 7-10 years while making network operations more effective and efficient. Turning to the phone system, Director Warden noted that the new infrastructure includes more than 550 phone handsets, system controllers, and about 600+ individually configured voicemail/phone accounts. She also reported on the battery backups added as part of the project, training, and other adjunct procedures. Looking ahead, she noted several additional new features are being added such as text and email alerts when 9-1-1 calls are made from anywhere in the District. She and Dr. Heinz responded to Board discussion about posting emergency dialing instructions on each phone and tracking the use of voicemail to reach teachers.

## **CONSENT AGENDA**

Consent Agenda

### **A. PERSONNEL REPORT**



Layne Braden	Employ as Lunch Program Supervisor at Roosevelt School beginning November 6, 2015 – \$12.00 per hour.
John Crowl	Employ as Math Intervention Teacher at Emerson School effective November 11, 2015 - \$37,755.08 (prorated 125 days).
Patricia Helton	Employ as Lunch Program Supervisor at Field School beginning November 11, 2015 – \$12.00 per hour.
Elizabeth Ishoo	Employ as Special Needs Assistant at Carpenter School beginning October 14, 2015 – \$15,693.21.
Renee Migon	Employ as Extended Day Assistant at Jefferson School beginning October 1, 2015 – \$17,894.32.
Renee Wlodarek	Employ as Lunch Program Supervisor at Field School beginning October 28, 2015 – \$12.00 per hour.
Deborah Zeman	Employ as Lunch Program Supervisor at Franklin School beginning October 19, 2015 – \$12.00 per hour.
Steven San Hamel	Change of Assignment from part-time Building Supervisor to part-time Substitute Custodian effective October 28, 2015 - \$12.00 per hour.
Aileen Stonelake	Leave of Absence Request, Maternity/FMLA – 1st Grade Teacher at Roosevelt School effective March 3, 2016 – August 2016 (tentative).
John Crowl	Resign as Special Needs Assistant at Washington School effective November 10, 2015.
Janet Johnson	Retire as Instructional Resource Assistant at Washington School effective December 2, 2015.
Brian Mensching	Termination as Night Custodian at Washington School effective November 16, 2015.

If additional information is needed, please contact Assistant Superintendent for Human Resources Joel T. Martin.

## B. BILLS, PAYROLL AND BENEFITS

### Bills

10 - Education Fund----- \$ 979,851.96

20 - Operations and Maintenance Fund -----	159,534.69
30 - Debt Services-----	10,361.28
40 - Transportation Fund -----	157,002.10
50 - Retirement (IMRF/SS/MEDICARE)-----	-
60 - Capital Projects -----	13,107.00
80 - Tort Immunity Fund -----	13,696.34
90 - Fire Prevention and Safety Fund -----	-

Checks Numbered: 123168 - 123339

Total: \$1,333,553.37

Payroll and Benefits for Month of October, 2015

10 - Education Fund-----	\$3,947,783.78
20 - Operations and Maintenance Fund -----	215,246.26
40 - Transportation Fund -----	5,112.12
50 - IMRF/FICA -----	79,608.65
80 - Tort Immunity Fund -----	-

Checks Numbered: 11848 - 11914

Direct Deposit: 900083174 – 900084774

Total: \$4,247,750.81

Accounts Payable detailed list can be viewed on the District 64 website [www.d64.org](http://www.d64.org) > Departments > Business Services.

C. APPROVAL OF OCTOBER FINANCIALS ENDING OCTOBER 31, 2015

Monthly financial reports can be viewed on the District 64 website [www.d64.org](http://www.d64.org) > Departments > Business Services.

D. APPROVAL OF POLICIES 5:270, 5:290 AND 6:15

E. ADOPT FINAL CALENDAR FOR 2016-17 SCHOOL YEAR

F. DESTRUCTION OF AUDIO CLOSED MINUTES (NONE)

ACTION ITEM 15-11-5

Action Item  
15-11-5

It was moved by Board member Zimmerman and seconded by Board member Lee that the Board of Education of Community Consolidated School District 64, Park Ridge – Niles, Illinois, approve the Consent Agenda of November 16, 2015 which includes the Revised Personnel Report; Bills, Payroll and Benefits; Approval of Financial Update for the Period Ending October 31, 2015; Approval of Policies 5:270, 5:290, and 6:15; Adopt Final Calendar for 2016-17 school year; and Destruction of Audio Closed Minutes (none).

The votes were cast as follows:

AYES: Sotos, Zimmerman, Borrelli, Lee, Johnson, Eggemann

NAYS: None.

PRESENT: None.

ABSENT: Paterno

The motion carried.

## **APPROVAL OF MINUTES**

### **ACTION ITEM 15-11-6**

Approval of  
Minutes

It was moved by Board member Zimmerman and seconded by Board member Eggemann that the Board of Education of Community Consolidated School District 64, Park Ridge – Niles, Illinois, approve the minutes from the Regular Board Meeting on October 26, 2015.

Action Item  
15-11-6

The votes were cast as follows:

AYES: Eggemann, Johnson, Lee, Borrelli, Zimmerman, Sotos

NAYS: None.

PRESENT: None.

ABSENT: Paterno

The motion carried.

## **OTHER DISCUSSION AND ITEMS OF INFORMATION**

Other Discussion  
and Items of  
Information

Dr. Heinz reviewed the upcoming meeting agenda and recent FOIA request. She also reviewed the District's participation in the Illinois Youth Survey administered every other year, the notification to parents, and the survey procedure, and reported that the results are used by our community and schools to support students.

## **ADJOURNMENT**

Adjournment

At 11:23 p.m., it was moved by Board President Borrelli and seconded by Board member Zimmerman to adjourn, which was approved by voice vote.

---

President

---

Secretary

**BOARD OF EDUCATION**  
**COMMUNITY CONSOLIDATED SCHOOL DISTRICT 64**  
**Minutes of the Special Board of Education Meeting held at 6:00 p.m.**  
**November 5, 2015**  
**Jefferson School**  
**8200 N. Greendale Avenue**  
**Niles, IL 60714**

Board President Anthony Borrelli called the meeting to order at 6:04 p.m. Other Board members in attendance were Mark Eggemann, Bob Johnson, Vicki Lee, Scott Zimmerman and Dathan Paterno; Tom Sotos arrived immediately following the roll call. Also present were Superintendent Laurie Heinz, Assistant Superintendents Joel T. Martin and Lori Lopez, Chief School Business Official Luann Kolstad, Director of Student Services Jane Boyd, Director of Innovation and Instructional Technology Mary Jane Warden (arrived during the meeting), Director of Facility Management Ron DeGeorge, Public Information Coordinator Bernadette Tramm, and about 20 members of the public.

Board of Education meetings are videotaped and may be viewed in their full length from the District's website at: <http://www.d64.org>.

Board President Borrelli offered his comments regarding a letter to the editor that had appeared in a local weekly publication from Board member Paterno expressing his views on the Board's current discussion of creating secured vestibules at the schools as part of summer 2016 proposed projects. Board members shared their thoughts about the right of individual Board members to express their personal views publicly, the desire to utilize Board meetings as a forum for the exchange of ideas and discussion among Board members, and the timing of the letter relative to the point within the current information gathering process on the secured vestibule project.

**PUBLIC COMMENTS**

Public  
Comments

Board President Borrelli invited public comment on items not on the agenda; none were made.

**REVIEW OF 2015 PROPOSED TAX LEVY**

Review of 2015  
Proposed Tax  
Levy

CSBO Kolstad reviewed the timeline to adopt a tax levy at the December 14 meeting and to conduct a public hearing prior to adoption that evening. She reviewed how a tax levy request is structured and the calculations used to set a levy request. CSBO Kolsad reported that for 2015, the expectation is that a 4.53% increase in the overall projected 2015 tax levy dollars from the prior year's levy should be sufficient to capture all that District 64 is legally entitled to receive. She pointed out that 2.73% of the 4.53% increase is a direct result of the addition of projected new property Equalized Assessed Valuation (EAV), which does not contribute any additional tax increase to the current taxpayers that comprise the base EAV property tax pool for the prior year. She confirmed that the existing EAV property tax pool would only increase a

maximum of 0.8% as allowed by the Property Tax Extension Limitation Law (PTELL) or “tax cap.” She reviewed historical data indicating that past Boards have always approved a levy request sufficiently high enough to capture all new property EAV, and that District 64 again this year would expect to receive a far lower percentage increase in its levy than the 4.53% being proposed. She also noted that 84% of the District’s Operating Fund revenues are from local property taxes. She affirmed that the tax cap means that no matter how high a percentage increase being requested, the County Clerk in the end will always trim the levy to ensure that District 64 will only receive a 0.8% increase linked to CPI as allowed by the tax cap plus the taxes associated with new construction. CSBO Kolstad and Dr. Heinz responded to Board member questions and provided clarifying information on how estimates of new construction are prepared; the calculation of the limiting rate; why a levy is needed each year; how abating taxes works; how the tax cap remains in step with CPI; and related questions.

**RESOLUTION #1151 TO APPROVE 2015 PROPOSED TENTATIVE  
TAX LEVY AND ESTABLISHMENT OF PUBLIC HEARING**

Resolution #1151 to  
Approve 2015  
Proposed Tentative  
Tax Levy and  
Establishment of  
Public Hearing

Board President Borrelli invited further Board member comments; none were received. He also invited public comments; none were received.

Action Item 15-11-1

Action Item  
15-11-1

It was moved by Board member Johnson and seconded by Board member Zimmerman that the Board of Education of Community Consolidated School District No. 64 approve the 2015 Tax Levy Estimate, establishment of the Date and Time of the Truth-in-Taxation hearing for December 14, 2015 at 7:00 p.m., and Publication of Notice of Truth-in-Taxation hearing.

The votes were cast as follows:

AYES: Sotos, Paterno, Zimmerman, Borrelli, Lee, Johnson

NAYS: Eggemann

PRESENT: None.

ABSENT: None.

The motion carried.

**DISCUSSION ON FUNDING HEALTH LIFE SAFETY & MASTER  
FACILITY PLAN PROJECTS**

Discussion on Funding  
Health Life Safety &  
Master Facility Plan  
Projects

CSBO Kolstad reported that Elizabeth Hennessy from William Blair had updated the funding options originally presented and discussed at the September 21 meeting. She noted that the options are based on rough estimates of facility work being considered in summer 2016 and 2017 totaling approximately \$22 million; that eventually to complete all remaining Health Life Safety

(HLS) projects in the future the total cost would rise to an estimated \$32 million; and that to complete all HLS as well as infrastructure work the total is an estimated \$46 million, which does not include addressing any programmatic changes, 21<sup>st</sup> century classroom environments, or enrollment-drive facility needs. CSBO Kolstad then reviewed the four options that include various scenarios of utilizing up to \$10 million in fund balance plus issuing bonds for various amounts; two of the options involve going to referendum to ask taxpayers to increase the maximum allowable debt payment (Debt Service Extension Base) to \$3.2 million per year. She noted that such a referendum could be timed for the November 2016 general election to maximize the turnout. She reviewed the impact on taxpayers of each option. For summer 2016, CSBO Kolstad noted the Board could look at using \$10 million from fund balance and issuing in spring 2016 a small non-referendum bond issue of \$5-10 million. Board members joined CSBO Kolstad and Dr. Heinz in understanding the implications of each scenario and how the options would work. The consensus was to revisit the funding options once the Board determines what facility work to undertake in summer 2016, which is being discussed later on the agenda.

**DISCUSSION: HEALTH LIFE SAFETY/MASTER FACILITY PLAN**

Discussion: Health  
Life Safety/Master  
Facility Plan

CSBO Kolstad stated the purpose of the presentation was to provide preliminary design solutions and updated estimates for recommended summer 2016 work, as authorized at the October 26 Board meeting. Before delving into the updated numbers, FGM Architects Kerry Leonard reported on the analysis completed of the major projects identified in the previous 2007 HLS survey and the items identified in the 2011 Fanning Howey report, indicating the disposition of those projects into the new HLS/Master Facilities Plan or deferred until a second five-year plan. He responded to Board member questions about these components.

Mr. Leonard then moved on to the updated estimates for summer 2016 projects, noting that the overall estimate had been reduced by more than \$1 million, from \$14.3 million to \$13.2 million. Discussion began with an overview of the proposed roofing systems. Mr. Troy Kerr of FGM provided additional information on thermographic scanning of the roofs at Franklin and Jefferson schools that had been completed since the last meeting to determine whether full replacement could be avoided. Mr. Kerr, CSBO Kolstad and Mr. Leonard responded to Board member questions and discussion about roofing needs at specific schools, and reviewed the updated estimates for the summer 2016 work provided in the written reports. FGM confirmed that 100% of HLS and 45% of infrastructure projects are budgeted for completion in the first four years, and explained the rationale of why certain items had been designated as HLS and others as part of recommended infrastructure projects. Mr. Leonard confirmed that the roofing estimate had been revised to \$5.7 million for summer 2016 with no work scheduled at Field or Emerson, which are hosting the summer school programs. Mr. Leonard pointed out that other projects budgeted at an estimated \$2.3 million for summer 2016 are being further evaluated, and that an update will be provided at the November 16 meeting prior to the Board being asked to approve preparation of construction bid documents. He and CSBO Kolstad

reviewed the multiple steps in the design cycle leading ultimately to the Board's acceptance of construction bids for summer 2016 work.

At 8:20 p.m., Board President Borrelli called for a brief recess; the meeting was resumed at 8:28 p.m.

Ms. Teri Wright then led the Board through a detailed explanation of the updated plans and estimates for creating secured vestibules at all schools and the District office. Board members and District administrators, including building principals and assistant principals, gathered around a series of design boards during the school-by-school review. Ms. Wright noted that the design is based on providing layers of security to delay entry of unauthorized individuals into the school beginning with direct line of sight from the office to the entry and multiple secured doors. She also identified the improvements to the work flow at all offices, specifically direct access from within the school to the health office and teacher copy/work room area. She pointed out how the design for each building was created with the specific needs of that school's layout and current functioning. She noted that in some instances singleton classrooms and the office were being swapped, which would benefit the educational environment by restoring them to an adjacent grade level cluster. Ms. Wright noted that small additions were being recommended for the District's three oldest buildings – Field, Lincoln, and Roosevelt – to meet the particular needs at those schools, such as elevation changes from the street to the school's first floor making them ADA compliant. Ms. Wright pointed out that FGM had met with Park Ridge First Responders to review the specific plans and receive their feedback, and that they had responded favorably to these arrangements. She reviewed the steps a visitor would use to provide identification and move through the different layers of security. She and Mr. Leonard responded to Board member questions throughout about the individual school designs. School principals then shared examples of actual day-to-day difficult encounters that a secured vestibule and offices would provide a far greater ability to control and contain.

Resuming the normal Board table configuration, Nick Papanicholas Jr. of Nicholas & Associates, the District's construction managers, responded to further questions about the benefits of economies of scale when bidding a larger volume of work as planned in summer 2016 and the cost escalation applied annually in the estimates. Dr. Heinz then provided an overview of best practices in school security including national standards developed by the U.S. Department of Homeland Security that call for secured vestibules as a way of reducing risk and the school's vulnerability to unauthorized entry, not just for violent "shooter" scenarios but for everyday management of visitors. She discussed the recommendations from RETA Security, the District's consultant, and local First Responders, and noted the recommended steps already being utilized by District 64. She pointed out that the top remaining item was the creation of secured vestibules. Dr. Heinz provided a survey of secured vestibules in the North Cook townships, and noted that District 64 is the only area school district that has not installed them. Dr. Heinz recommended that the Board move forward with the summer 2016 proposal for secured vestibules to add additional layers of security and bring District 64 into alignment with the best national standards and local practices as part of a balanced approach to security.

Board members continued to discuss various elements of the proposal and expressed a desire to hear from teachers and members of the community regarding the recommended summer 2016 facility projects, especially the secured vestibules. Facility Management Director DeGeorge and Mr. Leonard provided insights into other suggested security efforts, such as alternative classroom door locks. Board members also expressed interest in hearing further about the District's crisis planning and overall security arrangements for when students are out of doors before school, at recess, and exiting school. Dr. Heinz confirmed that at the November 16 meeting, the Board would hear more information from FGM on the remaining portion of the work recommended for summer 2016, and would be asked to authorize taking the next step to authorize preparation of construction bid documents for the summer 2016 projects.

Board President Borrelli then invited public comments, which were received as follows:

- Jeff Schneider, a Washington parent, urged the Board to move forward on the secured vestibules.
- Rob Schoenstedt, a Washington parent, urged the Board to move forward on the secured vestibules.

#### **PRESENTATION OF RECOMMENDED 2016-17 SCHOOL CALENDAR**

Presentation of  
Recommended 2016-17  
School Calendar

Dr. Heinz presented the recommended calendar for the 2016-17 school year, and compared key dates against Maine Township High School District 207's calendar noting that there is very close alignment with key break periods. She pointed out that the proposed calendar places two teacher Institute Days at the start of the school year, which is accomplished by dropping the February Institute Day. She noted the District's Calendar Committee had met twice to develop the proposal, and that feedback from teachers was very positive. Dr. Heinz said the calendar would be recommended for Board adoption at the next regular meeting.

Board member Zimmerman left the meeting prior to approval of the minutes.

#### **APPROVAL OF MINUTES**

Approval of  
Minutes

#### **ACTION ITEM 15-11-2**

It was moved by Board member Johnson and seconded by Board member Eggemann that the Board of Education of Community Consolidated School District 64, Park Ridge – Niles, Illinois, approve the minutes from the Committee-of-the-Whole: Finance meeting on September 21, 2015.

Action Item  
15-11-2

The votes were cast as follows:

AYES: Sotos, Paterno, Borrelli, Lee, Johnson, Eggemann

NAYS: None.



PRESENT: None.

ABSENT: Zimmerman

The motion carried.

**OTHER DISCUSSION AND ITEMS OF INFORMATION**

Other  
Discussion and  
Items of  
Information

Dr. Heinz reviewed the agenda for the November 16 regular meeting.

**ADJOURNMENT**

Adjournment

At 10:56 p.m., it was moved by Board President Borrelli and seconded by Board member Eggemann to adjourn, which was approved by voice vote.

---

President

---

Secretary

Inspire every child to



## Meeting of the Board of Education Park Ridge – Niles School District 64

**Special Board Meeting Agenda**  
**Monday, January 11, 2016**  
**Jefferson School – Multipurpose Room**  
**8200 N. Greendale Avenue**  
**Niles, IL 60714**

*On some occasions the order of business may be adjusted as the meetings progresses to accommodate Board members' schedules, the length of session, breaks and other needs.*

### TIME

### APPENDIX

- 6:30 p.m.      **Meeting of the Board Convenes**
- Roll Call
  - Introductions
  - Opening Remarks from President of the Board
  - **Public Comments**
  - **IASB Community Engagement Workshop** A-1  
-- IASB Representative
  - **Approval of Qualified School Construction Bonds (QSCB)** A-2  
-- Superintendent/Chief School Business Official      **Action Item 16-01-1**
  - **Adjournment**

Next Regular  
Meeting:

**Tuesday, January 26, 2016**  
Closed Session Meeting – 6:00 p.m.  
Regular Board Meeting – 7:00 p.m.  
**Jefferson School – Multipurpose Room**  
8200 Greendale  
Niles, IL 60714

In accordance with the Americans with Disabilities Act (ADA), the Board of Education of Community Consolidated School District 64 Park Ridge-Niles will provide access to public meetings to persons with disabilities who request special accommodations. Any persons requiring special accommodations should contact the Director of Facility Management at (847) 318-4313 to arrange assistance or obtain information on accessibility. It is recommended that you contact the District, 3 business days prior to a school board meeting, so we can make every effort to accommodate you or provide for any special needs.

Inspire every child to



## Meeting of the Board of Education Park Ridge – Niles School District 64

Regular Board Meeting Agenda  
Tuesday, January 26, 2016  
Jefferson School – Multipurpose Room  
8200 Greendale Avenue  
Niles, IL 60714

*On some occasions the order of business may be adjusted as the meetings progresses to accommodate Board members' schedules, the length of session, breaks and other needs.*

### TIME

### APPENDIX

#### 6:00 p.m. Meeting of the Board Convenes

- Roll Call
- Introductions
- Opening Remarks from President of the Board

#### • Board Recesses and Adjourns to Closed Session

-- Collective negotiating matters between the District and its employees or their representatives, or deliberations concerning salary schedules for one or more classes of employees. [5 ILCS 120/2 (c)(2)].

#### 7:00 p.m. • Board Adjourns from Closed Session and Resumes Regular Meeting

#### • Pledge of Allegiance and Welcome

-- Jefferson School Principal/Students

#### • Public Comments

• **Adoption of Resolution # Directs the Chief School Business Official Under the Direct Supervision of the Superintendent to Begin Preparation of a Tentative Budget for the 2016-17 Fiscal Year in Accordance with Board Policy 4:10 Fiscal and Business Management and the Illinois School Code 105ILCS 5/17-1**

A-1

-- Chief School Business Official

Action Item 16-01-2

#### • Comprehensive Bid Plan

A-2

-- Chief School Business Official

#### • Discussion Regarding Formation of Board Finance and Building/ Sites Committee

A-3

-- Chief School Business Official

- **Update on 2020 Vision Strategic Plan** A-4  
-- Superintendent
- **Discussion on Staffing 2016-17** A-5  
-- Chief School Business Official/Assistant Superintendent  
for Human Resources
- **Website Analytics Report** A-6  
-- Director of Innovation and Instructional Technology
- **Update on Master Facility Plan/Health Life Safety** A-7  
-- Superintendent/Chief School Business Official
- **Consent Agenda** Action Item 16-01-3 A-8  
-- Board President
  - Personnel Report
  - Bills, Payroll and Benefits
  - Approval of Financial Update for the Period Ending  
December 31, 2015
  - Approval of Policies from PRESS Issue 89, August 2015
  - Review
  - Destruction Audio Closed Minutes (none)
- **Approval of Minutes** Action Item 16-01-4 A-9  
-- Board President
  - Special Board Meeting ..... January 11, 2016
  - Closed Session Meeting ..... January 9, 2016
  - Closed Session Meeting ..... December 14, 2015
- **Other Discussion and Items of Information** A-10  
-- Superintendent
  - Upcoming Agenda
  - District Committee Update (Elementary Learning Foundation,  
Traffic Safety Meeting, PTO/A Presidents Meeting, Wellness Committee)
  - Memorandum of Information (none)
  - Minutes of Board Committees (none)
  - Other
  - Discipline Data Report
- **Adjournment**

Next Meeting: **Monday, February 8, 2016**  
Committee-of-the-Whole: Finance – 6:30 p.m.  
**Jefferson School – Multipurpose Room**  
8200 Greendale  
Niles, IL 60714

Next Regular Meeting: **Monday, February 22, 2016**  
Regular Board Meeting – 7:00 p.m.  
**Washington School – Gym**

1500 Stewart Avenue  
Park Ridge, IL 60068

In accordance with the Americans with Disabilities Act (ADA), the Board of Education of Community Consolidated School District 64 Park Ridge-Niles will provide access to public meetings to persons with disabilities who request special accommodations. Any persons requiring special accommodations should contact the Director of Facility Management at (847) 318-4313 to arrange assistance or obtain information on accessibility. It is recommended that you contact the District, 3 business days prior to a school board meeting, so we can make every effort to accommodate you or provide for any special needs.

DRAFT

**Freedom of Information Act  
2015-16**

Madelyn Wsol &lt;mwsol@d64.org&gt;

**Fwd: SmartProcure FOIA Request Park Ridge-Niles Community Consolidated  
School District No. 64 For PO/Vendor Information**

1 message

Luann Kolstad &lt;lkolstad@d64.org&gt;

Mon, Nov 23, 2015 at 10:12 AM

To: Madelyn Wsol &lt;mwsol@d64.org&gt;, Bernadette Tramm &lt;btramm@d64.org&gt;

Luann T. Kolstad, MS.Ed, CSBO  
Chief School Business Official  
Park Ridge Niles School District 64  
164 S. Prospect Avenue  
Park Ridge, IL 60068  
847-318-4324  
lkolstad@d64.org

----- Forwarded message -----

From: **Gabriella Lauricella** <glauricella@smartprocure.us>

Date: Mon, Nov 23, 2015 at 2:00 AM

Subject: SmartProcure FOIA Request Park Ridge-Niles Community Consolidated School District No. 64 For  
PO/Vendor Information

To: lkolstad@d64.org

Dear Luann or Custodian of Public Records,

SmartProcure is submitting a commercial FOIA request to the Park Ridge-Niles Community Consolidated School District No. 64 for any and all electronic purchasing records from 2015-07-01 to current. The request is limited to readily available records without copying, scanning or printing.

The specific information requested from your record keeping system is:

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

Although not a requirement for fulfillment, the attached document may be helpful as a reference to fulfill this request if the Park Ridge-Niles Community Consolidated School District No. 64 stores the records using any of the pre-programmed software reports. Any editable electronic medium is acceptable.

Please email the information or use the following web link. There is no file size limitation:  
<http://upload.smartprocure.us/?st=IL&org=ParkRidgeNilesCommunityConsolidatedSchoolDistrictNo64>

If this request was misrouted, please forward to the correct contact person and reply to this communication with the appropriate contact information.

If you have any questions, please feel free to respond to this email or I can be reached at 954-613-9528.

Regards,

-----

**Gabriella Lauricella**

Data Acquisition Specialist

**SmartProcure**

Direct: 954-613-9528

Email: [glauricella@smartprocure.us](mailto:glauricella@smartprocure.us) | [www.smartprocure.us](http://www.smartprocure.us)

700 W. Hillsboro Blvd. Suite 4-100, Deerfield Beach, FL 33441



**Preprogrammed Software Reports by Manufacturer.pdf**

44K

## Preprogrammed Software Reports by Manufacturer

*This list of preprogrammed software reports is provided as a quick reference of the most common reports that fulfill the information request, but is not limited to just these reports. SmartProcure can accept other reports or formats in which the data is available.*

*Report Names in **BOLD** are preferred with a common file format of MS Excel or text files.*

### American Data Group

- **po330-Is Purchase Orders Status - Detail Mode**
- **ap340-Is Vendor Name/Address Listing**
- **po320-Is PO's Issuance Report**

### Asyst

- **PO Control Report**
- **List of Vendors for all Vendor Sorted by Number, long format**

### Blackbaud Fundware

- **Invoices – Detail report**
- **Invoice Distribution Report**

### BS&A

- **SmartProcure Export**
- **Purchase Order History Report**
- **Vendor Activity Report**

### Edmunds & Associates

- **Purchase Order Listing by P.O. Number**
  - *Please ensure Format: Detail with Line Item Notes is included*
- **Vendor Listing by Vendor Id**

### New World Systems

- **Purchase Order Report - Detail Listing**
- **Vendor Listing**

### Skyward

- **Requisition/PO Listing - 3porpt01**
- **Vendor Address Listing - 3vmrpt04.p**
- **Invoice - 3frdtl01.p**

### SpringBrook

- **PO List by Vendor**
- **Vendor Master List**

### SunGard – HTE or SunGard - Naviline

- **PI314L – Purchase Order Report by Purchase Order**
  - **Please ensure Selection Criteria for “Print Line Items” is set to “Y”.**

- **PI205L – Vendor List by Name Select All**
- **GM013L – Alphabetical Vendor List**
- **GM370L - Vendor Activity Listing**

### SunGard - Pentamation

- **PURCHA31 – Purchase Orders by Date Required**
- **UPPVEN31 – Vendor List – Vendor Name Order**
- **ACCTPA21 - Check Register**
- **ACCTPA31 - Vendor Payment History**

### Tyler Technologies - Eden

- **POHistrpt – Purchase Order History Listing with line item Details**
- **apVenLst – Vendor Listing**
- **apinHsVN – Invoice History Listing**

### Tyler Technologies - Munis

- **Requisition Report (rqentpst)**
- **PO Inquiry**
- **Vendor List (apvdrmnt)**
- **Vendor Invoice List (apinvlst)**
- **Invoice History by GL Account (apinv gla)**

### Tyler Technologies - FundBalance

- **Vendor Master Listing - Detail**
- **Purchase Order Status Report Detail w/ GL**
- **Invoice Status Report By Vendor - Detail**

### Tyler Technologies - Incode

- **Purchase Order Status Report Detail Report**
- **Vendor Listing**
- **Check Report by Check Number**

### USTI - Asyst

- **PO Control Report**
- **List of Vendors, Sorted by Number, Long Format**
- **A/P Control Report**
- **Vendor YTD Purchases Report**

*Note: The intent of the information request is fulfillment without scanning or printing. Typically one of these common reports or any software report can be provided with minimal impact on operations. Please contact SmartProcure if you have any questions.*



## MEMORANDUM OF INFORMATION

# 003

2015-2016

TO: Board Members  
Laurie Heinz, Superintendent

FROM: Vasiliki Frake and Tim Gleason, Co-Chairs

DATE: December 10, 2015

RE: 2015 District 64 Employee Campaign for the Park Ridge Community Fund

It is our pleasure to report that District 64 employees and retirees have contributed \$12,490.99 to the 2015 Park Ridge Community Fund campaign. This year's theme was focused on "*Giving begins at home*". As the economic recession continues, community members count on local social service agencies for assistance.

The campaign was conducted from November 5th through November 20th. In all, 281 employees and retirees contributed to the campaign, and we thank everyone for their generosity.

A major factor in the success of this year's campaign was the outreach of the building representatives, who organized informative, entertaining and heart-warming efforts customized for their locations: **Carpenter:** Susan Douglass, Lisa Gray; **Field:** Maryann Arsenijevic and Jessica Kwasny; **Franklin:** Laura Rousakis, Anna Marie Petricca; **Jefferson:** Kathy Hirsch; **Roosevelt:** Linda Mirza; **Washington:** Sharon Bailey; **Emerson:** Cindy Davies; **Lincoln:** Tim Gleason; and, **ESC:** Peggy Morgan.

As incentives to participate, a separate drawing at each building was held for a full day off from work for one staff member. Five \$10 gift cards were also raffled off for five staff members throughout the district.

District business partners participated in our campaign by contributing fabulous prizes for a District-wide auction that raised funds for the campaign. We thank our business partners for their partnership for their gracious support.

We are very proud of District 64 employees and retirees for responding with generosity and compassion to the human needs of local residents that are met through the agencies supported by the Park Ridge Community Fund.

Board Policy Committee  
Hendee Educational Service Center  
164 S. Prospect Avenue  
Park Ridge, IL 60068

November 19, 2015  
11:00 a.m.  
Board Committee Minutes

Present: Laurie Heinz, Superintendent  
Dathan Paterno, Board Member

Absent: Mark Eggemann, Board Member

Superintendent Laurie Heinz and Board Member Dathan Paterno reviewed policies from PRESS Issue 89 - August 2015. These policies will be presented at the December 14, 2015 regular Board meeting for First Reading.

Meeting adjourned at 11:55 a.m.