

**GRANT COMMUNITY HIGH SCHOOL DISTRICT 124
BOARD OF EDUCATION MEETING
THURSDAY, OCTOBER 18, 2018
7:00 P.M. – LIBRARY**

AGENDA

- I. Call to Order
- II. Roll Call
- III. Audience
- IV. Consent Agenda **
 - Minutes of regular meeting held September 13, 2018
 - October Bills Payable
 - September Treasurer's Report
 - Destruction of closed meeting audio recording from April 20, 2017
 - Quarterly list of authorized depositories, investment managers, dealers and brokers
- V. Superintendent's Report
 - A. Student Recognition
 - B. Requirements for Graduation**
 - C. Curriculum Changes for 2019/20**
 - D. Empower / Teaching & Learning Committee Discussions
 - E. Attendance Week Recognition
 - F. Illinois Report Card
 - G. Calendar 2019/20 – Draft Only
 - H. 2018 IASB Resolutions Committee Report
 - I. Homecoming 2019/20 BOE Date Change**
 - J. Overnight Travel**
 - K. Winter Coaches**
 - L. Personnel**
 - M. Principal's Report
- VI. Business Affairs
 - A. 2018 Tentative Tax Levy
 - B. Audit 2017/18**
 - C. Summer 2019 Construction
- VII. Other Business
 - A. FOIA Requests – (2) HBO Real Sports, SmartProcure
- VIII. Closed Session
 - A. Student disciplinary cases 5 ILCS 120/2 (c)(9)**
 - B. The appointment, employment, compensation, discipline, performance or dismissal of specific employees. 5 ILCS 120/2(c)(1)**
 - C. Collective negotiating matters between the public body and its employees or their representatives. 5 ILCS 120/2 (c)(2)**
 - D. Security procedures, school building safety and security. 5 ILCS 120/2(c)(8)**
 - E. Pending Litigation. 5 ILCS 120/2 (c)(11)**
- IX. Action items from closed session discussion**
 - A. Potential Board action regarding personnel
 - B. Potential Board action regarding pending litigation
- X. Adjourn

** Indicates possible action item in open session

The next regular Board of Education meeting will be held on Thursday, November 15, 2018

GRANT COMMUNITY HIGH SCHOOL DISTRICT 124 MINUTES OF BOARD OF EDUCATION MEETING SEPTEMBER 13, 2018

CALL TO ORDER AND ROLL CALL

A Regular Meeting of the Board of Education of Grant Community High School District 124, County of Lake, State of Illinois, was held on Thursday, September 13, 2018 and called to order at 7:00 p.m. in the Auditorium of Grant Community High School, 285 E. Grand Avenue, Fox Lake. All those in attendance stood to recite the Pledge of Allegiance.

On Roll Call, the following Members were found to be present:

Steve Hill, President
Ken Mark, Vice President
Paul LaRoche, Member
Jim Loris, Member
Bob Yanik, Member

Members absent:

Ruth Michniewicz, Secretary
John Jared, Member

Administration present:

Dr. Christine A. Sefcik, Superintendent
Mrs. Beth Reich, Business Manager
Mr. Jeremy Schmidt, Principal

Ken Mark will serve as Secretary Pro Tem in the absence of Secretary, Ruth Michniewicz.

AUDIENCE

Friends and family of David Spencer and Jennifer Barrett-Zitkus, the 2018 Alumni Hall of Fame Inductees, Joanna Trujillo, Chris Carlson, Penny Zegler

SUPERINTENDENT'S REPORT

Student Recognition

Dr. Sefcik invited Joanna Trujillo up to the stage to introduce her and detail her accomplishments. Joanna was inducted into the National Honor Society during her sophomore year and is serving as President. She has been named to Honor Roll, Scholars' List, and her GPA is 4.81. She was nominated for World Affairs Seminar, Illini Girls' State, Rotary Youth Leadership Award, and Illinois Leadership Seminar. Her extracurriculars include FBLA, Soccer, Bulldog Buddies, Big Dawg Mentor, Health & Wellness Committee, Student Council, Class Council, and Spanish Tutor. She participates in a long list of community service opportunities, and works at Kohl's. She enjoys drawing, soccer, working with kids and spending time at her grandparents' farm in Mexico. She plans on earning a teaching degree and coming back to teach at Grant HS! The audience and Board applauded her accomplishments and Dr. Sefcik presented her with a certificate to commemorate the honor.

Alumni Hall of Fame Induction

Dr. Sefcik explained the origins of the Alumni Hall of Fame and announced that the inductees this year were David Spencer, Class of 1965, and Jennifer Barrett-Zitkus, Class of 1983. She invited the Board to take a seat in the audience to view the video presentations for both nominees. After the conclusion of the presentations and the Board returned to the Board table, she introduced Mr. Fred Loffredo who spoke a few words about his nomination of David Spencer to the Alumni Hall of Fame. Dr. Sefcik invited Mr. Spencer up to the stage and she read the resolution to recognize him as a 2018 inductee to the Grant Community High School Alumni Hall of Fame. She and Mr. Hill presented Mr. Spencer an award and a copy of the resolution to commemorate the honor. Mr. Spencer spoke to the audience about his father and the early influences at Grant, which led to his many educational opportunities and aeronautical successes.

** A motion was made by Mr. Mark, second by Mr. Yanik to approve the resolution recognizing Mr. David Spencer as a 2018 Inductee into the Grant Community High School Alumni Hall of Fame.

Votes were taken by roll call. Votes were cast as follows:

Aye: Mark, LaRoche, Loris, Yanik, Hill

Nay: None

Absent: Michniewicz, Jared

Motion – **Passed**

Dr. Sefcik invited Mrs. Corrine Wysocki to the stage to speak about her nominee to the Alumni Hall of Fame, Mrs. Jennifer Barrett-Zitkus. Dr. Sefcik then invited Mrs. Barrett-Zitkus up to the podium where she read the resolution to recognize her as the 2018 inductee to the Grant Community High School Alumni Hall of Fame. She was presented with an award and her copy of the resolution to commemorate the honor. Mrs. Barrett-Zitkus spoke of the Grant community and how established her family is in the history of attending Grant and her love of the school and the community she proudly serves.

** A motion was made by Mr. LaRoche, second by Mr. Loris to approve the resolution recognizing Mrs. Jennifer Barrett-Zitkus as a 2018 Inductee into the Grant Community High School Alumni Hall of Fame.

Votes were taken by roll call. Votes were cast as follows:

Aye: LaRoche, Loris, Yanik, Hill, Mark

Nay: None

Absent: Michniewicz, Jared

Motion – **Passed**

Dr. Sefcik announced a break so that the members of the audience could take their leave if they desired. After a brief break, the meeting resumed.

CONSENT AGENDA

Minutes of regular meeting held August 16, 2018

Minutes of closed meeting held August 16, 2018

September Bills Payable

August Treasurer's Report

Destruction of closed meeting audio recording from March 16, 2017

** A motion was made by Mr. Loris, second by Mr. LaRoche to approve the Consent Agenda as presented.

Votes were taken by roll call. Votes were cast as follows:

Aye: Mark, LaRoche, Loris, Yanik, Hill

Nay: None

Absent: Michniewicz, Jared

Motion – **Passed**

6th Day Enrollment

Dr. Sefcik indicated that based upon the numbers received at the 6th day of enrollment this year, the District is on target with the demographic study. Our enrollment has slightly increased to 1,890 from 1,862 last year. The Kasarda study projected enrollment at 1,891.

Annual Recognition of Schools

Dr. Sefcik reported that this item needs to be tabled as ISBE does not have the report available.

Governor's Cabinet on Children and Youth – Transitional Math Panel

Dr. Sefcik informed the Board that the College of Lake County and Grant were invited to present at the Governor's Cabinet on Children and Youth on September 6th. We were able to share information on our transitional math opportunity and all the ways that this curriculum has benefitted our students. Eric Taubery was present in Springfield and Dr. Sefcik participated via Skype.

Alumni Hall of Fame Modification

Dr. Sefcik provided a brief detail about the establishment of the Alumni Hall of Fame in January of 2013. It was originally designed to showcase Grant graduates who achieved distinction, and/or an outstanding accomplishment or significant contribution within their professions, communities, schools, families, or personal lives. They would serve as a role model to promote excellence and achievement for our students. Discussions have taken place to acknowledge the achievements of non-Grant graduates that are solidly associated with Grant by way of coaching, volunteering, teaching or staff members, etc. The committee, including administration, faculty, coaches, and representatives of the community recommend expanding the scope of the Hall of Fame to include exemplary individuals who have contributed richly to Grant Community High School. The recommendation received full support from current inductees. If approved, it will be renamed the Grant Community High School Hall of Fame and the Hall of Fame Committee will work to establish rigorous criteria and nomination guidelines, and amend the nomination, selection, and recognition process, if necessary.

** A motion was made by Mr. LaRoche, second by Mr. Yanik to approve the modifications to the Alumni Hall of Fame, to rename it Grant Community High School Hall of Fame, and consider nominations for any deserving candidates that have achieved distinction.

Votes were taken by roll call. Votes were cast as follows:

Aye: Loris, Yanik, Hill, Mark, LaRoche

Nay: None

Absent: Michniewicz, Jared

Motion – **Passed**

IASB Board Member Recognition & Lake Division Dinner Meeting

Dr. Sefcik asked if any Board members are interested in attending the Illinois Association of School Boards Lake Division Meeting, please let her know and we will get them registered.

Personnel

Dr. Sefcik recommended the employment of the following individuals:

- Rosa Maria Rodriguez de Marquez, 2nd Shift Custodian, Sunday-Thursday, \$13.25/hr., starting August 27, 2018
- Greg Wodzien, Fall Sports Supervisor
- Katherine King, Chess Sponsor
- Joe Veronese, assignment change to Systems Specialist (from Technology Support Specialist), effective August 28, 2018

She recommended accepting the resignation letter from Mike Lovitsch, Assistant Girls' Basketball Coach, effective immediately.

She notified the Board of an FMLA request from Michael Werner for the birth of a child, from November 27, 2018 – February 1, 2019.

** A motion was made by Mr. LaRoche, second by Mr. Loris to approve the personnel recommendations as presented.

Votes were taken by roll call. Votes were cast as follows:

Aye: Yanik, Hill, Mark, LaRoche, Loris

Nay: None

Absent: Michniewicz, Jared

Motion – **Passed**

Principal's Report

Mr. Schmidt presented his monthly report which included information on Safety Planning, Back to School Night, Feeder School Principal Articulation, and Summer Operational and Systems Improvements Updates (Substitute Requests, Facilities Management, and Website).

BUSINESS AFFAIRS

Public Act 97-0256 (105 ILCS 5/10-20.47) Sec. 10-20.47

Mrs. Reich reported that this report must be submitted to ISBE on or before October 1 of each year after presentation to the Board at a regular meeting. It includes base salary and benefits of the district superintendent, all administrators, and teachers employed by the District.

2017/18 Compensation Over \$75,000 Report

Mrs. Reich said this report includes a total compensation package for each employee exceeding \$75,000 per year. This report is informational only and is required to be posted on our website within five days of passing the budget.

Administrative Salary/Benefits Report 2017/18

Mrs. Reich stated that on or before October 1st of each year, a school district must post an itemized salary compensation report on their website for every employee that holds an administrative license and works in that capacity. This report must also be presented to the Board of Education and filed with the Regional Superintendent of Schools.

Dental and Voluntary Life Insurance Plan Recommendation

Mrs. Reich indicated that our employee dental program is handled by Humana and the Insurance Committee has been looking at other options that are available with different companies. The committee recommends a move to Guardian Dental. She also noted that we have been looking for a voluntary life insurance plan for employees, but most companies have a minimum enrollment requirement. Guardian offers a voluntary life insurance plan also and will waive the minimum enrollment requirement. She recommended approval of the Guardian Dental and Voluntary Life Insurance Plan, to be effective November 1, 2018.

** A motion was made by Mr. Mark, second by Mr. Yanik to approve Guardian Dental and Voluntary Life Insurance Plan, to be effective November 1, 2018 as presented.

Votes were taken by roll call. Votes were cast as follows:

Aye: Hill, Mark, LaRoche, Loris, Yanik

Nay: None

Absent: Michniewicz, Jared

Motion – **Passed**

Facilities Update

Mrs. Reich informed the Board that the punch list is being completed.

- Main entrance-plaster is complete but the camera needs to be installed
- Band Room- speaker clock
- Locker Room-spacer panels on lockers and bolt benches down

We have received a letter of authorization for 2019 summer work from Cannon Design. Schematic designs will go to the Site and Facility Committee in October for:

- Renovation of computer labs
- Restroom renovations
- Roof over psychology/sociology classrooms requires a bid
- ADA bathrooms in blockhouse

Designs will be brought to October Board of Education meeting for approval with bids anticipated to go out in January 2019.

OTHER BUSINESS

Dr. Sefcik said the Gala invitations have been mailed and should be received soon.

Dr. Sefcik provided a handout that shows where Grant's 2018 seniors went for college.

CLOSED SESSION

There were no items for closed session.

ADJOURN

** At 8:10 p.m. a motion was made by Mr. LaRoche, second by Mr. Loris to adjourn the meeting.

Steve Hill, President

Ken Mark, Secretary Pro Tem

Grant Community High School District 124
AP Invoice Listing Report
October 18, 2018

Total Invoices:	483	\$1,417,984.02
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FD	SOURCE	2018-19	September 2018-19	2018-19	2018-19	2018-19
		ANNUAL BUDGET	MONTHLY ACTIVITY	FYTD ACTIVITY	BALANCE	FYTD %
10	EDUCATION FUND					
10	REVENUE FROM LOCAL SOURCES	16,689,688.00	5,861,903.86	7,172,769.80	9,516,918.20	42.98
10	FLOW THROUGH	0.00	0.00	0.00	0.00	0.00
10	STATE SOURCES	14,825,429.00	51,085.47	497,256.23	14,328,172.77	3.35
10	FEDERAL SOURCES	1,008,949.00	22,009.56	229,151.60	779,797.40	22.71
10	TRANSFERS	0.00	0.00	0.00	0.00	0.00
10	EDUCATION FUND	32,524,066.00	5,934,998.89	7,899,177.63	24,624,888.37	24.29
20	OPERATIONS & MAINTENANCE FUND					
20	REVENUE FROM LOCAL SOURCES	4,187,035.00	1,568,927.66	1,849,324.87	2,337,710.13	44.17
20	STATE SOURCES	1,000,000.00	397,248.52	397,248.52	602,751.48	39.72
20	TRANSFERS	0.00	0.00	0.00	0.00	0.00
20	OPERATIONS & MAINTENANCE F	5,187,035.00	1,966,176.18	2,246,573.39	2,940,461.61	43.31
30	DEBT SERVICE FUND					
30	REVENUE FROM LOCAL SOURCES	1,000.00	0.00	341.76	658.24	34.18
30	TRANSFERS	0.00	0.00	0.00	0.00	0.00
30	DEBT SERVICE FUND	1,000.00	0.00	341.76	658.24	34.18
40	TRANSPORTATION FUND					
40	REVENUE FROM LOCAL SOURCES	269,178.00	97,270.37	123,533.02	145,644.98	45.89
40	STATE SOURCES	1,050,000.00	315,940.03	315,940.03	734,059.97	30.09
40	TRANSFERS	600,000.00	0.00	0.00	600,000.00	0.00
40	TRANSPORTATION FUND	1,919,178.00	413,210.40	439,473.05	1,479,704.95	22.90
50	I.M.R.F./SOCIAL SECURITY FUND					
50	REVENUE FROM LOCAL SOURCES	790,209.00	290,726.28	338,523.73	451,685.27	42.84
50	I.M.R.F./SOCIAL SECURITY F	790,209.00	290,726.28	338,523.73	451,685.27	42.84
60	CAPITAL PROJECTS FUND					
60	REVENUE FROM LOCAL SOURCES	0.00	0.00	0.00	0.00	0.00
60	TRANSFERS	4,500,000.00	0.00	0.00	4,500,000.00	0.00
60	CAPITAL PROJECTS FUND	4,500,000.00	0.00	0.00	4,500,000.00	0.00
70	WORKING CASH FUND					
70	REVENUE FROM LOCAL SOURCES	398,532.00	143,937.37	176,253.11	222,278.89	44.23
70	WORKING CASH FUND	398,532.00	143,937.37	176,253.11	222,278.89	44.23
Grand Revenue Totals		45,320,020.00	8,749,049.12	11,100,342.67	34,219,677.33	24.49

FD	OBJ	OBJ	2018-19 ANNUAL BUDGET	September 2018-19 MONTHLY ACTIVITY	2018-19 FYTD ACTIVITY	2018-19 BALANCE	2018-19 FY %
10		EDUCATION FUND					
10	1---	SALARIES	13,648,339.00	1,109,552.78	3,230,011.92	10,418,327.08	23.67
10	2---	BENEFITS	2,988,145.00	245,194.09	712,205.73	2,275,939.27	23.83
10	3---	PURCHASED SERVICES	2,246,724.00	163,340.89	609,088.30	1,636,461.70	27.11
10	4---	SUPPLIES	1,603,126.00	187,164.18	616,555.71	934,819.45	38.46
10	5---	CAPITAL OUTLAY	314,184.00	38,363.04	134,423.82	111,048.70	42.79
10	6---	OTHER OBJECTS	2,510,350.00	143,537.82	923,402.16	1,586,762.89	36.78
10	7---	NON-CAP EQUIPMENT	1,500,000.00	0.00	0.00	1,500,000.00	0.00
10	8---	TUITION	0.00	0.00	0.00	0.00	0.00
10	----	EDUCATION FUND	24,810,868.00	1,887,152.80	6,225,687.64	18,463,359.09	25.09
20		OPERATIONS & MAINTENANCE FUND					
20	1---	SALARIES	1,116,798.00	85,240.37	252,097.49	864,700.51	22.57
20	2---	BENEFITS	204,336.00	16,668.50	50,005.50	154,330.50	24.47
20	3---	PURCHASED SERVICES	954,300.00	86,989.94	143,558.50	772,401.06	15.04
20	4---	SUPPLIES	930,856.00	67,843.97	148,388.74	773,908.36	15.94
20	5---	CAPITAL OUTLAY	350,000.00	549.99	132,789.95	209,473.65	37.94
20	6---	OTHER OBJECTS	500.00	0.00	0.00	500.00	0.00
20	7---	NON-CAP EQUIPMENT	3,000,000.00	0.00	0.00	3,000,000.00	0.00
20	----	OPERATIONS & MAINTENANCE FUND	6,556,790.00	257,292.77	726,840.18	5,775,314.08	11.09
30		DEBT SERVICE FUND					
30	6---	OTHER OBJECTS	2,000.00	0.00	0.00	2,000.00	0.00
30	----	DEBT SERVICE FUND	2,000.00	0.00	0.00	2,000.00	0.00
40		TRANSPORTATION FUND					
40	1---	SALARIES	520,000.00	52,264.65	133,891.64	386,108.36	25.75
40	2---	BENEFITS	125,028.00	10,418.56	31,255.68	93,772.32	25.00
40	3---	PURCHASED SERVICES	1,148,700.00	17,764.38	407,332.27	741,367.73	35.46
40	4---	SUPPLIES	80,300.00	444.69	5,904.76	74,395.24	7.35
40	5---	CAPITAL OUTLAY	1,000.00	0.00	0.00	1,000.00	0.00
40	6---	OTHER OBJECTS	1,000.00	0.00	0.00	1,000.00	0.00
40	7---	NON-CAP EQUIPMENT	0.00	0.00	0.00	0.00	0.00
40	----	TRANSPORTATION FUND	1,876,028.00	80,892.28	578,384.35	1,297,643.65	30.83
50		I.M.R.F./SOCIAL SECURITY FUND					
50	2---	BENEFITS	790,209.00	62,719.64	209,027.15	581,181.85	26.45
50	----	I.M.R.F./SOCIAL SECURITY FUND	790,209.00	62,719.64	209,027.15	581,181.85	26.45
60		CAPITAL PROJECTS FUND					
60	5---	CAPITAL OUTLAY	4,500,432.00	862,250.95	3,580,301.81	920,130.19	79.55
60	7---	NON-CAP EQUIPMENT	0.00	0.00	0.00	0.00	0.00
60	----	CAPITAL PROJECTS FUND	4,500,432.00	862,250.95	3,580,301.81	920,130.19	79.55

FD	OBJ	OBJ	2018-19 ANNUAL BUDGET	2018-19 September MONTHLY ACTIVITY	2018-19 FYTD ACTIVITY	2018-19 BALANCE	2018-19 FY %
70		WORKING CASH FUND					
70	6---	OTHER OBJECTS	600,000.00	0.00	0.00	600,000.00	0.00
70	7---	NON-CAP EQUIPMENT	0.00	0.00	0.00	0.00	0.00
70	----	WORKING CASH FUND	600,000.00	0.00	0.00	600,000.00	0.00
Grand Expense Totals			39,136,327.00	3,150,308.44	11,320,241.13	27,639,628.86	28.93

Number of Accounts: 1056

***** End of report *****

GRANT COMMUNITY HIGH SCHOOL DISTRICT 124
INVESTMENT SCHEDULE AS OF SEPTEMBER 30, 2018
PMA FINANCIAL NETWORK, INC.

10687-101													
Trans. No.	Date Placed	Date Matures	Type	Location	Cost Basis	Yield	EDUC	BLDG	B & I	TRANS	IMRF/FICA	WORK CSH	INT. EST.
232170	09/29/16	10/01/18	CD	First National Bank	245,100.00	0.98	245,100.00						4,832.22
245324	09/08/17	10/04/18	CD	TBK Bank, SSB/The Na	246,500.00	1.30	246,500.00						3,432.77
245323	09/08/17	10/04/18	CD	Drake Bank	246,600.00	1.25	246,600.00						3,308.68
38569	10/05/16	10/05/18	DTC	Capital One, NA	248,000.00	1.15	248,000.00						1,426.00
38570	10/05/16	10/05/18	DTC	Capital One, NA	248,000.00	1.15	248,000.00						1,426.00
36249	10/07/15	10/09/18	CD	American Express Centu	247,690.07	1.60	247,690.07						690.07
38568	10/06/16	10/09/18	DTC	Ally Bank	248,000.00	1.15	148,000.00			100,000.00			1,426.00
36250	10/14/15	10/15/18	CD	Keybank NA	249,452.75	1.15	100,000.00			100,000.00	49,452.75		1,452.75
245850	09/14/17	10/29/18	CD	Capital Community Bank	246,300.00	1.33	246,300.00						3,682.93
245851	09/14/17	10/29/18	CD	Prudential Savings Bank	246,500.00	1.25	246,500.00						3,461.13
246534	09/28/17	11/14/18	CD	Third Coast Bank, SSB	246,300.00	1.31	246,300.00						3,644.80
246535	09/28/17	11/14/18	CD	First Capital Bank	246,300.00	1.30	246,300.00						3,614.20
248547	11/15/17	11/15/18	CD	Bank of the Ozarks	243,200.00	1.44	243,200.00						3,491.17
248548	11/15/17	11/15/18	CD	Affiliated Bank	243,300.00	1.43	243,300.00						3,479.19
252552	04/05/18	11/16/18	CD	Citibank, NA	900,000.00	1.88	900,000.00						10,435.68
239325	05/26/17	11/21/18	CD	Village Bank & Trust	245,300.00	1.25	245,300.00						4,569.98
239326	05/26/17	11/21/18	CD	Leke Forest B&TC	245,300.00	1.25	245,300.00						4,569.98
239327	05/26/17	11/21/18	CD	Wheaton Bank & Trust	245,300.00	1.25	245,300.00						4,569.98
239328	05/26/17	11/21/18	CD	Old Plank Trail Commun	245,300.00	1.25	245,300.00						4,569.98
239407	05/30/17	11/26/18	CD	State Bank of the Lakes	245,300.00	1.26	150,000.00			95,300.00			4,615.01
240028	06/08/17	12/05/18	CD	Mainstreet Bank	240,900.00	1.27	240,900.00						4,544.86
240029	06/08/17	12/05/18	CD	First Internet Bank of Ind	240,900.00	1.27	240,900.00						4,535.71
241269	06/16/17	12/12/18	CD	United Bank	245,300.00	1.25	245,300.00						4,584.60
252551	04/05/18	12/20/18	CD	Citibank, NA	400,000.00	1.90	100,000.00					300,000.00	5,394.04
253126	04/27/18	12/20/18	CD	BankUnited NA	700,000.00	2.02			200,000.00	400,000.00		100,000.00	9,195.16
39846	06/22/17	12/21/18	DTC	Synovus Bank	248,183.17	1.45	100,061.07	148,122.10					3,598.66
241913	06/29/17	12/26/18	CD	Industrial & Commercial	244,900.00	1.36	244,900.00						4,985.06
249810	01/03/18	01/03/19	CD	Quontic Bank, FSB	245,900.00	1.64	245,900.00						4,033.99
253125	04/27/18	01/14/19	CD	BankUnited NA	1,253,800.00	2.08	1,153,800.00	100,000.00					18,731.48
253124	04/27/18	01/14/19	CD	Bank Leumi USA	246,200.00	2.09	246,200.00						3,693.54
254985	06/07/18	01/29/19	CD	Citibank, NA	500,000.00	2.08		500,000.00					6,737.32
255594	06/14/18	02/14/19	CD	Bank of Ruston	246,500.00	2.11		246,500.00					3,491.18
255593	06/14/18	02/22/19	CD	Citibank, NA	1,400,000.00	2.11	1,183,700.00	16,300.00			100,000.00	100,000.00	20,486.15
245322	09/08/17	03/06/19	CD	Farmers & Merchants U	244,800.00	1.39	244,800.00						5,080.58
254984	06/07/18	03/14/19	CD	Town Bank - Wintrust	245,900.00	2.16		245,900.00					4,074.53
254983	06/07/18	03/14/19	CD	St. Charles B&T - Wintru	245,900.00	2.16	41,800.00	4,100.00			100,000.00	100,000.00	4,074.53
40610	09/15/17	03/15/19	DTC	Brookline Bank	249,368.53	1.35	50,000.00	50,000.00		50,000.00	50,000.00	49,368.53	3,366.48
254982	06/07/18	03/21/19	CD	Bank 7	200,000.00	2.16	200,000.00						3,398.39
254981	06/07/18	03/21/19	CD	Barrington B&T - Wintru	245,800.00	2.16	245,800.00						4,174.70
254980	06/07/18	03/21/19	CD	Northshore Comm B&TC	245,800.00	2.16	245,800.00						4,174.70
254979	06/07/18	03/21/19	CD	Rockford B&TC	216,800.00	2.16	216,800.00						3,682.16
254978	06/07/18	03/21/19	CD	Scaumburg B&TC - Win	245,800.00	2.16	245,800.00						4,174.70
254977	06/07/18	03/21/19	CD	Crystal Lake B&TC - Win	245,800.00	2.16	245,800.00						4,174.70
246532	09/28/17	03/27/19	CD	First State Bank Nebras	244,700.00	1.42	244,700.00						5,173.70
246533	09/28/17	03/27/19	CD	Mound City Bank	244,800.00	1.39	244,800.00						5,089.92
245848	09/14/17	04/12/19	CD	Broadway Federal Bank	244,900.00	1.31	244,900.00						5,035.52
245849	09/14/17	04/12/19	CD	Western Alliance Bank J	245,000.00	1.26	245,000.00						4,870.80
256871	06/28/18	04/22/19	CD	West Pointe Bank	245,600.00	2.17	245,600.00						4,356.24
256870	06/28/18	04/22/19	CD	Hinsdale B&T - Wintrust	245,600.00	2.17	245,600.00						4,351.23
259414	08/16/18	04/22/19	CD	Franklin Synergy Bank	200,000.00	2.17				200,000.00			2,960.72
256869	06/28/18	04/29/19	CD	Libertyville B&T - Wintru	245,400.00	2.19	245,400.00						4,490.83
256868	06/28/18	04/29/19	CD	Citizens State Bnk of La	209,300.00	2.18	209,300.00						3,812.71
256867	06/28/18	04/29/19	CD	Unify Bank	245,300.00	2.23	245,300.00						4,576.11
248546	11/15/17	05/14/19	CD	Bank of Kremlin	244,200.00	1.55	244,200.00						5,651.73
41105	11/21/17	05/21/19	DTC	Plains State Bank	249,368.10	1.50	249,368.10						7,477.00
239323	05/26/17	05/28/19	CD	North American Banking	243,000.00	1.39	243,000.00						6,786.09
239324	05/26/17	05/28/19	CD	Northbrook B&TC	243,200.00	1.35	243,200.00						6,584.39

**GRANT COMMUNITY HIGH SCHOOL DISTRICT 124
INVESTMENT SCHEDULE AS OF SEPTEMBER 30, 2018
PMA FINANCIAL NETWORK, INC.**

Trans. No.	Date Placed	Date Matures	Type	Location	Cost Basis	Yield	EDUC	BLDG	B & I	TRANS	IMRF/FICA	WORK CSH	INT. EST.
254976	06/07/18	06/07/19	CD	Peoples Bank	244,500.00	2.24	244,500.00						5,482.92
254975	06/07/18	06/07/19	CD	Mission National Bank	244,500.00	2.25	244,500.00						5,493.92
254974	06/07/18	06/07/19	CD	Cornerstone Bank	244,400.00	2.25	244,400.00						5,494.11
240025	06/08/17	06/10/19	CD	Business Bank of St. Louis	243,200.00	1.36	243,200.00						6,658.38
240026	06/08/17	06/10/19	CD	Natl Bank of St. Anne	243,800.00	1.24	243,800.00						6,075.03
240027	06/08/17	06/10/19	CD	Beverly Bank & Trust Co	243,200.00	1.35		243,200.00					6,584.39
241268	06/16/17	06/17/19	CD	United Community Bank	243,000.00	1.39	243,000.00						6,776.82
39747	06/28/17	06/28/19	DTC	F&M Bank	249,245.15	1.50	249,245.15						7,477.35
39875	06/30/17	06/28/19	DTC	First Bank	249,488.73	1.55	249,488.73						7,734.15
259413	08/16/18	07/12/19	CD	Servisfirst Bank	244,700.00	2.32	244,700.00						5,141.52
259412	08/16/18	07/12/19	CD	Newbank, NA	144,000.00	2.31	44,000.00	100,000.00					3,010.69
259411	08/16/18	07/12/19	CD	Landmark Community Bank	211,300.00	2.31	211,300.00						4,417.77
41407	01/18/18	07/18/19	DTC	Safra National Bank	247,290.30	1.82	147,290.30			50,000.00	50,000.00		4,537.08
41405	01/19/18	07/19/19	DTC	Volunteer State Bank	249,293.74	1.82	249,293.74						4,537.15
256866	06/28/18	07/19/19	CD	Chemical Bank/Talmer E	243,900.00	2.32	243,900.00						5,984.26
256865	06/28/18	07/19/19	CD	Citizens State Bank Mar	243,900.00	2.30	243,900.00						5,932.49
256864	06/28/18	07/19/19	CD	Merrick Bank	243,900.00	2.31	243,900.00						5,958.25
260642	09/06/18	07/29/19	CD	Associated Bank, NA	240,000.00	2.32				240,000.00			4,973.07
260643	09/06/18	07/29/19	CD	Associated Bank, NA-C	754,900.00	2.32	244,900.00	500,000.00		10,000.00			15,642.36
260638	09/06/18	08/14/19	CD	Bank of China	244,400.00	2.37	244,400.00						5,429.84
260639	09/06/18	08/14/19	CD	First Community Bank/F	244,400.00	2.37	244,400.00						5,433.02
260640	09/06/18	08/14/19	CD	Newbank, NA	99,000.00	2.37	99,000.00						2,200.77
260641	09/06/18	08/14/19	CD	BMO Harris Bank, N.A.	1,812,200.00	2.37	1,812,200.00						40,259.74
259410	08/16/18	08/29/19	CD	Bank of Versailles	100,000.00	2.31	100,000.00						2,392.28
259409	08/16/18	08/29/19	CD	CFG Community Bank	200,000.00	2.39						200,000.00	4,955.43
40613	09/12/17	09/12/19	DTC	American Express Bank	247,000.00	1.75	200,000.00					47,000.00	8,645.00
40611	09/13/17	09/13/19	DTC	Goldman Sachs Bank	247,241.84	1.70				100,000.00	100,000.00	47,241.84	8,406.22
40612	09/13/17	09/13/19	DTC	Discover Bank	247,000.00	1.75	247,000.00						8,645.00
261095	09/13/18	09/13/19	CD	Leighton State Bank	244,000.00	2.44	244,000.00						5,953.60
261094	09/13/18	09/13/19	CD	First Bank of Ohio	244,000.00	2.44	244,000.00						5,953.60
246531	09/28/17	09/30/19	CD	American NB - Fox Cities	242,600.00	1.47	242,600.00						7,140.25
41103	11/22/17	11/22/19	DTC	Morgan Stanley Private F	247,000.00	1.75	247,000.00						8,645.00
41102	11/22/17	11/22/19	DTC	Morgan Stanley Private F	247,000.00	1.80	247,000.00						8,770.00
254973	06/07/18	12/04/19	CD	Financial Federal Bank	241,000.00	2.40	241,000.00						8,636.39
42515	08/20/18	12/20/19	DTC	TCF National Bank	246,144.17	2.46	246,144.17						6,153.60
256863	06/28/18	12/26/19	CD	Providence Bank & Trust	240,700.00	2.48	240,700.00						8,951.94
42479	06/27/18	12/27/19	DTC	Pinnacle Bank TN	249,183.27	2.50	249,183.27						6,229.00
41406	01/12/18	01/13/20	DTC	Stearns Bank, NA	249,097.81	1.88	149,097.81			100,000.00			4,683.04
260636	09/06/18	03/04/20	CD	First Community Bank	232,000.00	2.48	232,000.00						8,596.60
260637	09/06/18	03/04/20	CD	Security Bank	240,700.00	2.48	240,700.00						8,913.58
260635	09/06/18	03/06/20	CD	EagleBank	240,600.00	2.53	240,600.00						9,119.25
261093	09/13/18	03/11/20	CD	Capital Bank, NA	240,600.00	2.60	240,600.00						9,342.31
42835	09/14/18	03/16/20	DTC	Comerity Capital Bank	249,183.60	2.55						249,183.60	11,437.52
254972	06/07/18	06/08/20	CD	Community State Bank -	237,500.00	2.50	237,500.00						11,909.08
255592	06/14/18	06/15/20	CD	American Plus Bank, N/A	237,200.00	2.55		237,200.00					12,122.05
42476	06/15/18	06/15/20	DTC	BMW Bank North America	246,000.00	2.75	246,000.00						6,765.00
256862	06/28/18	06/29/20	CD	Foresight Bank	237,500.00	2.49	237,500.00						11,862.75
261092	09/13/18	09/14/20	CD	Sonabank	237,200.00	2.68	237,200.00						12,752.36
261091	09/13/18	09/14/20	CD	KS State Bank/Kansas S	237,100.00	2.68	34,200.00			200,000.00	2,900.00		12,854.69
42834	09/14/18	09/14/20	DTC	UBS Bank USA	249,242.33	2.80	249,242.33						16,749.08
42836	09/14/18	09/14/20	DTC	Bank of Hope	249,484.91	2.80	249,484.91						16,765.39
42905	09/26/18	03/26/20	DTC	Southern First Bank, NA	249,146.28	2.56		249,146.28					11,480.66
33306	09/27/18	05/14/19	CD	CIBC Bank USA/Private	246,500.00	2.23	246,500.00						3,448.99
24045	09/27/18	05/14/19	CD	Pacific Western Bank	246,500.00	2.23	246,500.00						3,448.99
34383	09/27/18	05/14/19	CD	Texas Capital Bank	246,500.00	2.23	246,500.00						3,449.19
14065	09/27/18	03/26/19	FDIC	Pinnacle Bank, GA	247,200.00	2.26				247,200.00			2,755.10

**GRANT COMMUNITY HIGH SCHOOL DISTRICT 124
INVESTMENT SCHEDULE AS OF SEPTEMBER 30, 2018
PMA FINANCIAL NETWORK, INC.**

10687-101													
Trans.	Date	Date											
No.	Placed	Matures	Type	Location	Cost Basis	Yield	EDUC	BLDG	B & I	TRANS	IMRF/FICA	WORK CSH	INT. EST.
				Subtotal Investments	32,817,304.75		26,439,189.65	2,640,468.38	200,000.00	1,892,500.00	452,352.75	1,192,793.97	
		09/30/18	MMA	ISDLAF	4,344,524.71		3,501,166.17	262,809.55	53,880.56	220,193.21	222,165.78	84,309.44	
		09/30/18	MMA	ISDMAX	2,202,064.10		538,142.30	(0.00)	0.00	0.00	0.00	1,663,921.80	
				Total	39,363,893.56		30,478,498.12	2,903,277.93	253,880.56	2,112,693.21	674,518.53	2,941,025.21	

GRANT COMM. HIGH SCHOOL DISTRICT #124 PROPERTY TAX DISTRIBUTION 2018

E.A.V. 816,200,173

TOTAL EXTENSION 20,594,754.55

RATES	1.853	0.502	0.031	0.043	0.043	0.045	0.000	0.007		
% OF TOTAL DISTRIBUTION	73.42%	19.91%	1.22%	1.70%	1.70%	1.77%	0.00%	0.28%		
DATE	AMOUNT	%	EDUCATION	O & M	TRANS.	IMRF	FICA	W.C.	B & I	SEDOL
05/04/18	754,669.65	3.66%	554,087.82	150,236.58	9,215.46	12,822.44	12,822.44	13,372.16	0.00	2,112.75
05/17/18	317,371.97	1.54%	233,018.44	63,181.13	3,875.51	5,392.40	5,392.40	5,623.59	0.00	888.50
06/07/18	6,645,935.76	32.27%	4,879,528.52	1,323,045.99	81,155.15	112,919.76	112,919.76	117,760.83	0.00	18,605.74
06/14/18	1,607,429.21	7.81%	1,180,194.48	320,000.50	19,628.71	27,311.51	27,311.51	28,482.40	0.00	4,500.10
06/28/18	1,279,024.30	6.21%	939,075.52	254,622.98	15,618.48	21,731.65	21,731.65	22,663.32	0.00	3,580.71
07/19/18	180,578.70	0.88%	132,583.12	35,948.88	2,205.09	3,068.18	3,068.18	3,199.71	0.00	505.54
08/16/18	1,105,985.14	5.37%	812,028.02	220,175.05	13,505.46	18,791.57	18,791.57	19,597.20	0.00	3,096.28
09/06/18	4,581,892.42	22.25%	3,364,082.28	912,144.60	55,950.61	77,850.01	77,850.01	81,187.58	0.00	12,827.31
09/13/18	1,734,215.92	8.42%	1,273,282.85	345,240.69	21,176.94	29,465.71	29,465.71	30,728.96	0.00	4,855.05
09/27/18	1,564,146.63	7.59%	1,148,415.87	311,383.98	19,100.18	26,576.10	26,576.10	27,715.47	0.00	4,378.93
10/18/18		0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11/08/18		0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11/29/18		0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Special		0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest		0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTALS (without int.)	19,771,249.70	96.0%	14,516,296.93	3,935,980.37	241,431.58	335,929.33	335,929.33	350,331.23	0.00	55,350.92

Consent Agenda

Quarterly list of authorized depositories, investment managers, dealers and brokers**

In accordance with the District Investment Policy, I am providing you with a list of authorized depositories, investment managers, dealers and brokers. The following institutions have on file with the District an audited financial statement, a registration certificate with the NASD and a published credit rating when applicable. This list must be reviewed and approved by the Board quarterly.

GRANT COMMUNITY HIGH SCHOOL LIST OF AUTHORIZED DEPOSITORIES, INVESTMENT MANAGERS, DEALERS & BROKERS

1. Illinois School District Liquid Asset Fund Plus
PMA Financial Network, Inc./ PMA Securities, Inc.
495 North Commons Drive, Suite 104
Aurora, Illinois 60504
2. PMA Financial Network, Inc. / PMA Securities, Inc.
495 North Commons Drive, Suite 104
Aurora, Illinois 60504
3. Harris Bank
1310 South Route 12
Fox Lake, Illinois 60020

**SUPERINTENDENT'S REPORT
BOARD OF EDUCATION MEETING
OCTOBER 18, 2018**

V. SUPERINTENDENT'S REPORT

A. Student Recognition

Henry Kusiak will be in attendance to be recognized for his selection as October Student of the Month.

Francis Fabian will be in attendance to be recognized as a *Commended Student* in the 2019 National Merit Scholarship Program.

B. Requirements for Graduation**

Computer Applications/Consumer Education (Com/Con) has been a graduation requirement to fulfill a State of Illinois Consumer Education curriculum requirement (105 ILCS 5/27-12.1). Beginning in the 2019/20 school year, we are recommending students may meet the Consumer Education requirement through any one of the following courses:

- Computer Applications/Consumer Education
- Economics
- AP Macroeconomics
- Life Resource Management
- Personal Finance

This will provide students choice in fulfilling this State requirement and provide more flexibility for the scheduling of courses. Recommend changing the requirements for graduation as presented.

C. Curriculum Changes for 2019/20**

I am presenting to you a number of curriculum changes for 2019/20. I have grouped them with like proposals and plan to review each in detail at the meeting. They are as follows:

Band

Course Revisions:

- Concert Band-Percussion (title change and revision from Symphonic Band-Percussion/Winds)

- Concert Band-Winds (title change and revision from Symphonic Band-Percussion/Winds)
- Wind Ensemble (title change and revision from Honors Band)

New Course:

- Symphonic Band

Explanation

- Curricular changes are being recommend to transition to skills-based classes to meet student needs. Skills-based classes will provide an opportunity for students to learn and perform with peers with similar instrumental skills and experience. Three of the ensembles will be performing ensembles, two of which will be auditioned for.

Choir

Courses Deletion:

- Mixed Chorus

Course Revisions:

- Bass Choir (title change only)
- Concert Choir
- Honors Choir
- Treble Choir

New Course:

- Advanced Treble Choir

Explanation

- Enrollment in the choir program is anticipated to reach 120 students next year. This increase in enrollment, combined with evolving needs of students has prompted a number of requests for revisions to the structure of choir courses. The requests will result in expanded opportunities for students and provide appropriately sized ensembles for students to practice and perform.

Consumer Education

Courses:

- Advanced Microsoft Office
- AP Macroeconomics
- Computer Applications/Consumer Education (Com/Con)
- Economics
- Life Resource Management
- Personal Finance

- Website Design I

Proposed Changes:

- Graduation requirements modified to change Com/Con from a requirement to an elective. Com/Con will now be one of five courses that may fulfill the Consumer Education requirement for students, allowing students greater scheduling options.
- Multiple courses have been modified to remove Com/Con as a prerequisite.
- Course descriptions have been modified for the five courses eligible to fulfill the Consumer Education requirement.

Explanation

- Expanding the number of courses that may fulfill the Consumer Education requirement provides greater scheduling opportunities for our students.

Foreign Language

Deleted Course:

- Spanish IV

New Course:

- Honors Spanish IV

Explanation

- Honors Spanish IV offers a high level capstone to the Spanish curriculum for students completing four years of Spanish, beginning with Spanish I. For students who are placed into Spanish II, changing the designation for the course aims to offer a consistent path at the Honors level. This will allow students who placed into Honors Spanish III an honors option in their third year if they choose not to pursue AP.

New Courses

New Courses:

- Bulldog Seminar
- PLTW Introduction to Engineering and Design
- Tech Support Internship (TSI)

Explanation:

- Goal to expand curricular opportunities for students and provide valuable 21st Century thinking and learning skills.

Workshops

Courses:

- Math Workshop
- Reading Workshop

Proposed Changes:

- Modify workshops to reflect semester in length/.5 credit and grading to pass/fail

Explanation

- Our interventions measure student growth in a variety of outlets, such as testing, segment completion, and mastery of skills. Since the students have varying levels of abilities and needs, it is difficult to assign an overall grade that highlights this growth. Rather, a pass/fail grade demonstrates student's mastery of skills at his or her ability level.

Recommend approval of the course changes as presented.

D. Empower / Teaching & Learning Committee Discussions

Please find the September issue of *Empower* in your packets. This edition explores the concept of truthful grading. While these conversations had already been occurring, we were moved to further explore grading practices after the presentation of Dr. Bob Eaker on our August 9th institute day. He asked us to think about grading practices that may hinder student learning and contribute to a lack of success. The Teaching & Learning Committee is currently focused on studying the averaging of grades, homework, redo/retakes, and the use of zeroes in grading practices. These are powerful conversations and we look forward to discussing ideas further with Dr. Eaker on our October 24th late start.

E. Attendance Week Recognition

I am happy to share we took first place among high schools for the Regional Office of Education Annual Attendance Week Competition 2018. Our attendance rate was 98.63% for the week of September 10-14. Through the direction and support of PBIS, faculty and staff have communicated well and often how important it is to be at school every day and part of Keeping it R.E.D. We are very proud of students for their attendance that week, as well as their efforts to be at school every day.

F. Illinois Report Card

School Report Cards are due to be released on October 31. As the Report Card format continues to evolve, I wanted to keep you informed of the indicators that will be included for 2018. Our score will be based on a combination of academic performance and growth measures (75%) and other indicators of school quality and student success (25%). I've included details for those measures, along with information on the school designations. Designations will be assigned based on an overall score of all indicators, while taking into consideration performance of individual student groups (subgroups).

G. Calendar 2019/20 – Draft Only

A draft of the 2019/20 calendar is provided for your review. The ISBE calendar is currently under revision and unavailable to modify, so we are providing in the district format only. This calendar does follow the Lake County Regional Office of Education recommendation for both winter and spring break holidays. A copy of our draft calendar has been provided to all of our feeder districts. The final calendar will be presented for your review and approval in November.

H. 2018 IASB Resolutions Committee Report

Included in your packet is a Resolutions Committee Report that will be discussed at the Joint Conference IASB Delegate Assembly. The meeting will take place on Saturday, November 17th at 10:30 a.m. Please let me know if you identify any resolutions that you would like to discuss as a group at our November Board meeting, prior to the Delegate Assembly.

I. Homecoming – 2019/20 BOE Date Change**

Homecoming 2019 has been set for Friday, September 13. Homecoming activities will occur throughout the week. As we formally induct our Hall of Fame candidates during homecoming week, I am requesting to change the date of our regular September meeting to Thursday, September 12.

J. Overnight Travel**

The varsity baseball team is requesting to travel to Marion, IL, from March 24 through March 28. There will be 2 baseball coaches chaperoning the estimated 25 student athletes. The majority of costs will be paid through activity funds, with some meal expenses the responsibility of students.

The varsity softball team is requesting to travel to Pigeon Forge, Tennessee, March 23 through March 27. There will be 3 softball coaches chaperoning the estimated 14 student athletes. The majority of costs will be paid through activity funds, with some meal expenses the responsibility of students.

The varsity wrestling team is requesting to travel to Rochester, Minnesota, January 3 through 5. There will be 4 wrestling coaches chaperoning the estimated 20-24 student athletes. Costs will be paid through a combination of fundraising and activity funds.

Recommend approval of the overnight travel as presented.

K. Winter Coaches**

Recommend approval of the winter coaching staff as presented.

L. Personnel**

Recommend the employment of the following individuals:

- Barry Sessoms, Technology Support Specialist, \$37,000, starting 10/11/2018
- Roberta Presny, Kitchen Utility, \$10/hr., starting 9/17/2018
- Justin Strebel, Assistant Academic Team Sponsor
- John Christian, Head Boys' Lacrosse Coach

Recommend accepting the resignation letters from:

- Melissa Ball, Food Services, effective October 5, 2018
- Maria Lopez, Food Services, effective October 12, 2018
- Josh Christian, Instructional Lacrosse Club Sponsor

Recommend approval of the FMLA Request from Stacy Petrovich, from October 31 through November 20.

M. Principal's Report

Mr. Schmidt will give his monthly Principal's Report.

Henry Kusiak

The Grant Community High School October Student of the Month is senior Henry Kusiak, son of Kevin and Kathy Kusiak of Round Lake.

Henry's academic achievements include Induction into the National Honor Society during his sophomore year, Honor Roll and Scholars' List, and has a 4.894 GPA. He was named as Academic All-Conference for Baseball and Basketball each year. He scored 1450 on his SAT and has taken 6 AP classes.

His extracurricular activities include Student Council and Future Business Leaders of America during his freshman year and Principal's Advisory Council in his sophomore and junior years. He has played baseball each year, serving as Captain of the Freshman Team, played varsity beginning sophomore year, and received many awards such as Captain's Award, All-Conference and All-Area Honorable Mention. He has also been on the Basketball Team, earning Defensive Player of the Year, Captain of Sophomore Team, and Captain of varsity team, named All-Conference and All-Area Honorable mention.

Henry's school and community involvement is vast; he has been a Math Lab Tutor and Big Dawg Mentor. He has volunteered for the Health and Wellness fair, book pickup, Pledge of Allegiance, 2017 Graduation, Camp Duncan 5K, Rotary Holiday Party, Feed My Starving Children, St. Bede's Christmas Tree Sale, Grant Concessions, and several baseball and basketball fundraisers.

In addition to all of his activities, Henry has worked at Bella's Bouncies and at Royal Melbourne Country Club. He attended iLead-Illinois Leadership Seminar and NLCC Leadership Conference, and was nominated for Boys State.

His plans for the future include attending the Air Force Academy in Colorado Springs, Colorado to major in Management or Biology and hopes to play baseball.



NATIONAL MERIT SCHOLARSHIP CORPORATION

1560 Sherman Avenue, Suite 200, Evanston, Illinois 60201-4897 (847) 866-5100

September 13, 2018

Dear Principal:

We are very pleased to notify you that each senior named on the enclosed list is a *Commended Student* in the 2019 National Merit® Scholarship Program. Commended Students are being recognized for the exceptional academic promise demonstrated by their outstanding performance on the qualifying test used for program entry. They will not, however, continue in the competition for National Merit Scholarships to be offered next spring.

Over 1.6 million students took the 2017 Preliminary SAT/National Merit Scholarship Qualifying Test (PSAT/NMSQT®) last October and entered the National Merit Scholarship Program, a nationwide competition for recognition and awards conducted by National Merit Scholarship Corporation (NMSC). In April, NMSC identified the 50,000 highest scorers and notified their high schools. Some 16,000 of those high performers were recently designated Semifinalists on a state representational basis. Their schools were notified a few weeks ago and NMSC released their names to news media on September 12. Only Semifinalists have an opportunity to continue in the Merit Scholarship® competition and advance to Finalist standing by meeting a number of additional requirements.

The other 34,000 high performers are now being named Commended Students based on a national Selection Index score of 212, applicable to all program participants without regard to state-by-state distribution. Participants who scored at or above the Commended Student Selection Index score, but below their state or selection unit's Semifinalist Selection Index score, are Commended Students. Although NMSC will not announce their names, we are enclosing a sample press release in the event you wish to provide the information to news media in your area.

A Letter of Commendation with a congratulatory message is enclosed for each Commended Student on your school's list. There is a place for your signature above the name of your school on the Letter of Commendation. **Please present the Letter of Commendation as soon as possible, since it is the student's only notification of this National Merit Scholarship Program honor.** If a Commended Student has transferred, please forward the Letter of Commendation to the principal of the school the student currently attends.

We have great respect for the important part that you and your professional staff play in the development of academically talented young people, and it is a genuine pleasure for NMSC to join you in honoring these able students. We look forward to the continued participation of your school's students in the annual National Merit Scholarship Program.

Sincerely,

Kimberly C. Greiner
Director of Scholarship Administration

Enclosures



NATIONAL MERIT SCHOLARSHIP CORPORATION

1560 Sherman Avenue, Suite 200, Evanston, Illinois 60201-4897 (847) 866-5100

GRANT COMMUNITY HIGH SCHOOL
285 E GRAND AVE
FOX LAKE IL 60020-1634

High School
Code
14/1945

Commended Students in the 2019 National Merit Program

Student Name

FRANCIS A FABIAN

Number of Students: 1

Requirements for Graduation

Students must successfully complete a minimum of 22 credits.

- English - 4 credits (8 semesters) – All English department courses receiving English credit are writing intensive courses.
- Mathematics - 3 credits (6 semesters) – Algebra and Geometry are required.
- Science - 2 credits (4 semesters)
- Social Studies - 2.5 credit (5 semesters)
 - World History – 1 credit (2 semesters)
 - U.S. History - 1 credit (2 semesters)
 - Government - .5 credit (1 semester)
- Physical Education - 3.5 credits (7 semesters)
- Health - .5 credit (1 semester)
- Driver Education - classroom phase (must pass minimum of 8 classes in the preceding 2 semesters)
- ~~Computer Applications/Consumer Education (Com/Con) – .5 credits (1 semester)~~
- Fulfill Consumer Education requirement from any one of the following courses: Com/Con, Economics, AP Macroeconomics, Life Resource Management or Personal Finance - .5 credits (1 semester)
- Required electives - 1 credit (2 semesters) from any of the following areas:
art, music, foreign language, business, technology education

Grant Community High School District 124

COURSE HIGHLIGHTS

Course Revisions:

- Concert Band-Percussion (title change and revision from Symphonic Band-Percussion/Winds)
- Concert Band-Winds (title change and revision from Symphonic Band-Percussion/Winds)
- Wind Ensemble (title change and revision from Honors Band)

New Course:

- Symphonic Band

Explanation

- Curricular changes are being recommend to transition to skills-based classes to meet student needs. Skills-based classes will provide an opportunity for students to learn and perform with peers with similar instrumental skills and experience. Three of the ensembles will be performing ensembles, two of which will be auditioned for.

Grant Community High School District 124

COURSE PROPOSAL

☒ COURSE REVISION

☒ TITLE CHANGE

TITLE: CONCERT BAND-PERCUSSION

DIVISION: MUSIC

(CHANGED FROM SYMPHONIC BAND-PERCUSSION/WINDS)

COURSE CREDIT: 1.0

GRADE LEVEL: 9-12

PREREQUISITE(S): DEPARTMENT APPROVAL

SUBMITTED BY: BLAIR SCHOELL

Curriculum Guide Description:

This course is designed for percussion students focusing on defining a fundamental skill set. The course emphasizes the refinement of performance techniques and interpretive skills while moderate levels of music of diverse styles and historical periods are learned and performed. Requirements include participation in all dress rehearsals and concerts that occur outside of the school day. This course can be repeated for elective credit.

Abstract of Proposal:

The Concert Band courses are non-auditioned ensembles designed for focusing of the fundamentals of music. Just like our current set-up, Winds students would meet separately from the percussion students in order to focus on the unique technical demands between the two sections. Students who do not want to practice outside of class would have the opportunity to join this group.

Primary Objectives:

- Explain the teacher-selected criteria used to select a varied repertoire to study based on an understanding of theoretical and structural characteristics of the music, technical skill of the individual or ensemble, and the purpose or context of the performance.
- Demonstrate or analyze using music recording skills, how compositional devices of musical works impact and inform performances.
- Demonstrate an understanding of context in a varied repertoire of music through performances.
- Perform contrasting pieces of music, demonstrating as well as explaining, how the music's intent is conveyed by their interpretations of elements of music and expressive qualities as developmentally appropriate.
- Develop and apply criteria to critique individual and small-group performances, create rehearsal strategies to address performance challenges, and refine performances.
- Demonstrate an understanding of the technical demands and an understanding of expressive qualities and intent of the music in performances of a varied repertoire.
- Apply teacher-provided and/or personally developed criteria to select music for a variety of purposes, justifying choices, citing knowledge of the music and specified purpose and context.

Process for Evaluation:

Same as our current practices in Symphonic Winds & Percussion.

Special Considerations:

The Concert Band will allow for the fundamental development of introductory skills for students. This course will help students develop necessary skill sets to audition for the Symphonic Band.

Budgetary considerations:

Personnel:	\$	0
Capital outlay (textbooks, supplies, etc.)	\$	0
Related Materials:	\$	0
Miscellaneous:	\$	0
TOTAL:	\$	0

Approved: _____	_____
Division Chairperson	Date
_____	_____
Principal	Date
_____	_____
Superintendent	Date

Grant Community High School District 124

COURSE PROPOSAL

☒ COURSE REVISION

☒ TITLE CHANGE

TITLE: CONCERT BAND-WINDS
(CHANGED FROM SYMPHONIC BAND-PERCUSSION/WINDS)

DIVISION: MUSIC

COURSE CREDIT: 1.0

GRADE LEVEL: 9-12

PREREQUISITE(S): DEPARTMENT APPROVAL

SUBMITTED BY: BLAIR SCHOELL

Curriculum Guide Description:

This course is designed for woodwind and brass students focusing on defining a fundamental skill set. The course emphasizes the refinement of performance techniques and interpretive skills while moderate levels of music of diverse styles and historical periods are learned and performed. Requirements include participation in all dress rehearsals and concerts that occur outside of the school day. This course can be repeated for elective credit.

Abstract of Proposal:

The Concert Band courses are non-auditioned ensembles designed for focusing of the fundamentals of music. Just like our current set-up, Winds students would meet separately from the percussion students in order to focus on the unique technical demands between the two sections. Students who do not want to practice outside of class would have the opportunity to join this group.

Primary Objectives:

- Explain the teacher-selected criteria used to select a varied repertoire to study based on an understanding of theoretical and structural characteristics of the music, technical skill of the individual or ensemble, and the purpose or context of the performance.
- Demonstrate or analyze using music recording skills, how compositional devices of musical works impact and inform performances.
- Demonstrate an understanding of context in a varied repertoire of music through performances.
- Perform contrasting pieces of music, demonstrating as well as explaining, how the music's intent is conveyed by their interpretations of elements of music and expressive qualities as developmentally appropriate.
- Develop and apply criteria to critique individual and small-group performances, create rehearsal strategies to address performance challenges, and refine performances.
- Demonstrate an understanding of the technical demands and an understanding of expressive qualities and intent of the music in performances of a varied repertoire.
- Apply teacher-provided and/or personally developed criteria to select music for a variety of purposes, justifying choices, citing knowledge of the music and specified purpose and context.

Process for Evaluation:

Same as our current practices in Symphonic Winds & Percussion.

Special Considerations:

The Concert Band will allow for the fundamental development of introductory skills for students. This course will help students develop necessary skill sets to audition for the Symphonic Band.

Budgetary considerations:

Personnel:	\$	0
Capital outlay (textbooks, supplies, etc.)	\$	0
Related Materials:	\$	0
Miscellaneous:	\$	0
TOTAL:	\$	0

Approved: _____

Division Chairperson	Date
_____	_____
Principal	Date
_____	_____
Superintendent	Date
_____	_____

Grant Community High School District 124

COURSE PROPOSAL

☒ NEW COURSE

TITLE: SYMPHONIC BAND

DIVISION: MUSIC

COURSE CREDIT: 1.0

GRADE LEVEL: 9-12

PREREQUISITE(S): DEPARTMENT APPROVAL

SUBMITTED BY: BLAIR SCHOELL

Curriculum guide description:

This course requires an audition and is designed for instrumentalists focusing on refining an advanced skill set. The continued refinement of performance techniques and interpretive skills is emphasized while advanced levels of music of diverse styles and historical periods are learned and performed. Requirements include participation in all dress rehearsals and concerts that occur outside of the school day. This course can be repeated for elective credit.

Abstract of Proposal:

Delete Beginning Band and replace with an auditioned intermediate ensemble (Symphonic Band) that will allow winds and percussion to rehearse together. Symphonic Band would be an auditioned ensemble that allows the winds and percussionists to rehearse together daily, allowing us to learn and perform more challenging band repertoire.

Primary Objectives:

- Develop and apply criteria to select a varied repertoire to study and perform based on an understanding of theoretical and structural characteristics and expressive challenges in the music, the technical skill of the individual, ensemble, and the purpose of the context of the performance.
- Document, demonstrate, and analyze using music recording skills, how compositional devices of musical works may impact and inform performances.
- Demonstrate how understanding the notated style, genre, and context of a varied repertoire of music influences performances.
- Perform contrasting pieces of music, demonstrating as well as explaining, how the music's intent is conveyed by their interpretations of elements of music and expressive qualities as developmentally appropriate.
- Develop and apply criteria to critique individual and small-group performances, create rehearsal strategies to address performance challenges, and refine performances.
- Demonstrate an understanding of the technical demands and an understanding of expressive qualities and intent of the music in performances of a varied repertoire.
- Apply teacher-provided and/or personally developed criteria to select music for a variety of purposes, justifying choices, citing knowledge of the music and specified purpose and context.

Process for Evaluation:

Same as our current practices in Symphonic Winds & Percussion.

Special Considerations:

We currently do not offer an intermediate ensemble. An intermediate ensemble will allow students the opportunity to advance their skill set and raise the performance level. This level will also allow for preparation for audition in the Honors Band. Auditions will be necessary for entrance into the Symphonic Band.

Budgetary considerations:

Personnel:	\$	0
Capital outlay (textbooks, supplies, etc.)	\$	0
Related Materials:	\$	0
Miscellaneous:	\$	0
TOTAL:	\$	0

Approved:	_____	_____
	Division Chairperson	Date
	_____	_____
	Principal	Date
	_____	_____
	Superintendent	Date

Grant Community High School District 124

COURSE PROPOSAL

☒ COURSE REVISION

☒ TITLE CHANGE

TITLE: WIND ENSEMBLE (CHANGED FROM HONORS BAND)

DIVISION: MUSIC

COURSE CREDIT: 1.0 (HONORS CREDIT)

GRADE LEVEL: 9-12

PREREQUISITE(S): DEPARTMENT APPROVAL

SUBMITTED BY: BLAIR SCHOELL

Curriculum Guide Description:

This course requires an audition and is designed for instrumentalists with an advanced skill set. Performance techniques and interpretive skills are emphasized while collegiate or professional levels of music of diverse styles and historical periods are learned and performed. Requirements include participation in all dress rehearsals and concerts that occur outside of the school day. This course can be repeated for elective credit.

Abstract of Proposal:

Wind Ensemble would be an auditioned advanced ensemble that will allow winds and percussion to rehearse together. Wind Ensemble would be our top performing ensemble that allows the winds and percussionists to rehearse together daily, allowing us to learn and perform collegiate and professional repertoire. Because the rigor of the course would increase drastically, students wishing to earn honors credit would not have to complete a plethora of tasks and assignments that occur outside the school day, allowing them to earn honors credit while being in other activities.

Primary Objectives:

- Develop and apply criteria to select varied programs to study and perform based on an understanding of theoretical and structural characteristics and expressive challenges in the music, the technical skill of the individual, ensemble, and the purpose of the context of the performance.
- Demonstrate how understanding the notated and implied style, genre, and context of musical works may impact and inform performances.
- Demonstrate how understanding the notated style, genre, and context of a varied repertoire of music influences performances.
- Perform contrasting pieces of music, demonstrating as well as explaining, how the music's intent is conveyed by their interpretations of elements of music and expressive qualities as developmentally appropriate.
- Develop and apply criteria, including feedback from multiple sources, to critique varied programs of music, create rehearsal strategies to address performance challenges, and refine performances.
- Demonstrate an understanding and mastery of the technical demands and expressive qualities of the music through performances of a varied repertoire.
- Apply researched or personally developed criteria to select, describe, and compare a variety of musical selections based on characteristics and knowledge of the music and the purpose and context of the works.

Process for Evaluation:

Same as our current practices in Symphonic Winds & Percussion.

Special Considerations:

We currently do not offer an advanced ensemble. As the highest level of band, the course rigor will be advanced to meet the advanced skill sets of our students. Auditions will be necessary for entrance into the ensemble.

Budgetary considerations:

Personnel:	\$	0
Capital outlay (textbooks, supplies, etc.)	\$	0
Related Materials:	\$	0
Miscellaneous:	\$	0
TOTAL:	\$	0

Approved: _____

Division Chairperson	Date
_____	_____
Principal	Date
_____	_____
Superintendent	Date
_____	_____

Grant Community High School District 124

COURSE HIGHLIGHTS

Courses Deletion

- Mixed Chorus

Course Revisions:

- Bass Choir (title change only)
- Concert Choir
- Honors Choir
- Treble Choir

New Course:

- Advanced Treble Choir

Explanation

- Enrollment in the choir program is anticipated to reach 120 students next year. This increase in enrollment, combined with evolving needs of students has prompted a number of requests for revisions to the structure of choir courses. The requests will result in expanded opportunities for students and provide appropriately sized ensembles for students to practice and perform.

Grant Community High School District 124

COURSE PROPOSAL

☒ COURSE DELETION

TITLE: MIXED CHORUS

DIVISION: MUSIC

COURSE CREDIT: 1.0

GRADE LEVEL: 9-12

PREREQUISITE(S): TREBLE CHOIR OR MEN'S MIXED CHORUS

SUBMITTED BY: BLAIR SCHOELL

Abstract of Proposal:

Enrollment in Mixed Chorus has been steadily declining in numbers. Current numbers will not permit the group the ability to sing on their own as an ensemble. New courses are being proposed to provide a solution to meet the evolving needs of students.

Budgetary considerations:

Personnel:	\$
Capital outlay (textbooks, supplies, etc.)	\$
Related Materials:	\$
Miscellaneous:	\$
TOTAL:	\$ 0

Explanation:

Funds previously allocated for this course will be applied to the new proposed course: Advanced Treble Choir.

Approved: _____	_____
Division Chairperson	Date
_____	_____
Principal	Date
_____	_____
Superintendent	Date

Grant Community High School District 124

COURSE PROPOSAL

☒ TITLE CHANGE

TITLE: BASS CHOIR ~~MEN'S CHOIR~~

DIVISION: MUSIC

COURSE CREDIT: 1.0

GRADE LEVEL: 9-12

PREREQUISITE(S): NONE

SUBMITTED BY: BLAIR SCHOELL

Curriculum Guide Description:

Bass Choir is an introductory course to basic choral musicianship for voices in the tenor/bass range. Students will learn basic concepts in the fundamentals of choral performance. Students rehearse and perform choral music of various styles, cultures, and historical periods in several concerts throughout the year. Emphasis is placed on music reading, performing with professionalism, and producing a beautiful tone. Attendance at and full participation in all rehearsals and performances outside the school day are mandatory for all students and constitutes a portion of the overall grade. This course may be repeated for elective credit.

Abstract of Proposal:

In an effort to be more gender-inclusive, we are requesting to change the course title of Men's Choir to Bass Choir. The course descriptions will only include voice parts, not gender. Students will be enrolled in the appropriate course based on the voice part they sing.

Budgetary considerations:

Personnel:	\$
Capital outlay (textbooks, supplies, etc.)	\$
Related Materials:	\$
Miscellaneous:	\$
TOTAL:	\$ 0

Approved: _____	_____
Division Chairperson	Date
_____	_____
Principal	Date
_____	_____
Superintendent	Date

Grant Community High School District 124

COURSE PROPOSAL

☒ COURSE REVISION

TITLE: CONCERT CHOIR

DIVISION: MUSIC

COURSE CREDIT: 1.0

GRADE LEVEL: 9-12

PREREQUISITE(S): TREBLE CHOIR OR BASS CHOIR, DEPARTMENT APPROVAL

SUBMITTED BY: BLAIR SCHOELL

Curriculum Guide Description:

Concert Choir is an advanced course in choral musicianship for mixed voices. An audition with the instructor is required. Students will reinforce concepts in the fundamentals of choral performance. Students rehearse and perform choral music of various styles, cultures, and historical periods in several concerts throughout the year. Emphasis is placed on music reading, performing with professionalism, and producing a beautiful tone. Attendance at and full participation in all rehearsals and performances outside the school day are mandatory for all students and constitutes a portion of the overall grade. This course may be repeated for elective credit.

Abstract of Proposal:

An increase in enrollment, combined with the evolving needs of students, has prompted a course revision request. Concert Choir will be the complement to Advanced Treble Choir (for soprano and alto voices) but will be for mixed voices. If a student auditions for Advanced Treble Choir or Concert Choir, but does not make it, they will have the option of repeating one of the introductory level courses.

Budgetary considerations:

Personnel:	\$
Capital outlay (textbooks, supplies, etc.)	\$
Related Materials:	\$
Miscellaneous:	\$
TOTAL:	\$ 0

Approved: _____	_____
Division Chairperson	Date
_____	_____
Principal	Date
_____	_____
Superintendent	Date

Grant Community High School District 124

COURSE PROPOSAL

☒ COURSE REVISION

TITLE: HONORS CHOIR

DIVISION: MUSIC

COURSE CREDIT: 1.0

GRADE LEVEL: 10-12

PREREQUISITE(S): TREBLE CHOIR OR BASS CHOIR, DEPARTMENT APPROVAL

SUBMITTED BY: BLAIR SCHOELL

Curriculum Guide Description:

Honors Choir is an advanced course in choral musicianship for mixed voices and/or soprano/alto voices, determined by the assigned ensemble. An audition with the instructor is required. This course meets as part of the Concert Choir and/or Advanced Treble Choir classes and students are responsible for the same coursework as Concert Choir and/or Advanced Treble Choir. Honors Choir students will be challenged with an intense study of additional work. This work may include participation in an extra-curricular vocal ensemble, attendance at off-campus performances, written critiques, contest performances, private lessons, and participation in various festivals. Students will reinforce concepts in the fundamentals of choral performance. Students rehearse and perform choral music of various styles, cultures, and historical periods in several concerts throughout the year. Emphasis is placed on music reading, performing with professionalism, and producing a beautiful tone. Attendance at and full participation in all rehearsals and performances outside the school day are mandatory for all students and constitutes a portion of the overall grade. This course may be repeated for elective credit.

Abstract of Proposal:

Modified curriculum guide description and expansion from grades 11-12 to 10-12.

Budgetary considerations:

Personnel:	\$
Capital outlay (textbooks, supplies, etc.)	\$
Related Materials:	\$
Miscellaneous:	\$
TOTAL:	\$ 0

Approved: _____	_____
Division Chairperson	Date
_____	_____
Principal	Date
_____	_____
Superintendent	Date

Grant Community High School District 124

COURSE PROPOSAL

☒ COURSE REVISION

TITLE: TREBLE CHOIR

DIVISION: MUSIC

COURSE CREDIT: 1.0

GRADE LEVEL: 9-12

PREREQUISITE(S): NONE

SUBMITTED BY: BLAIR SCHOELL

Curriculum Guide Description:

Treble Choir is an introductory course to basic choral musicianship for voices in the soprano/alto range. Students will learn basic concepts in the fundamentals of choral performance. Students rehearse and perform choral music of various styles, cultures, and historical periods in several concerts throughout the year. Emphasis is placed on music reading, performing with professionalism, and producing a beautiful tone. Attendance at and full participation in all rehearsals and performances outside the school day are mandatory for all students and constitutes a portion of the overall grade. This course may be repeated for elective credit.

Abstract of Proposal:

In an effort to be more gender-inclusive, we are requesting to change the curriculum guide description. The course descriptions will only include voice parts, not gender. Students will be enrolled in the appropriate course based on the voice part they sing. Treble Choir will be the complement to Concert Choir (for mixed voices) but will be for soprano and alto voices. If a student auditions for Advanced Treble Choir or Concert Choir, but does not make it, they will have the option of repeating one of the introductory level courses.

Budgetary considerations:

Personnel:	\$
Capital outlay (textbooks, supplies, etc.)	\$
Related Materials:	\$
Miscellaneous:	\$
TOTAL:	\$ 0

Approved: _____
Division Chairperson Date

Principal Date

Superintendent Date

Grant Community High School District 124

COURSE PROPOSAL

X NEW COURSE

TITLE: ADVANCED TREBLE CHOIR

DIVISION: MUSIC

COURSE CREDIT: 1.0 (~~HONORS CREDIT~~)

GRADE LEVEL: 9-12

PREREQUISITE(S): TREBLE CHOIR OR BASS CHOIR, DEPARTMENT APPROVAL

SUBMITTED BY: BLAIR SCHOELL

Curriculum Guide Description:

Advanced Treble Choir is an advanced course in choral musicianship for voices in the soprano/alto range. An audition with the instructor is required. Students will reinforce concepts in the fundamentals of choral performance. Students rehearse and perform choral music of various styles, cultures, and historical periods in several concerts throughout the year. Emphasis is placed on music reading, performing with professionalism, and producing a beautiful tone. Attendance at and full participation in all rehearsals and performances outside the school day are mandatory for all students and constitutes a portion of the overall grade. This course may be repeated for elective credit.

Abstract of Proposal:

With the deletion of Mixed Chorus, this course will be the equivalent of Concert Choir, but for soprano and alto voices only.

Budgetary considerations:

Personnel:	\$
Capital outlay (textbooks, supplies, etc.)	\$
Related Materials:	\$
Miscellaneous:	\$
TOTAL:	\$ 0

Approved: _____	_____
Division Chairperson	Date
_____	_____
Principal	Date
_____	_____
Superintendent	Date

Grant Community High School District 124

COURSE REVISION HIGHLIGHTS

Courses

- Advanced Microsoft Office
- AP Macroeconomics
- Computer Applications/Consumer Education (Com/Con)
- Economics
- Life Resource Management
- Personal Finance
- Website Design I

Proposed Changes

- Graduation requirements modified to change Com/Con from a requirement to an elective. Com/Con will now be one of five courses that may fulfill the Consumer Education requirement for students, allowing students greater scheduling options.
- Multiple courses have been modified to remove Com/Con as a prerequisite.
- Course descriptions have been modified for the five courses eligible to fulfill the Consumer Education requirement.

Explanation

- Expanding the number of courses that may fulfill the Consumer Education requirement provides greater scheduling opportunities for our students.

Grant Community High School District 124

COURSE PROPOSAL

☒ COURSE REVISION

TITLE: ADVANCED MICROSOFT OFFICE

DIVISION: **BUSINESS**

COURSE CREDIT: .5

GRADE LEVEL: 9 - 12

PREREQUISITE(S): NONE COMPUTER APPLICATIONS/CONSUMER EDUCATION (COM/CON)

SUBMITTED BY: BLAIR SCHOELL

Curriculum Guide Description:

This course will provide the students an opportunity to develop in-depth Advanced Microsoft Office skills including inputting, manipulating and managing data for hard copy, networking and visual presentation. Advanced applications will integrate activities using word processing, database, spreadsheets, charts, graphs, mail merges, and labels. A cross-curricular approach to information processing will be utilized, incorporating word processing, critical thinking, language, and communication skills. Students will work with integrated software in the Microsoft Office environment to gain the skills necessary to obtain a Microsoft Certified Applications Specialist (MCAS) if they elect to take the MCAS examination.

Primary Objective:

Removes Com/Con as a prerequisite for the course.

Budgetary considerations:

Personnel:	\$
Capital outlay (textbooks, supplies, etc.)	\$
Related Materials:	\$
Miscellaneous:	\$
TOTAL:	\$0

Approved: _____

Division Chairperson	Date
Principal	Date
Superintendent	Date

Grant Community High School District 124

COURSE PROPOSAL

X COURSE REVISION

TITLE: AP MACROECONOMICS

DIVISION: SOCIAL STUDIES

COURSE CREDIT: .5

GRADE LEVEL: 11 AND 12

PREREQUISITE(S): ~~DEPARTMENT APPROVAL~~ AP MICROECONOMICS

SUBMITTED BY: VERONICA LUKEMEYER

Curriculum Guide Description:

This course will follow the curriculum recommended by the National College Board of Education. The goal of this course is to introduce students to economics that apply to economics systems as a whole and gain a better understanding of the functions of individual decision makers within those economics systems. AP Macroeconomics is taught at a significantly higher level than most Social Studies courses and students electing to take it should be strong readers and writers, self-motivated, and expect academic rigor. Additionally, students will be prepared for the Advanced Placement Economics exam and should expect to take it in May. This course fulfills the Consumer Education requirement (105 ILCS 5/27-12.1).

Primary Objective:

Removes department approval and adds AP Microeconomics as a prerequisite for the course.

This course will provide students with multiple scheduling options to fulfill the Consumer Education requirement (105 ILCS 5/27-12.1).

Budgetary considerations:

Personnel:	\$
Capital outlay (textbooks, supplies, etc.)	\$
Related Materials:	\$
Miscellaneous:	\$
TOTAL:	\$

Approved: _____	_____
Division Chairperson	Date
_____	_____
Principal	Date
_____	_____
Superintendent	Date

Grant Community High School District 124

COURSE PROPOSAL

☒ COURSE REVISION

TITLE: COMPUTER APPLICATIONS/CONSUMER EDUCATION

DIVISION: **BUSINESS**

COURSE CREDIT: .5

GRADE LEVEL: 9, 10, 11, AND 12

PREREQUISITE(S): NONE

SUBMITTED BY: BLAIR SCHOELL

Curriculum Guide Description:

With an emphasis on skills for word processing, spreadsheets, presentations, and technology applications in the economy, this class concentrates on creating economically competent individuals in the constantly changing and technologically advancing economy. Students will learn the skills and concepts required to maximize individual resources as well as gain an understanding of the economic environment faced by individuals and society. This course fulfills the Consumer Education requirement (105 ILCS 5/27-12.1)

Primary Objective:

Change course from graduation requirement to an elective. Com/Con will be one of five courses that fulfills the Consumer Education requirement (105 ILCS 5/27-12.1).

Budgetary considerations:

Personnel:	\$
Capital outlay (textbooks, supplies, etc.)	\$
Related Materials:	\$
Miscellaneous:	\$
TOTAL:	\$0

Approved: _____

Division Chairperson	Date
Principal	Date
Superintendent	Date

Grant Community High School District 124

COURSE PROPOSAL

☒ COURSE REVISION

TITLE: ECONOMICS

DIVISION: SOCIAL STUDIES

COURSE CREDIT: .5

GRADE LEVEL: 10, 11, 12

PREREQUISITE(S): NONE

SUBMITTED BY: VERONICA LUKEMEYER

Curriculum Guide Description:

This course will provide students with an understanding of the production, distribution and consumption of goods and services and their management. Students will focus on demand and supply, markets, labor management, monetary policy, investment and personal finances. This course fulfills the Consumer Education requirement (105 ILCS 5/27-12.1).

Primary Objective:

This course will provide students with multiple scheduling options to fulfill the Consumer Education requirement (105 ILCS 5/27-12.1).

Budgetary considerations:

Personnel:	\$
Capital outlay (textbooks, supplies, etc.)	\$
Related Materials:	\$
Miscellaneous:	\$
TOTAL:	\$

Approved: _____	_____
Division Chairperson	Date
_____	_____
Principal	Date
_____	_____
Superintendent	Date

Grant Community High School District 124

COURSE PROPOSAL

☒ COURSE REVISION

TITLE: LIFE RESOURCE MANAGEMENT

DIVISION: **FCS**

COURSE CREDIT: .5

GRADE LEVEL: 11 AND 12

PREREQUISITE(S): NONE

SUBMITTED BY: BLAIR SCHOELL

Curriculum Guide Description:

Students will be introduced to skills necessary for independent living. Class topics will center on reaching personal and financial goals including self-awareness, values, decision-making and career paths. Students will practice family financial planning within the realm of monthly budgets and effective financial management strategies. This course fulfills the Consumer Education requirement (105 ILCS 5/27-12.1).

Primary Objective:

This course will provide students with multiple scheduling options to fulfill the Consumer Education requirement (105 ILCS 5/27-12.1).

Budgetary considerations:

Personnel:	\$
Capital outlay (textbooks, supplies, etc.)	\$
Related Materials:	\$
Miscellaneous:	\$
TOTAL:	\$0

Approved: _____

Division Chairperson	Date
Principal	Date
Superintendent	Date

Grant Community High School District 124

COURSE PROPOSAL

X COURSE REVISION

TITLE: PERSONAL FINANCE

DIVISION: **BUSINESS**

COURSE CREDIT: .5

GRADE LEVEL: 11 AND 12

PREREQUISITE(S): NONE ~~COMPUTER APPLICATIONS/CONSUMER EDUCATION (COM/CON)~~

SUBMITTED BY: BLAIR SCHOELL

INDIVIDUALS INVOLVED IN DEVELOPING THIS PROPOSAL: BLAIR SCHOELL, GREG URBANIAK

Curriculum Guide Description:

Learning about money is as important as earning it. Students are introduced to personal banking, obtaining and using credit wisely, saving, insurance, investing, stocks, bonds, options, mutual funds, insurance, real estate, and portfolio management. Many projects are included throughout the semester including online stock market investing and virtual financial simulations. The goal of the course is for students to understand how to become a wiser consumer and to get the most out of the money they earn. Students who are interested in a Business major or minor in college would benefit greatly from this course. This course fulfills the Consumer Education requirement (105 ILCS 5/27-12.1).

Primary Objective:

Removes Com/Con as a prerequisite for the course.

This course will provide students with multiple scheduling options to fulfill the Consumer Education requirement (105 ILCS 5/27-12.1).

Budgetary considerations:

Personnel:	\$
Capital outlay (textbooks, supplies, etc.)	\$
Related Materials:	\$
Miscellaneous:	\$
TOTAL:	\$0

Approved: _____

Division Chairperson	Date
Principal	Date
Superintendent	Date

Grant Community High School District 124

COURSE PROPOSAL

☒ COURSE REVISION

TITLE: WEBSITE DESIGN I

DIVISION: **BUSINESS**

COURSE CREDIT: .5

GRADE LEVEL: 10, 11, AND 12

PREREQUISITE(S): NONE ~~COMPUTER APPLICATIONS/CONSUMER EDUCATION (COM/CON)~~

SUBMITTED BY: BLAIR SCHOELL

Curriculum Guide Description:

This course is designed to teach students how to create and design Web sites using the most popular software in the Web design industry, Adobe CS3 (Creative Suite 3). Students will learn basic web information including the history of the web; principles of effective design; and appropriate, legal and ethical use. Students will develop Web pages in Adobe Dreamweaver, and learn basic HTML code (HyperText Markup Language). Students will be given the opportunity to design and maintain their own Web site using various tools and additional software programs including Adobe Photoshop for images, animation, and photo galleries. Features include graphics, image maps, navigation bar, lists, tables, forms, cascading style sheets.

Primary Objective:

Removes Com/Con as a prerequisite for the course.

Budgetary considerations:

Personnel:	\$
Capital outlay (textbooks, supplies, etc.)	\$
Related Materials:	\$
Miscellaneous:	\$
TOTAL:	\$0

Approved: _____	_____
Division Chairperson	Date
_____	_____
Principal	Date
_____	_____
Superintendent	Date

Grant Community High School District 124

COURSE HIGHLIGHTS

Deleted Course:

- Spanish IV

New Course:

- Honors Spanish IV

Explanation

- Honors Spanish IV offers a high level capstone to the Spanish curriculum for students completing four years of Spanish, beginning with Spanish I. For students who are placed into Spanish II, changing the designation for the course aims to offer a consistent path at the Honors level. This will allow students who placed into Honors Spanish III an honors option in their third year if they choose not to pursue AP. Previously, if an Honors Spanish student choose not to pursue AP their only option in the curriculum was to take Spanish IV. This change will offer all students pursuing the study of Spanish a high level third or fourth year course to enhance learning in the Spanish curriculum.

Grant Community High School District 124

COURSE PROPOSAL

X COURSE DELETION

TITLE: SPANISH IV

DIVISION: FOREIGN LANGUAGE

COURSE CREDIT: 1.0

GRADE LEVEL: 11-12

PREREQUISITE(S): SPANISH III OR HONORS SPANISH III

SUBMITTED BY: BLAIR SCHOELL

Abstract of Proposal:

The purpose of deleting this course is to create an honors designation for the capstone course for students pursuing four years in the Spanish curriculum whom will not be taking AP Spanish. Honors Spanish IV will provide a rigorous conclusion to the curriculum track for students beginning in Spanish I.

Primary Objectives:

Delete the course.

Special Considerations:

Course will be replaced by Honors Spanish IV.

Budgetary considerations:

Personnel:	\$
Capital outlay (textbooks, supplies, etc.)	\$
Related Materials:	\$
Miscellaneous:	\$
TOTAL:	\$

Approved: _____	_____
Division Chairperson	Date
_____	_____
Principal	Date
_____	_____
Superintendent	Date

Grant Community High School District 124

COURSE PROPOSAL

☒ NEW COURSE

TITLE: HONORS SPANISH IV

DIVISION: FOREIGN LANGUAGE

COURSE CREDIT: 1.0

GRADE LEVEL: 11-12

PREREQUISITE(S): SPANISH III OR HONORS SPANISH III

SUBMITTED BY: BLAIR SCHOELL

Curriculum Guide Description:

This course continues to review and expand vocabulary and grammar structures. It further develops command of the language through more complex compositions, original and spontaneous oral presentations, and conversations where students will demonstrate a high understanding of the spoken language. Students will also be exposed to a wider variety of literary works, news articles, video resources, musical pieces, geographical studies and cultural topics including social and political issues of the country being studied, in a full immersion environment.

Abstract of Proposal:

Honors Spanish IV offers a high level capstone to the Spanish curriculum for students completing four years of Spanish, beginning with Spanish I. For students who are placed into Spanish II, changing the designation for the course aims to offer a consistent path at the Honors level. This will allow students who placed into Honors Spanish III an honors option in their third year if they choose not to pursue AP. Previously, if an Honors Spanish student choose not to pursue AP their only option in the curriculum was to take Spanish IV. This change will offer all students pursuing the study of Spanish a high level third or fourth year course to enhance learning in the Spanish curriculum.

Primary Objectives:

The primary objective of this course is for the students to continue reviewing and expanding vocabulary and grammar structures so that both their written and oral language becomes more refined, more elaborate, and more complex. Students will also be exposed to additional cultural, geographical, and music concepts so that they may better understand the cultural framework that determines what people say and do.

In doing so, students will be able to:

1. Initiate, sustain, and close original, spontaneous conversations as well as prepared speeches.
2. Understand main ideas and specific details pertaining to general and specific topics.
3. Read and understand short stories on a variety of topics.
4. Write more frequently, on a variety of topics, ranging from short paragraphs to short stories.

Process for Evaluation:

Homework

Quizzes

Tests

Oral Evaluations / Formal Presentations

Writing assignments

Reading Assignments

Special Considerations:*Así Se Dice – Level 4* will be the textbook used at this level.

Use of Yabla

Capstone Project

Budgetary considerations:

Personnel:	\$
Capital outlay (textbooks, supplies, etc.)	\$
Related Materials:	\$
Miscellaneous:	\$
TOTAL:	\$

Approved: _____	_____
Division Chairperson	Date
_____	_____
Principal	Date
_____	_____
Superintendent	Date

Grant Community High School District 124

NEW COURSE HIGHLIGHTS

Courses

- Bulldog Seminar
- PLTW Introduction to Engineering and Design
- Tech Support Internship (TSI)

Explanation

- Goal to expand curricular opportunities for students and provide valuable 21st Century thinking and learning skills.

Grant Community High School District 124

COURSE PROPOSAL

X NEW COURSE

TITLE: BULLDOG SEMINAR

DIVISION: **ALL**

COURSE CREDIT: .5 ELECTIVE

GRADE LEVEL: 9, 10, 11, 12

PREREQUISITE(S): NONE

SUBMITTED BY: VERONICA LUKEMEYER, NATE MILLER, TINA SONDEERS, ERIC TAUBERY, GREG URBANIAK

Curriculum Guide Description:

This course provides students opportunity to build their college and career readiness skills through the three pillars of the curriculum: executive functioning skills, digital literacy skills and responsibility, and 21st Century thinking and learning skills. Through the development of a capstone project, students will learn necessary skills and demonstrate their mastery of these skills.

Primary Objectives:

3 Pillars of the Curriculum:

- 1.) Executive Functioning
 - Organization skills
 - Note-taking
 - Study skills
 - Navigating GCHS
 - Time management
- 2.) Digital Literacy/Responsibility
 - Research skills
 - Google Suite and Apps
 - Digital footprint
 - Appropriate use of technology
 - Appropriate programs for learning management
 - Social media
 - Grade checks
- 3.) 21st Century Skills/Employability Skills
 - Self-awareness
 - Tracking progress
 - Group-work/Collaboration
 - Critical thinking
 - Time management
 - Goal-setting

Required by ISBE: Internet safety

Special Considerations:

Encouraged as a course for grade 9, but open to grade 10-12. Skills valuable for students in any grade level.

Budgetary considerations:

Personnel:	\$
Capital outlay (textbooks, supplies, etc.)	\$
Related Materials:	\$
Miscellaneous:	\$
TOTAL:	\$0

Approved: _____	_____
Division Chairperson	Date
_____	_____
Principal	Date
_____	_____
Superintendent	Date

Grant Community High School District 124

COURSE PROPOSAL

X New Course

Title: PLTW Introduction to Engineering and Design Division: Technology Education

Course Credit: 1.0 (Honors Credit)

Grade Level: 9, 10

Prerequisite(s): Student must have taken or be concurrently enrolled in Algebra I or higher.

Submitted by: Blair Schoell

Curriculum Guide Description:

In this course, students are encouraged to be creative and apply decision-making and problem solving skills to specific design problems. Using sophisticated 3D design software, students will discover the role of an engineer in using math, science, and engineering principles to take an idea from the design process to production.

Abstract of Proposal:

This proposal is to bring the Project Lead the Way (PLTW) course Introduction to Engineering and Design (IED) to Grant High School. IED students dig deep into the engineering design process, applying math, science, and engineering standards to hands-on projects. They work both individually and in teams to design solutions to a variety of problems using 3-D modeling software, and use an engineering notebook to document their work. Upon completion of the course, students will be administered an end of course (EOC) assessment to receive college/university credit.

Primary Objectives:

Design Process: Students will learn and apply the design process.

Technical sketching and drawing: Students will utilize technical sketching and drawing skills.

Measurement and statistics: Students will become familiar with and apply measurement and statistics.

Modeling Skills: Students will learn and apply modeling skills in a 3-D modeling environment.

Geometry of Design: Students will investigate two and three dimensional geometric concepts and apply statistics to engineering decision making and problem solving.

Reverse Engineering: Students will utilize reverse engineering skills by applying engineering principles and practices to reverse engineer a consumer product.

Documentation: Students will enhance their knowledge of drawing representations to include the creation of alternate technical drawings

Advanced Computer Modeling: Students will learn advanced 3D modeling skills

Design Team: Students will work as a collaborative team with geographically separate team members thereby requiring virtual communications.

Design Challenges: Students will work in small collaborative teams, implement the design process, and all knowledge learned in the class to solve a culminating design challenge.

Process for Evaluation:

The class has two ways of evaluation. A regular course grade will be given. The grade for the course will be heavily based on projects. The students will also have an EOC assessment. This score will determine if students earn college credit for the course.

Special Considerations:

Please note the cost below is to start up the class. This is not an annual cost.

Budgetary considerations:

Personnel:	\$2,400
Capital outlay (textbooks, supplies, etc.)	\$3,436
Related Materials:	\$
Miscellaneous:	\$3,000
TOTAL:	\$8,836

Explanation:

The \$2,400 personnel fee is for one teacher to go to the PLTW training. Teachers cannot teach this class if they have not attended the training.

The \$3,436 fee is for all supplies needed to run the course. Many of these supplies will not need to be purchased year after year. They can be utilized through multiple classes/years.

The miscellaneous \$3,000 fee is the annual participation fee.

Approved: _____

Division Chairperson	_____
	Date
Principal	_____
	Date
Superintendent	_____
	Date

Grant Community High School District 124

COURSE PROPOSAL

☒ NEW COURSE

TITLE: TECH SUPPORT INTERNSHIP (TSI)

DIVISION: **BUSINESS**

COURSE CREDIT: 1.0

GRADE LEVEL: 10, 11, AND 12

PREREQUISITE(S): NONE

SUBMITTED BY: BLAIR SCHOELL

Curriculum Guide Description:

The Tech Support Internship prepares students for real world jobs in the field of information technology. Students will provide first-line technical support resolving device problems. Students will be trained to support students and staff to ensure that all technology calls and problems are dealt with quickly and effectively. Troubleshooting hardware, basic network concepts, supporting new technologies and repairing devices will be taught in a hands-on class atmosphere. Students will gain an understanding of how a help desk functions and the role of customer service in today's world of technology. When not engaged in a tech help role, students will be working on a self-directed pathway of their choice. These pathways will be used to help prepare students for career readiness and certifications, for example Web Design, Programming, Comp TIA A+ and Network+, MOS (Microsoft Office Specialist) and Google Apps Certification. Students may repeat this class.

Primary Objectives:

Technology Support

- Chromebook Repair
- Chromebook Loaner Rental
- New Student Technology Training
- Technology Equipment Set Up and Organization
- Classroom Projector Set-Up and Maintenance
- Printer Troubleshooting
- Promethean Board Support
- Technology Assistance during Lessons

Career Readiness Skills/21st Century Skills

- Customer Service
- Communication Skills
- Leadership Skills
- Organization
- Problem-Solving
- Project Management
- Teamwork/Collaboration
- Time Management

Independent Study

- Certification Pathways
 - MOS
 - Comp TIA
 - Google
- Technology Pathways
 - Web Design
 - Coding
 - Video Game Design
 - Innovation & Design (3-D Printing)
- Independent Study

Special Considerations:

For all new TSI students, a summer boot camp will be required - dates will be announced prior to the end of the school year.

Budgetary considerations:

Personnel:	\$
Capital outlay (textbooks, supplies, etc.)	\$
Related Materials:	\$
Miscellaneous:	\$
TOTAL:	\$0

Approved: _____

Division Chairperson	Date
Principal	Date
Superintendent	Date

Grant Community High School District 124

COURSE REVISION HIGHLIGHTS

Courses

- Math Workshop
- Reading Workshop

Proposed Changes

- Modify workshops to reflect semester in length/.5 credit and grading to pass/fail

Explanation

- Our interventions measure student growth in a variety of outlets, such as testing, segment completion, and mastery of skills. Since the students have varying levels of abilities and needs, it is difficult to assign an overall grade that highlights this growth. Rather, a pass/fail grade demonstrates student's mastery of skills at his or her ability level.

Grant Community High School District 124

COURSE PROPOSAL

☒ COURSE REVISION

TITLE: MATH WORKSHOP

DIVISION: MATH

COURSE CREDIT: ~~1.0~~.5

GRADE LEVEL: 9, 10, 11, 12

COURSE LENGTH: ~~TWO SEMESTERS~~ ONE SEMESTER

PREREQUISITE(S): DEPARTMENT APPROVAL

SUBMITTED BY: ERIC TAUBERY, BRYAN TALBOT

Curriculum Guide Description: This course is designed for students who need to improve their fundamental, mathematical skills. By focusing on individual deficits, students in this class will build the needed foundational skills to be successful in grade-level math classes. Identified students will be assigned to this course based upon test scores and teacher recommendations. This Math course does not fulfill the Math requirements for graduation as student will receive elective credit for this course. This course may be repeated for non-Math elective credit. Students enrolled will receive a pass/fail grade.

Primary Objectives:

To improve student mathematical skills through a research-based math intervention program.

Explanation:

Our interventions measure student growth in a variety of outlets, such as testing, segment completion, and mastery of skills. Since the students have varying levels of abilities and needs, it is difficult to assign an overall grade that highlights this growth. Rather, a pass/fail grade demonstrates student's mastery of skills at his or her ability level.

Budgetary considerations:

Personnel:	\$
Capital outlay (textbooks, supplies, etc.)	\$
Related Materials:	\$
Miscellaneous:	\$
TOTAL:	\$0

Approved: _____	_____
Division Chairperson	Date
_____	_____
Principal	Date
_____	_____
Superintendent	Date

Grant Community High School District 124

COURSE PROPOSAL

☒ COURSE REVISION

TITLE: READING WORKSHOP

DIVISION: ENGLISH

COURSE CREDIT: ~~4-0.5~~

GRADE LEVEL: 9, 10, 11, 12

COURSE LENGTH: ~~TWO SEMESTERS~~ ONE SEMESTER

PREREQUISITE(s): DEPARTMENT APPROVAL

SUBMITTED BY: VERONICA LUKEMEYER

Curriculum Guide Description: This course is designed for ~~freshman and sophomore~~ students who need to improve their basic reading skills. By focusing on reading comprehension, vocabulary building, organization and critical thinking, students in this class will build upon the fundamental skills learned concurrently in English 9 and 10. Identified students will be assigned to this course based upon test scores and teacher recommendations. This English course does not fulfill the English requirements for graduation. This course may be repeated for non-English elective credit. Students enrolled will receive a pass/fail grade.

Primary Objectives:

To measure student growth in literacy skills through Scholastic Reading Inventory, STAR Testing, segment completion, and independent reading activities.

Explanation:

Our interventions measure student growth in a variety of outlets, such as testing, segment completion, and mastery of skills. Since the students have varying levels of abilities and needs, it is difficult to assign an overall grade that highlights this growth. Rather, a pass/fail grade demonstrates student's mastery of skills at his or her ability level.

Budgetary considerations:

Personnel:	\$
Capital outlay (textbooks, supplies, etc.)	\$
Related Materials:	\$
Miscellaneous:	\$
TOTAL:	\$0

Approved: _____	_____
Division Chairperson	Date
_____	_____
Principal	Date
_____	_____
Superintendent	Date

Empower

GRANT COMMUNITY HIGH SCHOOL
VOL. 11, ISSUE 1 - SEPTEMBER 28, 2018

If you remember the issues of *Empower* from last spring, you probably remember some analogies about baseball and the beginning of the season. Well, here we are now at the close of September when the regular season for Major League Baseball is ending and some teams are moving on to the postseason. What determines if a team makes it into the postseason? The team with the best record in their division plus the two teams with the next two best records. That's it. That's the truth. The record determines it. That record is a reflection of how they performed during the season. Yes, teams could have won a certain game if they did better during that game. But they didn't do better in that game. They lost it. That's the truth.

So, what does this have to do with *Empower*? This issue of *Empower* explores the concept of truthful grading. Are grades really reflecting what is happening? Are grades reflecting achievement? Are grades averaging performance and not showing final achievement? Are grades combining behaviors with instructional objectives? These are issues that Bob Eaker made us think about during his Institute Day presentation and questions that the Teaching and Learning Committee are exploring. So what if teachers were to look into this concept? That's exactly what they did and this issue is dedicated to that: Truthful Grading.

Truthful Grading In Action: An English Teacher's Perspective

As an English teacher, I feel the apparent subjectivity of grades in a sea of gray area. I am constantly asking myself if the grades I give are an honest picture of what my students' academic abilities are. How many times have I said "I don't give grades, you earn them." Am I grading based on the Instructional Objective I set out to or do other naturally connected aspects of "Englishness" slip in (speaking delivery, writing style, effort during the process, professionalism, editing polish to name a few). I can't possibly grade for all these things all the time. Best practice say shouldn't. But am I truly focused on what I taught? Is the grade attached to each kid's work truthful in regard to just that - the kid's academic work?

After considering the focus on my feedback, I have to ask myself if am I communicating feedback in a way that is useful for growth and excellence. I try to be clear in my expectations since many of the projects are involved and complex (at a senior level). I am all for modeling and giving examples but in the end I don't want a bunch of the same copy of the example I gave. Whenever I roll out an open ended project, I often feel that the kids are just playing a game of psychology trying to figure out "what I want." I tell them that the final product is defined by their vision and the skills they are practicing. However, am I being played by kids that know I'm a sucker for a movie project or a juicy metaphor? Do I really follow through with what I say, that "there are many ways to go above and beyond." Am I being honest with myself too?



Truthful Grading in English

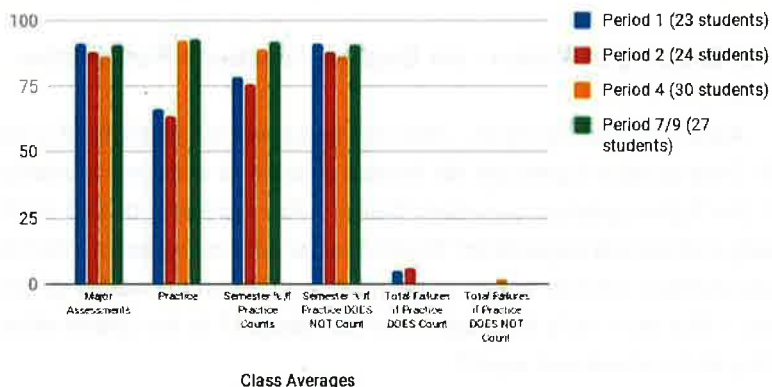
Vicki Shifley provided that perspective on Truthful Grading. Now, here's what she tried:

Attempt at Improvement #1 - Practice Doesn't Count

Inspired by colleagues last year, I started spending less time attaching numbers to practice work, like formative assessments or in class activities and more time giving honest, direct verbal or written feedback in the moment. I stopped collecting things, just to have a stack staring back at me in the morning and not getting it back to the class in any sort of timely fashion. I teach four sections of Honors English 12, so I used them as a large group to gather some data. In half my classes, I scored the work (assigned a number in the gradebook) and gave verbal feedback in class. In the other half, I only gave the verbal feedback.

The goal of formative feedback is to guide students for success on the Major assessments. I found that the results on the Major Assessments were basically the same across all four classes. The classes who had number grades attached in the gradebook achieved higher on the practice but not necessarily higher on the major assessment. This made me question the purpose in my practice work. It made it feel like a waste of time to score it. It also leads me to question if my students were doing the work for the grade only (especially as honors students). Could we be using our time together better?

Major Assessments, Practice, Semester % If Practice Counts, Semester % If Practice DOES NOT Count, Total Failures if



Surprisingly, there were actually more students who would have failed if practice did count. Yup Failed. When I reviewed those students more closely regarding their academic capabilities, the major assessments were a more honest picture of the grade their work should earn. I continued this into second semester and though I have not yet evaluated the data, I do find that the longer I implement this practice the less and less they ask me "does this count?" I coach them on the value of the work and spend my energy on honest conversations rather than hurrying to put a number in the gradebook for every formative check.

Attempt at Improvement #2 - I'm not going to tell you what "I want" to get an A

As part of the pilot study, we rewrote our English 12 rubrics. What a great time to try new things! In putting them together, we tried to avoid a prescribed "A" to leave space for more divergent thinking. We mapped out the skills/objectives we were zeroing in on and then gave simple descriptors for the levels of work. As a PLT we discussed what we visioned for "satisfying criteria" looks like and shared the above and beyonds to give everyone a sense of variety to draw from. We modeled the same process when pitching the assignments to the classes. We wrote 1 point rubrics in Google that look like this:

ORIGINAL SHORT FILM PRODUCTION RUBRIC - HONORS

Above and Beyond Areas of Excellence	Criteria/Standards for Task Learning Objectives	Concerns Areas that Need Work
	I can identify a theme of a text.	
	I can be open and responsive to new and diverse perspectives in a group discussion.	
	I can analyze the development of a theme over the course of a text to produce complexity (Theme has depth).	
	I can analyze the author's structural choices and the impact (Interpret in film)	
	I can use academic vocabulary to explain the complexity of an idea (incorporates at least 10 cinematic, dramatic and literary elements)	
	I can use details and sensory language to convey a picture of experiences, events, setting, and characters.	
	I can articulate thoughts and ideas effectively (In the film).	
	I can use digital tools appropriately to access, manage, integrate, evaluate, create, and publish information to function in a knowledge economy (applies at least 2 WeVideo Artistic effects).	
	I can elaborate, refine, analyze and evaluate my own ideas in order to improve creative efforts (editing).	
	I can assume shared responsibility for collaborative work, and value the individual contributions made by each member.	
	I can manage time for multi-step projects.	

A typical rubric looks like this in Schoology:

Criteria	Rating	Pts
I can write a narrative to develop real or imagined experiences or events. CCSS.ELA-LITERACY.W.11-12.3: Write narratives to develop real or imagined experiences or events using effective technique, well-chosen details, and well-structured event sequences.	16.7 Above and Beyond Areas of Excellence 15 Above Satisfactory 13.3 Satisfied Criteria for Tasks 11.6 Concerns Areas that Need Work 10 Major Concerns	
I can use details and sensory language to convey a picture of experiences, events, setting, and characters. CCSS.ELA-LITERACY.W.11-12.3: Write narratives to develop real or imagined experiences or events using effective technique, well-chosen details, and well-structured event sequences.	16.7 Above and Beyond Areas of Excellence 15 Above Satisfactory 13.3 Satisfied Criteria for Tasks 11.6 Concerns Areas that Need Work 10 Major Concerns	
I can articulate thoughts and ideas effectively. 3.A.1 I can articulate thoughts and ideas effectively using oral, written, and nonverbal communication skills in a variety of forms and contexts	16.7 Above and Beyond Areas of Excellence 15 Above Satisfactory 13.3 Satisfied Criteria for Tasks 11.6 Concerns Areas that Need Work 10 Major Concerns	
I can use digital tools appropriately to access, manage, integrate, evaluate, create, and publish information to function in a knowledge economy. CCSS.ELA-LITERACY.W.11-12.6 Use technology, including the Internet, to produce, publish, and update individual or shared writing products in response to ongoing feedback, including new arguments or information. 6.A.2 I can use digital technologies (computers, PDAs, media players, GPS, etc.), communication/networking tools and social networks appropriately to access, manage, integrate, evaluate and create information to successfully function in a knowledge economy	16.6 Above and Beyond Areas of Excellence 15 Above Satisfactory 13.3 Satisfied Criteria for Tasks 11.6 Concerns Areas that Need Work 10 Major Concerns	
I can elaborate, refine, analyze and evaluate my own ideas in order to improve creative efforts. 1.A.3 I can elaborate, refine, analyze and evaluate their own ideas in order to improve and maximize creative efforts	16.7 Above and Beyond Areas of Excellence 15 Above Satisfactory 13.3 Satisfied Criteria for Tasks 11.6 Concerns Areas that Need Work 10 Major Concerns	

This process really gave more space to define the skill not the result. I am practicing using this as an opportunity to have conversations about what the students think would be an effective way to showcase the skills and content together rather than me telling them my ideas of excellence. This style of rubric has lead to more questioning and empowering process than telling and following steps. I am excite to see where it goes. This has helped me check my truthfulness in what "above and beyond" looks like. In reflection, our PLT discussed that maybe we have too many IOs on the rubrics so we are looking into whittling down the focus down even more to the core skills. That way our conversations can hopefully be deeper in each area they are exploring. We also made sure to include 21st century skills of time management, process and collaboration on the rubric as a clear part of the grade.

Attempt at Improvement #3 - Participation is embedded in the assignment through collaboration and I'm going to teach you how it looks.

So the last part of being truthful is asking if I am *teaching* what we say we value - collaboration. This is something that I know my colleagues and I stress a great deal in group work. If we are going to factor it into the score in the grade book, we should invest more. I found myself assuming that by senior year kids should know how to work as a group. Boy was I wrong. In response to this, in my recent professional development opportunities I have been constantly seeing insight on how to better prepare students for what's next. At a recent conference (SXSW) I learned that making an impact through collaborative vision is a key skill that colleges and careers look for in candidates. I began looking at our role as educators as creating opportunities for students to practice applying skills in meaningful ways for that impact. I am trying to help shift the mindset of collaborative work as collective through more direct coaching of how to work on these things regularly.

Here's an example of something I'm currently trying:

7: Evaluate

- What impact did you make?
- Who/what made an impact on you?

For our current project, at the transition of the individual work to the team section we are discussing collective impact in making stories into films. Ask me in a month how it goes!

Another strategy I've tried at all levels is Circles. I group students up at the start of the year as a mini team within the larger team. They fill out a contract together like this:

PURPOSE OF THE CIRCLE:

A peer group for feedback on various workshops in class (writing, books, projects, emotions)

KINDS OF TALKING AND LISTENING WE DO IN THE CIRCLE:

- Sharing ideas
- Give each other feedback on writing
- Discuss details for creating work in class
- Practicing presentations
- Critiquing drafts of projects and essays before they are final
- Talking about how we are doing emotionally (real life stuff)

KINDS OF DIVERGENT THINKING TO TRY: (USE THE 9 WAYS POSTER FOR TIPS)

- Analytical reasoning
- Interpretation
- Metaphorical Symbolism
- Creative design
- Categorization
- Hypothesizing
- Hypothetical Questioning
- Inferencing
- Synthesizing

CONSIDER THE PERSONALITY AND GOALS OF YOUR GROUP MATES WHEN CHOOSING ROLES. HELP EACH OTHER WITH HABITS. PLAY ON YOUR STRENGTHS.

What are the strengths of each member?

How can we use that to build up everyone?

What are some hindering habits of each member?

How can we make sure it doesn't slow us down?

They may not be in group projects together, but their circle does not change. This allows them to form lasting investment in each other's growth in class. We think of it as having your own Fan Section in class. I find this to be a helpful tool in creating space for the student giving honest feedback as well as my own truth in their grades.



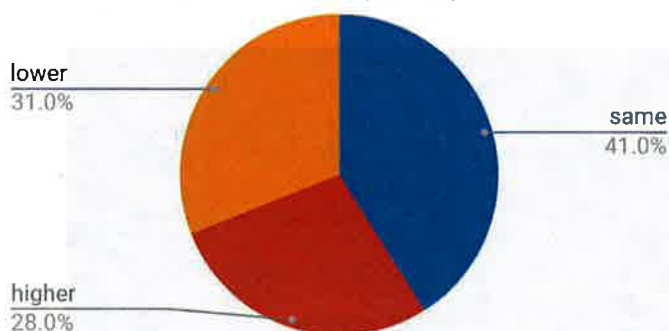
An Attempt in Truthful Grading in Science

During the 2017-2018 school year in Honors Biology, Lori Lev decided to try a No Count Practice Category while Shane Rivette continued to count all assignments as part of the students' grades. Types of assignments that go in the Practice category are study guides, daily notebook questions, and readings/worksheets about a topic being studied. These assignments are still entered in Skyward but do not count towards the overall grade. This allows parents and students to see the impact of completing these practice assignments on their test performance. Below is the data collected from one semester of this type of grading. This does not include the semester final. The data shows how the grade in the course compares to the test grades which are considered the summative assessment and indicates what the students have learned.

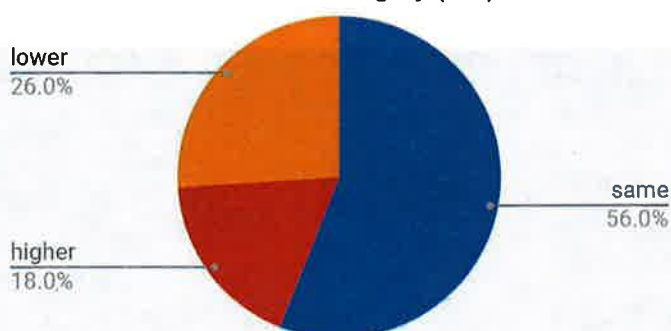
A Comparison of Course Grades and Test Averages depending on whether All Assignments Count or Some are No Count Practice

Course Grade compared to Average Test Grade		Rivette (all assignments count in grade) - 2 sections	Lev (no count practice category) - 3 sections
grade within 2% of test scores	same	41%	56%
grade 2%+ higher than test scores	higher	28%	18%
grade 2%+ lower than test scores	lower	31%	26%
		Average Grade 83.5%	Average grade 78.8%

How Overall Course Grades compare to Test Averages when all Assignments Count (Rivette)



How Overall Course Grades compare to Test Averages with a No Count Practice Category (Lev)



These pie charts show how the overall course grades compare to the test averages when all assignments count compared to when there is a No Count Practice category. The data shows that overall course grades seem to match the test averages more consistently when there is a No Count Practice category. When every assignments counts, the overall course grade tends to vary more from the test averages.

Empower Research

Student	Graphic Organizer Complete	Rough Draft	Final Essay	Total Points	Grade
Kristen	5	10	60	75	C
Brittany	15	30	45	90	A-
Mark	0	10	60	70	C-
Samantha	15	30	45	90	A-
Gabe	15	30	25	70	C
Total Possible	15	30	60	100	

In such cases leading researchers recommend three general guidelines:

1. Give priority to the more (most) recent evidence
2. Give priority or greater weight to the most comprehensive forms of evidence (e.g. rich performance tasks)
3. Give priority to evidence related to the most important learning goals or expectations

Adapted from Guskey and Bailey, Developing Grading and Reporting Systems for Student Learning, Corwin, 2001, 141-142

Leading Educational Researcher **Thomas Guskey**:

"For Assessments to become an integral part of the instructional process, teachers need to change their approach in three important ways:

1. Use assessment as **sources of information** for both students and teachers
2. Follow assessments with **high-quality corrective instruction**
3. Give students **2nd chances** to demonstrate success"

Empower

Blog

Truthful Grading

The struggle is real when you discuss truthful grading. In my sewing class with it being a non traditional classroom one thing I run into is that student who works on days when they are "feeling it." Otherwise they decide to chat with a peer or be preoccupied with their phones. Each day it never fails I remind them of their project due date and they always tell me "Yeah, yeah I know." When it moves closer to the due date the student applies themselves and rocks out the project and completes it in time with quality work by the due date. Time and time again they have the ability and skills to complete the work independently but do not apply themselves on a daily basis. Of course this ruffles my feathers as a teacher BECAUSE the student is not applying themselves in class but has the skills and the ability. When I come across a student who falls under this category it always makes me rethink what I can do differently in the classroom so I don't run into this again.



Do I grade daily participation? Do I shorten allotted time for projects? Is grading daily participation truly fair? If the student has the skills to complete the project with quality work and on time is it truly fair to knock their grade down by grading on daily participation?



Do I grade daily participation? I play with this idea over and over again and when it comes down to it my answer is no, it is not fair. Purposely knocking a students grade down based off their behavior is not truthful grading. But how can I express to the student the importance of work ethic and applying yourself to complete tasks without grading them on their behavior and the truth of their skill. These are important skills our students should have in order to be successful in life.

Is shortening allotted time for projects the solution? My class is comprised of a very wide range of student ability levels. There is anywhere between 20-24 students and most need assistance on a daily basis. Which is obviously a challenging situation. Shortening allotted time to work on a sewing project is not the answer because students levels of learning and skills vary drastically in my course and it would not be fair for all students.

In the end I struggle with what the solution is when I run into students who have the skills but do not fully apply themselves in my class. Do I have answers to these questions, no, but what I do know is that my struggle is real.

By Patricia Pipikios

Raising an infant over the past year has given me a lot of time to reflect on what I am doing with my life. The reflection session usually happens around 2 a.m. after I've been stirred awake by the faintest noise my daughter made through the baby monitor (first-time parent problems). I often reflect on what I've done as an educator and there's one question I keep coming back to: what have my students actually learned from what I'm teaching?



This is exactly what happened one night a couple weeks ago. As the baby monitor went off to the sound of my daughter yawning, I wake up for what I hoped to be a brief moment. Instead, my mind turned to that daunting question: how do I know my students are learning? I try to calm my worries by telling myself, "Well, the grades show what they have learned." But do they, really? When teaching strictly content (vocabulary terms, dates, people, etc.) I could easily determine if students learned what was taught if I simply ask them to identify the



content. If students can regurgitate the information, then that means they learned it, right? Not necessarily... it's like Albert Einstein is attributed for saying, "Education is not the learning of facts, but the training of the mind to think." So even if I asked my students to spit out vocab, dates, and leaders of world history like it was Jeopardy, that doesn't mean they actually learned something. Sure, we could go over the information, review, and then assess which could easily lead to high marks on their report card but that doesn't tell me they actually *learned* what was taught. The grades would only show that my students could hold their own in a game of Trivial Pursuit.

So, what's a better way to determine if my students learned history? To start with, my students could show their learning if they could *apply* what was taught by comparing, evaluating, and justifying their position on historical matters. Now we're getting somewhere! Oh, hold on a second now. Asking a student to apply what they've learned is a little more subjective. How would they apply their knowledge? What will they be asked to do? How would I make it just rigorous enough so that students are challenged to show what they've learned and their grade reflects their ability level? Does anybody else get frustrated when answers to one question only lead to about a million other questions? Especially when your mind is flooded with them at 2:15 in the morning?

Then, just as I felt like I might as well get a ridiculously early start to the day, I remembered that there are some strategies I've been trying to get an accurate, solid read of what my students are learning. These strategies, if done well enough, should give an honest record of what my students know. Are these strategies perfect? Do they quell the uneasiness I feel about my students' grades reflecting what they actually learned? No, but it's definitely a start.

Researching ways to accurately assess students' knowledge and ability can be a lengthy endeavor that involves countless strategies and activities. Some are complicated and complex while others are very simple. I have found that some of the simpler ones are also the most effective. The World History team has been using single-point rubrics for assessments. Implementing these rubrics has been a positive experience for the most part and has left me feeling better about some of the questions that keep me up at night. I won't be going into detail too much about the single-point rubrics, that will be explored in an upcoming issue of Empower. I will say that students can have an easier time showing what they know if they're asked directly and in a straightforward manner. That is exactly what single-point rubrics do. By asking students directly, the World History team has learned how well students understand what is being taught. Also, by giving students the opportunity to be creative in showing what they know (another product of the single-point rubric) students have the flexibility of expressing their knowledge in different ways.

As the thought of single-point rubrics crossed my mind, (cut me some slack, a lot goes through my mind when I'm lying awake at 2:30 in the morning) I felt a little more at ease. Of course, I'm still left wondering if what I'm teaching is actually sinking in, and if my students' grades reflect that. Fortunately, there are some strategies that the World History team have been using to record accurate and honest grades from our students. The last thought that crossed my mind before I stole a couple more hours of sleep was that what we're doing will not guarantee honest grades, but it's a step in the right direction.

By Chris Robinson

Empower

Student Voice

Arielle Columbres, Freshman

Do you typically complete homework assignments for your classes? Why or Why Not?

- Yes, because I want to get good grades.

If you knew assignments weren't being graded would you still complete them?

- Yes, I would still do the assignment

What if those assignments would help you understand the content and therefore help improve your assessment grades and overall class grade?

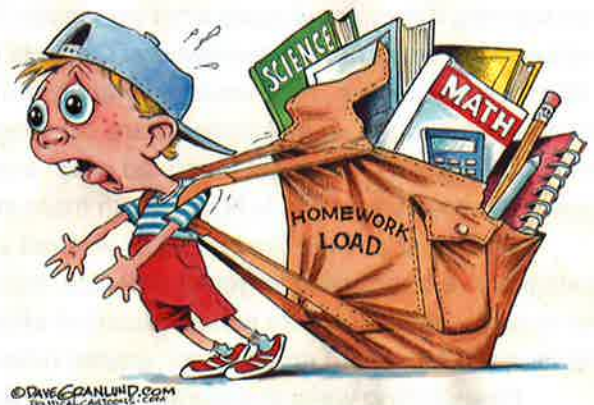
- Yes, I do the assignments no matter what because they usually do help me understand or see what I need to study more before a test or quiz.

Do you work harder/put in more effort on assignments if you know the assignments are being graded?

- Yes, I stress more if I know the assignment is being graded.

Do you see a value in having a practice/no count category?

- Yes, because the practice helps me see how I will do on a test and show me where I need to study or work harder on before the test.



Evan Diles, Freshman

Do you typically complete homework assignments for your classes? Why or Why Not?

- Yes, if they are being graded.

If you knew assignments weren't being graded would you still complete them?

- No, I wouldn't do the assignment if I didn't have to. The only reason I would is if I wasn't sure of something and felt the assignment would help for a test or quiz.

What if those assignments would help you understand the content and therefore help improve your assessment grades and overall class grade?

- Yes, I would do it if I need to.

Do you work harder/put in more effort on assignments if you know the assignments are being graded?

- Not really.

Do you see a value in having a practice/no count category?

- I don't mind having it so I can see how my grades are on the practice and it helps me see how it is affecting my overall grade in the class if I'm not doing well on the practice.

Erin Bengston, Senior

Do you typically complete homework assignments for your classes? Why or Why Not?

- *Yes, because I want to get a good grade in the class.*

If you knew assignments weren't being graded would you still complete them?

- *Yes, I would still do the assignment*

What if those assignments would help you understand the content and therefore help improve your assessment grades and overall class grade?

- *Yes, I do the assignments no matter what because if I don't I won't feel prepared for a test or quiz.*

Do you work harder/put in more effort on assignments if you know the assignments are being graded?

- *Yes I put in more effort if I know the assignment is being graded.*

Do you see a value in having a practice/no count category?

- *Yes because it shows me what I need to fix before I turn in the final assignment. However, I know some students in my class don't really care about practice assignments and only do them to get the feedback but they aren't trying as hard as they would if the practice was for a grade.*

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**"To show you how well I understand fractions,
I only did half of my homework."**



Speaking Skills Top Employer Wish Lists. But Schools Don't Teach Them

Strong speaking skills are in high demand in the workplace

By [Catherine Gewertz](#)

September 25, 2018

Employers say they have trouble finding new hires with good oral-communication skills. But relatively few regular public K-12 schools explicitly teach those skills, and even fewer teach them with real-world workplace scenarios. That mismatch doesn't bode well for young people's job prospects, or for companies searching for new talent. In survey after survey, employers say they need people who are good communicators. And they say that strong speaking skills are even more important than good reading or writing skills.

In a survey released in August, [executives and hiring managers said good oral communication is the skill they want most from job candidates](#). It outranked others that get far more public attention, such as critical thinking, solving complex problems, working in teams, and writing well. More than 80 percent of the executives and hiring managers surveyed said good verbal skills were very important, but fewer than half said recent college graduates were ready to hit that ball out of the park. "Students haven't been given much practice with these skills," said Lynn Pasquerella, the president of the Association of American Colleges and Universities, which conducted that survey of 500 business executives and 500 hiring managers. "You can't find a business that doesn't involve oral communication. It shows up everywhere on lists of skills employers value but no place on the lists of skills teachers feel they need to teach," said Erik Palmer, a 20-year teacher who is now a consultant helping schools develop oral-communications programs.

Teaching What's Not Tested

Reading and writing dominate schools' English/language arts instruction, but some schools also include speaking and listening. Typically, that instruction takes a traditional academic form, in PowerPoint presentations, debate coaching, respectful classroom discussions, or delivering a report in front of the class. The Common Core State Standards, which guide learning in half the states, include speaking and listening. They envision students expressing themselves clearly, learning to build on one another's ideas in discussion, and posing questions that "elicit elaboration." By 11th grade, students should be able to "ensure a hearing for a full range of positions" on a topic, resolve contradictions in conversation, and "work with peers to promote civil, democratic discussions." But relatively few schools emphasize, or even teach, those standards, perhaps in part because they're not generally tested.

The Partnership for Assessment of Readiness for College and Careers and Smarter Balanced exams designed for the common core originally planned to test students' speaking and listening skills, but those plans were downsized as the tests were shortened. Seventeen states currently use those tests, but neither one measures speaking skills, and only Smarter Balanced assesses listening skills.

Is There a School-Workplace Mismatch on Speaking Skills?

Oral communication skills commonly taught in K-12 schools:

- Book report presentations
- PowerPoint presentations
- Debate/argumentation
- Discussion skills (stating an idea, listening respectfully, asking questions)

Oral communication skills employers often cite as important and rare among new hires:

- Constructing a clear, concise message and tailoring it to differing audiences
- Interacting well with a team (discussing ideas respectfully with colleagues, formulating good questions, being prepared for thorough answers)
- Public speaking (being well prepared and confident, making eye contact)
- Receiving feedback (listening and responding well to constructive criticism/guidance)
- Participating respectfully in conversations to resolve conflict

Some schools and teachers are prioritizing oral-communication skills anyway. The Nashville, Tenn., school district's literacy plan uses the ["accountable talk" model designed by the University of Pittsburgh's Institute for Learning](#). It develops students' abilities to listen to one another; build on one another's ideas; speak clearly, concisely, and accurately; and support their statements with facts. "It doesn't matter to us that speaking skills aren't assessed. Being able to communicate clearly in speech, to a variety of audiences, is a 21st century demand on workers, and our students need to be ready," said Monique T. Felder, Nashville's chief academic officer.

Teacher Kelly Gallagher is well known for his teacher-coaching books about reading and writing. But he weaves speaking skills into his instruction at Magnolia High School in Anaheim, Calif. Working a lot in small groups, his students practice responding to one another's comments in ways that elicit more discussion. "It's not just, 'Oh, that's nice,' but 'I like what you just said. I also wonder if you've thought about. ...' It's a response that indicates you've listened carefully and it teaches them how to deepen discussion," Gallagher said. After 33 years at Magnolia High, Gallagher thinks teaching oral-communication skills is more important than ever. Career preparation is less on his mind, though, than his students' technology-saturated lives. "A lot of them live in such entertainment bubbles, and they speak to one another digitally, but their face-to-face communication is not as developed as it used to be," he said.

Learning the Hard Way

Career preparation is front and center for Melanie Dever as she teaches math and science at Mill Creek Middle School in Dexter, Mich. She infuses oral-communication skills into her classes by requiring students to design a solar-energy product and pitch it to a panel of community members in the style of the "Shark Tank" television show. The students watch episodes of the show, analyzing what their grown-up counterparts did well—and not so well. They adapt the most effective tactics to their own presentations. Working as an automotive engineer before switching to teaching, Dever learned the hard way that employers often want different kinds of communication skills than high schools and colleges teach. Her boss wanted shorter, more powerful presentations, for instance. And until she went to business school, no one ever taught her oral skills in a workplace context, such as how to explain weak quarterly results to a board of directors, she said.

When he coaches teachers, Palmer breaks oral-communication instruction into two phases: before you speak and while you speak. In the first phase, teachers help students learn how to analyze their intended audience, build and organize content tailored to that audience, and add visual aids. In the second, they focus on what he calls the "PVLEGS" of delivery: pose, voice, life, eye contact, gestures, and speed. Teachers who include oral-communication skills in their instruction typically do so in a context that has nothing to do with work, arguing that the skills are transferable to nonclassroom settings. The workplace connections are more explicit in adult education or private-sector programs specifically geared to work. But it's rare for students in high school to learn verbal-communication skills in real-world, workplace-oriented ways. A large Detroit utility company, however, has taken on that task in its internships for high school students.

A Private-Sector Approach

DTE Energy hires about 90 interns every summer as part of its push to cultivate a new generation of talent. Some students shadow construction and line workers in the field, while others are posted in the company's offices.

All interns get training in skills such as résumé writing and PowerPoint. But they also build their spoken-communication chops by training with the public-speaking organization Toastmasters and by learning how to give an "elevator speech," said Tracy DiSanto, the company's senior manager for workforce planning. Students devise a powerful, short pitch to sell themselves to potential employers, and then they ride up and down in DTE elevators with their company mentor, giving the speech to anyone who happens to join them. "In real life, you need that 60-second elevator speech to explain who you are," DiSanto said. "That skill is good for later on, when they're networking, or interviewing, to be able to be clear, concise, and confident."

But that kind of instruction is rare in public schools. Verbal communication is often categorized as a "soft skill," which can convey less urgency and importance. Schools could also be uncertain about which verbal skills employers want most. Should they teach debate-type skills to buttress argumentation skills? What about responding to constructive feedback? Or learning how talking with colleagues on a team is different from talking with a boss? Company surveys rarely identify or define the specific, concrete communication skills employers need. Matthew T. Hora thinks that's a problem.

"Those lists aren't detailed enough. They don't break it out by mode: oral, digital, nonverbal, written. And they don't break it out by discipline, either," said Hora, a cultural anthropologist who has studied different types of oral communication as an assistant professor at the University of Wisconsin-Madison. Traveling around Wisconsin to study the kinds of verbal interactions that are most important for nurses and petroleum engineers, Hora found differences and commonalities. Nurses told him that it's crucial for them to know how to listen attentively to patients and families and speak with warmth and empathy, he said. The engineers and nurses both needed to master the skill of translating technical jargon into accessible language, to convey ideas to lay people or to train newcomers, Hora said.

To build the skilled workforce they want, employers might have to do a better job of "signaling" what they need from job candidates, a 2017 report by Burning Glass Technologies and the U.S. Chamber of Commerce Foundation says. But schools also need to reach out to businesses. "Schools can't understand the skills employers need without having a conversation with employers," said Caitlin Codella, the senior director of the foundation's Center for Education and Workforce.

Education Week Vol. 38, Issue 06, Pages s7, s8, s9

Published in Print: September 26, 2018, as 'Elevator Speeches' and Other Skills Students Are Missing





Questions for Your PLT

Continuing the Conversation about Grading 2018

Back in February of 2017, the Assessment Literacy Committee along with members of the Teaching and Learning Committee began a conversation with staff about current grading practices and beliefs. We started with 5 very broad questions to gather a pulse of our teaching staff. We met in mixed discipline groups and gathered a great deal of information which we are constantly reviewing. As a result, during the 2017-2018 school year we focused on clarifying and updating the grading categories that are available for the Skyward gradebook. Once again we worked with the staff in mixed discipline groups and then ran the eventual revisions by all the PLTs.

As we continue to move forward and work with PLTs on learning for all students--student by student, objective by objective, we would like to ask each PLT a more focused question to support the professional development provided by Bob Eaker and the work that the PLTs are continuing to do. The Assessment Literacy would like to meet with each PLT for 10-15 minutes (no more than that) to gather their response to the following question:

Are your students' current grades in your class a reflection of that student's performance based on instructional objectives only? Why or why not?

We would like to be able to collect these responses either by our next Assessment Literacy meeting date of October 16th or by the time Bob Eaker comes back on October 24th at the latest. Our vision is to use this information to help us continue to move forward in several ways:

- Focusing on learning for all students--student by student, objective by objective
- Examining how these responses intertwine with the Hot Topics that Bob Eaker listed and TLC is researching such as Averaging Grades, Homework, Redo/Retakes, and The Zero
- Researching what does best practice say about these topics and in regards to PLTs responses
- Gathering a pulse of where PLTs might be at with their practices, philosophies, concerns, questions, fears with the grading specifically

Feedback

Do you have any feedback you would like to share? We would love to hear from you--the good, the bad, the inquisitive. Use the link below to give feedback.

[Feedback on Truthful Grading](#)

Certificate of Achievement

Lake County Regional Office of Education
Attendance & Truancy Division
recognizes

Grant High School

With an Attendance rate of: 98.63%

152 schools across Lake County competed in Attendance Week 2018

First Place

School Category: High Schools


Roycealee J. Wood
Regional Superintendent of Schools


Monika T. Schwander
Director





30th Annual

Attendance Week 2018

Attendance & Truancy Division

And the Top Ten Are....

Place	School	Percentage
<450 Students		
First Place	Green Bay Early Childhood Center	99.17
Second Place	Grass Lake Elementary	98.99
Second Place	Adler Park School	98.99
Third Place	Copeland Manor School	98.68
Fourth Place	Learn 9 Charter School	98.64
Fifth Place	Lake Bluff Middle School	98.43
Sixth Place	John Powers Center	98.18
Seventh Place	Hawthorn Townline School	98.04
Eighth Place	Hawthorn School of Dual Language	97.91
Eighth Place	Red Oak Elementary	97.91
Eighth Place	Hought Street School	97.91
Ninth Place	Rockland School	97.80
Tenth Place	Hyde Park Elementary School	97.68

Place	School	Percentage
450 - 650 Students		
First Place	Little Fort Elementary	98.70
Second Place	River Trail School	98.51
Third Place	Glen Flora	98.47
Fourth Place	Viking Middle School	98.24
Fifth Place	Grove Avenue School	98.23
Sixth Place	Barbara Rose Elementary	98.21
Seventh Place	Wilmot Elementary	97.90
Eighth Place	Lake Bluff Elementary	97.88
Eighth Place	North Barrington School	97.88
Ninth Place	Hawthorn Elementary North	97.81
Tenth Place	Carl Sandburg Middle School	97.80



Hero Week at Fox Lake's Stanton School.

Crazy Hair day at Grayslake's Prairie Crossing Charter.



Tracking Attendance on Bulletin Boards Counter clockwise: Waukegan's Webster Middle School, Learn 9 Charter School and Ingleside's Gavin South Middle School.



Grant High School (Fox Lake) sponsored an Ice Cream Truck for students with 100% attendance



Student messages at Big Hollow Elem in Ingleside.

Place	School	Percentage
>650 Students		
First Place	Highland Middle School	98.23
Second Place	Robert Crown School	98.05
Third Place	Hawthorn Elementary South	97.81
Fourth Place	Big Hollow Elementary	97.65
Fourth Place	Frederick School	97.65
Fifth Place	Hawthorn Middle School South	97.62
Sixth Place	Lake Zurich Middle School South	97.54
Seventh Place	BMS - Station Campus	97.52
Eighth Place	Grayslake Middle School	97.51
Ninth Place	Millburn Elementary	97.38
Ninth Place	Woodland Elementary East	97.38
Tenth Place	Woodland Intermediate	97.35

Place	School	Percentage
High Schools		
First Place	Grant High School	98.63
Second Place	New Tech High @ Zion-Benton East	97.62
Third Place	Lake Zurich High School	97.49
Fourth Place	Barrington High School	96.44
Fifth Place	Lakes High School	96.24
Sixth Place	Highland Park High School	96.10
Sixth Place	Warren Township High School	96.10
Seventh Place	Grayslake Central High School	95.91
Eighth Place	Deerfield High School	95.67
Ninth Place	Grayslake North High School	95.38
Tenth Place	Antioch High School	94.94



Waukegan's Lyon Maquet Class with 100% rewarded with stickers



Waukegan's Hyde Park on Rink Day

Attendance & Truancy Division

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Grayslake, IL 60030

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Web: lake.k12.il.us

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Lake County Regional Office of Education
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Truant's Alternative & Optional Education Program (TAOEP)



September 10-14, 2018

decoding

SUPPORT & ACCOUNTABILITY

DESIGNATIONS / REPORT CARD / IL-EMPOWER



Multiple Indicators of Student Success

Designations describe how well an individual school is meeting the needs of all its students. Each school's designation is based on 10 indicators that measure its progress toward our goals. The schools in the greatest need of assistance receive the greatest support.

Preschool through 8th Grade

75%

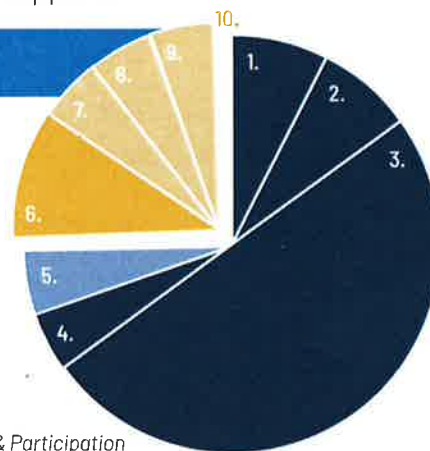
Measures of Academic Performance and Growth

1. English Language Arts Proficiency (10% in 2018-19; 7.5% in 2019-20)
2. Math Proficiency (10% in 2018-19; 7.5% in 2019-20)
3. Academic Growth (50%)
4. English Learner Progress (5%)
5. Science Proficiency (0% in 2018-19; 5% in 2019-20)

25%

Additional Measures of School Quality/Student Success

6. Chronic Absenteeism (20% in 2018-19; less than 10% in 2021-22)
7. Climate Survey (5%; full credit until 2019-20)
8. P-2: Chronic Absenteeism, Dual Language Programs, Third-Grade Literacy Grades, & Participation in Enrichment and Acceleration (0% in 2018-19; then 5% and full credit until 2021-22)
9. 3-8: Fifth-Grade Math Grades, Middle School Success (Grades and Discipline), Participation in Enrichment and Acceleration (0% in 2018-19; then 5% and full credit until 2021-22)
10. Fine Arts (0% in 2018-19; more than 0% in 2021-22)



High School

75%

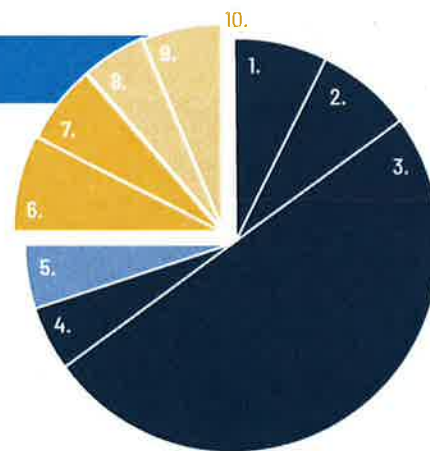
Measures of Academic Performance and Growth

1. English Language Arts Proficiency (10% in 2018-19; 7.5% in 2019-20)
2. Math Proficiency (10% in 2018-19; 7.5% in 2019-20)
3. Graduation (50%)
4. English Learner Progress (5%)
5. Science Proficiency (0% in 2018-19; 5% in 2019-20)

25%

Additional Measures of School Quality/Student Success

6. Chronic Absenteeism (7.5% in 2018-19; less than 7.5% in 2021-22)
7. 9th-Graders on Track to Graduate (6.25%)
8. Climate Survey (5%; full credit until 2019-20)
9. College and Career Readiness (6.25%; full credit until 2021-22)
10. Fine Arts (0% in 2018-19; more than 0% in 2021-22)



See definitions of all indicators on next page.



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Definitions of Indicators

ISBE: Decoding Support and Accountability
Designations Based on Multiple Indicators of Student Success

INDICATOR	DEFINITION	WEIGHT (% OUT OF 100)	
		P-8	9-12
Academic Growth	Average of the individual student growth percentiles in English language arts and math	50%	—
English Language Arts Proficiency	Percent of students meeting grade-level expectations in English language arts	10% in 2018-19; 7.5% in 2019-20	
Math Proficiency	Percent of students meeting grade-level expectations in math	10% in 2018-19; 7.5% in 2019-20	
English Learner Progress	Percent of English Learners on track to attain language proficiency within five years of identification	5%	
Graduation	Four-year graduation rate	—	30%
	Five-year graduation rate	—	15%
	Six-year graduation rate	—	5%
Science Proficiency	Percent of students meeting grade-level expectations in science	0% in 2018-19; 5% in 2019-20	
P-2	Chronic Absenteeism	0% in 2018-19; then 1.5% and full credit until 2021-22	—
	Dual Language Programs	0% in 2018-19; then 1.5% and full credit until 2021-22	—
	Third-Grade Literacy: Measured by grades or standards-based grading	0% in 2018-19; then 2% and full credit until 2021-22	—
	Participation in Enrichment and Acceleration	0%	—
3-8	Fifth-Grade Math: Measured by grades or standards-based grading	0% in 2018-19; then 2% and full credit until 2021-22	—
	Middle School Success: Percent of students with an A/B and no D/F or commensurate standards-based grading and who have not experienced a suspension or expulsion	0% in 2018-19; then 3% and full credit until 2021-22	—
	Participation in Enrichment and Acceleration	0%	—
9th-Graders on Track to Graduate	Percent of ninth-grade students having earned five full-year course credits or 10 semester credits and no more than one semester F in a core subject	—	6.25%
College and Career Readiness	Percent of students meeting the requirements for the College and Career Ready or Distinguished Scholar pathways	—	6.25%; full credit until 2021-22
Chronic Absenteeism	Students missing 10 percent or more of the prior academic year (excused or unexcused absences)	20% in 2018-19; less than 10% in 2021-22	7.5% in 2018-19; less than 7.5% in 2021-22
Climate Survey	Percent of students participating in the climate survey	5%; full credit until 2019-20	
Fine Arts	Not yet defined: Working group submitting recommendations by Dec. 31, 2018	0% in 2018-19; more than 0% in 2021-22	

School Quality/Student Success

Academic

0% = not included in the system; % and full credit = included and all schools receive full points; regular % = included and schools receive points based on individual performance

decoding

SUPPORT & ACCOUNTABILITY

DESIGNATIONS / REPORT CARD / IL-EMPOWER



Transparent Designations

Every school receives an annual designation on the Illinois Report Card. The designation is based on the school's overall data for all of the accountability indicators, as well as the data for individual student groups.

Exemplary	■ Performance in the top 10% of all schools ■ High schools with graduation rate higher than 67% ■ No underperforming student groups at or below the "all students" group in the lowest-performing 5% of all schools  Eligible to apply to serve as an IL-EMPOWER Learning Partner																
Commendable	■ Performance not in the top 10% of all schools ■ High schools with graduation rate higher than 67% ■ No underperforming student groups at or below the "all students" group in the lowest-performing 5% of all schools  Eligible to apply to serve as an IL-EMPOWER Learning Partner																
Underperforming	■ One or more student groups underperforming at or below the "all students" group in the lowest-performing 5% of all schools; groups must have at least 20 students in at least three indicators <table><thead><tr><th>STUDENT GROUPS</th><th>RACIAL AND ETHNIC GROUPS</th></tr></thead><tbody><tr><td>— Economically disadvantaged students</td><td>○ Hispanic or Latino</td></tr><tr><td>— Students with disabilities</td><td>○ American Indian or Alaska Native</td></tr><tr><td>— <i>Students formerly with a disability (coming soon)</i></td><td>○ Asian</td></tr><tr><td>— English Learners</td><td>○ Black or African American</td></tr><tr><td>— Former English Learners</td><td>○ Native Hawaiian or Other Pacific Islander</td></tr><tr><td></td><td>○ White</td></tr><tr><td></td><td>○ Two or More Races</td></tr></tbody></table>  Completes a Work Plan for School Improvement and may choose to receive targeted support through IL-EMPOWER process	STUDENT GROUPS	RACIAL AND ETHNIC GROUPS	— Economically disadvantaged students	○ Hispanic or Latino	— Students with disabilities	○ American Indian or Alaska Native	— <i>Students formerly with a disability (coming soon)</i>	○ Asian	— English Learners	○ Black or African American	— Former English Learners	○ Native Hawaiian or Other Pacific Islander		○ White		○ Two or More Races
STUDENT GROUPS	RACIAL AND ETHNIC GROUPS																
— Economically disadvantaged students	○ Hispanic or Latino																
— Students with disabilities	○ American Indian or Alaska Native																
— <i>Students formerly with a disability (coming soon)</i>	○ Asian																
— English Learners	○ Black or African American																
— Former English Learners	○ Native Hawaiian or Other Pacific Islander																
	○ White																
	○ Two or More Races																
Lowest-Performing	■ In the lowest-performing 5% of Title I eligible schools statewide ■ High schools with graduation rate at or below 67%  Completes a Work Plan for School Improvement and receives comprehensive support through IL-EMPOWER process																



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Grant Community High School

District 124 - Calendar



2019

August 8, 9	Institute Days, no student attendance
August 12	First Day of Student Attendance
August 29	Back to School Night, 1:35 early release
Sept. 2	Labor Day, legal school holiday
Sept. 4	School Improvement Meeting, 9:40 am Late Start
Sept. 11	Progress Reports
Sept. 13	Homecoming
Sept. 18	School Improvement Meeting, 9:40 am Late Start
Sept. 27	Institute Day, no student attendance
Oct. 9	School Improvement Meeting, 9:40 am Late Start
Oct. 14	Columbus Day, legal school holiday
Oct. 15	Progress Reports
Oct. 16	State Testing (freshman/sophomore/junior) - Tentative
Oct. 23	School Improvement Meeting, 9:40 am Late Start
Oct. 31	Parent/Teacher Conferences, 5:00 to 8:00 pm
Nov. 1	Parent/Teacher Conferences, 8:00 am to noon, no student attendance
Nov. 13	School Improvement Meeting, 9:40 am Late Start
Nov. 15	Progress Reports
Nov. 27, 28, 29	Thanksgiving Recess, no school
Dec. 11	School Improvement Meeting, 9:40 am Late Start
Dec. 18, 19, 20	Semester Exams
Dec. 23 - Jan. 3	Winter Break

2020

Jan. 6	School Resumes, 2nd semester begins
Jan. 8	School Improvement Meeting, 9:40 am Late Start
Jan. 20	Martin Luther King's Birthday, legal school holiday
Jan. 22	School Improvement Meeting, 9:40 am Late Start
Feb. 5	Progress Reports
Feb. 5	School Improvement Meeting, 9:40 am Late Start
Feb. 14	Institute Day, no student attendance
Feb. 17	President's Day Observed, no school
Feb. 26	School Improvement Meeting, 9:40 am Late Start
March 11	School Improvement Meeting, 9:40 am Late Start
March 11	Progress Reports
March 25	School Improvement Meeting, 9:40 am Late Start
Mar. 30 - Apr. 3	Spring Break
April 6	School Resumes
April 7	State Testing (freshman/sophomore/junior) - Tentative
April 10	Day of Non-attendance
April 15	School Improvement Meeting, 9:40 am Late Start
April 20	Progress Reports
May 1	School Improvement Meeting, 1:35 early release
May 1	Prom
May 19, 20	Senior Exams
May 19, 20, 21	Final Exams (freshman/sophomore/junior)
May 24	Graduation
May 25	Memorial Day, legal school holiday

August '19						
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September '19						
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November '19						
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December '19						
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March '20						
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April '20						
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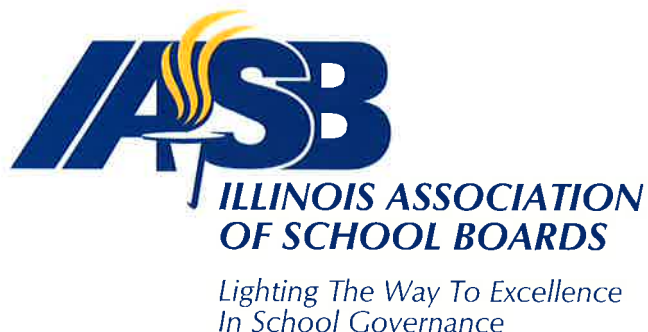
May '20						
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June '20						
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- ★ First Day of School
- Parent/Teacher Conf.
- ✕ No Student Attendance
- △ Late Start / Early Release
- End of Semester
- ☼ Graduation

*Calendar is subject to revision

10/11/2018



2018 Resolutions Committee Report

For the 2018 Delegate Assembly meeting
on November 17, 2018, Chicago

September 2018

For further information please contact Ben Schwarm at 217/528-9688, ext. 1132

2921 Baker Drive
Springfield, IL 62703
217/528-9688 • Fax 217/528-2831

One Imperial Place
1 East 22nd Street, Suite 20
Lombard, IL 60148-6120
630/629-3776 • Fax 630/629-3940

TO: Board Members and Administrators
FROM: Tom Neeley, Resolutions Committee
DATE: September, 2018
SUBJECT: 2018 Resolutions Committee Report

Thank you for your interest in the 2018 Resolutions Committee Report to the Membership. Proposals set forth in this Report will be acted upon at the Annual Meeting of the IASB Delegate Assembly which convenes at 10:30 a.m. on Saturday, November 17, 2018, at the Hyatt Regency Chicago, Regency A/B West Tower.

The Delegate Assembly is one of the most important functions held at the IASB Annual Conference. It gives member districts ownership in the Association and the opportunity to establish the direction of the Association and its major policies. Every member district has a delegate, a vote, and a voice.

Participation in the resolutions process is of vital importance. Submitting new resolutions, discussing the resolutions at your local board meeting, sharing your insight with other boards at division meetings and sending a well-informed delegate to the assembly all are key actions for you to take.

This booklet is provided in the fall and is intended to allow your board more time to discuss the resolutions. We hope that this will increase participation and enthusiasm from member districts.

We will again prepare a packet of information for distribution at the Delegate Assembly meeting. This packet will provide any information needed by delegates that was not available in the Resolutions Committee Report. Advanced registration for delegates is not necessary. Upon arriving at the conference in November your districts' delegate should check in at the "Delegate Registration" desk across the hallway from the main conference registration desk. Once registered, delegates will receive credentials which will allow them entry into the Delegate Assembly.

If you have materials that need to be distributed on the assembly floor, 500 copies must be provided to the staff at least one week in advance. This should expedite matters at the Delegate Assembly and provide for a more organized meeting.

On behalf of the Resolutions Committee, thank you for your interest in the resolutions process. I look forward to seeing you in November.

**Service of the following school board members on the 2018
Resolutions Committee is acknowledged with sincere appreciation.**

Chair.....	Neeley, Thomas.....	Morton
Abe Lincoln	Reynolds, Amy	Rochester
Blackhawk.....	Wagner, Julie	Illinois City
Central IL Valley.....	Walther, Daniel.....	Peoria
Corn Belt.....	Myzia, Jennifer	Dwight
DuPage	Fielden, Terry.....	Naperville
Egyptian.....	Irvin, Lisa.....	Belle Rive
Illini	Uhlott, Sandra.....	Rantoul
Kaskaskia	Kistler, Kent.....	Farina
Kishwaukee.....	Nelson, Stephen.....	Sycamore
Lake	Armstrong, John.....	Wauconda
North Cook.....	Klimkowicz, Anna	Schaumburg
Northwest	Snider, Steve.....	Lanark
Shawnee.....	DeNeal, Tom	Harrisburg
South Cook.....	Jordan, Juanita.....	Hazel Crest
Southwestern	Schwemmer, Gabrielle	Smithton
Starved Rock.....	Conner, David	Streator
Three Rivers	Campbell, Liz.....	Bolingbrook
Two Rivers	Reif, Rodney.....	Carrollton
Wabash Valley.....	Ruffner, Carol	Mason
West Cook.....	Williams, Dianne	Maywood
Western	Vogler, Scott.....	Colchester

DELEGATE ASSEMBLY AGENDA

1. Call to Order
2. Report of the Credentials Committee
3. Approval of Delegate Assembly Business Rules
4. President's Report, Joanne Osmond
5. Executive Director's Report, Dr. Thomas Bertrand
6. Financial Report, Linda Eades
7. Election of Officers
 - A. Nominating Committee Report, Phil Pritzker, Nominating Committee Chair
8. Resolutions Committee Report, Thomas Neeley
 - A. New Resolutions
 - B. Reaffirmation of Existing Positions
9. Belief Statements
 - A. New Belief Statements
 - B. Amended Belief Statments
10. Adjournment

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My Board's Recommendation

Support Oppose

NEW RESOLUTIONS

Board Operations and Duties

- | | | |
|--------------------------|--------------------------|--------------------------------|
| ☐ | ☐ | 1. Student Safety & Protection |
| ☐ | ☐ | 2. Student Safety & Protection |
| ☐ | ☐ | 3. Student Safety |

Financing Public Education-Other

- | | | |
|--------------------------|--------------------------|---------------------------------------|
| ☐ | ☐ | 4. Energy Savings Funding & Borrowing |
|--------------------------|--------------------------|---------------------------------------|

REAFFIRMATION OF EXISTING POSITIONS

Financing Public Education-State

- | | | |
|--------------------------|--------------------------|---|
| ☐ | ☐ | 5. Position Statement 2.27 Charter School Funding |
|--------------------------|--------------------------|---|

NEW BELIEF STATEMENT

- | | | |
|--------------------------|--------------------------|--|
| ☐ | ☐ | 6. Local Authority in Safety Practices |
|--------------------------|--------------------------|--|

AMENDED BELIEF STATEMENTS

- | | | |
|--------------------------|--------------------------|--|
| ☐ | ☐ | 7. Belief Statement 5 – Mental Health Services |
| ☐ | ☐ | 8. Belief Statement 2 – Student Voter Registration |

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DELEGATE ASSEMBLY BUSINESS RULES

- 1. Business Procedures** — Robert's Rules of Order Newly Revised shall govern.
- 2. Credentials** — Delegates shall be registered with the Credentials Committee.
- 3. Delegate Seating** — Only those delegates seated in the reserved section will be permitted to participate in the business session.
- 4. Recognition by Chair** — Delegates wishing to speak on a motion shall rise and be recognized by the Chair before speaking. They shall give their full name and the name of the board they represent.
- 5. Debate on the Floor** — No delegate shall speak in debate more than twice on the same question and no longer than five minutes at one time. No delegate shall speak a second time on the same question until all persons have had an opportunity to speak at least once.
- 6. Calls for the Question** — A delegate may "call for the question" to end debate on a motion. The delegate may not make such a motion if, immediately preceding the motion, he or she has engaged in discussion of the motion or otherwise participated in the debate. A motion, a second, and a 2/3 majority vote is required to end debate.
- 7. Consent Agenda** — Use of a Consent Agenda to expedite the proceedings is authorized. Proposed resolutions which have been recommended "Do Adopt" by the Resolutions Committee may appear on a Consent Agenda.
- 8. Appeals** — Those delegates wishing to appeal a "Do Not Adopt" recommendation of the Resolutions Committee, and have met the notice provisions required by Article IX, Section 5 of the IASB Constitution, shall have a period of time not to exceed five minutes in which to explain why the proposed action should be considered by the Delegate Assembly. Appeals shall only be accepted from the submitter of the proposed resolution that has received the negative recommendation of its proposal. Those proposed resolutions that have received a "Do Not Adopt" recommendation from the Resolutions Committee, and of which the Committee has not received a timely written appeal of the negative recommendation from the submitting entity, will not be considered by the Delegate Assembly.
- 9. Reaffirmation of Existing Position Statements** — The Delegate Assembly has the authority to reaffirm existing Position Statements. Proposals to reaffirm an existing position may be initiated by member school boards or the Resolutions Committee. All such proposals shall be submitted through the same procedure as all other resolutions and shall meet all criteria and constitutional timelines applicable to all resolutions.
- 10. Other Recognition** — Members of the Resolutions Committee and IASB staff shall be given the privilege of the floor at the discretion of the presiding officer.
- 11. Voting** — The indications to signify voting shall be specified by the presiding officer.
- 12. Nomination** — The consent of any nominee from the floor during the election of officers must be secured in writing prior to presentation to the Delegate Assembly, as required in Article IV, Section 1, of the IASB Constitution.

RESOLUTIONS PROCEDURES

- 1. Types of Resolutions** — (Article IX, Section 1) Resolutions may be either in the form of a position statement or a belief statement. Position statements address issues affecting or concerning local boards of education; they direct the Association's advocacy efforts. Belief statements express significant values commonly held by local boards of education; they may or may not call for action to be taken by the Association.
- 2. Proposals** — (Article IX, Section 2) Resolutions for proposed position statements or belief statements may be proposed by any Active Member, Association Division, the Association's Board of Directors, or the Resolutions Committee. Resolutions to be published and distributed to the Active Members must be submitted to the Resolutions Committee at least 150 days prior to the Annual Meeting of the Delegate Assembly.
- 3. Presentation of Resolutions** — (Article IX, Section 3) The Resolutions Committee shall review all proposed resolutions, distribute a final draft of proposed resolutions to the membership not less than 45 days prior to the Annual Meeting of the Delegate Assembly, and may recommend the approval or disapproval of any resolution to the Delegate Assembly. The Resolutions Committee has the prerogative to determine which resolutions are to be presented to the Delegate Assembly; and whether they are presented as position statements or belief statements. However, all resolutions that are timely submitted to the Resolutions Committee according to Section 2 above, must be distributed to Active Members not less than 45 days prior to the Annual Meeting of the Delegate Assembly.
- 4. Annual Review** — (Article IX, Section 4) The Resolutions Committee shall annually review currently in force position statements and belief statements to determine whether they are consistent with the current positions or beliefs of Association members. The Resolutions Committee shall recommend that the Delegate Assembly amend or rescind any position statement or belief statement that is not consistent with the current positions or beliefs of Association members. All position statements and belief statements currently in force will be published annually and distributed to Active Members prior to the Annual Meeting of the Delegate Assembly.
- 5. Appeals** — (Article IX, Section 5) Any Active Member, Association Division, or Association Board of Directors, that has submitted a proposal that has received a negative recommendation from the Resolutions Committee, shall have the right to appeal the decisions of the Resolutions Committee at the Annual Meeting of the Delegate Assembly. Notice of appeal must be submitted in writing to the Resolutions Committee. The committee must be in receipt of the written appeal no later than the close of business 8 calendar days before the Annual Meeting of the Delegate Assembly. A majority of the delegates present and voting at the Annual Meeting of the Delegate Assembly is required for consideration of appeals.
- 6. Amendments to Resolutions** — (Article IX, Section 6) Any proposed amendment to a resolution that does not meet the time requirements as set in Section 3 above shall be immediately remanded to the Resolutions Committee for consideration.
- 7. Late Resolutions** — (Article IX, Section 7), Resolutions which are not presented to the Resolutions Committee at least 150 days prior to the Annual Meeting of the Delegate Assembly may be considered only by the following procedure: Such resolutions may be proposed by an Active Member, Association Division, Association Board of Directors, or the Resolutions Committee and submitted in writing to the Resolutions Committee. Any resolution which is not submitted in the manner described above shall not be considered by the Delegate Assembly. Late resolutions shall be considered for approval by the Resolutions Committee. The Resolutions Committee may recommend approval or disapproval of the late resolution to the Delegate Assembly. Any such resolution disapproved by the Resolutions Committee may be appealed by a seventy-five (75) percent majority vote of the delegates present. Delegates seeking authority to present late resolutions at the Annual Meeting of the Delegate Assembly shall provide copies for all delegates present at the meeting, including rationale and relevant supporting documentation.
- 8. Order of Resolutions** — Each resolution to be adopted will be considered in the following order of categories: Educational Programs, Financing Public Education, Legislative Activity, Board Operations and Duties, Board Employee Relations, Local State Federal Relations, and District Organization and Elections. Reaffirmation or deletion of existing positions will be done with a single motion unless a delegate wishes a particular position or positions to be considered separately.

NOMINATING COMMITTEE REPORT

AUGUST 2018

The 2018 Nominating Committee proposes the following officer slate for Delegate Assembly consideration, 10:30 a.m., Saturday, November 17, 2018, Regency A/B West Tower, Hyatt Regency Chicago:

President-Joanne Osmond
Lake Villa CCSD 41

Vice President Tom Neeley
Morton CUSD 709

2018 NOMINATING COMMITTEE MEMBERSHIP

Phil Pritzker, Chairman,
Immediate Past President

Bill Alexander
New Berlin CUSD 16

Ann Dingman
Grayslake CHSD 127

Simon Kampwerth, Jr.
Peru ESD 124

Sue McCance
CUSD 3 Fulton Co

Carla Joiner-Herrod, Alternate
Lindop SD 92

Mary Stith, Alternate
Geneva CUSD 304

NEW RESOLUTIONS

BOARD OPERATIONS & DUTIES

1. Student Safety and Protection

Submitted by: Red Hill CUSD 10 (Sponsor)
Bement CUSD 5 (Co-sponsor)
DeLand-Weldon (Co-sponsor)
Edwards County CUSD 1 (Co-sponsor)
United Community School District 304 Co-sponsor)
Gallatin County Community Unit District 7 (Co-sponsor)
Mount Vernon City Schools
Wilmington CUSD 209U
Kewanee School District 229
Norris City-Omaha-Enfield CUSD 3
Prairieview-Ogden CCSD 197

BE IT RESOLVED THAT the Illinois Association of School Boards shall support and advocate legislation which provides local school boards the option of developing Student Safety and Protection Plans which may include administrators, faculty, and/or other staff who have successfully completed a training course approved by the school board and who have also passed the multiple background checks and qualifications for and have a current Illinois concealed carry license or a carry license issued under the Law Enforcement Officers Safety Act to be an active and armed part of the Student Safety and Protection Plan, upon being granted board approval. We also present this resolution to our state representative and state senator in the Illinois General Assembly and urge them to support such legislation.

District Rationale: The safety and protection of our students and school personnel is one of the most important and top priorities.

There are many schools that do not have the financial resources to employ full time security on school property to insure the safety and protection of their students and school personnel.

Some schools have grants which provide financial aid for the presence of a school resource officer on school property during certain hours, this is usually one officer at any given time.

Many schools in Illinois are located in areas where it may take up to thirty or more minutes before an effective law enforcement team can arrive on scene in the case of a life-threatening event.

In three states which border Illinois — Indiana, Kentucky, and Missouri — and in many other states, local school boards have authority provided by state law and are entrusted to develop Student Safety and Protection Plans which implement board-approved armed and trained administrators, staff and faculty who could provide for the safety and protection of students and personnel until an effective law enforcement team can respond to a threat to the safety and protection of students and personnel.

This resolution does not compel or require any particular school board to develop or implement such a plan but leaves the decision to each local district board to decide what is best for their schools and students.

Resolutions Committee Rationale: This resolution calls for the Association to support and advocate for local options for schools, including for armed district personnel subject to training, background checks, licensure and board approval. It is, generally, the same as Resolutions #2 and #3.

Since these three proposals were essentially the same, the Committee worked with the sponsoring districts, which agreed to combine all of them into Resolution #2.

The Resolutions Committee RECOMMENDS DO NOT ADOPT.

2. Student Safety and Protection

Submitted by: Mercer County CUSD 404

BE IT RESOLVED THAT the Illinois Association of School Boards shall: support and advocate for legislation which provides local school boards the option of developing Student Safety and Protection Plans which may include administrators, faculty, and/or other staff who have completed a state approved training course above and beyond concealed carry training, who have passed the multiple background checks and qualifications required for a concealed carry license, or have a current concealed carry license issued under the Law Enforcement Officers Safety Act. Only staff who fulfill all requirements listed would be eligible as an active and armed part of the Student Safety and Protection Plan, upon being granted board approval.

Statement of Rationale: Every year concern for student safety grows with more tragic events in our nation's schools. The safety and protection of our students and school staff is one of the top priorities in each district. Districts are looking for new ways to keep those who enter our buildings safe. One proposal is to allow local school districts the option to have armed staff in their buildings.

The Gun-Free School Zones Act of 1990, sponsored by then-Senator Joe Biden and signed into law by then-President George H.W. Bush, makes it illegal for anyone "to knowingly possess a firearm" within 1,000 feet of a school zone. The Gun-Free School Zones Act has exceptions. A teacher can bring a gun to school "as part of a program approved by a school in the school zone." As of February, there are at least 18 states which allow armed adults on school property with relatively minor conditions, such as superintendent, school board, or administrator/school trustee/ governing officer approval.

Illinois state law currently does not allow for local control of school boards in determining if they want to include an option for trained and armed staff to protect their students and fellow staff members in an emergency situation until

law enforcement arrives. Our neighbors Missouri, Indiana, and Kentucky allow districts to decide what is best for their communities. Other states that allow armed adults on school grounds with certain limitations include California, New York, Connecticut, Iowa, Massachusetts, New Jersey, Montana, New Hampshire, Texas, Wyoming, and 5 more.

Ideal school security plans include SRO's (school resource officers) present at each building students attend. However, some schools are unable to employ full time security due to a lack of financial resources. SRO's are often only on site for a few hours per day and one officer at a time. In our district for example, our SRO is only on site at the high school, with a set number of hours per day. He is within a short driving distance to two other buildings in the same town. Two of our remaining buildings have no SRO coverage and are not close enough to the high school to be within a short response time.

Another problem, mainly found in rural areas, is the distance school buildings are from local law enforcement teams. Mercer County School District has five buildings in three towns. Our square miles makes us the 5th largest school district in Illinois based on area. Three buildings sit in a town with its own police force that is also a county seat and home of the Sheriff's department. Our fourth building is in another town 10 minutes away. Our fifth building, an elementary school, is in a town 21 minutes away. The town has one officer and is backed up by the sheriff's department with an approximately 20 minute response time to get there. We are certain that our district is not in the worst response time situation in Illinois.

The most misunderstood part of discussion on this topic is that this resolution is about LOCAL CONTROL, one of IASB's top priorities. This resolution, if adopted, would not compel or require any school district or school board to develop or implement any such trained and armed staff plan. Our state is not homogenous north to south, east to west. Our communities and districts differ greatly. Some communities are perfectly comfortable with having their teachers and school staff trained and armed so they can protect the people in their buildings. Other communities are adamantly opposed to the idea. That is OK! The districts in our state should be allowed to determine what is best for them, rather than those in Springfield who do not know or understand communities outside their own.

Resolutions Committee Rationale: Similar to other proposals, this resolution calls for the Association to support and advocate for local options for schools, including for armed district personnel subject to training, background checks, licensure and board approval. However, this resolution calls for locally approved training above and beyond that required for concealed carry.

The Firearm Concealed Carry Act (PA 98-63), effective July 9, 2013, prohibited any concealed carry in "any building, real property, and parking area under the control of a public or private elementary or secondary school."

During negotiations on the legislation before it passed the General Assembly, discussions included the possibility of each

individual school board having the authority to decide what the policy would be within its district. Both the proponents and the opponents of the legislation dismissed this idea. The concealed carry proponents wanted no regulation on school property and the opponents wanted a complete prohibition on school property.

School districts are also governed by the federal Gun-Free School Zones Act of 1990, which makes it unlawful for any unauthorized individual from possessing a firearm in a school zone. Exceptions include if an individual possessing a firearm is licensed to do so by the state in which the school zone is located. Individuals in Illinois would not have violated the federal Gun-Free School Zones Act if they carried a concealed weapon in a school zone, if State law had not prohibited it.

Many states have similar laws providing the change sought in this proposal. After the school shooting tragedy in Parkland, Florida in February of 2018, the Florida General Assembly passed a gun legislation package that included a local district option to arm school personnel.

Committee discussions largely centered on the acknowledgement that many rural school districts do not have the luxury of the fast response times of emergency responders in urban and suburban areas. Because of geography, resources, and other limitations, response times to emergencies in some rural districts can be as long as 20-30 minutes.

There were still concerns about having firearms in schools, the stress arming staff could put on teachers, and finding assurances that the proper training was in place. When the point was emphasized that this was absolutely permissive for each individual school board, and when the submitting districts agreed to amend the proposal to require a statewide training standard (instead of training approved by the school board), the Committee came to a consensus.

The Resolutions Committee **RECOMMENDS DO ADOPT.**

3. Student Safety

Submitted by: Galva CUSD 224

BE IT RESOLVED THAT the Illinois Association of School Boards shall: Support and advocate for legislation which provides local school boards the **OPTION** of developing Student Safety and Protection Plans which **MAY** include arming administrators, faculty, and/or other staff who have completed a school district approved training course, met qualifications required for a concealed carry license, and have a current concealed carry license issued under the Law Enforcement Officers Safety Act. Only staff who fulfill all requirements listed would be eligible as an active and armed part of the Student Safety and Protection Plan, upon granted board approval.

District Rationale: Illinois State Law does not allow for local control of school boards in determining if they want to include an option for trained and armed staff to protect their students, fellow staff members, and themselves, in an emergency situation until law enforcement arrives. In small

communities like ours, the sole officer on duty might be unavailable for immediate assistance. Other states allow districts to determine what is best for their community.

Resolutions Committee Rationale: This resolution calls for the Association to support and advocate for local options for schools, including for armed district personnel subject to training, background checks, licensure and board approval. It is, generally, the same as Resolutions #1 and #2.

Since these three proposals were essentially the same, the Committee worked with the sponsoring districts, which agreed to combine all of them into Resolution #2.

The Resolutions Committee RECOMMENDS DO NOT ADOPT.

FINANCING PUBLIC EDUCATION – OTHER

4. Energy Savings Funding & Borrowing

Submitted by: Community High School District 94

BE IT RESOLVED THAT the Illinois Association of School Boards shall recommend to the legislature that a bill be passed that allows districts to borrow or otherwise obtain money without referendum for the sole and specific purpose of purchasing and installing energy saving equipment relating to the utility usage (water, gas and electricity).

District Rationale: Much progress has been made recently in the development and cost reduction of energy saving technologies. Some local power companies are offering rebates, incentives, or grants to cover the partial purchase and installation costs of these products, but not fully covering the costs. It is well known that the utilization of these products reduce overall energy costs in the long run and contribute to an overall improvement in environmental stewardship. Some districts may be caught between the desire to improve their cost effective use of energy resources and the monetary resources to do that. Some businesses have started to provide “performance financing” programs, but while they allow districts to reduce energy cost, they

also siphon the savings from the districts as part of their business model. It is a shame that districts that wish to be environmentally prudent and responsible cannot keep the benefits in their districts to benefit the students and the community. A carefully crafted plan that would require very specific use of the money with reasonable ROI would benefit all involved, the districts, the utilities and the environment. The cost would be returned to the taxpayers many times over in savings. There is no reason that a business sector should profit off this opportunity by fronting money to taxing districts.

Resolutions Committee Rationale: The resolution calls for legislation that will allow school districts to borrow or obtain revenues, without referendum to purchase and install energy savings equipment.

The Committee agreed that school districts should have the ability to utilize school district revenues, whether obtained through existing funds or through referendum to carry out energy savings projects on their own. The Committee also discussed that schools would need to work with engineers and architects to carefully craft an effective energy savings project. By leaving the resolution broad in concept, the legislative process could be used to negotiate more specific provisions that would certainly be sought by lawmakers and interested parties to protect schools and taxpayers. However, schools would be able to realize the maximum savings sought by the energy related upgrades.

The School Energy Conservation and Saving Measures law (105 ILCS 5/19b-1) was enacted in 1993 to facilitate installation of energy conservation and savings projects that could help offset energy costs schools incurred due to antiquated or energy inefficient lighting, heating and air conditioning and inefficient energy systems. These contracts often allow the potential energy savings calculated by increasing efficiency to offset the cost of installation of new, more energy efficient, equipment.

This program does not require a referendum to obtain funds and allows for school districts to pursue borrowing so long as the projects can be funded with savings and available school district revenues.

The Resolutions Committee RECOMMENDS DO ADOPT.

REAFFIRMATION OF EXISTING POSITIONS

FINANCING PUBLIC EDUCATION – STATE

5. Position Statement 2.27

Charter School Funding

Submitted by: Woodland Community Consolidated
School District 50

BE IT RESOLVED THAT the Illinois Association of School Boards shall urge adoption of legislation which would create a new methodology for the funding of State Authorized Charter Schools which would not have a negative financial impact on the host district. With respect to State authorized

virtual charter schools, further limit the withholding of State funds from host school districts in proportion to the per pupil expenditure used for building maintenance, classroom supplies, transportation, safety and security, and other costs unique to “brick and mortar” schools. For all State-authorized charter schools, require that proof of continuing enrollment and attendance be submitted quarterly, with prorated refunds to the host school district upon withdrawal of students from the charter school.

District Rationale: Loss of students does not equate to a proportionate reduction in host district expenses. With

current method, the State Charter does not share in deductions or proration's in State funding. The charter school tuition increases as a host districts' State funding decreases. State currently assumes no financial responsibility for State Charter Schools that were approved over objections of the locally elected school board members. There is no locally elected responsibility by the communities that are required to support the State Chartered School; therefore the burden of financial support should be assumed by the State.

Resolutions Committee Rationale: The current position statement on State Authorized Charter Schools (SACS) was amended in 2014 to provide more flexibility and cleaner language that fits better into IASB's overall position

statements. Position Statement 2.27 was reaffirmed in 2015, 2016 and 2017.

State Authorized Charter Schools continue to be a major issue as "host" districts have to scramble to find a way to deal with fewer revenues from the State of Illinois while still providing a quality education to the students they serve.

Current law takes State funding from a local district and distributes it to a State authorized charter school. If the local school district looked to raise revenue and provide additional resources to students from local sources, the SACS would receive an even larger share of the local districts' State funding.

The Resolutions Committee RECOMMENDS DO ADOPT.

NEW BELIEF STATEMENT

6. Local Authority in Safety Practices

Submitted by: Indian Prairie Community Unit School
District 204

The Illinois Association of School Boards believes that schools should provide a safe and secure environment for all students and staff. Decisions of school safety drills, plans, and procedures should be made at the local level, utilizing evidence-based practices that maximize resources and effectiveness, and by soliciting input from local emergency responders resulting in fewer physical, emotional, and psychological risks to students and staff.

District Rationale: Given recent tragic events have created a renewed sense of urgency to address school security measures, especially active shooter threats, providing guidance to our legislators that reflect thoughtful and researched based practices will be essential. The voice of the Illinois Association of School Boards should be a driving force behind any new legislative proposal to ensure laws do not cross the line of mandating security measures that may negatively impact the emotional and psychological wellbeing of students and staff.

An updated (April 2017) guidance document, *Best practice considerations for schools in active shooter and other armed assailant drills*, from the National Association of School Psychologists and the National Association of School Resource Officers provides schools critical guidance on armed assailant training. They also received input from Safe and Sound Schools: A Sandy Hook Initiative and the ALICE Training Institute before producing this document.

This overview is provided:

- A. Response to armed assailants has focused on implementing a school lockdown. Recently, discussion has emphasized options-based approaches, which sometimes include the "Run, Hide, Fight" model.
- B. Armed assailant drills have both benefits and concerns associated with their implementation.

- C. Armed assailants in schools account for only 1% of homicides among school-age youth; schools must balance costs and benefits when allocating crisis preparedness resources.
- D. Such drills have the potential to empower staff and save lives, but without proper caution, they can risk causing harm to participants.
- E. Available research supports the effectiveness of lockdown drills implemented according to best practices, but research is still needed on the effectiveness of armed assailant drills.

The document further points out the importance of the developmental maturity of students.

It lists these developmental and mental health considerations:

- A. Children model their reactions on adult behavior, so effective drills should result in staff who inspire calm and confidence in students.
- B. It is critical that participation in drills be appropriate to individual development levels, and take into consideration prior traumatic experiences, special needs, and personalities.
- C. School-employed mental health professionals should be involved in every stage of preparation.
- D. Prior to the drill, staff should be trained to recognize common trauma reactions.
- E. Adults should monitor participants during the drill and remove anyone exhibiting signs of trauma.
- F. After completion, staff and students should have access to mental health support, if needed.
- G. Participation should never be mandatory, and parental consent should be required for all students.
- H. If staff choose to opt-out of intense drills, they should receive comparable, less intense instruction.

The authors point out that current available research suggests multiple practices increase the ability of staff to respond

appropriately during a crisis. However, they note a lack of available research regarding the effectiveness of school-based armed assailant drills.

“at present there is no empirical research regarding school-based armed assailant drills.”

The authors stress the importance of local level decision making for disaster response procedures.

“The specifics of any training should be determined at the local level by appropriately trained school leadership, school safety and mental health personnel, and law enforcement.”

In summary, several organizations with expertise of school environments and school safety have advocated for balancing safety measures effectiveness with ample consideration of the emotional and psychological well-being of students and

staff. They also advise that local school leaders and experts will best determine this balance. Therefore, Indian Prairie School District 204 respectfully proposes that the Illinois Association of School Boards adopt a belief statement that is reflective of this guidance.

Resolutions Committee Rationale: This proposal was prompted by recently approved legislation requiring an active shooter safety drill with students present. The resolution states that the local school district should have the authority to determine which best practices and procedures best maximize the effectiveness of increased safety in its schools.

The Committee worked with the submitting district to place additional specificity to the proposal, and include verbiage that local law enforcement should be involved.

The Resolutions Committee RECOMMENDS DO ADOPT.

AMENDED BELIEF STATEMENTS

7. Belief Statement 5 — Mental Health Services

Submitted by: Lake Villa Community Consolidated School District 41

The Illinois Association of School Boards believes that schools should provide a safe and secure environment for all students. School board members and staff should try to protect students from the effects of bullying, discrimination, and violence, and offer appropriate instruction to improve intergroup relations and to promote peaceful resolution to conflict. Further, the Association urges the State of Illinois and the U.S. States Congress to invest in and support comprehensive, coordinated, and collaborative mental health resources to address these social-emotional issues leading to safe schools and the achievement of academic success.”

District Rationale: Providing a safe school environment that ensures both the physical and emotional safety of students and staff creates the conditions necessary to foster academic achievement.

The loss of life is unacceptable and school shootings are a tragedy that affect the whole society.

The most effective approach to creating safe school environments requires a comprehensive, coordinated effort including school-wide, district-wide, community-wide and state-wide strategies where all institutions, organizations and individuals must accept responsibility for their critical roles and collaborate to establish a positive environment for teaching and learning.

Resolutions Committee Rationale: The proposal addresses mental health services, urging the State and Federal governments to invest in mental health resources that will assist school districts. This is clearly a vital concern, especially in the current social climate and increased attention to school violence.

The Resolutions Committee RECOMMENDS DO ADOPT.

8. Amending Belief Statement 2 — Student Voter Registration

Submitted by: Indian Prairie Community Unit School District 204

The Illinois Association of School Boards believes school administrations and faculties should be composed of persons supporting the principles of constitutional government because schools should continue with vigor their programs for giving young citizens a clear understanding of the principles of the American way of life and a desire to make these principles prevail in their own lives and in the life of their country. Further, the Association believes in the value of student non-partisan civic responsibility, including the importance of student voter registration.

District Rationale: On August 21, 2015, Governor Rauner signed House Bill 4025 (Public Act 99-0434) into law, requiring that future Illinois high school students complete a stand-alone, semester-long civics course. This course requirement was approved to support a key public school objective to develop the next generations for participation in our democratic society. Reciting the pledge of allegiance and this recent civic course requirements are in place to education, inform, and inspire students for future engagement.

Federal public policy per Congress finds that:

- A. the right of citizens of the United States to vote is a fundamental right;
- B. It is the duty of the Federal, State, and local governments to promote the exercise of that right; and
- C. Discriminatory and unfair registration laws and procedures can have a direct and damaging effect of voter participation in elections for Federal office and disproportionately harm voter participation by various group, including racial minorities.

The State of Illinois allows schools to be voter registration agencies. A county clerk can appoint persons as deputy registrars upon request, such as, a school principal situated within the election jurisdiction, or a qualified person designated by the principal. Given this, each local district has the flexibility to implement their own program as desired.

Given approximately 25% of eligible 18-24 year olds (vs. 21% of all eligible voters) are unregistered to vote, high school registration is an important step toward maintaining a healthy democracy and addresses a root of the high number of people who do not vote in elections. A strong democracy depends on informed and active participation by its citizenship.

Registration's importance to the voting process and the large number of individuals who remain unregistered have triggered several major reforms intended to increase voter registration. Most notably, the federal government's National Voter Registration Act of 1993 (NVRA) requires that states allow eligible citizens to register to vote when completing other transactions at state motor vehicle and social services agencies. Despite these efforts less than 20% of those unregistered to vote have been offered an opportunity to register at a motor vehicle or other government agency. Additionally, the unregistered were more likely to say they are not interested in registration because they dislike politics or believe voting will not make a difference.

Recent research suggests that voting is a habitual behavior. Young people who develop a habit of voting regularly are likely to remain frequent voters, while those who don't are likely to remain non-voters. Additionally, studies

show unregistered voters are less likely to understand government, are more pessimistic, less likely to participate in civic activities and volunteerism.

Community benefit, support for a healthy democracy, and empowered citizens are direct results of encouraging voter registration in the high schools. An IASB belief statement valuing high school voter registration will take an important step for young people to develop the knowledge, skills and dispositions that facilitate informed participation in public life.

Resolutions Committee Rationale: The resolution stresses the importance of student voter registration and non-partisan civic responsibility.

The submitting district's rationale cites several State and federal actions to encourage IASB's adoption of the proposal, including:

- Recent Illinois legislation emphasizing civics education
- Voting is a fundamental right and the duty of local governments to promote voting
- Schools are voter registration agencies in Illinois
- A strong democracy depends on participation by its citizens and that is declining
- Young people who vote regularly are likely to remain frequent voters and more likely to participate in civic activities and volunteerism
- Empowered citizens are a direct result of encouraging voter registration in high schools

The Resolutions Committee RECOMMENDS DO ADOPT.

CURRENT POSITIONS

EDUCATIONAL PROGRAMS

1.01 Educational Programs

The Illinois Association of School Boards urges its member districts to develop educational programs to maximize educational opportunities for students by fully utilizing teacher and staff potential, community resources and physical facilities. The goal of each district shall be to serve the interest, talents and needs of each child through an outstanding well-balanced program. The Association shall also encourage its members to increase their awareness of the Mental Health Code (405 ILCS 49/15) which supports developments and implementation of a plan to incorporate social and emotional standards as part of the Illinois Learning Standards. (Adopted 1959; Amended 1988, 2009)

1.02 Curricular Material Determination

The Illinois Association of School Boards shall support the right and responsibility of each local school board to determine its curricular content including opposing any

mandated curriculum that comes from the Common Core Standards. (Adopted 1981; Amended 1983, 1988, 2001, 2013)

1.03 Physical Education

The Illinois Association of School Boards shall support modifications to existing state mandates which shall allow boards of education to establish time requirements and appropriate exemptions for physical education at the K-12 level. (Portions Adopted 1982, 1986; Reaffirmed 1984, 1987; Amended 1988, 1995, 2013)

1.04 P. E. Exemption For Show Choir

The Illinois Association of School Boards shall attempt to have legislation passed that would amend 105 ILCS 5/27-6 of the School Code of Illinois to grant an additional exemption for students, grades 9-12, enrolled in an ongoing Show Choir program for credit. (Adopted 2012)

1.05 Student Retention And High School Completion

The Illinois Association of School Boards shall urge Congress and the Illinois General Assembly to commit the appropriate

resources and develop programs that would reduce the dropout rate throughout the state of Illinois with specific emphasis on early intervention in the elementary level and continuous intervention at the secondary school level to facilitate graduation. (Adopted 1986; Amended 2003)

1.06 Preschool Programs

The Illinois Association of School Boards shall support full funding of early childhood programs operated by public schools as a priority with legislation providing new monies for both staffing and infrastructure costs associated with early childhood programs for preschool children, at-risk infants and toddlers and grants for parental training. (Adopted 1986; Amended 2001, 2006, 2007, 2016)

1.07 Discipline For Special Education Students

The Illinois Association of School Boards shall develop and implement a legislative agenda at the Federal and State levels which urges the adoption of legislation easing the legal restrictions imposed on local school boards for disciplining students enrolled in special education programs, including the suspension and expulsion of such students, and providing for a less restrictive access to records of transferees due to expulsion. (Adopted 1994; Amended 1995)

1.08 Standardized Test Procedures

The Illinois Association of School Boards shall urge the Illinois State Board of Education to contract with a national testing company to develop a state assessment test that will test the Illinois Learning Standards on a yearly basis in compliance with, and only testing those areas required by, the federal Every Student Succeeds Act. Further IASB shall support legislation to:

- require that the test be given no later than October of each year with results received by local school districts no later than December of that same year;
- provide that assessments include both an annual overall performance measure as well as a system of formative classroom-level assessments that are linked to desired standards;
- require that the test will remain the same for 10 years with only changes in the test items to maintain security;
- require that the cut scores be set before the test results are tabulated, leaving the score ranges the same from year to year and from grade to grade; and
- expedite and fully fund test development and implementation of an appropriate assessment instrument for English language learners. (Adopted 2002; Amended 2003, 2008, 2016; Reaffirmed 2011)

1.09 Student Assessment

The Illinois Association of School Boards shall support legislation that will modify required State student assessments so testing does not go beyond what is required by federal law, and that prohibits the Illinois State Board of Education from pursuing activities designed to expand student assessment without legislative approval. Further, the Association shall support efforts to modify the Illinois and federal student assessment processes so that they will:

- reduce costs to schools, the state and therefore taxpayers
- enhance student achievement;
- increase student instructional time;
- facilitate test score comparability within and across state lines;
- fairly test students who are English language learners so that their academic progress can be accurately assessed regardless of their fluency;
- return test results in a manner that will allow school districts to maximize student learning;
- comply with the federal accountability mandate tied to testing;
- maintain a needed emphasis on the Illinois Learning Standards; and
- develop a reporting process that reflects a school's progress beyond simply student assessment scores. (Adopted 2002; Amended 2008; Reaffirmed 2011)

1.10 Every Student Succeeds Act – Military Recruitment

The Illinois Association of School Boards shall work with the National School Boards Association and other coalitions to urge Congress and the General Assembly of Illinois to, regarding the Every Student Succeeds Act, replace the opt-out burden on parents with an opt-in provision with regard to the requirement of secondary schools to disclose student information to military recruiters. (Adopted 2005; Amended 2016)

1.11 School Attendance Days

The Illinois Association of School Boards shall support a policy variance by the Illinois State Board of Education to allow Unit School Districts the option to stagger the start and end date of schools within their district based on developmental and educational appropriateness, without penalty to state aid appropriations, provided that all students in the district meet required student attendance requirements. (Adopted 2004)

1.12 Funding For Differentiated Instruction

The Illinois Association of School Boards shall seek administrative and legislative actions calling for the provision of separate and sufficient new monies to support programs of differentiated instruction for those students identified as having exceptional talents and abilities, permitting these students to reach their potential. Such student talents and abilities may be in areas that expand beyond the core curricula. To ensure efficiency and productivity in the implementation of these programs, school districts should be provided sufficient flexibility in the acquisition and expenditure of such State funds. (Adopted 2007)

1.13 Bilingual Education Options

The Illinois Association of School Boards shall request the Illinois State Legislature to pass legislation to amend the current Illinois School Code to make Transitional Bilingual Education optional and not mandatory. (Adopted 2008)

1.14 Student Academic Placement

The Illinois Association of School Boards shall support local school district and parent collaboration, evaluation and decision-making regarding the grade-level placement of students based upon their academic, social, and emotional maturity and readiness to advance. When parental advancement requests deviate from normal school advancement, school districts maintain the authority to evaluate and place students. (Adopted 2010; Reaffirmed 2011)

1.15 Virtual Charter Schools

The Illinois Association of School Boards shall encourage the Charter School Commission to develop regulations that ensures State-authorized virtual charter schools meet the full needs of Illinois students and follow the intent of current State laws prohibiting the use of public funds for profit-driven educational firms. Examples of such regulations might include, but not be limited to, the following:

- Assurance of student access to teachers, including information regarding teacher accessibility, teacher/student ratio, and amount of teacher/student contact time
- Evidence of the social-emotional well-being of students, such as information regarding opportunities for peer interaction and collaboration, adult advisory resources, and protocols to prevent bullying or other inappropriate online behavior
- Not-for-profit entities that sponsor virtual charter schools shall be in existence for at least one year before submitting a virtual charter school proposal and operate under the Open Meetings Act and the Freedom of Information Act once a charter school has been approved
- Entities proposing virtual charter schools are limited to submitting a proposal to only one school district per year
- Members of the not-for-profit board that proposes a virtual charter school must demonstrate a direct link to the community in which it is proposing a charter school, through either residency, employment, or education
- Funding for State authorized virtual charter schools shall be reduced proportionately to reflect annual State aid proportions, as well as per pupil expenditure used for building maintenance, classroom supplies, transportation, and other costs unique to the services provided by a “brick and mortar” school. (Adopted 2013)

1.16 Student Discipline Practices

The Illinois Association of School Boards shall oppose legislative and rulemaking initiatives that enact statewide student discipline policies. The IASB encourages school districts to consider policies and procedures that develop sound discipline practices which may:

- Ensure a safe, responsive, and effective instructional environment
- Strive to meet the social, emotional, and behavioral needs of all Illinois students
- Strive to expedite investigations in response to alleged student misconduct and communicate findings and determinations to parents/guardians. (Adopted 2014)

1.17 Data Equity

The Illinois Association of School Boards shall support legislation allowing non-unit districts to enter into agreements to share student data to the same extent and with the same ease as unit districts. (Adopted 2014)

1.18 Longitudinal Data Systems

The Illinois Association of School Boards shall support legislation allowing local districts to enter into the necessary student data sharing agreements to build, maintain, and utilize local longitudinal data systems in order to improve their student outcomes including college and career success. (Adopted 2014)

FINANCING PUBLIC EDUCATION – STATE

2.01 Priority And Support

The Illinois Association of School Boards shall urge the Governor and General Assembly of Illinois to establish education as the number one priority of state government, to increase funding of education to such levels as would be necessary to implement the constitutional requirement that the state have primary responsibility for financing the system of public education, including the funding of educational reform, and to adjust the state aid formula to offset increased inflationary costs. (Portions Adopted 1973, 1977, and 1986; Amended 1988; Reaffirmed 2000, 2004, 2006, 2012, 2014)

2.02 Funding Sources

The Illinois Association of School Boards shall support the enactment of additional sources of state revenue if, after thorough examination of state funding priorities, it is determined that such additional taxes are necessary. (Adopted 1975; Reaffirmed 1987, 2014; Amended 1988)

2.03 Funding Mandated Programs

The Illinois Association of School Boards believes that legislation encroaching upon local and lay control of the public schools should be curtailed, and, therefore:

- shall oppose programs or services mandated by the Illinois General Assembly, the State Board of Education, or any other State agency, unless there is clear evidence of need for the mandate and the Illinois General Assembly provides non-local revenues to fully fund the additional costs of those programs;
- shall urge the members of the General Assembly to strictly comply with the State Mandates Act, including specifying and labeling in the descriptions of legislation containing unfunded mandates that such mandates occur, and to refrain from passing any legislation which contains an exemption from the Act, and urge the Governor to veto any such legislation that may reach the Governor's desk;
- shall urge State agencies and commissions that adopt regulations accompanying legislative mandates to specify required outcomes and criteria for determining compliance, and allow local districts to determine the specific methods

and procedures by which required outcomes will be accomplished. Required time lines for accomplishment should reflect consideration of the human and material resources and amount of deliberation and development necessary to accomplish the mandate;

- shall support legislation that causes all statutory and regulatory educational mandates to sunset if sufficient funding is not provided to implement such mandates and requirements. Local school districts may choose to continue to implement the mandated programs voluntarily until such time that the General Assembly appropriates the funding necessary to cover the costs of the required programs. (Adopted 1976; Amended 1988, 1989, 2001, 2005, 2013; Reaffirmed 1980, 1991, 1994, 1999, 2002, 2009, 2014)

2.04 Funding Special Education Programs

The Illinois Association of School Boards shall urge the Congress of the United States to adequately fund Public Law 94-142 (Individuals with Disabilities Education Act) commensurate with the mandates required by the Act:

- shall strongly encourage the State of Illinois to totally fund with new monies, in a timely manner, the extra costs of educating children with special needs including transportation and accessibility costs;
- shall seek changes in current practice to fund local districts for special education professional personnel at 51% of the prior year's average salary for such professionals; and
- shall continue to oppose any requirement that local public school districts pay room and board costs for any handicapped child placed in private facilities. (Portions adopted 1977, 1980, 1986; Portions Reaffirmed 1985, 1986, 2002; Amended 1988, 2000, 2001)

2.05 Corporate Personal Property Replacement Tax

The Illinois Association of School Boards shall oppose any attempt to reduce the Corporate Personal Property Replacement Tax revenues provided by the current Act. (Adopted 1981)

2.06 Impact Aid (Student Housing)

The Illinois Association of School Boards shall support legislation reinstating Impact Aid to school districts where there are students residing in housing provided on state property from which no property taxes are received. The Impact Aid shall be based on the number of students generated from the state property. (Adopted 1986)

2.07 Contracting Driver's Education

The Illinois Association of School Boards shall support legislation authorizing school districts to provide a comprehensive driver education program through contract. Such contracts shall be made with properly authorized persons or agencies and may include provisions calling for the use of school property. (Adopted 1982)

2.08 Tax Assessment Schedules

The Illinois Association of School Boards shall seek and support legislation to promote the beneficial realignment

of tax assessment dates and school levy deadlines. (Adopted 1988; Reaffirmed 1998)

2.09 Permissive Rate Equalization

The Illinois Association of School Boards shall urge the Illinois General Assembly to equalize taxing authority without referendum of dual and unit districts in all funds so that the unit districts' authority would be equal to the sum of the dual districts' tax rate. (Adopted 1981; Amended 1986; Reaffirmed 1988)

2.10 Residential Placement Costs

The Illinois Association of School Boards shall inform the General Assembly and Governor's Office that children who are wards of the State create a significant impact on local school district budgets when they are placed in temporary shelters and foster homes. Further, the State shall provide 100% of the cost of these placements. The Association:

- shall work to increase the financial incentives to those local school districts which provide alternatives to residential placement for those students;
- shall initiate and support legislation that will require the Department of Children and Family Services to involve local school districts in any plans for group placements of children in those districts and that funds for educating the placed youngsters must be earmarked (appropriated, planned for) in the agency's budget prior to finalizing any plan; and
- shall seek and support legislation for the State of Illinois to provide funds to local school districts for purchasing or constructing additional classrooms that are required to provide instruction for students who reside in state facilities located within the district. (Adopted 1991; Amended 2001)

2.11 State Aid Payments

The Illinois Association of School Boards shall support legislation that requires the State of Illinois to make general state aid payments to school districts, on a monthly basis, during the entitlement year in which they are appropriated. Furthermore, the Illinois Association of School Boards shall support legislation that requires the State of Illinois to pay interest at the current legal rate on any payments which are late. (Adopted 1991; Reaffirmed 2000, 2014; Amended 2011)

2.12 Capital Funding For School Construction

The Illinois Association of School Boards shall actively work with the Illinois General Assembly and the Illinois State Board of Education to increase capital funding for public school infrastructure improvement and development. The IASB shall advocate that the General Assembly study and consider additional forms of financial revenue for school construction needs, including but not limited to, sales tax revenue. Any new revenue shall supplement current school construction funds, not supplant them. (Adopted 1994; Amended 1998, 2006; Reaffirmed 2007, 2014)

2.13 Heat Days Funding

The Illinois Association of School Boards shall strongly support legislation to totally fund "heat" days for our schools. (Adopted 1996)

2.14 Summer School Funding

The Illinois Association of School Boards shall support legislation to provide adequate funding to school districts to provide summer school “at risk” academic programs. (Adopted 1996)

2.15 Local Tax Collection And Distribution

The Illinois Association of School Boards shall seek legislation to amend the tax code, or other prescriptive procedures, to minimize the punitive effects of delinquent collection and disbursement to districts of tax moneys raised by local levy. In the event tax monies are not collected or disbursed as required by State law, it shall be the county’s obligation to reimburse the taxing district for any loss incurred. (Adopted 1996; Amended 1999)

2.16 Tax Levy Amendments

The Illinois Association of School Boards shall seek legislation to provide that a duly constituted Board of Education may submit an amended tax levy to avail itself of potential additional revenue through a change and increase in district EAV (Equalized Assessed Valuation), provided the original levy was properly filed on time, based upon the best information available at the time of filing, and the change in EAV has occurred since the filing of the original levy. (Adopted 1996)

2.17 Alternative Schools

The Illinois Association of School Boards shall support adequate State funding for regional alternative schooling programs. (Adopted 1997)

2.18 Tort Immunity Fund

The Illinois Association of School Boards shall oppose legislation that seeks to limit a school district’s legitimate use of the tort immunity fund. This includes amendments to the Local Government and Governmental Employees Tort Immunity Act that would prohibit the issuance of bonds or the levying of taxes by a school board to fund the costs of complying with equitable remedies or relief, or with an injunction agreed to by the school board or ordered by any court. (Adopted 1998)

2.19 School Funding And Taxation Reform

The Illinois Association of School Boards shall actively support the general concepts regarding school funding reform, property tax relief and tax reform identified in the legislative outline prepared by the Center for Tax and Budget Accountability in June of 2004. Legislation resulting from that legislative outline shall be supported by the Illinois Association of School Boards provided that: the State guarantees the payment of property tax relief grants will be made in a timely fashion with no loss of funds to the school district: school districts have continued access to local property tax revenues through levies and referenda the legislation meets the criteria outlined in the IASB Position Statement 2.37 – School Finance Reform. (Adopted 2004; Amended 2005; Reaffirmed 2014)

2.20 School Construction Grant Program

The Illinois Association of School Boards shall continue to support the current School Construction Grant Program and its provisions for grant applications, grant entitlements, grant awards, and local school district authority to select architects, engineers, contractors, and laborers. All school districts with an approved school construction grant entitlement shall be paid the amount of the entitlement in its entirety before a new school construction program can be implemented. School districts shall receive a priority ranking within 90 days of the end of the current year’s application cycle. The Illinois State Board of Education shall priority rank, by grant year, all school districts that have been waiting for longer than 90 days for school construction grant funds. (Adopted 2006, Amended 2014, Reaffirmed 2015)

2.21 School Construction Grant Index

The Illinois Association of School Boards shall support legislation that would amend Section 5-5 of 105 ILCS 230 to calculate the grant index in the school construction program for each of those school districts that consolidate or join for a cooperative high school after July 1, 2006 and utilize whichever grant index is highest for the newly consolidated district or cooperative high school rather than a composite index of all districts involved. (Adopted 2006)

2.22 Constitutional Amendment On School Funding

The Illinois Association of School Boards shall support passage of an amendment to the Illinois Constitution that would make education a fundamental right, would make it a paramount duty for the State to provide a thorough and efficient system of public education, and that would provide that the State has the preponderant financial responsibility for financing the system of public education. (Adopted 2006; Reaffirmed 2007, 2014)

2.23 Non-Resident Student Tuition

The Illinois Association of School Boards shall support legislation to allow legally enrolled students who have become non-residents of the district to attend the school as a non-resident student, tuition-free, only until the end of the grading period in which the student was determined to be a non-resident. The legislation should allow students who are seniors in high school, and legally enrolled on the first day of school to continue in the district, tuition free, only until the end of that school year. (Adopted 2007; Reaffirmed 2008)

2.24 ISBE Oversight Agreement

The Illinois Association of School Boards shall work to modify state statutes governing Illinois State Board of Education (ISBE) school district oversight panels or finance authorities. Statutory changes should include, but not be limited to, the following:

- Unless called for by the local school district, an oversight panel or finance authority shall not be imposed without a rigorous set of criteria proving the school district will not or cannot serve the needs of its students, staff and community;

- Clear benchmarks and goals shall be included in the establishment of an oversight panel or finance authority and once substantially met, the oversight panel or finance authority shall be dissolved;
- Bonding authority and issuance must remain the responsibility of the elected school board so that the duration of the oversight can be minimal;
- Progress toward benchmarks and goals must be reviewed and shared with the school district under oversight on a regular basis including any reasons or criteria for inability to make progress. Review should also recommend any modifications needed to achieve success;
- Due process and review by the Attorney General must be afforded school districts when appropriate; and
- ISBE authority to establish oversight panels or finance authorities shall not be broadened to facilitate imposition of a panel or authority or to expand their oversight once put in place. (Adopted 2009; Amended 2010)

2.25 Multi County School District GSA Offset

The Illinois Association of School Boards shall support legislation to modify the GSA (General State Aid) Formula calculation for multi-county PTELL (Property Tax Extension Limitation Law) school districts which have lost GSA for current and prior years due to an estimate of Equalized Assessed Value (EAV) utilized by the county providing the limiting rate to the Illinois State Board of Education (ISBE) for use in calculating a District's GSA. (Adopted 2010)

2.26 Categorical Reductions Prospective Only

The Illinois Association of School Boards shall support legislation requiring that any reductions in line item funds for categorical payments which are subject to reimbursement by the State (e.g. transportation or special education) shall be prospective only and shall not affect such line item costs incurred by a school district prior to such reduction but not yet claimed or approved for reimbursement. (Adopted 2011)

2.27 State Authorized Charter School Funding

The Illinois Association of School Boards shall urge adoption of legislation which would create a new methodology for the funding of State Authorized Charter Schools which would not have a negative financial impact on the host district. With respect to State authorized virtual charter schools, further limit the withholding of State funds from host school districts in proportion to the per pupil expenditure used for building maintenance, classroom supplies, transportation, safety and security, and other costs unique to "brick and mortar" schools. For all State-authorized charter schools, require that proof of continuing enrollment and attendance be submitted quarterly, with prorated refunds to the host school district upon withdrawal of students from the charter school. (Adopted 2012; Amended 2013, 2014; Reaffirmed 2016, 2017)

2.28 Special Education Student Transportation Cost

The Illinois Association of School Boards shall support legislative, administrative, or legal remedies to limit and equalize cost for Special Education Student Transportation. (Adopted 2014)

2.29 Clock Hours Vs. Minutes

The Illinois Association of School boards shall research the impact and viability of moving from a methodology of required days of student instruction to minutes of student instruction as necessary to compensate for minutes of instruction lost due to school closures caused by disaster, flood, extreme weather conditions, evacuations, or other events beyond the control of the school district. (Adopted 2016)

FINANCING PUBLIC EDUCATION – LOCAL

2.30 Property Tax Assessment And Collection

The Illinois Association of School Boards shall oppose the assessment and collection of property taxes at the statewide level. (Adopted 1987)

2.31 Property Tax Base

The Illinois Association of School Boards shall oppose any reduction in a district's access to local property tax revenue and shall oppose legislation that would erode the property tax base to educate children in the state of Illinois. (Adopted 1987; Amended 1988, 2001; Reaffirmed 2005, 2006, 2016)

2.32 Standing On Tax Appeals

The Illinois Association of School Boards shall support legislative action to enable public school districts, in Cook County specifically, to (1) receive notices of assessment appeals in excess of \$100,000; (2) become participants in assessment reduction proceedings at the administrative and judicial levels; and (3) allow the refund to be credited toward future property tax payments. Further, IASB urges that the necessary resources be made available in order to facilitate the timely processing of property tax appeal proceedings. (Adopted 1975; Amended 1988, 2000, 2005, 2006; Reaffirmed 1985)

2.33 Tax Increment Financing

The Illinois Association of School Boards shall support changes in the current Tax Increment Financing statute that will model adoption procedures after those established for Enterprise Zones, continue to provide definitions for terms such as "blighted" used in the statute, develop procedures for disbanding TIF areas that do not produce anticipated growth, remove the requirement that all taxing bodies participate equally, to be monitored by the TIF Joint Review Board at each of its scheduled meetings, reduce the financial impact of the TIF area so that the percentage loss of Equalized Assessed Valuation (EAV) involved in the TIF will not exceed twice the

average loss of EAV to each taxing body, limit its use in new residential development, and make the recommendation of the Joint Review Board binding. (Adopted 1986; Amended 1990, 1997; Reaffirmed 2006, 2016)

2.34 Site Development

The Illinois Association of School Boards supports requiring builders and subdividers to dedicate land for school purposes or to make cash payments in lieu of such dedications and to allow cash payments to be used for operational expenses. (Adopted 1971; Amended 2004)

2.35 Property Tax Cap

The Illinois Association of School Boards shall oppose any limitation which would require school boards to have to go to referendum to gain authorization to extend taxes to limits previously authorized by the voters. The Association shall support legislation designed to:

- exempt the districts in counties under the Property Tax Extension Limitation Law (PTELL) from the restrictions of the tax cap in their Fire and Life Safety, IMRF, Social Security and Tort Immunity funds
- base the property tax cap on the Employment Cost Index (ECI) rather than the Consumer Price Index;
- base any such index (CPI or ECI) on a method for calculating average over time to lessen the unpredictability of tax capped local resources; and
- to establish a “floor” to PTELL to ensure that the allowable percentage increase in
- the extension cannot be less than the allowable percentage increase in the 1998 levy year. (Adopted 1990; Amended 2001, 2002, 2006, 2009; Reaffirmed 1991)

2.36 Property Tax Cap – GSA Calculation

The Illinois Association of School Boards shall support legislation to modify the General State Aid Formula calculation for school districts subject to PTELL (Property Tax Extension Limitation Law) such as that they are not penalized when successfully passing an operating fund rate increase referendum. (Adopted 2008)

2.37 Property Tax Classification

The Illinois Association of School Boards shall oppose any reduction in real estate assessment for residential property which is not offset on a one-to-one ratio. (Adopted 1991; Reaffirmed 2016))

2.38 School Finance Reform

The Illinois Association of School Boards believes that adequate funding must be provided for each student in order to guarantee the opportunity for an appropriate public education. Education funding should take into account the cost associated with delivering quality, research-based programming, geographic conditions, and student needs. Fully funding districts would ensure adequate funding for districts to locally determine and deliver appropriate and effective educational experiences to every student.

IASB supports the need for transparency and dissemination of information, regarding the impact of proposed education funding reforms as they are developed, formally proposed, considered, and enacted. Additionally, IASB will utilize the following criteria to evaluate proposals for school finance reform:

- 1) The state’s funding of public education should provide for a stable, reliable, and predictable commitment of revenue.
- 2) State funding levels for public education should be a function of the actual cost of providing an appropriate education based on research, data, and current best practices.
- 3) Adequate funding should be sought through the addition of new state revenues for public education.
- 4) Any funding formula developed by the General Assembly shall place high priority upon achieving the goal of equity in providing financial resources to local school districts.
- 5) Increased state funding for public education should not reduce the access of school districts to the local property tax base.
- 6) In the distribution of state funds to local school districts:
 - a) funding differentials for various levels of schooling are appropriate only if based on verified costs;
 - b) consideration should be given to regional differences in the cost of providing an appropriate education;
 - c) the method of calculating the number of students coming from disadvantaged backgrounds should be based on current, verifiable data;
 - d) size of school district is important only to the extent that a district provides an appropriate education.
- 7) A specified local tax effort should be required to qualify for state aid.
- 8) Authority for changing a district’s aggregate tax levy should be retained by the local board of education.
- 9) Taxing authority without referendum for unit districts in all funds should be equal to the sum of the taxing authority in dual districts.
- 10) Funding should not be tied to mandated training of local Boards of Education.

In order to obtain substantial new state revenues for funding an appropriate education, the following considerations should have an impact on any proposal for school finance reform:

- A. A legitimate level and type of accountability will be needed.
- B. The physical plant needs of Illinois’ school districts should be addressed.
- C. Taxpayer equity and relief, including uniform tax assessment and procedures as well as tax relief for limited fixed income and disabled citizens, should be provided. (Adopted 1990; Amended 1996, 2008, 2014, 2016; Reaffirmed 2001, 2012)

2.39 Changes In School Accounting Practices

The Illinois Association of School Boards shall oppose legislation or rulemaking proposing cosmetic and costly changes in the school accounting practices or fiscal year, including but not limited to, mandatory accrual basis accounting, major program determination, depreciation allocation, and management's discussion and analysis. (Adopted 1992; Amended 2003)

2.40 Tax Law And Assessment Practices

The Illinois Association of School Boards shall support legislation to create uniformity and equality in Illinois property tax laws regarding assessment practices. (Adopted 1993; Reaffirmed 2002)

2.41 Impact Fees For Residential Development

The Illinois Association of School Boards shall participate in the development and passage of statewide enabling legislation allowing local boards of education to impose residential development impact fees with the option of local municipal control through intergovernmental cooperation. (Adopted 1994; Reaffirmed 1996, 1998)

2.42 Bond And Interest Levy

The Illinois Association of School Boards shall attempt to have legislation passed that would permit a school district to increase the bond and interest levy to recover taxes lost from an adverse Property Tax Appeal Board Decision, that caused the district to expend operating funds to amortize debt. (Adopted 1994)

2.43 Local Taxes On School Districts

The Illinois Association of School Boards shall support legislation that would exempt public schools from all taxes imposed by state, federal, and units of local government. They shall not seek to deprive or deplete public schools of their funds. Each public school district shall be issued its own district's State and Federal Tax Exemption Identification Number for such exemption. It shall be the responsibility of the taxing body to notify the agency collecting the tax of its exemption and assure its implementation. (Adopted 1996; Reaffirmed 2001, 2008; Amended 2004)

2.44 Property Tax Rate Increases

The Illinois Association of School Boards shall support legislation that would require that new property tax rates levied immediately following successful passage of tax rate increases be used as the calculating rate and extended as required under the School Code (105 ILCS 5/17-3.2). (Adopted 2002)

2.45 Property Tax Cap Expiration

The Illinois Association of School Boards shall support a change in State law to create a four-year sunset on the implementation of the Property Tax Extension Limitation Law (PTELL) in each county in which PTELL has been enacted. The four-year sunset would also apply to the enactment of PTELL in any county approving PTELL after the effective date of the legislation. Any desire to extend PTELL beyond the four years would require the County Board to again place the question on the ballot and receive

a positive majority of votes in the next general election. (Adopted 2004; Reaffirmed 2006, 2007)

2.46 Truth In Taxation

The Illinois Association of School Boards shall seek a modification in the Truth in Taxation Notice that reflects the natural economic appreciation effect of changes in property values when reporting the percentage increase or decrease over the previous year's tax levy. (Adopted 2006)

2.47 Sales Tax For School Districts

The Illinois Association of School Boards shall advocate that the General Assembly study and consider legislation allowing school districts access to additional forms of financial revenue, both state and local sources, including but not limited to, sales tax revenue. Further, any form of additional revenue for schools must provide that school districts determine the fund(s) in which to place the additional revenue. (Adopted 2006)

2.48 Abatements For Home Builders

The Illinois Association of School Boards shall support legislation to amend the Illinois Property Code (35 ILCS 200/18-165, et seq.) to enable Boards of Education to develop criteria for awarding abatements of school property tax to individual homebuilders. Said legislation shall provide rural school boards that are struggling with declining enrollments and loss of assessed valuation with a tool to stimulate the growth of both tax base and population base of their districts. (Adopted 2008)

2.49 PTELL – Debt Service Extension Base

The Illinois Association of School Boards shall support legislation (currently House Bill 1341) to modify the Debt Service Extension Base (DSEB) formula established by the Property Tax Extension Limitation Law (PTELL) to allow the limited number of school districts that do not have DSEB to have one established for them creating more equity among districts affected by the PTELL and equal opportunity in school funding. (Adopted 2011)

2.50 PTELL No Penalty For Under Levy

The Illinois Association of School Boards shall support legislation that allows school districts to levy an amount less than the Property Tax Extension Limitation Law (PTELL) formula would allow without penalty in future years. This would require that when a district "under" levies, that the full allowable extension amount be tracked and made accessible in future years. (Adopted 2012)

2.51 EAV Adjustments – Timely Notification

The Illinois Association of School Boards shall support legislation to require timely notification between county assessors of substantial adjustments to assessed values for a taxing district that has assessed property in multiple counties. (Adopted 2011; Amended 2017)

2.52 Pension-Normal Cost Shift

The Illinois Association of School Boards recognizes that legislation to sensibly resolve Illinois' current pension crisis must be fully compliant with prevailing actuarial scientific

standards in order to achieve fully-funded and sustainable pension funds. The Illinois Association of School Boards therefore shall not support a “cost-shift” to local districts as a true sensible solution to the pension burden. (Adopted 2013)

2.53 School Facility Occupation Tax

The Illinois Association of School Boards shall support an amendment to State Statute 55 ILCS 5/5-1006.7 School Facility Occupation Tax, to include the purpose to purchase or lease technology to aid instruction, education, or efficiency of the school district. (Adopted 2014)

2.54 Tax Increment Financing

The Illinois Association of School Boards shall support changes to the Tax Increment Financing statute to include the following: a municipality cannot reset a TIF district, which would extend the life of the TIF beyond the 23 years. (Adopted 2014; Reaffirmed 2016)

FINANCING PUBLIC EDUCATION – FEDERAL

2.55 State And Local Federal Tax Deduction

The Illinois Association of School Boards shall work with the National School Boards Association and other coalitions to defeat any legislation or regulation that would eliminate the federal income tax deduction for state and local taxes. (Adopted 1985)

2.56 E-Rate Discount Program

The Illinois Association of School Boards shall urge Congress and the Federal Communications Commission to continue to support discount programs, including but not limited to the “E-Rate” program created in the Telecommunications Act of 1996, to provide affordable Internet access, distance-learning, and other educational programs for school districts and libraries. (Adopted 1998)

FINANCING PUBLIC EDUCATION – OTHER

2.57 Non-Public School Funding

The Illinois Association of School Boards opposes payment of state funds directly or indirectly to non-public elementary and secondary schools. Specifically, the Association is opposed to the use of any form of “Educational Voucher”, “Tax Deduction” and “Tax Credit” plan at the state or national level. (Portions Adopted 1970, 1975, 1982; Amended 1988; Reaffirmed 2006, 2012)

2.58 Non-Public Student Reporting

The Illinois Association of School Boards shall support legislation to require that non-public schools receiving the benefit of public funds or services, submit to the Illinois State Board of Education an annual report including the names, ages and addresses of all students enrolled in their schools. (Adopted 1980)

2.59 Transportation For Private School Students

The Illinois Association of School Boards shall pursue and support legislation amending 105 ILCS 5/29-4 of the Illinois Compiled Statutes (School Code) to require schools other than public to conform to public school attendance dates and times as needed to minimize busing costs, or pay the additional costs as a result of scheduling differences in busing students attending those schools. (Adopted 1995)

2.60 Tax Exempt Bond Use

The Illinois Association of School Boards shall oppose any reduction by the Federal Government in the amount of tax exempt bonds which can be issued. In addition to this continuing opposition, IASB shall explore alternatives available should such limitation be forthcoming at the Federal level. This would include but not be limited to income tax credits for individuals, commercial bonds property casualty companies, etc., to provide incentives within the State of Illinois for the purchase of said bonds. (Adopted 1989)

2.61 Life Safety Fund Use

The Illinois Association of School Boards shall support legislation that allows the State Board of Education to approve the use of monies generated from the health/life safety tax levy or the sale of health/life safety bonds for building projects that, while not specifically listed as a State Board approved project, will directly result in the improved safety of the students and/or community. Specifically, such funds shall be eligible to cover the costs for the following purposes: 1) repair or replacement of property such as school sidewalks, driveways, parking lots and playground equipment, in instances when a specific safety hazard is demonstrated by a licensed architect or engineer; 2) mandated alterations to facilities and school property pursuant to requirements of the Federal Americans with Disabilities Act; and 3) to provide air conditioning and climate control in the classrooms, and to provide for the lease and/or purchase of air-conditioning equipment under the tax for leasing (including lease purchase and installment purchase) of educational facilities. (Adopted 1989; Reaffirmed 1991; Amended 1993, 2006)

2.62 State And Federal Grant Carryover

The Illinois Association of School Boards shall encourage the state and federal governments to remove restrictions on grant programs which currently require local school districts to return grant fund balances back to the state. (Adopted 1991)

LEGISLATIVE ACTIVITY

3.01 Board Member Involvement

The Illinois Association of School Boards shall continue its legislative involvement and encourage increased legislative activity by local school board members at the district, division, and state levels while providing leadership in guiding those board members in their efforts to seek public support of legislation essential to good school government. (Portions Adopted 1974, 1981; Amended 1988; Reaffirmed 2006)

3.02 Candidate Support

The Illinois Association of School Boards shall actively encourage and assist school board members to effectively evaluate positions of legislative candidates relative to public education and to support those candidates who have demonstrated understanding and support for the principles of school management to ensure the best education for public school students in Illinois. (Adopted 1975; Reaffirmed 1986; Amended 2006)

3.03 Limited Bill Introductions

The Illinois Association of School Boards shall encourage the Illinois General Assembly to limit the quantity of legislation introduced in each two-year period to allow time for each bill to be researched, debated, and thoroughly investigated before action by the General Assembly. (Adopted 1987; Reaffirmed 2012)

3.04 General Assembly Rules

The Illinois Association of School Boards shall support changes in the operating procedures of the Illinois General Assembly which would promote maximum exchange of information between legislators and interested citizens and ensure enlightened debate on the merits of all proposed bills and take the action necessary to prevent legislation from being changed by amendments which are not germane to the original purpose of the bill, or establish a time limit for such amendments sufficient to avoid last minute changes in the final weeks of a legislative session. (Portions Adopted 1980, 1984; Amended 1988; Reaffirmed 2012)

3.05 Effective Date And State Board Rules & Regulations

The Illinois Association of School Boards shall encourage the Illinois General Assembly to allow a minimum of one-year lead time for implementation of any regulation or legislation increasing costs in public schools. Any such changes to existing educational programs should not be implemented until the final regulations have been adopted by the State Board of Education. (Adopted 1981; Amended 1993; Reaffirmed 2012)

3.06 Data Utilization

The Illinois Association of School Boards shall support legislation requiring the State Board of Education and the State Superintendent to base rules, regulations, and recommendations regarding legislation affecting public schools on empirical research, which shall be made available to the Illinois General Assembly and the interested public. (Adopted 1987)

3.07 Local Legislative Visits

The Illinois Association of School Boards shall support and encourage each local Board of Education throughout the State of Illinois to make a "good faith" effort to initiate, undertake, and make an in-person visit with their local legislators in order to discuss specific issues and proposed legislation affecting local school districts. Further resolve that conducting any such visits will be part of any Awards Program adopted by IASB that recognizes outstanding leadership and development activities by local Boards of Education. (Adopted 1995; Reaffirmed 2006)

3.08 Elected State Board Of Education

The Illinois Association of School Boards shall support legislation or other appropriate action requiring that the members of the Illinois State Board of Education be elected on a regional basis. (Adopted 2002)

3.09 Budget Stability For School Districts

The Illinois Association of School Boards shall support legislation requiring the Illinois General Assembly to determine the amount of funding for educational entitlements and General State Aid no later than March 31 (3 months prior to the start of the budget year) and enact a biennial budgetary cycle. Once the amount of funding for educational entitlements is determined, the General Assembly shall be required to vote on the funding in a stand-alone piece of legislation. (Adopted 2010; Reaffirmed 2011; Amended 2012, 2016)

BOARD OPERATIONS AND DUTIES

4.01 Attention Deficit Disorder

The Illinois Association of School Boards shall encourage the Illinois State Board of Education (ISBE) to continue to study Attention Deficit Hyperactivity Disorder and methods to accurately identify and meet the educational needs of children with this disorder. Further, IASB shall seek clarification of state policies and categories of special education to provide for consistency in special education placement and disseminate relevant information from the ISBE to local school districts. (Adopted 1992)

4.02 Self-Insure Risk

The Illinois Association of School Boards shall propose legislation which would allow school districts, by board resolution, to self-insure the risk previously covered by surety bonds. (Adopted 1993)

4.03 Board Member – Travel Reimbursement

The Illinois Association of School Boards shall support legislation which will allow members of Boards of Education to be reimbursed for mileage for school board meetings held in compliance with the Illinois Open Meetings Act and for events regarding school district staff. Mileage reimbursement would be paid at the federally allowable travel reimbursement rate. (Adopted 2008)

4.04 School Board Member Training

The Illinois Association of School Boards shall oppose any legislation that includes a provision for mandatory training of school board members. The IASB encourages local boards of education to model continuous improvement by pursuing all professional development and training opportunities. The IASB, with its unique combination of expertise and resources, is uniquely in the position to be the primary agency responsible for school board member training and professional development as recognized by Article 23 of the Illinois School code, and any such legislation requiring school board member training shall specifically list IASB as a training provider. (Adopted 2008; Amended 2012)

4.05 Statement Of Affairs

The Illinois Association of School Boards shall support legislation that allows a school district to publish any notice, agenda, record, or other information or material required by law electronically instead of in a newspaper. (Adopted 2016)

BOARD — EMPLOYEE RELATIONS

5.01 Board Rights

The Illinois Association of School Boards supports local boards of education's rights to determine and control, as duly elected representatives of the community, the employment, dismissal and staff reduction of certificated and non-certificated employees. To this end, the Association shall support statutory, rules and regulations changes that will:

- (a) enable the initial placement of employees on the salary schedule without regard to years of experience or graduate credit;
- (b) allow for greater flexibility in staffing patterns to improve efficiency and effectiveness of programs;
- (c) maintain the tenure rights of teachers in cooperatives in a single district but not in multiple districts; and
- (d) allow school districts to take action on reductions in force up to sixty calendar days following the date elementary and secondary appropriations bills become law. (Portions adopted 1976, 1979, 1980, 1983, 1984, 1988; Amended 1988, 1996, 2006, 2012; Reaffirmed 1992, 2011)

5.02 Teacher Salaries (Length Of Contract)

The Illinois Association of School Boards believes that teacher salaries should be determined at the local level; if teacher salary increases are legislatively mandated, they should be linked to an increase in the length of the teacher contract year for purposes to be determined locally. (Adopted 1985; Reaffirmed 2012)

5.03 Collective Bargaining

The Illinois Association of School Boards shall strongly oppose legislation that diminishes the local school board's ability to collectively bargain with employees and shall encourage the General Assembly, the Illinois State Board of Education, and the State Superintendent to refrain from passing legislation that tips the balance of the bargaining process in favor of employee bargaining units. The Association shall continue to oppose any change in the collective bargaining law which fails to protect the rights of students, employees, taxpayers and boards of education and their administrative staffs. (Adopted 1981; Amended 1985, 2001; Reaffirmed 2012)

5.04 Unemployment Compensation (Substitute Teachers)

The Illinois Association of School Boards shall support legislation which would exempt substitute teachers from being eligible for unemployment compensation. (Adopted 1986; Reaffirmed 2012)

5.05 Prevailing Wage Act

The Illinois Association of School Boards shall work to repeal legislation that regulates wages of laborers, mechanics and other workers employed by school districts and those under contract for work being done in school districts, or amend the Prevailing Wage Act to exempt school districts from its scope. (Amended 1982, 1990, 2011; Reaffirmed 1985, 1988, 1996, 2009, 2012, 2013, 2016)

5.06 ESP Progressive Disciplinary Procedures

The Illinois Association of School Boards shall support legislation that allows local school boards to determine locally all contractual arrangements for education support personnel. (Adopted 1990)

5.07 Illinois Educational Labor Relations Act

The Illinois Association of School Boards shall support the proposed amendment to the Illinois Educational Labor Relations Act, Section 10, which provides that an employer's duty to bargain over specified matters does not include a duty to bargain over a decision to reduce the number of employees and the impact of a reduction of employees. (Adopted 1993; Reaffirmed 2012)

5.08 Workers' Compensation Law

The Illinois Association of School Boards shall actively support legislation to reduce the costs of Workers' Compensation. (Adopted 1993; Reaffirmed 2012)

5.09 IMRF Qualification

The Illinois Association of School Boards shall support legislation that would amend the Illinois Municipal Retirement Fund (IMRF) laws for non-certified school staff to change, at each local district's option, the number of minimum hours an employee would work to qualify for IMRF from the current 600-hour standard to a 1,000 hour standard. This change would only be for new employees after the effective date of the legislation. (Adopted 1994)

5.10 Tenure Repeal

The Illinois Association of School Boards shall seek reform of the School Code to eliminate contractual continued service for teachers as currently provided by 105 ILCS 5/24-11. (Adopted 1995; Reaffirmed 2012)

5.11 School Employee Strikes

The Illinois Association of School Boards shall strongly seek and support legislation forbidding public school employees from striking. The Association shall also work with legislators, the Illinois State Board of Education, and the teachers' unions to develop alternatives to striking, including mediation and binding arbitration. (Adopted 1996; Amended 2009; Reaffirmed 2012)

5.12 Third Party Contracting

The Illinois Association of School Boards shall strongly oppose legislation or rulemaking that regulates and restricts the ability of school boards to contract with third-parties for the provision of non-instructional services. The Illinois Association of School Boards shall seek to repeal or amend the provisions of the School Code which unreasonably

restrict the ability of school boards to enter into contracts with third-parties for the provision of non-instruction services. (Adopted 2012)

LOCAL — STATE — FEDERAL RELATIONS

6.01 Local Control

The Illinois Association of School Boards shall take all appropriate action to encourage members of the U.S. Congress, the Illinois General Assembly, related administrative agencies, and state and federal courts to refrain from introducing, supporting or promulgating rules, regulations and legislation which deprive local school districts of decision-making powers on matters in which there is not a clear and compelling state or national interest. In the event any such rule, regulation, or legislation is promulgated or adopted, the Association shall take all appropriate actions calling for amendment (s) to return the decision making powers back to the local school district. (Adopted 1976; Amended 2014; Reaffirmed 2006, 2012, 2014, 2016)

6.02 Periodic Review Of State And Federal Mandates

The Illinois Association of School Boards shall support at the state and national level periodic review of all mandates, rules, and regulations affecting local districts. Such mandates, rules and regulations should be broad in scope providing great flexibility in implementation, eased or reduced during periods when state supporting funds are unavailable or reduced, and eliminated if not of benefit to educational opportunities and outcomes. (Adopted 1981; Reaffirmed 1985; Amended 1988)

6.03 Educational Labor Relations Board Procedures

The Illinois Association of School Boards shall work with the Illinois Educational Labor Relations Board to increase their sensitivity to the need for timely decisions and establish criteria to identify matters in need of expedited attention. Further, the Association shall utilize the legislative process to remove statutory barriers to timely and expedited decisions and support legislation to enhance the decision making process. (Adopted 1989)

6.04 State Board Communication

The Illinois Association of School Boards shall continue to work with the Illinois State Board of Education to provide opportunities throughout the state each fiscal year to render local boards of education the time to express their concerns as well as to discuss their position on various pertinent educational issues. (Adopted 1982; Amended 1988)

6.05 State Board Of Education Membership

The Illinois Association of School Boards shall participate in the development of legislation amending Section 105 ILCS 5/1A with a goal of insuring fair representation on the State Board of Education from all geographic areas of Illinois. (Adopted 1999)

6.06 Zoning Hearing Participation

The Illinois Association of School Boards supports requiring planning commissions, zoning boards, and the governing bodies of the jurisdiction in which real estate developments or zoning changes are proposed to notify the school district affected about such proposals and hearings about them and, if any, about the effect of the proposed changes and developments before completing any action to approve or adopt such a change or development. (Adopted 1973; Reaffirmed 2006)

6.07 Railroad Crossings

The Illinois Association of School Boards urges the Illinois General Assembly, the Congress of the United States, state and federal commerce commissions, and railroad industries to continue working toward the installation of adequate warning devices at all railroad crossings maintained for public use in Illinois. (Adopted 1976; Reaffirmed 2006)

6.08 ISBE Rules And Regulations Review

The Illinois Association of School Boards shall encourage the Illinois State Board of Education to include school board members, administrators, and other practitioners on committees to review proposed rules and regulations. (Adopted 1990)

6.09 Students On Public Aid

The Illinois Association of School Boards shall seek and support legislation to mandate that students of families receiving State/Federal financial assistance (e.g. welfare, AFDC) maintain “regular” attendance as a stipulation for receipt of same. (Adopted 1995)

6.10 School Holidays-Local Option

The Illinois Association of School Boards shall support legislation that would allow local school districts the authority to decide whether to observe legal holidays as a day of non-attendance for students. (Adopted 1996)

6.11 Home Schooling Policy

The Illinois Association of School Boards shall support legislation to enact appropriate laws and policies to demonstrate that the education received by home-taught students is of sufficient quality to ensure appropriate transfer to schools that have current certification and recognition status from the Illinois State Board of Education. (Adopted 1996; Amended 1998; Reaffirmed 2000)

6.12 Design Profession Selection

The Illinois Association of School Boards shall support legislation in the Illinois General Assembly amending or repealing the Local Government Professional Services Selection Act, or any other applicable laws, rules or regulations, to the extent necessary to permit Illinois school boards to solicit, and to permit licensed architects, engineers and land surveyors to submit cost proposals for these professional services as part of a school board’s design professional selection process. (Adopted 1997)

6.13 Support Services To Private Schools

The Illinois Association of School Boards shall support modifications in the Illinois Intergovernmental Agreement Act to allow public school districts to work together in a time and cost efficient manner to provide support services to private schools as required by the U.S. Supreme Court rendered in the case of *Agostini v. Felton*, 65 U.S.L.W. 4526. (U.S. June 23, 1997). (Adopted 1997)

6.14 Statutory Job Descriptions

The Illinois Association of School Boards shall oppose legislation which allows job descriptions for employees of school district to be placed into state law. (Adopted 1997)

6.15 Administrative Caps

The Illinois Association of School Boards shall not support recent Illinois State legislation concerning Administrative Caps and Superintendent's Contracts as this legislation takes away local control from duly elected Boards of Education. Be it further resolved that IASB calls for the repeal of these provisions of PA 90-548 so that these provisions are again placed in the hands of local school boards. (Adopted 1998)

6.16 Bilingual Education

The Illinois Association of School Boards shall promote legislative action calling for the Illinois State Board of Education, the U.S. Department of Education and school districts to study the alignment of, and full financial support of, the implementation of second language, native language, and bilingual education programs. (Adopted 2004)

6.17 Fair Labor Standards Act

The Illinois Association of School Boards shall support legislation at both the Federal and State levels to exempt school district employees from overtime and salary regulations as described in the Fair Labor Standards Act. (Adopted 2005)

6.18 Constitutional Convention Support

The Illinois Association of School Boards shall actively participate in promoting a Constitutional Convention for the State of Illinois when the question is submitted to the voters in 2008 (or earlier, if submitted before) and shall begin planning strategy and marshalling resources for the promotion of a vote in favor of conducting the Constitutional Convention. (Adopted 2005; Reaffirmed 2006, 2007)

6.19 Bidding Contracts-Local Bidders

The Illinois Association of School Boards shall support legislation that allows the local Board of Education to award a contract, under certain circumstances, to a qualified bidder that may not be the lowest responsible bidder. The bid must not be more than 2% over the lowest responsible bid and the bidder must be considered a local contractor by the local Board of Education. (Adopted 2006)

6.20 Freedom of Information Act Changes

The Illinois Association of School Boards shall support legislation to modify the Freedom of Information Act (FOIA) to facilitate school districts' compliance with the Act and to remove unnecessary burdens on units of local government. The legislative changes should:

- Increase allowable FOIA response time from five business days to 10 business days
- Exclude official school breaks in business day response time
- Allow denials for commercial purposes
- Allow denials for any request that is unduly burdensome
- Clarify language that would allow a request to be denied if it is unduly burdensome to the public body if the public body deems compliance with the request would result in excessive response costs
- Allow the imposition of reasonable fees regardless of the number of pages being provided
- Remove the balancing test between the public's interest and the employee's right to privacy in the privacy exception
- Expand the evaluation exemption to cover all school employees
- Exempt employment applications to protect the privacy of individuals that apply for high profile employment positions
- Delete provisions requiring public bodies to write a virtual legal opinion as to why they are claiming an exemption
- Delete provisions requiring public bodies to prepare a virtual legal pleading before being challenged for a denial
- Limit public bodies' liability by limiting a court's inquiry to violations of the FOIA Act and not the content of information provided
- Force the Public Access Counselor to defend its decisions before a court of law if a public body is sued
- Allow public bodies to seek review of a binding opinion of the Public Access Counselor in the county in which they are located rather than just Sangamon or Cook Counties. (Adopted 2010)

6.21 Homeless Student Transportation

The Illinois Association of School Boards shall support legislation conforming Illinois law with federal law, specifically related to 105 ILCS 45 and the requirement for school districts to transport homeless students beyond district boundaries. (Adopted 2012)

6.22 Mandate Cost & Periodic Review

The Illinois Association of School Boards shall support modifications to the Illinois State Mandates Act (30 ILCS 805) that will strengthen the ability of the Illinois State Board of Education (ISBE) to accurately and sufficiently provide timely information on the costs of mandates including input from local elected boards of education. In addition, the mandates report required for other local governments shall be required of ISBE to provide timely, updated information on the impact of new mandates as they are enacted. (Adopted 2013; Reaffirmed 2014)

6.23 PARCC Testing Results

The Illinois Association of School Boards shall petition the Illinois State Board of Education to fairly report discrepancies in the scoring of state required standardized testing: 1) between paper and pencil versus electronic results AND 2) within the electronic testing method. Further, that such

discrepancies will be made public so that schools may provide said information to parents and media when the testing results are reported as required under state law. (Adopted 2017)

DISTRICT ORGANIZATION AND ELECTIONS

7.01 District Reorganization

The Illinois Association of School Boards favors school district reorganization and consolidation intended to facilitate educational improvement rather than changes in district organization based only on enrollment or geographical location. Further, IASB shall oppose any future attempts by the Legislature, Governor, and/or State Board of Education to mandate, by statute or rules and regulations, the reorganization and consolidation of school districts. Reorganization and consolidation studies should be initiated by local citizens. In addition, IASB shall oppose legislation containing financial incentives based solely on district size or organizational pattern intended to force school district consolidation or reorganization. (Adopted 1962; Amended 1985; Reaffirmed 2006)

7.02 School District Reorganization Voting Requirements

The Illinois Association of School Boards shall seek, encourage, and support efforts for school district reorganization – in all forms – to include a requirement that before such reorganization is deemed passed, a majority vote of voters in each of the affected districts is necessary. (Adopted 1987; Amended 1988, 2006)

7.03 Annexing District Requirements

The Illinois Association of School Boards shall seek an amendment to Article 7 of The School Code providing that neither a petition initiated by the citizens of one school district nor a petition initiated by a local school board of education seeking to annex their entire school district or a portion of the school district above and beyond one (1) home to another should be permitted without the affirmative vote of the citizens of each of the school districts affected. Specifically, 105 ILCS 5/7-1 and 7-2 shall be amended to include the following language: “When a petition is initiated by two-thirds (2/3rds) of the registered voters in one school district seeking to annex said district in its entirety to another school district or school districts and the board of education of such receiving school district or school districts has not adopted a resolution agreeing to such annexation, such annexation, if approved by the regional board of school trustees, shall not become effective until it is approved in an election called for the purpose of voting on the question of the voters in each school district affected.” (Adopted 1988; Amended 1996, 2006; Reaffirmed 2000)

7.04 Detachment From Unit District

The Illinois Association of School Boards shall oppose any efforts to amend the Illinois School Code to allow for less restrictive procedures for school districts to detach and form a new district. (Adopted 2005; Amended 2006)

7.05 Public Question Voting Dates

The Illinois Association of School Boards shall support legislation to repeal the statute in the Election Code, amended by Public Act 84-739, which became effective January 1, 1986, which restricts school districts from placing a public question on the ballot other than when voters are scheduled to cast votes for any candidates for nomination for, election to, or retention in public office. (Adopted 1986)

7.06 School Ballot Format

The Illinois Association of School Boards shall urge the State Legislature to review and revise the school ballot formats as established in section 9-12 of the School Code to more clearly identify for whom the voter is casting a ballot. (Adopted 2001)

7.07 Election Schedules

The Illinois Association of School Boards shall continue to support the non-partisan election of school board members at a non-partisan election. (Adopted 2003; Amended 2006)

7.08 Polling Places In Schools

The Illinois Association of School Boards shall support legislation that amends the Election Code to allow a school district to refuse to be used as a polling place during elections for student safety reasons. If a school building is used as a polling place, the safety of the children and staff should not be compromised, and voters must be physically separated from students when the school is in session. (Adopted 2007; Amended 2009)

7.09 School As Polling Place Reimbursement

The Illinois Association of School Boards shall support legislation that amends the Election Code and the School Code to mandate that the appropriate officer or board having responsibility for providing a polling place for the election reimburse the school district for any costs, included cost of security to ensure student safety, in acting as a polling place which estimated costs shall be provided to the appropriate officer or board in advance of any decision to use a particular public building in order to ensure the efficient use of public resources. (Adopted 2017)

7.10 Board Vacancy Filings

The Illinois Association of School Boards shall support legislation to increase the timeline to fill a school board vacancy from 45 days to 60 days to allow school boards more time to fill such vacancies. (Adopted 2014)

CURRENT IASB BELIEF STATEMENTS

1. The Illinois Association of School Boards believes in improving the image of school boards and public education at the state and national levels

2. The Illinois Association of School Boards believes school administrations and faculties should be composed of persons supporting the principles of constitutional government because schools should continue with vigor their programs for giving young citizens a clear understanding of the principles of the American way of life and a desire to make these principles prevail in their own lives and in the life of their country.

3. The Illinois Association of School Boards believes that local boards of education should provide the necessary leadership for educational reform by sharing information and resources and collaborating with each other and the larger educational community.

4. The Illinois Association of School Boards believes that a comprehensive restructuring is needed in the way public schools are funded in Illinois and that IASB should be an active partner in responsible grassroots initiatives for school funding reform.

5. The Illinois Association of School Boards believes that schools should provide a safe and secure environment for all students. School board members and staff should try to protect students from the effects of bullying and offer appropriate instruction to improve intergroup relations and to promote peaceful resolution to conflict.

6. The Illinois Association of School Boards believes strongly in the non-partisan election of local school boards.

7. The Illinois Association of School Boards supports teacher salaries which are performance-based, market-sensitive, professionally competitive, and which are tied to an effective evaluation system.

8. The Illinois Association of School Boards believes in the vigorous support and the rigid enforcement of the laws pertaining to the sale, possession, and/or use of firearms.

9. The Illinois Association of School Boards believes that local boards of education should be prepared for possible public health crises (such as an Avian Flu pandemic) and other public safety concerns. The IASB should obtain the most recent and accurate information from the pertinent federal, state, and local agencies and disseminate such information to school districts throughout the State. School districts are encouraged to adopt proactive pandemic preparedness strategies. IASB also encourages school participation in the

National Fire Protection Association's campaign for fire escape planning and practice among our member families and citizens.

10. The Illinois Association of School Boards urges local boards of education to provide education programs on awareness of the advantages of wearing bicycle helmets when riding bicycles.

11. The Illinois Association of School Boards urges its member districts to limit career exploration activities to non-school attendance days or to school-run career days. In addition, the Association believes Take-Your-Daughter-to-Work Day should be designated for a non-attendance day and should also consider working to make this day non-gender specific.

12. The Illinois Association of School Boards believes that the overall health of our students is of prime importance. Local boards of education and school district officials should have the authority and flexibility to access State and community health services as deemed appropriate. To that end, IASB urges school districts to comply with the required notification provisions regarding vision screening for students, recommends that parents provide for regular and on-going comprehensive vision examinations for their children, and encourages school districts to consider adopting a policy requiring optometric vision examinations for all children entering kindergarten.

13. The Illinois Association of School Boards believes that the work of locally elected, volunteer school board members should be valued and that employers should be encouraged to allow employees to utilize vacation days or days off with pay to attend mandated school board member training and professional development opportunities offered by IASB or other approved training providers.

14. The Illinois Association of School Boards believes that effective local school board governance is vital to the success of our public schools and urges local boards of education to abide by IASB's Foundational Principles of Effective Governance, avoid real or perceived incidents of impropriety, and adopt policies or procedures to ensure that board members and elected board officers have no conflicts of interest.

15. The Illinois Association of School Boards believes school boards should employ competitive bidding practices for upgrades in technology and energy savings and should also provide energy savings contracting model policy and training opportunities for school districts.

Marion, IL Spring Trip

Grant Baseball 2019

Purpose: The trip's goal is to provide multiple opportunities for the varsity team to play baseball. Traveling to Marion will give all players on the team multiple opportunities to play games in a short period of time. This is possible due to the warm weather and facilities at Rent One Ball Park. In addition to games last year we were able to practice multiple times at Rent One Ball Park. Rent One Ball Park is the facility for the Southern Illinois Miners independent baseball team of the Frontier League. As well, the trip would provide a bonding opportunity for teammates as they prepare for a difficult spring schedule. The varsity team has traveled to Marion the past 4 seasons and the program has received only positive feedback from parents and players about their experience. The trip provides a unique opportunity for the team to build a foundation for their season.

Overview: The trip would consist of 4-8 baseball games played at Rent One Ballpark in Marion, IL and local high schools. The games will be varsity level as well as JV level allowing for all players to get multiple opportunities to play on the trip. The game times and opponents are to be determined. There will be practices scheduled as well. There will be 2 baseball coaches chaperoning the estimated 24 players on the varsity team.

Dates: Sunday March 24th through Thursday March 28th

- Leave from GCHS on Sunday March 24th @8:00 AM
- Arrive back to GCHS on Thursday March 28th

Costs: The costs will be covered by the Baseball program.

➤ Transportation

- Fox Lake to Marion, IL = 5 Hours and 45 Minutes
- Mini Buses
- Hotel Distance to Ball Park (0.7 Miles)
- Gas Money = \$500.00

Total = \$500.00

➤ Hotel Rooms

- Drury Inn – Marion, IL
- Approximately 26 players/coaches – 4 per room = 7 Rooms for 4 Nights
- 7 Rooms @ 118/Night
- Leave after game on Thursday

Total = \$3,304.00

➤ Food

- Breakfast provided by Hotel
- Players must bring money for lunches
- Dinner: 5 total meals. \$10/Meal
- 10\$ Per Meal x 26 Players/Coaches = \$260.00 x 5 (Dinners) = 1300

Total = \$1,300.00

Total Projected Cost = \$5,104.00

Projected Itinerary

The itinerary below is from 2018 as the 2019 details have not yet been finalized. However, the trip will be very similar for 2018 and this will help give a general idea of the trip.

Marion Spring Trip 2018
Sunday March 25th – Thursday March 29th

General Information

Hotel –

Drury Inn
2706 West Deyoung
Marion, IL 62959
Telephone: (618) 997-9600

Fields –

Rent One Park
1000 Miners Drive
Marion, IL 62959
info@southernillinoisminers.com
Telephone: (618)998-8499

John A. Logan College
700 Logan College Road
Carterville, IL 62918

Departure –

Leave from GCHS on Sunday March 25th @ 8 AM

Please arrive at 7:15 AM to load equipment and luggage.

Equipment and luggage: The players can bring one smaller bag of things they need on the bus. All other equipment will be loaded into a parent's car that will be traveling with the team to Marion.

Game Schedule –

Monday March 26th - 9AM v. Warren @ Rent One
2 PM v. Mundelein @ TBA

Tuesday March 27th – 10 AM v. Mundelein @ John A. Logan College
6 PM v. Dundee Crown @ Rent One

Wednesday March 29th– No Game
Practice 10:30-1 @ John A. Logan College

Thursday March 29th - 9 AM v. Jacobs @ Rent One

Meal Information –

Breakfast will be at the hotel every day. The team will have lunch and dinner together every night provided by the baseball program.

Sunday March 25th

7:15: Arrive at Grant. Load gear in vans.
7:45: Team Meeting – Varsity Locker Room
8:00: Leave GCHS
12:00: Stop for Lunch and Gas
3:30: Arrive at Drury Inn – Marion, IL
3:40: Unload vans and check into hotel
4:45: Leave for practice @ Johnson City HS
5:30-7: Practice @ Johnson City HS
7:45: Team Meeting – Hotel Conference Room
8:00: Team Dinner – Hotel Conference Room
8:20: Free Time @ hotel
9:30: Room Check - Players stay in rooms
10:00: Lights Out

Monday March 26th

6:00-7:00: Breakfast @ Hotel
7:50: Leave Drury Inn for Rent One Ballpark
8:00: Arrive at Rent One Ball Park
9:00: *Grant v. Warren*
*Immediately following game we will head back to the hotel. Players will have free time before we leave at 1 pm.
12:00: Lunch at Hotel
1:00: Leave Drury Inn for JV game v. Mundelein
*Immediately following game we will head back to the hotel.
6:00: Dinner at Hotel
7:00-9:15: Free Time at Hotel
8:00: Study Table
*Depending on grades some players will be required to attend.
9:30: Room Check - Players stay in rooms
10:00: Lights Out

Tuesday March 27th

6:00-7:30: Breakfast @ Hotel

8:15: Leave Drury Inn for John A. Logan College

8:45: Arrive at Logan College

10:00: Grant v. Mundelein – *John A. Logan College*

*Immediately following game depart for Drury Inn. Lunch will be served at hotel with free time to follow before 2nd game of the day.

4:50: Depart for Rent One Ball Park

6:00: *Grant v. Dundee Crown*

*Immediately following game we will head back to the hotel. Dinner will be immediately after game.

8:30: Free Time @ hotel and Study Table

10:30: Room Check - Players stay in rooms

10:45: Lights Out

Wednesday March 28th

6:00-9:00: Breakfast @ Hotel

9:30: Leave for practice at Logan College

10:30 – 1:00: Practice

1:45: Lunch at Hotel

2:00-5:30: Free Time at Hotel

5:45: Leave for team dinner

6:00: Team Dinner 17th Street Barbaque

7:30-9:15: Free Time at Hotel

8:00: Study Table

*Depending on grades some players will be required to attend.

9:30: Room Check - Players stay in rooms

10:00: Lights Out

Thursday March 29th

6:00-7:30: Breakfast @ Hotel

7:45: Leave Drury Inn for Rent One Ball Park

9:00: Grant v. Jacobs

*Immediately following the game we will return to hotel. Players will have time to change and finishing packing we will then leave the Drury Inn as soon as possible. We will return to Fox Lake at approximately 8 PM. The players will have Friday off with no baseball activities.

Pigeon Forge, TN Spring Trip
Grant Softball 2019

Purpose: The trip's goal is to provide the varsity softball team with the opportunity to play difficult competition from around the country, as well as, give all players on the team multiple opportunities to play games in a short period of time. Also, the trip would provide a bonding opportunity for teammates as they prepare for a difficult spring schedule. This will be the fourth trip that the varsity softball team will make to the Cal Ripken fields and the hope is to continue the strong relationship the program has created with the schools in this tournament over the past 3 years.

Overview: The trip would consist of 6 softball games played at the Cal Ripken Fields in Pigeon Forge, Tennessee. The games will be varsity level allowing for all players to get multiple opportunities to play on the trip. The game times and opponents are to be determined. There will be 3 softball coaches chaperoning the estimated 14 players on the varsity team.

Dates: Saturday, March 23rd through Wednesday, March 27th, 2019

- Leave from GCHS on Saturday, March 23rd @ 6:00 AM
- Arrive back to GCHS on Wednesday, March 27th @ 6:00 PM

24 *Practice @ 9am. *Game 1 @ TBD. *Game 2 @ TBD.	25 *Game 3 @ TBD. *Game 4 @ TBD.	26 *Game 5 @ TBD. *Game 6 @ TBD.	27 *Leave Pigeon Forge at 6 am and arrive back at GCHS around 6 pm.			23 *Leave GCHS @ 6am for Pigeon Forge and arrive around 5pm.
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Approved: 

9/5/18

Approved  9/11/18

Costs: The majority of the costs will be paid for by the Grant softball program.

➤ Transportation

- Fox Lake to Pigeon Forge, TN = 10 Hours
- GCHS Bus
- Hotel Distance to Cal Ripken Fields (1 mile)

➤ Hotel

- The Inn on the River of Black Forest Lodge in Pigeon Forge (TBD)
- Approximately 14 players/3 coaches/1 bus driver
- The hotel will cost around \$1,025.00 a night to house the entire team and coaches.
- Leave after game on Wednesday.

Total = \$4,100.00.

➤ Food

- Breakfast, Lunch, and Dinner will all be at the hotel, game field, and various restaurants on Sunday, Monday and Tuesday.
 - We will stop for lunch on Saturday and on Wednesday.
- \$8 Per Meal x 14 players/3 coaches/1 bus driver = \$144.00 x 9 meals = \$1,296.00

Total = \$1,300.00 approx. total needed.

Total Projected Cost = \$5,400.00

Projected Itinerary

The itinerary below has not yet been finalized. However, this will give a general layout of the trips activities.

Pigeon Forge Spring Trip

Saturday, March 23rd – Wednesday, March 27th, 2019

General Information

Hotel –

The Inn on the River or Black Forest Lodge (TBD)

Pigeon Forge, Tenn. 37868

Fields – All games are played at Cal Ripken Fields.

Cal Ripken Fields

405 Jake Thomas Rd.

Pigeon Forge, Tennessee, 37863

Departure –

Leave from GCHS on Saturday, March 23rd @ 6:00 AM.

Please arrive at 5:00 AM to load equipment and luggage.

Equipment and luggage: The players can bring one smaller bag of things they need on the bus. All other softball bags will be loaded into a few parent's cars that will be traveling with the team to Pigeon Forge, TN.

Room Assignments -

1-	Coach Van Asltine			
2-	Coach Durlak			
3-	Coach Dart			
4-	Bus Driver			
5-	TBD	TBD	TBD	TBD
6-	TBD	TBD	TBD	TBD
7-	TBD	TBD	TBD	
8-	TBD	TBD	TBD	

Saturday, March 23rd, 2019

5:00am: Arrive at Grant. Load gear on to bus.
5:45am: Team Meeting – Main Gym.
6:00am: Leave GCHS.
12:00pm: Have Lunch as a team.
5:00pm: Arrive in Pigeon Forge, TN, unload bus and check in to the hotel.
7:00pm: Team dinner.
8:00pm: TBD
9:30pm: Room check-players stay in their rooms.
10:00pm: Lights out.

Sunday, March 24th, 2019

6:00-7:00am: Breakfast as a team.
8:30am: Leave hotel for Cal Ripken Field.
9:00am: Hitting practice in the facilities cages.
12:00pm: Lunch as a team before game 1.
5:00pm: Game 1 TBD.
7:00pm: Game 2 TBD
9:00pm: Team dinner.
9:30pm: Room check - players stay in their rooms.
10:00pm: Lights out.

Monday, March 25th, 2019

6:00-7:00am: Breakfast as a team.
1:00pm: Lunch as a team.
3:00pm: Game 3 TBD.
5:00pm: Dinner as a team after game 4.
7:00pm: Game 4 TBD.
9:30pm: Room check - players stay in their rooms.
10:00pm: Lights out.

Tuesday, March 26th, 2019

6:00-7:00am: Breakfast at the hotel.

9:00am: Game 5 TBD.

11:00am: Lunch as a team after game 5.

1:00pm: Game 6 TBD

3:00pm: Activity as a team.

6:00pm: Team dinner.

7:30pm: TBD

9:30pm: Room check - players stay in their rooms

10:00pm: Lights Out

Wednesday, March 27th, 2019

6:00-7:00: Breakfast as a team.

7:00am: Depart for Fox Lake.

12:00pm Team lunch halfway home.

6:00pm Arrive at GCHS.



THE RIPKEN EXPERIENCE PIGEON FORGE

2019 SPRING TRAINING HIGH SCHOOL SOFTBALL

MARCH 11-APRIL 26

This one-of-a-kind sports complex is centrally located in Pigeon Forge, Tennessee and features professional quality fields, plenty of training space, and easy access to shopping, dining, entertainment and more. All of this makes The Ripken Experience Pigeon Forge an excellent destination for your spring trip. The Ripken Experience has everything you need.

OUR SPRING TRAINING PACKAGE INCLUDES:

- Flexible practice & game schedules (varsity and junior varsity)
- No parking or gate fees
- Umpires & game balls
- Unlimited access to 15 batting cages & 12 bullpen mounds
- Athletic trainer on-site during training

OTHER HIGHLIGHTS:

- 6 fully synthetic turf fields with lights
- Excellent atmosphere, all games PA Announced
- Access to special Ripken discounts at partner restaurants and attractions, including Dollywood
- Minutes from Great Smoky Mountain National Park
- Excellent lodging options with affordable rates
- On-site concessions and retail shop
- Additional practices available on turf fields or off-site high quality fields
- Professional and friendly staff on-site all day and night



THE RIPKEN EXPERIENCE PIGEON FORGE

THE FIELDS:

The Ripken Experience Pigeon Forge consists of 6 fields; Each diamond is equipped with lights for night games and features covered dugouts. Fields are spread out to give each game an intimate experience providing the feeling of seclusion to players and fans alike.

Additionally, each field is designed to replicate a legendary professional ballpark - Camden Yards, Engel Field, Fluor Field and more. At each field, a large sign explains the historical significance to the game and gives each visitor a brief lesson in history.

CLUBHOUSE GRILLE:

- Full-service concessions available during all games
- Nutritious team meal options: (upon request)

MERCHANDISE SHOP:

- All merchandise outfitted by Under Armour
- Spring Training tech tees available for pre-order and on-site
- Store open during all programming





THE RIPKEN EXPERIENCE PIGEON FORCE

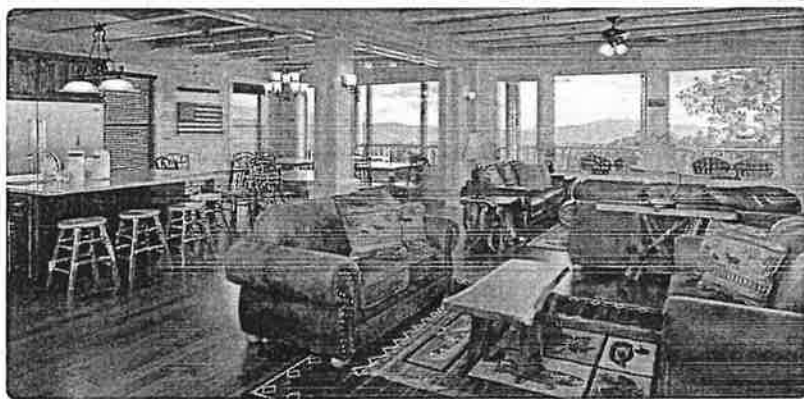




THE RIPKEN EXPERIENCE PIGEON FORGE

ACCOMMODATIONS:

The Ripken Experience Pigeon Forge has teamed up with a number of excellent lodging options for all Spring Training teams. Teams are encouraged but not required to stay in one of our lodging partners listed on The Ripken Experience website <https://www.ripkenbaseball.com/pigeon-forge-accommodations>





THE RIPKEN EXPERIENCE PIGEON FORGE

TO REGISTER:

Contact: Kate Wojciechowski, Softball/Baseball Operations Coordinator

Phone: 865-366-3109

Email: katew@ripkenbaseball.com

TRAVEL INFORMATION:

Airport and Ground Transportation

McGHEE Tyson Airport is located approximately 45 minutes west of the complex. Allegiant, American Airlines, Delta, Frontier, United and US Airways fly into McGHEE Tyson Airport.

Enterprise car rental company is the official 15 passenger van rental company for Ripken Experience Spring Training teams. For reservations:

Enterprise Car Rental

865-342-1650

www.enterprise.com/ripkenbaseball

Promo code: NA18125

National Car Rental

865-342-3240

www.nationalcar.com

Promo code: NA18125

DIRECTIONS TO THE RIPKEN EXPERIENCE:

(Please use the following address for your GPS device)

The Ripken Experience Pigeon Forge

405 Jake Thomas Road

Pigeon Forge, TN 37863

Phone: 865-366-3101



Out of State or Overnight Athletics Trip Request

Name of Event	The Clash National Wrestling Duals
Coach in Charge	Lenny Grodoski
Sport	Wrestling
Destination (City and State)	Rochester, Minnesota
Destination (Location of Event)	See Above
Dates of Event	January 3-5 2019
Description of the Event	Our varsity wrestling team will be competing at The Clash National Wrestling Duals in Rochester, Minnesota on January 4-5 2019. The wrestling team was invited to this event 5 years ago and had the priveledge to be invited again this year. This is one of the most prestigious events in high school wrestling.
How will You Fund the Event	The money for the trip will be raised through a combination of fundraising and activity fund. We have fundraisers in place that will help offset the cost. The athletes will not need to pay any expenses the entire trip.
Value to the Athletes	This event is one of the most highly regarded in the country. It is invitation only to the best teams. The event is covered by the national media and will provide exposure for our athletes and our school. In addition, it provides a number of opportunities for our athletes to gain exposure to compete at college. Lastly, the trip is intended to bring our team together for our end of the season push.
Names of Chaperones	Lenny Grodoski, Walter Alvarenga, Anthony Johnson, Mike Gaughn
Date and Time Leaving for the Event	1/3/19 8am
Date and Time Returning from the Event	1/5/19 10pm
Approval from Athletic Director	

OK
12/14/18

To: Board of Education Grant High School District 124

From: Leonard Grodoski, Head Wrestling Coach Grant High School

Re: Wrestling Team Attending The Clash National Wrestling Duals

Date: January 4th and 5th 2019

I would like to request permission for the Grant High School wrestling team to be allowed to travel to Rochester, Minnesota to participate in "The Clash National Wrestling Duals." It is a great honor to be invited to participate in this event. Our wrestling program has done well for years. Last year was one of the best ever with an undefeated NLCC dual record at all levels and a top 20 state ranking. Improving the quality of our tournaments is how we can grow the program.

20-24 athletes will be making the trip with us to compete at this national tournament. This will provide exposure for our athletes to college coaches and the national media. This could lead to scholarship opportunities for our athletes, as well as recognition for the school and our historic wrestling program. The student athletes will be supervised by our coaching staff (Lenny Grodoski, Walter Alvarenga, Michael Gaughn, Anthony Johnson). We will have four coaches going and 20-24 student-athletes. The athletes will also be monitored by the coaching staff at all times.

This is a great opportunity for one of our historically successful programs. There is a great benefit for our athletes and it gives us the opportunity to both compete on a national stage and grow the Grant wrestling program and help the athletes of our community.

Thank you for your time and consideration.

Lenny Grodoski

Itinerary for The Clash National Wrestling Duals Trip

Rochester, Minnesota

January 3 – 5, 2019

January 3, 2019

8:00 AM - Depart Grant Community High School

12:00 PM – Lunch in route

1:30 PM – Arrive at hotel and check in

5:00 PM – Team practice

7:00 PM – Team dinner

10:00 PM – Lights out

January 4, 2019

6:00 AM - Wake up

7:00 AM – Weigh-Ins at venue

7:30 AM – Team Breakfast

8:45 AM – 10:00 PM Competition and meals

10:30 PM - Lights out

January 5, 2019

6:00 AM - Wake up

7:00 AM – Weigh-Ins at venue

7:30 AM – Team Breakfast

9:00 AM – Wrestling begins

Estimated return time 7:30 PM – 2:30 AM

Grant Wrestling Estimated Budget

The Clash National Wrestling Duals Trip

Rochester, Minnesota

January 3 – 5, 2019

24 Wrestlers and 4 Coaches

Hotel Rooms: \$2,000 (estimate)

6 Rooms for Wrestlers

2 Rooms for Coaches

8 Rooms for 2 nights at \$125 night

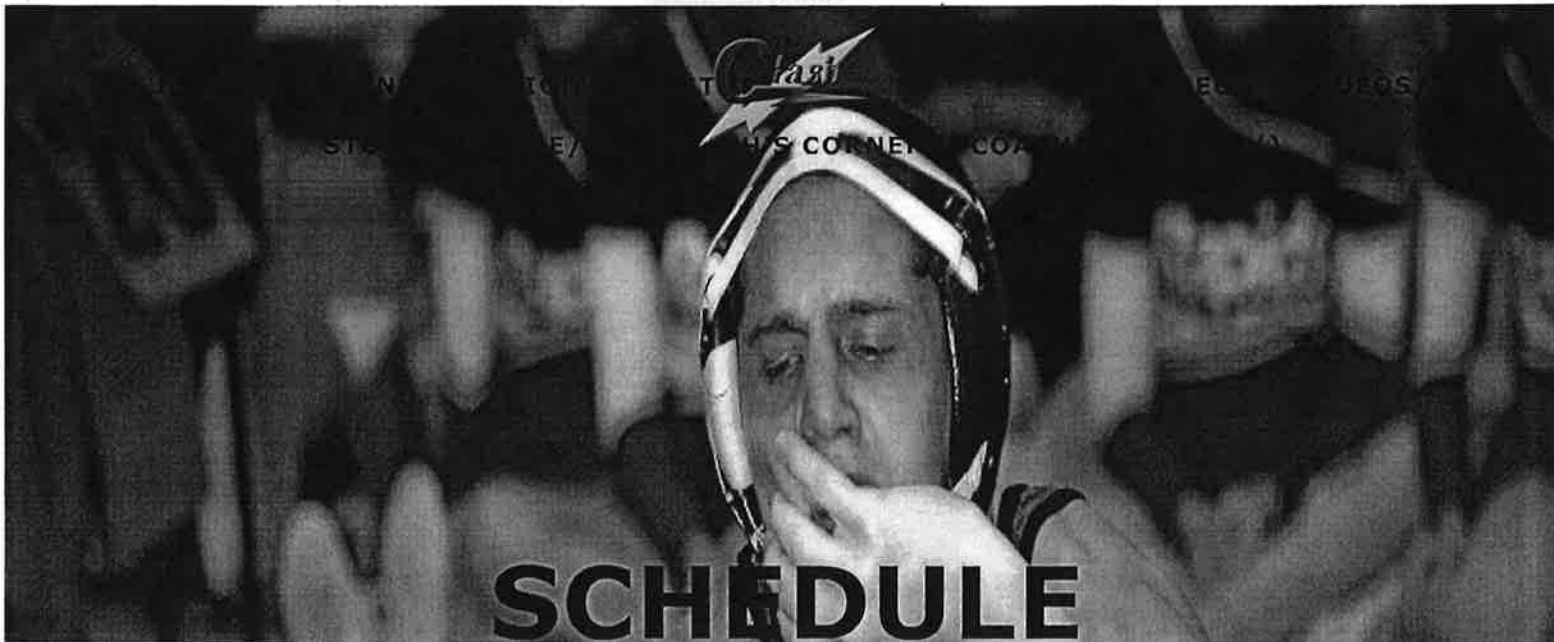
Food: \$2,945.88

24 athletes, 30 dollars a day, 3 days

4 Coaches, \$65.49 per day, 3 days

Transportation – 2 White buses

Estimated total cost - \$4,945.88



Weigh-in Schedule

Friday January 4th (/weighin-schedule)

Saturday January (/weighin-schedule) 5th

Wednesday, January 2nd, 2019

Various fly-in teams arrive in Rochester

Various Team practices at RCTC, RCTC Wrestling Room

5:00pm Finish Set up at Field House

Thursday, January 3rd, 2019

Various Teams arrive in Rochester

Various Team practices at RCTC (on tournament mats in Field house)

6:00-7:00pm Coaches Banquet at DoubleTree Hotel
(<https://www.google.com/maps/place/DoubleTree/@44.0207975,-92.4627836,18.13z/data=!4m5!3m4!1s0x0:0x6d89bc43ad142de9!8m2!3d44.021986!4d-92.462571>) - Social Hour

7:00-8:00pm Coaches Banquet at DoubleTree Hotel
(<https://www.google.com/maps/place/DoubleTree/@44.0207975,-92.4627836,18.13z/data=!4m5!3m4!1s0x0:0x6d89bc43ad142de9!8m2!3d44.021986!4d-92.462571>) - Banquet / Dinner / Draw for starting weight / Pick up team credentials

Friday, January 4th, 2019

7:00-8:00am Morning Session weigh-ins (/weighin-schedule) and skin checks

7:00-8:00am Team pictures near weigh-ins for Morning Session teams

8:00am Gates open for general admission

8:45-9:00am Opening Ceremonies. National Anthem, Introductions, Welcome

9:00-10:45am First Round of Morning Session

11:00-12:45pm Second Round of Morning Session

12:55-1:00pm Morning Session Scholar Athlete Awards Presentation

- 2:00-3:00pm Evening Session weigh-ins (/weighin-schedule) and skin checks
- 2:00-3:00pm Team pictures near weigh-ins for Evening Session teams
- 3:45-4:00pm Opening Ceremonies. National Anthem, Introductions, Welcome
- 4:00-5:45pm First Round of Evening Session
- 6:00-7:45pm Second Round of Evening Session
- 7:55-8:00pm Evening Session Scholar Athlete Awards Presentation
- 8:00-9:45pm Third Round of Evening Session
- 10:00pm Wrestling finished - teams will return to hotels.

Saturday, January 5th, 2019

- 7:00-8:00am Morning Session weigh-ins (/weighin-schedule) and skin checks
- 8:00am Gates open for general admission
- 8:45-9:00am National Anthem / introductions
- 9:00-10:45pm First Round of Morning Session
- 11:00-12:45am Second Round of Morning Session
- 1:00-2:45pm Third Round of Morning Session
- 2:00-3:00pm Evening Session weigh-ins (/weighin-schedule) and skin checks (/weighin-schedule)
- 3:00-3:15pm Award Ceremony for 5th - 8th Pools
- 3:45-4:00pm National Anthem / Introductions
- 4:00-5:45pm First Round of Evening Session
- 6:00-7:45pm Second Round of Evening Session
- 8:00-9:45pm Third Round of Evening Session
- 10:00-10:15pm Award Ceremony for 1st - 4th Pools / All Tournament Team Announced
- 10:15pm Event finished - teams will return to hotels or leave town

The Clash Mat Sponsors



**WINTER COACHING STAFF AND WINTER EVENT COORDINATOR
RECOMMENDATIONS 2018 - 2019**

Head Varsity	Wayne Bosworth	Boys Basketball
Assistant	John Eiduke	
Assistant	Curtis Oler	
Assistant	Ross Purchatzke	
Assistant	AJ Spohr	
Head Varsity	Kevin Geist	Girls Basketball
Assistant	Anna Bartels	
Assistant	PJ Bregenzer	
Assistant	Joshua Christian	
Assistant	Madeline Kerr	
Head Varsity	Tim Viscioni	Boys Bowling
Assistant	Steve Brugioni	
Head Varsity	Beth Miller	Girls Bowling
Assistant	Sheryl Dempsey	
Head Varsity	Carrie Joray	Cheerleading
Assistant	Kathryn Dunham	
Assistant	Marissa Kelley	
Head Varsity	Victoria Shifley	Dance
Assistant	Amanda Munsen	
Head Varsity	Lenny Grodoski	Wrestling
Assistant	Walter Alveranga	
Assistant	Jim Cramer	
Assistant	Michael Gaughan	
Assistant	Anthony Johnson	
Winter Event Coordinator	Greg Wodzien	

9/27/18

Re: Maria Lopez

To whom it may concern,

Due to finding a full-time position, Friday October 12th will be my last day at Grant H.S. Cafeteria.

Thank you,

Maria Lopez

A handwritten signature in cursive script that reads "Maria Lopez". The signature is written in dark ink and is positioned below the printed name.

10/4/18

Re: Melissa Ball

To whom it may concern,

I will be resigning from the kitchen. My last day will be Friday 10/5/18.

Thank you,

Melissa Ball

Melissa Ball

October 10, 2018

Dear Esteemed Members of the Board of Education:

Please accept this letter as my resignation as the sponsor of the Instructional Lacrosse Club. My resignation is due to my pending approval as the Head Boys Lacrosse coach at GCHS. I have thoroughly enjoyed my time as the sponsor of the Lacrosse Club and I am equally excited to start the new IHSA Lacrosse team.

Respectfully,

A handwritten signature in black ink, appearing to read "J. Christian", with a stylized, sweeping flourish extending to the right.

Josh Christian

FAMILY AND MEDICAL LEAVE REQUEST FORM

Name: **Stacy Petrovich**

Title: **PE Teacher**

Seniority Date: **August 22, 1997**

Date of Request: **October 10, 2018**

PURPOSE OF LEAVE (check one):

☐

Birth of Child

☐

Expected placement of child for adoption

☐

Expected placement of child for foster care

☐

Serious illness of family member

Name of family member: _____

Relationship to employee: _____

☒

Employee's serious illness

LEAVE DATES Beginning: **October 30, 2018** Ending: **November 22, 2018**

TYPE OF LEAVE (check one):

☒

Continuous

☐

Intermittent basis

Schedule requested _____

☐

Reduced schedule

Schedule requested _____

This form is to be completed either by the employee requesting leave or the employer's designated representative to whom the request is made. Attach any written leave requests from the employee to this form.



Grant Community High School District 124

285 East Grand Avenue, Fox Lake, Illinois 60020

847-587-2561 · fax 847-587-2991

Christine A. Sefcik, Ed.D.
Superintendent

Jeremy N. Schmidt
Principal

Beth A. Reich
Business Manager

FAMILY AND MEDICAL LEAVE REQUEST APPROVAL FORM

TO: Stacy Petrovich

The Board of Education is in receipt of your request for a leave pursuant to the federal Family and Medical Leave Act (the "Act") of 1993. This is to notify you that your leave request has been granted. Your leave is scheduled to **begin on October 31, 2018** and is scheduled to **end on November 20, 2018**. The stated purpose for your leave is **employee's serious illness** and it will be taken on the following basis:

☒

Continuous basis

☐

Intermittent basis

Schedule of leave _____

☐

Reduced schedule

Schedule of leave _____

This is also to notify you that the Board will require you to substitute N/A (days) (weeks) of your accrued paid N/A time for N/A (days) (weeks) of your unpaid FMLA leave.

President, Board of Education

Date

Principal's Report to the Board of Education

Jeremy Schmidt, Principal

October 2018

Homecoming

Homecoming 2018 was held during the spirit-filled, Disney-themed week of September 10. This was the second consecutive year that the week's events were anchored with the Homecoming football game under the Friday night lights followed by the Saturday morning parade filled with students. Overall, that structure proved to be strong, and it is anticipated that it will continue that way again next year. Traditional events like window painting and spirit days were complimented with a new, very positive addition we called "The Block Party." Thanks to the support of the Booster Club, this new event brought together approximately 500 students for two hours prior to the Powderpuff game to gather, socialize, play yard games, face paint, and eat. This free event was planned and coordinated by all four levels of class sponsors. Not only was it a positive experience for students, it also helped boost attendance at the Powderpuff game to 850. The event-filled week concluded with the Homecoming dance held in the Fieldhouse. At the dance there were 1,256 students in attendance (260 seniors, 262 juniors, 288 sophomores, 321 freshmen, 125 out of school guests).

Student Mental Health Awareness and Screening

On October 18 the Student Services Team will be continuing the program to educate and screen students using the evidence-based program SOS Signs of Suicide. This is the second year, and third time, SST is running this important program. The program is delivered to all freshman through their Health classes.

The program serves the dual purpose of informing teachers and students about suicide prevention as well as teaching students how to ACT: Acknowledge the signs of suicide, Care - let your friend know you care about him or her, and Tell a trusted adult. The SOS program informs teens that depression is a treatable illness and empowers them to seek help from a trusted adult if they are concerned about themselves or a friend. As a crucial part of the program, students will complete the program's screening tool that enables school staff to identify at-risk students and link them to services.

September 28 Institute Day

This year, the annual fall Institute Day was on September 28. The day was a continuation of the first two Back-to-School Institute Days where the focus was on developing Professional Learning Teams (PLT). The PLT development has been reinvigorated with Dr. Bob Eaker's message pushing teams to focus on both how they work effectively as professional teams as well as the specific work they are undertaking. Throughout the morning, certified staff members participated in activities to help teams shift their focus from "what teachers do" to "what students are learning." These types of activities are giving teams the tools and support to elevate their work and find more ways to improve all students' achievement. The afternoon block of time was broken into rotations and drop-in sessions to provide a variety of support ranging from Special Education support, to Schoology help, to Dean's Office reinforcements, to Technology

Resources, and Instructional Coaching. Overall, the Institute Day was extremely productive and will bridge the Back-to-School Institute Days to the upcoming October 24 Late Start when Dr. Bob Eaker will be returning to further guide and inspire our PLT work.

Illinois High School Association

As this year's fall athletic season progresses, the NLCC is already looking forward to next year and is working on scheduling. As that process takes place, new rules and policies are being considered. One IHSA football policy that will impact next year are new Weekly Player Limitation rules that were approved by the IHSA Board of Directors in June.

The Weekly Player Limitations, which were recommended by the IHSA Sports Medicine Advisory Committee (SMAC) will be fully implemented as IHSA Policy for the 2019-20 school year. The changes are:

1. A player shall not play in more than 2 games in any one week, and shall not play in more than one game in a single day. For the purposes of this section, a week is defined as the seven-day period running from Friday through the following Thursday. (It is recommended that if a player does play in 2 games in a given week, one of those games is only as a one-way player. [i.e., only plays on offense or defense or special teams])
2. Players cannot play in games on consecutive days or be involved in live contact/thud in practice the day after playing in a game.
3. 1 play in a game equals a game played.

As the NLCC athletic directors look to next fall, they will be exploring how this policy will be impacting our student-athletes, competition, and scheduling.

Student Non-Compliance with Health Records and Immunizations Requirements

October 15 is the State-mandated deadline when schools are required to exclude students from campus activities via medical suspension if they have not received their required health documentation and immunizations. Families who are not in compliance, in the last month alone, have been mailed two letters, sent two emails, received at least one phone call, received a one week reminder notice, and two school days prior to the medical suspension the student was hand delivered a letter. As of October 11, 80 students were still not in compliance. Before any students are excluded from campus activities, resources are provided to them regarding how to obtain the necessary medical services. Our goal is to meet the requirements of the State, but we also work find ways to keeps students in school and assist with families as much as possible.

**BUSINESS MANAGER'S REPORT
BOARD OF EDUCATION MEETING
OCTOBER 18, 2018**

VI. BUSINESS AFFAIRS

A. 2018 Tentative Tax Levy

Annually the Board of Education is asked to consider and adopt a tax levy. A tax levy is a request for property taxes to fund the school year that starts the following July. While the board can levy or “ask” for any amount it desires, the amount of revenue actually received is limited by a formula contained in the Property Tax Extension Limitation Act (PTELL). There are two main components to the formula. One is the December year-over-year Consumer Price Index (CPI) number that determines the aggregate allowable increase in property taxes on existing construction. That number is already known and is 2.10%. The second component is the value of property within the district (Equalized Assessed Value or EAV). That number will not be known in finality until next spring, and is split between existing property value and new construction values. If the District's levy is equal to or greater than what the formula produces, the District will receive what the formula generates. However, if the District's levy is less than what the formula produces, it will only receive what is asked for. That amount then becomes our base, and all future year revenues are affected. Consequently, each year I project what the tax cap formula will yield based on the estimated information from the county, and then develop a levy that is slightly higher to ensure that all available revenue under the cap is accessed.

Attached please find the tentative 2018 Certificate of Tax Levy. The county is predicting that our equalized assessed value will increase from \$816,200,173 in 2017 to \$886,914,632. This is an 8.66% increase from the previous year. In November, I will bring the recommendation for approval of the final 2018 tax levy.

B. Audit 2017/18**

The 2017/18 audit was recently completed by Evoy, Kamschulte, Jacobs & Co. LLP. I have included a copy for your review. The district is overall fiscally stable and debt free. The findings did include actual disbursements exceeding budgeted disbursements in the IMRF Fund of \$242. The audit also shows the district to have a small balance in the Debt Service Fund. We will look at a resolution this year to move that to another fund as our debt is paid off.

C. Summer 2019 Construction

The Site and Facility Committee met on October 11th to go over schematic designs for construction during summer of 2019. I've attached a copy of the proposed plans for your review. I will bring changes and discussion points to the meeting for your information.

2018 LEVY CALCULATION PAGE

Limiting Rate: $\frac{\text{Prior Year Extension} \times (\text{1+Lesser of 5\% or CPI})}{(\text{Total EAV} - \text{New Construction})}$

Limiting Rate: 2.3787%
Estimated Capped Extension: \$21,138,675.56

Consumer Price Index:	2.10%
Actual Total EAV for 2017:	\$816,200,173
Estimated % change from 2017 EAV:	8.00%
Estimated New Construction for 2018:	\$7,159,225
Estimated Total EAV for 2018:	\$888,655,412
Total change from prior year:	8.88%

	Prior Year Extension:	Maximum Tax Rate:	Individual Fund Estimated Maximum Extension:
Educational	\$15,120,924.40	3.50%	\$31,102,939.41
Operations & Maintenance	\$4,099,920.39	0.55%	\$4,887,604.77
Transportation	\$251,487.60	0.00%	\$0.00
Working Cash	\$364,923.10	0.05%	\$444,327.71
Municipal Retirement	\$349,921.34		
Social Security	\$349,921.34		
Fire Prevention & Safety *	\$0.00	0.00%	\$0.00
Tort Immunity	\$0.00		
Special Education	\$0.00	0.00%	\$0.00
Leasing	\$0.00	0.00%	\$0.00
0	\$0.00	0.00%	\$0.00

	Prorated Extension based on prior year extension:	Manual Override:	Balloon % input:	Levy Amount:
	\$15,563,849.99	\$15,500,000		\$15,500,000.00
	\$4,220,016.20	\$4,450,000		\$4,450,000.00
	\$258,854.23	\$470,000		\$470,000.00
	\$375,612.51	\$375,000		\$375,000.00
	\$360,171.32	\$375,000		\$375,000.00
	\$360,171.32	\$400,000		\$400,000.00
	\$0.00			\$0.00
	\$0.00			\$0.00
	\$0.00			\$0.00
	\$0.00			\$0.00
	\$0.00			\$0.00
	\$0.00			\$0.00

Truth in Taxation

Capped Extension/Levy	\$20,537,098.17	\$36,434,871.89	\$21,138,675.56	\$21,570,000.00	Capped Levy	\$21,570,000.00	NO
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Levy in excess of estimated extension:

\$431,324.44

SEDOL IMRF \$57,656.38

SEDOL IMRF \$51,113.00

Bond and Interest: \$0.00

Bond and Interest: \$0.00

Total Extension/Levy \$20,594,754.55

Total Levy

\$21,621,113.00

4.98%

ILLINOIS STATE BOARD OF EDUCATION

School Business and Support Services Division
217/785-8779

Original:

x

Amended:

CERTIFICATE OF TAX LEVY

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

District Name	District Number	County
Grant Community High School	124	Lake

Amount of Levy

Educational	\$ 15,500,000	Fire Prevention & Safety *	\$ 0
Operations & Maintenance	\$ 4,450,000	Tort Immunity	\$ 0
Transportation	\$ 470,000	Special Education	\$ 0
Working Cash	\$ 375,000	Leasing	\$ 0
Municipal Retirement	\$ 375,000	0	\$ 0
Social Security	\$ 400,000	SEDOL IMRF	\$ 51,113
		Total Levy	\$ 21,621,113

* 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 15,500,000 dollars to be levied as a special tax for educational purposes; and
the sum of 4,450,000 dollars to be levied as a special tax for operations and maintenance purposes; and
the sum of 470,000 dollars to be levied as a special tax for transportation purposes; and
the sum of 375,000 dollars to be levied as a special tax for a working cash fund; and
the sum of 375,000 dollars to be levied as a special tax for municipal retirement purposes; and
the sum of 400,000 dollars to be levied as a special tax for social security purposes; and
the sum of 0 dollars to be levied as a special tax for fire prevention, safety, energy conservation, disabled accessibility, school security and specified repair purposes; and
the sum of 0 dollars to be levied as a special tax for tort immunity purposes; and
the sum of 0 dollars to be levied as a special tax for special education purposes; and
the sum of 0 dollars to be levied as a special tax for leasing of educational facilities or computer technology or both, and temporary relocation expense purposes; and
the sum of 0 dollars to be levied as a special tax for ; and
the sum of 51,113 dollars to be levied as a special tax for SEDOL IMRF
on the taxable property of our school district for the year 2018

Signed this day of 2018
(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 0

(Detach and Return to School District)

This is to certify that the Certificate of Tax Levy for School District No. 124, Lake County, Illinois, on the equalized assessed value of all taxable property of said school district for the year 2018 was filed in the office of the County Clerk of this County on 2018
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 2018, is \$

(Signature of County Clerk)

(Date)

(County)

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124

FOX LAKE, ILLINOIS

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2018

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Grant Community High School District No. 124
Fox Lake, Illinois

Report on the Financial Statements

We have audited the accompanying modified cash basis financial statements of the governmental activities and each major fund of Grant Community High School District No. 124, as of and for the year ending June 30, 2018, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements, as listed in the table of contents. We have also audited the individual fund financial statements presented as audited individual fund financial statements as of and for the year ended June 30, 2018, as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these basic and individual fund 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 basic and individual fund, financial statements referred to above present fairly, in all material respects, the respective financial position—modified cash basis of the governmental activities, and each major fund, and each individual fund, of the Grant Community High School District No. 124, as of June 30, 2018, and the respective changes in financial position—modified cash basis, thereof for the year then ended in accordance with the basis of accounting as described in Note 1.

Basis of Accounting

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

Other Matters

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Grant Community High School District No. 124's basic financial statements. The supplemental information, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements. The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The supplemental information and the schedule of expenditures of federal awards are the responsibility of management and were 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 supplemental information and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 11, 2018, on our consideration of Grant Community High School District No. 124's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Grant Community High School District No. 124's internal control over financial reporting and compliance.

Evoy, Kamschulte, Jacobs & Co. LLP

EVOY, KAMSCHULTE, JACOBS & CO. LLP

October 11, 2018
Waukegan, Illinois



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

Board of Education
Grant Community High School District No. 124
Fox Lake, Illinois

We have audited, in accordance with the 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 and each major fund of Grant Community High School District No. 124 as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise Grant Community High School District No. 124's basic financial statements, and have issued our report thereon dated October 11, 2018, which was qualified because the financial statements were prepared on the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Grant Community High School District No. 124'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 Grant Community High School District No. 124's internal control. Accordingly, we do not express an opinion on the effectiveness of Grant Community High School District No. 124's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Grant Community High School District No. 124's financial statements are free of 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 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 Grant Community High School District No. 124's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Evoy, Kamschulte, Jacobs & Co. LLP

EVOY, KAMSCHULTE, JACOBS & CO. LLP

October 11, 2018
Waukegan, Illinois



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Education
Grant Community High School District No. 124
Fox Lake, Illinois

Report on Compliance for Each Major Federal Program

We have audited Grant Community High School District No. 124's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Grant Community High School District No. 124's major federal programs for the year ended June 30, 2018. Grant Community High School District No. 124's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Grant Community High School District No. 124's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Grant Community High School District No. 124's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Grant Community High School District No. 124's compliance.

Opinion on Each Major Federal Program

In our opinion, Grant Community High School District No. 124 complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2018.

Report on Internal Control over Compliance

Management of Grant Community High School District No. 124 is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Grant Community High School District No. 124's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Grant Community High School District No. 124's internal control over compliance.

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

Our consideration of internal control over compliance 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 compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Evoy, Kamschulte, Jacobs & Co. LLP

EVOY, KAMSCHULTE, JACOBS & CO. LLP

October 11, 2018
Waukegan, Illinois

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2018

Our discussion and analysis of the Grant Community High School District No. 124's (the District) financial performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2018. Please read it in conjunction with the District's financial statements, which begin on page 12.

FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at June 30, 2018 by \$104,373,832 (net position). Of this amount, \$30,832,936 (unrestricted net position) may be used to finance the District's day-to-day operations without constraints established by debt covenants, enabling legislation or other legal requirements.
- The District's total net position increased by \$2,927,259.
- At June 30, 2018, the District's governmental funds reported combined fund balances of \$40,210,736, a decrease of \$3,405,978 over the prior year due to anticipated expenses related to a planned construction project being realized as well as a scheduled abatement to offset debt payments. Approximately 76.7% of this amount, \$30,832,936, may be used to finance day-to-day operations (unassigned fund balance), which was approximately 101.0% of General (Education) Fund expenditures.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position – Modified Cash Basis and the Statement of Activities – Modified Cash Basis (on pages 12 and 13) provide information about the activities of the District as a whole and present a longer-term view of the District's finances. Fund financial statements start on page 14. For the governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the District's operations in more detail than the government-wide statements by providing information about the District's most significant funds. The remaining statements provide financial information about activities for which the District acts solely as agent for the benefit of those outside the government.

Reporting the District as a Whole

Our analysis of the District as a whole begins on page 9. One of the most important questions asked about the District's finances is, "Is the District as a whole better off or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information about the District as a whole and about its activities in a way that helps answer this question. These statements include all of the District's assets and liabilities resulting from the use of the modified cash basis of accounting.

These two statements report the District's net position and changes in it. You can think of the District's net position—the difference between assets and liabilities—as one way to measure the District's financial health, or financial position. Over time, increases or decreases in the District's net position is one indicator of whether its financial health is improving or deteriorating.

In the Statement of Net Position and the Statement of Activities, we report the District's governmental activities. All of the District's services are reported here, including instructional services, support services, community services, and non-programmed charges. Property taxes, earnings on investments, fees, and state and federal grants finance most of these activities.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2018
(Continued)

USING THIS ANNUAL REPORT (continued)

Reporting the District's Most Significant Funds

Our analysis of the District's major funds begins on page 10. The fund financial statements begin on page 14 and provide detailed information about the most significant funds—not the District as a whole. Some funds are required to be established by State law and by bond covenants.

- **Governmental funds**--All of the District's services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. The District maintains its accounting records for all funds on the cash basis of accounting under guidelines prescribed by the Illinois State Board of Education. Accordingly, revenues are recognized and recorded when cash is received. In the same manner, expenditures are recognized and recorded upon the disbursement of cash. Cash basis financial statements omit recognition of receivables and payables and other accrued and deferred items that do not arise from previous cash transactions. The governmental fund statements provide a detailed short-term view of the District's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in a reconciliation schedule in the financial statements.

The General Fund's fund balance decreased by \$505,707 to \$30,832,936. The Operations & Maintenance Fund's fund balance decreased by \$50,719 to \$2,553,051 and the Transportation Fund's fund balance decreased by \$329,963 to \$2,523,131.

The District as Trustee

The District is the trustee, or fiduciary, for its student's activity funds. All of the District's fiduciary activities are reported in a separate Statement of Assets, Liabilities, and Net Position Arising from Cash Transactions on page 18, and a Statement of Cash Receipts, Disbursements and Changes in Fund Balance on page 52. We exclude these activities from the District's other financial statements because the District cannot use these assets to finance its operations. The District is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

Notes to the Financial Statements

The accompanying notes to the financial statements provide information to a full understanding of the government-wide financial statements. The notes to the financial statements are contained on pages 19-41.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2018
(Continued)

THE DISTRICT AS A WHOLE

A condensed statement of net position and statement of activities is presented below.

Net Position	GOVERNMENTAL ACTIVITIES	
	2018	2017
Current and other assets	\$ 40,210,736	\$ 43,616,714
Capital Assets	64,163,096	63,554,859
Total Assets	\$ 104,373,832	\$ 107,171,573
Current Liabilities	\$ -	\$ 5,725,000
Long-term debt outstanding	-	-
Total Liabilities	\$ -	\$ 5,725,000
Net Assets:		
Invested in capital assets, net of related debt	\$ 64,163,096	\$ 57,829,859
Restricted	9,377,800	12,278,071
Unrestricted	30,832,936	31,338,643
Total Net Position	\$ 104,373,832	\$ 101,446,573

Changes in Net Position	GOVERNMENTAL ACTIVITIES	
	2018	2017
<u>Receipts</u>		
Program Receipts		
Charges for services	\$ 900,908	\$ 930,242
Operating grants	11,852,272	11,520,443
Capital grants	-	-
General Receipts		
Property taxes	23,332,125	25,862,577
Other taxes	260,195	310,960
Earnings on investments	404,117	182,861
General state aid	4,189,824	3,494,455
Other	102,731	33,560
Total Revenues	\$ 41,042,172	\$ 42,335,098
<u>Disbursements</u>		
Program Disbursements		
Instruction	\$ 23,289,573	\$ 23,215,908
Support services	12,362,076	11,036,582
Community services	80,595	72,983
Interest on long-term debt	144,625	433,041
Depreciation - unallocated	2,238,044	2,130,603
Total Disbursements	\$ 38,114,913	\$ 36,889,117
Increase (Decrease) in net position	\$ 2,927,259	\$ 5,445,981
Net Position - Beginning	101,446,573	96,000,592
Net Position - Ending	\$ 104,373,832	\$ 101,446,573

The net position of the District's governmental activities' increased by \$2,927,259. Unrestricted net position – the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements — decreased by \$505,707 to \$30,832,936.

This decrease in unrestricted net position arose primarily because expenses were greater than state and local revenues received.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2018
(Continued)

THE DISTRICT'S FUNDS

At June 30, 2018, the Districts' governmental funds (as presented in the Statement of Assets, Liabilities, and Fund Balances Arising from Cash Transactions on page 14) reported a combined fund balance of \$40,210,736, which is below last year's total of \$43,616,714. The primary reasons for the governmental funds decrease was due to anticipated operating expenses.

General Fund Budgetary Highlights

The July 1, 2017 to June 30, 2018 budget was approved by the Board of Education on July 20, 2017, and was amended on June 21, 2018 to better allocate expenditures based upon more current information. The budget is a general guide for the financial activity of the District.

General (Education) Fund actual receipts were more than the budgeted amounts due primarily to more than anticipated receipts of property taxes as well as the state of Illinois payment of back obligations.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2018, the District had \$64,163,096 invested in capital assets, including land, land improvements, buildings and furniture and equipment, as shown below.

<u>Capital Assets at Year End, net of depreciation</u>	<u>Governmental Activities</u>	
	<u>2018</u>	<u>2017</u>
Land and Improvements	\$ 8,627,340	\$ 8,936,136
Buildings	52,974,338	52,396,063
Furniture and Equipment	2,561,418	2,222,660
Totals	<u>\$ 64,163,096</u>	<u>\$ 63,554,859</u>

The significant capital assets additions during the current fiscal year were for updates to the following: building and land improvements, technology infrastructure, furnishings and equipment.

The District's fiscal year 2019 budget calls for it to spend \$2,669,419 for capital projects, primarily for the completion of renovations and repairs to the existing building and grounds, furnishings and equipment related to these, and additional technology infrastructure updates.

See notes 1 and 3 to the financial statements for additional information about changes in capital assets and depreciation.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2018
(Continued)

CAPITAL ASSETS AND DEBT ADMINISTRATION (continued)

Long-Term Debt

At June 30, 2018, the District had no long-term debt outstanding as shown below.

<u>Outstanding Debt at Year End</u>	<u>Governmental Activities</u>	
	<u>2018</u>	<u>2017</u>
General Obligation Bonded Debt	\$ -	\$ 5,725,000
Capital lease Obligations	-	-
Totals	<u>\$ -</u>	<u>\$ 5,725,000</u>

For the year ended June 30, 2018, principal payments on outstanding debt totaled \$5,725,000 and interest payments totaled \$144,625. The 2008 General Obligation School Building Bonds with the current year's principal reduction are paid in full.

There was no new long term debt issued during the year ended June 30, 2018. The last long-term debt issuance of the District (April 1, 2008) carried a Standard and Poor's rating of "Aa2". The District's total amount of long-term debt is well within its legal debt limit.

See note 4 to the financial statements for additional information about long-term debt.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The Board of Education and administration consider many factors when setting the fiscal year budget and determining tax rates. We are cautious, but optimistic, with the recent passage and implementation of more equitable school funding reform. Property values are beginning to rise however commercial growth continues to be limited. There has been a slight increase in residential growth with construction re-starting on previous subdivisions. The District maintains long term planning for enrollment, curriculum and instruction, facilities, and finances. The Board of Education and administration will continue to monitor long term planning needs with local economic data and State funding availability.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, investors and creditors with an overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need additional information, contact Beth Reich, Business Manager, 285 East Grand Avenue, Fox Lake, IL 60020, 847-587-2561.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
JUNE 30, 2018

	<u>Governmental Activities</u>
ASSETS	
Cash and Investments	\$ 40,210,736
Capital Assets	
Land	\$ 4,190,703
Land Improvements	6,497,234
Buildings	73,646,034
Furniture and Equipment	9,300,250
Less Accumulated Depreciation	(29,471,125)
Total Capital Assets, Net	\$ 64,163,096
Total Assets	\$ 104,373,832
LIABILITIES	\$ -
NET POSITION	
Net Investment in Capital Assets	\$ 64,163,096
Restricted	
Operations and Maintenance	2,553,051
Transportation	2,523,131
Municipal Retirement/Social Security	904,693
Working Cash	3,135,409
Debt Service	261,084
Capital Projects	432
Unrestricted	30,832,936
TOTAL NET POSITION	<u><u>\$ 104,373,832</u></u>

The accompanying Notes are an integral part of these financial statements.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2018

FUNCTION/PROGRAMS	Program Receipts			Net (Disbursements) Receipts and Change in Net Position
	Disbursements	Charges for Services	Operating Grants and Contributions	Governmental Activities Total
Governmental Activities				
Instruction				
Regular	\$ 16,153,732	\$ 424,767	\$ 9,621,380	\$ (6,107,585)
Special Education	4,824,538	-	494,608	(4,329,930)
Career & Tech Education	653,623	-	21,955	(631,668)
Interscholastic	1,404,338	-	-	(1,404,338)
Summer School	80,081	-	-	(80,081)
Driver's Education	173,261	-	-	(173,261)
Supporting Services				
Pupils	1,627,035	-	-	(1,627,035)
Instructional Staff	1,624,232	-	2,741	(1,621,491)
General Administration	1,094,085	-	-	(1,094,085)
School Administration	586,625	-	-	(586,625)
Business	6,330,797	476,141	1,711,588	(4,143,068)
Central	1,099,302	-	-	(1,099,302)
Community Services	80,595	-	-	(80,595)
Interest and Other Charges	144,625	-	-	(144,625)
Depreciation-Unallocated	2,238,044	-	-	(2,238,044)
Total Governmental Activities	\$ 38,114,913	\$ 900,908	\$ 11,852,272	\$ (25,361,733)
GENERAL RECEIPTS				
Taxes				
Property Taxes, levied for general purposes				\$ 19,061,377
Property Taxes, levied for debt service				2,897,295
Property Taxes, levied for other specific purposes				1,373,453
Personal Property Replacement				260,195
Unrestricted Earnings on Investments				404,117
General State Aid				4,189,824
Other				102,731
TOTAL GENERAL RECEIPTS				\$ 28,288,992
CHANGE IN NET POSITION				\$ 2,927,259
NET POSITION - BEGINNING				101,446,573
NET POSITION - ENDING				\$ 104,373,832

The accompanying Notes are an integral part of these financial statements.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES ARISING FROM CASH TRANSACTIONS
GOVERNMENTAL FUNDS
JUNE 30, 2018

	General Fund	Special Revenue Funds					Debt Service Fund	Capital Projects Fund	Total Governmental Funds
	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Municipal Retirement/Social Security Fund	Working Cash Fund	Bond & Interest Fund			
ASSETS									
Cash and Investments	\$ 30,832,936	\$ 2,553,051	\$ 2,523,131	\$ 904,693	\$ 3,135,409	\$ 261,084	\$	432	\$ 40,210,736
TOTAL ASSETS	<u>\$ 30,832,936</u>	<u>\$ 2,553,051</u>	<u>\$ 2,523,131</u>	<u>\$ 904,693</u>	<u>\$ 3,135,409</u>	<u>\$ 261,084</u>	<u>\$</u>	<u>432</u>	<u>\$ 40,210,736</u>
LIABILITIES AND FUND BALANCES									
LIABILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCES									
Restricted									
Operations & Maintenance	\$ -	\$ 2,553,051	\$ 2,523,131	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,553,051
Transportation Services	-	-	-	-	-	-	-	-	2,523,131
Employee Benefits Payments	-	-	-	904,693	-	-	-	-	904,693
Interfund Borrowing	-	-	-	-	3,135,409	-	-	-	3,135,409
Bond Payments	-	-	-	-	-	261,084	-	-	261,084
Capital Improvements	-	-	-	-	-	-	-	432	432
Unassigned	30,832,936	-	-	-	-	-	-	-	30,832,936
TOTAL FUND BALANCES	<u>\$ 30,832,936</u>	<u>\$ 2,553,051</u>	<u>\$ 2,523,131</u>	<u>\$ 904,693</u>	<u>\$ 3,135,409</u>	<u>\$ 261,084</u>	<u>\$</u>	<u>432</u>	<u>\$ 40,210,736</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 30,832,936</u>	<u>\$ 2,553,051</u>	<u>\$ 2,523,131</u>	<u>\$ 904,693</u>	<u>\$ 3,135,409</u>	<u>\$ 261,084</u>	<u>\$</u>	<u>432</u>	<u>\$ 40,210,736</u>

The accompanying Notes are an integral part of these financial statements.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF ASSETS, LIABILITIES,
AND FUND BALANCES ARISING FROM CASH TRANSACTIONS
TO THE STATEMENT OF NET POSITION
JUNE 30, 2018

Total Fund Balances - Governmental Funds	\$ 40,210,736
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Amounts reported for governmental activities in the statement
of net assets are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds. The cost of the assets is \$93,634,221, and the accumulated depreciation is \$(29,471,125).	64,163,096
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Long-Term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported as liabilities in the funds.

Total Net Position of Governmental Activities	<u>\$ 104,373,832</u>
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The accompanying Notes are an integral part of these financial statements.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2018

	General Fund	Special Revenue Funds				Debt Service Fund	Capital Projects Fund	Total Governmental Funds
		Operations and Maintenance Fund	Transportation Fund	Municipal Retirement/Social Security Fund	Working Cash Fund			
RECEIPTS								
Taxes	\$ 15,216,247	\$ 4,065,775	\$ 259,451	\$ 791,611	\$ 361,941	\$ 2,897,285	\$ -	\$ 23,592,320
Tuition	65,357	-	-	-	-	-	-	65,357
Earnings on Investments	288,313	23,947	17,198	5,552	54,565	14,542	-	404,117
Food Service Fees	476,141	-	-	-	-	-	-	476,141
Pupil Activity Fees	359,410	-	-	-	-	-	-	359,410
Rentals	-	2,994	-	-	-	-	-	2,994
Contributions	-	78,440	-	-	-	-	-	78,440
Other	1,579	19,718	-	-	-	-	-	21,297
State Aid	12,744,019	1,000,000	1,431,817	-	-	-	-	15,175,836
Federal Aid	866,260	-	-	-	-	-	-	866,260
TOTAL RECEIPTS	\$ 30,017,326	\$ 5,190,874	\$ 1,708,466	\$ 797,163	\$ 416,506	\$ 2,911,837	\$ -	\$ 41,042,172
DISBURSEMENTS								
Current								
Instruction	\$ 16,053,398	\$ -	\$ -	\$ 100,333	\$ -	\$ -	\$ -	\$ 16,153,732
Regular	2,268,487	-	-	51,190	-	-	-	2,319,677
Special Education	646,757	-	-	6,866	-	-	-	653,623
Career & Tech Education	1,357,778	-	-	46,559	-	-	-	1,404,338
Interscholastic	79,073	-	-	1,008	-	-	-	80,081
Summer School	171,160	-	-	2,101	-	-	-	173,261
Driver's Education	-	-	-	-	-	-	-	-
Supporting Services	-	-	-	-	-	-	-	-
Pupils	1,573,513	-	-	53,522	-	-	-	1,627,035
Instructional Staff	1,593,707	-	-	30,525	-	-	-	1,624,232
General Administration	1,078,056	-	-	16,029	-	-	-	1,094,085
School Administration	565,159	-	-	21,486	-	-	-	586,625
Business	1,183,144	2,766,254	2,037,494	343,905	-	-	-	6,330,797
Central	1,055,395	-	-	43,907	-	-	-	1,099,302
Community Service	80,595	-	-	-	-	-	-	80,595
Nonprogrammed Charges	-	-	-	-	-	-	-	-
Special Education	2,360,088	86,714	-	58,059	-	-	-	2,504,861
Debt Service	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-
Interest and Other Charges	-	-	-	-	-	5,725,000	-	5,725,000
Capital Outlay	-	-	-	-	-	144,625	-	144,625
TOTAL DISBURSEMENTS	\$ 30,523,033	\$ 2,388,625	\$ 2,038,429	\$ 775,470	\$ -	\$ 5,869,625	\$ -	\$ 44,448,150
NET CHANGE IN FUND BALANCE	\$ (505,707)	\$ (50,719)	\$ (329,963)	\$ 21,693	\$ 416,506	\$ (2,957,788)	\$ -	\$ (3,405,978)
FUND BALANCE - JULY 1, 2017	\$ 31,338,643	\$ 2,803,770	\$ 2,853,094	\$ 883,000	\$ 2,718,903	\$ 3,218,872	\$ 432	\$ 43,616,714
FUND BALANCE - JUNE 30, 2018	\$ 30,832,936	\$ 2,553,051	\$ 2,523,131	\$ 904,693	\$ 3,135,409	\$ 261,084	\$ 432	\$ 40,210,736

The accompanying Notes are an integral part of these financial statements.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF CASH RECEIPTS,
DISBURSEMENTS AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2018

Excess of Receipts and Other Financing Sources Over (Under)		
Disbursements and Other Financing (Uses) - Governmental Funds	\$	(3,405,978)

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

Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful life as depreciation expense. This is the amount by which capital outlay \$2,846,281 exceeds depreciation expense \$2,238,044.	608,237
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Issuing long-term debt provides current financial resources to governmental funds, but the issuance increases long-term liabilities in the statement of net assets. Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. During the year, the amount long-term debt principal paid was \$5,725,000.	5,725,000
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Change in Net Position of Governmental Activities	<u>\$</u>	<u>2,927,259</u>
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The accompanying Notes are an integral part of these financial statements.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
STATEMENT OF ASSETS, LIABILITIES, AND NET POSITION ARISING FROM
CASH TRANSACTIONS - FIDUCIARY FUNDS
STUDENT ACTIVITIES & SERVICE ACCOUNTS
JUNE 30, 2018

ASSETS

Cash and Investments	\$	359,791
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TOTAL ASSETS	\$	359,791
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LIABILITIES

Due to Student Groups	\$	331,695
Due to Employees		28,096

TOTAL LIABILITIES	\$	359,791
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NET POSITION	\$	-
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See accompanying Independent Auditor's Report.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The Grant Community High School District No. 124 (the "District") is governed by the District's Board of Education (the "Board"), which has responsibility and control over all activities related to public school education within the District. The District receives funding from local, state, and federal government sources and must comply with all of the requirements of these funding sources entities. However, the District is not included in any other governmental reporting entity as defined by generally accepted accounting principles. Board members are elected by the public and have decision-making authority, the power to designate management, the ability to significantly influence operations, and the primary accountability for fiscal matters. In addition, the District's reporting entity does not contain any component units as defined in Governmental Accounting Standards.

New Accounting Standards

During fiscal year 2018, the District adopted or considered the following GASB statements:

- GASBS 75, *accounting and Financial Reporting for Postemployment Benefits Other than Pensions.*
- GASBS 80, *Blending Requirements for Certain Component Units.*
- GASBS 81, *Irrevocable Split-Interest Arrangements.*
- GASBS 82, *Pension Issues-an Amendment of GASB Statement No. 67, 68 & 73.*

Basis of Presentation

District-wide Statements: The Statement of net position and the statement of activities display information about the financial activities of the overall district, except for fiduciary activities. Eliminations have been made to minimize the double counting of internal activities. These statements distinguish between the *governmental and business-type activities* of the District. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties. The District has no Business-Type Activities.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities.

- Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expenses—expenses of the District related to the administration and support of the District's Programs, such as personnel and accounting—are not allocated to programs.
- Program revenues include (a) charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes and state formula aid, are presented as general revenues.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018
(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Basis of Presentation (continued)

Governmental Fund Financial Statements: The fund financial statements provide information about the District's funds, including fiduciary funds. Separate statements for each fund category—*governmental*, and *fiduciary*—are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. The District reports all its funds as major governmental funds.

The District reports the following major governmental funds:

- **General Fund.** This fund consists of the Educational Fund, is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund. Special Education is included in these funds.
- **Special Revenue Fund.** This fund includes the Operations and Maintenance Fund, Transportation Fund, the Illinois Municipal Retirement/Social Security Fund, the Working Cash Fund, and the Tort Immunity Fund. The Operations and Maintenance Fund, Transportation Fund, Illinois Municipal Retirement Fund, and Tort Immunity Fund are used to account for the proceeds of specific revenue sources (other than those accounted for in the Debt Service Fund, Capital Projects Fund or Fiduciary Funds) that are legally restricted to cash disbursements for specific purposes. The District maintains a Working Cash Fund, which accounts for financial resources held by the District to be used for temporary interfund loans to any other governmental fund. Also, by Board resolution, financial resources of the Working Cash Fund can be permanently transferred to any other governmental fund through abatement or abolishment. Although not an expendable fund the District classifies this fund as a special revenue fund due to the specific limitations on the uses of the resources within this fund.
- **Debt Service Fund.** The Bond and Interest Fund accounts for the accumulation of resources for, and the payment of general long-term debt principal, interest and related costs.
- **Capital Projects Fund.** This fund consists of the Capital Projects Fund, which accounts for financial resources to be used for the acquisition, construction or improvement of major capital facilities.

Fiduciary Funds Types. Fiduciary Funds are used to account for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, other governments or other funds. The Agency Funds (Activity Funds) include both Student Activity Funds and Service Accounts. They account for assets held by the District as agent for the students and teachers. These funds are custodial in nature and do not involve the measurement of the results of operations. The amounts due to the activity fund organizations are equal to the assets, except that certain service account assets represent District activities and are shown as an interfund receivable/payable. This arrangement is for convenience only.

Basis of Accounting

The district-wide financial statements are reported using the modified cash basis of accounting. The cash basis of accounting is modified to account for: recording of depreciation on fixed assets, recognition of the net depreciated value of fixed assets, and, recognition of long-term liabilities. Non-exchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. Revenue from property taxes, grants, entitlements and donations are recognized when received consistent with the cash basis of accounting.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018
(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Basis of Accounting (continued)

The governmental fund financial statements, and all other financial statements, are reported using the cash basis of accounting. Accordingly, revenues are recognized and recorded in the accounts when cash is received. In the same manner, expenditures are recognized and recorded upon the disbursement of cash. Assets of a fund are only recorded when a right to receive cash exists which arises from a previous cash transaction. Liabilities of a fund, similarly, result from previous cash transactions. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds from general long-term debt and acquisitions under capital leases are reported as other financing sources.

Under terms of grant agreements, the District funds certain programs by a combination of specific cost-reimbursement grants, categorical grants, and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net assets available to finance the program. It is the District's policy to apply cost-reimbursement grant resources to such programs, followed by categorical grant, and then by general revenues.

Investments

Investments, if any, are reported at fair market value in the district-wide and fund financial statements. Gains or losses, if any, 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. At the time of acquisition it is the District's intention to hold all investments to maturity.

Capital Assets

Capital assets are reported at actual or estimated historical cost. Contributed assets are reported at estimated fair value at the time received. The District generally capitalizes assets with a cost of \$500 or more as purchases occur.

Depreciation methods, and estimated useful lives of capital assets reported in the district-wide statements is as follows:

	Depreciation Method	Estimated Useful Life
Land Improvements	Straight Line	20 Years
Buildings	Straight Line	50 Years
Equipment, other than food service	Straight Line	10 Years
Food Service equipment	Straight Line	10 Years
Transportation equipment	Straight Line	5 Years

Depreciation is used to allocate the actual or estimated historical cost of all capital assets over their estimated useful lives.

Net Position

Net position represents the difference between assets and liabilities. Net position invested in capital assets, net of related debt, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018
(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Restricted Resources

The District applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

Budgets and Budgetary Accounting

The budget for all major Governmental Funds is prepared on the cash basis of accounting, which is the same basis that is used in financial reporting. This allows for comparability between budget and actual amounts. This is an acceptable method in accordance with Chapter 105, Section 5/17-1 of the Illinois Compiled Statutes. The July 1, 2017 to June 30, 2018 budget, was passed on July 20, 2017, and was amended on June 21, 2018.

For each fund, total fund disbursements may not legally exceed the budgeted amounts. The budget lapses at the end of each fiscal year.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

1. Prior to July 1, the Superintendent submits to the Board of Education a proposed operating budget for the fiscal year commencing on that date. The operating budget includes proposed expenditures and the means of financing them.
2. A public hearing is conducted to obtain taxpayer comments.
3. Prior to October 1, the budget is legally adopted through passage of a resolution.
4. Formal budgetary integration is employed as a management control device during the year.
5. The Board of Education may make transfers between the various items in any fund not exceeding in the aggregate 10% of the total of such fund as set forth in the budget.
6. The Board of Education may amend the budget by the same procedures required of its original adoption.

2. CASH AND INVESTMENTS

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

Deposits

Custodial credit risk for deposits is the risk that in the event of a bank failure, the District's deposits may not be returned or the District will not be able to recover collateral securities in the possession of an outside party. The District's policy requires deposits to be at least 102 percent secured by collateral valued at market or par, whichever is lower, less the amount of the Federal Deposit Insurance Corporation insurance (FDIC). The District's Board of Education approves and designates a list of authorized depository institutions based on evaluation of solicited responses and certificates provided by financial institutions

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018
(Continued)

2. CASH AND INVESTMENTS (continued)

Deposits (continued)

At June 30, 2018, the carrying amount of the District's deposits was \$31,724,273, which excludes a \$400 petty cash fund. The deposits in the Student Activity accounts had a carrying amount of \$359,791. At year end, the District and Student Activity account bank balances were \$32,014,950 and \$367,204 respectively. As of June 30, 2018, \$5,267,038 of the combined entity's bank balance of \$32,382,154 was exposed to custodial credit risk as follows:

	Bank Balance
Collateralized with securities held by the pledging financial institution	\$ 5,267,038

Investments

As of June 30, 2018, the District had the following investments:

	Maturity Date	Historical Cost	Fair Value	% of Total
US Treasury Obligations				
U.S. Treasury Bill	7/19/2018	499,585	502,587	6%
U.S. Treasury Bill	8/9/2018	1,199,456	1,206,674	14%
		<u>1,699,041</u>	<u>1,709,261</u>	
External Investment Pools:				
Illinois School District Liquid Asset Fund - Max	N/A	\$ 4,585,418	\$ 4,585,418	54%
Illinois School District Liquid Asset Fund	N/A	2,191,384	2,191,384	26%
Total Investments		<u>\$ 8,475,843</u>	<u>\$ 8,486,063</u>	<u>100%</u>

The School District adopted the new accounting guidance as established by GASB 72 *Fair Value Measurement and Application* during the year ended June 30, 2016. This statement affected the reporting of certain investments as shown in the table above. The increase in value of \$10,220 has been recorded in the financial statements as an increase of asset value and investment income.

Interest Rate Risk. 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.

Credit Risk. Standards & Poor's rates the money market funds invested with the Illinois School District Liquid Asset Fund AAA.

Concentration of Credit Risk. The District places no limit on the amount the District may invest in any one issuer. Many of the District's investments are exposed to a concentration of credit risk greater than 5 percent as represented in the table above.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018
(Continued)

3. CAPITAL ASSETS AND DEPRECIATION

	Balance July 1, 2017	Additions	Transfers/ Deletions	Balance June 30, 2018
Capital Assets not Being Depreciated				
Land	\$ 4,190,703	\$ -	\$ -	\$ 4,190,703
Construction in Progress	-	-	-	-
Total Capital Assets not Being Depreciated	<u>\$ 4,190,703</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,190,703</u>
Capital Assets Being Depreciated				
Land Improvements	\$ 6,497,234	\$ -	\$ -	\$ 6,497,234
Building and Improvements	71,594,660	2,051,374	-	73,646,034
Equipment	7,797,497	794,907	-	8,592,404
Transportation Equipment	707,846	-	-	707,846
Total Capital Assets Being Depreciated	<u>\$ 86,597,237</u>	<u>\$ 2,846,281</u>	<u>\$ -</u>	<u>\$ 89,443,518</u>
Less Accumulated Depreciation for:				
Land Improvements	\$ (1,751,801)	\$ (308,796)	\$ -	\$ (2,060,597)
Building and Improvements	(19,198,597)	(1,473,099)	-	(20,671,696)
Equipment	(5,732,436)	(450,080)	-	(6,182,516)
Transportation Equipment	(550,247)	(6,069)	-	(556,316)
Total Accumulated Depreciation	<u>\$ (27,233,081)</u>	<u>\$ (2,238,044)</u>	<u>\$ -</u>	<u>\$ (29,471,125)</u>
Total Capital Assets being Depreciated, net of Accumulated Depreciation	<u>\$ 59,364,156</u>	<u>\$ 608,237</u>	<u>\$ -</u>	<u>\$ 59,972,393</u>
Capital Assets, net of Accumulated Depreciation	<u><u>\$ 63,554,859</u></u>	<u><u>\$ 608,237</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 64,163,096</u></u>

Depreciation was not charged to any specific function.

4. LONG-TERM DEBT

Prior Years' Debt Defeasance

In prior years the District has defeased a part of certain bond issues by creating a separate irrevocable trust fund. New debt was issued and the proceeds were used to purchase U.S. Government Securities that were placed in the trust fund. The investments and fixed earnings from the investments are sufficient to fully service the defeased debt until the debt is called or matures. For financial reporting purposes, the debt has been considered defeased and therefore removed as a liability from the District's government-wide financial statements. As of June 30, 2018, the amount of defeased debt outstanding amounted to \$2,860,000.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018
(Continued)

4. LONG-TERM DEBT (continued)

Changes in Long-Term Debt

	Balance July 1, 2017	Additions	Retired/ Defeased	Balance June 30, 2018	Amounts Due Within One Year
2008 General Obligation School Building Bonds	\$ 5,725,000	\$ -	\$ 5,725,000	\$ -	\$ -
	<u>\$ 5,725,000</u>	<u>\$ -</u>	<u>\$ 5,725,000</u>	<u>\$ -</u>	<u>\$ -</u>

At June 30, 2018, all current bonds are paid in full.

There remains in the Debt Service Fund \$257,708 from retired Bond issues (\$62,603 in real estate taxes and \$195,105 of interest income), the appropriate disposition of which is yet to be determined.

Debt Limit

The Illinois School Code limits the amount of indebtedness to 6.9 percent of \$816,200,173, the most recent available assessed valuation of the District. The District's remaining debt margin at June 30, 2018, is \$56,317,812, which is 100.0 percent of its total legal debt limit.

The District has collected \$3,376 of bond and interest fund real estate taxes on behalf of School District #118.

5. 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. Below are definitions of the differences in fund balance presentations.

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 or prepaid amounts. Because the District reports on the cash basis of accounting all such items are expensed at the time of purchase, and therefore there are no amounts that fall into this classification.

Restricted Fund Balance

The restricted fund balance classification refers to amounts that are subject to outside restrictions, not controlled by the District. 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 specific purposes. The District reports several special revenue funds; the source of funding is through specific real estate tax levies. Namely the Operations and Maintenance Fund Levy, Transportation Fund Levy, Municipal Retirement/Social Security Fund Levy, Working Cash Fund Levy and the Tort Immunity Fund Levy.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018
(Continued)

5. FUND BALANCE REPORTING (Continued)

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 District's Board of Education). 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 action it employed to previously commit those amounts.

The School Board commits funds balance by making motions or passing resolutions to adopt policy or to approve contracts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements. No funds are currently committed.

Assigned Fund Balance

The assigned fund balance classification refers to amounts that are constrained by the government's intent to be used for a specific purpose, but are neither restricted nor committed. Intent may be expressed by (a) the School Board itself or (b) the finance committee or by the superintendent when the School board has delegated the authority to assign amounts to be used for a specific purpose. No funds are currently assigned.

Unassigned Fund Balance

The unassigned fund balance classification is the residual classification for amounts in the General Fund for amounts that have not been restricted, committed, or assigned to specific purposes within the General Fund. Unassigned Fund Balance amounts are shown in the financial statements in the Educational Fund/ General Fund.

Net Position Restrictions

The district-wide statements of net position reports \$9,377,800 of restricted net assets, all of which is restricted by enabling legislation for specific purposes.

6. RETIREMENT FUND COMMITMENTS

TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS

Plan Description

The School District participates in the Teachers' Retirement System of the State of Illinois (TRS). TRS is a cost-sharing multiple-employer defined benefit pension plan that was created by the Illinois legislature for the benefit of Illinois public school teachers employed outside the city of Chicago. TRS members include all active 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.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018
(Continued)

6. RETIREMENT FUND COMMITMENTS (Continued)

TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS

Plan Description

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

Benefits Provided

TRS provides retirement, disability, and death benefits. Tier I members have TRS or reciprocal system service prior to January 1, 2011. Tier I members qualify for retirement benefits at 62 with five years of service, at age 60 with 10 years, or age 55 with 20 years. The benefit is determined by the average of the four highest years of creditable earnings within the last 10 years of creditable service and the percentage of average salary to which the member is entitled. Most members retire under a formula that provides 2.2 percent of final average salary up to a maximum of 75 percent with 34 years of service. 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.

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

Contributions

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

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

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018
(Continued)

6. RETIREMENT FUND COMMITMENTS (continued)

TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS (continued)

On-Behalf Contributions to TRS: The state of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2018, state of Illinois contributions recognized by the employer were based on the state's proportionate share of the collective net pension liability associated with the employer, and the employer recognized revenue and expenditures of \$8,839,810 in pension contributions from the state of Illinois.

2.2 formula contributions: The District contributes 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2018, were \$69,917.

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

For the year ended June 30, 2018, the employer pension contribution was 10.10 percent of salaries paid from federal trust funds. For the years ended June 30, 2018, salaries totaling \$130,212 were paid from federal and special trust funds that required employer contributions of \$13,151.

Employer retirement cost contributions. Under GASB Statement No. 68, contributions that an employer is required to pay because of a TRS member retiring are categorized as specific liability payments. The employer is required to make a one-time contribution to TRS for members retiring under the 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 percent and applies when the member is 55 at retirement. For the year ended June 30, 2018, the employer paid \$-0- to TRS for employer ERO contributions.

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

Net Pension Liability and Pension Expense

At June 30, 2017, the most recent actuarial valuation date, the District's proportionate share of the net pension liability (first amount shown below) reflects a reduction for state pension support provided to the District. The state's support and total are for disclosure purposes only. The District's proportionate share of the net pension liability, the related state support, and the total portion of the net pension liability that was associated with the District were as follows:

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018
(Continued)

6. RETIREMENT FUND COMMITMENTS (continued)

TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS (continued)

Net Pension Liability and Pension Expense (Continued)

District's proportionate share of the net pension liability	\$ 971,974
State's proportionate share of the net pension liability associated with the District	89,821,588
	<u>\$ 90,793,562</u>

The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2016, and rolled forward to June 30, 2017. The District's proportion of the net pension liability was based on the District's share of contributions to TRS for the measurement year ended June 30, 2017, relative to the projected contributions of all participating TRS employers and the state during that period. At June 30, 2017, the District's proportionate share was 0.0012722486 percent, which was an increase (decrease) of 0.0007278014 from its proportion measured as of June 30, 2016.

For the year ended June 30, 2018, the District recognized pension expense of \$8,839,810 and revenue of \$8,839,810 for support provided by the state.

Actuarial Assumptions

The total pension liability in the June 30, 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement: the Inflation Rate was assumed to be 2.50%; Salary Increases were expected to be varied by amount of service credit; the Investment Rate of Return, net of pension plan investment expense, and including inflation, was assumed to be 7.00%.

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

For the June 30, 2016 valuation, the investment return assumption was lowered from 7.5 percent to 7.0 percent. Salary increase assumptions were lowered from their 2015 levels. Other assumptions were based on the 2015 experience analysis which increased retirement rates, improved mortality assumptions and made other changes.

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

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018
(Continued)

6. RETIREMENT FUND COMMITMENTS (continued)

TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS (continued)

Actuarial Assumptions (Continued)

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
U.S. Equities Large Cap	14.4%	6.94%
U.S. Equities Small Cap	3.6%	8.09%
International Equities Developed	14.4%	7.46%
Emerging Market Equities	3.6%	10.15%
U.S. Bond Core	10.7%	2.44%
International Debt Developed	5.3%	1.70%
Real Estate	15.0%	5.44%
Commodities (Real Return)	11.0%	4.28%
Hedge Funds	8.0%	4.16%
Private Equity	14.0%	10.63%
	<u>100.0%</u>	

Discount Rate

At June 30, 2017, the discount rate used to measure the total pension liability was 7.0 percent, which is a change from the June 30, 2016 rate of 6.83 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions, employer contributions, and state contributions will be made at the current statutorily-required rates.

Based on those assumptions, TRS's fiduciary net position at June 30, 2016 was not 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. Despite the subsidy, all projected future payments were not covered, so a slightly lower long-term expected rate of return on TRS investments was applied to all periods of projected benefit payments to determine the total pension liability.

At June 30, 2016, the discount rate used to measure the total pension liability was 6.83 percent. The discount rate was lower than the actuarially-assumed rate of return on investments that year because TRS's fiduciary net position and the subsidy provided by Tier II were sufficient to cover all projected benefit payments.

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

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.0 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.0 percent) or 1-percentage-point higher (8.0 percent) than the current rate.

	1% Decrease (6.0%)	Current Discount Rate (7.0%)	1% Increase (8.0%)
District's Proportionate Share of the Net Pension Liability	\$ 1,194,197	\$ 971,974	\$ 789,955

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018
(Continued)

6. RETIREMENT FUND COMMITMENTS (continued)

TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS (continued)

TRS Fiduciary Net Position

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

ILLINOIS MUNICIPAL RETIREMENT FUND

Plan Description

The District's defined benefit pension plan for regular employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The District's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this note. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements; detailed information about the pension plan's fiduciary's net position, and required supplementary information. That report for download at www.imrf.org.

Benefits Provided

The District's IMRF members participate in IMRF's "Regular plan." IMRF's regular plan has two tiers. Employees hired *before* January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired *on or after* January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months with the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67 by the *lesser* of: 3% of the original pension amount, or ½ of the increase in the Consumer Price Index of the original pension amount.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018
(Continued)

6. RETIREMENT FUND COMMITMENTS (continued)

ILLINOIS MUNICIPAL RETIREMENT FUND (continued)

Employees Covered by Benefit Terms

As of December 31, 2017, the following employees were covered by the benefit terms:

	IMRF
Retirees and Beneficiaries Currently receiving benefits	65
Inactive Plan Members entitled to but not yet receiving benefits	62
Active Plan Members	99
Total	226

Contributions

As set by statute, the District's Regular Plan Members are required to Contribute 4.5% of their annual covered salary. The statute requires employers to contribute that amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's annual contribution rate for calendar 2017 was 10.28%. For fiscal year ended June 30, 2018, the District contributed \$325,520 to the plan. The District also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute. For the fiscal year ended June 30, 2018 the District recognized pension expense of \$325,527 for payments made to IMRF.

Net Pension Liability

The District's net pension liability was measured as of December 31, 2017. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The following are the methods and assumptions used to determine total pension liability at December 31, 2017: 1) The Actuarial Cost Method used was Entry Age Normal. 2) The Asset Valuation Method used was Market Value of Assets. 3) The Inflation Rate was assumed to be 2.75%. 4) Salary Increases were expected to be 3.75% to 14.50%, including inflation. 5) The Investment Rate of Return was assumed to be 7.50%. 6) Projected Retirement Age was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2014 valuation according to an experience study from years 2011 to 2013. 7) The IMRF-specific rates for Mortality (for non-disabled retirees) were developed for the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. 8) For Disabled Retirees, and 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 Disabled Retirees Mortality Table, applying the same adjustments that were applied for non-disabled lives. 9) For Active Members, and 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 Employee Mortality Table with adjustments to match current IMRF experience. 10) 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 rate of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018
(Continued)

6. RETIREMENT FUND COMMITMENTS (continued)

ILLINOIS MUNICIPAL RETIREMENT FUND (continued)

These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table as of December 31, 2017:

Asset Class	Portfolio Target Percentage	Long-Term Expected Real Rate of Return
Domestic Equity	38%	6.85%
International Equity	17%	6.75%
Fixed Income	27%	3.00%
Real Estate	8%	5.75%
Alternative Investments	9%	2.65%-7.35%
Cash Equivalents	1%	2.25%
Total	100%	

Single Discount Rate

A Single Discount Rate of 7.50% was used to measure the total pension liability. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and the employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rates reflects: 1) The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and 2) The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met). For the purposes of the most recent valuation, expected rate of return on plan investments is 7.50%, the municipal bond rate is 3.31%, and the resulting single discount rate is 7.50%.

Changes in Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A)-(B)
Balance at December 31, 2016	\$ 10,236,664	\$ 8,781,388	\$ 1,455,276
Changes for the year			
Service Costs	307,167	-	307,167
Interest on the Total Pension Liability	762,003	-	762,003
Difference between Expected & Actual Exper.	(37,577)	-	(37,577)
Assumption Changes	(340,195)	-	(340,195)
Contributions Employee & Employer	-	440,888	(440,888)
Net Investment Income	-	1,568,696	(1,568,696)
Benefit Payments & Refunds	(460,405)	(460,405)	-
Other (Net Transfer)	-	(306,038)	306,038
Net Changes	230,993	1,243,141	(1,012,148)
Balance at December 31, 2017	\$ 10,467,657	\$ 10,024,529	\$ 443,128

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018
(Continued)

6. RETIREMENT FUND COMMITMENTS (continued)

ILLINOIS MUNICIPAL RETIREMENT FUND (continued)

Sensitivity of the Net Pension Liability to Change in the Discount Rate

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

	1% Decrease 6.50%	Current Single Discount Rate Assumption 7.50%	1% Increase 8.50%
Total Pension Liability	\$ 11,776,532	\$ 10,467,657	\$ 9,379,481
Plan Fiduciary Net Position	10,024,529	10,024,529	10,024,529
Net Pension Liability	\$ 1,752,003	\$ 443,128	\$ (645,048)

AGGREGATE PENSION-RELATED INFORMATION

Aggregate pension related information of the District at June 30, 2018 is as follows:

	Net Pension Liability	Amount Recognized as Expense
Teachers' Retirement System (TRS)	\$ 971,974	\$ 8,839,810
Illinois Municipal Retirement Fund (IMRF)	443,128	325,527
	<u>\$ 1,415,102</u>	<u>\$ 9,165,337</u>

SOCIAL SECURITY

Employees not qualifying for coverage under the Illinois Downstate Teachers' Retirement System or the Illinois Municipal Retirement Fund are considered "non-participating employees." These employees and those qualifying for coverage under the Illinois Municipal Retirement Fund are covered under Social Security. The District paid \$200,108, the total required contribution for the current fiscal year.

7. OTHER POST-EMPLOYMENT BENEFIT PROGRAMS (OPEB)

DISTRICT OPEB PLAN

The District provides a health insurance stipend to thirty-nine retired and soon to be retired employees. The stipend is payable at \$100 a month for a maximum of \$1,200 per year for a 15 year period or until the death of the employee. During the year ended June 30, 2018, the district paid \$39,600 in health insurance stipends. Future payments under this program, as of June 30, 2018, are as follows:

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018
(Continued)

7. POST-EMPLOYMENT BENEFITS PROGRAMS (Continued)

DISTRICT OPEB PLAN (Continued)

Year Ending June 30,	Amount
2019	\$ 37,200
2020	33,600
2021	30,000
2022	26,400
2023	21,600
2024-2028	79,200
2029-2033	37,200
2034-2035	2,400
	<u>\$ 267,600</u>

TEACHER'S HEALTH INSURANCE SECURITY FUND OPEB

Plan Description

The District participates in the Teacher Health Insurance Security (THIS) Fund, a cost-sharing, multiple-employer defined benefit post-employment healthcare plan that was established by the Illinois legislature for the benefit of retired Illinois public school teachers employed outside the city of Chicago.

The 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."

Benefits Provided

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). Annuity holders not enrolled in Medicare may participate in the state-administered participating provider option plan or choose from several managed care options. Annuity holders who were enrolled in Medicare Parts A and B may be eligible to enroll in Medicare Advantage plan.

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. The plan is administered by the Illinois Department of Central Management Services (CMS) with the cooperation of TRS.

Contributions

Section 6.6 of the State Employees Group Insurance Act of 1971 requires all active members of TRS, including substitute and part-time non-contractual teachers, who are not employees of a state agency covered by the state employees' health plan, to make a contribution to the THIS Fund. The member contribution rate for the ended June 30, 2018 was 1.18 percent of earnings. The percentage of employer required contributions in the future will not exceed 105 percent of the percentage of salary actually required to be paid in the previous year.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018
(Continued)

7. POST-EMPLOYMENT BENEFITS PROGRAMS (Continued)

TEACHER'S HEALTH INSURANCE SECURITY FUND (continued)

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 1.18 percent of pay during the year ended June 30, 2018. State of Illinois contributions were \$142,245, and the district recognized revenue and expenditures of this amount during the year.

Employer contributions to THIS Fund: The District also makes contributions to THIS Fund. The employer THIS Fund contribution was 0.88 percent during the year ended June 30, 2018. For the year ended June 30, 2018, the District paid \$106,081 to the THIS Fund, which was 100 percent of the required contribution.

Net OPEB Liability

The net OPEB liability was measured as of June 30, 2017. The total net OPEB liability is the System's total OPEB liability less the fiduciary net position. The net OPEB liability was determined by an actuarial valuation as of June 30, 2016. At June 30, 2016, the most recent actuarial valuation date, the District's proportionate share of the net OPEB liability was \$15,077,616. The District's proportion of the net pension liability was based on the District's share of contributions to THIS for the measurement year ended June 30, 2017, relative to the contributions of all participating THIS employers and the state during that period. At June 30, 2017, the District's proportionate share was 0.058104 percent, which was an increase (decrease) of 0.003994 from its proportion measured as of June 30, 2016.

Actuarial Assumptions and Discount Rate

The total OPEB liability in the June 30, 2016 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement: the Inflation Rate was assumed to be 2.75%; Salary Increases were expected to be varied by amount of service credit and ranges from 9.25 at 1 year of service to 3.25% at 20 or more years of service, including a 3.25% wage inflation assumption; the Investment Rate of Return, net of pension plan investment expense, and including inflation, was assumed to be 0.00%; the Healthcare Cost Trend Rates were actual trend used for fiscal year 2017, and for fiscal years on and after 2018, trend starts at 8.00% and 9.00% for non-Medicare costs and post-Medicare costs, respectively, and gradually decreases to an ultimate trend of 4.50%. Additional trend rate of 0.59% is added to non-Medicare costs on and after 2020 to account for the Excise Tax.

Mortality rates for retirement and beneficiary annuitants were based on the RP-2014 White Collar Table with adjustments as appropriate for TRS experience. For disabled annuitants mortality rates were based on the RP-Disabled Annuitant Table. Mortality rates for pre-retirement were based on the RP-2014 White Collar Table. All tables reflect future mortality improvements using Projection Scale MP-2014. The actuarial assumptions used in the June 30, 2016 valuation were based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2014.

Projected benefit payments were discounted to their actual present value using a Single Discount Rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the plan's fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bond with an average AA credit rating as of the measurement date (to the extent that the contributions for use with long-term expected rate of return are not met). Since THIS is financed on a pay-as-you-go basis, a discount rate consistent with 20-year general obligation bond index has been selected. The discount rates

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018
(Continued)

7. POST-EMPLOYMENT BENEFITS PROGRAMS (Continued)

TEACHER'S HEALTH INSURANCE SECURITY FUND (continued)

Actuarial Assumptions and Discount Rate (Continued)

are 2.85% as of June 30, 2016, and 3.56% as of June 30, 2017. The increase in the single discount rate from 2.85% to 3.56% caused the total OPEB liability to decrease by approximately \$3.564 billion from 2016 to 2017.

The actuarial valuation was based on the Entry Age Normal cost method. Under this method, the normal cost and actuarial accrued liability are directly proportional to the employee's salary. The normal cost rate equals the present value of future benefits at entry age divided by the present value of future salary at entry age. The normal cost at the member's attained age equals the normal cost rate at entry age multiplied by the salary at attained age. The actuarial accrued liability equals the present value of benefits at attained age less present value of future salaries at attained age multiplied by normal cost rate at entry age.

During plan year ending June 30, 2017, the trust earned \$357,000 in interest, and due to a significant benefit payable, the market value of assets at June 30, 2017 was a negative \$43 million. Given the significant benefit payable, negative asset value and pay-as-you-go funding policy, the long-term expected rate of return assumption was set to zero.

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

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

	1% Decrease (2.56%)	Current Discount Rate (3.56%)	1% Increase (4.56%)
District's Proportionate Share of the Net OPEB Liability	\$ 18,093,060	\$ 15,077,616	\$ 12,664,783

Sensitivity of the District's Proportionate Share of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rate

The following presents the District's proportionate share of the net OPEB liability calculated using the healthcare cost trend rates as well as what the District's proportionate share of the net OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1-percentage-point higher or lower, than the current healthcare cost trend rates. The key trend rates are 8.00% in 2018 decreasing to an ultimate trend rate of 5.09% in 2025, for non-Medicare coverage, and 9.00% decreasing to an ultimate trend rate of 4.50% in 2027 for Medicare coverage.

	1% Decrease (a)	Healthcare Cost Trend Rate Assumption	1% Increase (b)
District's Proportionate Share of the Net OPEB Liability	\$ 35,341,287	\$ 38,960,635	\$ 49,747,738

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018
(Continued)

7. POST-EMPLOYMENT BENEFITS PROGRAMS (Continued)

TEACHER'S HEALTH INSURANCE SECURITY FUND (continued)

Sensitivity of the District's Proportionate Share of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rate (Continued)

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

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

THIS Fiduciary Net Position

Detailed information about THIS's fiduciary net position as of June 30, 2017 is available in the separately issued *THIS Financial Audit*.

8. PROPERTY TAXES

The District's property tax is levied each year on all taxable real property located in the District on or before the last Tuesday in December. The 2017 Levy was passed by the Board on November 16, 2017. Property taxes attach as an enforceable lien on property as of January 1, of the Levy year, and are payable in two installments on approximately June 1 and September 1 of the year subsequent to the Levy year. The District receives significant distributions of tax receipts approximately one month after these due dates. Taxes recorded on these financial statements are from the 2017 and 2016 tax levy years. The following are the tax rate limits permitted by the School Code and by local referendum and the actual rates levied per \$100.00 of assessed valuation.

	Legal Limit	Actual	
		2017 Levy	2016 Levy
Educational	*	\$ 1.853	\$ 1.917
Operations and Maintenance	0.550	0.502	0.520
Bond and Interest	*	-	0.770
Transportation	*	0.031	0.035
Municipal Retirement	*	0.043	0.044
Social Security	*	0.043	0.044
Working Cash	0.050	0.045	0.046
SEDOL IMRF	*	0.007	0.008
		<u>\$ 2.523</u>	<u>\$ 3.383</u>

* As Needed

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2018
 (Continued)

9. COMMITMENTS

Operating Lease Obligations

The District leases certain office and transportation equipment under operating lease expiring in 2019. The leases require various monthly payments. Current year rent expense was \$302,763. The minimum future rental payments under this non-cancelable operating lease in the aggregate are:

Year Ending June 30,	Amount
2019	\$ 126,839
2020	30,476
	<u>\$ 157,315</u>

10. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets, errors and omissions and natural disasters for which the District carries commercial insurance. There have been no significant reductions in coverage from the prior year, and settlements have not exceeded coverage in the past three years.

11. TORT IMMUNITY INSURANCE

The District does not levy the Tort Immunity (liability insurance) special tax levy. Tort Immunity related disbursements have been included in the operations of the general (educational) fund. As required by the Illinois State Board of Education, the District reports the following disbursements for tort immunity purposes for the year ended June 30, 2018:

Property and Liability Insurance	\$ 81,112
Worker's Compensation Insurance	92,175
	<u>\$ 173,287</u>

12. INVESTMENT IN JOINT AGREEMENTS

The District participates with other Illinois school districts in certain cooperative educational organizations, known as joint agreements. These joint agreements are owned by the participants and are operated for the specific purposes stated in the joint agreement document, e.g., Special Education, Vocational Education, etc. This District has, in accordance with the generally accepted practice of other Illinois school districts, charged the cost of its investment to current expenditures in the year paid. The investment is not capitalized and it is unclear whether the District would receive any return of its investment should it choose to withdraw from the joint agreement.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018
(Continued)

12. INVESTMENT IN JOINT AGREEMENTS (Continued)

Lake County High School Technology Campus

The District is a member of the Lake County High School Technology Campus, along with other area school districts. The Lake County High School Technology Campus provides vocational education programs and services which benefit District students, and also provides jointly administered grants and programming which benefits the District. The District is financially responsible for annual and special assessments as established by the Lake County High School Technology Campus governing board, and fees for programs and services based on usage. The Lake County Technology Campus is separately audited and its financial information is not included in these financial statements. Financial information may be obtained directly from the Lake County Technology Campus by contacting its administration at 19525 West Washington Street, Grayslake, Illinois 60030.

Special Education District of Lake County

The District is a member of the Special Education District of Lake County (SEDOL), along with other area school districts. SEDOL provides special education programs and services which benefit District students, and also provides jointly administered grants and programming which benefits the District. The District is financially responsible for annual and special assessments as established by the SEDOL board of trustees, and fees for programs and services based on usage. SEDOL is separately audited and its financial information is not included in these financial statements. Financial information may be obtained directly from SEDOL at 18160 Gages Lake Road, Gages Lake, Illinois 60030.

Lake Region Schools Benefit Cooperative

The District is a member of the Lake Region Schools Benefit Cooperative (LRSBC), along with other area school districts. LRSBC's purpose is to manage and fund medical claims of District employees. The District is financially responsible for monthly premiums based on types and levels of coverage provided to employees. LRSBC is separately audited and its financial information is not included in these financial statements. Financial information may be obtained directly from LRSBC by contacting its administration.

Collective Liability Insurance Cooperative

The District is a member of the Collective Liability Insurance Cooperative (CLIC), along with other area school districts. The District obtains property, liability and workers compensation insurance, and claims and loss administration services, through CLIC. The District is financially responsible for annual premiums based on types and levels of coverage. CLIC is separately audited and its financial information is not included in these financial statements. Financial information may be obtained directly from CLIC, by contacting its administration, in care of, High School District 113 at 1040 Park Avenue West, Highland Park, Illinois 60035.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018
(Continued)

13. STEWARDSHIP AND COMPLIANCE

Over-expenditure of Budget

For the year ended June 30, 2018, actual disbursements exceeded the budgeted disbursements in the following individual funds:

Special Revenue Fund

IMRF Fund

\$	775,470	\$	775,228	\$	242
<u>\$</u>	<u>775,470</u>	<u>\$</u>	<u>775,228</u>	<u>\$</u>	<u>242</u>

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
EDUCATIONAL FUND
FOR THE YEAR ENDED JUNE 30, 2018

RECEIPTS	Original Budget	Final Budget	Actual
Receipts from Local Sources			
Taxes	\$ 15,181,005	\$ 15,181,005	\$ 15,216,247
Tuition	80,000	50,000	65,357
Earnings on Investments	85,000	100,000	288,313
Food Service Fees	400,000	450,000	476,141
Pupil Activity Fees	436,500	401,500	359,410
Other	500	500	1,579
Total Receipts from Local Sources	<u>\$ 16,183,005</u>	<u>\$ 16,183,005</u>	<u>\$ 16,407,047</u>
Receipts from State Sources			
General State Aid	\$ 2,600,000	\$ 2,600,000	\$ 3,189,824
Special Education	514,000	514,000	491,500
Career and Technical Education	21,955	22,429	21,955
Bilingual Education	3,186	3,186	3,108
Free Lunch & Breakfast	1,500	1,500	3,224
Driver Education	50,000	50,000	49,612
Other Grants-In-Aid	2,000	2,000	2,741
TRS Employer Contribution -			
"On Behalf" Receipts	4,263,000	10,500,000	8,982,055
Total Receipts from State Sources	<u>\$ 7,455,641</u>	<u>\$ 13,693,115</u>	<u>\$ 12,744,019</u>
Federal Aid			
National School Lunch Program	\$ 235,000	\$ 250,000	\$ 276,547
Title I - Low Income	134,462	180,311	174,647
Title IV - Safe & Drug-Free Schools Forr	-	10,000	9,000
Federal Special Education	344,059	383,177	213,620
Career and Technical Education	21,596	21,596	21,596
Title II - Teacher Quality	19,536	41,358	39,305
Medicaid Matching Funds	25,000	100,000	131,545
Total Receipts from Federal Sources	<u>\$ 779,653</u>	<u>\$ 986,442</u>	<u>\$ 866,260</u>
TOTAL RECEIPTS	\$ 24,418,299	\$ 30,862,562	\$ 30,017,326
DISBURSEMENTS	<u>26,138,274</u>	<u>32,773,235</u>	<u>30,523,033</u>
NET CHANGE IN FUND BALANCE	<u>\$ (1,719,975)</u>	<u>\$ (1,910,673)</u>	<u>\$ (505,707)</u>
FUND BALANCE - JULY 1, 2017			<u>31,338,643</u>
FUND BALANCE - JUNE 30, 2018			<u>\$ 30,832,936</u>

See accompanying Independent Auditor's Report.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
SCHEDULE OF DISBURSEMENTS
BUDGET AND ACTUAL
EDUCATIONAL FUND
FOR THE YEAR ENDED JUNE 30, 2018

INSTRUCTION	Original Budget	Final Budget	Actual
Regular Programs			
Salaries	\$ 6,001,489	\$ 6,074,351	\$ 6,003,716
Employee Benefits	963,461	967,509	777,476
TRS Employer Contribution - "On Behalf" Payments	4,263,000	10,500,000	8,982,055
Purchased Services	37,420	57,588	39,676
Supplies & Materials	336,681	358,112	247,874
Capital Outlay	15,400	17,884	11,267
Other	10,555	10,555	2,602
Total Regular Programs	\$ 11,628,006	\$ 17,985,999	\$ 16,064,666
Special Programs			
Salaries	\$ 1,104,585	\$ 1,141,983	\$ 1,089,654
Employee Benefits	217,840	207,305	183,560
Purchased Services	781,328	781,328	983,987
Supplies & Materials	10,000	10,000	10,926
Other	600	600	360
Total Special Programs	\$ 2,114,353	\$ 2,141,216	\$ 2,268,487
CTE Programs			
Salaries	\$ 545,574	\$ 546,048	\$ 514,969
Employee Benefits	84,715	84,715	67,889
Purchased Services	4,500	19,600	17,447
Supplies & Materials	43,820	50,316	46,452
Capital Outlay	26,596	5,000	-
Other	200	200	-
Total CTE Programs	\$ 705,405	\$ 705,879	\$ 646,757
Interscholastic Programs			
Salaries	\$ 1,065,664	\$ 1,065,664	\$ 1,076,198
Employee Benefits	124,794	124,794	104,014
Purchased Services	129,344	129,344	83,163
Supplies & Materials	102,784	102,784	64,797
Capital Outlay	24,219	24,219	16,203
Other	33,380	33,380	29,607
Total Interscholastic Programs	\$ 1,480,185	\$ 1,480,185	\$ 1,373,982
Summer School			
Salaries	\$ 71,604	\$ 71,604	\$ 71,177
Employee Benefits	10,354	10,354	7,896
Total Summer School	\$ 81,958	\$ 81,958	\$ 79,073
Driver's Education Programs			
Salaries	\$ 146,757	\$ 146,757	\$ 149,311
Employee Benefits	22,923	22,923	16,953
Purchased Services	8,402	8,402	2,406
Supplies & Materials	5,750	5,750	2,490
Total Driver's Education Programs	\$ 183,832	\$ 183,832	\$ 171,160
TOTAL INSTRUCTION	\$ 16,193,739	\$ 22,579,069	\$ 20,604,125

See accompanying Independent Auditor's Report.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
SCHEDULE OF DISBURSEMENTS
BUDGET AND ACTUAL
EDUCATIONAL FUND
FOR THE YEAR ENDED JUNE 30, 2018

SUPPORT SERVICES	Original Budget	Final Budget	Actual
Pupils			
Salaries	\$ 1,302,475	\$ 1,306,209	\$ 1,352,964
Employee Benefits	205,151	205,151	147,729
Purchased Services	38,450	38,450	30,130
Supplies & Materials	34,800	38,165	33,496
Other	11,900	11,900	9,194
Total Pupils	\$ 1,592,776	\$ 1,599,875	\$ 1,573,513
Instructional Staff			
Salaries	\$ 874,771	\$ 898,396	\$ 992,892
Employee Benefits	266,115	266,115	266,842
Purchased Services	146,458	155,897	109,770
Supplies & Materials	276,550	306,550	221,625
Capital Outlay	2,300	21,800	-
Other	2,700	2,700	2,578
Total Instructional Staff	\$ 1,568,894	\$ 1,651,458	\$ 1,593,707
General Administration			
Salaries	\$ 288,045	\$ 288,045	\$ 287,043
Employee Benefits	480,067	672,067	38,074
Purchased Services	347,950	267,950	719,219
Supplies & Materials	16,000	16,000	10,308
Other	27,500	31,000	23,412
Total General Administration	\$ 1,159,562	\$ 1,275,062	\$ 1,078,056
School Administration			
Salaries	\$ 427,125	\$ 465,625	\$ 407,495
Employee Benefits	133,008	133,008	126,340
Purchased Services	6,100	6,100	129
Supplies & Materials	23,500	23,500	17,683
Other	15,500	15,500	13,512
Total School Administration	\$ 605,233	\$ 643,733	\$ 565,159
Business			
Salaries	\$ 579,303	\$ 622,224	\$ 585,315
Employee Benefits	161,756	163,171	148,062
Purchased Services	64,659	77,000	65,824
Supplies & Materials	394,700	394,700	380,450
Capital Outlay	2,000	2,000	-
Other	3,795	3,795	3,493
Total Business	\$ 1,206,213	\$ 1,262,890	\$ 1,183,144
Central			
Salaries	\$ 329,673	\$ 329,673	\$ 342,262
Employee Benefits	67,375	67,375	70,800
Purchased Services	98,709	85,000	107,646
Supplies & Materials	507,900	507,900	534,687
Capital Outlay	250,000	250,000	429,251
Total Central	\$ 1,253,657	\$ 1,239,948	\$ 1,484,646
TOTAL SUPPORT SERVICES	\$ 7,386,335	\$ 7,672,966	\$ 7,478,225

See accompanying Independent Auditor's Report.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
SCHEDULE OF DISBURSEMENTS
BUDGET AND ACTUAL
EDUCATIONAL FUND
FOR THE YEAR ENDED JUNE 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
COMMUNITY SERVICES			
Purchased Services	<u>\$ 80,000</u>	<u>\$ 81,000</u>	<u>\$ 80,595</u>
NONPROGRAMMED CHARGES			
Purchased Services	\$ 46,200	\$ 46,200	\$ 46,167
Other	<u>2,432,000</u>	<u>2,394,000</u>	<u>2,313,921</u>
TOTAL NONPROGRAMMED CHARGES	<u>\$ 2,478,200</u>	<u>\$ 2,440,200</u>	<u>\$ 2,360,088</u>
TOTAL DISBURSEMENTS	<u>\$ 26,138,274</u>	<u>\$ 32,773,235</u>	<u>\$ 30,523,033</u>

See accompanying Independent Auditor's Report.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
OPERATIONS AND MAINTENANCE FUND
FOR THE YEAR ENDED JUNE 30, 2018

RECEIPTS	Original Budget	Final Budget	Actual
Receipts from Local Sources			
Taxes	\$ 4,048,225	\$ 4,048,225	\$ 4,065,775
Earnings on Investments	10,000	10,000	23,947
Rentals	10,000	10,000	2,994
Impact Fees	15,000	15,000	78,440
Other	-	-	19,718
Total Receipts from Local Sources	\$ 4,083,225	\$ 4,083,225	\$ 4,190,874
Receipts from State Sources			
General State Aid	1,000,000	1,000,000	1,000,000
TOTAL RECEIPTS	\$ 5,083,225	\$ 5,083,225	\$ 5,190,874
DISBURSEMENTS			
Support Services			
Operations and Maintenance			
Salaries	\$ 1,038,795	\$ 1,038,795	\$ 985,005
Employee Benefits	201,672	201,672	223,372
Purchased Services	810,800	810,800	751,463
Supplies & Materials	816,000	816,000	806,208
Capital Outlay	2,350,000	2,350,000	2,388,625
Other	500	500	206
Total Support Services	\$ 5,217,767	\$ 5,217,767	\$ 5,154,879
Nonprogrammed Charges			
Payments to Other Governmental Units			
Purchased Services	128,223	128,223	86,714
TOTAL DISBURSEMENTS	\$ 5,345,990	\$ 5,345,990	\$ 5,241,593
NET CHANGE IN FUND BALANCE	\$ (262,765)	\$ (262,765)	\$ (50,719)
FUND BALANCE - JULY 1, 2017			2,603,770
FUND BALANCE - JUNE 30, 2018			\$ 2,553,051

See accompanying Independent Auditor's Report.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
TRANSPORTATION FUND
FOR THE YEAR ENDED JUNE 30, 2018

RECEIPTS	Original Budget	Final Budget	Actual
Receipts from Local Sources			
Taxes	\$ 269,057	\$ 269,057	\$ 259,451
Earnings on Investments	7,500	7,500	17,198
Total Receipts from Local Sources	\$ 276,557	\$ 276,557	\$ 276,649
Receipts from State Sources			
State Transportation Aid	940,000	945,000	1,431,817
TOTAL RECEIPTS	\$ 1,216,557	\$ 1,221,557	\$ 1,708,466
DISBURSEMENTS			
Support Services			
Pupil Transportation			
Salaries	\$ 490,421	\$ 527,500	\$ 513,441
Employee Benefits	131,224	129,018	133,420
Purchased Services	1,105,513	1,314,513	1,304,369
Supplies & Materials	70,300	70,000	86,214
Capital Outlay	1,000	1,000	935
Other	1,000	1,000	50
TOTAL DISBURSEMENTS	\$ 1,799,458	\$ 2,043,031	\$ 2,038,429
NET CHANGE IN FUND BALANCE	\$ (582,901)	\$ (821,474)	\$ (329,963)
FUND BALANCE - JULY 1, 2017			2,853,094
FUND BALANCE - JUNE 30, 2018			\$ 2,523,131

See accompanying Independent Auditor's Report.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND
FOR THE YEAR ENDED JUNE 30, 2018

RECEIPTS	Original Budget	Final Budget	Actual
Receipts from Local Sources			
Taxes	\$ 772,462	\$ 772,462	\$ 791,611
Earnings on Investments	3,000	3,000	5,552
TOTAL RECEIPTS	\$ 775,462	\$ 775,462	\$ 797,163
DISBURSEMENTS			
Employee Benefits			
Instruction			
Regular Programs	\$ 120,289	\$ 120,289	\$ 100,333
Special Education Programs	53,862	53,628	51,190
Career and Technical Programs	7,120	7,120	6,866
Interscholastic Programs	50,998	50,998	46,559
Summer School Programs	1,200	1,200	1,008
Driver's Education	2,421	2,421	2,101
Total Instruction	\$ 235,890	\$ 235,656	\$ 208,057
Support Services			
Attendance and Social Work Services	\$ 12,387	\$ 12,387	\$ 11,270
Guidance Services	28,300	28,300	27,019
Health Services	11,215	11,215	11,811
Psychological Services	4,040	4,040	3,422
Improvement of Instruction Services	19,370	19,370	22,381
Educational Media Services	8,908	8,908	8,144
Board of Education Services	275	275	224
Executive Administration Services	16,995	16,995	15,805
Office of the Principal Services	13,525	13,525	21,466
Direction of Business Support Services	19,607	19,607	26,130
Operations and Maintenance Services	185,590	185,590	174,296
Pupil Transportation Services	72,125	72,125	90,743
Food Services	51,000	51,000	52,736
Information Services	38,101	38,101	43,907
Total Support Services	\$ 481,438	\$ 481,438	\$ 509,354
Nonprogrammed Charges	\$ 58,134	\$ 58,134	\$ 58,059
TOTAL DISBURSEMENTS	\$ 775,462	\$ 775,228	\$ 775,470
NET CHANGE IN FUND BALANCE	\$ -	\$ 234	\$ 21,693
FUND BALANCE - JULY 1, 2017			883,000
FUND BALANCE - JUNE 30, 2018			\$ 904,693

See accompanying Independent Auditor's Report.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
WORKING CASH FUND
FOR THE YEAR ENDED JUNE 30, 2018

RECEIPTS	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
Receipts from Local Sources			
Taxes	\$ 360,267	\$ 360,267	\$ 361,941
Earnings on Investments	20,000	20,000	54,565
TOTAL RECEIPTS	\$ 380,267	\$ 380,267	\$ 416,506
DISBURSEMENTS	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u><u>\$ 380,267</u></u>	<u><u>\$ 380,267</u></u>	<u><u>\$ 416,506</u></u>
FUND BALANCE - JULY 1, 2017			<u>2,718,903</u>
FUND BALANCE - JUNE 30, 2018			<u><u>\$ 3,135,409</u></u>

See accompanying Independent Auditor's Report.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
BOND AND INTEREST FUND
FOR THE YEAR ENDED JUNE 30, 2018

RECEIPTS	Original Budget	Final Budget	Actual
Receipts from Local Sources			
Taxes	\$ 2,904,111	\$ 2,904,111	\$ 2,897,295
Earnings on Investments	5,000	5,000	14,542
TOTAL RECEIPTS	\$ 2,909,111	\$ 2,909,111	\$ 2,911,837
DISBURSEMENTS			
Debt Service			
Interest on Bonds	\$ 143,125	\$ 143,125	\$ 143,125
Bond Principal Retired	5,725,000	5,725,000	5,725,000
Fiscal Charges	5,000	5,000	1,500
TOTAL DISBURSEMENTS	\$ 5,873,125	\$ 5,873,125	\$ 5,869,625
NET CHANGE IN FUND BALANCE	\$ (2,964,014)	\$ (2,964,014)	\$ (2,957,788)
FUND BALANCE - JULY 1, 2017			3,218,872
FUND BALANCE - JUNE 30, 2018			\$ 261,084

See accompanying Independent Auditor's Report.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
CAPITAL PROJECTS FUND
FOR THE YEAR ENDED JUNE 30, 2018

RECEIPTS	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
Receipts from Local Sources			
Earnings on Investments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DISBURSEMENTS			
Facilities Acquisition and Construction			
Capital Outlay	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL DISBURSEMENTS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
NET CHANGE IN FUND BALANCE	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
FUND BALANCE - JULY 1, 2017			<u>432</u>
FUND BALANCE - JUNE 30, 2018			<u><u>\$ 432</u></u>

See accompanying Independent Auditor's Report.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE
STUDENT ACTIVITY FUNDS
FOR THE YEAR ENDED JUNE 30, 2018

STUDENT ACTIVITIES	BALANCE JULY 1, 2017	RECEIPTS	DISBURSEMENTS	BALANCE JUNE 30, 2018
Art Club	\$ 189	1,144	\$ 1,257	\$ 76
Academic Team	324	532	856	-
Black Student Union	-	500	-	500
Bass Fishing Club	(3)	2,067	2,010	54
Bulldog Alliance	-	500	140	360
Bulldog Café	168	358	340	186
Chess Club	291	750	943	98
Chorus	3,756	11,071	12,191	2,636
Class of 2020	522	9,108	3,681	5,949
Class of 2016	1,286	-	-	1,286
Class of 2021	950	1,589	1,952	567
Class of 2014	500	-	446	54
Class of 2019	2,798	60,243	62,669	372
Class of 2018	377	995	621	751
Debate Club	563	610	918	255
Environmental Club	4,045	500	160	4,385
FBLA	700	2,886	3,044	542
FCCLA	2,842	889	1,436	2,095
Film Club	2,425	500	288	2,637
French Club	167	748	906	9
Frisbee Golf Club	173	500	673	-
Gamers Club	500	500	476	524
Guitar Club	1,255	599	896	958
LaCrosse Club	-	500	294	206
Language Club	(1)	4,326	3,839	486
Literary Magazine	2,000	-	-	2,000
Math Club	1,481	2,560	3,254	787
Miscellaneous	351	1,754	2,131	(26)
Music Club	2,345	15,486	13,137	4,694
National Honor Society	9,283	9,032	6,293	12,022
Pom Pon Club	5,462	39,183	43,876	769
Science Club	496	500	31	965
Ski Club	3,393	5,290	5,835	2,848
Spanish Club	27	884	773	148
Sports Club	118,999	233,207	212,318	139,888
Stand Club	372	-	-	372
Student Council	18,944	2,169	4,971	16,142
Table Tennis	-	500	175	325
Teams	2,943	1,200	1,500	2,643
Thespian Club (Speech)	4,138	8,927	8,929	4,134
Volley for Cure	541	-	-	541
Woodworking Club	820	500	-	1,320
Year Book Club	1,157	543	805	895
Totals - Student Activities	\$ 196,577	\$ 422,940	\$ 404,064	\$ 215,453
ADMINISTRATIVE ACCOUNTS				
Melinda Bowen Scholarship	\$ 14,785	\$ 2	\$ -	\$ 14,787
Grant Memorial Scholarship	4,078	2	-	4,080
Paul Vickers Memorial	14,673	21	5	14,689
Escrow Account	4,003	2	-	4,005
Don Weinstein Scholarship	23,131	11	-	23,142
Partnership Scholarship	55,456	83	-	55,539
Flex Benefit Account	31,150	89,543	92,597	28,096
Totals - Administrative Accounts	\$ 147,276	\$ 89,664	\$ 92,602	\$ 144,338
TOTAL - ALL ACCOUNTS	\$ 343,853	\$ 512,604	\$ 496,666	\$ 359,791

See accompanying Independent Auditor's Report.

ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET)
DISTRICT/JOINT AGREEMENT
Year Ending June 30, 2018

DISTRICT/JOINT AGREEMENT NAME Grant Community High School District No.	RCDT NUMBER 34-049-1240-16	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 066-003289	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable) Dr. Christine Sefcik		NAME AND ADDRESS OF AUDIT FIRM EVOY, KAMSCHULTE, JACOBS & CO. LLP 2122 Yeoman Street Waukegan	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code) 285 East Grand Avenue Fox Lake 60020		E-MAIL ADDRESS: jaceto@ekjllp.com	
		NAME OF AUDIT SUPERVISOR John D. Aceto, Jr., CPA	
		CPA FIRM TELEPHONE NUMBER 847-662-8300	FAX NUMBER 847-662-8305

THE FOLLOWING INFORMATION MUST BE INCLUDED IN THE SINGLE AUDIT REPORT:

- ☐ A copy of the CPA firm's most recent peer review report and acceptance letter has been submitted to ISBE (either with the audit or under separate cover).
- ☐ Financial Statements including footnotes (Title 2 CFR §200.510 (a))
- ☐ Schedule of Expenditures of Federal Awards including footnotes (Title 2 CFR §200.510 (b))
- ☐ Independent Auditor's Report on the Financial Statements (Title 2 CFR §200.515 (a))
- ☐ Independent Auditor's Report on Internal Control Over Financial Reporting and Compliance Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* (Title 2 CFR §200.515 (b))
- ☐ Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by Uniform Guidance (Title 2 CFR §200.515 (c))
- ☐ Schedule of Findings and Questioned Costs (Title 2 CFR §200.515 (d))
- ☐ Summary Schedule of Prior Audit Findings (Title 2 CFR §200.511 (b))
- ☐ Corrective Action Plan on LEA letterhead (Title 2 CFR §200.511 (c))

THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:

- ☐ A Copy of the Federal Data Collection Form (Title 2 CFR §200.512 (b))
- ☐ A Copy of each Management Letter

Note: IF THE PAPER COPY OF THE AFR IS NOT THE SAME AS THE ELECTRONIC VERSION, PLEASE NOTIFY - Leslie Clay at lclay@isbe.net

Grant Community High School District No. 124
34-049-1240-16
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2018

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (E)-(F)-(G) (H)	Budget (I)
			Year 7/1/16-6/30/17 (C)	Year 7/1/17-6/30/18 (D)	Year 7/1/16-6/30/17 Pass through to Subrecipients (E)	Year 7/1/17-6/30/18 (F)			
US DEPARTMENT OF AGRICULTURE									
Child Nutrition Cluster								0	
Passed Through Illinois State Board of Education								0	
(M) National School Lunch Program	10.555	4210-2017	191,720	46,016	191,720	46,016		0	
(M) National School Lunch Program	10.555	4210-2018		200,900		200,900		237,735	N/A
(M) School Breakfast Program	10.553	4220-2017	19,163	4,219	19,163	4,219		200,900	N/A
(M) School Breakfast Program	10.553	4220-2018		25,412		25,412		23,382	N/A
(M) NSLP: Preferred Meal System	10.555	4210-2018		20,664		20,664		25,412	N/A
(M) DoD Fruits & Vegetables	10.555	4210-2018		19,621		19,621		20,664	N/A
Total Child Nutrition Cluster			210,883	316,832	210,883	316,832		19,621	N/A
TOTAL US DEPARTMENT OF AGRICULTURE			210,883	316,832	210,883	316,832		527,715	
								527,715	
US DEPARTMENT OF EDUCATION								0	
Passed Through Illinois State Board of Education								0	
(M) Title I - Low Income	84.010A	4300-2017	159,257	21,404	180,661			0	
(M) Title I - Low Income	84.010A	4300-2018		153,243		179,311		180,661	
								179,311	
								0	

• (M) Program was audited as a major program as defined by §200.518.

• Include the total amount provided to subrecipients from each Federal program. §200.510 (b)(4).

The accompanying notes are an integral part of this schedule.

¹ To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.

² When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, other identifying number.

³ When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2)

⁴ The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees

Grant Community High School District No. 124
34-049-1240-16
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2018

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (E)-(F)-(G) (H)	Budget (I)
			Year 7/1/16-6/30/17 (C)	Year 7/1/17-6/30/18 (D)	Year 7/1/16-6/30/17 (E)	Year 7/1/17-6/30/18 (F)			
US DEPARTMENT OF EDUCATION - (Continued)									
Passed Through Illinois State Board of Education								0	
Title II - Teacher Quality	84.367A	4932-2017	18,676	975	19,651			0	
Title II - Teacher Quality	84.367A	4932-2018		38,330		41,358		19,651	19,651
Title IVA - Student Support & Academic Enrich	84.424A	4400-2018		9,000		10,000		41,358	41,358
Special Education Cluster (IDEA)								10,000	10,000
Passed Through Illinois State Board of Education								0	
IDEA Room & Board	84.027A	4625-2017	127,939	62,286	142,154	48,072		0	
IDEA Room & Board	84.027A	4625-2018		107,998		119,998		190,226	
IDEA, Part B - Flow-Through	84.027A	4620-2017	165,521		165,521			119,998	
IDEA, Part B - Flow-Through	84.027A	4620-2018		43,336				165,521	
Total Special Education Cluster (IDEA)			293,460	213,620	307,675	201,725		201,725	
Total Passed Through ISBE			471,393	436,572	507,987	369,795		677,470	
Passed Through LCAVS						500,464		1,108,451	
CTE - Perkins Secondary Program	84.365A	4770-2018		21,596		21,596		0	
Total Passed Through LCAVS			0	21,596		21,596		21,596	
TOTAL US DEPARTMENT OF EDUCATION			471,393	458,168	507,987	622,060		1,130,047	

• (M) Program was audited as a major program as defined by §200.518.

*Include the total amount provided to subrecipients from each Federal program. §200.510 (b)(4).

The accompanying notes are an integral part of this schedule.

¹ To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.

² When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, other identifying number.

³ When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2)

⁴ The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees

Grant Community High School District No. 124
34-049-1240-16
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2018

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (F)+(G) (H)	Budget (I)
			Year 7/1/16-6/30/17 (C)	Year 7/1/17-6/30/18 (D)	Year 7/1/16-6/30/17 (E)	Year 7/1/17-6/30/18 (F)			
US DEPARTMENT OF HEALTH & HUMAN SERVICES Passed Through Illinois Dept. of Healthcare & Family Services								0	0
Medicaid Matching Funds - Admin Outreach	93.778	4991-2017	14,653		15,264			0	
Medicaid Matching Funds - Admin Outreach	93.778	4991-2018		14,667		15,278		15,264	N/A
TOTAL US DEPT. OF HEALTH & HUMAN SERVICES			14,653	14,667	15,264	15,278		15,278	N/A
								30,542	
TOTAL FEDERAL FINANCIAL ASSISTANCE			696,929	789,667	734,134	954,170		0	
								1,688,304	
								0	
								0	
								0	
								0	
Value of Federal Awards Expended in the Form of Non- Cash Assistance during the year	10.555	4290-2018	0	0	0	40,285		40,285	
Federal Insurance in effect During the Year	N/A	N/A	0	0	0	0		0	
Federal Loans or Loan Guarantees, including interest Subsidies Outstanding at Year End	N/A	N/A	0	0	0	0		0	
Amount Provided to Subrecipients- There were no amounts provided to subrecipients	N/A	N/A	0	0	0	0		0	
								0	
								0	
								0	

• (M) Program was audited as a major program as defined by §200.518.

*Include the total amount provided to subrecipients from each Federal program. §200.510 (b)(4)

The accompanying notes are an integral part of this schedule.

¹ To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.

² When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, other identifying number.

³ When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2)

⁴ The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2018

SUMMARY OF AUDITOR'S RESULTS

1. We have audited the financial statements of Grant Community High School District No. 124 as of and for the year ended June 30, 2018. The District's policy is to prepare its financial statements on the modified cash basis, which is another comprehensive basis of accounting. The auditor's report expresses an unmodified opinion on the financial statements in conformity with the modified cash basis of accounting.
2. No significant deficiencies relating to the audit of the financial statements are reported in the Independent Auditor's Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
3. Our audit disclosed no instances of noncompliance, which are material to the financial statements of Grant Community High School District No. 124.
4. No significant deficiencies relating to the audit of the major federal award programs are reported in the Independent Auditor's Report on Compliance for Each Major Program and Internal Control Over Compliance Required by Uniform Guidance.
5. We have audited the compliance of Grant Community High School District No. 124 with the types of compliance requirements described in the *Office of Management and Budget Compliance Supplement* that are applicable to each of its major programs for the year ended June 30, 2018, and have issued our unmodified opinion thereon dated October 11, 2018.
6. Audit findings relative to the major federal award programs of Grant Community High School District No. 124 that are required to be reported in accordance with 2 CFR section 200.516 (a) are reported under the Findings and Questioned Costs - Major Federal Award Programs section of this schedule.
7. The following programs were identified as a major programs:

	<u>CFDA #</u>
National School Lunch Program	10.555
School Breakfast Program	10.553
Preferred Meal System Commodities	10.555
Title I - Low Income	84.010A
8. The threshold used to distinguish between Type A and Type B programs was \$750,000.
9. Grant Community High School District No. 124 did not qualify as a "low-risk auditee."

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

There were no financial statements findings or major federal award programs findings or questioned costs in the prior year audit.

FINDINGS - CURRENT YEAR FINANCIAL STATEMENTS AUDIT

None.

FINDINGS AND QUESTIONED COSTS - CURRENT YEAR MAJOR FEDERAL AWARD PROGRAMS AUDIT

None.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2018

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

General

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal award programs of Grant Community High School District No. 124. The District's reporting entity is defined in Note 1 to the District's financial statements. Federal awards passed through other government agencies are included on the schedule.

Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified cash basis of accounting, which is described in Note 1 to the District's financial statements.

Relationship to Basic Financial Statements

Federal awards received are reflected in the District's financial statements within the Educational Fund as receipts from federal sources.

Relationship to Program Financial Reports

Amounts reported in the accompanying Schedule of Expenditures of Federal Awards agree with amounts reported in the Program Financial Reports for programs, which have filed final reports as of June 30, 2018, with the Illinois State Board of Education.

2. NON-CASH ASSISTANCE, INSURANCE AND LOANS

The fair market value of federal awards expended in the form of non-cash assistance was \$40,285 in the form of food commodities from the U.S. Department of Agriculture for the year ended June 30, 2018.

The amount of federal insurance in effect during the year ended June 30, 2018 was \$-0-.

The amount of federal loans or loan guarantees, including interest subsidies, outstanding at June 30, 2018 was \$-0-.

3. SUBRECIPIENTS

No amounts were provided to subrecipients during the year ended June 30, 2018.

4. INDIRECT FACILITIES & ADMINISTRATIVE COSTS

The School District did not elect to use a 10% de minimis cost rate.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
SUPPLEMENTAL INFORMATION
JUNE 30, 2018

**SCHEDULE OF DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS**

<u>Fiscal Year Ending June 30</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
District's proportion of the net pension liability	0.1272250%	0.0020005%	0.0035224%	0.0015323%
District's proportionate share of the net pension liability	\$ 971,974	\$ 15,791,146	\$ 2,307,527	\$ 932,552
State's proportionate share of the net pension liability associated with the District	89,821,588	91,250,102	72,692,922	58,154,899
Total	<u>\$ 90,793,562</u>	<u>\$ 107,041,248</u>	<u>\$ 75,000,449</u>	<u>\$ 59,087,451</u>
District's covered-employee payroll				
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	8.1%	13.1%	19.9%	8.4%
Plan fiduciary net position as a percentage of the total pension liability	39.3%	36.4%	41.5%	43.0%
* The amounts presented were determined as of the prior fiscal-year end.				

**SCHEDULE OF EMPLOYER CONTRIBUTIONS
TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS**

<u>Fiscal Year Ending June 30</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually-required contribution	\$ 61,738	\$ 91,253	\$ 144,357	\$ 62,270
Contributions in relation to the contractually-required contribution	(52,416)	(77,474)	(123,425)	(54,673)
Contribution deficiency (excess)	<u>\$ 9,322</u>	<u>\$ 13,779</u>	<u>\$ 20,932</u>	<u>\$ 7,597</u>
District's covered-employee payroll	<u>\$ 12,054,653</u>	<u>\$ 12,019,872</u>	<u>\$ 11,583,188</u>	<u>\$ 11,073,966</u>
Contributions as a percentage of covered-employee payroll	0.51%	0.80%	1.20%	0.60%
* The amounts presented were determined as of the prior fiscal-year end.				

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
SUPPLEMENTAL INFORMATION
JUNE 30, 2018

TRS NOTES TO SUPPLEMENTARY INFORMATION

Changes of Assumptions

For the 2017 measurement year, the assumed investment rate of return was 7.0 percent, including an inflation rate of 2.5 percent and a real return of 4.5 percent. Salary increases were 9.25% at one year of service to 3.25% at 20 and more years of service.

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

For the 2015 measurement year, the assumed investment rate of return was 7.5 percent, including an inflation rate of 3.0 percent and real return of 4.5 percent. Salary increases were assumed to vary by service credit.

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

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
SUPPLEMENTAL INFORMATION
SCHEDULE OF CHANGES IN THE IMRF NET PENSION LIABILITY AND RELATED RATIOS
JUNE 30, 2018

Calendar Year Ending December 31,	2017	2016	2015	2014
Total Pension Liability				
Service Costs	\$ 307,167	\$ 301,355	\$ 291,966	\$ 303,885
Interest on the Total Pension Liability	762,003	732,758	682,017	614,267
Benefit Changes				
Difference between Expected and Actual Experience	(37,577)	(138,995)	205,442	57,032
Assumption Changes	(340,195)	(24,853)	12,017	367,052
Benefit Payments & Refunds	(460,405)	(558,315)	(452,899)	(388,690)
Net Change in Total Pension Liability	<u>230,993</u>	<u>311,950</u>	<u>738,543</u>	<u>953,546</u>
Total Pension Liability - Beginning	<u>10,236,664</u>	<u>9,924,714</u>	<u>9,186,171</u>	<u>8,232,625</u>
Total Pension Liability - Ending (a)	<u>\$ 10,467,657</u>	<u>\$ 10,236,664</u>	<u>\$ 9,924,714</u>	<u>\$ 9,186,171</u>
Plan Fiduciary Net Position				
Employer Contributions	\$ 308,533	\$ 291,484	\$ 281,921	\$ 264,843
Employee Contributions	132,355	124,212	121,286	112,960
Pension Plan Net Investment Income	1,568,696	574,345	42,112	483,022
Benefit Payments & Refunds	(460,405)	(558,315)	(452,899)	(388,690)
Other	(306,038)	(48,782)	(41,312)	51,365
Net Change in Plan Fiduciary Net Position	<u>1,243,141</u>	<u>382,944</u>	<u>(48,892)</u>	<u>523,500</u>
Plan Fiduciary Net Position - Beginning	<u>8,781,388</u>	<u>8,398,444</u>	<u>8,447,336</u>	<u>7,923,836</u>
Plan Fiduciary Net Position - Ending (b)	<u>\$ 10,024,529</u>	<u>\$ 8,781,388</u>	<u>\$ 8,398,444</u>	<u>\$ 8,447,336</u>
Net Pension Liability/(Asset) -Ending (a-b)	<u>\$ 443,128</u>	<u>\$ 1,455,276</u>	<u>\$ 1,526,270</u>	<u>\$ 738,835</u>
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	95.77%	85.78%	84.62%	91.96%
Covered Valuation Payroll	\$ 2,941,213	\$ 2,760,258	\$ 2,695,235	\$ 2,579,409
Net Pension Liability as a Percentage of Covered Valuation Payroll	15.07%	52.72%	56.63%	28.64%

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
SUPPLEMENTARY INFORMATION

SCHEDULE OF EMPLOYER IMRF CONTRIBUTIONS

Calendar Year Ended December 31,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Actual Contribution As a % of Covered Valuation	
				Covered Valuation Payroll	Payroll
2017	\$ 266,429	\$ 264,843	\$ 1,586	\$ 2,523,002	10.50%
2016	\$ 291,483	\$ 291,484	\$ (1)	\$ 2,760,258	10.56%
2015	\$ 281,922	\$ 281,921	\$ 1	\$ 2,695,235	10.46%
2014	\$ 272,386	\$ 264,843	\$ 7,543	\$ 2,579,409	10.27%

These schedules are presented to illustrate the intention to show information for 10-years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

* Estimated based on contribution rate of 10.49% and covered valuation payroll of \$2,941,213.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
SUPPLEMENTARY INFORMATION
NOTES TO SCHEDULE OF EMPLOYER IMRF CONTRIBUTIONS
JUNE 30, 2018

Valuation Date:

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

Methods and Assumptions Used to Determine 2017 Contribution Rates*

Actuarial Cost Method Amortization Method Remaining Amortization Period Asset Valuation Method Wage growth Price Inflation Salary Increases Investment Rate of Return Retirement Age Mortality	Aggregate Entry Age Normal Level Percentage of Payroll, Closed Non-Taxing bodies: 10-year rolling period. Taxing Bodies (Regular, SLEP and ECO groups): 28-year closed period until Early Retirement Incentive Plan liabilities: a period up to 10 years selected by the Employer upon adoption of ERI. SLEP supplemental liabilities attributable to Public Act 94-712 were financed over 21 years for most employers (two employers were financed over 30 years). 5-Year smoothed market; 20% corridor 3.50% 2.75% - approximate; No explicit price inflation assumption is used in this valuation 3.75% to 14.50% including inflation 7.50% Experienced-based table of rates that are specific to the type of eligibility condition. Last updated for the 2014 valuation pursuant to an experience study of the period 2011-2013 For non-disabled retirees, and IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applyin ghe same adjustment that were appled for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generation projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Employee Mortality tabe with adjustments to match current IMRF experience.
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Other Information

Notes There were no benefit changes during the year.

* Based on Valuation Assumptions used in the December 31, 2015 actuarial valuation

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124

SUPPLEMENTAL INFORMATION

SCHEDULE OF ASSESSED VALUATIONS, TAX RATES, EXTENSIONS AND COLLECTIONS FOR THE YEARS 2017, 2016, 2015, 2014, AND 2013

	2017	2016	2015	2014	2013
ASSESSED VALUATION	\$ 816,200,173	\$ 769,748,856	\$ 727,109,768	\$ 713,595,026	\$ 747,877,749
TAX RATES					
Educational	\$ 1.853	\$ 1.917	\$ 2.029	\$ 1.992	\$ 1.854
Operations and Maintenance	0.502	0.520	0.523	0.503	0.475
Bond and Interest	-	0.770	0.772	0.789	0.661
Transportation	0.031	0.035	0.058	0.124	0.117
Municipal Retirement	0.043	0.044	0.046	0.043	0.041
Social Security	0.043	0.044	0.046	0.043	0.041
Working Cash	0.045	0.046	0.030	0.049	0.049
SEDOL IMRF	0.007	0.008	0.008	0.007	0.010
	\$ 2.523	\$ 3.383	\$ 3.512	\$ 3.550	\$ 3.248
TAX EXTENSIONS					
Educational	\$ 15,120,924	\$ 14,753,684	\$ 14,749,996	\$ 14,211,973	\$ 13,865,653
Operations and Maintenance	4,099,920	4,000,008	3,799,999	3,588,377	3,552,419
Bond and Interest	-	5,926,811	5,616,630	5,631,813	4,943,472
Transportation	251,488	265,933	419,462	883,873	875,017
Municipal Retirement	349,921	341,384	337,219	309,736	306,630
Social Security	349,921	341,384	337,219	309,736	306,630
Working Cash	364,923	356,017	216,991	346,672	366,460
SEDOL IMRF	57,656	58,062	57,631	53,091	74,788
	\$ 20,594,753	\$ 26,043,283	\$ 25,535,147	\$ 25,335,271	\$ 24,291,069
TAX COLLECTIONS	\$ 10,604,431	\$ 25,992,463	\$ 25,412,884	\$ 25,234,109	\$ 24,220,039
PERCENT COLLECTED	51.49%	99.80%	99.52%	99.60%	99.71%

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
SUPPLEMENTAL INFORMATION
SCHEDULE OF OPERATING EXPENDITURES PER STUDENT
FOR THE YEAR ENDED JUNE 30, 2018

TOTAL DISBURSEMENTS			
Educational Fund	\$	30,523,033	
Operations and Maintenance Fund		5,241,593	
Bond and Interest Fund		5,869,625	
Transportation Fund		2,038,429	
Municipal Retirement/Social Security Fund		<u>775,470</u>	\$ 44,448,150
LESS: Disbursements Not Applicable to Operating Expense of Regular Programs			
Educational Fund			
Summer School	\$	79,073	
Community Service		80,595	
Nonprogrammed Charges		2,360,088	
Capital Outlay		456,721	
TRS Employer Contribution - "On Behalf" Payments		8,982,055	
Operations and Maintenance Fund			
Capital Outlay		2,388,625	
Nonprogrammed Charges		86,714	
Bond Fund			
Bond Principal		5,725,000	
Transportation Fund			
Capital Outlay		935	
Municipal Retirement Fund			
Summer School		1,008	
Nonprogrammed Charges		<u>58,059</u>	<u>20,218,873</u>
NET OPERATING DISBURSEMENTS	\$		24,229,277
AVERAGE DAILY ATTENDANCE			<u>1,670.15</u>
OPERATING DISBURSEMENTS PER STUDENT	\$		<u><u>14,507</u></u>

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
SUPPLEMENTAL INFORMATION
SCHEDULE OF PER CAPITA TUITION CHARGE
FOR THE YEAR ENDED JUNE 30, 2018

NET OPERATING DISBURSEMENTS		\$	24,229,277
LESS: Offsetting Receipts of All or Part of the Disbursement of a Specific Activity			
Educational Fund			
Special Education	\$	491,500	
Bilingual Education		3,108	
Other State Grants-In-Aid		2,741	
Title I - Low Income		174,647	
State Free Lunch		3,224	
IDEA Grants		213,620	
Food Services		476,141	
Federal Food Service		276,547	
Pupil Activities		359,410	
CTE - Perkins		21,596	
Other Career Tech Ed		21,955	
Title IV - Grant		9,000	
Medicaid Matching Funds		131,545	
Title II - Teacher Quality		39,305	
Drivers Education		49,612	
Special Education Contribution to EBF		523,511	
English Learners Contribution to EBF		3,476	
Operations and Maintenance Fund			
Rentals		2,994	
Transportation Fund			
State Transportation Aid		1,431,817	4,235,749
NET OPERATING EXPENSE FOR TUITION COMPUTATION		\$	19,993,528
ADD: Depreciation Allowance			2,238,044
TOTAL ALLOWANCE FOR TUITION COMPUTATION		\$	22,231,572
AVERAGE DAILY ATTENDANCE			1,670.15
PER CAPITA TUITION CHARGE		\$	13,311

BOE MEETING OCTOBER 18, 2018 **FREEDOM OF INFORMATION REQUESTS FULFILLED**

Date of Request	Requestor	Documents Requested	Date of Response
9/10/2018	Josh Fine, HBO-Real Sports	Data on boys' HS football participation and percentage receiving free & reduced lunch for 2012/13 & 2017/18	9/13/2018
9/24/2018	SmartProcure	Purchase Order/Vendor Information from 6/20/2018 to present	9/24/2018
9/21/2018	Miles Essner, HBO-Real Sports	Data on how many boys played a sport other than football and received reduced lunch for: fall of 2012, fall of 2017, 2012-13 school year, 2017-18 school year	9/26/2018