



**NOTICE OF REGULAR MEETING OF THE BOARD OF EDUCATION OF
KENILWORTH SCHOOL DISTRICT NO. 38, COOK COUNTY, ILLINOIS
THE 10TH DAY OF DECEMBER, 2018**

PUBLIC NOTICE IS HEREBY GIVEN the Board of Education of Kenilworth School District Number 38, Cook County, Illinois will hold a Regular Meeting on the 10th day of December, 2018 at 4:30 p.m., for the Closed Session meeting in Room 258 and at 7:30 p.m. for the Open Session in the Library Technology Center of The Joseph Sears School, 542 Abbotsford Road, Kenilworth, Illinois.

AGENDA

Room 258 (Closed Session – 4:30 p.m.)

I. CALL TO ORDER AND ROLL CALL

	Present	Absent		Present	Absent
Mindy Kelly	_____	_____	Suzanne Nelson	_____	_____
Danielle Boros	_____	_____	Melissa Ross	_____	_____
John Gottschall	_____	_____	Scott Wallace	_____	_____
Donna Keller	_____	_____			

**II. CLOSED SESSION TO CONSIDER INFORMATION REGARDING SPECIFIC
EMPLOYEE MATTERS, SEMI-ANNUAL REVIEW OF CLOSED SESSION MINUTES**

Library Technology Center (Open Session – 7:30 p.m.)

III. CALL TO ORDER AND ROLL CALL

	Present	Absent		Present	Absent
Mindy Kelly	_____	_____	Suzanne Nelson	_____	_____
Danielle Boros	_____	_____	Melissa Ross	_____	_____
John Gottschall	_____	_____	Scott Wallace	_____	_____
Donna Keller	_____	_____			

IV. PIANO PERFORMANCE BY THE SEARS STUDENT

- A. Student Musician: Piano: Harry Morelli
 - i. Music Selection:
 - Prelude in A Minor by Chopin
 - Excerpt from Clair de Lune by Debussy

V. PUBLIC COMMENT (See posted [Rules of Public Comment](#))

VI. FINANCIAL

- A. Public Hearing for the 2018 Tax Levy
- B. Discussion of and Potential Action to Adopt 2018 Levy
- C. Discussion of and Potential Approval of the 2018 Financial Audit

VII. EDUCATIONAL

- A. Presentation of Educational Delivery Audit - Part I

VIII. ADMINISTRATIVE REPORTS

- A. Freedom of Information Act Requests



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Kenilworth School District No. 38 Board of Education

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- B. Report from the Superintendent
 - > Discussion of the 2019-2020 School Year Calendar
 - > 2019-2020 Junior Kindergarten Registration Update
- C. Report from the Chief School Business Official
 - > Accounts Payable Review
 - > Monthly Financials
 - > Investment Update
 - > Discussion of Authorization for Review of January Accounts Payable
- D. Report from the Principal
 - > Enrollment Report
- E. Report from the Chief Education Officer
- F. Report from the Director of Student Services

IX. CONSENT AGENDA

- A. Approval of Minutes for the November 12, 2018 Regular Meeting and Closed Session
- B. Approval of Minutes of the November 15, 2018 Personnel Subcommittee Meeting
- C. Approval of Minutes for the December 6, 2018 Personnel Subcommittee Meeting
- D. Approval of Monthly Financial Report for November 2018
- E. Approval of Investment Reports for November 2018
- F. Approval of Accounts Payable for November 13, 2018 to December 10, 2018
- G. Authorization to Release Select Closed Session Minutes
- H. Authorization for Bill Reviewer to Approve Payment of Accounts Payable for January 2019

X. OLD BUSINESS

- A. Discussion of and Potential Approval of Amendments to the FY18-20 Superintendent/CSBO Contract
- B. Principal Search Update
- C. Village House Update

XI. NEW BUSINESS

- A. Discussion of and Potential Approval of Longterm Substitute to Cover FMLA for 1.0FTE Certified Teacher
- B. Kenilworth Community Boards Celebration

XII. OTHER BUSINESS

XIII. PUBLIC COMMENT (See attached Rules of Public Comment)

XIV. ADJOURNMENT

Dated the 7th day of December, 2018.

Chike Erokwu
Secretary, Board of Education
Kenilworth School District No. 38



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Office of the Superintendent/Chief School Business Official

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To: Kenilworth School District No. 38 Board of Education

From: Dr. Crystal LeRoy, Superintendent/Chief School Business Official

Date: December 10, 2018

Re: Discussion of Fiscal Year 2018 Audit

Discussion of Fiscal Year 2018 Audit

Joe Troyer, CPA, of George Roach and Associates, conducted the FY18 Annual Financial Audit of District 38's finances. We are pleased to note that, after performing the audit and in accordance with all applicable statutes, the auditors found District 38's financial records to be in compliance with standard accounting practices and that they are materially accurate in all respect. Attached is a draft copy of the FY18 Audit. A copy of this audit was shared with the Finance and Facility Subcommittee in advance of the entire Board of Education.

We are pleased to announce the auditor did not have any recommendations for Fiscal Year 2017 Audit. Based on this information, I recommend the acceptance of the Fiscal Year 2018 Audit.



To: Kenilworth School District No. 38 Board of Education

From: Dr. Crystal LeRoy, Superintendent/Chief School Business Official

Date: November 12, 2018

Re: 2018 Proposed Tax Levy

Background Information

Adopting a levy on an annual basis is one of the major functions of our Board of Education. Excluding the State's on-behalf payment, residential property taxes generate approximately 94% of all revenues for the District.

Commonly used terms during the levy adoption process are:

Levy

- The formal request by a school district for a certain amount of revenue to be generated by the property tax. This formal request must be sent to the County Clerk prior to the last Tuesday in December. The levy determines the total amount to be raised by property taxes.

Extension

- The process in which the County Clerk determines the tax rate needed to raise the revenue (levy) certified by each taxing district in the county.
- The actual dollar amount billed to property taxpayers in a district.

Equalized Assessed Value

- The assessed value multiplied by the state equalization factor (the multiplier), which is determined by the Department of Revenue; this gives the property value from which the tax rate is calculated after deducting exemptions.

New Growth

- New improvements or additions to existing buildings on any parcel of real property that increased the assessed value of that real property during the levy year. It does not include maintenance and repairs. The value of the new property is limited to the actual assessed value added by the new improvement multiplied by the state equalization factor.



Truth in Taxation Act

The Truth in Taxation Act (Public Act 88-455) requires Boards of Education to determine the amount of money to be raised by property taxes not less than 20 days prior to the adoption of the aggregate tax levy. If the estimate of the aggregate tax levy (excluding Debt Service levy) exceeds 105% of the amount extended the previous year then, a public hearing must be held prior to the levy adoption.

The notice for the hearing must be published in a local newspaper (no more than 14 days and no less than 7 days) prior to the date of any such hearing. Based on the current 2018 Levy Estimate, a Truth in Taxation hearing is not required. However, it is a common practice for school districts to hold a Truth in Taxation hearing even if the amount of the request is below the legal limit (105% of prior year extension).

At the December board meeting, the Board will be asked to certify that it has complied with the regulations of the Truth in Taxation Act.

Based on these requirements, the following levy calendar calls for determination of a proposed levy at the November 12th Board of Education meeting.

November 12, 2018	Board of Education meeting. Review 2018 Levy material. Determine amount of proposed levy. This determination must not be made less than 20 days prior to the levy adoption.
November 29, 2018	Prescribed form of notice of public hearing must be published in a newspaper with general circulation within the school district no more than fourteen nor less than seven days prior to the public hearing. (Optional)
December 10, 2018	Scheduled Board of Education meeting. Public hearing on proposed 2018 levy at 7:30 p.m. and adoption of 2018 levy.
December 24, 2018	Last day to file 2018 levy with the Cook County Clerk.

Summary

As noted above, the Board of Education approved the 2018 Tax Levy Estimate at the November Board Meeting.

The estimated levy is based upon several variables including the Consumer Price Index (CPI), the value of new construction, the county multiplier, and the Limiting Rate calculation. The CPI has been determined to increase 2.1% over the prior year's final extension; the other variables have to be finalized. All assumptions were based on the analysis of historical data, local trends



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and future projections. For your review, attached is the *2018 Levy Worksheet Estimate*. The Administration recommends your favorable approval to establish the Tax Year 2018 Tax Levy.

Should you have any questions or concerns regarding this report, please do not hesitate to contact me.

EXHIBIT A

	Final Extension <u>2017</u>	Estimated Extension <u>2018</u>	% <u>Increase</u>
Educational Fund			
The greatest variety and the largest volume of transactions shall be recorded here because the Educational Fund covers transactions that are not specifically covered in another fund. Certain expenditures that must be charged to this fund include the direct costs of instructional, health and attendance services, lunch programs, all costs of administration (even those for buildings and grounds), and related insurance costs.	\$ 10,009,607	\$ 10,316,811	3.07%
Special Education: Calculated separately from the Educational Fund. Monies can be assigned to either the Educational or the Operations & Maintenance Fund.	-	-	-
Tort Fund			
The Tort Fund is used to pay the cost of insurance, and expenses directly associated with claim services and risk management directly attributable to loss prevention, loss reduction, inspections and supervisory services, including appropriate salary amounts, directly relating to loss prevention and loss reduction. In addition, the fund provides for the purchase of claim services, to pay for judgments or settlements, or to otherwise pay the cost of risk management	51,255	\$ 52,828	3.07%
Operations and Maintenance Fund			
All costs of maintaining, improving, or repairing school buildings and property, renting buildings and property for school purposes, or paying of premiums for insurance on school buildings shall be charged to this fund. The salaries of custodial employees, utility costs, and custodial supplies and equipment shall be	1,574,545	\$ 1,622,869	3.07%
Transportation Fund			
This fund pays for transporting pupils for any purposes and includes the costs of transportation, including the purchase of vehicles and insurance on buses.	51,255	\$ 52,828	3.07%
Illinois Municipal Retirement/Social Security Funds			
The purpose of these funds is for providing resources for the district's share of IMRF retirement benefits, social security and Medicare payments for covered employees.	153,029	\$ 157,726	3.07%
Capital Improvements Fund			
This fund includes actual construction costs, builder's risk insurance, purchase of land and other site costs, landscaping, parking lots, sidewalks, utility connections, etc., and other items directly related to the construction project.	-	-	0.00%
Working Cash Fund			
Cash available in this fund may be loaned to the Educational Fund; the Operations and Maintenance Fund; or the Transportation Fund in order that the use of tax anticipation warrants in these funds will be reduced or eliminated.	-	-	0.00%
Fire Prevention/Life Safety Fund			
This fund provides for capital improvements that include mandated repairs and life safety improvements.	-	-	<u>0.00%</u>
Total Estimated Levy	\$ 11,839,691	\$ 12,203,062	3.07%
Debt Service Fund			
Bonds are generally issued to finance the construction of buildings and may be issued for other purposes. Taxes are levied by the county to provide cash to retire these bonds and to pay the interest on them. To protect the bondholders, these tax collections must be accounted for in this fund.	<u>1,020,674</u>	<u>1,017,980</u>	<u>-0.26%</u>
Total	\$ 12,860,365	\$ 13,221,042	2.80%

Kenilworth School District No. 38

Kenilworth, Illinois

Annual Financial Report

For the Year Ended June 30, 2018



KENILWORTH SCHOOL DISTRICT NO. 38

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Year Ended June 30, 2018

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Kenilworth School District No. 38
Kenilworth, IL

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Kenilworth School District No. 38, Kenilworth, Illinois, (the District") as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position — modified cash basis of accounting of the governmental activities, each major fund, and the aggregate remaining fund information of the Kenilworth School District No. 38, 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 opinion is not modified with respect to that matter.

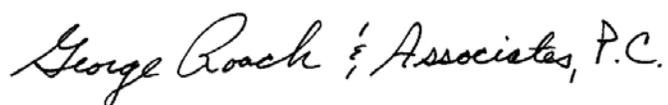
Other Matters

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Kenilworth School District No. 38's basic financial statements. The management's discussion and analysis and budgetary comparison information, as listed in the table of contents, which are the responsibility of management, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 25, 2018, on our consideration of Kenilworth School District No. 38's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Kenilworth School District No. 38's internal control over financial reporting and compliance.



George Roach & Associates
September 25, 2018



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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
Kenilworth School District No. 38
Kenilworth, IL

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 Kenilworth School District No. 38, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise Kenilworth School District No. 38's financial statements, and have issued our report thereon dated September 25, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Kenilworth School District No. 38'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 Kenilworth School District No. 38's internal control. Accordingly, we do not express an opinion on the effectiveness of Kenilworth School District No. 38'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. We did not identify any deficiencies in internal control over compliance that we consider to be a significant deficiency as defined above.

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

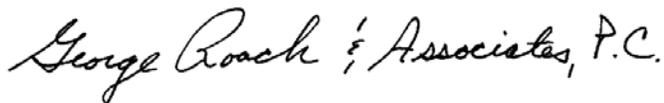
deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Kenilworth School District No. 38's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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



George Roach & Associates
September 25, 2018

OTHER INFORMATION
MANAGEMENT DISCUSSION
AND ANALYSIS - UNAUDITED

KENILWORTH SCHOOL DISTRICT NO. 38

Management's Discussion and Analysis – Unaudited
Year Ended June 30, 2018

This section of the Kenilworth School District No 38's (the District) annual financial report presents its discussion and analysis of the District's financial performance during the fiscal year that ended June 30, 2018. The intent of the Management's Discussion and Analysis (MD&A) is to look at Kenilworth School District No. 38's financial performance as a whole. Readers should also review the District's financial statements.

FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at June 30, 2018 by \$23,144,970 (net position). Of this amount, \$11,167,609 (unrestricted net position) may be used to meet the District's ongoing operation financial obligations.
- The District's total net position increased by \$671,751.
- At June 30, 2018, the District's governmental funds reported combined ending fund balances of \$22,701,001, an increase of \$3,696,525 from the prior year.
- At June 30, 2018, the fund balance for the General Fund was \$14,652,881.
- The District's total fixed assets increased by \$273,268 during the year ended June 30, 2018.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as an introduction to the District's basic financial statements. The basic financial statements are comprised of three components:

- Government-wide financial statements
- Fund financial statements, and
- Notes to the financial statements

This report also contains other information in addition to the basic financial statements.

Government-wide financial statements

The government-wide financial statements report information about the District as a whole using accounting methods (modified cash basis) similar to those used in private-sector companies. The statement of net position presents information on all of the District's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating. The District's net position increased by \$671,751 in fiscal year 2018.

Fund financial statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District can be divided into two categories: governmental funds and fiduciary funds.

Governmental funds are used to account for essentially the same functions reported in governmental activities in the government-wide financial statements. However, unlike the government-wide financial

KENILWORTH SCHOOL DISTRICT NO. 38

Management's Discussion and Analysis – Unaudited
Year Ended June 30, 2018

statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a school district's near-term financing requirements.

The District maintains six individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General, Operations & Maintenance, Debt Service, Transportation, Municipal Retirement and Tort Funds, all of which are considered major funds.

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

An activity fund (fiduciary fund) is maintained by the District and financial information on that fund is included on page 72 of the audit report.

Notes to the financial statements

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain other information concerning the District's progress in funding its obligation to provide pension benefits to its non-certificated employees.

KENILWORTH SCHOOL DISTRICT NO. 38

Management's Discussion and Analysis – Unaudited
Year Ended June 30, 2018

GOVERNMENT-WIDE FINANCIAL ANALYSIS

A condensed statement of net position and statement of activities is presented below:

Kenilworth School District No. 38 Net Position

	Governmental Activities	
	June 30, 2018	June 30, 2017
Assets		
Current and Other Assets	\$ 23,598,173	\$ 19,662,128
Fixed Assets	10,284,241	10,543,743
Total Assets	<u>\$ 33,882,414</u>	<u>\$ 30,205,871</u>
Liabilities		
Payroll Liabilities	\$ 897,172	\$ 657,652
Long-Term Debt		
Current Portion	819,264	720,000
Non-current Portion	9,021,008	6,355,000
Total Liabilities	<u>10,737,444</u>	<u>7,732,652</u>
Net Position:		
Net Investment in Capital Assets	3,929,241	3,468,743
Restricted	8,048,120	7,554,790
Unrestricted	11,167,609	11,449,686
Total Net Position	<u>\$ 23,144,970</u>	<u>\$ 22,473,219</u>

At June 30, 2018, the District is able to report positive balances in all three categories of net position. The District's net position increased by \$671,751 in comparison with the prior year.

An additional portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position, \$11,167,609, may be used to meet the District's ongoing operating obligations.

KENILWORTH SCHOOL DISTRICT NO. 38

Management's Discussion and Analysis – Unaudited
 Year Ended June 30, 2018

Key elements of the changes to net position by governmental activities are as follows:

Kenilworth School District No. 38 Changes in Net Position

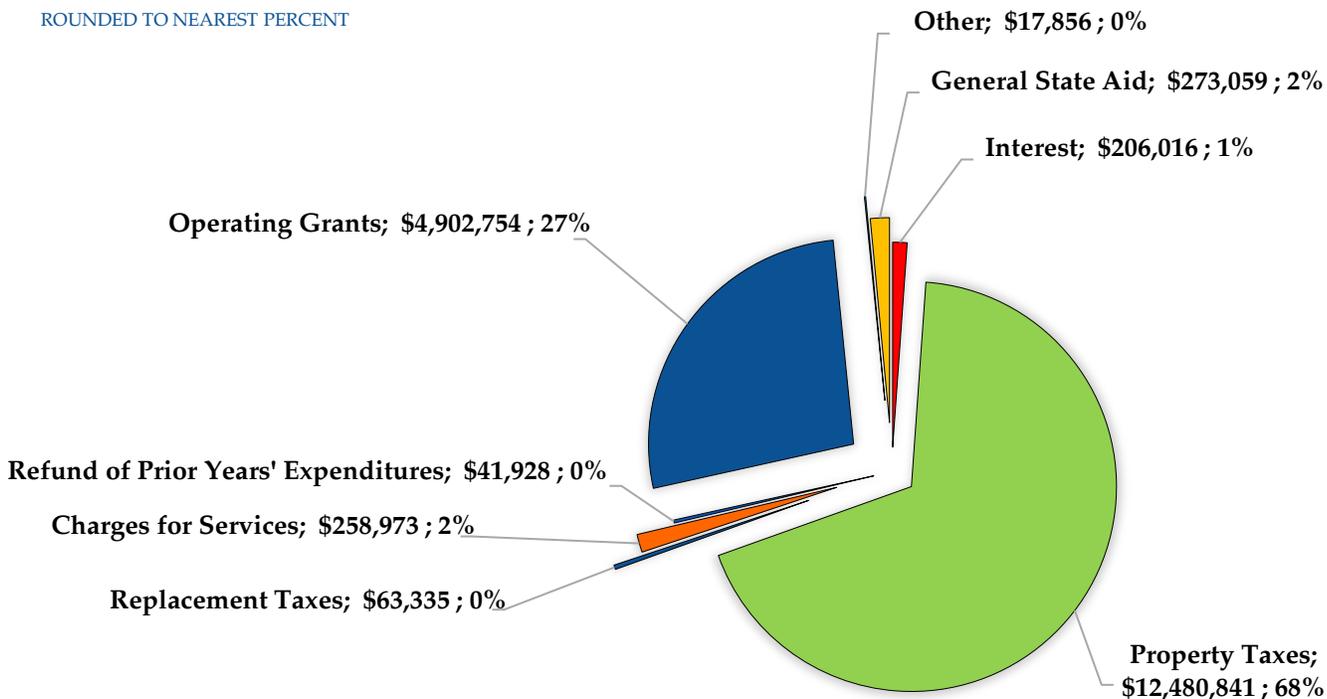
	<u>Governmental Activities</u>	
	<u>June 30, 2018</u>	<u>June 30, 2017</u>
Revenues		
Program Revenues		
Charges for Services	\$ 258,973	\$ 305,413
Operating Grants	4,902,754	337,231
General Revenues		
Property Taxes	12,480,841	12,437,611
Replacement Taxes	63,335	75,692
Interest	206,016	89,224
General State Aid	273,059	109,190
Refund of Prior Years' Expenditures	41,928	68,668
Other	17,856	31,016
Total Revenues	<u>18,244,762</u>	<u>13,454,045</u>
Expenses		
Instruction	11,831,775	6,858,051
Support Services	4,558,015	4,131,657
Payments to Other Governmental Units	368,810	260,423
Interest	281,641	438,958
Depreciation - Unallocated	532,770	530,823
Total Expenses	<u>17,573,011</u>	<u>12,219,912</u>
Increase (Decrease) in Net Position	671,751	1,234,133
Net Position - Beginning of Year	<u>22,473,219</u>	<u>21,239,086</u>
Net Position - End of Year	<u>\$ 23,144,970</u>	<u>\$ 22,473,219</u>

KENILWORTH SCHOOL DISTRICT NO. 38

Management's Discussion and Analysis – Unaudited
Year Ended June 30, 2018

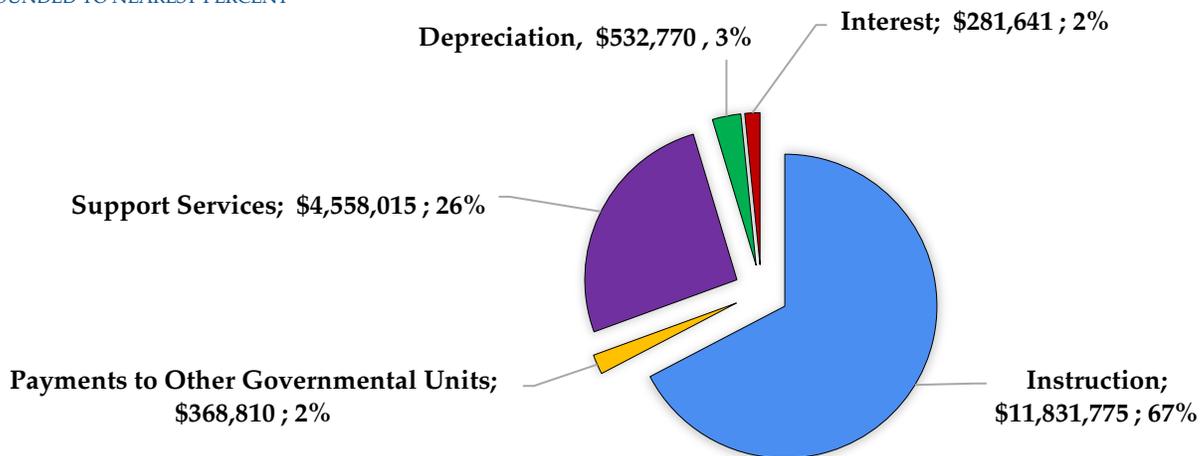
2018 REVENUES

ROUNDED TO NEAREST PERCENT



2018 EXPENDITURES

ROUNDED TO NEAREST PERCENT



KENILWORTH SCHOOL DISTRICT NO. 38

Management's Discussion and Analysis – Unaudited
Year Ended June 30, 2018

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

As the District completed the year, its governmental funds (as presented in the Statement of Assets, Liabilities and Fund Balances) reported a combined fund balance of \$22,701,001, which is an increase of \$3,696,525 from last year's total of \$19,004,476.

The Educational Account revenues were \$261,056 less than expenditures. The Educational Account ended the year with a fund balance of \$8,148,482.

The Working Cash Account has no expenditures. The Working Cash Account revenues were \$3,464,251 and ended the year with a balance of \$6,504,399.

The Operations & Maintenance Fund revenues were \$459,986 more than expenditures. The Operations & Maintenance Fund ended the year with a fund balance of \$5,785,905.

The Debt Services Fund revenues were \$74,805 more than expenditures and ended the year with a balance of \$1,083,117.

The Transportation Fund revenues were \$23,629 less than expenditures and ended the year with a balance of \$120,302.

The Illinois Municipal Retirement Fund revenues were \$7,245 less than expenditures and ended the year with a balance of \$480,580.

The Tort Fund revenues were \$10,587 less than expenditures and ended the year with a balance of \$578,216.

General Fund Highlights

The General Fund revenues were \$3,203,195 more than expenditures and ended the year with a balance of \$14,652,881.

Fund Budgetary Highlights

Expenditures in funds were under the budgeted amounts except in the Operations & Maintenance, Transportation, Municipal Retirement and General Fund, where the District does not budget for the state on-behalf revenues or expenditures.

CAPITAL ASSETS

As of June 30, 2018, the District had \$10,284,241, net of accumulated depreciation, invested in capital assets, including land, land improvements, buildings and equipment. (See table below.) A new inventory of capital assets was completed in 2005 to verify all values. This was done following the flood of 2002 and the restoration of the facility and replacement of damaged equipment, supplies, and

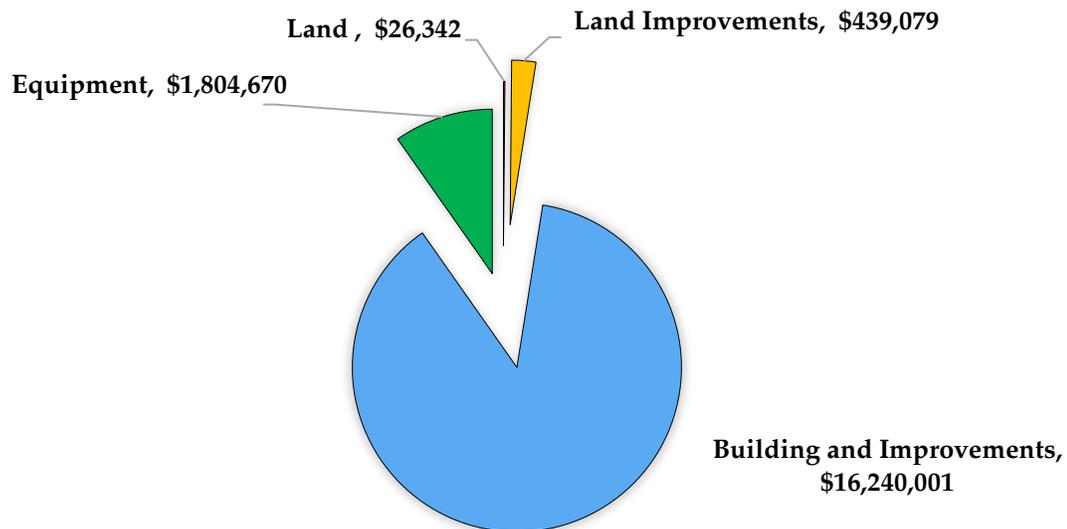
KENILWORTH SCHOOL DISTRICT NO. 38

Management's Discussion and Analysis – Unaudited
Year Ended June 30, 2018

materials. The inventory was updated at the end of the 2018 Fiscal Year. More detailed information about capital assets is presented in Note 4 to the financial statements.

	<u>Balance</u> <u>July 1, 2017</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u> <u>June 30, 2018</u>
Fixed Assets				
Land	\$ 26,342	\$ -	\$ -	\$ 26,342
Land Improvements	413,454	25,625	-	439,079
Building and Improvements	16,211,996	28,005	-	16,240,001
Equipment	<u>1,585,032</u>	<u>219,638</u>	<u>-</u>	<u>1,804,670</u>
Total Fixed Assets	18,236,824	273,268	-	18,510,092
Less: Accumulated				
Depreciation	<u>7,693,081</u>	<u>532,770</u>	<u>-</u>	<u>8,225,851</u>
Fixed Assets (Net)	<u><u>\$ 10,543,743</u></u>	<u><u>\$ (259,502)</u></u>	<u><u>-</u></u>	<u><u>\$ 10,284,241</u></u>

CAPITAL ASSETS AT JUNE 30, 2018 (AT COST)



DEBT

At year-end, the District had \$9,555,000 in bonds and notes outstanding at year-end. The District's general obligation bond rating by Standard & Poor's was AAA, preceding the last bond issue. More detailed information about the District's long-term debt is presented in Note 5 to the financial statements and the Schedule of Bonded Debt Maturities.

KENILWORTH SCHOOL DISTRICT NO. 38

Management's Discussion and Analysis – Unaudited
Year Ended June 30, 2018

Kenilworth School District No. 38 Assessed Valuations, Extended Tax Rates, Percentage Allocations and Extensions by Fund

Tax Levy Year	2017	2016
Assessed Valuation		
Cook County	\$ 368,745,908	\$ 363,858,934

Tax Rates and Percentage Allocations by Fund

Funds	Rate	Percentage	Rate	Percentage
Educational	2.7145	77.83	2.6886	77.53
Tort Immunity	0.0139	0.40	0.0137	0.39
Operations and Maintenance	0.4270	12.24	0.4229	12.20
Bond and Interest	0.2768	7.94	0.2873	8.29
Transportation	0.0139	0.40	0.0137	0.40
Municipal Retirement	0.0415	1.19	0.0411	1.19
Totals	3.4876	100.00	3.4673	100.00

Property Tax Extensions

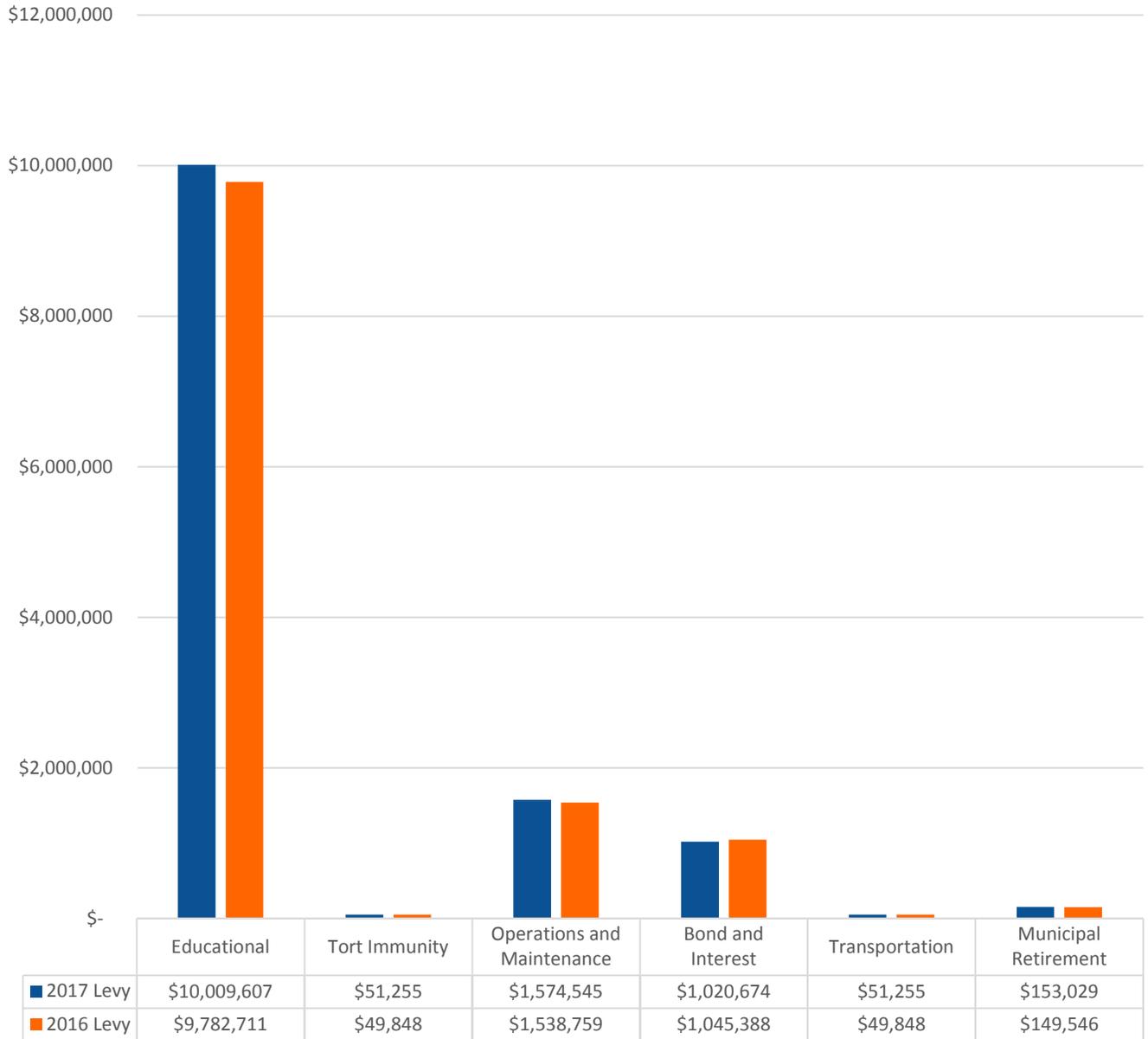
Funds	2017	2016
Educational	\$ 10,009,607	\$ 9,782,711
Tort Immunity	51,255	49,848
Operations and Maintenance	1,574,545	1,538,759
Bond and Interest	1,020,674	1,045,388
Transportation	51,255	49,848
Municipal Retirement	153,029	149,546
Totals	\$ 12,860,365	\$ 12,616,100

Currently, management is not aware of any other significant changes in conditions that could have a significant effect on the financial position or results of activities of the District in the near future. However, management continues to monitor items that may impact future receipts, especially noting a potential decline in state funds as well as losses due to the tax cap.

KENILWORTH SCHOOL DISTRICT NO. 38

Management's Discussion and Analysis – Unaudited
 Year Ended June 30, 2018

Property Tax Extensions



Requests for Information

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

BASIC FINANCIAL STATEMENTS

KENILWORTH SCHOOL DISTRICT NO. 38

Statement of Net Position - Modified Cash Basis

June 30, 2018

	Governmental Activities
Assets	
Cash and investments, at cost	\$ 23,587,265
Other current assets	10,908
Capital assets being depreciated, net	10,284,241
Total Assets	\$ 33,882,414
Liabilities	
Current Liabilities:	
Accrued payroll & liabilities	\$ 897,172
Current portion of long term debt	819,264
Total Current Liabilities	1,716,436
Non-Current liabilities:	
Long term debt	9,021,008
Total Non-Current Liabilities	9,021,008
Total Liabilities	10,737,444
Net Position	
Net investment in capital assets	3,929,241
Restricted for:	
Operations and maintenance	5,785,905
Transportation	120,302
Municipal retirement	480,580
Debt service	1,083,117
Tort	578,216
Unrestricted	11,167,609
Total Net Position	\$ 23,144,970

The accompanying notes are an integral part of these financial statements.

KENILWORTH SCHOOL DISTRICT NO. 38

Statement of Activities - Modified Cash Basis

Year Ended June 30, 2018

Functions/Programs	Expenditures Disbursed	Program Revenues Received			Net (Expense) Revenue and Change in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental Activities:					
Instruction	\$ 11,831,775	\$ 190,318	\$ 4,877,263	\$ -	\$ (6,764,194)
Support services	4,558,015	68,655	25,491	-	(4,463,869)
Payments to other governmental units	368,810	-	-	-	(368,810)
Depreciation - unallocated	532,770	-	-	-	(532,770)
Debt service - interest and fees	281,641	-	-	-	(281,641)
Total Governmental Activities	\$ 17,573,011	\$ 258,973	\$ 4,902,754	\$ -	(12,411,284)
General Revenues Received:					
					12,480,841
					63,335
					273,059
					41,928
					206,016
					17,856
					13,083,035
					671,751
					22,473,219
					\$ 23,144,970

The accompanying notes are an integral part of these financial statements.

KENILWORTH SCHOOL DISTRICT NO. 38

Governmental Funds

Statement of Assets, Liabilities, and Fund Balances - Modified Cash Basis

June 30, 2018

	General Fund	Operations and Maintenance Fund	Transportation Fund	Municipal Retirement Fund	Debt Service Fund	Tort Fund	Total
Assets							
Cash and cash equivalents	\$ 15,505,897	\$ 5,785,905	\$ 120,302	\$ 513,828	\$ 1,083,117	\$ 578,216	\$ 23,587,265
Due from employees	10,908	-	-	-	-	-	10,908
Total Assets	\$ 15,516,805	\$ 5,785,905	\$ 120,302	\$ 513,828	\$ 1,083,117	\$ 578,216	\$ 23,598,173
Liabilities							
Accrued payroll & liabilities	\$ 863,924	\$ -	\$ -	\$ 33,248	\$ -	\$ -	\$ 897,172
Total Liabilities	863,924	-	-	33,248	-	-	897,172
Fund Balance							
Nonspendable	-	-	-	-	-	-	-
Restricted:							
Operations and Maintenance Fund	-	5,785,905	-	-	-	-	5,785,905
Transportation Fund	-	-	120,302	-	-	-	120,302
Municipal Retirement Fund	-	-	-	480,580	-	-	480,580
Debt Service Fund	-	-	-	-	1,083,117	-	1,083,117
Tort Fund	-	-	-	-	-	578,216	578,216
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	14,652,881	-	-	-	-	-	14,652,881
Total Fund Balance	14,652,881	5,785,905	120,302	480,580	1,083,117	578,216	22,701,001
Total Liabilities and Fund Balance	\$ 15,516,805	\$ 5,785,905	\$ 120,302	\$ 513,828	\$ 1,083,117	\$ 578,216	\$ 23,598,173

KENILWORTH SCHOOL DISTRICT NO. 38

Statement of Revenues Received, Expenditures Disbursed and Changes in Fund Balances - Modified Cash Basis - Governmental Funds

Year Ended June 30, 2018

	General Fund	Operations and Maintenance Fund	Transportation Fund	Municipal Retirement Fund	Debt Service Fund	Tort Fund	Total
Revenues Received							
Property taxes	\$ 9,701,699	\$ 1,525,448	\$ 50,033	\$ 146,626	\$ 1,010,296	\$ 46,739	\$ 12,480,841
Replacement taxes	-	-	-	63,335	-	-	63,335
Tuition	153,516	-	-	-	-	-	153,516
Interest income	206,016	-	-	-	-	-	206,016
Food service	25,245	-	-	-	-	-	25,245
Pupil activities	41,650	-	-	-	-	-	41,650
Donations	25,491	-	-	-	-	-	25,491
Rentals	1,760	-	-	-	-	-	1,760
Refund of prior years' expenditures	41,928	-	-	-	-	-	41,928
Payments from other districts	36,802	-	-	-	-	-	36,802
Other	2,592	1,000	-	-	-	-	3,592
State sources	5,049,372	-	-	-	-	-	5,049,372
Federal sources	100,950	-	-	-	-	-	100,950
Total Revenues Received	15,387,021	1,526,448	50,033	209,961	1,010,296	46,739	18,230,498
Expenditures Disbursed							
Instruction	11,715,067	-	-	116,708	-	-	11,831,775
Support services	3,483,788	842,741	73,662	100,498	-	57,326	4,558,015
Payments to other governmental units	368,810	-	-	-	-	-	368,810
Capital outlay	49,547	223,721	-	-	-	-	273,268
Debt service - interest and other	-	-	-	-	215,491	-	215,491
Debt service - principal	-	-	-	-	720,000	-	720,000
Total Expenditures Disbursed	15,617,212	1,066,462	73,662	217,206	935,491	57,326	17,967,359
Excess (deficiency) of revenues over (under) expenditures	(230,191)	459,986	(23,629)	(7,245)	74,805	(10,587)	263,139
Other Financing Sources (Uses)							
Principal on bonds issued	3,200,000	-	-	-	-	-	3,200,000
Premium on bonds issued	299,536	-	-	-	-	-	299,536
Cost of bond issuance	(66,150)	-	-	-	-	-	(66,150)
Total Other Financing Sources (Uses)	3,433,386	-	-	-	-	-	3,433,386
Net Change in Fund Balances	3,203,195	459,986	(23,629)	(7,245)	74,805	(10,587)	3,696,525
Fund Balances, beginning of year	11,449,686	5,325,919	143,931	487,825	1,008,312	588,803	19,004,476
Fund Balances, ending of year	\$ 14,652,881	\$ 5,785,905	\$ 120,302	\$ 480,580	\$ 1,083,117	\$ 578,216	\$ 22,701,001

The accompanying notes are an integral part of these financial statements.

KENILWORTH SCHOOL DISTRICT NO. 38

Reconciliations of the Governmental Funds to the
Statement of Net Position and the Statement of Activities
Year Ended June 30, 2018

Reconciliation of the Governmental Fund Balance to the Statement of Net Position

Total Fund Balances -Total Governmental Funds	\$ 22,701,001
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. Amount net of depreciation	10,284,241
Long term debt is not recorded in the fund statement but is included as a liability in the Statement of Net Position	<u>(9,840,272)</u>
Total Net Position of Governmental Activities	<u><u>\$ 23,144,970</u></u>

Reconciliation of the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balance to Governmental Statement of Activities and Changes in Net Position

Excess (Deficiency) of Revenue Over Expenditures Governmental Funds	\$ 3,696,525
Governmental funds report capital outlays as expenditures; however for the Statement of Activities the amounts are capitalized and depreciated over their useful life. (amount shown is net of depreciation)	(259,502)
Governmental funds report the payment of debt and leases as an expenditure; however the Statement of Activities records the payment as a reduction in the debt liability. Long-term debt payments Amortization of premium	720,000 14,264
Governmental funds recognize debt proceeds as revenue, but the amounts are not recognized as revenues for the Statement of Activities. Bond issuance Premium on bond issuance	(3,200,000) <u>(299,536)</u>
Changes in Net Position Governmental Funds	<u><u>\$ 671,751</u></u>

The accompanying notes are an integral part of these financial statements.

KENILWORTH SCHOOL DISTRICT NO. 38

Statement of Assets and Liabilities Arising from Cash Transactions - Agency Funds

June 30, 2018

		Agency Funds
	Assets	
Cash and investments, at cost		\$ 166,707
	Total Assets	<u>\$ 166,707</u>
	Liabilities	
Due to student activities		\$ 166,707
	Total Liabilities	<u>\$ 166,707</u>

The accompanying notes are an integral part of these financial statements.

NOTES TO THE BASIC
FINANCIAL STATEMENTS

KENILWORTH SCHOOL DISTRICT NO. 38

Notes to Financial Statements

Year Ended June 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The District's accounting policies conform to the cash basis of accounting as defined by the Illinois State Board of Education, *Illinois Program Accounting Manual*. A summary of the significant accounting policies, consistently applied in the preparation of the accompanying financial statements are as follows:

REPORTING ENTITY

Accounting principles generally accepted in the United States of America require that the financial statements of the reporting entity include: (1) the primary government, (2) organizations for which the primary government is financially accountable, and (3) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. The criteria provided by the governmental accounting standards have been considered and there are no agencies or entities which should be presented with the District.

MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND FINANCIAL STATEMENT PRESENTATION

The District's basic financial statements include both government-wide (reporting the District as a whole) and fund financial statements (reporting the District's major funds).

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The Statement of Net Position and Statement of Activities display information about the District as a whole. They include all funds of the reporting entity except for fiduciary funds. These statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. There are no business-type activities within the District.

The statement of activities demonstrates the degree to which the direct expenses of a given function, segment or program are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Indirect expenses not allocated to functions are reported separately. Interest on general long-term debt is considered such an indirect expense. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and standard revenues that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

KENILWORTH SCHOOL DISTRICT NO. 38

Notes to Financial Statements

Year Ended June 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

FUND FINANCIAL STATEMENTS

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, revenues, and expenditures. The District maintains individual funds required by the Illinois State Board of Education (ISBE). Funds are organized into three major categories: governmental, proprietary, and fiduciary. In turn, each category is divided into separate fund types. The fund classifications and a description of each existing fund type follow:

GOVERNMENTAL FUND TYPES

Governmental fund types are used to account for the District's general government activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets and the servicing of general long-term debt. Governmental fund types include the following:

General Fund – The General Fund consists of the legally mandated Educational Account and Working Cash Account, and is the primary operating fund of the District and is always classified as a major fund. It is used to account for the revenues received and expenditures disbursed which are used in providing education in the District. It is used to account for all financial resources except those required to be accounted for in other funds.

Special Revenue Funds – The Special Revenue Funds, which include the Operations and Maintenance Fund, Transportation Fund, Tort Fund and the Municipal Retirement Fund, are used to account for revenue received from specific sources (other than those accounted for in the Debt Service and Capital Projects Funds) that are legally restricted to expenditures disbursed for specified purposes.

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

Capital Projects Funds – The Capital Projects Fund accounts for financial resources to be used for the acquisition or construction of major capital facilities. The Fire Prevention and Safety Fund accounts for financial resources to be used for life safety projects.

KENILWORTH SCHOOL DISTRICT NO. 38

Notes to Financial Statements

Year Ended June 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

FIDUCIARY FUND TYPES (NOT INCLUDED IN GOVERNMENT-WIDE STATEMENTS)

Agency Funds – The Agency Funds (Student Activity Funds) account for assets held by the District in trustee capacity or as an agent for student organizations. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of the results of operations.

MAJOR AND NONMAJOR FUNDS

An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the District or meets the following criteria:

- Total assets, liabilities, revenues received, or expenditures disbursed of that individual governmental or enterprise fund are at least ten percent of the corresponding total for all funds of that category or type; and
- Total assets, liabilities, revenues received, or expenditures disbursed of the individual governmental or enterprise fund are at least five percent of the corresponding total for all governmental and enterprise funds combined.

The District has classified all funds as major:

Major:

Educational Account See above for description.

Working Cash Account See above for description.

Operations and

Maintenance Fund A Special Revenue Fund to account for the repair and maintenance of District property.

Transportation Fund A Special Revenue Fund to account for activity relating to student transportation to and from school.

Municipal Retirement

Fund A Special Revenue Fund to account for the District's portion of pension contributions to the Illinois Municipal Retirement Fund for non-certified employees.

Debt Service Fund A Debt Service Fund to accumulate resources for, and payment of, general long-term debt, principal, interest, and related costs.

Tort Fund A Special Revenue Fund to account for activity relating to District tort immunity.

KENILWORTH SCHOOL DISTRICT NO. 38

Notes to Financial Statements

Year Ended June 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Under the terms of grant agreements, the District may fund certain programs by a combination of specific cost-reimbursement grants, categorical block grants, and general revenues. Therefore, when program expenses are incurred, both restricted and unrestricted assets from net position may be available to finance the program. It is the District's policy to first apply cost-reimbursement grant resources to such programs, followed by general revenues.

MEASUREMENT FOCUS

The basic financial statements focus on the measurement of spending or "financial flow" and the determination of changes in financial position rather than upon net income determination. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources." Governmental fund operating statements present increases (revenues received and other financing sources) and decreases (expenditures disbursed and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Agency funds are not involved in the measurement of results of operations; therefore, measurement focus is not applicable to them.

BASIS OF ACCOUNTING

Basis of accounting refers to when revenues received and expenditures disbursed are recognized in the accounts and how they are reported in the basic financial statements. The District maintains its accounting records for all funds on the modified cash basis of accounting under guidelines prescribed by the Illinois State Board of Education. 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. Cash basis financial statements omit recognition of receivables and payables and other accrued and deferred items that do not arise from previous cash transactions.

CASH AND CASH EQUIVALENTS

Cash equivalents of the District, which are highly liquid certificate of deposits (CD's) and reported by the District at cost. Gains or losses on the sale of CD's are recognized upon realization. The District has adopted a formal written investment and cash management policy. The institutions in which cash and cash equivalents are made must be approved by the Board of Education.

KENILWORTH SCHOOL DISTRICT NO. 38

Notes to Financial Statements
Year Ended June 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The District maintains a cash and cash equivalents pool that is available for use by all funds. In addition, cash equivalents may be separately held by some of the District's funds. Cash on hand and cash at fiscal agents has been excluded from the amounts shown.

EQUITY CLASSIFICATIONS/FUND BALANCE REPORTING

Equity is classified in government-wide statements as net position and displayed in three components as follows:

Net investment in capital assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets less any unspent debt proceeds.

Restricted net position – Consists of net position with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors, laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.

Unrestricted net position – Consists of all other net position that does not meet the definition of “restricted” or “net investment in capital assets”.

When both restricted and unrestricted resources are available, it is the District's policy to use restricted resources first, and then unrestricted resources as they are needed.

Fund balances are to be classified into five major classifications; Nonspendable, Restricted, Committed, Assigned, and Unassigned.

Nonspendable – the nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example inventories and prepaid amounts. Due to the cash basis used by the District there is nothing to report for this classification.

Restricted – the restricted fund balance classification refers to amounts that are subject to outside restrictions, not controlled by the District. Items such as restrictions imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation.

Special Revenue Funds are by definition restricted for those specified purposes. The District has several revenue sources received within different funds that also fall into these categories –

- *Special Education* – cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Educational Account. Expenditures disbursed exceeded revenue received for this purpose, resulting in no restricted fund balance.

KENILWORTH SCHOOL DISTRICT NO. 38

Notes to Financial Statements

Year Ended June 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- *State Grants* – proceeds from state grants and the related expenditures have been included in the Educational Account and Transportation Fund. At June 30, 2018, expenditures disbursed exceeded revenue received from state grants, resulting in no restricted balance.
- *Federal Grants* – proceeds from federal grants and the related expenditures have been included in the Educational Account. At June 30, 2018, expenditures disbursed exceeded revenue received from federal grants, resulting in no restricted balance.
- *Social Security* – expenditures disbursed and the related cash receipts of this restricted tax levy are accounted for in the Municipal Retirement Fund. Expenditures disbursed exceeded revenue received, resulting in no restricted balance.
- *Tort Immunity Tax Levy* - expenditures disbursed and the related cash receipts of this restricted tax levy are accounted for in the Tort Fund. Disbursements made from this fund included: \$138 for unemployment insurance, \$33,666 for liability insurance and \$23,522 for workers' compensation in the year ended June 30, 2018, resulting in a restricted fund balance of \$578,216.

Committed – the committed fund balance refers to amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the school board. Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of formal action it employed to previously commit those amounts.

Assigned – The assigned fund balance classification refers to amounts that are constrained by the District's intent to be used for specific purposes, but are neither restricted nor committed.

Unassigned – 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.

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

CAPITAL ASSETS

In the government-wide financial statements, fixed assets are accounted for as capital assets. All fixed assets are valued at historical cost, or estimated historical cost if actual is unavailable, except for donated fixed assets which are recorded at their estimated fair value at the date of donation. Prior to July 1, 2003,

KENILWORTH SCHOOL DISTRICT NO. 38

Notes to Financial Statements

Year Ended June 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONCLUDED)

fixed assets were not capitalized. Such assets have been valued at estimated historical cost. The capitalization threshold is \$2,000. Depreciation of all exhaustible fixed assets is recorded as an allocation in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows: buildings and improvements 20 – 40 years, land improvements 15 – 20, transportation equipment 5 – 10 years, equipment 5 – 20 years.

In the fund financial statements, fixed assets are accounted for as capital outlay expenditures upon acquisition. No depreciation is recorded in the fund financial statements.

LONG-TERM DEBT

The accounting treatment of long-term debt depends on whether they are reported in the governmentwide or fund financial statements. All long-term debt to be repaid from governmental resources is reported as liabilities in the government-wide statements. The long-term debt for governmental funds is not reported as a liability in the fund financial statements. The debt proceeds are reported as other financing sources and payments of principal and interest are reported as expenditures.

PROGRAM REVENUES

Amounts reported as program revenues include 1) Tuition and fees and 2) Grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. All taxes, including those dedicated for specific purposes, are reported as general revenues rather than as program revenues.

NOTE 2 - CASH AND INVESTMENTS

At June 30, 2018, the carrying amount of the District's deposits, (including cash on hand of \$900) totaled \$23,587,265 and the bank balances totaled \$24,432,351, (including cash and cash equivalents in external pools).

Type	Total Cost	Less Than One Year	One to Five Years	Over Five Years
Municipal Bonds	\$ 2,973,565	\$ 2,278,363	\$ 402,312	\$ 292,890
Total	\$ 2,973,565	\$ 2,278,363	\$ 402,312	\$ 292,890

KENILWORTH SCHOOL DISTRICT NO. 38

Notes to Financial Statements

Year Ended June 30, 2018

NOTE 2 - CASH AND INVESTMENTS (CONTINUED)

Credit Risk. Under Illinois law, the District is restricted to investing funds in specific types of investments. The following generally represents the types of instruments allowable by state law.

- Securities issued or guaranteed by the United States.
- Interest-bearing accounts of financial institutions insured by the Federal Deposit Insurance Corporation.
- Short-term obligations (less than 180 days) of U.S. corporations with assets over \$500,000,000 rated in the highest classifications by at least two rating agencies.
- Insured accounts of an Illinois credit union chartered under United States or Illinois law.
- Money market mutual funds with portfolios of securities issued or guaranteed by the United States or agreements to repurchase these same types of obligations.
- The Illinois Funds Money Market Fund.
- The Illinois School District Liquid Asset Fund.
- Repurchase agreements, which meet instrument transactions, requirements of Illinois law.

Interest Rate Risk. The District's investment policy seeks to ensure preservation of capital in the District's overall portfolio. Return on investment is of secondary importance to safety of principal and liquidity. The policy does not limit investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. However, the policy requires the District investment portfolio to be sufficiently liquid to enable the District to meet all operating requirements as they come due. The weighted average of the portfolio maturity was 291.68 days and the weighted portfolio yield was 1.838%.

Credit Risk. State law limits investments in commercial paper, corporate bonds and mutual funds to the top two ratings issued by nationally recognized rating organization (NRSRO's). The District has no investment policy that would further limit its investment choices. As of June 30, 2018, all the District's other investments had either "AAA" or "A-1 +" ratings by Standard & Poor's.

The Illinois School District Liquid Asset Fund Plus (ISDLAF+) and the Illinois Institutional Investors Fund (IIIT) are a not-for-profit investment trust formed pursuant to the Illinois Municipal Code and managed by a Board of Trustees elected from participating members. Neither is registered with the SEC as an investment company. Investments are each rated AAAM and are valued at share price, which is the price for which the investment could be sold.

Illinois Funds is an investment pool managed by the State of Illinois, Office of the Treasurer, which allows governments within the State to pool their funds for investment purposes. Illinois Funds is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a-7 of the

KENILWORTH SCHOOL DISTRICT NO. 38

Notes to Financial Statements

Year Ended June 30, 2018

NOTE 2 - CASH AND INVESTMENTS (CONTINUED)

Investment Company Act of 1940. Investments in Illinois Funds are valued at Illinois Funds' share price, which is the price for which the investment could be sold.

Concentration of Credit Risk. The District's policy states investments shall be diversified to avoid incurring unreasonable risks regarding specific security types and/or individual financial institutions. The District shall diversify its investments to the best of its ability based upon the type of funds invested, available institutions to invest in, and the cash flow needs of those funds. Diversification can be by type of investment, number of institutions invested in, and length of maturity.

Custodial Credit Risk. Custodial credit risk is the risk that, in the event of the failure of the bank or the counterparty, the District will not be able to recover the value of its deposits, investments or collateral securities that are in possession of an outside party. Of the District's deposits, \$18,139,211 is covered by depository insurance, or collateral held by the District's agents, and \$6,293,140 is uninsured.

Custodial Credit Risk – Investments. With respect to investments, custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District's investment policy limits the exposure to investment custodial credit risk by requiring all investments to be secured by private insurance or collateral. Investments held in liquid asset funds as indicated above are not collateralized or insured.

Separate cash and investment accounts are not maintained for all District funds; instead, the individual funds maintain their invested and un-invested balances in the common checking and investment

NOTE 3 – PROPERTY TAXES

Property taxes are levied each year on all taxable real property located in the District on or before the last Tuesday in December of the subsequent year. The adoption date for the 2017 tax levy was December 11, 2017. Taxes attach as an enforceable lien on property on January 1 and are payable in two installments (June 1 and September 1) subsequent to the year of levy. The District receives significant distributions of tax receipts approximately one month after these due dates.

KENILWORTH SCHOOL DISTRICT NO. 38

Notes to Financial Statements

Year Ended June 30, 2018

NOTE 3 – PROPERTY TAXES (CONTINUED)

	Maximum 2017 Levy	Actual 2017 Levy	Actual 2016 Levy
Educational	0.0000	2.7145	2.6886
Operations & Maintenance	0.0000	0.4270	0.4229
Debt Service	0.0000	0.2768	0.2873
Transportation	0.0000	0.0139	0.0137
Municipal Retirement	0.0000	0.0415	0.0411
Social Security	0.0000	None	None
Liability Insurance	0.0500	0.0139	0.0137
Working Cash	0.4000	None	None
Special Education		None	None
Total		<u>3.4876</u>	<u>3.4673</u>

NOTE 4 - CHANGES IN CAPITAL ASSETS

A summary of changes in capital assets follows:

	Balance July 1, 2017	Additions	Deletions	Balance June 30, 2018
Governmental Activities:				
Not being depreciated:				
Land	\$ 26,342	\$ -	\$ -	\$ 26,342
Depreciable capital assets:				
Land improvements	413,454	25,625	-	439,079
Building and improvements	16,211,996	28,005	-	16,240,001
Equipment	1,585,032	219,638	-	1,804,670
Total	<u>18,236,824</u>	<u>273,268</u>	<u>-</u>	<u>18,510,092</u>
Accumulated Depreciation:				
Land improvements	228,434	14,687	-	243,121
Building and improvements	6,275,481	385,792	-	6,661,273
Equipment	1,189,166	132,291	-	1,321,457
Total	<u>7,693,081</u>	<u>532,770</u>	<u>-</u>	<u>8,225,851</u>
Net Capital Assets	<u>\$ 10,543,743</u>	<u>\$(259,502)</u>	<u>\$ -</u>	<u>\$ 10,284,241</u>

Depreciation was not charged to any specific function.

KENILWORTH SCHOOL DISTRICT NO. 38

Notes to Financial Statements

Year Ended June 30, 2018

NOTE 5 - LONG-TERM OBLIGATIONS

Changes in long-term obligations are as follows:

	Balance			Balance	Due Within
	July 1, 2017	Additions	Retirements	June 30, 2018	One Year
2007 Refunding Bonds	\$ 530,000	\$ -	\$ 530,000	\$ -	\$ -
2011 Refunding Bonds	575,000	-	190,000	385,000	195,000
2017 Refunding Bonds	5,970,000	-	-	5,970,000	610,000
2017A Limited Bonds	-	3,200,000	-	3,200,000	-
Unamortized Premium	-	299,536	14,264	285,272	14,264
Total	<u>\$ 7,075,000</u>	<u>\$ 3,499,536</u>	<u>\$ 734,264</u>	<u>\$ 9,840,272</u>	<u>\$ 819,264</u>

GENERAL OBLIGATION BONDS PAYABLE

\$10,000,000, December 4, 2007 General Obligation School Building Bonds due semi-annually, annual payments varying from \$674,054 to \$800,214 beginning in 2008 and continuing through 2026, interest rates varying from 3.900% to 4.875%.

\$1,515,000, November 15, 2011 General Obligation Refunding Limited Bonds, refunding \$1,460,000 of 2001 Limited Bonds, due semi-annually, annual payments varying from \$12,213 to \$203,526 beginning in 2013 and continuing through 2020, interest rates varying from 1.0% to 2.5%.

\$5,970,000, April 27, 2017 General Obligation Refunding Limited Bonds, refunding \$5,870,000 of 2007 Building Bonds, due semi-annually, annual payments varying from \$134,597 to \$729,324 beginning in 2018 and continuing through 2027, interest rate 2.06%.

\$3,200,000, December 28, 2017 General Obligation Limited Tax School Bonds, Working Cash Fund financing, due semi-annually, annual payments varying from \$54,400 to \$270,700 beginning in 2018 and continuing through 2038, interest rate 4.00%.

The Illinois School Code limits the amount of indebtedness to 6.9% of \$363,858,934, the most recent assessed valuation of the District. The District's remaining debt margin at June 30, 2017, is \$18,031,266.

KENILWORTH SCHOOL DISTRICT NO. 38

Notes to Financial Statements
Year Ended June 30, 2018

NOTE 5 - LONG-TERM OBLIGATIONS (CONTINUED)

At June 30, 2018, the annual cash flow requirements of all long-term debt to retirement were as follows:

Fiscal Year Ending June 30,	Bonds	
	Principal	Interest
2019	\$ 805,000	\$ 251,887
2020	810,000	234,405
2021	740,000	217,003
2022	765,000	199,368
2023	785,000	181,124
2024	800,000	162,421
2025	825,000	143,162
2026	850,000	123,194
2027	870,000	102,616
2028	160,000	89,000
2029	170,000	82,400
2030	180,000	75,400
2031	185,000	68,100
2032	195,000	60,500
2033	205,000	52,500
2034	220,000	44,000
2035	230,000	35,000
2036	240,000	25,600
2037	255,000	15,700
2038	265,000	5,300
Total	<u>\$ 9,555,000</u>	<u>\$ 2,168,680</u>

NOTE 6 - OPERATING LEASE OBLIGATIONS

During the fiscal year ended June 30, 2018, the District entered into an operating lease for copiers with a 36 month term and \$2,103 per month payment. The minimum future payments are as follows:

Fiscal Year	Minimum Annual Payment
2019	\$ 25,236
2020	25,236
Total	<u>\$ 50,472</u>

KENILWORTH SCHOOL DISTRICT NO. 38

Notes to Financial Statements
Year Ended June 30, 2018

NOTE 7 - RETIREMENT SYSTEMS

TEACHER'S RETIREMENT SYSTEM

GENERAL INFORMATION ABOUT THE PENSION PLAN

The employer 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.

TRS issues a publicly available financial report that can be obtained at <http://trs.illinois.gov/pubs/cafrs>; by writing to TRS at 2815 West Washington Street, P. O. Box 19253, Springfield, IL 62794; or by calling (888) 678-3675, option 2.

BENEFITS PROVIDED

TRS provides retirement, disability, and death benefits. Tier I members have TRS or reciprocal system service prior to January 1, 2011. Tier I members qualify for retirement benefits at age 62 with five years of service, at age 60 with 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 2 members qualify for retirement benefits at age 67 with 10 years of service, or a discounted annuity can be paid at age 62 with 10 years of service. Creditable earnings for retirement purposes are capped and the final average salary is based on the highest consecutive eight years of creditable service rather than the last four. Disability provisions for Tier 2 are identical to those of Tier 1. Death benefits are payable under a formula that is different from Tier 1.

Essentially all Tier 1 retirees receive an annual 3 percent increase in the current retirement benefit beginning January 1 following the attainment of age 61 or on January 1 following the member's first anniversary in retirement, whichever is later. Tier 2 annual increases will be the lesser of three percent of the original benefit or one-half percent of the rate of inflation beginning January 1 following attainment of age 67 or on January 1 following the member's first anniversary in retirement, whichever is later.

Public Act 100-0023, enacted in 2017, creates an optional Tier 3 hybrid retirement plan, but it has not yet gone into effect. The earliest possible implementation date is July 1, 2019.

KENILWORTH SCHOOL DISTRICT NO. 38

Notes to Financial Statements
Year Ended June 30, 2018

NOTE 7 - RETIREMENT SYSTEMS (CONTINUED)

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. On July 1, 2016, the rate dropped to 9.0 percent of pay due to the expiration of the Early Retirement Option (ERO). The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer.

ON-BEHALF CONTRIBUTIONS TO TRS

The State of Illinois makes employer pension contributions on behalf of the employer. 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 \$4,656,050 in pension contributions from the State of Illinois.

2.2 FORMULA CONTRIBUTIONS

Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2018, were \$38,190, and are deferred because they were paid after the June 30, 2017 measurement date.

FEDERAL AND SPECIAL TRUST FUND CONTRIBUTIONS

When TRS members are paid from federal and special trust funds administered by the employer, there is a statutory requirement for the employer to pay an employer pension contribution from those funds. Under Public Act 100-0340, the federal and special trust fund contribution rate is the 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 and special trust funds. For the year ended June 30, 2018, salaries totaling \$64,678 were paid from federal and special trust funds that required employer contributions of \$6,532. These contributions are deferred because they were paid after the June 30, 2017 measurement date.

KENILWORTH SCHOOL DISTRICT NO. 38

Notes to Financial Statements
Year Ended June 30, 2018

NOTE 7 - RETIREMENT SYSTEMS (CONTINUED)

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 onetime 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 program that ended on June 30, 2016 is 146.5 percent and applies when the member is age 55 at retirement. For the year ended June 30, 2018, the employer paid \$-0- to TRS for employer ERO contributions for retirements that occurred before July 1, 2016.

The employer is also required to make a one-time contribution to TRS for members granted salary increases over 6 percent if those salaries are used to calculate a retiree's final average salary. A onetime 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 employer paid \$41,418 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.

PENSION LIABILITIES, PENSION EXPENSE, AND DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO PENSIONS

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

Employer's proportionate share of the net pension liability	\$ 862,086
State's proportionate share of the net pension liability associated with the employer	<u>47,310,265</u>
Total	<u>\$ 48,172,351</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 employer's proportion of the net pension liability was based on the employer'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 employer's proportion was 0.0011284120 percent, which was an increase of 0.0012367649 percent from its proportion measured as of June 30, 2016.

KENILWORTH SCHOOL DISTRICT NO. 38

Notes to Financial Statements

Year Ended June 30, 2018

NOTE 7 - RETIREMENT SYSTEMS (CONTINUED)

For the year ended June 30, 2018, the employer recognized pension expense of \$4,656,050 and revenue of \$4,656,050 for support provided by the state. At June 30, 2018, the employer reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 9,363	\$ 398
Net difference between projected and actual earnings on pension plan investments	591	-
Changes in assumptions	57,538	24,772
Changes in proportion and differences between employer contributions and proportionate share of contributions	<u>1,019,787</u>	<u>1,522,221</u>
Total deferred amounts to be recognized in pension expense in future periods	<u>1,087,279</u>	<u>1,547,391</u>
Employer contributions subsequent to the measurement date	<u>54,342</u>	<u>-</u>
Total	<u>\$ 1,141,621</u>	<u>\$ 1,547,391</u>

\$54,342 reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the reporting year ended June 30, 2019. Other amounts reported as deferred outflows of resources and (deferred inflows) of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30,	
2019	(401,368)
2020	(30,174)
2021	(143,263)
2022	92,005
2023	<u>22,688</u>
Total	<u>(460,112)</u>

KENILWORTH SCHOOL DISTRICT NO. 38

Notes to Financial Statements

Year Ended June 30, 2018

NOTE 7 - RETIREMENT SYSTEMS (CONTINUED)

ACTUARIAL ASSUMPTIONS

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

Inflation	2.50 percent
Salary increases	varies by amount of service credit
Investment rate of return	7.00 percent, net of pension plan investment expense, including inflation

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

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

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

KENILWORTH SCHOOL DISTRICT NO. 38

Notes to Financial Statements
Year Ended June 30, 2018

NOTE 7 - RETIREMENT SYSTEMS (CONTINUED)

DISCOUNT RATE

At June 30, 2017, the discount rate used to measure the total pension liability was a blended rate of 7.0 percent, which was 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, 2017 was not projected to be available to make all projected future benefit payments of current active and inactive members and all benefit recipients. Tier 1's liability is partially-funded by Tier 2 members, as the Tier 2 member contribution is higher than the cost of Tier 2 benefits. Due to this subsidy, contributions from future members in excess of the service cost are also included in the determination of the discount rate. 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 the same as the actuarially-assumed rate of return on investments that year because TRS's fiduciary net pension and the subsidy provided by Tier 2 were sufficient to cover all projected benefit payments.

SENSITIVITY OF THE EMPLOYER'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY TO CHANGES IN THE DISCOUNT RATE

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

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Employer's proportionate share of the net pension liability	\$1,059,185	\$ 862,086	\$ 700,645

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

KENILWORTH SCHOOL DISTRICT NO. 38

Notes to Financial Statements

Year Ended June 30, 2018

NOTE 7 - RETIREMENT SYSTEMS (CONTINUED)

ILLINOIS MUNICIPAL RETIREMENT FUND (IMRF)

IMRF PLAN DESCRIPTION

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

BENEFITS PROVIDED

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

All three IMRF benefit plans have two tiers. Employees hired *before* January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 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 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 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:

KENILWORTH SCHOOL DISTRICT NO. 38

Notes to Financial Statements

Year Ended June 30, 2018

NOTE 7 - RETIREMENT SYSTEMS (CONTINUED)

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

EMPLOYEES COVERED BY BENEFIT TERMS

As of December 31, 2017, the following employees were covered by the benefit terms:

Retirees and Beneficiaries currently receiving benefits	22
Inactive Plan Members entitled to but not yet receiving benefits	93
Active Plan Members	<u>20</u>
Total	<u><u>135</u></u>

CONTRIBUTIONS

As set by statute, the employer's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer's annual contribution rate for calendar year 2017 was 7.19%. For the fiscal year ended June 30, 2018, the employer contributed \$66,255 to the plan.

The employer also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

NET PENSION LIABILITY

The employer'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.

KENILWORTH SCHOOL DISTRICT NO. 38

Notes to Financial Statements

Year Ended June 30, 2018

NOTE 7 - RETIREMENT SYSTEMS (CONTINUED)

<u>Asset Class</u>	<u>Portfolio Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity	37%	6.85%
International Equity	18%	6.75%
Fixed Income	28%	3.00%
Real Estate	9%	5.75%
Alternative Investments	7%	2.65-7.35%
Cash Equivalents	1%	2.25%
Total	<u>100%</u>	

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 that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

- 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
- The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of the most recent valuation, the 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%.

KENILWORTH SCHOOL DISTRICT NO. 38

Notes to Financial Statements

Year Ended June 30, 2018

NOTE 7 - RETIREMENT SYSTEMS (CONTINUED)

CHANGES IN THE NET PENSION LIABILITY

	Total Pension Liability (A)	Plan Fiduciary Net Pension (B)	Net Pension Liability (A)-(B)
Balances at December 31, 2016	\$ 3,119,564	\$ 2,957,717	\$ 161,847
Changes for the year:			
Service Cost	90,129	-	90,129
Interest on the Total Pension Liability	229,673	-	229,673
Changes of Benefit Terms	-		-
Differences Between expected and Actual Experience of the Total Pension Liability	95,354	-	95,354
Changes of Assumptions	(113,715)	-	(113,715)
Contributions-Employer	-	54,246	(54,246)
Contributions- Employees	-	33,952	(33,952)
Net Investment Income	-	529,671	(529,671)
Benefit Payments, Including Refunds of Employee Contributions	(204,640)	(204,640)	-
Other (Net Transfer)	-	(32,058)	32,058
Net Changes	<u>96,801</u>	<u>381,171</u>	<u>(284,370)</u>
Balance at December 31, 2017	<u>\$ 3,216,365</u>	<u>\$ 3,338,888</u>	<u>\$ (122,523)</u>

SENSITIVITY OF THE NET PENSION LIABILITY TO CHANGES IN THE DISCOUNT RATE

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

	1% Lower (6.50%)	Current Discount Rate (7.50%)	1% Higher (8.50%)
Total Pension Liability	\$ 3,557,417	\$ 3,216,365	\$ 2,930,650
Plan Fiduciary Net Position	3,338,888	3,338,888	3,338,888
Net Pension Liability/(Asset)	<u>\$ 218,529</u>	<u>\$ (122,523)</u>	<u>\$ (408,238)</u>

KENILWORTH SCHOOL DISTRICT NO. 38

Notes to Financial Statements
Year Ended June 30, 2018

NOTE 7 - RETIREMENT SYSTEMS (CONTINUED)

PENSION EXPENSE, DEFERRED OUTFLOWS OF RESOURCES, AND DEFERRED INFLOWS OF RESOURCES RELATED TO PENSIONS

For the year ended June 30, 2018, the employer recognized pension expense of \$105,239. At June 30, 2018, the employer reported deferred outflows or resources and deferred inflows of resources related to pensions from the following sources:

Deferred Amounts Related to Pensions	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows of Resources
<i>Deferred Amounts to be Recognized in Pension Expense in Future Periods</i>			
Differences between expected and actual experience	\$ 23,719	\$ -	\$ 23,719
Changes of assumptions	-	28,286	(28,286)
Net difference between projected and actual earnings on pension plan investments	<u>97,196</u>	<u>250,729</u>	<u>(153,533)</u>
Total deferred amounts to be recognized in pension expense in future periods	<u>120,915</u>	<u>279,015</u>	<u>(158,100)</u>
Pension contributions made subsequent to the measurement date	<u>45,129</u>	<u>-</u>	<u>45,129</u>
Total deferred amounts related to pensions	<u>\$ 166,044</u>	<u>279,015</u>	<u>\$ (112,971)</u>

PENSION CONTRIBUTIONS MADE SUBSEQUENT TO THE MEASUREMENT DATE

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Year Ending December 31,	Net Deferred Outflows of Resources
2018	\$ (16,089)
2018	(19,420)
2020	(59,908)
2021	(62,683)
2022	-
Thereafter	-
Total	<u>\$ (158,100)</u>

KENILWORTH SCHOOL DISTRICT NO. 38

Notes to Financial Statements
Year Ended June 30, 2018

NOTE 7 - RETIREMENT SYSTEMS (CONTINUED)

Summary of Actuarial Methods and Assumptions Used in the Calculation of the 2017 Contribution Rate *

Valuation Date: December 31, 2017

Notes Actuarially determined contribution rates are calculated as of December 31 each year, which are 12 months prior contributions are reported.

Methods and Assumptions Used to Determine 2017 Contribution Rates:

Actuarial Cost Method	Aggregate Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	Non-Taxing bodies: 10-year rolling period. Taxing bodies (Regular, SLEP and ECO groups): 26-year closed period 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).
Asset Valuation Method	5-Year smoothed market; 20% corridor
Wage growth	3.50%
Price Inflation	2.75% - approximate; No explicit price inflation assumptions is used in this valuation.
Salary Increases	3.75% to 14.50% including inflation
Investment Rate of Return	7.50%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2014 valuation pursuant to an experience study of the period 2011-2013.
Mortality	For non-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 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 (based on 2012). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.
Other Information:	There were no benefit changes during the year
Notes	*Based on Valuation Assumptions used in the December 31, 2015 actuarial valuation

KENILWORTH SCHOOL DISTRICT NO. 38

Notes to Financial Statements
Year Ended June 30, 2018

NOTE 7 - RETIREMENT SYSTEMS (CONTINUED)

AGGREGATE PENSION AMOUNTS

For the Year Ended June 30, 2017, aggregate pension amounts are as follows:

	TRS	IMRF	Total
Deferred Outflows of Resources	\$ 1,132,001	\$ 166,044	\$1,298,045
Net Pension Liability	862,086	(122,523)	739,563
Deferred Inflows of Resources	1,547,391	279,015	1,826,406
Pension Expense, Net of State Support	3,644,935	(16,574)	3,628,361

THIS FUND CONTRIBUTIONS

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

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

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 fiscal year.

- On-Behalf Contributions to the THIS Fund
The State of Illinois makes employer retiree health insurance contributions on behalf of the employer. State contributions are intended to match contributions to the THIS Fund from

KENILWORTH SCHOOL DISTRICT NO. 38

Notes to Financial Statements
Year Ended June 30, 2018

NOTE 7 - RETIREMENT SYSTEMS (CONCLUDED)

active members which were 1.18 percent of pay during the year ended June 30, 2018. State of Illinois contributions were \$77,696, and the employer recognized revenue and expenditures of this amount during the year.

- **Employer Contributions to the THIS Fund**
The employer also makes contributions to the 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 employer paid \$57,943 to the THIS Fund, which was 100 percent of the required contribution.

FURTHER INFORMATION ON THE THIS FUND

The publicly available financial report of the THIS Fund may be found on the website of the Illinois Auditor General: (<http://www.auditor.illinois.gov/Audit-Reports/ABC-List.asp>). The district's proportionate share detail can be found on the website of the Illinois Auditor General: (<http://www.auditor.illinois.gov/Audit-Reports/Compliance-Agency-List/CMS/THISF/FY17-CMS-THISF-Fin-Allocation-Full.pdf>). Prior reports are available under "Healthcare and Family Services".

NOTE 8 - COMMON BANK ACCOUNT

Separate bank accounts are not maintained for all District funds; instead, certain funds maintain their uninvested cash balances in a common checking account, with accounting records being maintained to show the portion of the common bank account balance attributable to each participating fund. Occasionally certain of the funds participating in the common bank account could incur overdrafts (deficits) in the account. The overdrafts result from expenses paid that have been approved by the School Board.

NOTE 9 - RISK MANAGEMENT

The District has purchased insurance from risk pools and private insurance companies. Risks covered include general liability, workers compensation, medical and other. Premiums have been displayed as expenses paid in appropriate funds.

KENILWORTH SCHOOL DISTRICT NO. 38

Notes to Financial Statements

Year Ended June 30, 2018

NOTE 10 - JOINT AGREEMENTS

The District is a member of North Suburban Special Education District (NSSED), an organization to provide special education programs and services to the students enrolled. Financial statements are obtained by the District from each of these entities and are available generally after November 1st following each fiscal year. Each member district has a financial responsibility to make annual contributions based the joint agreement.

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

The District is also a member, along with other area school districts, of the School Employees Loss Fund (SELF). The District obtains workers compensation insurance, and claims and loss administration services through SELF. The District is financially responsible for annual premiums based on types and levels of coverage. SELF is separately audited and its financial information is not included in these financial statements. Financial information may be obtained by contacting the District.

NOTE 11 - CONTINGENCIES

The District participates in federally assisted grant programs. These programs are subject to program compliance audits by the grantors or their representatives. The audits of these programs for or including the year ended June 30, 2018 have not yet been conducted. Accordingly, the District's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time although the District expects such amounts, if any, to be immaterial.

KENILWORTH SCHOOL DISTRICT NO. 38

Notes to Financial Statements
Year Ended June 30, 2018

NOTE 12 - OTHER POST-EMPLOYMENT BENEFITS

PLAN DESCRIPTION

The District provides a post-employment single-employer defined benefit healthcare plan other than pensions ("OPEB") to employees who meet certain criteria. As a result of offering such benefits, the District is required to report the value of such benefits and the associated costs according to the accounting requirements of Governmental Accounting Standards Board Statement No. 75, Accounting and Financial Reporting for postemployment Benefits Other Than Pensions ("GASB 75"). The classification of the retiree depends on the year of retirement and the position formerly held in the District. As of June 30, 2018, no current employees are fully eligible to retire and receive benefits and 3 retirees are currently receiving benefits. The District provides medical benefits to certain retirees and pays a portion of the cost. In addition, the District reimburses a retired superintendent for single health insurance for a maximum of five years after retirement.

FUNDING POLICY

The District contributes to the plan on a pay-as-you-go cash basis. With this type of policy, the District funds no more than the current year cost of the post-employment benefits for the retirees.

SUMMARY OF RESULTS

The summary below identifies the results of the costs related to the fiscal year ended June 30, 2018 according to the accounting requirements of GASB 75.

Measurement Date	June 30, 2018
Reporting Date	June 30, 2018
Present Value of Future Benefits	
Actives	\$ -
Retirees	19,635
Total	<u>\$ 19,635</u>
Total OPEB Liability	
Actives	\$ -
Retirees	19,635
Total	<u>\$ 19,635</u>
Plan Assets	\$ -
Net OPEB Liability	\$ 19,635
OPEB Expense	\$ 769
Employer Contributions (Pay-as-you-go)	\$ 8,151

KENILWORTH SCHOOL DISTRICT NO. 38

Notes to Financial Statements
Year Ended June 30, 2018

NOTE 12 - OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

SENSITIVITY OF TOTAL OPEB LIABILITY (TOL) TO CHANGES IN DISCOUNT RATE

Changes in the discount rate affect the measurement of the TOL. Lower discount rates produce a higher TOL, while higher discount rates produce a lower TOL.

	<u>1% Decrease</u>	<u>Current Rate</u>	<u>1% Increase</u>
Total OPEB Liability	\$ 20,120	\$ 19,635	\$ 19,174

SENSITIVITY OF TOL TO CHANGES IN HEALTHCARE COST TREND RATES

Changes in the discount rate affect the measurement of the TOL. Lower discount rates produce a higher TOL, while higher discount rates produce a lower TOL.

	<u>1% Decrease</u>	<u>Current Rate</u>	<u>1% Increase</u>
Total OPEB Liability	\$ 19,271	\$ 19,635	\$ 20,010

FUNDING STATUS AND FUNDING PROGRESS

As of July 1, 2017, the latest valuation date, the total OPEB liability was \$19,635, all of which is unfunded. The covered payroll (annual payroll of active employees covered by the plan) and the ratio of the unfunded actuarial accrued liability to the covered payroll is not available from the actuarial valuation report.

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

METHODS AND ASSUMPTIONS

In accordance with GASB 75, the discount rate is based on the S&P Municipal Bond 20 Year High Grade Index, to the extent that projected benefit payments are not covered by plan investments. Specifically, as of June 30, 2017 the rate was 3.13%, while the rate as of June 30, 2018 was 2.98%.

KENILWORTH SCHOOL DISTRICT NO. 38

Notes to Financial Statements

Year Ended June 30, 2018

NOTE 12 - OTHER POST-EMPLOYMENT BENEFITS (CONCLUDED)

The healthcare trend assumption reflects healthcare inflation expected to impact the plan based on forecast information in published papers from industry experts (actuaries, health economists, etc.). This research combined with the district's historical premium rate experience, suggests a 6.00% medical cost increase for the fiscal year ended June 30, 2018, trending down to an ultimate 5.00% increase for the Fiscal year ended June 30, 2020 and later. Per the "Superintendent's Employment Contract", an assumed constant 5.00% subsidy trend has been used.

The mortality rates used are from the RP_2014 Healthy Mortality Tables with White Collar Adjustments, projected generationally with Scale MP-2014. Post-commencement rates were further adjusted. Specifically, male rates were multiplied by 115% for ages 78-114, and female rates were multiplied by 76% for ages 50-77 and 106% for ages 78-114.

NOTE 13 - SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the balance sheet date but before the financial statements are issued or available to be issued. There are two types of subsequent events: recognized subsequent events, (events or transactions that relate to conditions present at the balance sheet date) and non-recognized subsequent events, (events or transactions that relate to conditions that did not exist at the balance sheet date but arose after that date).

There have been no recognized or non-recognized subsequent events that have occurred between June 30, 2018, and the report release date requiring disclosure in the financial statements.

OTHER INFORMATION

KENILWORTH SCHOOL DISTRICT NO. 38

OTHER INFORMATION

Schedule of Employer Contributions

Teachers' Retirement System of the State of Illinois

June 30, 2018

	FY 2018	FY 2017	FY 2016
Contractually required contribution	\$ 772,960	\$ 748,144	\$ 706,671
Contributions in relation to the contractually required contribution	772,960	748,144	706,671
Contribution deficiency (excess)	\$ -	\$ -	\$ -
Employer's covered-employee payroll	\$ 6,584,430	\$ 6,402,058	\$ 5,919,357
Contributions as a percentage of covered-employee payroll	11.74%	11.69%	11.94%

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

This schedule is presented to illustrate the requirement 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.

The accompanying notes are an integral part of these financial statements.

KENILWORTH SCHOOL DISTRICT NO. 38

OTHER INFORMATION

Schedule of the Employer's Proportionate Share of the Net Pension Liability

Teachers' Retirement System of the State of Illinois

June 30, 2018

	FY 2018	FY 2017	FY 2016
Employer's proportion of the net pension liability	0.0011284120%	-0.0001083529%	0.0024759891%
Employer's proportionate share of the net pension liability	\$ 862,086	\$ (85,529)	\$ 1,622,022
State proportionate share of the net pension liability associated with the employer	47,310,265	(36,393,701)	59,176,132
Total	<u>\$ 48,172,351</u>	<u>\$ (36,479,230)</u>	<u>\$ 60,798,154</u>
Employer's covered-employee payroll	\$ 6,584,430	\$ 6,402,058	\$ 5,919,357
Employer's proportionate share of the net pension liability as a percentage of its covered-employee payroll	13.09%	-1.34%	27.40%
Plan fiduciary net position as a percentage of the total pension liability	39.30%	36.40%	41.50%

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

This schedule is presented to illustrate the requirements 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.

The accompanying notes are an integral part of these financial statements.

KENILWORTH SCHOOL DISTRICT NO. 38

OTHER INFORMATION

Schedule of Changes in Net Pension Liability and Related Ratios

Illinois Municipal Retirement Fund

June 30, 2018

Calendar year ended December 31,	2017	2016	2015	2014
Total pension liability				
Service cost	\$ 90,129	\$ 82,643	\$ 100,510	\$ 99,119
Interest on the total pension liability	229,673	212,345	209,919	189,804
Changes in benefit terms	-	-	-	-
Difference between expected and actual experience of the total pension liability	95,354	134,945	(71,947)	31,591
Changes of assumption	(113,715)	-	-	141,996
Benefit payments, including refunds of employee contributions	(204,640)	(200,634)	(193,758)	(196,252)
Net change in total pension liability	96,801	229,299	44,724	266,258
Total pension liability - beginning	3,119,564	2,890,265	2,845,541	2,579,283
Total pension liability - ending (A)	<u>\$ 3,216,365</u>	<u>\$ 3,119,564</u>	<u>\$ 2,890,265</u>	<u>\$ 2,845,541</u>
Plan fiduciary net position				
Contributions - employer	\$ 54,246	\$ 59,778	\$ 61,872	\$ 64,856
Contributions - employees	33,952	34,268	36,926	40,489
Net investment income	529,671	197,256	14,401	170,316
Benefit payments, including refunds of employee contributions	(204,640)	(200,634)	(193,758)	(196,252)
Other (net transfer)	(32,058)	(2,419)	22,420	10,676
Net change in plan fiduciary net position	381,171	88,249	(58,139)	90,085
Plan fiduciary net position - beginning	2,957,717	2,869,468	2,927,607	2,837,522
Plan fiduciary net position - ending (B)	<u>\$ 3,338,888</u>	<u>\$ 2,957,717</u>	<u>\$ 2,869,468</u>	<u>\$ 2,927,607</u>
Net pension liability/(asset) - ending (A) - (B)	<u>\$ (122,523)</u>	<u>\$ 161,847</u>	<u>\$ 20,797</u>	<u>\$ (82,066)</u>
Plan fiduciary net position as a percentage of total pension liability	103.81%	94.81%	99.28%	102.88%
Covered valuation payroll	754,476	761,510	820,571	887,821
Net pension liability as a percentage of covered valuation payroll	-16.24%	21.25%	2.53%	-9.24%

This schedule is presented to illustrate the requirements 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.

The accompanying notes are an integral part of these financial statements.

KENILWORTH SCHOOL DISTRICT NO. 38

OTHER INFORMATION

Schedule of Employer Contributions

Illinois Municipal Retirement Fund

June 30, 2018

<u>Calendar year Ending December 31,</u>	<u>Actuarially Determined Contribution</u>	<u>Actual Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Valuation Payroll</u>	<u>Actual Contribution as a % fo Covered Valuation Payroll</u>
2014	\$ 69,339	\$ 64,856	\$ 4,483	\$ 887,821	7.31%
2015	61,871	61,872	(1)	820,571	7.54%
2016	59,779	59,778	1	761,510	7.85%
2017	54,247 *	54,246	1	754,476	7.19%

* Estimated based on a contribution rate of 7.19% and covered payroll valuation of \$754,476.

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.

This schedule is presented to illustrate the requirements 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.

The accompanying notes are an integral part of these financial statements.

KENILWORTH SCHOOL DISTRICT NO. 38

OTHER INFORMATION

Schedule of the Employer Contributions

Illinois Municipal Retirement Fund

June 30, 2018

Methods and Assumptions Used to Determine 2017 Contribution Rates:

<i>Actuarial Cost Method:</i>	Aggregate entry age = normal
<i>Amortization Method:</i>	Level percentage of payroll, closed
<i>Remaining Amortization Period:</i>	26-year closed period
<i>Asset Valuation Method:</i>	5-year smoothed market; 20% corridor
<i>Wage Growth:</i>	3.50%
<i>Price Inflation:</i>	2.75%. Approximate; No explicit price inflation assumption is used in this valuation.
<i>Salary Increases:</i>	3.75% to 14.50%, including inflation
<i>Investment Rate of Return:</i>	7.50%
<i>Retirement Age:</i>	Experience-based table of rates that are specific to the type of eligibility condition; last updated for the 2014 valuation pursuant to an experience study of the period 2011 to 2013.
<i>Mortality:</i>	For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2104 (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 applying the same adjustments that were applied to non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2104 (base year 2012). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.
<i>Other Information:</i>	
<i>Notes -</i>	There were no benefit changes during the year.

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

KENILWORTH SCHOOL DISTRICT NO. 38

OTHER INFORMATION

Schedule of Changes in Net OPEB Liability and Related Ratios

Other Post-Employment Benefits (OPEB)

June 30, 2018

Fiscal Year Ended June 30,	2018	2017
Total OPEB liability		
Service cost	\$ -	\$ -
Interest cost	719	820
Changes in benefit terms	-	-
Difference between expected and actual experience	-	-
Changes of assumption	50	(40)
Expected benefit payments	(8,151)	(7,970)
Net change in total OPEB liability	(7,382)	(7,190)
Total OPEB liability - beginning	27,017	34,207
Total OPEB liability - ending (A)	\$ 19,635	\$ 27,017
Plan fiduciary net position		
Expected employer contributions	\$ 8,151	\$ 7,970
Net investment income	-	-
Expected employee contributions	(8,151)	(7,970)
Administrative expenses	-	-
Net change in plan fiduciary net position	-	-
Plan fiduciary net position - beginning	-	-
Plan fiduciary net position - ending (B)	\$ -	\$ -
Net OPEB liability/(asset) - ending (A) - (B)	\$ 19,635	\$ 27,017
Plan fiduciary net position as a percentage of total OPEB liability (TOL)	0.00%	0.00%
Covered valuation payroll	-	-
Net pension liability as a percentage of covered valuation payroll	N/A	N/A
Discount Rate:		
Beginning of year	3.13%	2.71%
End of Year	2.98%	3.13%

This schedule is presented to illustrate the requirements 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.

The accompanying notes are an integral part of these financial statements.

KENILWORTH SCHOOL DISTRICT NO. 38

General Fund

Combining Statement of Assets, Liabilities, and Fund Balances - Modified Cash Basis

June 30, 2018

	Educational Account	Working Cash Account	Total General Fund
Assets			
Cash and cash equivalents	\$ 9,001,498	\$ 6,504,399	\$ 15,505,897
Due from employees	10,908	-	10,908
Total Assets	\$ 9,012,406	\$ 6,504,399	\$ 15,516,805
Liabilities			
Accrued payroll Liabilities	\$ 863,924	\$ -	\$ 863,924
Total Liabilities	863,924	-	863,924
Fund Balance			
Nonspendable	-	-	-
Restricted	-	-	-
Committed	-	-	-
Assigned	-	-	-
Unassigned	8,148,482	6,504,399	14,652,881
Total Fund Balance	8,148,482	6,504,399	14,652,881
Total Liabilities and Fund Balance	\$ 9,012,406	\$ 6,504,399	\$ 15,516,805

KENILWORTH SCHOOL DISTRICT NO. 38

*General Fund - Combining Schedule of Revenues Received, Expenditures Disbursed
and Changes in Fund Balance - Modified Cash Basis*

Year Ended June 30, 2018

	Educational Account	Working Cash Account	Total General Fund
Revenues Received			
Property taxes	\$ 9,701,699	\$ -	\$ 9,701,699
Tuition	153,516	-	153,516
Interest income	175,151	30,865	206,016
Food service	25,245	-	25,245
Pupil activities	41,650	-	41,650
Rentals	1,760	-	1,760
Donations	25,491	-	25,491
Refund of prior years' expenditures	41,928	-	41,928
Payments from other districts	36,802	-	36,802
Other	2,592	-	2,592
State sources	5,049,372	-	5,049,372
Federal sources	100,950	-	100,950
Total Revenues Received	15,356,156	30,865	15,387,021
Expenditures Disbursed			
Instruction	11,715,067	-	11,715,067
Support services	3,483,788	-	3,483,788
Payments to other governmental units	368,810	-	368,810
Capital outlay	49,547	-	49,547
Total Expenditures Disbursed	15,617,212	-	15,617,212
Excess(deficiency) of revenues over (under) expenditures	(261,056)	30,865	(230,191)
Other Financing Sources (Uses)			
Principal on bonds issued	-	3,200,000	3,200,000
Premium on bonds issued	-	299,536	299,536
Cost of bond issuance	-	(66,150)	(66,150)
Total Other Financing Sources (Uses)	-	3,433,386	3,433,386
Net Change in Fund Balances	(261,056)	3,464,251	3,203,195
Fund Balances, beginning of year	8,409,538	3,040,148	11,449,686
Fund Balances, ending of year	\$ 8,148,482	\$ 6,504,399	\$ 14,652,881

KENILWORTH SCHOOL DISTRICT NO. 38

Educational Account - Schedule of Revenues Received, Expenditures Disbursed and
Changes in Fund Balance - Budget and Actual - Modified Cash Basis

Year Ended June 30, 2018

	Original Budget	Final Budget	Modified Cash Basis Actual
Revenues Received			
Local Sources:			
Property taxes	\$ 9,763,774	\$ 9,763,774	\$ 9,701,699
Tuition	196,447	196,447	153,516
Interest income	49,009	49,009	175,151
Food service	22,995	22,995	25,245
Pupil activities	49,200	49,200	41,650
Rentals	2,600	2,600	1,760
Donations	58,216	58,216	25,491
Refund of prior years' expenditures	-	-	41,928
Payments from other districts	35,730	35,730	36,802
Other	-	-	2,592
Total Local Sources	10,177,971	10,177,971	10,205,834
State Sources:			
General state aid	81,846	81,846	273,059
Special Education	91,860	91,860	118,763
On behalf payments to TRS	15,158	15,158	4,656,050
Other	-	-	1,500
Total State Sources	188,864	188,864	5,049,372
Federal sources:			
Title I - low income	36,500	36,500	24,471
Title II - teacher quality	7,300	7,300	2,590
I.D.E.A. flow thru	92,200	92,200	71,361
I.D.E.A. room & board	-	-	2,528
Total Federal Sources	136,000	136,000	100,950
Total Revenues Received	10,502,835	10,502,835	15,356,156
Expenditures Disbursed			
Instruction:			
Regular Programs:			
Salaries	4,519,964	4,519,964	4,235,273
Employee benefits	763,972	763,972	813,959
Employee benefits - on behalf	-	-	4,656,050
Purchased services	46,969	46,969	33,011
Supplies and materials	221,708	221,708	320,425

KENILWORTH SCHOOL DISTRICT NO. 38

*Educational Account - Schedule of Revenues Received, Expenditures Disbursed and
Changes in Fund Balance - Budget and Actual - Modified Cash Basis*

Year Ended June 30, 2018

	Original Budget	Final Budget	Modified Cash Basis Actual
Regular Programs (continued)			
Capital outlay	\$ 25,928	\$ 25,928	\$ 49,547
Non-capitalized equipment	114,309	114,309	145,827
Total	<u>5,692,850</u>	<u>5,692,850</u>	<u>10,254,092</u>
Tuition Payment to Charter Schools			
Purchased services	20,113	20,113	-
Total	<u>20,113</u>	<u>20,113</u>	<u>-</u>
Pre-K Programs:			
Employee benefits	1,062	1,062	-
Supplies and materials	-	-	7,862
Total	<u>1,062</u>	<u>1,062</u>	<u>7,862</u>
Special Education Programs:			
Salaries	1,096,044	1,096,044	1,033,198
Employee benefits	208,556	208,556	242,138
Purchased services	136,288	136,288	49,991
Supplies and materials	15,359	15,359	27,105
Total	<u>1,456,247</u>	<u>1,456,247</u>	<u>1,352,432</u>
Remedial and Supplemental Programs			
Salaries	-	-	64,678
Employee benefits	78	78	7,989
Total	<u>78</u>	<u>78</u>	<u>72,667</u>
Interscholastic Programs:			
Salaries	40,640	40,640	62,440
Employee benefits	435	435	491
Purchased services	24,363	24,363	6,451
Supplies and materials	1,255	1,255	82
Total	<u>66,693</u>	<u>66,693</u>	<u>69,464</u>
Summer School:			
Salaries	6,300	6,300	7,980
Employee benefits	311	311	117
Total	<u>6,611</u>	<u>6,611</u>	<u>8,097</u>
Total Instruction	<u>7,243,654</u>	<u>7,243,654</u>	<u>11,764,614</u>

KENILWORTH SCHOOL DISTRICT NO. 38*Educational Account - Schedule of Revenues Received, Expenditures Disbursed and
Changes in Fund Balance - Budget and Actual - Modified Cash Basis**Year Ended June 30, 2018*

	Original Budget	Final Budget	Modified Cash Basis Actual
Expenditures (continued)			
Support Services:			
Attendance and Social Work Services:			
Salaries	\$ 148,733	\$ 148,733	\$ 148,733
Employee benefits	38,255	38,255	29,631
Purchased services	-	-	9,880
Supplies and materials	618	618	1,003
Total	<u>187,606</u>	<u>187,606</u>	<u>189,247</u>
Health:			
Salaries	78,583	78,583	79,727
Employee benefits	13,565	13,565	10,909
Supplies and materials	2,165	2,165	881
Total	<u>94,313</u>	<u>94,313</u>	<u>91,517</u>
Psychological:			
Salaries	73,255	73,255	62,429
Employee benefits	10,876	10,876	10,853
Total	<u>84,131</u>	<u>84,131</u>	<u>73,282</u>
Speech Pathology and Audiology:			
Salaries	68,716	68,716	68,716
Employee benefits	10,812	10,812	10,955
Supplies and materials	-	-	225
Total	<u>79,528</u>	<u>79,528</u>	<u>79,896</u>
Instructional Staff:			
Improvement of Instructional Staff:			
Salaries	114,760	114,760	157,091
Employee benefits	1,660	1,660	2,296
Purchased services	24,337	24,337	94,926
Supplies and materials	4,512	4,512	1,950
Total	<u>145,269</u>	<u>145,269</u>	<u>256,263</u>
Educational Media:			
Salaries	440,320	440,320	443,138
Employee benefits	86,876	86,876	84,670

KENILWORTH SCHOOL DISTRICT NO. 38

*Educational Account - Schedule of Revenues Received, Expenditures Disbursed and
Changes in Fund Balance - Budget and Actual - Modified Cash Basis*

Year Ended June 30, 2018

	Original Budget	Final Budget	Modified Cash Basis Actual
Educational Media (continued)			
Purchased services	\$ 250,172	\$ 250,172	\$ 354,641
Supplies and materials	157,472	157,472	135,807
Capital outlay	74,015	74,015	-
Total	1,008,855	1,008,855	1,018,256
Assessment and Testing:			
Supplies and materials	11,575	11,575	-
Total	11,575	11,575	-
General Administration:			
Board of Education:			
Purchased services	78,099	78,099	190,997
Supplies and materials	12,141	12,141	1,183
Other	824	824	12,944
Total	91,064	91,064	205,124
Executive Administration:			
Salaries	133,356	133,356	145,633
Employee benefits	40,224	40,224	37,705
Purchased services	3,921	3,921	3,048
Supplies and materials	2,658	2,658	1,534
Other	6,010	6,010	3,229
Total	186,169	186,169	191,149
Special Area Administration Services:			
Salaries	115,805	115,805	127,678
Employee benefits	45,863	45,863	46,972
Purchased services	47,938	47,938	91,256
Supplies and materials	3,013	3,013	-
Other	3,506	3,506	14,748
Total	216,125	216,125	280,654
School Administration:			
Office of the Principal:			
Salaries	454,601	454,601	487,088
Employee benefits	124,988	124,988	132,670
Purchased services	46,230	46,230	26,505
Supplies and materials	20,916	20,916	12,766

KENILWORTH SCHOOL DISTRICT NO. 38*Educational Account - Schedule of Revenues Received, Expenditures Disbursed and
Changes in Fund Balance - Budget and Actual - Modified Cash Basis**Year Ended June 30, 2018*

	Original Budget	Final Budget	Modified Cash Basis Actual
Office of the Principal (continued)			
Other	\$ 242	242	\$ 160
Total	<u>646,977</u>	<u>646,977</u>	<u>659,189</u>
Business:			
Direction of Business Support Services:			
Salaries	105,000	105,000	117,277
Employee benefits	26,071	26,071	26,319
Total	<u>131,071</u>	<u>131,071</u>	<u>143,596</u>
Fiscal:			
Salaries	119,413	119,413	121,138
Employee benefits	31,848	31,848	38,217
Purchased services	14,165	14,165	9,744
Supplies and materials	5,307	5,307	20,395
Capital outlay	2,234	2,234	-
Total	<u>172,967</u>	<u>172,967</u>	<u>189,494</u>
Food Services:			
Supplies and materials	44,075	44,075	59,849
Total	<u>44,075</u>	<u>44,075</u>	<u>59,849</u>
Internal Services:			
Purchased services	31,492	31,492	37,705
Total	<u>31,492</u>	<u>31,492</u>	<u>37,705</u>
Planning, Research, Development and			
Purchased services	9,177	9,177	8,567
Total	<u>9,177</u>	<u>9,177</u>	<u>8,567</u>
Information Services			
Purchased services	12,480	12,480	-
Total	<u>12,480</u>	<u>12,480</u>	<u>-</u>
Total Support Services	<u>3,152,874</u>	<u>3,152,874</u>	<u>3,483,788</u>

KENILWORTH SCHOOL DISTRICT NO. 38*Educational Account - Schedule of Revenues Received, Expenditures Disbursed and
Changes in Fund Balance - Budget and Actual - Modified Cash Basis**Year Ended June 30, 2018*

	Original Budget	Final Budget	Modified Cash Basis Actual
Expenditures (continued)			
Payments to Other Governmental Units:			
Payments for Regular Programs:			
Other	\$ 5,399	\$ 5,399	\$ 17,792
Payments to Other Governmental Units (concluded)			
Payments for Special Education Programs:			
Purchased services	1,637	1,637	-
Other	261,200	261,200	351,018
Total Payments to Other Governmental Units	268,236	268,236	368,810
Total Expenditures Disbursed	10,664,764	10,664,764	15,617,212
Net Change in Fund Balances	<u>\$ (161,929)</u>	<u>\$ (161,929)</u>	<u>(261,056)</u>
Fund Balance, beginning of year			<u>8,409,538</u>
Fund Balance, end of year			<u>\$ 8,148,482</u>

KENILWORTH SCHOOL DISTRICT NO. 38

*Working Cash Account - Schedule of Revenues Received, Expenditures Disbursed and Changes in
Fund Balance - Budget and Actual - Modified Cash Basis*

Year Ended June 30, 2018

	Original Budget	Final Budget	Modified Cash Basis Actual
Revenues Received			
Local Sources:			
Interest income	\$ 40,602	\$ 40,602	\$ 30,865
Total Local Sources	40,602	40,602	30,865
Total Revenues Received	40,602	40,602	30,865
Total Expenditures Disbursed	40,602	40,602	30,865
Excess(deficiency) of revenues over (under) expenditures	(40,602)	(40,602)	(30,865)
Other Financing Sources (Uses)			
Principal on bonds issued	-	-	3,200,000
Premium on bonds issued	-	-	299,536
Cost of bond issuance	-	-	(66,150)
Total Other Financing Sources (Uses)	-	-	3,433,386
Net Change in Fund Balances	\$ 40,602	\$ 40,602	3,464,251
Fund Balance, beginning of year			3,040,148
Fund Balance, end of year			\$ 6,504,399

KENILWORTH SCHOOL DISTRICT NO. 38

*Operations and Maintenance Fund - Schedule of Revenues Received, Expenditures Disbursed and
Changes in Fund Balance - Budget and Actual - Modified Cash Basis
Year Ended June 30, 2018*

	Original Budget	Final Budget	Modified Cash Basis Actual
Revenues Received			
Local Sources:			
Property taxes	\$ 1,547,512	\$ 1,547,512	\$ 1,525,448
Refund of prior years' expenditures	1,222	1,222	-
Other	-	-	1,000
Total Local Sources	1,548,734	1,548,734	1,526,448
Total Revenues Received	1,548,734	1,548,734	1,526,448
Expenditures Disbursed			
Supporting Services:			
Facilities Acquisition and Construction Services:			
Purchased services	61,487	61,487	180,652
Capital outlay	19,709	19,709	203,761
Total	81,196	81,196	384,413
Operations and Maintenance of Plant Services:			
Salaries	96,809	96,809	96,989
Employee benefits	29,910	29,910	30,553
Purchased services	304,391	304,391	318,932
Supplies and materials	242,409	242,409	215,615
Capital outlay	6,986	6,986	19,960
Total	680,505	680,505	682,049
Total Supporting Services	761,701	761,701	1,066,462
Total Expenditures Disbursed	761,701	761,701	1,066,462
Net Change in Fund Balances	\$ 787,033	\$ 787,033	459,986
Fund Balance, beginning of year			5,325,919
Fund Balance, end of year			\$ 5,785,905

KENILWORTH SCHOOL DISTRICT NO. 38

*Transportation Fund - Schedule of Revenues Received, Expenditures Disbursed and Changes in
Fund Balance - Budget and Actual - Modified Cash Basis
Year Ended June 30, 2018*

	Original Budget	Final Budget	Modified Cash Basis Actual
Revenues Received			
Local Sources:			
Property taxes	\$ 39,417	\$ 39,417	\$ 50,033
Total Local Sources	39,417	39,417	50,033
State Sources:			
Transportation aid - special education	-	-	-
Total State Sources	-	-	-
Total Revenues Received	39,417	39,417	50,033
Expenditures Disbursed			
Supporting Services:			
Pupil Transportation Services:			
Purchased services	58,070	58,070	73,662
Total	58,070	58,070	73,662
Total Supporting Services	58,070	58,070	73,662
Total Expenditures Disbursed	58,070	58,070	73,662
Net Change in Fund Balances	\$ (18,653)	\$ (18,653)	(23,629)
Fund Balance, beginning of year			143,931
Fund Balance, end of year			\$ 120,302

KENILWORTH SCHOOL DISTRICT NO. 38

Municipal Retirement Fund - Schedule of Revenues Received, Expenditures Disbursed and Changes in
Fund Balance - Budget and Actual - Modified Cash Basis

Year Ended June 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Modified Cash Basis Actual</u>
Revenues Received			
Local Sources:			
Property taxes	\$ 185,619	\$ 185,619	\$ 146,626
Replacement taxes	76,298	76,298	63,335
Total Local Sources	<u>261,917</u>	<u>261,917</u>	<u>209,961</u>
Total Revenues Received	<u>261,917</u>	<u>261,917</u>	<u>209,961</u>
Expenditures Disbursed			
Instruction - employee benefits	113,389	113,389	116,708
Supporting services - employee benefits	91,417	91,417	100,498
Total Supporting Services	<u>204,806</u>	<u>204,806</u>	<u>217,206</u>
Total Expenditures Disbursed	<u>204,806</u>	<u>204,806</u>	<u>217,206</u>
Net Change in Fund Balances	<u>\$ 57,111</u>	<u>\$ 57,111</u>	<u>(7,245)</u>
Fund Balance, beginning of year			<u>487,825</u>
Fund Balance, end of year			<u>\$ 480,580</u>

KENILWORTH SCHOOL DISTRICT NO. 38

*Debt Service Fund - Schedule of Revenues Received, Expenditures Disbursed and Changes in
Fund Balance - Budget and Actual - Modified Cash Basis*

Year Ended June 30, 2018

	Original Budget	Final Budget	Modified Cash Basis Actual
Revenues Received			
Local Sources:			
Property taxes	\$ 850,207	\$ 850,207	\$ 1,010,296
Total Local Sources	850,207	850,207	1,010,296
Total Revenues Received	850,207	850,207	1,010,296
Expenditures Disbursed			
Debt Service:			
Principal	714,511	714,511	720,000
Interest	345,316	345,316	213,016
Fiscal agent charges	-	-	2,475
Total Supporting Services	1,059,827	1,059,827	935,491
Total Expenditures Disbursed	1,059,827	1,059,827	935,491
Net Change in Fund Balances	\$ (209,620)	\$ (209,620)	74,805
Fund Balance, beginning of year			1,008,312
Fund Balance, end of year			\$ 1,083,117

KENILWORTH SCHOOL DISTRICT NO. 38

*Capital Projects Fund - Schedule of Revenues Received, Expenditures Disbursed and Changes in
Fund Balance - Budget and Actual - Modified Cash Basis*

Year Ended June 30, 2018

	Original Budget	Final Budget	Modified Cash Basis Actual
Revenues Received			
Total Revenues Received	\$ -	\$ -	\$ -
Expenditures Disbursed			
Support Services:			
Capital outlay	3,300,000	3,300,000	-
Total Supporting Services	3,300,000	3,300,000	-
Total Expenditures Disbursed	3,300,000	3,300,000	-
Net Change in Fund Balances	\$ (3,300,000)	\$ (3,300,000)	-
Fund Balance, beginning of year			-
Fund Balance, end of year			\$ -

KENILWORTH SCHOOL DISTRICT NO. 38

Tort Fund - Schedule of Revenues Received, Expenditures Disbursed and Changes in Fund Balance

Budget and Actual - Modified Cash Basis

Year Ended June 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Modified Cash Basis Actual</u>
Revenues Received			
Local Sources:			
Property taxes	\$ 110,221	\$ 110,221	\$ 46,739
Total Local Sources	<u>110,221</u>	<u>110,221</u>	<u>46,739</u>
Total Revenues Received	<u>110,221</u>	<u>110,221</u>	<u>46,739</u>
Expenditures Disbursed			
Support Services:			
Workers' compensation insurance	26,461	26,461	23,522
Unemployment insurance payments	3,126	3,126	138
Liability insurance payments	<u>43,227</u>	<u>43,227</u>	<u>33,666</u>
Total Supporting Services	<u>72,814</u>	<u>72,814</u>	<u>57,326</u>
Total Expenditures Disbursed	<u>72,814</u>	<u>72,814</u>	<u>57,326</u>
Net Change in Fund Balances	<u>\$ 37,407</u>	<u>\$ 37,407</u>	<u>(10,587)</u>
Fund Balance, beginning of year			<u>588,803</u>
Fund Balance, end of year			<u>\$ 578,216</u>

KENILWORTH SCHOOL DISTRICT NO. 38

Activity Funds - Schedule of Revenues Collected and Expenses Paid

Year Ended June 30, 2018

	Cash Balance July 1, 2017	Revenues Collected	Expenses Paid	Cash Balance July 1, 2017
Interest	\$ 422	\$ 611	\$ -	\$ 1,033
Lego	753	-	-	753
Student Council	9,128	613	1,585	8,156
Architecture	914	-	-	914
In and Out	13,292	9,890	8,357	14,825
School Store	686	128	-	814
Yearbook	8,264	10,600	11,250	7,614
Girls on the Run	8,800	1,100	72	9,828
Eighth Grade	8,189	15,452	14,170	9,471
Library	17,820	6,102	14,624	9,298
Great Books	45,480	2,900	1,204	47,176
Drama	4,981	-	-	4,981
French	10,239	2,939	428	12,750
Art	(637)	-	-	(637)
Marker Space Club	6,450	750	-	7,200
Environment Club	1,123	-	-	1,123
Latin Club	5,796	8,400	1,718	12,478
Robotics Club	-	500	-	500
Book Club Discipline and Ethics	270	-	-	270
Sandwiches and Spotlight	6,100	5,475	-	11,575
Mandarian Club	340	-	-	340
Science Olympiad	5,952	325	32	6,245
Total	<u>\$ 154,362</u>	<u>\$ 65,785</u>	<u>\$ 53,440</u>	<u>\$ 166,707</u>

KENILWORTH SCHOOL DISTRICT NO. 38

Schedule of Assessed Valuations, Tax Extensions and Collections

Year Ended June 30, 2018

	TAX LEVY YEAR		
	2017	2016	2015
Assessed Valuation	\$ 368,745,908	\$ 363,858,934	\$ 296,917,403
Tax Rate by Levy:			
Educational	2.7145	2.6886	3.1885
Tort Immunity	0.0139	0.0137	0.0588
Operations and Maintenance	0.4270	0.4229	0.5109
Bond and Interest	0.2768	0.2873	0.3514
Transportation	0.0139	0.0137	0.0092
Municipal Retirement	0.0415	0.0411	0.0743
Total	3.4876	3.4673	4.1931
Tax Extensions by Levy:			
Educational	10,009,607	9,782,711	9,467,211
Tort Immunity	51,255	49,848	174,587
Operations and Maintenance	1,574,545	1,538,759	1,516,951
Bond and Interest	1,020,674	1,045,388	1,043,622
Transportation	51,255	49,848	27,316
Municipal Retirement	153,029	149,546	220,609
Total	\$ 12,860,365	\$ 12,616,100	\$ 12,450,296
Tax Collections:	\$ 6,756,873	\$ 12,493,668	\$ 12,194,113
Percent of Total levy Collected to June 30, 2018	52.54%	99.03%	97.94%

KENILWORTH SCHOOL DISTRICT NO. 38

Schedule of Bonded Debt Maturities and Interest

Year Ended June 30, 2018

Due Year Ended June 30,	2017A Working Cash Bonds		2017 Refunding Bonds		2011 Refunding Bonds		Totals	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2019	\$ -	\$ 128,000	\$ 610,000	\$ 116,699	\$ 195,000	\$ 7,188	\$ 805,000	\$ 251,887
2020	-	128,000	620,000	104,030	190,000	2,375	810,000	234,405
2021	105,000	125,900	635,000	91,104	-	-	740,000	217,004
2022	115,000	121,500	650,000	77,869	-	-	765,000	199,369
2023	120,000	116,800	665,000	64,324	-	-	785,000	181,124
2024	125,000	111,900	675,000	50,522	-	-	800,000	162,422
2025	135,000	106,700	690,000	36,463	-	-	825,000	143,163
2026	145,000	101,100	705,000	22,094	-	-	850,000	123,194
2027	150,000	95,200	720,000	7,416	-	-	870,000	102,616
2028	160,000	89,000	-	-	-	-	160,000	89,000
2029	170,000	82,400	-	-	-	-	170,000	82,400
2030	180,000	75,400	-	-	-	-	180,000	75,400
2031	185,000	68,100	-	-	-	-	185,000	68,100
2032	195,000	60,500	-	-	-	-	195,000	60,500
2033	205,000	52,500	-	-	-	-	205,000	52,500
2034	220,000	44,000	-	-	-	-	220,000	44,000
2035	230,000	35,000	-	-	-	-	230,000	35,000
2036	240,000	25,600	-	-	-	-	240,000	25,600
2037	255,000	15,700	-	-	-	-	255,000	15,700
2038	265,000	5,300	-	-	-	-	265,000	5,300
	<u>\$ 3,200,000</u>	<u>\$ 1,588,600</u>	<u>\$ 5,970,000</u>	<u>\$ 570,521</u>	<u>\$ 385,000</u>	<u>\$ 9,563</u>	<u>\$ 9,555,000</u>	<u>\$ 2,168,684</u>

KENILWORTH SCHOOL DISTRICT NO. 38

Schedule of Per Capita Tuition Charge and Average Daily Attendance

Year Ended June 30, 2018

	<u>2018</u>
Average Daily Attendance (ADA)	<u>429.61</u>
Operating Costs:	
Educational	\$ 10,961,162
Operations and maintenance	1,066,462
Debt service	935,491
Transportation	73,662
Municipal retirement	217,206
Tort	<u>57,326</u>
Subtotal	<u>13,311,309</u>
Less revenue/expenditures of non-regular programs:	
Tuition	368,810
Pre-K	7,862
Summer school	8,213
Capital outlay	273,268
Non-capitalized equipment	145,827
Debt principal retired	<u>720,000</u>
Subtotal	<u>1,523,980</u>
Operating Costs	<u>11,787,329</u>
Operating Costs Per Pupil	<u>\$ 27,437</u>
Operating Costs	\$ 11,787,329
Less revenues from specific programs, such as special education or lunch programs	<u>490,030</u>
Net Operating Costs	11,297,299
Depreciation allowance	<u>547,353</u>
Allowable Tuition Costs	<u>11,844,652</u>
Tuition Charge Per Pupil - Based on ADA	<u>\$ 27,571</u>

NOTES TO OTHER
INFORMATION

KENILWORTH SCHOOL DISTRICT NO. 38

Notes to Other Information

Year Ended June 30, 2017

NOTE 1 – TEACHERS’ RETIREMENT SYSTEM OF THE STATE OF ILLINOIS

Changes of Assumptions

For the 2017 and 2016 measurement years, the assumed investment rate of return of 7.0 percent, an inflation rate of 2.5 percent and real return of 4.5 percent, and a salary increase that vary by service credit. Salary increases were assumed to vary by service credit.

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

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

NOTE 2 – BUDGETS AND BUDGETARY ACCOUNTING

The budget for all Governmental Fund types and for the Expendable Trust Fund 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, paragraph 5/17-1 of the *Illinois Compiled Statutes*. The budget was passed on September 20, 2017.

For each fund, total fund expenditures disbursed may not legally exceed the budgeted amounts. The budget lapses at the end of each fiscal year. All encumbrances lapse at the end of the fiscal year.

The District follows these procedures in establishing the budgetary data reflected in the financial statements:

1. After July 1, the Superintendent submits to the Board of Education a proposed operating budget for the fiscal year. The operating budget includes proposed expenditures disbursed and the means of financing them.
2. Public hearings are conducted at a public meeting to obtain taxpayer comments.
3. Prior to October 1, the budget is legally adopted through passage of a resolution.
4. The Superintendent is authorized to transfer up to 10% of the total budget between departments within any fund; however, any revisions that alter the total expenditures disbursed of any fund must be approved by the Board of Education after a public hearing.

KENILWORTH SCHOOL DISTRICT NO. 38

Notes to Other Information

Year Ended June 30, 2017

NOTE 2 – BUDGETS AND BUDGETARY ACCOUNTING (Continued)

5. Formal budgetary integration is employed as a management control device during the year.
6. The Board of Education may amend the budget (in other ways) by the same procedures required of its original adoption.

NOTE 3 – EXCESS OF ACTUAL EXPENDITURES DISBURSED OVER BUDGETED EXPENDITURES

The District over-expended their budgeted expenditures in the Municipal Retirement Fund by \$12,400, the Transportation Fund by \$15,592, the Operations & Maintenance Fund by \$304,761 and the Educational Account by \$4,952,488 during the fiscal year ended June 30, 2017. The Educational Account over-expenditure was primarily due to State on-behalf payments of \$4,656,050, which the district records as revenues and expenditures, however does not budget.



THE JOSEPH SEARS SCHOOL

Office of the Superintendent/Chief School Business Official

542 Abbotsford Road • Kenilworth, IL 60043 • 847.256.5006 • kenilworth38.org

To: Kenilworth School District No. 38 Board of Education

From: Dr. Crystal LeRoy, Superintendent/Chief School Business Official

Date: December 10, 2018

Re: Educational Audit Delivery – Part I

This audit was prepared by the Administrative Cabinet as a tool to gain a comprehensive understanding of The Joseph Sears School. The information from the audit was meant to capture the history, as well as the current reality of the District. It is a compilation of information gathered by each administrator in their respective areas. This information will be useful for Cabinet in terms of goal setting and informing our work around accomplishing the long-range goals identified by the Board of Education in the Strategic Plan.

The Strategic Plan Goals were used to provide the direction of the audit. Based on the volume of information generated from Educational Audit Delivery, we have divided the audit into two sections:

1. *Educational Audit Delivery – Part I – Student Advancement*
2. *Educational Audit Delivery – Part II – Personnel Development and Retention, Community Partnerships and Fiscal and Operational Responsibility*

At tonight's meeting, Cabinet will present the Educational Audit Delivery – Part I and respective recommendations. The Educational Delivery Audit Part II will be presented at the January Committee of the Whole meeting, along with the respective recommendations.

The information contained here has been ascertained through existing documentation, personal conversations and interactions, focused question and answer sessions with various stakeholders, as well as, our own professional observations. We used the Strategic Plan as a guidepost to the development of recommendations. The recommendations have been derived from the data/information gathered, our experience in education and best practice research. This audit in no way captures every facet of the organization. Please note, while some areas have a final recommendation, other areas may still require further research. Additionally, in some areas, we have addressed issues which needed more immediate attention rather than waiting for the audit to be published and recommendations to be made. This initial report will be followed up with comprehensive action plan in spring 2019.

We look forward to the Board of Education discussion of the Educational Audit Delivery.

Should you have any questions or concerns regarding this report, please do not hesitate to contact me.



Kenilworth School District No. 38

Educational Delivery Audit

Part 1

Dr. Crystal LeRoy, Superintendent/CSBO
Dr. Lisa Leali, Chief Education Officer
Ms. Zuica Donev, Director of Student Services
Dr. LeViis Haney, Interim Principal

Presented: 12/10/18

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Introduction

This audit was prepared by the Administrative Cabinet as a way to capture the information we are gathering about the school, its history and its current reality. This information will be useful for the team in terms of goal setting and informing our work around accomplishing the long-range goals identified by the Board of Education in the Strategic Plan. The information contained here has been ascertained through existing documentation, personal conversations and interactions, focused question and answer sessions with various stakeholders, as well as, our own professional observations. The recommendations have been derived from our experience in education and best practice research. This audit in no way captures every facet of the organization, and is not meant to be taken as anything but our observations, perceptions and recommendations.

Strategic Plan

All decisions made in a school district should be guided by the existing Strategic Plan. Set by the Board of Education with input from the administration, teachers and community, this guiding document outlines the desired outcomes for the entire school and district community, in particular, its students. The new administrative team has spent a considerable amount of time reviewing the plan as it exists now. While the plan has taken some time for the Board of Education to develop, and while they continue to gather community feedback and refine the Vision, the parts of the plan which have already been adopted are being utilized to guide the work of planning for the current school year for staff and students.

Objectives and Indicators

Student Advancement

Provide students with curriculum, instruction and assessment that fosters growth and challenges them in keeping with the mission and educational philosophy of The Joseph Sears School

The administrative team is recommending utilizing data from the 2018-2019 school year as a baseline for improvement in this area.

Indicators which have been accomplished in this area as of December 2018:

- The Profile of a Sears Graduate has been developed in conjunction with the Community Advisory Committee and the Administrative team and has been presented to the Board.

- The jointly produced educational delivery audit has been produced and delivered to the Board of Education
- The culture and climate perception data from past surveys has been analyzed and included in the audit.
- The administrative team has included a recommendation on a survey instrument for staff and community which captures expectations for operating in accordance with the district mission and philosophy

Mission/Vision and Educational Philosophy

The Mission and Educational Philosophy indicate the Board's wish to provide a personalized learning environment that supports a student's individual passions and curiosity. In reviewing current documented curriculum and practices/traditions, there is evidence of personalized learning practices and traditions that inspire curiosity and high student engagement. In particular, the concept of differentiation has had a prominent place in the school. Liz Gordon, our differentiation coach, has taken the lead on developing the competencies of our staff with regard to these practices. Through coaching cycles, book studies, online and in-person professional development, teachers have had many and varied opportunities to dive into the work of making instruction meet students at their individual achievement and ability levels and incorporating their interests.

The majority of professional development in the recent past, however, has been voluntary. Therefore, in order to fully reach the goals outlined in the strategic plan, the administration recommends a focus on deliberate planning for the incorporation of these facets for all staff:

- Personalized learning
- Exploration of individual student talents and abilities
- Creative thinking
- Pursuit of individual passions toward the desired outcome of courageous advocacy on the part of students themselves and others

The recommended focus is to first begin to document where these items are currently happening in our curriculum and where there are gaps, to incorporate these ideals into the documented curriculum of the district. The goal of the administrative team will be to systematically review existing curriculum documentation with each department and team to ensure alignment with the above outcomes as well as mandated standards of learning and best practice standards by discipline. New curricular areas may be explored in light of the ideals outlined above. For example, the expansion of the PE curriculum to incorporate more dance, or the incorporation of drama into related arts may be ideas to explore. In the areas of literacy and/or social studies, we may need to look at more opportunities for advocacy in relationship to service learning.

Parent and community input should be gathered proactively on curricular outcomes, as well. The Joseph Sears School Community Advisory Committee (JSSCAC) can be a vehicle for discussion and feedback sessions regarding how our parents and community view the outcomes being accomplished for our students and their experiences transitioning from our school to the high school level. Incorporating feedback into the review of our curriculum will support increased parent and community engagement and should be done periodically to ensure that the administration has a pulse on the feeling of its stakeholders.

The current curriculum should also be organized into a common conceptual framework that supports critical thinking and connections between content for all students. The recommended curriculum framework is *Understanding by Design*. This backward design philosophy focuses the teachers on the outcomes first, then the assessments and finally the learning experiences in order to ensure alignment with our outcomes. This framework mirrors the processes of MTSS and Responsive Teaching and Learning communities which are recommended for strengthening, as well. Documentation should utilize the current best practices organized into a common language across grades and disciplines to support collaboration and seamless instruction for all students regardless of educational program (general education or special education). The documentation of the curriculum should be done online and portions (desired results, knowledge and skills, standard alignment and big ideas and questions, etc.) should be made public for parents and community to see.

Curricular Areas

In order to provide some evidence toward the recommendation cited above to create a common language across the curriculum, each content area has been reviewed and the elements of curriculum design which have occurred and recently referred to by teachers have been included in this audit. It should be noted that each curricular area currently utilizes different terms and includes different components in the design of their program. This is prohibitive to vertical alignment (JK-8) and is difficult for related service providers and teachers instructing multiple content areas to support. The different types of plans have been identified in this audit as close to the category they represent as possible (Curriculum maps, units of instruction, scope and sequence documents, etc.)

English Language Arts

Philosophy

“The Joseph Sears School faculty and staff work to provide each of our students with a core body of knowledge in the related language arts disciplines of reading, writing, listening and speaking. The fully integrated language arts curriculum is constantly examined through a variety of lenses. These include 21st Century Skills, Common Core State Standards, best practice and social-emotional learning, all rooted in what current research and experience suggest lead to effective learning and teaching. The goal of

providing a rich and rigorous language arts curriculum for our students is embedded in the context of leading our students to develop ownership, an emotional connection and a love of reading and writing. This allows students to not only communicate their own ideas and learning, but also to understand, analyze and relate to the ideas and learning of others.”

Summary

Discussions about English Language Arts in the school focus on authentic literature, providing age appropriate and appropriately leveled and challenging texts for students, and instructing to big concepts. Our teachers focus on the four core ELA components every day: reading, writing, speaking and listening. Various strategies are being utilized in classrooms from guided reading, to word study, to reading and writing workshops. These are best practices and teachers are eager for more support to continue to enhance their instructional techniques.

The current drafts of ELA units include grade clusters and identification of guiding principles and practices and needs related to those principles (K-4, 5-8) in the area of reading. The latest curriculum map for K-2 includes:

- Common Core standards
- Student-friendly learning targets
- Key vocabulary
- Assessment tools
- Instructional resources
- Trimester identification

The 3rd grade maps from 16-17 are broken into months of the year with these facets identified:

- Reading strategy focus
- Reading deep structure skills with a rubric
- Literature and reading genres
- Living language skills, assessments
- Strategy mentor texts
- Writing alignment with resources (Being a Writer and 6 Traits)
- Grammar skills
- Other areas of focus (math, science and social studies)

The 4th grade map from 15-16 includes:

- Assessments
- Reading standards
- Texts
- Writing standards
- Grammar
- Spelling
- Other focus areas

There is a working draft of 5th grade and 8th grade ELA plans with unidentified years. The draft elements of the units included:

- Unit themes
- Number of weeks
- Unit descriptions
- CCSS standards.

The 18-19 6th grade overview for ELA includes:

- Unit purpose and overview
- Learning targets for reading
- Materials
- Writing
- Grammar

The 7th grade plan includes:

- Essential questions
- Short texts
- Novels

The four core areas of English Language Arts (Reading, Writing, Speaking and Listening) are not always identified and the documentation for each grade is incomplete. Resources were not identified at the time, however, Schoolwide is now the foundational resource for K-5. A philosophy update and full unit development is recommended.

At this time, core instructional time for ELA is 60 minutes per day at the middle school level and in grades K-5 the minutes vary from 50 to 150 minutes per day. The core instructional minutes have not been identified recently, however, gathering evidence on this was difficult as the core instructional practices have not been defined, therefore teams had a hard time calculating how many minutes per day/week encompass the area of ELA. We will need to come to consensus on those items and document that for the future.

Mathematics

Philosophy

“The math program at The Joseph Sears School begins in junior kindergarten with number sense and spatial reasoning and continues through 8th grade with logical reasoning and algebra. Concepts are introduced, practiced, applied, and reviewed in a curriculum that is closely aligned to the Common Core Standards for Mathematics as adopted by the state of Illinois and enriched with opportunities for creative thinking and real-world problem solving. The curriculum is continually evolving to meet the needs of our individual students and to prepare them for high school mathematics and for life after Joseph Sears School.”

Summary

Our mathematics teachers incorporate the mathematical practices outlined in the CCSS into their instruction and utilize various techniques to support conceptual and procedural understanding of math. Guided math has been a focus of instructional improvement in the early grades and teachers are moving toward more consistency with that practice.

The math K-5 curriculum map has identified a scope and sequence for the Common Core State Standards. There is accompanying alignment documentation breaking the standards into units and identifying the Math in Focus (foundational resource) units and the standards each addresses. Learning outcomes and example problems are identified on a different document.

A Junior High Mathematics description document has outlined the storyline of the standards through the three grades in a narrative format (similar to the storylines identified in the documentation of the Next Generation Science Standards and the Common Core State Standards front matter) and then outlines each unit, with objectives, math practices and content standards identified. Materials have also been identified in the documentation.

Currently we have two levels of math beginning in the 6th grade. New Trier math could be considered a 3rd level, however that process is not managed by our district. Other township districts are not consistent in their policies and procedures regarding acceleration and tracking, some accelerate prior to us and some after us. All township schools have only two levels of math. We have a similar process to one other district in the township.

Based on the new Accelerate Placement Program Policy, we will need to develop a philosophy on acceleration and a fully articulated procedure which is communicated to the community and supported by the Board of Education and Administrative Team, which contains at least the following:

- Assessment and matrix
- Process for decision-making
- Appeals Process and Procedure

There is another option for looking at math acceleration which is more in line with the Board's emphasis on personalized learning. We could consider removing the levels and moving to a competency-based model of instruction. This model would require teachers to personalize the instruction for students and allow for self-pacing. In this model, our goal would be to move students through the continuum of JK-8 math standards at their own pace, as they demonstrate high levels of proficiency and well-being. This fully articulated system of formative and summative assessments, as well as a protocol for administering instruction in this manner, would fulfill the requirements for the Accelerate Placement Program.

This is a process that is in place in many districts (however not in the Township). This would eliminate our math matrix and placement process and simply require of students that they demonstrate their understanding in order to move on to additional content. This

is the recommended option as it is most in line with the Board’s Mission and Vision statements.

A philosophy and unit development is recommended.

Science

Philosophy

“The Joseph Sears School science curriculum promotes lifelong learning and responsible citizenship by developing students' investigative skills and habits of mind. Students collaboratively engage in scientific inquiry and explore scientific principles through a variety of learning experiences.”

Summary

Three science units of instruction have been outlined for each grade (Physical Science, Earth Science, Life Science) and each unit includes:

- Essential questions
- Next Generation Science Standards alignment
- Performance expectations
- Learning targets and key vocabulary

Science has the most consistent documentation across the grade levels. The science team has been working on incorporating the practices outlined in the Next Generation Science Standards with fidelity since the standards were adopted.

Social Science

Philosophy

“In accordance with the C3 Framework for social studies state standards, we believe that the social sciences are integral to sustaining a Democratic Republic in which citizens are aware of their changing cultural and physical environments; know the past; and act in ways that promote the common good. The mission of the social science program is to provide all students with rigorous and authentic learning opportunities that ignite their passions for learning and enhance their abilities and motivations to contribute as citizens in their community.”

Summary

The social science program incorporates Document Based Questioning (DBQs) and inquiry. All teachers incorporate ELA standards into their social science instruction.

The Junior High Social Science Department has identified course overviews which include:

- Driving questions

- Unit descriptions and titles
- Writing rubrics

A syllabus has been developed for 7th grade.

JK-5th grade social science maps are not evident at this time.

Full unit development is recommended for elementary, as well as, an update to social science resources.

World Language

Philosophy

“In accordance with the ACTFL, The JSS World Language Department believes that language and communication are at the heart of the human experience. The US must educate students who are linguistically and culturally equipped to communicate successfully in a pluralistic American society and abroad. This imperative envisions a future in which ALL students will develop and maintain proficiency in English and at least one other language, modern or classical. Children who come to school from non-English backgrounds should also have opportunities to develop further proficiencies in their first language.”

Summary

The World Language department is currently aligning their units of instruction and instructional and assessment practices to the World-Readiness Standards for Learning Languages from the American Council for the Teaching of Foreign Languages (ACTFL) organization. One to three units of instruction have been outlined by theme for each grade. Information about content has been assigned to each unit. Some novels have been assigned to certain units. Some units have yet to be developed and the all need to be fully fleshed out, which is in progress this year.

The reduction of the Latin program to a two-year program has been under review as well. It was difficult to discern the reasons for moving to from a five-year to a two-year program. The world language department believes and the administrative team agrees that the Latin program should be in line with the Spanish and French program in terms of time spent on the first year high school curriculum. In order to do that, the Latin program should begin in 5th grade, when Spanish and French make the transition to the high school content. We are recommending that shift for the 2019-2020 school year. That would entail giving 5th grade students the option to begin Latin at the end of their 4th grade year (2018-2019).

In the past, the Latin teacher would also support word study beginning in 3rd grade. The administrative team would like to take more time to review this in light of the ELA unit development process.

Continued full unit development for French and Spanish is recommended, as well.

Library Technology Center

Summary

The Library Technology Center is an integral component of the Joseph Sears School. All students spend time in the LTC each week. In grades JK-5, students come to the library for a lesson once per week and in the Junior High the LTC is integrated into the curricular areas with students often coming to supplement the work they are doing in their core classes. The standing desktop lab offers an opportunity for robust tech projects and exploration and 21st century components like coding and 3D printing have been integrated into the curriculum.

The Library Technology Center learning plan is broken down by grade (K-8) with these elements identified for each:

- Library tech skills focus
- Goals
- Example activities
- LTC standards
- National Educational Technology Standards (NETS) emphasis and the applicable goals and example activities for the NETS
- Internet safety lessons have been identified for 3rd-8th grades.

A philosophy update is recommended and a unit development that is in line with the core curricular areas.

Social Emotional Learning

Summary

Information on SEL on our website begins with: “Second Step is a universal classroom-based program for grades K-5 that helps students develop early learning and social-emotional skills to set them on the path for social success and academic readiness. This curriculum is scientific-based and research-validated. The units in the Second Step curriculum focus on early learning skills (listening, focusing attention, following directions, self-talk for staying on task and being assertive), empathy (how to identify feelings, and caring and helping others) impulse control and problem solving (how to control impulsive behaviors and how to solve a problem in five steps), anger management (how to manage emotions) and bullying. Second Step is used in conjunction with the Heartwood character education program for Joseph Sears School students.”

A critical part of any comprehensive educational system in 2018 is a strong social emotional component. Schools and districts should determine the type of school environment that is desired, and strive to utilize common language with the entire community to describe “school-ready behaviors.” The culture of the school should lead to student independence in the competencies described by CASEL (The Collaborative for Academic, Social and Emotional Learning). Strength in these areas will lead to a more seamless transition between Sears’ small school environment and the larger and more diverse environment of our sender high school, New Trier Township.

Currently, Second Step is utilized for 40 minutes per week in the K-5 program. The program is supplemented as teachers see a need. The recommendation is to outline how the above competencies are scaffolded through our curriculum in order to make additional connections throughout the day and year. A core curriculum for social emotional learning like this should also provide intervention support when necessary as part of a Multi-Tiered System of Support (MTSS).

In addition, fully articulated advisory programming for 6th-8th grade needs to be developed in alignment in conjunction with a commitment to a philosophy for those grades (Middle school V. Junior High).

Physical Development and Health

Philosophy

“The Joseph Sears School Physical Education and Health curriculum is a skills-based fitness program that allows students to work at their own level of proficiency, while working towards mastery of skills. The Physical Education and Health department incorporates fitness on a regular basis in order to empower all students to sustain regular, lifelong physical activity as a foundation for a healthy, productive and fulfilling life.

We believe...

- That daily physical activity and health literacy are essential to the whole child.
- Each student has differing abilities and aptitudes for learning motor skills. The rate and style at which motor skills are mastered also differ among students and within each student from time to time.
- In the value of fitness practices to increase lifetime activity and reduce sedentary behaviors.
- That by integrating physical fitness into the broad range of activities that children enjoy, a bond is established between gaining and maintaining fitness and having fun while playing alone or with others.
- In the importance of demonstrating sportsmanship, teamwork and cooperation while participating in Physical Education and Health activities.
- In providing an active, caring, supportive and non threatening atmosphere in which every student is challenged and successful.
- That all children can improve their health thereby enhancing their ability to learn and be successful in school.

- That physical activity provides the opportunity for enjoyment, challenge, self-expression, and social interaction.
- That assessment must be continuous and is a vital part of the Physical Education/Health program.
- A variety of evaluative techniques will be used for determining individual differences and needs of students.
- Parents and community members are vital components for the success of the program.”

Summary

The PE/Health Department is aligning their instruction with the Illinois Physical Development and Health standards and performance descriptors. The team has been working on the incorporation of activities which will be more appealing to students who are not typically involved in athletics, in order to give them strategies to be physically fit. An emphasis on choice and options in the program has also been a focus. There is documentation of activity themes for all grades including:

- Fitness components
- Game play and skill theme activities
- Team building/cooperative development expectations and activities

A philosophy update and full unit development is recommended.

Music Education

Philosophy

“The Joseph Sears Music Department believes that music is an integral part of every student’s overall education, JK-8. The music program strives to establish a lifelong relationship with music that provides satisfaction, enjoyment, and personal growth. Students will be given a wide variety of opportunities to create, perform and express themselves through music, including: responsive listening, singing, movement, dance, improvisation, composition, choir, recorder, band, and orchestra.

Through participation in music, our programs reinforce problem-solving, grit, and perseverance, to give students a more creative perspective on the world as they journey forward into various life experiences. Like all successful teams, our classes encourage a culture of creative collaboration to work well within a high functioning organization. From junior kindergarten, culminating to ‘The 8th Grade Graduation Ceremony,’ Joseph Sears students express themselves with unified voices in the hope that they will continue to learn to live in harmony with others.

- The purpose of our program is to nurture a lifelong appreciation for The Arts.
- All 3rd, 4th, and 5th grade students will become literate in the language of music; to understand musical notation; and to be able to interpret and perform various genres and styles of music through a musical instrument of their choice.

- Student musicians are expected to be willing to try new things and to give their best effort; to learn, understand and apply appropriate technical skills; to listen attentively, follow directions, and to take pride in their work.
- At the junior high level, in grades 6, 7, & 8, the complexity of musical performance and technical demands increases with each grade level.
- Diverse repertoire will be selected to allow the students to apply prior knowledge to new, more technically challenging compositions.
- Precise mathematical rhythms, intonation, dynamic range and articulations are clearly defined, yet music allows each individual performer to express their own uniquely personal and meaningful ideas.
- Students not only learn to identify and apply the principles of good musical concepts, they also develop valuable ‘*Habits of Mind*’ to help them succeed beyond the classroom.”

Summary

The Music Department is aligning their instruction with the Illinois Arts Learning Standards for Music (2016). There is some information on the website regarding the philosophy of the department and methods. The vocal music program has outlined knowledge and skills for 5th through 8th grade in chorus and general music. The band program has identified specific skills by instrument group as well as some district level performance assessments and extension activities. The most recent version of a scope and sequence is from 2013. Our music department is very passionate about ensuring a high level of appreciation for the arts and also supporting students who study music outside of school.

A philosophy update and full unit development is recommended.

Visual Art Education

Philosophy

“The complexity of the projects and techniques increases with each grade level. All projects are intended to allow the students to apply prior knowledge, to learn new techniques and vocabulary, to develop skills and apply principles of art and composition. Each unit is designed with clear objectives for learning but also with room for self-expression. Some lessons involve drawing from life and having real objects to look at, some rely on photo references, and some depend completely on the memory and imagination of students.

Students not only learn to identify and apply the elements of art and principles of good composition in both 2- and 3- dimensional artwork, but they also develop valuable *Habits of Mind* that help them succeed beyond the art classroom. Art students routinely create, imagine and innovate. By engaging in art making, students learn to persevere as they work on complex, multi-stage projects such as ceramics (they may be faced with challenges ranging from dealing with the force of gravity, drying clay, and occasional accidents). Such obstacles become great opportunities for learning, as they cause students

to re-think their designs or processes. Students are given opportunities to take risks and are encouraged to work through various challenges on a regular basis. The art room is a safe environment to try new things and to try them multiple times.

Other *Habits of Mind* our students practice include thinking flexibly, as they generate various ways of approaching a subject matter, and applying past knowledge to new situations, as they learn principles such as linear perspective. Students respond in wonderment and awe, as they learn to closely observe the world around them and to translate it into pictures and sculptures. The art classroom proves to be a valuable place for students to acquire a myriad of life skills, including creative problem solving, critical thinking, fine motor skills, communication, planning and craftsmanship.

Joseph Sears School artists are expected to be willing to try new things and to give their best effort; to learn, understand and apply appropriate art processes; to listen attentively, follow directions, and to take pride in their work.”

Summary

The Art Department is also very passionate about appreciation for the arts and is working on aligning their instruction with the Illinois Arts Learning Standards (2016). There is some information about how art lessons and projects are designed on the website. Units of instruction are being developed at this time.

Both music and art have worked in an interdisciplinary capacity with core academic areas in order to design units of instruction which address concepts in multiple academic areas. This is a best practice and should continue to be scaled up in the school.

A philosophy update and full unit development is recommended.

Practical Arts (Outdoor Classroom) and Industrial Arts Education

Philosophy

“The Joseph Sears School Outdoor Classroom provides students with an outdoor space for hands-on exploration, inquiry, discovery and garden-based learning in all grades K-8 in areas of practical arts, core subjects, social emotional, and health. Surrounded by native plants, butterfly and rain gardens, vegetable and herb beds, fruit bushes and trees, students develop an understanding and curiosity about the natural world. In addition during practical arts classes, students develop an understanding of where our food comes from with the farm-to-table concept - plant, harvest, eat (and enjoy!). Farm-to-table lessons also increase students’ making healthier food choices.”

Summary

The Practical Arts curriculum has been organized into one unit per grade which is aligned with a science unit. These units include:

- alignment with a FOSS module
- science topic/concept
- activity idea
- NGSS alignment
- time frame for the unit.

The Industrial Arts curriculum has identified 5 main opportunities offered to students through this program:

1. The acquisition of lifelong safety skills in the handling of woodworking tools.
2. Practice in designing simple projects in wood.
3. Insight into the methods and problems of woodworking in the shop
4. Further development of a student's understanding of drawings and their ability to interpret them.
5. Developing time management and self-motivational skills during the construction of their project.

An overview of projects and scope and sequence of quarter or semester rotations have been developed with lesson plans and project plans.

Both courses are highly engaging for students and offer an opportunity to learn skills for life.

Philosophy updates and full unit development are recommended.

Teacher as Designer

It is imperative that we understand that teachers are designers of curriculum every day. Our documented curriculum should be coherent and organized, however, it should offer enough flexibility for our teachers to meet the needs and interests of their students. The above recommendations are all given with this emphasis on “teacher as designer” implied. The teachers at The Joseph Sears School are impressive in their ability to use “programs” as a jumping off point while supplementing with materials that are appropriate for the students in their rooms. Our educators embrace the concept of being designers of curriculum and assessments and this is a rare quality. The results of teachers taking ownership of their curriculum and not just following programs is evident in the high achievement of our students. Teachers continuously look to improve the curriculum and learning experiences for our students and our school community should be proud of their work in this area.

Curriculum Renewal Process

The JSS has traditionally had a 5-year curriculum renewal cycle which is the minimum mandated by school code. The process has consisted of 4 steps: Review and Research,

Writing, Implementation and Monitoring. The following indicates the step of the process for each curricular area:

Review & Research	Writing	Implementation	Monitoring	Not Defined
Math – E/JH	Reading – E/JH	Writing – E/JH	Science – E/JH	Technology
	World Language – E/JH Spanish French Latin	Social Science – E/JH		LTC
	PE – E/JH			SEL
	Health – E/JH			
	Applied Music – E/JH			
	Practical Arts – E/JH			

It is our recommendation that we revisit the idea of a 5-year curriculum review cycle. This is a long cycle to wait to review and revise curriculum and goals. As we have a new strategic plan, we should be looking to align our curriculum at this time in all areas, and each year should be looking to improve. As new sets of standards are released, we should address them. Data should drive our decision-making process around our curriculum and if adjustments of units, assessments or materials need to take place based on the evidence of student growth and achievement, we should look to make those adjustments.

A Note About Materials v. Curriculum:

In all three tiers of a strong MTSS system, any materials utilized should be aligned with the desired outcomes for students as outlined by the team of educators. Curriculum should be customized to include the standards we are accountable for, as well as, the community’s desired outcomes based on the strategic plan and account for the different learning styles and demographics represented in the community.

Teachers should continue to have access to a variety of materials to address the needs of their students in relationship to the outcomes they have identified and should not be mandated to use any particular resources in order to achieve their desired results. There is no one foundational resource which is made to meet the needs of the students at the Joseph Sears School. Materials should continue to be chosen based on the abilities, interests and skill levels of the students in each class and should be updated regularly.

However, the materials used in a classroom should never be referred to as our “curriculum.”

District Assessment Map and Profile

Assessment portfolios, whether for a student or a district, should be balanced. There should be a combination of various types of assessments each with a different purpose, in order to gather the most complete “picture” of competencies, student academic achievement and growth possible. A good analogy is the idea of a photo album versus a snapshot. When reflecting on a year of a child’s life, it is difficult to capture everything that happened in one snapshot. However, looking at photo album of pictures, more can be concluded about the year and what a child has experienced.

Universal Screeners

Schools and districts are required to screen students in order to ensure that no children who need specialized support are missed. An assessment map which includes universal assessments given to all students in a particular grade is mandatory in the areas of English Language Arts, Math and Social Emotional Learning. Currently Sears utilizes MAP, AIMSweb Plus and Review 360 (BESS) for these universal screeners.

Decisions should not be made about a student’s program of instruction based solely on a universal screener. Rather, if a student is identified as an outlier (on either a local or national norm) more evidence (other assessment data, teacher recommendation, work samples) should be gathered to determine what level of support the student would need in order to be successful. Local versus national norms are a district decision and affect the types of programming offered, as well as, the criteria for receiving specialized support.

In a community like Kenilworth, local norms must continue to be considered when evaluating a student’s achievement as well as evaluating our core programming. National norms are helpful to support an understanding of a student’s performance were they to reside outside of our community. National norms may also help evaluate our programs of instruction and efficacy outside of our community and township.

Summative Assessments

Part of a strong assessment portfolio are summative assessments, or assessments of learning. These could be end of unit assessments (for example, at the end of a science unit of instruction) or they could be end of year assessments (for example, PARCC). These would indicate the level of proficiency a student can demonstrate on a set of skills or concepts. These would not necessarily indicate growth over time, as they would only

be measuring a student's capacity to demonstrate their learning after instruction has been delivered during a standardized period of time.

These types of assessments can also be helpful in determining programmatic efficacy. For this reason, there should be some summative assessments tied to the goals and objectives of the Strategic Plan, as well, in order that the system can communicate its progress on the community's objectives for its students, above and beyond academic achievement and growth.

Learner Profiles

Although how a student learns may not be quantitative data, teachers and schools should be documenting information on these in order to enhance a student's portfolio. These data can be gathered in a variety of ways from observational protocols, rubrics or interviews and conversations. This information is important to minimize transition time between grades and teachers as well as inform a student of their own learning preferences. Ultimately, self-awareness as a learner is paramount in order for children to become adults who are effective independent learners and collaborators.

Formative Assessments

This type of assessment is supportive of teachers making instructional decisions on behalf of their students. They are only useful for a short period of time, and typically measure a student's proficiency one or two specific skills during instructional time on those skills. These should only be used to tailor instruction (as opposed to informing a grade) and should in some way, get students to show their thinking. Only in this way, can a teacher diagnose any issues with understanding and remediate or enrich, whichever the case may be.

Our recommendation is that through the curriculum and unit development process, assessments in each of the areas above be reviewed and revised or added into the assessment profile of the district, as needed.

Data Driven Decision Making

As indicated above, a strong assessment system includes a broad range of assessment types for a variety of purposes. How to store this information is an important decision and indicates the level of importance each type of data carries in the system. Ultimately, a data storage solution should be able to house many unique types of data. This should allow for students themselves to contribute reflection and their own work to demonstrate their learning.

When making decisions based on these data, not only is the data access and storage a consideration, but also the system for looking at the data. Student learning teams (inclusive of teachers, parents and students) should be active participants in analyzing and reflecting on student data in order to make the best educational decisions on behalf of students. A system for storing the data which protects student privacy, but also allows for quick access to student data and trends is helpful to an effective process.

Teaching teams and administration should be consistently and systematically analyzing data in order to inform all aspects of decision making at a school level. Our recommendation is to purchase an online system for storing various types of data that will be supportive of teacher conversations around student growth and achievement. Additionally, we are recommending that a system for communicating about and reviewing data should be developed which is consistent across the school in order to support vertical articulation on programs and individual students.

Trends in the Data

The Joseph Sears School consistently performs above the state and national averages and our students are well prepared for high school, according to our discussions with New Trier staff. Articulation between our staff and the high school staff are ongoing.

We are looking to improve on the number of students who are able to reach their personal growth goals, as well as, expand our definition of academic excellence to include more than the traditional test scores that we have utilized in the past, as referenced above. This will require the Board and administration to work together on visioning for that concept and the staff will need to work on developing the assessments which will capture that information.

Achievement Gap

The only subgroup that exists at the Joseph Sears School is students with IEPs. It is highly recommended that we begin systematic professional development in the area of inclusive education practices for the entire community, especially in the area of mathematics where we have seen our achievement gap grow.

Our students with IEPs will benefit from discussions around inclusive practice (keeping all students together in the core programming for as much time during the day/year, as possible) and disability awareness. While our students with IEPs are performing at or higher than Non IEP students across the state, the discrepancy between these two groups in our district deserves attention and intentional planning.

Responsive Teaching and Learning Teams

The focus of professional learning in any school or district should be how to increase achievement and growth for our students toward our desired outcomes. In order to accomplish this, many schools organize themselves into smaller teacher collaboration groups in order to:

- Analyze data and look at student work
- Design effective lessons and observe each other/provide feedback
- Collaborate on the selection of appropriate materials and resources

These groups can be organized around content area or grade, or both. Teachers can be members of more than one group. For example, a 6th grade ELA teacher may be a part of a 6th grade team which includes all content areas responsible for 6th graders. This group may look at social emotional learning for 6th graders and analyze data regarding such. The same teacher may be a part of a 6th-8th grade ELA group in which the group discusses data regarding student achievement in junior high ELA, data coming back from the high school in the area of ELA and the materials and novels which are selected for a student to engage with during those years.

Both types of teacher collaborative groups are important and every teacher should have an opportunity to engage in this type of learning. Necessary to having this type of professional learning are the following components:

- Common Planning Time for Discussion
- Common Curriculum Documentation (Scope and Sequence and Desired Outcomes)
- Common Assessments
- Differentiated Instructional Strategies and Materials
- A Culture of Trust and Professionalism

By controlling for some variables (Scope and Sequence, Desired Outcomes by course and common assessments) teachers can do action research on what works best for the students at Sears, if they engage in differentiated practices and with differentiated materials. Only if some variables are not controlled, can we look at student work and data and determine what works best for our students. This work can be difficult and requires a culture of trust in order for teachers to feel comfortable discussing their data and student work with other teachers.

Generally, protocols for discussing the items outlined include these four questions:

1. What do we want students to know, understand and be able to do (at the end of this lesson, unit, year...)
2. How will we know they've learned it?
3. What will we do if they struggle?
4. What will we do to extend the learning?

Our recommendation is to extend the focus of these questions to incorporate student voice and interest and to ensure that our students are more actively engaged in the learning process:

1. What do we want students to know, understand and be able to do (at the end of this lesson, unit, year...)
2. Within that framework of outcomes, what do our students want to know, understand and be able to do or think about?
3. How will we know they've learned it?
4. How else can our students' demonstrate their learning?
5. In what ways would they like to showcase their new learning and understanding?
6. What will we do if our students struggle?
7. What will each student's plan be when they are struggling with material?
8. How can we work with each student to identify their strengths and capitalize on them in order to succeed with higher levels of material?
9. What will we do to extend the learning?
10. What is each student's plan to extend the learning to gain deeper levels of understanding on the content and processes that are at the heart of our curriculum plan?

Embedded within this structure is eliciting student thinking and partnering with our students in the planning process. Active participation from students in this process is critical to supporting high levels of student interest and engagement and supports the goal setting and monitoring process which we know has been proven to increase student achievement and growth.

Instruction

While differentiation has been a focus for our Differentiation Facilitator and some teachers have been able to take advantage of these opportunities to improve their practice, whole group direct instruction is still a widely used practice. Student interaction can be limited at times in this framework and at times by the physical arrangement of classrooms. The role of teacher as facilitator of learning can be expanded. Student directed and interest-based learning expansion will also support more active learning from students.

Student thinking should be elicited on a more regular basis so that teachers can intervene and extend the learning quickly and efficiently. Rigorous instruction is at times confused with additional work where activities and outcomes should simply be adjusted to ensure that higher level thinking is being exposed.

Relationships between teachers and students need strengthening in some places and we should remain focused on ensuring that learning experiences are meaningful and relevant to students' lives. Authentic challenge and learning experiences aligned with our strategic

plan will ultimately lead to higher levels of student engagement and joy in the learning process.

In this area, as well as in other areas of the school, we should be looking to gather feedback from our students on what instructional strategies they feel are most effective for them. We can use this information to better guide the professional development offerings and foci of the school.

Professional development through our coaches and coaching through the evaluation process (the Danielson model) are recommended to support this work. We are confident that our staff will be excited about these opportunities and have consistently expressed a desire to continue to learn more and expand their practice. We have an extremely dedicated group of teachers. They are all passionate about making sure that all of our students achieve and grow each year and actively work on learning about their students. The recommendations above are intended to support growth for our faculty in the area of differentiated instruction and personalized learning as outlined within our new strategic plan.

Positive Behavior/Restorative Justice

In analyzing trends in disciplinary data, the current disciplinary process, and examining the current implementation of SEL and Restorative Justice practices, here are our findings:

The current disciplinary system features a Google Doc powered disciplinary documentation system which requires teachers to document all instances of student misconduct. Once a disciplinary infraction is documented, a notification goes out to all teachers of the same the grade level as the student, all administrators and administrative liaisons, and all specials teachers. Additionally, all discipline data is assessable for all staff members to view.

Once a student has been deemed a “frequent violator of rules and policies,” a team of teachers including specials teachers, grade level teachers, social workers, and instructional support staff members convene during an RtI meeting, discuss the student, and devise a plan to support the student, which often results in a request for administrative consequences (detention, in-school suspension, out of school suspension).

We are recommending a more streamlined process with clear policies for teacher interventions, prerequisite actions prior to escalation to administration, restorative practices, and student privacy would provide better teacher support, increase parent support, and mirror updated township practices (Evanston, Wilmette).

- Eliminate public access to confidential student records, eliminate grade level and specials notification of student disciplinary infractions.

- Create a menu of prerequisite actions which require teachers to implement restorative practices and communicate via phone or in person before an student behavior is escalated to administration for harsher consequences (unless it is an emergency).
- Clearly identify which behaviors are mild and can be handled by the classroom teacher, and which behaviors are serious enough to elicit an administrative response.
- Eliminate the escalation of multiple minor tier 1 behaviors into an automatic detention, and multiple detentions into an automatic ISS or OSS.
- Once a behavior is escalated to the Principal/Principal Liaison, the Principal/Liaison uses his/her judgment to determine appropriate next steps based on the behavior, the response to interventions, and best practice regarding the proper restorative response. The Principal/Principal Liaison will not be required to implement a specific response.

MTSS (Multi-Tiered System of Support)/RtI (Response to Intervention)

Support for students who are struggling to reach grade level expectations is the focus of MTSS or RtI. These programs are a result of No Child Left Behind legislation and continue under the Every Student Succeeds Act. The philosophy of the program is to get students support prior to needing a different program of instruction from their peers (IEP).

Structures for meetings need to be put in place which outline the amount of time which should be set aside for this work.

A strong MTSS system consists of three tiers of support for students:

Tier 1

Core Curriculum

The core curriculum for every content area in a given school consists of the outcomes and expectations of the content for each grade, chunked into sections of time for the school year which are realistic and delivered in a differentiated way to support all students to reach those expectations. The core curriculum should also include common summative assessments to ensure that we are measuring all students progress on the common outcomes. The core curriculum is what all students experience at a specific grade (Guaranteed and Viable Curriculum).

Tier 2

Targeted Support

When a student is not meeting the expectations outlined by the core curriculum and limited progress has been measured and documented, students should participate in additional time and targeted support on that particular content. A plan should be made by the student's team for the additional time and intensity (to be delivered outside of the core curriculum time by the classroom teacher with support from intervention specialists when necessary) and the plan should be shared with the students and parents. Progress in that intervention should be monitored on at-least a bi-weekly basis and the intervention should occur regularly for at least 6 weeks prior to being re-evaluated by the student's team. If a student continues to not make progress or progress is slow and could benefit from additional time and intensity, the student should be moved on to Tier 3.

Tier 3

Additional Time and Intensity of Targeted Support

Tier 3 intervention plans should be developed and monitored in the same way as the Tier 2 plans, however, should offer additional time and intensity either in place of, or in addition to the Tier 2 support delivered by intervention specialists. If a student is not progressing after 6 weeks, or is progressing but needs to sustain that level of support in order to close the gap with their peers, the team should convene again and invite support from the Student Services Team in order to assess whether an individualized program of instruction is necessary (IEP).

At The Joseph Sears School, the student services team staff have been heavily involved with the MTSS (RtI) process. Clear processes, procedures and documentation are being developed as we look to clarify all roles and responsibilities in regard to MTSS and RtI.

Student Services at The Joseph Sears School

The Student Services Team (SST) at The Joseph Sears School consists of the following: Seven special education teachers, four interventionists, two social workers, one school psychologist and speech pathologist, twelve instructional assistants, some serving as a classroom aide, and 1:1 aide positions. Caseloads range from anywhere from 5-10 students. Our social workers' caseloads are currently over 50 students, which include students with IEPs, 504, and general education. We have a total of 70 students with Individualized Education Plans and 60 students with 504 plans.

The SST is a robust team with the high qualifications to support all types of learners. Unfortunately, as has been found across the school, instability has created a lack of systems and cultural strength in this department, as well. Support from Mrs. Knicker last year has provided the new administrators with a perspective on the issues which existed prior to our arrival. While some items were able to be worked on through consultation last year, there was not enough time (or in-district leadership) in order to affect large scale change.

The student services department is currently working to create systems in regards to articulation about student needs, problem solving, and streamlining the identification process itself in regards to students that need an IEP or 504. In addition, we will revisit the special education continuum of supports at Sears. Currently, we have a push in and pull out model. In grades, K-5, students are can be pulled out for a resource period. In grades, 6-8, students do not have an enrichment period. They are then pulled out from PE, World Language, or Specials. If students need more support indicated on their IEP they typically have been placed in our NSSSED programming.

Role of Student Services in MTSS

At this time, the SST is providing the bulk of the tiered interventions in the school. Best practice in MTSS systems would have general education teachers providing Tier 2 interventions and literacy and math specialists reserved for the most struggling students at either end of the spectrum.

Protocols for meetings, professional development on the process, documentation of tiered interventions and data team meetings are all areas for improvement. An audit of interventions being used with students and their efficacy can be started this year, but will take some time to develop.

Student Services/General Education Coordination

There is a disconnect between the general education teams and the SST in regards to a systematic way to address student concerns and making decisions based on student data and need. We are working currently on creating consistent policies and procedures to guide the effective functioning of the RtI grade level teams, Problem Solving Team and the role of MTSS. (This will require the collaborative efforts of Student Services, Curriculum and General Ed. Administrators to develop the most efficient and effective inter-related model.)

English Language Learners

Currently, The Joseph Sears school has twelve students that receive English Language Learner services. Our EL supports have increased from a .3 to a .5 FTE. Supports vary from pull out to push in where needed. The students are identified as EL after our EL teacher gives them a screener. These students are required to take an Assessing Comprehension and Communication in English State-to-State (ACCESS) test in the January and February months. We are currently developing the system around the identification process and supporting students with EL supports.

Gifted Education

Currently, there is not a gifted program at The Joseph Sears School. Students in need of more challenging activities and experiences receive differentiated support from the homeroom teachers as well as interventions on a case by case basis. The same testing which is conducted in order to identify students for the “core plus” track in math is at times utilized in order to support decision making efforts in this area.

Personalized learning is the recommended way to reach all students needs at The Joseph Sears School, as referenced above. The Board has outlined this in the Mission and Vision of the district, and providing instruction in this way, through competency based instruction, will guarantee that every student will receive content and instruction at his/her level throughout the core and related academic areas.

Nurse/Health Office

Our Health office is staffed with one full time nurse. The nurse is responsible for attendance and nursing duties and reports to the staff in regards to immunizations. The health office does not have policies in regards to protocols/procedures for concussions, diabetes, seizures, and allergies. In addition, students that have medical conditions do not have Individualized Health Plans (IHPs) or 504s. Moving forward in is important to streamline health policies and systems schoolwide and for individual students.

NSSSED

The Joseph Sears School belongs to the Northern Suburban Special Education District NSSSED provides a wide variety of supports including: coaching services, OT/PT/APE Integrated Technology, health and nursing services, visions programming, early childhood programs, and NorthShore Academy schools and Arbor Academy’s SAIL program. The JSS currently uses coaching services and Occupational Therapist supports. In addition, we have students utilizing the different schools through NSSSED. The JSS also uses the North Suburban Special Education Organization for hearing itinerant services only.

Student Growth and Achievement Communication

Part of parent communication is also parent/teacher communication of student growth and achievement. Parent/teacher conferences are an important part of the school year, allowing the student’s team to get together to discuss student strengths and weaknesses. From survey data, there have been some adjustments to this process in order to account for a more balanced discussion (standardized assessments, work habits and school behaviors, and grades). Student led conferences can be a benefit in order to support

students' taking more ownership of their work in school, however, many parents prefer to have this as one part of the conference, while they also have time to speak alone with the teacher. Again, a balanced approach is the best one. Our recommendation is to continue to look for ways that we can incorporate student voice into our parent/teacher conferences. We have moved our conferences from November to October in the recent past and this change has had a positive impact on the participation rate as well as the focus on the conferences.

Report cards are also a part of the communication system between parents and teachers and should align with the instructional program of the school. In grades JK-4, parents of the Joseph Sears School are provided with skill driven report cards, which are aligned with the content of that grade level. In the 5th grade, parents are given traditional letter grades to indicate progress.

Many JK-8th grade districts (and some high schools) have found that letter grades are not indicative of academic achievement as much as standards-based report cards which report separately on behaviors and achievement. Oftentimes parents are concerned that not issuing grade consequences for behaviors (not turning in homework, not participating in class) will result in lower motivation for learning. There is much research to support the opposite. In fact, high grades tend to only motivate traditionally successful students. Students who are struggling with behaviors in school, or with content, are typically not motivated to behave differently or work harder when they receive low grades. Grades can increase anxiety for both groups of children, though. In addition, grades reflective of behaviors do not indicate clearly to parents what skills and concepts students have mastered and which they need to continue to work on.

A concern about standards-based grading and reporting can be the absence of a Grade Point Average or GPA. Again, there is little to no evidence that a GPA is an effective motivator for students. The high school placement does not incorporate grades, as they are quite subjective and also don't separate behaviors from actual knowledge and skill. They are much more reliant on standardized or adaptive test scores from certain content areas, or placement tests that they design based on content expectations.

Many of our teachers have participated on report card committees in the past and have discussed the idea of standards-based grading and reporting and are eager to move ahead with this work. Our recommendation in this area is to research and develop a standards-based grading and reporting system with teacher and community input.

Homework

At its core, homework is a contract between home and school. Homework at the Joseph Sears School is currently part of the instructional design of our courses at this time. Our policies indicate that students should have approximately 10 min. of homework per year in school (10 minutes for 1st grade, 20 for 2nd, etc.). Our teachers regularly inform parents and students that if the time to complete homework exceeds those guidelines,

they can inform the teacher and not complete the homework. It has been reported that this can at times increase student anxiety about not being prepared for class or how that can affect a child's grade.

Parent input on this matter is inconsistent. There are parents in the community that feel too much homework is given, and some parents consistently ask teachers for additional homework. Our teachers feel that homework can be beneficial for supporting a student's ability to manage their time, as well as, practice skills they have learned in class and prepare them for their next level of education.

Currently, research can be found on both sides of the homework debate. There is research that indicates that homework can improve study skills for students and can provide reinforcement for skills learned in school. However, there is little research to support that homework correlates with improved student achievement for students prior to the junior high school years. It is recommended that we begin a formal discussion with our community about homework in the 2018-2019 school year and use theirs and teacher input to revise our homework policies to be in line with current research, as well as, our personalized learning philosophy.

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Charlotte Danielson:

Charlotte Danielson, a former economist, is an internationally-recognized expert in the area of teacher effectiveness, specializing in the design of teacher evaluation systems that both ensure teacher quality and promote professional learning. She advises State Education Departments and National Ministries and Departments of Education, both in the United States and overseas. She is in demand as a keynote speaker at national and international conferences, and as a policy consultant to legislative and administrative bodies.

Ms. Danielson is a graduate of Cornell University (history), Oxford University (philosophy, politics, and economics) and Rutgers University (educational administration and supervision.) She has taught at all levels, kindergarten through university, has worked as a curriculum director and staff development director, and is the founder of The Danielson Group. Her *Framework for Teaching* has become the most widely used definition of teaching in the United States, and has been adopted as the single model, or one of several approved models, in over 20 states.

Richard DuFour, Ed.D.:

Rick DuFour was a public school educator for 34 years, serving as a teacher, principal, and superintendent. During his 19-year tenure as a leader at Adlai E. Stevenson High School in Lincolnshire, Illinois, Stevenson was one of only three schools in the nation to win the United States Department of Education Blue Ribbon Award on four occasions and the first comprehensive high school to be designated a New America High School as a model of successful school reform. He received his state's highest award as both a principal and superintendent.

Michael Fullan:

Michael Fullan, O.C., is the Global Leadership Director, [New Pedagogies for Deep Learning](#) and a worldwide authority on educational reform with a mandate of helping to achieve the moral purpose of all children learning.

A former Dean of the Ontario Institute for Studies in Education (OISE) of the University of Toronto, Michael advises policymakers and local leaders around the world to provide leadership in education. Michael received the Order of Canada in December 2012. He holds honorary doctorates from several universities in North America and abroad.

Howard Gardner:

Howard Gardner is the John H. and Elisabeth A. Hobbs Professor of Cognition and Education at the Harvard Graduate School of Education. He is also an adjunct professor of psychology at Harvard University and senior director of [Harvard Project Zero](#). Among numerous honors, Gardner received a MacArthur Prize Fellowship and a Fellowship from the John S. Guggenheim Memorial Foundation in 1981 and 2000, respectively. In 1990, he was the first American to receive the University of Louisville's Grawemeyer Award in Education. In recognition of his contributions to both academic theory and public policy, he has received honorary degrees from thirty-one colleges and universities, including institutions in Bulgaria, Canada, Chile, Greece, Ireland, Israel, Italy, South Korea, and Spain. He has twice been selected by *Foreign Policy* and *Prospect* magazines as one of 100 most influential public intellectuals in the world. In 2011, Gardner received the Prince of Asturias Award for Social Sciences, and in 2015, he was chosen as the recipient of the Brock International Prize in Education. He has been elected a member of the American Academy of Arts and Sciences, the American Philosophical Society, the National Academy of Education, and the London-based Royal Society for the Encouragement of Arts, Manufactures, and Commerce. He serves on a number of boards, including New York's Museum of Modern Art and the American Philosophical Society. The author of thirty books translated into thirty-two languages, and several hundred articles, Gardner is best known in educational circles for his theory of multiple intelligences, a critique of the notion that there exists but a single human intelligence that can be assessed by standard psychometric instruments (please see [multipleintelligencesoasis.org](#)). Since the middle 1990s, Gardner has directed [The Good Project](#), a group of initiatives, founded in collaboration with psychologists Mihaly Csikszentmihalyi and William Damon, that promotes excellence, engagement, and ethics in education, preparing students to become good workers and good citizens who contribute to the overall well-being of society. Through research-based concepts, frameworks, and resources, the Project seeks to help students reflect upon the ethical dilemmas that arise in everyday life and give them the tools to make thoughtful decisions.

Thomas Guskey:

Thomas R. Guskey is Professor Emeritus in the College of Education at the University of Kentucky where he served as Department Chair, Head of the Educational Psychology Area Committee, and President of the Faculty Council. He has been a Visiting Professor at ten universities in the U.S. and a Visiting Scholar at universities in Australia, Canada, and New Zealand. A graduate of the University of Chicago, he began his career in education as a middle school teacher, served as an administrator in the Chicago Public Schools, and was the first director of the *Center for the Improvement of Teaching and Learning*, a national research center.

Dr. Guskey is the author/editor of 24 award-winning books and more than 250 book chapters, articles, and professional papers on educational measurement, evaluation, assessment, grading, and professional learning. His articles have appeared in prominent research journals including the *American Educational Research Journal*, *Educational Researcher*, and *Review of Educational Research*, as well as practitioner publications such as *Education Week*, *Educational Leadership*, *Phi Delta Kappan*, and *The Learning Professional*, and *School Administrator*. He served on the Policy Research Team of the

National Commission on Teaching & America's Future, on the task force to develop the *National Standards for Professional Development*, and was featured on the National Public Radio programs *Talk of the Nation* and *Morning Edition*.

In recognition of his contributions, Dr. Guskey was named a Fellow in the American Educational Research Association, the Association's highest honor, and also received the Association's prestigious *Relating Research to Practice Award*. He was awarded the *Distinguished Contributions to the Field Award* by Learning Forward, *The Millman Award* by the Consortium for Research on Educational Assessment and Teaching Effectiveness, the *Distinguished Achievement Award* by the Association of Educational Publishers, and the *Albert Nelson Marquis Lifetime Achievement Award*. Perhaps most uniquely, he is one of only three individuals in the 150 year history of his undergraduate institution, Thiel College, to receive the *Outstanding Alumnus Award* and be inducted into the *Athletic Hall of Fame*.

His work is dedicated to helping teachers and school leaders use quality educational research to help all of their students learn well and gain the many valuable benefits of that success.

Heidi Hayes-Jacobs:

Dr. Heidi Hayes Jacobs, creator of Curriculum21, is also the founder and president of Curriculum Designers, Inc. and Executive Director of the National Curriculum Mapping Institute and Academy. Heidi has served as an education consultant to thousands of schools nationally and internationally. She works with schools and districts K-12 on issues and practices pertaining to: curriculum reform, instructional strategies to encourage critical thinking, and strategic planning. Numerous articles have appeared in professional journals. Heidi is the author of many books, including [*The Curriculum Mapping Planner: Templates and Tools for Effective Professional Development*](#), co-authored with Ann Johnson; and [*Curriculum 21: Essential Education for A Changing World*](#), which was selected as the worldwide member book by ASCD.

Jim Knight:

Dr. James Knight is a senior research associate at KUCRL and director of the Kansas Coaching Project. He has spent close to two decades studying professional learning and instructional coaching. He has served as the principal investigator of grants and contracts totaling nearly \$30 million all devoted to the study of professional learning and instructional coaching. He has written or co-authored several books on the topic including *Instructional Coaching: A Partnership Approach to Improving Instruction* published by Corwin and Learning Forward (2007) and *Unmistakable Impact: A Partnership Approach for Dramatically Improving Instruction* (2011). Knight co-authored *Coaching Classroom Management* (2006) and also edited *Coaching: Approaches and Perspectives* (2008). Knight has authored articles on instructional coaching and professional learning in publications such as *The Journal of Staff Development*, *Educational Leadership*, *Principal Leadership*, *The School Administrator*, and *Kappan*.

Dr. Knight earned his PhD in Education from the University of Kansas and has won several university teaching, innovation, and service awards. Knight also hosts Talking About Teaching on the Teaching Channel.

Robert Marzano:

Robert J. Marzano, PhD, is cofounder and CEO of Marzano Research in Colorado. A leading researcher in education, he is a speaker, trainer, and author of more than 30 books and 150 articles on topics such as instruction, assessment, writing and implementing standards, cognition, effective leadership, and school intervention. His books include *The Art and Science of Teaching* and *Effective Supervision*. His practical translations of the most current research and theory into classroom strategies are internationally known and widely practiced by both teachers and administrators.

Dr. Marzano received a bachelor's degree from Iona College in New York, a master's degree from Seattle University, and a doctorate from the University of Washington.

Dr. Jacqueline Thousand:

Dr. Thousand is Professor Emerita at California State University San Marcos and Vice President of Bayridge Consortium. She has developed and coordinated Education Specialist credential and Master of Arts programs and spearheaded the establishment of co-teaching as the clinical practice paradigm for all teacher preparation programs in the School of Education. She is a noted inclusive education advocate who has co-authored 21 books and numerous research articles and chapters on issues related to culturally proficient inclusive schooling, co-teaching, organizational change strategies, differentiated instruction and universal design, cooperative learning, collaborative teaming and creative problem solving processes, student self-determination, and discipline with dignity. She is actively involved in international teacher education and inclusive education endeavors and serves on the editorial and advisory boards of several national and international journals and professional organizations.

Carol Ann Tomlinson:

Carol's career as an educator includes 21 years as a public school teacher, including 12 years as a program administrator of special services for struggling and advanced learners. She was Virginia's Teacher of the Year in 1974. She is currently Professor of Educational Leadership, at the University of Virginia's Curry School of Education and serves as a Principal Investigator for the National Research Center on the Gifted and Talented and as Co-Director of the Summer Institute on Academic Diversity. Special interests throughout her career have included curriculum and instruction for struggling learners and advanced learners, effective instruction in heterogeneous settings, and encouraging creative and critical thinking in the classroom.

She has served as President of the Virginia Association for the Gifted, Chair of the Virginia Advisory Committee on Gifted Education, and on the board of The Association

for the Gifted, Council for Exceptional Children. She is currently President of the National Association for Gifted Children.

Carol is a reviewer for eight journals and a section editor for one. She is author of over 100 articles, book chapters, books, and other professional development materials. For ASCD, she has authored *How to Differentiate Instruction in Mixed Ability Classrooms* (now in its second edition), *The Differentiated Classroom: Responding to the Needs of All Learners*, a professional inquiry kit on differentiation, the facilitator's guide for two video staff development sets on differentiating instruction, and (with Susan Allan) *Providing Leadership for Differentiating Schools and Classrooms*. For NAGC, she co-authored (with Sandra Kaplan, Joe Renzulli, Jeanne Purcell, Jann Leppien, and Deb Burns) of *The Parallel Curriculum Model: A Design to Develop High Potential and Challenge High Ability Learners*. She works throughout the U.S. and abroad with teachers whose goal is to develop more responsive heterogeneous classrooms.

Jay McTighe:

Jay McTighe brings a wealth of experience developed during a rich and varied career in education. He served as director of the Maryland Assessment Consortium, a state collaboration of school districts working together to develop and share formative performance assessments. Prior to this position, Jay was involved with school improvement projects at the Maryland State Department of Education where he helped lead Maryland's standards-based reforms, including the development of performance-based statewide assessments. He also directed the development of the Instructional Framework, a multimedia database on teaching. Well known for his work with thinking skills, Jay has coordinated statewide efforts to develop instructional strategies, curriculum models, and assessment procedures for improving the quality of student thinking. In addition to his work at the state level, Jay has experience at the district level in Prince George's County, Maryland, as a classroom teacher, resource specialist, and program coordinator. He also directed a state residential enrichment program for gifted and talented students.

Jay is an accomplished author, having co-authored 14 books, including the award-winning and best-selling *Understanding by Design* series with Grant Wiggins. His books have been translated into ten languages. Jay has also written more than 35 articles and book chapters, and been published in leading journals, including *Educational Leadership* (ASCD) and *Education Week*.⁶

Jay has an extensive background in professional development and is a regular speaker at national, state, and district conferences and workshops. He has conducted workshops in 47 states within the United States, in 7 Canadian provinces, and internationally to educators in 35 countries on six continents.

Jay received his undergraduate degree from the College of William and Mary, earned his Master's degree from the University of Maryland, and completed post-graduate studies at The Johns Hopkins University. He was selected to participate in the Educational Policy

Fellowship Program through the Institute for Educational Leadership in Washington, D.C., and served as a member of the National Assessment Forum, a coalition of education and civil rights organizations advocating reforms in national, state, and local assessment policies and practices.

Grant Wiggins:

Grant Wiggins earned his Ed.D. from Harvard University and his B. A. from St. John's College in Annapolis. Grant is perhaps best known for being the co-author, with Jay McTighe, of Understanding by Design®, the award-winning and highly successful program and set of materials on curriculum design used all over the world; and of Schooling by Design. He was also a co-author for Pearson Publishing on more than a dozen textbook programs in which UbD™ is infused. His work has been supported by the Pew Charitable Trusts, the Geraldine R. Dodge Foundation, and the National Science Foundation.

Grant worked on some of the most influential reform initiatives in the world, including Ted Sizer's Coalition of Essential Schools, the International Baccalaureate Program, the Advanced Placement Program; state reform initiatives in New Jersey, New York, and Delaware; and national reforms in China, the Philippines, and Thailand.

Grant is widely known for his work in assessment reform. He is the author of Educative Assessment and Assessing Student Performance, both published by Jossey-Bass. He was a lead consultant on many state assessment reform initiatives, such as the portfolio project in Vermont and performance assessment consortia in New Jersey and North Carolina.

His many articles have appeared in such journals as Educational Leadership and Phi Delta Kappan. His work is grounded in 14 years of secondary school teaching and coaching. Grant taught English and electives in philosophy, coached Varsity soccer, Cross Country, JV Baseball, and Track & Field.



THE JOSEPH SEARS SCHOOL

Office of the Superintendent/Chief School Business Official

542 Abbotsford Road • Kenilworth, IL 60043 • 847.256.5006 • kenilworth38.org

To: Kenilworth School District No. 38 Board of Education

From: Dr. Crystal LeRoy, Superintendent/Chief School Business Official and FOIA Officer

Date: December 10, 2018

Re: Freedom of Information Act Requests

The following Freedom of Information Act Request has been received and responded to since the last Regular Board of Education meeting:

From Ms. Bethany Simpson with SmartProcure, received on September 21, 2018

The request was for the following on behalf SmartProcure:

- 1) Any and all purchasing records from 2013-01-01 (yyyy-mm-dd) to current. The request is limited to readily available records without physically copying, scanning or printing paper documents. Any editable electronic document is acceptable.

The specific information requested from your record keeping system is:

1. Purchase order number. If purchase orders are not used a comparable substitute is acceptable, i.e., invoice, encumbrance, or check number
2. Purchase date
3. Line item details (Detailed description of the purchase)
4. Line item quantity
5. Line item price
6. Vendor ID number, name, address, contact person and their email address

The response was provided on November 14, 2018. Please note this is a commercial request which allows more time to respond. The response was developed in consultation with our legal counsel, Ms. Melinda Wetzal and Mr. Tyler Bohman. It required time on the part of Ms. Trish Culhane and myself to research all appropriate documents requested.

Kenilworth School District No. 38
2019-2020 School Year Calendar
DRAFT

<u>AUGUST</u>	26	No School – Teachers’ Institute
	27	No School - Teachers’ Institute – Meet and Greet
	28	First Day of Student Attendance -Half Day of School for Kindergarten through 8 th Grades (8:10 a.m.–11:20 a.m.) – Teachers’ Institute in the afternoon
<u>SEPTEMBER</u>	2	No School – Labor Day Holiday
	3	First Day of Junior Kindergarten
	3	Late Arrival for Students (9:20 a.m.)
	30	No School – Local School Holiday
<u>OCTOBER</u>	9	No School – Local School Holiday
	14	No School – Teachers’ Institute
	15	Late Arrival for Students (9:20 a.m.)
	24	Student Dismissal at 11:48 a.m. - Parent/Teacher Conferences (1:00-7:30 p.m.)
	25	No School – Parent/Teacher Conferences (8:00 a.m.-12:00 p.m.)
<u>NOVEMBER</u>	27-29	No School – Thanksgiving Break
<u>DECEMBER</u>	2	Late Arrival for Students (9:20 a.m.)
	23-3	No School – Winter Break
<u>JANUARY</u>	6	Late Arrival for Students (9:20 a.m.) - School Resumes
	20	No School – Martin Luther King, Jr. Day Holiday
<u>FEBRUARY</u>	14	No School – Teachers’ Institute Day
	17	No School – Presidents’ Day Holiday
	18	Late Arrival for Students (9:20 a.m.)
	28	No School - Parent/Teacher Conferences (8:00 a.m. – 3:00 p.m.)
<u>MARCH</u>	23-27	No School – Spring Break
	30	Late Arrival for Students (9:20 a.m.)- School Resumes
<u>APRIL</u>	10	No School – Local School Holiday
<u>MAY</u>	25	No School – Memorial Day Holiday
	26	Late Arrival for Students (9:20 a.m.)
<u>JUNE</u>	4	Eighth Grade Graduation (5:00 p.m.)
	8	Last Day of School (8:10 a.m.–11:20 a.m.) – Only if no Emergency Days are Used
	9-10	Professional Development Days – Only if no Emergency Days are Used
	9-17	Emergency Days to be Used as Required

Total Student Attendance Days: 175

Total Faculty and Staff Days: 183

Presented to the Board of Education December 10, 2018



THE JOSEPH SEARS SCHOOL

Office of the Superintendent/Chief School Business Official

542 Abbotsford Road • Kenilworth, IL 60043 • 847.256.5006 • kenilworth38.org

To: Kenilworth School District No. 38 Board of Education

From: Dr. Crystal LeRoy, Superintendent/Chief School Business Official

Date: December 10, 2018

Re: Superintendent's Report

Discussion of the 2019-2020 School Year Calendar

Attached to this report is the proposed calendar for The Joseph Sears School 2019-2020 school year. This calendar attempts to mirror the District's historical start and end dates, as well as federal and local holidays. Ideally, the New Trier Township feeder districts try to mirror the New Trier High School calendar. For your reference, attached is a copy of the approved 2019-2020 New Trier High School Calendar.

While the winter and spring breaks are firm, the Calendar Committee will meet later this week to further discuss the conference schedule and any other dates that may have an impact on the continuity of education.

2019-2020 Junior Kindergarten Registration Update

As of December 7th, we filled 13 of 14 junior kindergarten spots. We anticipate filling the final spot as new families move in and register for K-8 in the spring. We are very pleased to share that the first 13 spots filled up within an hour of opening registration. We did experience a minor technological issue, which caused some families to only partially register. The issue was a result of a glitch in InfoSnap, the District registration software. We worked through the issue and moved registration from Monday to Tuesday in order to ensure all families had a fair chance to register.

Should you have any questions or concerns regarding this report, please do not hesitate to contact me.



THE JOSEPH SEARS SCHOOL

Office of the Superintendent / Chief School Business Official

542 Abbotsford Road • Kenilworth, IL 60043 • 847.256.5006 • kenilworth38.org

To: Kenilworth School District No. 38 Board of Education

From: Dr. Crystal LeRoy, Superintendent/Chief School Business Official

Date: December 10, 2018

Re: Chief School Business Official

Accounts Payable Review

The following section will highlight any bills that are beyond the regular monthly bills list or require an explanation:

Explanation: Debt Service – Semi-Annual Bond Payments

Amalgamated Bank Chicago		AMALGAM ATE			
Check Group:					
Bond Interest	1 0	Bond Issue 4695 11/13/2018	30.0000.5200.624.00.000	Bond Interest	\$4,812.50
Redemption of Bonds	1 0	Bond Issue 4695 11/13/2018	30.0000.5300.610.00.000	Redemption of Bonds	\$195,000.00
				Check #: 137524	
				PO/InvoiceTotal:	\$199,812.50

Explanation: Student Data Assessment Consultant

Philip Earvolino					
Check Group:					
Consultant Fees	1 0	20181128 11/28/2018	10.0000.2210.300.00.000	Consultant Fees	\$2,250.00
				Check #: 137597	
				PO/InvoiceTotal:	\$2,250.00

Monthly Financials

For your review, attached is a copy of the November 2018 Monthly Financials.

Investment Update

Based on the timing and phase-in of future master facilities projects, the District had the ability to revisit our investment plan with PMA Financial. Long-term investments were placed between



one to two years out in the amount of \$8.0 mm, which took advantage of higher yields that are generally available longer out on the yield curve.

Discussion of Authorization for Review of January Accounts Payable

You may recall there is no January Board meeting. In order to remain timely with bill payments, on tonight's consent agenda is a request for authorization for a bill reviewer to approve payment of account payable for January 2019.

Should you have any questions or concerns regarding this report, please do not hesitate to contact me.

ENROLLMENT REPORT 2018-2019

December 7, 2018

Grade	Historical Comparison				
	Beginning 2016-2017 School Year (08-11-16)	Enrollment Close of School Year (2016-2017)	Enrollment Close of School Year (2017-2018)	Enrollment for 2018-2019 as of 12-07-18	Kasarda January 2017 Projections 2018-2019
JK	14	14	14	14	NA
K	32	33	37	47	33/38/43
1	40	40	42	44	34/41/48
2	49	48	44	42	33/37/41
3	53 (54)*	55 (56)*	50	44	40/44/48
4	49	47	57 (58)*	55	47/51/55
5	62	61	48	61	53/57/61
6	67	69	59	50	47/51/55
7	47 (48)*	45 (47)*	68	54	60/64/68
8	73	71	52 (54)*	69	66/70/74
Total	486 (488)*	485 (488)*	472 (475)*	480	413/453/493

2018-2019 ENROLLMENT SUMMARY WITH CLASS SECTIONS

School	JK	K	1	2	3	4	5	6	7	8	Total
The Joseph Sears School	14	47	44	42	44	55	61	50	54	69	480
No. of Current Sections	1	3	3	3	3	3	3				19
No. Advisory Sections								5	5	5	15

Green = Increased from Last Month

Red = Decreased from Last Month

Summary Accounts Payable November 13th to December 10th 2018

10. Educational Fund	Accounts Payable	\$99,633.51
20. Operations & Maint Fund	Accounts Payable	\$53,140.90
30. Bond & Interest Fund	Accounts Payable	\$199,812.50
40. Transportation Fund	Accounts Payable	\$4,247.88
50. Municipal Retirement Fund	Accounts Payable	\$0.00
60. Site & Construction	Accounts Payable	\$0.00
70. Working Cash Fund	Transfer of Interest	\$0.00
80. Tort Fund	Accounts Payable	
90. Life Safety Fund	Accounts Payable	\$0.00
Total A/P Disbursements		\$356,834.79

A/P Check Numbers 137520-137622

Void Check Numbers

10. Educational Fund	Payroll	\$773,277.70
20. Operations & Maint Fund	Payroll	\$16,008.10
50. Municipal Retirement Fund	Payroll	\$21,087.37
Total Payroll Disbursements		\$810,373.17

Total Cash Disbursements \$1,167,207.96

Submitted by: Trish Culhane
Approved by: _____

Date:12/5/18

Kenilworth School District 38

Voucher Detail Listing

Voucher Batch Number: 1135 12/10/2018

Fiscal Year: 2018-2019

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
303 Transportation	THREE					
Check Group:						
Special Area Admin Svcs-Prof Growth & Tuition		1 0		52958 12/5/2018	10.0000.2330.300.00.000 Special Area Admin Svcs-Prof Growth & Tuition	\$220.25
					Check #: 137520	
						PO/InvoiceTotal: \$220.25
						Vendor Total: \$220.25
ABM Janitorial Midwest	ABM					
Check Group:						
Oper & Maint - Purch Svcs - Cleaning Svcs		1 0		13129059 11/12/2018	20.0000.2540.322.00.000 Oper & Maint - Purch Svcs - Cleaning Svcs	\$157.68
					Check #: 137521	
						PO/InvoiceTotal: \$157.68
Check Group:						
Oper & Maint - Purch Svcs - Cleaning Svcs		1	1900246	13124044 11/8/2018	20.0000.2540.322.00.000 Oper & Maint - Purch Svcs - Cleaning Svcs	\$7,057.00
Oper & Maint - Purch Svcs - Cleaning Svcs		1	1900246	13223531 12/4/2018	20.0000.2540.322.00.000 Oper & Maint - Purch Svcs - Cleaning Svcs	\$7,057.00
					Check #: 137521	
						PO/InvoiceTotal: \$14,114.00
Check Group:						
Oper & Maint - Purch Svcs - Cleaning Svcs		1	1900247	13124042 11/8/2018	20.0000.2540.322.00.000 Oper & Maint - Purch Svcs - Cleaning Svcs	\$3,093.51
Oper & Maint - Purch Svcs - Cleaning Svcs		1	1900247	13223529 12/4/2018	20.0000.2540.322.00.000 Oper & Maint - Purch Svcs - Cleaning Svcs	\$3,234.51
					Check #: 137521	
						PO/InvoiceTotal: \$6,328.02
						Vendor Total: \$20,599.70
ADVANCED DISPOSAL-NORTHBROOK- T4	ADVDISPO S					

Kenilworth School District 38

Voucher Detail Listing

Voucher Batch Number: 1135 12/10/2018

Fiscal Year: 2018-2019

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check Group:						
Oper & Maint - Garbage Disposal		1 0		T40002128481 11/8/2018	20.0000.2540.467.00.000 Oper & Maint - Garbage Disposal	\$858.00
Check #: 137522						
						PO/InvoiceTotal: <u>\$858.00</u>
						Vendor Total: <u>\$858.00</u>
Alltown Bus Service	ALLTOWN BUS					
Check Group:						
Student Transportation-Transportation		1 0		512825 11/12/2018	40.0000.2550.331.00.000 Student Transportation-Transportation	\$3,300.00
Check #: 137523						
						PO/InvoiceTotal: <u>\$3,300.00</u>
Check Group:						
Field Trips-Transportation		2	1900380	170077 11/29/2018	40.0000.2550.335.00.000 Field Trips-Transportation	\$538.00
Add Hr Suburb Out of Area		4	1900380	170077 11/29/2018	40.0000.2550.335.00.000 Field Trips-Transportation	\$269.00
Extra Stop		2	1900380	170077 11/29/2018	40.0000.2550.335.00.000 Field Trips-Transportation	\$140.88
Check #: 137523						
						PO/InvoiceTotal: <u>\$947.88</u>
						Vendor Total: <u>\$4,247.88</u>
Amalgamated Bank Chicago	AMALGAM ATE					
Check Group:						
Bond Interest		1 0		Bond Issue 4695 11/13/2018	30.0000.5200.624.00.000 Bond Interest	\$4,812.50
Redemption of Bonds		1 0		Bond Issue 4695 11/13/2018	30.0000.5300.610.00.000 Redemption of Bonds	\$195,000.00
Check #: 137524						

Kenilworth School District 38

Voucher Detail Listing

Voucher Batch Number: 1135

12/10/2018

Fiscal Year: 2018-2019

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						PO/InvoiceTotal: <u>\$199,812.50</u>
						Vendor Total: <u>\$199,812.50</u>
Amazon/GE Money Bank	AMAZONC OM					
Check Group:						
Oper & Maint - Supplies		1 0		453868333559 11/16/2018	20.0000.2540.410.00.000 Oper & Maint - Supplies	\$29.98
Regular Ed General Supplies		1 0		459446884434 11/16/2018	10.0000.1100.410.00.000 Regular Ed General Supplies	\$20.50
Oper & Maint - Supplies		1 0		468938378644 11/16/2018	20.0000.2540.410.00.000 Oper & Maint - Supplies	\$205.00
Oper & Maint - Supplies		1 0		936936544354 11/16/2018	20.0000.2540.410.00.000 Oper & Maint - Supplies	\$155.94
						Check #: 137525
						PO/InvoiceTotal: <u>\$411.42</u>
Check Group:						
Divider		11	1900364	668599598493 11/16/2018	10.0000.1120.410.00.000 Math Supplies	\$65.89
						Check #: 137525
						PO/InvoiceTotal: <u>\$65.89</u>
						Vendor Total: <u>\$477.31</u>
AMERICAN NATIONAL SPRINKLER & LIGHTING	ANSPRINK L					
Check Group:						
Oper & Maint - Repair and Maint Service		1 0		316324 11/14/2018	20.0000.2540.323.00.000 Oper & Maint - Repair and Maint Service	\$350.00
						Check #: 137526
						PO/InvoiceTotal: <u>\$350.00</u>
						Vendor Total: <u>\$350.00</u>
Apple Computer Inc	APPLE					
Check Group:						

Kenilworth School District 38

Voucher Detail Listing

Voucher Batch Number: 1135 12/10/2018

Fiscal Year: 2018-2019

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Teachers Computer Buy		1	0	6771579000 12/4/2018	10.0000.0196.000.00.000 Teachers Computer Buy	\$259.00
Teachers Computer Buy		1	0	6771880500 11/30/2018	10.0000.0196.000.00.000 Teachers Computer Buy	\$1,049.00
Teachers Computer Buy		1	0	6772444764 11/30/2018	10.0000.0196.000.00.000 Teachers Computer Buy	\$312.00
Teachers Computer Buy		1	0	6772481473 11/30/2018	10.0000.0196.000.00.000 Teachers Computer Buy	\$19.00
Teachers Computer Buy		1	0	6772559768 11/30/2018	10.0000.0196.000.00.000 Teachers Computer Buy	\$18.00
Teachers Computer Buy		1	0	6773097293 11/30/2018	10.0000.0196.000.00.000 Teachers Computer Buy	\$1,729.00
Check #: 137527						
						PO/InvoiceTotal: <u>\$3,386.00</u>
						Vendor Total: <u>\$3,386.00</u>
Art Version Company						
Check Group:						
Printing		1	0	16285 11/28/2018	10.0000.2570.360.00.000 Printing	\$330.00
Check #: 137528						
						PO/InvoiceTotal: <u>\$330.00</u>
						Vendor Total: <u>\$330.00</u>
AT&T	ATTCAROL S					
Check Group:						
Oper & Maint - Purch Svc - Communication		1	1900249	6197964406 11/20/2018	20.0000.2540.340.00.000 Oper & Maint - Purch Svc - Communication	\$915.65
Check #: 137529						
						PO/InvoiceTotal: <u>\$915.65</u>
						Vendor Total: <u>\$915.65</u>

Kenilworth School District 38

Voucher Detail Listing

Voucher Batch Number: 1135 12/10/2018

Fiscal Year: 2018-2019

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Barnes & Noble	BARNES					
Check Group:						
Admin General Supplies		1	0	3755157 11/19/2018	10.0000.2320.410.00.000 Admin General Supplies	\$19.20
					Check #: 137530	
					PO/InvoiceTotal:	\$19.20
					Vendor Total:	\$19.20
Benefit Advantage.						
Check Group:						
Dues and Fees-Special Area Admin Svcs		1	0	411884 11/14/2018	10.0000.2330.640.00.000 Dues and Fees-Special Area Admin Svcs	\$185.00
					Check #: 137531	
					PO/InvoiceTotal:	\$185.00
					Vendor Total:	\$185.00
Bluesky Marketing Group						
Check Group:						
Regular Ed General Supplies		1	0	132638 11/12/2018	10.0000.1100.410.00.000 Regular Ed General Supplies	\$320.00
Regular Ed General Supplies		1	0	132639 11/12/2018	10.0000.1100.410.00.000 Regular Ed General Supplies	\$1,608.76
Regular Ed General Supplies		1	0	132651 11/12/2018	10.0000.1100.410.00.000 Regular Ed General Supplies	\$936.53
Regular Ed General Supplies		1	0	132823 11/28/2018	10.0000.1100.410.00.000 Regular Ed General Supplies	\$285.00
					Check #: 137532	
					PO/InvoiceTotal:	\$3,150.29
					Vendor Total:	\$3,150.29
Bob's Dairy Service	BOBSDAIR Y					
Check Group:						

Kenilworth School District 38

Voucher Detail Listing

Voucher Batch Number: 1135

12/10/2018

Fiscal Year: 2018-2019

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Lunch Milk Expense		1	0	221348 11/12/2018	10.0000.2560.490.01.000 Lunch Milk Expense	\$147.80
Lunch Milk Expense		1	0	221628 11/20/2018	10.0000.2560.490.01.000 Lunch Milk Expense	\$81.73
Lunch Milk Expense		1	0	221701 11/27/2018	10.0000.2560.490.01.000 Lunch Milk Expense	\$145.71
Lunch Expense		1	0	222019 12/4/2018	10.0000.2560.490.00.000 Lunch Expense	\$147.80
Check #: 137533						
						PO/InvoiceTotal: <u>\$523.04</u>
						Vendor Total: <u>\$523.04</u>
Book Stall	BOOKSTA LL					
Check Group:						
Regular Ed General Supplies		1	0	262673 11/19/2018	10.0000.1100.410.00.000 Regular Ed General Supplies	\$43.17
Check #: 137534						
						PO/InvoiceTotal: <u>\$43.17</u>
						Vendor Total: <u>\$43.17</u>
CDW Government, Inc	CDW					
Check Group:						
Printer Ink/Toner		1	0	PTC0713 11/9/2018	10.0000.2225.400.02.000 Printer Ink/Toner	\$285.75
Tech Material & Supplies		1	0	PTM5456 11/9/2018	10.0000.2225.400.00.000 Tech Material & Supplies	\$450.04
Tech Material & Supplies		1	0	PVN3988 11/19/2018	10.0000.2225.400.00.000 Tech Material & Supplies	\$31.84
Check #: 137535						
						PO/InvoiceTotal: <u>\$767.63</u>
						Vendor Total: <u>\$767.63</u>

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
CENGAGE LEARNING	CENGAGE					
Check Group:						
Tech Subscriptions		1	0	64186576 11/19/2018	10.0000.2225.300.03.000 Tech Subscriptions	\$3,509.28
					Check #: 137536	
						PO/InvoiceTotal: \$3,509.28
						Vendor Total: \$3,509.28
Chike Erokwu	EROKWU					
Check Group:						
Dues and Fees-Special Area Admin Svcs		1	0	11/28/18 11/28/2018	10.0000.2330.640.00.000 Dues and Fees-Special Area Admin Svcs	\$65.98
					Check #: 137537	
						PO/InvoiceTotal: \$65.98
						Vendor Total: \$65.98
Childhood Victories, Inc						
Check Group:						
Consultant Fees		1	0	1033-2 12/5/2018	10.0000.2210.300.00.000 Consultant Fees	\$1,450.00
					Check #: 137538	
						PO/InvoiceTotal: \$1,450.00
						Vendor Total: \$1,450.00
Children's First Calibrations						
Check Group:						
Nurse General Supplies		1	0	20181631 11/29/2018	10.0000.2130.410.00.000 Nurse General Supplies	\$75.00
					Check #: 137539	
						PO/InvoiceTotal: \$75.00
						Vendor Total: \$75.00
Coca Cola Bottling Co	COCACOL A					

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check Group: Water/Soda/Coffee-Office of Principal		1	0	17131200119 12/4/2018	10.0000.2410.410.04.000 Water/Soda/Coffee-Office of Principal	\$612.00
					Check #: 137540	
					PO/InvoiceTotal:	\$612.00
					Vendor Total:	\$612.00
Comcast	COMCAST					
Check Group: Comcast Cable Install/MonthlyS		1	1900248	71850945 11/13/2018	10.0000.2223.390.03.000 Comcast Cable Install/MonthlyS	\$1,050.00
					Check #: 137541	
					PO/InvoiceTotal:	\$1,050.00
					Vendor Total:	\$1,050.00
Conaghan, Judi						
Check Group: 3rd Grade Supplies		1	0	10/29/18 11/12/2018	10.0000.1110.410.03.000 3rd Grade Supplies	\$54.00
					Check #: 137542	
					PO/InvoiceTotal:	\$54.00
					Vendor Total:	\$54.00
Continental Mathematica League Inc						
Check Group: Regular Ed General Supplies		1	0	26819 11/28/2018	10.0000.1100.410.00.000 Regular Ed General Supplies	\$162.00
					Check #: 137543	
					PO/InvoiceTotal:	\$162.00
					Vendor Total:	\$162.00
CORNER BAKERY	CORNERB AKE					
Check Group:						

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Lunch Expense		1	0	575427 11/8/2018	10.0000.2560.490.00.000 Lunch Expense	\$154.43
Lunch Expense		1	0	729410 11/12/2018	10.0000.2560.490.00.000 Lunch Expense	\$149.43
Lunch Expense		1	0	729439 11/14/2018	10.0000.2560.490.00.000 Lunch Expense	\$99.80
Check #: 137544						
						PO/InvoiceTotal: <u> </u> \$403.66
						Vendor Total: <u> </u> \$403.66
Cumberland Therapy Services LLC						
Check Group:						
Spec Ed Purchased Svc		1	0	M00031664 11/28/2018	10.0000.1200.390.00.000 Spec Ed Purchased Svc	\$3,812.90
Spec Ed Purchased Svc		1	0	M0031085 11/14/2018	10.0000.1200.390.00.000 Spec Ed Purchased Svc	\$3,758.95
Check #: 137545						
						PO/InvoiceTotal: <u> </u> \$7,571.85
						Vendor Total: <u> </u> \$7,571.85
Datamation Imaging Services Corp						
Check Group:						
Copier-Office of Principal		1	0	NOV-66706 11/12/2018	10.0000.2410.390.00.000 Copier-Office of Principal	\$120.00
Copier-Office of Principal		1	0	NOV-66707 11/12/2018	10.0000.2410.390.00.000 Copier-Office of Principal	\$310.98
Check #: 137546						
						PO/InvoiceTotal: <u> </u> \$430.98
						Vendor Total: <u> </u> \$430.98
Dell Marketing LP						
Check Group:						

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Fiscal Service Supplies		1	0	10278626860 11/29/2018	10.0000.2520.410.00.000 Fiscal Service Supplies	\$1,610.33
					Check #: 137547	
					PO/InvoiceTotal:	\$1,610.33
					Vendor Total:	\$1,610.33
Deluxe Business Forms	DELUXE					
Check Group:						
Fiscal Service Supplies		1	1900383	02043795812 11/16/2018	10.0000.2520.410.00.000 Fiscal Service Supplies	\$1,229.82
					Check #: 137548	
					PO/InvoiceTotal:	\$1,229.82
					Vendor Total:	\$1,229.82
Donev, Zuica						
Check Group:						
Special Area Admin Svcs-Prof Growth & Tuition		1	0	10/11-10/12 11/19/2018	10.0000.2330.300.00.000 Special Area Admin Svcs-Prof Growth & Tuition	\$94.95
Special Area Admin Svcs-Prof Growth & Tuition		1	0	11/1/18 11/19/2018	10.0000.2330.300.00.000 Special Area Admin Svcs-Prof Growth & Tuition	\$50.76
Special Area Admin Svcs-Prof Growth & Tuition		1	0	11/17/18 12/5/2018	10.0000.2330.300.00.000 Special Area Admin Svcs-Prof Growth & Tuition	\$49.20
Special Area Admin Svcs-Prof Growth & Tuition		1	0	11/18-11/22 12/5/2018	10.0000.2330.300.00.000 Special Area Admin Svcs-Prof Growth & Tuition	\$229.79
Special Area Admin Svcs-Prof Growth & Tuition		1	0	11/22/18 12/4/2018	10.0000.2330.300.00.000 Special Area Admin Svcs-Prof Growth & Tuition	\$857.78
Lunch Expense		1	0	11/6-11/7 11/19/2018	10.0000.2330.300.00.000 Special Area Admin Svcs-Prof Growth & Tuition	\$93.72
Special Area Admin Svcs-Prof Growth & Tuition		1	0	12/4/18 12/4/2018	10.0000.2330.300.00.000 Special Area Admin Svcs-Prof Growth & Tuition	\$207.90
Special Area Admin Svcs-Prof Growth & Tuition		1	0	9/27/18 11/19/2018	10.0000.2330.300.00.000 Special Area Admin Svcs-Prof Growth & Tuition	\$1,095.00

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check #: 137549						
						PO/InvoiceTotal: \$2,679.10
						Vendor Total: \$2,679.10
EdPuzzle, Inc						
Check Group:						
Tech Subscriptions		1 0		2282 11/14/2018	10.0000.2225.300.03.000 Tech Subscriptions	\$468.00
Check #: 137550						
						PO/InvoiceTotal: \$468.00
						Vendor Total: \$468.00
Engineered Systems & Service Inc	ENGINEER ED					
Check Group:						
Oper & Maint - Repair and Maint Service		1 0		4218 12/5/2018	20.0000.2540.323.00.000 Oper & Maint - Repair and Maint Service	\$1,611.60
Check #: 137551						
						PO/InvoiceTotal: \$1,611.60
						Vendor Total: \$1,611.60
First Student, Inc						
Check Group:						
Field Trip Bus to North Shore Center for Performing Arts		3	1900367	9265826 11/12/2018	10.0000.1100.410.00.000 Regular Ed General Supplies	\$666.72
Check #: 137552						
						PO/InvoiceTotal: \$666.72
						Vendor Total: \$666.72
Follett School Solutions, Inc	FOLLETT CH					
Check Group:						
Library Books		1 0		338333 11/9/2018	10.0000.2220.430.00.000 Library Books	\$952.61

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Library Books		1	0	338333A 11/9/2018	10.0000.2220.430.00.000 Library Books	\$439.39
Lang Art Supplies		1	0	355536F 11/30/2018	10.0000.1120.410.04.000 Lang Art Supplies	\$562.00
Check #: 137553						
PO/InvoiceTotal:						\$1,954.00
Vendor Total:						\$1,954.00
Friedman, Caryn J						
Check Group:						
3rd Grade Supplies		1	0	11/15/18 11/15/2018	10.0000.1110.410.03.000 3rd Grade Supplies	\$102.96
Check #: 137554						
PO/InvoiceTotal:						\$102.96
Vendor Total:						\$102.96
GAND SOUND INSTALLATIONS	GANDSOU ND					
Check Group:						
Non-Capitalized Equipment		1	0	103118 11/8/2018	10.0000.1100.700.00.000 Non-Capitalized Equipment	\$1,258.00
Computer Supplies (inks)		1	0	103118 11/8/2018	10.0000.2223.410.00.000 Computer Supplies (inks)	\$438.00
Check #: 137555						
PO/InvoiceTotal:						\$1,696.00
Vendor Total:						\$1,696.00
Genesis Technologies	GENESIS					
Check Group:						
Printer Ink/Toner		1	0	672429 11/19/2018	10.0000.2225.400.02.000 Printer Ink/Toner	\$1,427.41
Printer Ink/Toner		1	0	672848 11/14/2018	10.0000.2225.400.02.000 Printer Ink/Toner	\$134.16

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Printer Ink/Toner		1	0	674166 11/30/2018	10.0000.2225.400.02.000 Printer Ink/Toner	\$310.34
Printer Ink/Toner		1	0	674184 11/30/2018	10.0000.2225.400.02.000 Printer Ink/Toner	\$391.00
Printer Ink/Toner		1	0	674379 11/30/2018	10.0000.2225.400.02.000 Printer Ink/Toner	\$356.05
					Check #: 137556	
						PO/InvoiceTotal: <u>\$2,618.96</u>
						Vendor Total: <u>\$2,618.96</u>
Genesis Technologies Inc	GENESIST EC					
Check Group:						
Copy Machine Lease		1	1900250	23827857 12/4/2018	10.0000.2223.350.00.000 Copy Machine Lease	\$2,393.63
					Check #: 137557	
						PO/InvoiceTotal: <u>\$2,393.63</u>
						Vendor Total: <u>\$2,393.63</u>
Gordon Food Service, Inc	GORDONF OOD					
Check Group:						
Organic Milk Expense		1	0	189965558 11/8/2018	10.0000.2560.490.04.000 Organic Milk Expense	\$654.72
Organic Milk Expense		1	0	190168451 11/15/2018	10.0000.2560.490.04.000 Organic Milk Expense	\$1,125.30
					Check #: 137558	
						PO/InvoiceTotal: <u>\$1,780.02</u>
						Vendor Total: <u>\$1,780.02</u>
Grand Food Center	GRAND					
Check Group:						
Home Ec Supplies		1	0	11/12/18 11/12/2018	10.0000.1120.410.07.000 Home Ec Supplies	\$37.40

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Organic Milk Expense		1	0	11/14/18 11/14/2018	10.0000.2560.490.04.000 Organic Milk Expense	\$159.92
					Check #: 137559	
					PO/InvoiceTotal:	\$197.32
					Vendor Total:	\$197.32
Haney, LeViis						
Check Group:						
Special Area Admin Svcs-Prof Growth & Tuition		1	0	11/10/18 11/13/2018	10.0000.2330.300.00.000 Special Area Admin Svcs-Prof Growth & Tuition	\$98.52
					Check #: 137560	
					PO/InvoiceTotal:	\$98.52
					Vendor Total:	\$98.52
Heartland Business Systems						
Check Group:						
Comp Assist Instr - Purch Svc - Tech Support		1	0	286786-H 11/8/2018	10.0000.2225.300.02.000 Comp Assist Instr - Purch Svc - Tech Support	\$2,041.48
Comp Assist Instr - Purch Svc - Tech Support		1	0	289374-H 11/30/2018	10.0000.2225.300.02.000 Comp Assist Instr - Purch Svc - Tech Support	\$7,000.00
					Check #: 137561	
					PO/InvoiceTotal:	\$9,041.48
					Vendor Total:	\$9,041.48
Heinemann Publishing Group	HEINEMAN N					
Check Group:						
Regular Ed General Supplies		1	0	7000156 11/12/2018	10.0000.1100.410.00.000 Regular Ed General Supplies	\$60.00
					Check #: 137562	
					PO/InvoiceTotal:	\$60.00
					Vendor Total:	\$60.00
Houghton Mifflin	HARCOUR T					

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check Group:						
Regular Ed General Supplies		1	0	954048870 12/4/2018	10.0000.1100.410.00.000 Regular Ed General Supplies	\$239.75
						Check #: 137563
						PO/InvoiceTotal: <u>\$239.75</u>
Check Group:						
Math in Focus: Singapore Math Teacher Edition Set Grade 5		3	1900382	954094523 11/13/2018	10.0000.1110.410.05.000 5th Grade Supplies	\$868.86
						Check #: 137563
						PO/InvoiceTotal: <u>\$868.86</u>
						Vendor Total: <u>\$1,108.61</u>
IEC Nextera Energy Services	IECNEXTE RA					
Check Group:						
Oper & Maint - Electricity		1	0	337648448286 11/13/2018	20.0000.2540.466.00.000 Oper & Maint - Electricity	\$7,082.83
						Check #: 137564
						PO/InvoiceTotal: <u>\$7,082.83</u>
						Vendor Total: <u>\$7,082.83</u>
Illinois State Police	ILSTAT					
Check Group:						
Board Background Checks		1	0	10-1/10/31 11/19/2018	10.0000.2310.316.00.000 Board Background Checks	\$108.00
						Check #: 137565
						PO/InvoiceTotal: <u>\$108.00</u>
						Vendor Total: <u>\$108.00</u>
J & S Photo & Print						
Check Group:						
Regular Ed General Supplies		1	0	12586 11/12/2018	10.0000.1100.410.00.000 Regular Ed General Supplies	\$921.00

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check #: 137566						
						PO/InvoiceTotal: <u>\$921.00</u>
						Vendor Total: <u>\$921.00</u>
Jason Hahnstadt	HAHNSTA DT					
Check Group:						
Special Area Admin Svcs-Prof Growth & Tuition		1 0		11/15-11/16 11/20/2018	10.0000.2330.300.00.000 Special Area Admin Svcs-Prof Growth & Tuition	\$225.00
Check #: 137567						
						PO/InvoiceTotal: <u>\$225.00</u>
						Vendor Total: <u>\$225.00</u>
Jennifer Willis	WILLISJEN N					
Check Group:						
Spec Ed General Supplies		1 0		11/17/18 12/5/2018	10.0000.1200.410.00.000 Spec Ed General Supplies	\$57.35
Spec Ed Purchased Svc		1 0		11/9/18 11/14/2018	10.0000.1200.390.00.000 Spec Ed Purchased Svc	\$27.25
Check #: 137568						
						PO/InvoiceTotal: <u>\$84.60</u>
						Vendor Total: <u>\$84.60</u>
Jennings, Rachael M						
Check Group:						
Special Area Admin Svcs-Prof Growth & Tuition		1 0		11/27/18 11/27/2018	10.0000.2330.300.00.000 Special Area Admin Svcs-Prof Growth & Tuition	\$720.00
Check #: 137569						
						PO/InvoiceTotal: <u>\$720.00</u>
						Vendor Total: <u>\$720.00</u>
Jill Carell	CARELL					
Check Group:						

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
1st Grade Supplies		1	0	12/4/18 12/4/2018	10.0000.1110.410.01.000 1st Grade Supplies	\$116.01
					Check #: 137570	
						PO/InvoiceTotal: \$116.01
						Vendor Total: \$116.01
Julie Campanaro	CAMPANA R24					
Check Group:						
Lunch Expense		1	0	11/9/18 11/13/2018	10.0000.2560.490.00.000 Lunch Expense	\$53.93
Special Area Admin Svcs-Prof Growth & Tuition		1	0	12/4/18 12/4/2018	10.0000.2330.300.00.000 Special Area Admin Svcs-Prof Growth & Tuition	\$686.76
					Check #: 137571	
						PO/InvoiceTotal: \$740.69
						Vendor Total: \$740.69
Katie Nahrwold	NAHRWOL D					
Check Group:						
Home Ec Supplies		1	0	10/29/18 11/12/2018	10.0000.1120.410.07.000 Home Ec Supplies	\$80.00
					Check #: 137572	
						PO/InvoiceTotal: \$80.00
						Vendor Total: \$80.00
Kenilworth School District No. 38						
Check Group:						
DUE T0/FROM REVOLVING ACCOUNT		1	0	12/5/18 12/5/2018	20.0000.0460.000.00.000 DUE T0/FROM REVOLVING ACCOUNT	\$93.74
DUE T0/FROM REVOLVING ACCOUNT		1	0	12/5/18 12/5/2018	10.0000.0460.000.00.000 DUE T0/FROM REVOLVING ACCOUNT	\$4,737.45
					Check #: 137573	
						PO/InvoiceTotal: \$4,831.19

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Vendor Total:						\$4,831.19
Kimberly Hedley						
Check Group:						
Student Fee Revenues - Basketball Boys		1 0		11/28/18 11/28/2018	10.1790.0000.000.00.101 Student Fee Revenues - Basketball Boys	\$425.00
Check #: 137574						
PO/InvoiceTotal:						\$425.00
Vendor Total:						\$425.00
Lakeland/Larson Elevator	LAKELAND					
Check Group:						
Oper & Maint - Repair and Maint Service		1 0		76150 12/4/2018	20.0000.2540.323.00.000 Oper & Maint - Repair and Maint Service	\$196.05
Check #: 137575						
PO/InvoiceTotal:						\$196.05
Vendor Total:						\$196.05
Lakeshore Learning Mat	LAKESHO RE					
Check Group:						
Multipurpose Headphones with Volume Control - Set of 8		3	1900390	1675941118 11/28/2018	10.0000.1120.410.00.000 Math Supplies	\$265.62
Check #: 137576						
PO/InvoiceTotal:						\$265.62
Vendor Total:						\$265.62
Levin, Evelyn						
Check Group:						
Spanish Material & Supplies		1 0		11/2/18 11/12/2018	10.0000.1120.410.28.000 Spanish Material & Supplies	\$42.00
Check #: 137577						
PO/InvoiceTotal:						\$42.00
Vendor Total:						\$42.00

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Lisa Leali						
Check Group:						
Special Area Admin Svcs-Prof Growth & Tuition		1 0		11/11/18 12/4/2018	10.0000.2330.300.00.000 Special Area Admin Svcs-Prof Growth & Tuition	\$609.79
Special Area Admin Svcs-Prof Growth & Tuition		1 0		11/18/18 12/4/2018	10.0000.2330.300.00.000 Special Area Admin Svcs-Prof Growth & Tuition	\$134.44
Check #: 137578						
						PO/InvoiceTotal: <u>\$744.23</u>
						Vendor Total: <u>\$744.23</u>
MailFinance_MAILFINANC MAILFINANC						
Check Group:						
Postage Meter-Office of Principal		1 0		N7421694 11/16/2018	10.0000.2410.390.01.000 Postage Meter-Office of Principal	\$506.85
Check #: 137579						
						PO/InvoiceTotal: <u>\$506.85</u>
						Vendor Total: <u>\$506.85</u>
Mary Jo Vlahos						
Check Group:						
Student Fee Revenues - Basketball Boys		1 0		11/28/18 11/28/2018	10.1790.0000.000.00.101 Student Fee Revenues - Basketball Boys	\$425.00
Check #: 137580						
						PO/InvoiceTotal: <u>\$425.00</u>
						Vendor Total: <u>\$425.00</u>
Menards-Morton Grove MENARDS						
Check Group:						
Oper & Maint - Supplies		1 0		14827 11/14/2018	20.0000.2540.410.00.000 Oper & Maint - Supplies	\$408.24
Check #: 137581						
						PO/InvoiceTotal: <u>\$408.24</u>

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						Vendor Total: \$408.24
Michiana LLC DBA Marla's Lunch						
Check Group:						
Lunch Expense		1 0		2533 11/30/2018	10.0000.2560.490.00.000 Lunch Expense	\$575.00
						Check #: 137582
						PO/InvoiceTotal: \$575.00
						Vendor Total: \$575.00
MIDWEST ARBOR CORP.	MIDWARB OR					
Check Group:						
Oper & Maint - Grounds Services		1 0		3025099 11/14/2018	20.0000.2540.329.00.000 Oper & Maint - Grounds Services	\$1,039.50
						Check #: 137583
						PO/InvoiceTotal: \$1,039.50
						Vendor Total: \$1,039.50
Moris Quijada	QUIJDA					
Check Group:						
Lunch Expense		1 0		11/26/18 12/4/2018	10.0000.2560.490.00.000 Lunch Expense	\$32.12
						Check #: 137584
						PO/InvoiceTotal: \$32.12
						Vendor Total: \$32.12
National Latin Exam_ACLNJCL	ACLNJCL					
Check Group:						
Latin Supplies		1 0		11/8/18 11/8/2018	10.0000.1120.410.08.000 Latin Supplies	\$115.00
						Check #: 137585
						PO/InvoiceTotal: \$115.00
						Vendor Total: \$115.00

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
National Louis University Reading Recove						
Check Group:						
Special Area Admin Svcs-Prof Growth & Tuition		1	0	M3N536SGWD4 11/19/2018	10.0000.2330.300.00.000 Special Area Admin Svcs-Prof Growth & Tuition	\$475.00
Check #: 137586						
PO/InvoiceTotal:						\$475.00
Vendor Total:						\$475.00
New Trier Township High School Dst. 203						
NEWTRIER HS						
Check Group:						
Registration: Beyond Diversity Seminar December 11-12, 2018 NTHS		1	1900385	11/28/18 11/29/2018	10.0000.1200.390.00.000 Spec Ed Purchased Svc	\$200.00
Registration: Beyond Diversity Seminar December 11-12, 2018 NTHS		1	1900385	11/28/18 11/29/2018	10.0000.1200.390.00.000 Spec Ed Purchased Svc	\$200.00
Registration: Beyond Diversity Seminar December 11-12, 2018 NTHS		1	1900385	11/28/18 11/29/2018	10.0000.1200.390.00.000 Spec Ed Purchased Svc	\$200.00
Check #: 137587						
PO/InvoiceTotal:						\$600.00
Vendor Total:						\$600.00
New Vista Design						
Check Group:						
Purchased Services		1	0	Contract Two 12/4/2018	20.0000.2535.300.00.000 Purchased Services	\$2,800.00
Check #: 137588						
PO/InvoiceTotal:						\$2,800.00
Vendor Total:						\$2,800.00
Nicor Gas						
Check Group:						

Kenilworth School District 38

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Voucher Batch Number: 1135 12/10/2018

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Oper & Maint - Natural Gas		1	0	10/1-11/1/18 11/8/2018	20.0000.2540.465.00.000 Oper & Maint - Natural Gas	\$497.08
					Check #: 137589	
						PO/InvoiceTotal: \$497.08
						Vendor Total: \$497.08
North Shore Uniform	NORTHSU NIF					
Check Group:						
Oper & Maint - Supplies		1	0	18-1389 11/20/2018	20.0000.2540.410.00.000 Oper & Maint - Supplies	\$609.50
					Check #: 137590	
						PO/InvoiceTotal: \$609.50
						Vendor Total: \$609.50
North Suburban Special Ed Org	NSSEO					
Check Group:						
Spec Ed Purchased Svc		1	0	5119 11/28/2018	10.0000.1200.390.00.000 Spec Ed Purchased Svc	\$343.50
					Check #: 137591	
						PO/InvoiceTotal: \$343.50
						Vendor Total: \$343.50
Northwest Evaluation Association	NORTHWE STE					
Check Group:						
Regular Ed General Supplies		1	0	13265 11/20/2018	10.0000.1100.410.00.000 Regular Ed General Supplies	\$20.00
					Check #: 137592	
						PO/InvoiceTotal: \$20.00
						Vendor Total: \$20.00
Olsson Roofing Company, Inc.	OLSSONR OOF					
Check Group:						

Kenilworth School District 38

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Oper & Maint - Repair and Maint Service		1	0	18003911 11/19/2018	20.0000.2540.323.00.000 Oper & Maint - Repair and Maint Service	\$1,475.00
Check #: 137593						
PO/InvoiceTotal:						\$1,475.00
Vendor Total:						\$1,475.00
Panera Bread/St Louis Bread Co	PANERA					
Check Group:						
Lunch Expense		1	0	600639647549 11/16/2018	10.0000.2560.490.00.000 Lunch Expense	\$87.33
Lunch Expense		1	0	600639669720 11/12/2018	10.0000.2560.490.00.000 Lunch Expense	\$75.52
Lunch Expense		1	0	600639676015 11/12/2018	10.0000.2560.490.00.000 Lunch Expense	\$163.93
Lunch Expense		1	0	600639684860 11/14/2018	10.0000.2560.490.00.000 Lunch Expense	\$172.92
Lunch Expense		1	0	600639684880 11/14/2018	10.0000.2560.490.00.000 Lunch Expense	\$30.47
Lunch Expense		1	0	600639770125 12/5/2018	10.0000.2560.490.00.000 Lunch Expense	\$91.32
Check #: 137594						
PO/InvoiceTotal:						\$621.49
Vendor Total:						\$621.49
Peapod	PEAPOD					
Check Group:						
Home Ec Supplies		1	0	a126141123 11/12/2018	10.0000.1120.410.07.000 Home Ec Supplies	\$106.05
Home Ec Supplies		1	0	a126872890 12/4/2018	10.0000.1120.410.07.000 Home Ec Supplies	\$109.21
Check #: 137595						
PO/InvoiceTotal:						\$215.26

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						Vendor Total:
Pearson Education	PEARSON					\$215.26
Check Group:						
ECCE ROMANI 2009 LEVEL 1 STUDENT EDITION ETEXT 6 YEAR LICENSE (REALIZE)		25	1900314	7026467944 11/16/2018	10.0000.1100.410.00.000 Regular Ed General Supplies	\$1,411.75
						Check #: 137596
						PO/InvoiceTotal:
						\$1,411.75
						Vendor Total:
						\$1,411.75
Philip Earvolino						
Check Group:						
Consultant Fees		1	0	20181128 11/28/2018	10.0000.2210.300.00.000 Consultant Fees	\$2,250.00
						Check #: 137597
						PO/InvoiceTotal:
						\$2,250.00
						Vendor Total:
						\$2,250.00
QUILL.COM	QUILLCOM					
Check Group:						
Oper & Maint - Supplies		1	0	3001381 12/4/2018	20.0000.2540.410.00.000 Oper & Maint - Supplies	\$435.00
Oper & Maint - Supplies		1	0	3057639 12/4/2018	20.0000.2540.410.00.000 Oper & Maint - Supplies	\$300.00
						Check #: 137598
						PO/InvoiceTotal:
						\$735.00
Check Group:						
Year End Tax Supplies		1	1900384	2746330 11/19/2018	10.0000.2520.410.00.000 Fiscal Service Supplies	\$91.19
						Check #: 137598
						PO/InvoiceTotal:
						\$91.19
Check Group:						

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
BIC Wite-Out Quick Dry Correction Fluid, 12/Pk		1	1900386	V345164 11/28/2018	10.0000.1100.410.00.000 Regular Ed General Supplies	\$19.79
BIC Wite-Out EZ Correct Correction Tape, 10/Pk		1	1900386	V345164 11/28/2018	10.0000.1100.410.00.000 Regular Ed General Supplies	\$19.99
Quill Brand Colored Paper; 8-1/2x11", Letter Size, Blue, 500 sheets		20	1900386	V345164 11/28/2018	10.0000.1100.410.00.000 Regular Ed General Supplies	\$149.80
Quill Brand Colored Paper; 8-1/2x11", Letter Size, Ivory, 500 sheets		20	1900386	V345164 11/28/2018	10.0000.1100.410.00.000 Regular Ed General Supplies	\$149.80
Quill Brand Colored Paper; 8-1/2x11", Letter Size, Green, 500 sheets		20	1900386	V345164 11/28/2018	10.0000.1100.410.00.000 Regular Ed General Supplies	\$149.80
Neenah Bright White Cardstock, 8.5" x 11", 65 lb./176 gsm 250 Sheets		12	1900386	V345164 11/28/2018	10.0000.1100.410.00.000 Regular Ed General Supplies	\$150.84
Quill Brand Colored Paper; 8-1/2x11", Letter Size, Canary Yellow, 500 sheets		20	1900386	V345164 11/28/2018	10.0000.1100.410.00.000 Regular Ed General Supplies	\$149.80
Astrobrights Colored Cardstock, 8.5" x 11", 65 lb., Rocket Red		10	1900386	V345164 11/28/2018	10.0000.1100.410.00.000 Regular Ed General Supplies	\$170.90
Astrobrights Color Paper, 8.5" x 11", 24 lb. "Happy" 5-Color Assort		10	1900386	V345164 11/28/2018	10.0000.1100.410.00.000 Regular Ed General Supplies	\$109.90
Post-it Super Sticky Notes, 3" x 3", Miami Collection, 24 Pads/Pack		1	1900386	V345164 11/28/2018	10.0000.1100.410.00.000 Regular Ed General Supplies	\$26.09
Quill Premium Manila File Folders; 11pt 1/3-Cut Assorted Tabs		6	1900386	V345164 11/28/2018	10.0000.1100.410.00.000 Regular Ed General Supplies	\$53.94
Check #: 137598						
PO/InvoiceTotal:						\$1,150.65
Check Group:						
Copy Paper 8.5 x 11		40	1900387	2821554 11/28/2018	10.0000.1100.410.00.000 Regular Ed General Supplies	\$1,199.60

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check #: 137598						
						PO/InvoiceTotal: \$1,199.60
						Vendor Total: \$3,176.44
Quinlan & Fabish Music	QUINLAN					
Check Group:						
School Flute Repair		1	1900358	10850046 11/14/2018	10.0000.1120.323.00.000 Music Band Repair	\$247.00
Check #: 137599						
						PO/InvoiceTotal: \$247.00
						Vendor Total: \$247.00
Rainbow Farms Enterprises, Inc	RAINBOW FAR					
Check Group:						
Oper & Maint - Supplies		1	0	36801 12/4/2018	20.0000.2540.410.00.000 Oper & Maint - Supplies	\$2,310.00
Check #: 137600						
						PO/InvoiceTotal: \$2,310.00
						Vendor Total: \$2,310.00
Really Good Stuff	REALLY					
Check Group:						
Polka Dot Buckets – Set Of 6 (Blue)		1	1900191	6769245 11/13/2018	10.0000.1110.410.05.000 5th Grade Supplies	\$23.99
Inspire U Posters - Don't Decide That You Can't...		1	1900191	6769245 11/13/2018	10.0000.1110.410.05.000 5th Grade Supplies	\$3.49
Inspire U Posters - Make an Effort...		1	1900191	6769245 11/13/2018	10.0000.1110.410.05.000 5th Grade Supplies	\$3.49
Growth Mindset Pencils		2	1900191	6769245 11/13/2018	10.0000.1110.410.05.000 5th Grade Supplies	\$6.58
Blue Harmony Blank Charts		1	1900191	6769245 11/13/2018	10.0000.1110.410.05.000 5th Grade Supplies	\$12.45

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Blue Harmony File Folders		2	1900191	6769245 11/13/2018	10.0000.1110.410.05.000 5th Grade Supplies	\$22.98
Blue Harmony Window Clings		1	1900191	6769245 11/13/2018	10.0000.1110.410.05.000 5th Grade Supplies	\$1.99
Welcome Back To School Pencils		2	1900191	6769245 11/13/2018	10.0000.1110.410.05.000 5th Grade Supplies	\$6.58
Make The Grade Pencils		2	1900191	6769245 11/13/2018	10.0000.1110.410.05.000 5th Grade Supplies	\$6.58
Student Name Superhero Burst Magnets		1	1900191	6769245 11/13/2018	10.0000.1110.410.05.000 5th Grade Supplies	\$21.94
Check #: 137601						
PO/InvoiceTotal:						\$110.07
Vendor Total:						\$110.07
Rice, Anna						
Check Group:						
Special Area Admin Svcs-Prof Growth & Tuition		1	0	11/5/18 11/15/2018	10.0000.2330.300.00.000 Special Area Admin Svcs-Prof Growth & Tuition	\$24.63
Check #: 137602						
PO/InvoiceTotal:						\$24.63
Vendor Total:						\$24.63
SAMS CLUB #6444 SAMS						
Check Group:						
Oper & Maint - Supplies		1	0	11/28/18 11/29/2018	20.0000.2540.410.00.000 Oper & Maint - Supplies	\$45.00
Check #: 137603						
PO/InvoiceTotal:						\$45.00
Vendor Total:						\$45.00
Scholastic Reading Club						
Check Group:						

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Lang Art Supplies		1	0	0384806048 Cust No.. 11/15/2018	10.0000.1120.410.04.000 Lang Art Supplies Check #: 137604	\$400.00
						PO/InvoiceTotal: \$400.00
						Vendor Total: \$400.00
School Speciality	SCHOOLS PEC					
Check Group:						
Science Supplies		1	0	208121802258 11/12/2018	10.0000.1120.410.09.000 Science Supplies Check #: 137605	\$435.99
						PO/InvoiceTotal: \$435.99
Check Group:						
Safco Mesh Desktop Organizer, 3 Drawers, 16 x 11-1/2 x 8-1/4 Inches, Black		1	1900192	208121985194 11/15/2018	10.0000.1110.410.05.000 5th Grade Supplies	\$46.09
Fellowes Vertical Desktop Wire File Sorter, 10-1/4 X 8 X 7/16 in, 5 Compartments, 2 in, Black		1	1900192	208121985194 11/15/2018	10.0000.1110.410.05.000 5th Grade Supplies	\$21.18
Eraser Dry Erase Magnetic School Smart		20	1900192	208121985194 11/15/2018	10.0000.1110.410.05.000 5th Grade Supplies	\$6.40
PPR WHT QUADRILLE 8.5 x 11 1/10 SCHOOL SMART REAM		1	1900192	208121985194 11/15/2018	10.0000.1110.410.05.000 5th Grade Supplies	\$14.28
MARKERS DRY ERASE EXPO LOW ODOR ASST SET OF 12		1	1900192	208121985194 11/15/2018	10.0000.1110.410.05.000 5th Grade Supplies	\$12.83
POST-IT NOTE CUBE 2X2 CAPETOWN and JAIPUR PACK OF 3		1	1900192	208121985194 11/15/2018	10.0000.1110.410.05.000 5th Grade Supplies	\$9.17
SCOTCH TAPE MAGIC VALUE PACK 0.75 IN X 1000 IN 1IN CORE PACK OF 12		1	1900192	208121985194 11/15/2018	10.0000.1110.410.05.000 5th Grade Supplies	\$24.83

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
SHARPENER PNCL ELEC HD GY - BOSEPS8HDGRY		1	1900192	208121985194 11/15/2018	10.0000.1110.410.05.000 5th Grade Supplies	\$40.77
PEN FLAIR ASSORTED SET OF 24		1	1900192	208121985194 11/15/2018	10.0000.1110.410.05.000 5th Grade Supplies	\$32.49
STICKERS STINKY 1 POSITIVE WORDS VALUE PACK OF 300		1	1900192	208121985194 11/15/2018	10.0000.1110.410.05.000 5th Grade Supplies	\$7.51
STICKERS SMILES STINKY PK/432		1	1900192	208121985194 11/15/2018	10.0000.1110.410.05.000 5th Grade Supplies	\$7.51
Hero Arts Kids Scented Ink Pad, Strawberry Scent, Red		1	1900192	208121985194 11/15/2018	10.0000.1110.410.05.000 5th Grade Supplies	\$4.96
Check #: 137605						
						PO/InvoiceTotal: <u> </u> \$228.02
Check Group:						
Aussie Pouch Chair Pocket Organizer, 17-1/2 Inches, Blue Trim		31	1900371	208121985162 11/15/2018	10.0000.1110.410.03.000 3rd Grade Supplies	\$946.12
Check #: 137605						
						PO/InvoiceTotal: <u> </u> \$946.12
Check Group:						
Classroom Select NeoRok Wobble Stool/15 1/2 in height		5	1900376	208122002440 11/14/2018	10.0000.1110.410.01.000 1st Grade Supplies	\$374.80
Check #: 137605						
						PO/InvoiceTotal: <u> </u> \$374.80
Check Group:						
Hero Art Kids Ink Pad, Strawberry Scent, Red		1	1900379	208121978082 11/15/2018	10.0000.1110.410.05.000 5th Grade Supplies	\$4.96
Check #: 137605						
						PO/InvoiceTotal: <u> </u> \$4.96
Check Group:						

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Sharpie Fine Permanent Markers, Black, Pack of 12		3	1900388	208122037380 11/28/2018	10.0000.1200.390.00.000 Spec Ed Purchased Svc	\$21.90
Sharpie Accent Smear Guard Non-Toxic Retractable Highlighter Set, Chisel-Narrow Tip, Assorted Color, Set of 8		2	1900388	208122037380 11/28/2018	10.0000.1200.390.00.000 Spec Ed Purchased Svc	\$22.06
Ticonderoga Original Pencils, Number 2, Yellow, Pack of 96		4	1900388	208122037380 11/28/2018	10.0000.1200.390.00.000 Spec Ed Purchased Svc	\$48.32
Paper Mate Correction Tape, White, Pack of 2		5	1900388	208122037380 11/28/2018	10.0000.1200.390.00.000 Spec Ed Purchased Svc	\$24.80
Paper Mate InkJoy Gel Pen, 0.7 mm, Assorted Colors, Set of 36		1	1900388	208122037380 11/28/2018	10.0000.1200.390.00.000 Spec Ed Purchased Svc	\$68.99
Flipside Study Carrel, 18 x 48 Inches, Assorted Colors, Pack of 24		1	1900388	208122055205 11/28/2018	10.0000.1200.390.00.000 Spec Ed Purchased Svc	\$52.43

Check #: 137605

PO/InvoiceTotal:	\$238.50
Vendor Total:	\$2,228.39

Schoolwide, Inc

Check Group:

Writing Fundamentals 2nd Edition Nonfiction How To Grade K		2	1900155	370393 11/16/2018	10.0000.1100.410.00.000 Regular Ed General Supplies	\$370.00
Writing Fundamentals 2nd Edition Personal Narrative Grade 1		3	1900155	370393 11/16/2018	10.0000.1100.410.00.000 Regular Ed General Supplies	\$555.00
Writing Fundamentals 2nd Edition Fiction (Book Review) Grade 1		2	1900155	370393 11/16/2018	10.0000.1100.410.00.000 Regular Ed General Supplies	\$438.00
Writing Fundamentals 2nd Edition Letter Writing Grade 2		2	1900155	370393 11/16/2018	10.0000.1100.410.00.000 Regular Ed General Supplies	\$370.00

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Writing Fundamentals 2nd Edition Patricia Polacco Author Study		3	1900155	370393 11/16/2018	10.0000.1100.410.00.000 Regular Ed General Supplies	\$555.00
Writing Fundamentals 2nd Edition Nonfiction Grade 3		3	1900155	370393 11/16/2018	10.0000.1100.410.00.000 Regular Ed General Supplies	\$555.00
Writing Fundamentals 2nd Edition Biography Grade 3		3	1900155	370393 11/16/2018	10.0000.1100.410.00.000 Regular Ed General Supplies	\$555.00
10% Discount Applied - Writing Fundamentals 2nd Edition Donald Crews Author Study Grade K		2	1900155	370393 11/16/2018	10.0000.1100.410.00.000 Regular Ed General Supplies	(\$37.00)
10% Discount Applied - Writing Fundamentals 2nd Edition Personal Narrative Grade 1		3	1900155	370393 11/16/2018	10.0000.1100.410.00.000 Regular Ed General Supplies	(\$55.50)
10% Discount Applied - Writing Fundamentals 2nd Edition Fiction (Book Review) Grade 1		2	1900155	370393 11/16/2018	10.0000.1100.410.00.000 Regular Ed General Supplies	(\$43.80)
10% Discount Applied - Writing Fundamentals 2nd Edition Letter Writing Grade 2		2	1900155	370393 11/16/2018	10.0000.1100.410.00.000 Regular Ed General Supplies	(\$37.00)
10% Discount Applied - Writing Fundamentals 2nd Edition Patricia Polacco Author Study		3	1900155	370393 11/16/2018	10.0000.1100.410.00.000 Regular Ed General Supplies	(\$55.50)
10% Discount Applied - Writing Fundamentals 2nd Edition Nonfiction Grade 3		3	1900155	370393 11/16/2018	10.0000.1100.410.00.000 Regular Ed General Supplies	(\$55.50)
10% Discount Applied - Writing Fundamentals 2nd Edition Biography Grade 3		3	1900155	370393 11/16/2018	10.0000.1100.410.00.000 Regular Ed General Supplies	(\$55.50)
Writing Fundamentals 2nd Edition Personal Narrative Grade K		1	1900155	370434 11/16/2018	10.0000.1100.410.00.000 Regular Ed General Supplies	\$166.50
Mem Fox Author Study Grade 1 Mentor Texts Only		1	1900155	370434 11/16/2018	10.0000.1100.410.00.000 Regular Ed General Supplies	\$85.92
10% Discount Applied - Mem Fox Author Study Grade 1 Mentor Texts Only		1	1900155	370434 11/16/2018	10.0000.1100.410.00.000 Regular Ed General Supplies	(\$8.59)

Check #: 137606

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						PO/InvoiceTotal: \$3,302.03
Check Group:						
Reading Fundamentals Nonfiction Genre Study Grade K		2	1900156	370166 11/19/2018	10.0000.1100.410.00.000 Regular Ed General Supplies	\$370.00
Reading Fundamentals Nonfiction Poetry Grade K		2	1900156	370166 11/19/2018	10.0000.1100.410.00.000 Regular Ed General Supplies	\$370.00
Reading Fundamentals Poetry Grade 1		3	1900156	370166 11/19/2018	10.0000.1100.410.00.000 Regular Ed General Supplies	\$555.00
Reading Fundamentals Science Grade 1-Energy on the Move Light & Sound		3	1900156	370166 11/19/2018	10.0000.1100.410.00.000 Regular Ed General Supplies	\$657.00
Reading Fundamentals Fiction Genre Study Grade 3		3	1900156	370166 11/19/2018	10.0000.1100.410.00.000 Regular Ed General Supplies	\$555.00
10% Discount Applied - Reading Fundamentals Nonfiction Genre Study Grade K		2	1900156	370166 11/19/2018	10.0000.1100.410.00.000 Regular Ed General Supplies	(\$37.00)
10% Discount Applied - Reading Fundamentals Nonfiction Poetry Grade K		2	1900156	370166 11/19/2018	10.0000.1100.410.00.000 Regular Ed General Supplies	(\$37.00)
10% Discount Applied - Reading Fundamentals Poetry Grade 1		3	1900156	370166 11/19/2018	10.0000.1100.410.00.000 Regular Ed General Supplies	(\$55.50)
10% Discount Applied - Reading Fundamentals Science Grade 1-Energy on the Move Light & Sound		3	1900156	370166 11/19/2018	10.0000.1100.410.00.000 Regular Ed General Supplies	(\$65.70)
10% Discount Applied - Reading Fundamentals Fiction Genre Study Grade 3		3	1900156	370166 11/19/2018	10.0000.1100.410.00.000 Regular Ed General Supplies	(\$55.50)
Reading Fundamentals Science Grade K-Weather All Around Us		2	1900156	370489 11/19/2018	10.0000.1100.410.00.000 Regular Ed General Supplies	\$438.00
Reading Fundamentals Science Grade K-Plants		3	1900156	370489 11/19/2018	10.0000.1100.410.00.000 Regular Ed General Supplies	\$657.00

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
10% Discount Applied - Reading Fundamentals Science Grade K-Weather All Around Us		2	1900156	370489	10.0000.1100.410.00.000	(\$43.80)
				11/19/2018	Regular Ed General Supplies	
10% Discount Applied - Reading Fundamentals Science Grade K-Plants		3	1900156	370489	10.0000.1100.410.00.000	(\$65.70)
				11/19/2018	Regular Ed General Supplies	
					Check #: 137606	
					PO/InvoiceTotal:	\$3,241.80
Check Group:						
Reading Fundamentals Nonfiction Genre Study Grade 4		3	1900159	370111	10.0000.1100.410.00.000	\$499.50
				11/15/2018	Regular Ed General Supplies	
Reading Fundamentals Fiction Genre Study Grade 4		2	1900159	370168	10.0000.1100.410.00.000	\$333.00
				11/15/2018	Regular Ed General Supplies	
Nonfiction Genre Study Grade 5 Mentor Texts Only		1	1900159	370168	10.0000.1100.410.00.000	\$52.93
				11/15/2018	Regular Ed General Supplies	
Reading Fundamentals Poetry Grade 5		1	1900159	370547	10.0000.1100.410.00.000	\$185.00
				11/19/2018	Regular Ed General Supplies	
10% Discount Applied - Reading Fundamentals Poetry Grade 5		1	1900159	370547	10.0000.1100.410.00.000	(\$18.50)
				11/19/2018	Regular Ed General Supplies	
					Check #: 137606	
					PO/InvoiceTotal:	\$1,051.93
Check Group:						
Writing Fundamentals 2nd Edition Cynthia Rylant Author Study Grade 4		2	1900161	370032	10.0000.1100.410.00.000	\$333.00
				11/15/2018	Regular Ed General Supplies	
Writing Fundamentals 2nd Edition Memoir Grade 5		2	1900161	370032	10.0000.1100.410.00.000	\$333.00
				11/15/2018	Regular Ed General Supplies	
Writing Fundamentals 2nd Edition Biography Grade 5		2	1900161	370032	10.0000.1100.410.00.000	\$333.00
				11/15/2018	Regular Ed General Supplies	
Fundamentals of Grammar and Conventions Grade K		2	1900161	370032	10.0000.1100.410.00.000	\$448.20
				11/15/2018	Regular Ed General Supplies	

Kenilworth School District 38

Voucher Detail Listing

Voucher Batch Number: 1135 12/10/2018

Fiscal Year: 2018-2019

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Fundamentals of Grammar and Conventions Grade 5		1	1900161	370032 11/15/2018	10.0000.1100.410.00.000 Regular Ed General Supplies	\$224.10
Writing Fundamentals 2nd Edition Essay Grade 5		1	1900161	370167 11/15/2018	10.0000.1100.410.00.000 Regular Ed General Supplies	\$166.50
Fundamentals of Grammar and Conventions Grade 4		2	1900161	370167 11/15/2018	10.0000.1100.410.00.000 Regular Ed General Supplies	\$448.20
Writing Fundamentals 2nd Edition Nonfiction Grade 4		3	1900161	370491 11/19/2018	10.0000.1100.410.00.000 Regular Ed General Supplies	\$555.00
10% Discount Applied - Writing Fundamentals 2nd Edition Nonfiction Grade 4		3	1900161	370491 11/19/2018	10.0000.1100.410.00.000 Regular Ed General Supplies	(\$55.50)
Check #: 137606						
						PO/InvoiceTotal: <u>\$2,785.50</u>
Check Group:						
GRADE 2 Guided Reading Print Books Package Plus Teaching Manual Levels H-M		1	1900162	370215 11/15/2018	10.0000.1100.410.00.000 Regular Ed General Supplies	\$1,365.00
30% Discount Applied - GRADE 2 Guided Reading Print Books Package Plus Teaching Manual Levels H-M		1	1900162	370215 11/15/2018	10.0000.1100.410.00.000 Regular Ed General Supplies	(\$409.50)
GRADE K Guided Blended Learning Package Plus Teaching Manual Levels A-F		1	1900162	370267 11/19/2018	10.0000.1100.410.00.000 Regular Ed General Supplies	\$1,365.00
30% Discount Applied - GRADE K Guided Blended Learning Package Plus Teaching Manual Levels A-F		1	1900162	370267 11/19/2018	10.0000.1100.410.00.000 Regular Ed General Supplies	(\$409.50)
Check #: 137606						
						PO/InvoiceTotal: <u>\$1,911.00</u>
Check Group:						
Reading Fundamentals Social Studies Grade 3 - Communities: Past and Present (5 pack)		2	1900348	370079 11/15/2018	10.0000.1110.420.00.000 Elem Instruct Materials	\$31.50

Kenilworth School District 38

Voucher Detail Listing

Voucher Batch Number: 1135 12/10/2018

Fiscal Year: 2018-2019

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Reading Fundamentals Social Studies Grade 3 - Communities: Past and Present (25 pack)		2	1900348	370079	10.0000.1110.420.00.000	\$157.50
				11/15/2018	Elem Instruct Materials	
Writing Fundamentals how Writers Work (25-Pack)		2	1900348	370079	10.0000.1110.420.00.000	\$387.50
				11/15/2018	Elem Instruct Materials	
3 Writing Fundamentals how Writers Work (5-Pack)		2	1900348	370079	10.0000.1110.420.00.000	\$77.50
				11/15/2018	Elem Instruct Materials	
10% Discount Applied - Reading Fundamentals Social Studies Grade 3 - Communities: Past and Present (5 pack)		2	1900348	370079	10.0000.1110.420.00.000	(\$3.15)
				11/15/2018	Elem Instruct Materials	
10% Discount Applied - Reading Fundamentals Social Studies Grade 3 - Communities: Past and Present (25 pack)		2	1900348	370079	10.0000.1110.420.00.000	(\$15.75)
				11/15/2018	Elem Instruct Materials	
10% Discount Applied - Writing Fundamentals how Writers Work (25-Pack)		2	1900348	370079	10.0000.1110.420.00.000	(\$38.75)
				11/15/2018	Elem Instruct Materials	
10% Discount Applied - 3 Writing Fundamentals how Writers Work (5-Pack)		2	1900348	370079	10.0000.1110.420.00.000	(\$7.75)
				11/15/2018	Elem Instruct Materials	

Check #: 137606

PO/InvoiceTotal: \$588.60

Vendor Total: \$12,880.86

Septran, Inc. SEPTRAN

Check Group:

Student Services Transportation		1	0	91645009	10.0000.0480.000.00.000	\$10,515.09
				12/5/2018	Kenilworth Flex Fund	

Check #: 137607

PO/InvoiceTotal: \$10,515.09

Vendor Total: \$10,515.09

Shiffler Equip Sales SHIFFLER

Check Group:

Kenilworth School District 38

Voucher Detail Listing

Voucher Batch Number: 1135

12/10/2018

Fiscal Year: 2018-2019

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Oper & Maint - Supplies		1	0	1831603400 11/30/2018	20.0000.2540.410.00.000 Oper & Maint - Supplies	\$79.32
					Check #: 137608	
						PO/InvoiceTotal: \$79.32
						Vendor Total: \$79.32
Smart Sign	SMARTSIG N					
Check Group:						
Oper & Maint - Supplies		1	0	MPS-392314 11/16/2018	20.0000.2540.410.00.000 Oper & Maint - Supplies	\$166.95
					Check #: 137609	
						PO/InvoiceTotal: \$166.95
						Vendor Total: \$166.95
SPRINT	SPRINT					
Check Group:						
Oper & Maint - Purch Svc - Communication		1	0	190445514-075 11/13/2018	20.0000.2540.340.00.000 Oper & Maint - Purch Svc - Communication	\$572.60
					Check #: 137610	
						PO/InvoiceTotal: \$572.60
						Vendor Total: \$572.60
The Omni Group	OMNIGRO UP					
Check Group:						
403B Administrative Services		1	0	1812-7911 12/4/2018	10.0000.2520.311.01.000 403B Administrative Services	\$22.00
					Check #: 137611	
						PO/InvoiceTotal: \$22.00
						Vendor Total: \$22.00
The Organic Gardner Ltd.	ORGANIC GAR					
Check Group:						

Kenilworth School District 38

Voucher Detail Listing

Voucher Batch Number: 1135 12/10/2018

Fiscal Year: 2018-2019

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Oper & Maint - Grounds Services		1	0	7419 11/19/2018	20.0000.2540.329.00.000 Oper & Maint - Grounds Services	\$725.00
					Check #: 137612	
					PO/InvoiceTotal:	\$725.00
					Vendor Total:	\$725.00
Thomas J Dwyer & Associates, LLC	THOMASJ DWY					
Check Group:						
Board Purchased Service		1	0	11058 11/13/2018	10.0000.2310.300.00.000 Board Purchased Service	\$921.00
					Check #: 137613	
					PO/InvoiceTotal:	\$921.00
					Vendor Total:	\$921.00
Tiffany & Co	TIFFANY					
Check Group:						
Board Teacher Recognition		1	0	380227 11/13/2018	10.0000.2310.400.01.000 Board Teacher Recognition	\$865.75
					Check #: 137614	
					PO/InvoiceTotal:	\$865.75
					Vendor Total:	\$865.75
Trugreen Chemlawn	TRUGREE N					
Check Group:						
Oper & Maint - Grounds Services		1	0	95505570 11/28/2018	20.0000.2540.329.00.000 Oper & Maint - Grounds Services	\$516.60
					Check #: 137615	
					PO/InvoiceTotal:	\$516.60
					Vendor Total:	\$516.60
Tyler Heidtke	HEIDTKE2 4					
Check Group:						

Kenilworth School District 38

Voucher Detail Listing

Voucher Batch Number: 1135 12/10/2018

Fiscal Year: 2018-2019

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Special Area Admin Svcs-Prof Growth & Tuition		1	0	11/15/18 11/28/2018	10.0000.2330.300.00.000 Special Area Admin Svcs-Prof Growth & Tuition	\$225.00
Check #: 137616						
PO/InvoiceTotal:						\$225.00
Vendor Total:						\$225.00
UPS	UPS					
Check Group:						
Shipping Service-Office of Principal		1	0	00000Y8115458 11/14/2018	10.0000.2410.340.00.000 Shipping Service-Office of Principal	\$20.57
Check #: 137617						
PO/InvoiceTotal:						\$20.57
Vendor Total:						\$20.57
Village of Kenilworth	VILLAGE					
Check Group:						
Oper & Maint - Water and Sewer		1	0	7/22-11/16 11/28/2018	20.0000.2540.460.00.000 Oper & Maint - Water and Sewer	\$176.60
Oper & Maint - Water and Sewer		1	0	7/22-11/16/18 11/28/2018	20.0000.2540.460.00.000 Oper & Maint - Water and Sewer	\$5,789.90
Check #: 137618						
PO/InvoiceTotal:						\$5,966.50
Vendor Total:						\$5,966.50
W. W. Grainger	GRAINGER					
Check Group:						
Oper & Maint - Supplies		1	0	9007618649 11/29/2018	20.0000.2540.410.00.000 Oper & Maint - Supplies	\$1,839.66
Oper & Maint - Supplies		1	0	9011042547 12/4/2018	20.0000.2540.410.00.000 Oper & Maint - Supplies	\$131.76
Oper & Maint - Supplies		1	0	9952231612 11/12/2018	20.0000.2540.410.00.000 Oper & Maint - Supplies	\$382.82
Check #: 137619						

Kenilworth School District 38

Voucher Detail Listing

Voucher Batch Number: 1135 12/10/2018

Fiscal Year: 2018-2019

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						PO/InvoiceTotal: \$2,354.24
						Vendor Total: \$2,354.24
Waste Management						
Check Group:						
Oper & Maint - Garbage Disposal		1 0		6465050-2008-1 12/4/2018	20.0000.2540.467.00.000 Oper & Maint - Garbage Disposal	\$241.88
						Check #: 137620
						PO/InvoiceTotal: \$241.88
						Vendor Total: \$241.88
White, Susan G						
Check Group:						
Lunch Expense		1 0		11/7-11/14 11/28/2018	10.0000.2560.490.00.000 Lunch Expense	\$129.95
						Check #: 137621
						PO/InvoiceTotal: \$129.95
						Vendor Total: \$129.95
Zeller and Associates	ZELLER					
Check Group:						
Oper & Maint - Purch Svc - Communication		1 0		2018028 11/29/2018	20.0000.2540.340.00.000 Oper & Maint - Purch Svc - Communication	\$500.00
						Check #: 137622
						PO/InvoiceTotal: \$500.00
						Vendor Total: \$500.00
						Grand Total: \$356,834.79

End of Report

Kenilworth School District 38

Monthly Financials
November 30, 2018

Kenilworth School District No. 38
Monthly Financials - November 2018

Fund Balance as of July 1, 2018

23,394,009.43

<u>Revenues by Fund</u>	<u>2017-2018</u>	<u>Unaudited</u>	<u>%</u>	<u>2018-2019</u>	<u>Budget</u>	<u>2018-2019</u>	<u>%</u>
	<u>Budget</u>	<u>2017-2018</u>		<u>Proposed</u>			
Education	10,502,834.95	10,720,996.90	102.08%	10,806,282.74	5,773,181.47	5,033,101.27	46.58%
Operations & Maintenance	1,548,734.44	1,530,023.29	98.79%	1,536,509.16	819,659.04	716,850.12	46.65%
Debt Service	850,206.95	985,309.95	115.89%	978,890.86	517,756.11	461,134.75	47.11%
Transportation	39,417.19	50,038.84	126.95%	47,716.10	24,270.53	23,445.57	49.14%
IMRF & Social Security	261,916.32	210,825.08	80.49%	207,640.24	117,378.19	90,262.05	43.47%
Capital Projects	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Working Cash	40,601.57	3,528,693.85	8691.03%	25,000.00	8,109.52	16,890.48	67.56%
Tort Fund	110,221.38	47,916.95	43.47%	42,847.06	19,799.24	23,047.82	53.79%
Fire Prevention & Life Safety	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Total Revenue - All Funds	13,353,932.80	17,073,804.86		13,644,886.16	7,280,154.10	6,364,732.06	

<u>Expenditures by Fund</u>	<u>2017-2018</u>	<u>Unaudited</u>	<u>%</u>	<u>2018-2019</u>	<u>Budget</u>	<u>2018-2019</u>	<u>%</u>
	<u>Budget</u>	<u>2017-2018</u>		<u>Proposed</u>			
Education	10,664,763.79	10,958,089.81	102.75%	11,659,496.79	8,175,746.57	3,483,750.22	29.88%
Operations & Maintenance	761,701.97	1,066,461.60	140.01%	1,175,109.36	806,675.55	368,433.81	31.35%
Debt Service	1,059,827.16	935,490.72	88.27%	982,265.26	246,299.26	735,966.00	74.93%
Transportation	58,069.89	73,662.34	126.85%	75,872.21	59,938.70	15,933.51	21.00%
IMRF & Social Security	204,805.55	217,206.27	106.05%	228,066.58	148,574.52	79,492.06	34.85%
Capital Projects	3,300,000.00	0.00	0.00%	3,300,000.00	3,300,000.00	0.00	0.00%
Working Cash	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Tort Fund	72,814.06	57,326.13	78.73%	59,045.91	58,901.21	144.70	0.25%
Fire Prevention & Life Safety	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Total Expenditures - All Funds	16,121,982.42	13,308,236.87		17,479,856.11	12,796,135.81	4,683,720.30	

Investment Balance

19,117,262.70

Checking Account Balance

5,349,027.95

Outstanding Checks

417,889.13

Outstanding Disbursements

113,584.10

Outstanding Liabilities

0.00

Deposits In-Transit

0.00

Fund Balance as of June 30, 2019

23,934,817.42

Kenilworth School District No. 38
Monthly Financials - November 2018

	<u>2017-2018</u>	<u>Unaudited</u>	<u>%</u>	<u>2018-2019</u>	<u>Budget</u>	<u>2018-2019</u>	<u>%</u>
	<u>Budget</u>	<u>2017-2018</u>	<u>Received</u>	<u>Proposed</u>	<u>Balance</u>	<u>YTD</u>	<u>Received</u>
		<u>YTD</u>		<u>Budget</u>			
Revenues by Source							
Tax Levy	12,573,048.48	12,545,925.79	99.78%	12,676,064.00	6,802,184.94	5,873,879.06	46.34%
Other Local Revenue	456,021.10	536,528.05	117.65%	478,822.16	169,164.16	309,658.00	64.67%
State Revenue	188,863.23	392,572.09	207.86%	390,000.00	282,738.00	107,262.00	27.50%
Federal Revenue	136,000.00	100,949.73	74.23%	100,000.00	26,067.00	73,933.00	73.93%
Other Financial Sources	0.00	3,497,829.20	0.00%	0.00	0.00	0.00	0.00%
Total revenues - All Funds	13,353,932.81	17,073,804.86		13,644,886.16	7,280,154.10	6,364,732.06	

	<u>2017-2018</u>	<u>Unaudited</u>	<u>%</u>	<u>2018-2019</u>	<u>Budget</u>	<u>2018-2019</u>	<u>%</u>
	<u>Budget</u>	<u>2017-2018</u>	<u>Received</u>	<u>Proposed</u>	<u>Balance</u>	<u>YTD</u>	<u>Received</u>
		<u>YTD</u>		<u>Budget</u>			
Expenditures by Object							
Salaries	7,612,298.49	7,459,202.86	97.99%	8,034,418.54	5,780,699.17	2,253,719.37	28.05%
Benefits	1,639,104.81	1,742,578.89	106.31%	1,881,788.76	1,374,373.14	507,415.62	26.96%
Purchased Services	1,244,142.69	1,571,121.11	126.28%	1,618,254.74	1,095,207.73	523,047.01	32.32%
Supplies	746,246.58	794,868.32	106.52%	818,714.37	416,932.22	401,782.15	49.07%
Capital Outlay	3,543,181.14	405,084.19	11.43%	3,724,529.12	3,606,153.01	118,376.11	3.18%
Other Expenses	1,337,008.71	1,335,381.50	99.88%	1,402,150.58	522,770.54	879,380.04	62.72%
Total Expenditures - All Funds	16,121,982.42	13,308,236.87		17,479,856.11	12,796,135.81	4,683,720.30	

Excess or (Deficit) Revenues Over Expenditures **-2,768,049.61** **3,765,567.99** **-3,834,969.95** **1,681,011.76**

Fund Balance As of July 1st **23,394,009.43**

Budgeted Fund Balance - June 30th **19,559,039.48**

Monthly Balance Sheet
November 1, 2018 - November 30, 2018

	<u>Beg Fund Balance</u> <u>(November 1, 2018)</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u> <u>November 30, 2018)</u>
*Education	10,377,060.45	1,395,506.61	2,263,998.72	10,377,060.45
Operations & Maintenance	6,172,485.49	3,423.60	41,587.78	6,172,485.49
Debt Service	1,542,236.34	2,015.61	735,966.00	1,542,236.34
Transportation	139,922.98	156.37	12,265.97	139,922.98
IMRF & Social Security	499,047.25	27,810.49	39,113.93	499,047.25
Capital Projects	0.00	0.00	0.00	0.00
Working Cash	6,515,457.58	74,855.36	69,023.50	6,515,457.58
Tort Fund	601,179.24	0.00	60.28	601,179.24
Life Safety	0.00	0.00	0.00	0.00
	25,847,389.33	1,503,768.04	3,162,016.18	24,189,141.19

**FY18 year-end adjustment made to Ed Fund*

<i>Outstanding Checks</i>	161,536.80
<i>Outstanding Disbursements</i>	115,612.66
<i>Outstanding Liabilities</i>	0.00
<i>Deposits In Transit</i>	0.00
<i>Total Cash and Investments</i>	<u>24,466,290.65</u>

	<i>Ending Fund Balance</i> <i>(November 30, 2018)</i>
<i>Investments</i>	19,117,262.70
<i>Checking Account</i>	5,349,027.95
<i>Total Cash and Investments</i>	<u>24,466,290.65</u>

Kenilworth School District 38

Balance Sheet

Fiscal Year: 2018-2019

From Date: 11/1/2018

To Date: 11/30/2018

- Subtotal by Collapse Mask
 Include pre encumbrance
 Print accounts with zero balance
 Filter Encumbrance Detail by Date Range
 Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.0000.0100.000.00.000	Cash and Investments Summary	\$0.00	(\$869,490.85)	\$9,522,075.07	(\$9,522,075.07)	\$0.00	(\$9,522,075.07)	0.00%
10.0000.0200.000.00.000	Due From Activity Acct/Fixed A	\$0.00	\$0.00	\$0.12	(\$0.12)	\$0.00	(\$0.12)	0.00%
10.0000.0400.000.00.000	Current Liabilities Summary	\$0.00	\$1,909.44	\$175,956.07	(\$175,956.07)	\$1,691.50	(\$177,647.57)	0.00%
10.0000.0700.000.00.000	000	\$0.00	\$0.00	(\$8,148,680.21)	\$8,148,680.21	\$0.00	\$8,148,680.21	0.00%
	FUND: EDUCATIONAL FUND - 10	\$0.00	(\$867,581.41)	\$1,549,351.05	(\$1,549,351.05)	\$1,691.50	(\$1,551,042.55)	0.00%
20.0000.0100.000.00.000	Cash and Investments Summary	\$0.00	(\$38,164.18)	\$6,134,321.31	(\$6,134,321.31)	\$0.00	(\$6,134,321.31)	0.00%
20.0000.0700.000.00.000	000	\$0.00	\$0.00	(\$5,785,905.00)	\$5,785,905.00	\$0.00	\$5,785,905.00	0.00%
	FUND: OPERATIONS & MAINTENANCE FUND - 20	\$0.00	(\$38,164.18)	\$348,416.31	(\$348,416.31)	\$0.00	(\$348,416.31)	0.00%
30.0000.0100.000.00.000	Cash and Investments Summary	\$0.00	(\$733,950.39)	\$808,285.95	(\$808,285.95)	\$0.00	(\$808,285.95)	0.00%
30.0000.0700.000.00.000	000	\$0.00	\$0.00	(\$1,083,117.20)	\$1,083,117.20	\$0.00	\$1,083,117.20	0.00%
	FUND: DEBT SERVICE FUND - 30	\$0.00	(\$733,950.39)	(\$274,831.25)	\$274,831.25	\$0.00	\$274,831.25	0.00%
40.0000.0100.000.00.000	Cash and Investments Summary	\$0.00	(\$12,109.60)	\$127,813.38	(\$127,813.38)	\$0.00	(\$127,813.38)	0.00%
40.0000.0400.000.00.000	Current Liabilities Summary	\$0.00	\$0.00	(\$0.24)	\$0.24	\$0.00	\$0.24	0.00%
40.0000.0700.000.00.000	000	\$0.00	\$0.00	(\$120,301.08)	\$120,301.08	\$0.00	\$120,301.08	0.00%
	FUND: TRANSPORTATION FUND - 40	\$0.00	(\$12,109.60)	\$7,512.06	(\$7,512.06)	\$0.00	(\$7,512.06)	0.00%
50.0000.0100.000.00.000	Cash and Investments Summary	\$0.00	(\$11,303.44)	\$487,743.81	(\$487,743.81)	\$0.00	(\$487,743.81)	0.00%
50.0000.0400.000.00.000	Current Liabilities Summary	\$0.00	\$0.00	\$3,606.46	(\$3,606.46)	\$0.00	(\$3,606.46)	0.00%
50.0000.0700.000.00.000	000	\$0.00	\$0.00	(\$480,580.28)	\$480,580.28	\$0.00	\$480,580.28	0.00%
	FUND: MUNICIPAL RETIREMENT/SS FUND - 50	\$0.00	(\$11,303.44)	\$10,769.99	(\$10,769.99)	\$0.00	(\$10,769.99)	0.00%
70.0000.0100.000.00.000	Cash and Investments Summary	\$0.00	\$5,831.86	\$6,521,289.44	(\$6,521,289.44)	\$0.00	(\$6,521,289.44)	0.00%
70.0000.0700.000.00.000	000	\$0.00	\$0.00	(\$6,504,398.96)	\$6,504,398.96	\$0.00	\$6,504,398.96	0.00%
	FUND: WORKING CASH - 70	\$0.00	\$5,831.86	\$16,890.48	(\$16,890.48)	\$0.00	(\$16,890.48)	0.00%
80.0000.0100.000.00.000	Cash and Investments Summary	\$0.00	(\$60.28)	\$601,118.96	(\$601,118.96)	\$0.00	(\$601,118.96)	0.00%
80.0000.0700.000.00.000	000	\$0.00	\$0.00	(\$578,215.84)	\$578,215.84	\$0.00	\$578,215.84	0.00%
	FUND: TORT FUND - 80	\$0.00	(\$60.28)	\$22,903.12	(\$22,903.12)	\$0.00	(\$22,903.12)	0.00%
	Grand Total:	\$0.00	(\$1,657,337.44)	\$1,681,011.76	(\$1,681,011.76)	\$1,691.50	(\$1,682,703.26)	0.00%

End of Report

Kenilworth School District 38

Cash and Investments

Fiscal Year: 2018-2019

From Date: 11/1/2018 To Date: 11/30/2018

Subtotal by Collapse Mask
 Include pre encumbrance
 Print accounts with zero balance
 Filter Encumbrance Detail by Date Range
 Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.0000.0101.000.00.005	Cash - New Main Account	\$0.00	(\$825,744.07)	(\$8,855,993.33)	\$8,855,993.33	\$0.00	\$8,855,993.33	0.00%
20.0000.0101.000.00.005	Cash - New Main Account	\$0.00	(\$22,260.00)	\$6,549,193.97	(\$6,549,193.97)	\$0.00	(\$6,549,193.97)	0.00%
30.0000.0101.000.00.005	Cash - New Main Account	\$0.00	(\$733,950.39)	\$808,285.95	(\$808,285.95)	\$0.00	(\$808,285.95)	0.00%
40.0000.0101.000.00.005	Cash - New Main Account	\$0.00	(\$12,109.60)	\$127,813.38	(\$127,813.38)	\$0.00	(\$127,813.38)	0.00%
50.0000.0101.000.00.005	Cash - New Main Account	\$0.00	\$9,783.93	\$1,095,990.02	(\$1,095,990.02)	\$0.00	(\$1,095,990.02)	0.00%
70.0000.0101.000.00.005	Cash - New Main Account	\$0.00	\$0.00	\$4,997,447.24	(\$4,997,447.24)	\$0.00	(\$4,997,447.24)	0.00%
80.0000.0101.000.00.005	Cash - New Main Account	\$0.00	(\$60.28)	\$601,118.96	(\$601,118.96)	\$0.00	(\$601,118.96)	0.00%
	SUB ACCOUNT: 005 - 005	\$0.00	(\$1,584,340.41)	\$5,323,856.19	(\$5,323,856.19)	\$0.00	(\$5,323,856.19)	0.00%
10.0000.0101.000.00.006	Cash - New Revolving Account	\$0.00	(\$2,990.60)	\$1,452.67	(\$1,452.67)	\$0.00	(\$1,452.67)	0.00%
20.0000.0101.000.00.006	Cash - New Revolving Account	\$0.00	\$103.92	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	SUB ACCOUNT: 006 - 006	\$0.00	(\$2,886.68)	\$1,452.67	(\$1,452.67)	\$0.00	(\$1,452.67)	0.00%
	FUNCTION: CASH - 0101	\$0.00	(\$1,587,227.09)	\$5,325,308.86	(\$5,325,308.86)	\$0.00	(\$5,325,308.86)	0.00%
10.0000.0103.000.00.501	PMA - Liquid General Fund	\$0.00	\$508,076.11	\$4,930,336.92	(\$4,930,336.92)	\$0.00	(\$4,930,336.92)	0.00%
70.0000.0103.000.00.501	PMA - Liquid General Fund	\$0.00	\$68,400.00	\$488,460.90	(\$488,460.90)	\$0.00	(\$488,460.90)	0.00%
	SUB ACCOUNT: PMA - Liquid General Fund - 501	\$0.00	\$576,476.11	\$5,418,797.82	(\$5,418,797.82)	\$0.00	(\$5,418,797.82)	0.00%
10.0000.0103.000.00.502	PMA - Max General Fund	\$0.00	\$0.00	\$3,626,836.71	(\$3,626,836.71)	\$0.00	(\$3,626,836.71)	0.00%
70.0000.0103.000.00.502	PMA - Max General Fund	\$0.00	\$6,455.36	\$112,986.30	(\$112,986.30)	\$0.00	(\$112,986.30)	0.00%
	SUB ACCOUNT: PMA - Max General Fund - 502	\$0.00	\$6,455.36	\$3,739,823.01	(\$3,739,823.01)	\$0.00	(\$3,739,823.01)	0.00%
70.0000.0103.000.00.528	PMA - Clark Cnty Nv Ltd Go 12/	\$0.00	(\$69,023.50)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	SUB ACCOUNT: PMA - Clark Cnty Nv Ltd Go 12/2015 - 528	\$0.00	(\$69,023.50)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
70.0000.0103.000.00.529	PMA - Cook Kane Lake & McHenry	\$0.00	\$0.00	\$90,202.00	(\$90,202.00)	\$0.00	(\$90,202.00)	0.00%
	SUB ACCOUNT: PMA - Cook Kane Lake & McHenry Cnty 12/2015 - 529	\$0.00	\$0.00	\$90,202.00	(\$90,202.00)	\$0.00	(\$90,202.00)	0.00%
70.0000.0103.000.00.530	PMA - Outgamie Cnty Wi Ult Go	\$0.00	\$0.00	\$136,971.00	(\$136,971.00)	\$0.00	(\$136,971.00)	0.00%
	SUB ACCOUNT: PMA - Outgamie Cnty Wi Ult Go 12/2015 - 530	\$0.00	\$0.00	\$136,971.00	(\$136,971.00)	\$0.00	(\$136,971.00)	0.00%
70.0000.0103.000.00.531	PMA - West Des Moines Ia Ult G	\$0.00	\$0.00	\$104,070.00	(\$104,070.00)	\$0.00	(\$104,070.00)	0.00%
	SUB ACCOUNT: PMA - West Des Moines Ia Ult Go 12/2015 - 531	\$0.00	\$0.00	\$104,070.00	(\$104,070.00)	\$0.00	(\$104,070.00)	0.00%
70.0000.0103.000.00.532	PMA - Schertz/Seguin Tx Govt C	\$0.00	\$0.00	\$78,810.00	(\$78,810.00)	\$0.00	(\$78,810.00)	0.00%
	SUB ACCOUNT: PMA - Schertz/Seguin Tx Govt Contract Revs 12/2015 - 532	\$0.00	\$0.00	\$78,810.00	(\$78,810.00)	\$0.00	(\$78,810.00)	0.00%
70.0000.0103.000.00.533	PMA - Hamilton Cnty In Ltd Go	\$0.00	\$0.00	\$100,140.00	(\$100,140.00)	\$0.00	(\$100,140.00)	0.00%
	SUB ACCOUNT: PMA - Hamilton Cnty In Ltd Go 12/2015 - 533	\$0.00	\$0.00	\$100,140.00	(\$100,140.00)	\$0.00	(\$100,140.00)	0.00%
70.0000.0103.000.00.534	PMA - King City Wa Ult Go 12/2	\$0.00	\$0.00	\$119,311.50	(\$119,311.50)	\$0.00	(\$119,311.50)	0.00%
	SUB ACCOUNT: PMA - King City Wa Ult Go 12/2015 - 534	\$0.00	\$0.00	\$119,311.50	(\$119,311.50)	\$0.00	(\$119,311.50)	0.00%
70.0000.0103.000.00.535	PMA - New York City Transition	\$0.00	\$0.00	\$147,826.00	(\$147,826.00)	\$0.00	(\$147,826.00)	0.00%
	SUB ACCOUNT: PMA - New York City Transitional Revs 12/2015 - 535	\$0.00	\$0.00	\$147,826.00	(\$147,826.00)	\$0.00	(\$147,826.00)	0.00%
70.0000.0103.000.00.536	PMA - Evanston, Il Ult Go 12/2	\$0.00	\$0.00	\$74,497.50	(\$74,497.50)	\$0.00	(\$74,497.50)	0.00%
	SUB ACCOUNT: PMA - Evanston, Il Ult Go 12/2015 - 536	\$0.00	\$0.00	\$74,497.50	(\$74,497.50)	\$0.00	(\$74,497.50)	0.00%
70.0000.0103.000.00.537	PMA - South Huntington Ny Sd U	\$0.00	\$0.00	\$49,815.00	(\$49,815.00)	\$0.00	(\$49,815.00)	0.00%
	SUB ACCOUNT: PMA - South Huntington Ny Sd Ult Go 12/2015 -	\$0.00	\$0.00	\$49,815.00	(\$49,815.00)	\$0.00	(\$49,815.00)	0.00%

Kenilworth School District 38

Cash and Investments

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Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
	537							
70.0000.0103.000.00.538	PMA - Clark Cnty Nv Go Ltd 12/ SUB ACCOUNT: PMA - Clark Cnty Nv Go Ltd 12/2015 - 538	\$0.00 \$0.00	\$0.00 \$0.00	\$20,752.00 \$20,752.00	(\$20,752.00) (\$20,752.00)	\$0.00 \$0.00	(\$20,752.00) (\$20,752.00)	0.00% 0.00%
10.0000.0103.000.00.578	PMA - Financial Federal Bank E SUB ACCOUNT: PMA - Financial Federal Bank Exp 6/17 - 578	\$0.00 \$0.00	\$0.00 \$0.00	\$244,100.00 \$244,100.00	(\$244,100.00) (\$244,100.00)	\$0.00 \$0.00	(\$244,100.00) (\$244,100.00)	0.00% 0.00%
10.0000.0103.000.00.598	PMA - Drake Bank Exp 9/18 SUB ACCOUNT: PMA - Drake Bank Exp 9/18 - 598	\$0.00 \$0.00	\$0.00 \$0.00	\$246,700.00 \$246,700.00	(\$246,700.00) (\$246,700.00)	\$0.00 \$0.00	(\$246,700.00) (\$246,700.00)	0.00% 0.00%
10.0000.0103.000.00.599	PMA - Crestmark Bank Exp 9/18 SUB ACCOUNT: PMA - Crestmark Bank Exp 9/18 - 599	\$0.00 \$0.00	\$0.00 \$0.00	(\$246,700.00) (\$246,700.00)	\$246,700.00 \$246,700.00	\$0.00 \$0.00	\$246,700.00 \$246,700.00	0.00% 0.00%
10.0000.0103.000.00.622	PMA - TBK Bank, SSB/The Nat'l SUB ACCOUNT: PMA - TBK Bank, SSB/The Nat'l Bank 10/18 - 622	\$0.00 \$0.00	\$0.00 \$0.00	\$246,700.00 \$246,700.00	(\$246,700.00) (\$246,700.00)	\$0.00 \$0.00	(\$246,700.00) (\$246,700.00)	0.00% 0.00%
10.0000.0103.000.00.623	PMA - First Capital Bank 10/18 SUB ACCOUNT: PMA - First Capital Bank 10/18 - 623	\$0.00 \$0.00	\$0.00 \$0.00	(\$246,700.00) (\$246,700.00)	\$246,700.00 \$246,700.00	\$0.00 \$0.00	\$246,700.00 \$246,700.00	0.00% 0.00%
10.0000.0103.000.00.627	PMA - Safra Nat'l Bank Exp 11/ SUB ACCOUNT: PMA - Safra Nat'l Bank Exp 11/18 - 627	\$0.00 \$0.00	(\$246,242.07) (\$246,242.07)	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	0.00% 0.00%
10.0000.0103.000.00.628	PMA - Wex Bank/Wright Express SUB ACCOUNT: PMA - Wex Bank/Wright Express Exp 11/18 - 628	\$0.00 \$0.00	(\$246,242.07) (\$246,242.07)	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	0.00% 0.00%
10.0000.0103.000.00.629	PMA - StateBankofIndia NY Exp SUB ACCOUNT: PMA -StateBankofIndia NY Exp 12/28/18 - 629	\$0.00 \$0.00	\$0.00 \$0.00	\$245,241.02 \$245,241.02	(\$245,241.02) (\$245,241.02)	\$0.00 \$0.00	(\$245,241.02) (\$245,241.02)	0.00% 0.00%
10.0000.0103.000.00.631	PMA - Quontic Bank, FSB NY Exp SUB ACCOUNT: PMA - Quontic Bank, FSB NY Exp 12/27/18 - 631	\$0.00 \$0.00	\$0.00 \$0.00	\$245,800.00 \$245,800.00	(\$245,800.00) (\$245,800.00)	\$0.00 \$0.00	(\$245,800.00) (\$245,800.00)	0.00% 0.00%
10.0000.0103.000.00.632	PMA - Compass Bank CD Exp 12/2 SUB ACCOUNT: PMA - Compass Bank CD Exp 12/28/18 - 632	\$0.00 \$0.00	\$0.00 \$0.00	\$245,240.37 \$245,240.37	(\$245,240.37) (\$245,240.37)	\$0.00 \$0.00	(\$245,240.37) (\$245,240.37)	0.00% 0.00%
10.0000.0103.000.00.633	PMA - Landmark Community Bank SUB ACCOUNT: PMA - Landmark Community Bank Exp 12/27/18 - 633	\$0.00 \$0.00	\$0.00 \$0.00	\$94,700.00 \$94,700.00	(\$94,700.00) (\$94,700.00)	\$0.00 \$0.00	(\$94,700.00) (\$94,700.00)	0.00% 0.00%
10.0000.0103.000.00.634	PMA - T Bank, NA TX Exp 12/27/ SUB ACCOUNT: PMA - T Bank, NA TX Exp 12/27/18 - 634	\$0.00 \$0.00	\$0.00 \$0.00	\$245,900.00 \$245,900.00	(\$245,900.00) (\$245,900.00)	\$0.00 \$0.00	(\$245,900.00) (\$245,900.00)	0.00% 0.00%
10.0000.0103.000.00.635	PMA - Great Midwest Bank WI Ex SUB ACCOUNT: PMA - Great Midwest Bank WI Exp 12/27/18 - 635	\$0.00 \$0.00	\$0.00 \$0.00	\$245,900.00 \$245,900.00	(\$245,900.00) (\$245,900.00)	\$0.00 \$0.00	(\$245,900.00) (\$245,900.00)	0.00% 0.00%
10.0000.0103.000.00.636	PMA - Goldman Sachs Bank USA C SUB ACCOUNT: PMA - Goldman Sachs Bank USA CD EXP 1/3/19 - 636	\$0.00 \$0.00	\$0.00 \$0.00	\$245,241.02 \$245,241.02	(\$245,241.02) (\$245,241.02)	\$0.00 \$0.00	(\$245,241.02) (\$245,241.02)	0.00% 0.00%
10.0000.0103.000.00.637	PMA - Morgan Stanley Private B SUB ACCOUNT: PMA - Morgan Stanley Private Bank, NA Exp 1/4/19 - 637	\$0.00 \$0.00	\$0.00 \$0.00	\$245,216.90 \$245,216.90	(\$245,216.90) (\$245,216.90)	\$0.00 \$0.00	(\$245,216.90) (\$245,216.90)	0.00% 0.00%
10.0000.0103.000.00.638	PMA - Morgan Stanley Bank,NA C SUB ACCOUNT: PMA - Morgan Stanley Bank,NA CD 1/4/19 - 638	\$0.00 \$0.00	\$0.00 \$0.00	\$245,240.90 \$245,240.90	(\$245,240.90) (\$245,240.90)	\$0.00 \$0.00	(\$245,240.90) (\$245,240.90)	0.00% 0.00%

Kenilworth School District 38

Cash and Investments

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Subtotal by Collapse Mask
 Include pre encumbrance
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Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.0000.0103.000.00.640	PMA - First Commons Bank NA Ex	\$0.00	\$0.00	\$246,200.00	(\$246,200.00)	\$0.00	(\$246,200.00)	0.00%
	SUB ACCOUNT: PMA - First Commons Bank NA Exp 12/11/18 - 640	\$0.00	\$0.00	\$246,200.00	(\$246,200.00)	\$0.00	(\$246,200.00)	0.00%
10.0000.0103.000.00.641	PMA - Freddie Mac Exp 4/15/19	\$0.00	\$0.00	\$996,776.03	(\$996,776.03)	\$0.00	(\$996,776.03)	0.00%
	SUB ACCOUNT: PMA - Freddie Mac Exp 4/15/19 - 641	\$0.00	\$0.00	\$996,776.03	(\$996,776.03)	\$0.00	(\$996,776.03)	0.00%
10.0000.0103.000.00.642	PMA - ISDLAF+ Term Series Exp	\$0.00	\$0.00	\$250,000.00	(\$250,000.00)	\$0.00	(\$250,000.00)	0.00%
	SUB ACCOUNT: PMA - ISDLAF+ Term Series Exp 12/5/18 - 642	\$0.00	\$0.00	\$250,000.00	(\$250,000.00)	\$0.00	(\$250,000.00)	0.00%
10.0000.0103.000.00.643	PMA - U.S. Treasury Note Exp 6	\$0.00	\$0.00	\$985,390.63	(\$985,390.63)	\$0.00	(\$985,390.63)	0.00%
	SUB ACCOUNT: PMA - U.S. Treasury Note Exp 6/15/19 - 643	\$0.00	\$0.00	\$985,390.63	(\$985,390.63)	\$0.00	(\$985,390.63)	0.00%
10.0000.0103.000.00.644	PMA - Libertyville B&TC Exp 4/	\$0.00	\$0.00	\$244,700.00	(\$244,700.00)	\$0.00	(\$244,700.00)	0.00%
	SUB ACCOUNT: PMA - Libertyville B&TC Exp 4/19/19 - 644	\$0.00	\$0.00	\$244,700.00	(\$244,700.00)	\$0.00	(\$244,700.00)	0.00%
10.0000.0103.000.00.645	PMA - Village Bank & Trust Exp	\$0.00	\$0.00	\$244,700.00	(\$244,700.00)	\$0.00	(\$244,700.00)	0.00%
	SUB ACCOUNT: PMA - Village Bank & Trust Exp 4/19/19 - 645	\$0.00	\$0.00	\$244,700.00	(\$244,700.00)	\$0.00	(\$244,700.00)	0.00%
10.0000.0103.000.00.646	PMA - Town Bank Wintrust Exp 4	\$0.00	\$0.00	\$244,700.00	(\$244,700.00)	\$0.00	(\$244,700.00)	0.00%
	SUB ACCOUNT: PMA - Town Bank Wintrust Exp 4/19/19 - 646	\$0.00	\$0.00	\$244,700.00	(\$244,700.00)	\$0.00	(\$244,700.00)	0.00%
10.0000.0103.000.00.647	PMA - Old Plank Trail Communit	\$0.00	\$0.00	\$244,700.00	(\$244,700.00)	\$0.00	(\$244,700.00)	0.00%
	SUB ACCOUNT: PMA - Old Plank Trail Community Bank Exp 4/19/19 - 647	\$0.00	\$0.00	\$244,700.00	(\$244,700.00)	\$0.00	(\$244,700.00)	0.00%
10.0000.0103.000.00.648	PMA - Eagle Bank Exp 7/26/19	\$0.00	\$0.00	\$244,100.00	(\$244,100.00)	\$0.00	(\$244,100.00)	0.00%
	SUB ACCOUNT: PMA - Eagle Bank Exp 7/26/19 - 648	\$0.00	\$0.00	\$244,100.00	(\$244,100.00)	\$0.00	(\$244,100.00)	0.00%
10.0000.0103.000.00.649	PMA - Denver Savings Bank Exp	\$0.00	\$0.00	\$244,100.00	(\$244,100.00)	\$0.00	(\$244,100.00)	0.00%
	SUB ACCOUNT: PMA - Denver Savings Bank Exp 7/26/19 - 649	\$0.00	\$0.00	\$244,100.00	(\$244,100.00)	\$0.00	(\$244,100.00)	0.00%
10.0000.0103.000.00.650	PMA - Servisfirst Bank Exp 6/2	\$0.00	\$0.00	\$244,700.00	(\$244,700.00)	\$0.00	(\$244,700.00)	0.00%
	SUB ACCOUNT: PMA - Servisfirst Bank Exp 6/27/19 - 650	\$0.00	\$0.00	\$244,700.00	(\$244,700.00)	\$0.00	(\$244,700.00)	0.00%
10.0000.0103.000.00.651	PMA - Newbank, NA Exp 6/27/19	\$0.00	\$0.00	\$244,800.00	(\$244,800.00)	\$0.00	(\$244,800.00)	0.00%
	SUB ACCOUNT: PMA - Newbank, NA Exp 6/27/19 - 651	\$0.00	\$0.00	\$244,800.00	(\$244,800.00)	\$0.00	(\$244,800.00)	0.00%
10.0000.0103.000.00.652	PMA - Franklin Synergy Bank Ex	\$0.00	\$0.00	\$220,900.00	(\$220,900.00)	\$0.00	(\$220,900.00)	0.00%
	SUB ACCOUNT: PMA - Franklin Synergy Bank Exp 6/27/19 - 652	\$0.00	\$0.00	\$220,900.00	(\$220,900.00)	\$0.00	(\$220,900.00)	0.00%
10.0000.0103.000.00.653	PMA - Prudential Savings Bank	\$0.00	\$0.00	\$244,800.00	(\$244,800.00)	\$0.00	(\$244,800.00)	0.00%
	SUB ACCOUNT: PMA - Prudential Savings Bank Exp 6/27/19 - 653	\$0.00	\$0.00	\$244,800.00	(\$244,800.00)	\$0.00	(\$244,800.00)	0.00%
10.0000.0103.000.00.654	PMA - Bank 7 Exp 6/27/19	\$0.00	\$0.00	\$244,800.00	(\$244,800.00)	\$0.00	(\$244,800.00)	0.00%
	SUB ACCOUNT: PMA - Bank 7 Exp 6/27/19 - 654	\$0.00	\$0.00	\$244,800.00	(\$244,800.00)	\$0.00	(\$244,800.00)	0.00%
10.0000.0103.000.00.655	PMA - CIBC Bank USA/Private Ba	\$0.00	\$0.00	\$245,000.00	(\$245,000.00)	\$0.00	(\$245,000.00)	0.00%
	SUB ACCOUNT: PMA - CIBC Bank USA/Private Bank-MI Exp 6/13/19 - 655	\$0.00	\$0.00	\$245,000.00	(\$245,000.00)	\$0.00	(\$245,000.00)	0.00%
10.0000.0103.000.00.656	PMA - Pacific Western Bank Bre	\$0.00	\$0.00	\$245,000.00	(\$245,000.00)	\$0.00	(\$245,000.00)	0.00%
	SUB ACCOUNT: PMA - Pacific Western Bank Brea, CA Exp 6/13/19 - 656	\$0.00	\$0.00	\$245,000.00	(\$245,000.00)	\$0.00	(\$245,000.00)	0.00%
10.0000.0103.000.00.657	PMA - Luther Burbank Savings I	\$0.00	\$0.00	\$210,000.00	(\$210,000.00)	\$0.00	(\$210,000.00)	0.00%

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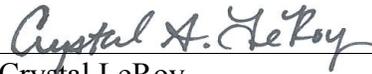
Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
	SUB ACCOUNT: PMA - Luther Burbank Savings Irvine, CA Exp 6/13/1 - 657	\$0.00	\$0.00	\$210,000.00	(\$210,000.00)	\$0.00	(\$210,000.00)	0.00%
10.0000.0103.000.00.658	PMA - Lake Forest B&T Co. N.A.	\$0.00	\$0.00	\$200,000.00	(\$200,000.00)	\$0.00	(\$200,000.00)	0.00%
	SUB ACCOUNT: PMA - Lake Forest B&T Co. N.A. Lakeforest Exp 5/29 - 658	\$0.00	\$0.00	\$200,000.00	(\$200,000.00)	\$0.00	(\$200,000.00)	0.00%
10.0000.0103.000.00.659	PMA - St. Charles B&TC Wintrus	\$0.00	\$0.00	\$200,000.00	(\$200,000.00)	\$0.00	(\$200,000.00)	0.00%
	SUB ACCOUNT: PMA - St. Charles B&TC Wintrust St. Charles Exp 5/ - 659	\$0.00	\$0.00	\$200,000.00	(\$200,000.00)	\$0.00	(\$200,000.00)	0.00%
10.0000.0103.000.00.660	PMA - Sonabank Warrenton, VA E	\$0.00	\$0.00	\$244,100.00	(\$244,100.00)	\$0.00	(\$244,100.00)	0.00%
	SUB ACCOUNT: PMA - Sonabank Warrenton, VA Exp 7/26/19 - 660	\$0.00	\$0.00	\$244,100.00	(\$244,100.00)	\$0.00	(\$244,100.00)	0.00%
10.0000.0103.000.00.661	PMA - First Internet Bank of I	\$0.00	\$0.00	\$244,200.00	(\$244,200.00)	\$0.00	(\$244,200.00)	0.00%
	SUB ACCOUNT: PMA - First Internet Bank of Indiana, Fishers, IN - 661	\$0.00	\$0.00	\$244,200.00	(\$244,200.00)	\$0.00	(\$244,200.00)	0.00%
	FUNCTION: UNRESTRICTED INVESTMENTS - 0103	\$0.00	\$21,423.83	\$19,117,262.70	(\$19,117,262.70)	\$0.00	(\$19,117,262.70)	0.00%
10.0000.0109.000.00.001	CASH - NEW PAYROLL	\$0.00	(\$55,349.41)	\$769,688.50	(\$769,688.50)	\$0.00	(\$769,688.50)	0.00%
20.0000.0109.000.00.001	CASH - NEW PAYROLL	\$0.00	(\$16,008.10)	(\$414,872.66)	\$414,872.66	\$0.00	\$414,872.66	0.00%
50.0000.0109.000.00.001	CASH - NEW PAYROLL	\$0.00	(\$21,087.37)	(\$608,246.21)	\$608,246.21	\$0.00	\$608,246.21	0.00%
	SUB ACCOUNT: 001 - 001	\$0.00	(\$92,444.88)	(\$253,430.37)	\$253,430.37	\$0.00	\$253,430.37	0.00%
	FUNCTION: CASH - PAYROLL - 0109	\$0.00	(\$92,444.88)	(\$253,430.37)	\$253,430.37	\$0.00	\$253,430.37	0.00%
	Grand Total:	\$0.00	(\$1,658,248.14)	\$24,189,141.19	(\$24,189,141.19)	\$0.00	(\$24,189,141.19)	0.00%

End of Report

KENILWORTH SCHOOL DISTRICT NO. 38

Investment Certification Statement

All investments listed with *PMA* (ISDLAF) comply with the Kenilworth School District No. 38 Investment Policy.



Dr. Crystal LeRoy
Superintendent/Chief School Business Official
Kenilworth School District # 38

December 10, 2018
Date

Kenilworth School District 38

Investment Balances

From Date: 11/1/2018

To Date: 11/30/2018

Fiscal Year: 2018-2019

- Subtotal by Collapse Mask
 Include pre encumbrance
 Print accounts with zero balance
 Filter Encumbrance Detail by Date Range
 Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.0000.0103.000.00.501	PMA - Liquid General Fund	\$0.00	\$508,076.11	\$4,930,336.92	(\$4,930,336.92)	\$0.00	(\$4,930,336.92)	0.00%
10.0000.0103.000.00.502	PMA - Max General Fund	\$0.00	\$0.00	\$3,626,836.71	(\$3,626,836.71)	\$0.00	(\$3,626,836.71)	0.00%
10.0000.0103.000.00.578	PMA - Financial Federal Bank E	\$0.00	\$0.00	\$244,100.00	(\$244,100.00)	\$0.00	(\$244,100.00)	0.00%
10.0000.0103.000.00.598	PMA - Drake Bank Exp 9/18	\$0.00	\$0.00	\$246,700.00	(\$246,700.00)	\$0.00	(\$246,700.00)	0.00%
10.0000.0103.000.00.599	PMA - Crestmark Bank Exp 9/18	\$0.00	\$0.00	(\$246,700.00)	\$246,700.00	\$0.00	\$246,700.00	0.00%
10.0000.0103.000.00.622	PMA - TBK Bank, SSB/The Nat'l	\$0.00	\$0.00	\$246,700.00	(\$246,700.00)	\$0.00	(\$246,700.00)	0.00%
10.0000.0103.000.00.623	PMA - First Capital Bank 10/18	\$0.00	\$0.00	(\$246,700.00)	\$246,700.00	\$0.00	\$246,700.00	0.00%
10.0000.0103.000.00.627	PMA - Safra Nat'l Bank Exp 11/	\$0.00	(\$246,242.07)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10.0000.0103.000.00.628	PMA - Wex Bank/Wright Express	\$0.00	(\$246,242.07)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10.0000.0103.000.00.629	PMA - StateBankofIndia NY Exp	\$0.00	\$0.00	\$245,241.02	(\$245,241.02)	\$0.00	(\$245,241.02)	0.00%
10.0000.0103.000.00.631	PMA - Quontic Bank, FSB NY Exp	\$0.00	\$0.00	\$245,800.00	(\$245,800.00)	\$0.00	(\$245,800.00)	0.00%
10.0000.0103.000.00.632	PMA - Compass Bank CD Exp 12/2	\$0.00	\$0.00	\$245,240.37	(\$245,240.37)	\$0.00	(\$245,240.37)	0.00%
10.0000.0103.000.00.633	PMA - Landmark Community Bank	\$0.00	\$0.00	\$94,700.00	(\$94,700.00)	\$0.00	(\$94,700.00)	0.00%
10.0000.0103.000.00.634	PMA - T Bank, NA TX Exp 12/27/	\$0.00	\$0.00	\$245,900.00	(\$245,900.00)	\$0.00	(\$245,900.00)	0.00%
10.0000.0103.000.00.635	PMA - Great Midwest Bank WI Ex	\$0.00	\$0.00	\$245,900.00	(\$245,900.00)	\$0.00	(\$245,900.00)	0.00%
10.0000.0103.000.00.636	PMA - Goldman Sachs Bank USA C	\$0.00	\$0.00	\$245,241.02	(\$245,241.02)	\$0.00	(\$245,241.02)	0.00%
10.0000.0103.000.00.637	PMA - Morgan Stanley Private B	\$0.00	\$0.00	\$245,216.90	(\$245,216.90)	\$0.00	(\$245,216.90)	0.00%
10.0000.0103.000.00.638	PMA - Morgan Stanley Bank,NA C	\$0.00	\$0.00	\$245,240.90	(\$245,240.90)	\$0.00	(\$245,240.90)	0.00%
10.0000.0103.000.00.640	PMA - First Commons Bank NA Ex	\$0.00	\$0.00	\$246,200.00	(\$246,200.00)	\$0.00	(\$246,200.00)	0.00%
10.0000.0103.000.00.641	PMA - Freddie Mac Exp 4/15/19	\$0.00	\$0.00	\$996,776.03	(\$996,776.03)	\$0.00	(\$996,776.03)	0.00%
10.0000.0103.000.00.642	PMA - ISDLAF+ Term Series Exp	\$0.00	\$0.00	\$250,000.00	(\$250,000.00)	\$0.00	(\$250,000.00)	0.00%
10.0000.0103.000.00.643	PMA - U.S. Treasury Note Exp 6	\$0.00	\$0.00	\$985,390.63	(\$985,390.63)	\$0.00	(\$985,390.63)	0.00%
10.0000.0103.000.00.644	PMA - Libertyville B&TC Exp 4/	\$0.00	\$0.00	\$244,700.00	(\$244,700.00)	\$0.00	(\$244,700.00)	0.00%
10.0000.0103.000.00.645	PMA - Village Bank & Trust Exp	\$0.00	\$0.00	\$244,700.00	(\$244,700.00)	\$0.00	(\$244,700.00)	0.00%
10.0000.0103.000.00.646	PMA - Town Bank Wintrust Exp 4	\$0.00	\$0.00	\$244,700.00	(\$244,700.00)	\$0.00	(\$244,700.00)	0.00%
10.0000.0103.000.00.647	PMA - Old Plank Trail Communit	\$0.00	\$0.00	\$244,700.00	(\$244,700.00)	\$0.00	(\$244,700.00)	0.00%
10.0000.0103.000.00.648	PMA - Eagle Bank Exp 7/26/19	\$0.00	\$0.00	\$244,100.00	(\$244,100.00)	\$0.00	(\$244,100.00)	0.00%
10.0000.0103.000.00.649	PMA - Denver Savings Bank Exp	\$0.00	\$0.00	\$244,100.00	(\$244,100.00)	\$0.00	(\$244,100.00)	0.00%
10.0000.0103.000.00.650	PMA - Servisfirst Bank Exp 6/2	\$0.00	\$0.00	\$244,700.00	(\$244,700.00)	\$0.00	(\$244,700.00)	0.00%
10.0000.0103.000.00.651	PMA - Newbank, NA Exp 6/27/19	\$0.00	\$0.00	\$244,800.00	(\$244,800.00)	\$0.00	(\$244,800.00)	0.00%
10.0000.0103.000.00.652	PMA - Franklin Synergy Bank Ex	\$0.00	\$0.00	\$220,900.00	(\$220,900.00)	\$0.00	(\$220,900.00)	0.00%
10.0000.0103.000.00.653	PMA - Prudential Savings Bank	\$0.00	\$0.00	\$244,800.00	(\$244,800.00)	\$0.00	(\$244,800.00)	0.00%
10.0000.0103.000.00.654	PMA - Bank 7 Exp 6/27/19	\$0.00	\$0.00	\$244,800.00	(\$244,800.00)	\$0.00	(\$244,800.00)	0.00%
10.0000.0103.000.00.655	PMA - CIBC Bank USA/Private Ba	\$0.00	\$0.00	\$245,000.00	(\$245,000.00)	\$0.00	(\$245,000.00)	0.00%
10.0000.0103.000.00.656	PMA - Pacific Western Bank Bre	\$0.00	\$0.00	\$245,000.00	(\$245,000.00)	\$0.00	(\$245,000.00)	0.00%
10.0000.0103.000.00.657	PMA - Luther Burbank Savings I	\$0.00	\$0.00	\$210,000.00	(\$210,000.00)	\$0.00	(\$210,000.00)	0.00%
10.0000.0103.000.00.658	PMA - Lake Forest B&T Co. N.A.	\$0.00	\$0.00	\$200,000.00	(\$200,000.00)	\$0.00	(\$200,000.00)	0.00%
10.0000.0103.000.00.659	PMA - St. Charles B&TC Wintrus	\$0.00	\$0.00	\$200,000.00	(\$200,000.00)	\$0.00	(\$200,000.00)	0.00%
10.0000.0103.000.00.660	PMA - Sonabank Warrenton, VA E	\$0.00	\$0.00	\$244,100.00	(\$244,100.00)	\$0.00	(\$244,100.00)	0.00%
10.0000.0103.000.00.661	PMA - First Internet Bank of I	\$0.00	\$0.00	\$244,200.00	(\$244,200.00)	\$0.00	(\$244,200.00)	0.00%
70.0000.0103.000.00.501	PMA - Liquid General Fund	\$0.00	\$68,400.00	\$488,460.90	(\$488,460.90)	\$0.00	(\$488,460.90)	0.00%
70.0000.0103.000.00.502	PMA - Max General Fund	\$0.00	\$6,455.36	\$112,986.30	(\$112,986.30)	\$0.00	(\$112,986.30)	0.00%
70.0000.0103.000.00.528	PMA - Clark Cnty Nv Ltd Go 12/	\$0.00	(\$69,023.50)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
70.0000.0103.000.00.529	PMA - Cook Kane Lake & McHenry	\$0.00	\$0.00	\$90,202.00	(\$90,202.00)	\$0.00	(\$90,202.00)	0.00%
70.0000.0103.000.00.530	PMA - Outgamie Cnty Wi Ult Go	\$0.00	\$0.00	\$136,971.00	(\$136,971.00)	\$0.00	(\$136,971.00)	0.00%
70.0000.0103.000.00.531	PMA - West Des Moines Ia Ult G	\$0.00	\$0.00	\$104,070.00	(\$104,070.00)	\$0.00	(\$104,070.00)	0.00%
70.0000.0103.000.00.532	PMA - Schertz/Seguin Tx Govt C	\$0.00	\$0.00	\$78,810.00	(\$78,810.00)	\$0.00	(\$78,810.00)	0.00%
70.0000.0103.000.00.533	PMA - Hamilton Cnty In Ltd Go	\$0.00	\$0.00	\$100,140.00	(\$100,140.00)	\$0.00	(\$100,140.00)	0.00%
70.0000.0103.000.00.534	PMA - King City Wa Ult Go 12/2	\$0.00	\$0.00	\$119,311.50	(\$119,311.50)	\$0.00	(\$119,311.50)	0.00%
70.0000.0103.000.00.535	PMA - New York City Transition	\$0.00	\$0.00	\$147,826.00	(\$147,826.00)	\$0.00	(\$147,826.00)	0.00%

Kenilworth School District 38

Investment Balances

From Date: 11/1/2018

To Date: 11/30/2018

Fiscal Year: 2018-2019

- Subtotal by Collapse Mask
 Include pre encumbrance
 Print accounts with zero balance
 Filter Encumbrance Detail by Date Range
 Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
70.0000.0103.000.00.536	PMA - Evanston, Il Ult Go 12/2	\$0.00	\$0.00	\$74,497.50	(\$74,497.50)	\$0.00	(\$74,497.50)	0.00%
70.0000.0103.000.00.537	PMA - South Huntington Ny Sd U	\$0.00	\$0.00	\$49,815.00	(\$49,815.00)	\$0.00	(\$49,815.00)	0.00%
70.0000.0103.000.00.538	PMA - Clark Cnty Nv Go Ltd 12/	\$0.00	\$0.00	\$20,752.00	(\$20,752.00)	\$0.00	(\$20,752.00)	0.00%
Grand Total:		\$0.00	\$21,423.83	\$19,117,262.70	(\$19,117,262.70)	\$0.00	(\$19,117,262.70)	0.00%

End of Report



**MINUTES FOR THE REGULAR MEETING OF THE BOARD OF EDUCATION OF
KENILWORTH SCHOOL DISTRICT NUMBER 38, COOK COUNTY, ILLINOIS
THE 12TH DAY OF NOVEMBER 2018**

The meeting was called to order by President Mindy Kelly at 4:37 p.m. Upon roll call, the following board members answered as being present: Mrs. Mindy Kelly, Mr. John Gottschall, Mrs. Melissa Ross and Mrs. Suzanne Nelson. Mrs. Donna Keller, Mrs. Danielle Boros and Mr. Scott Wallace were absent.

Also in attendance were:

- Dr. Crystal LeRoy, Superintendent/CSBO
- Dr. Lisa Leali, Chief Education Officer
- Ms. Zuica Donev, Director of Student Services
- Dr. LeViis Haney, Interim Principal
- Mr. Chike Erokwu, Board Secretary

Mrs. Kelly called for a motion to go into closed session to consider information related to specific employee matters and a semi-annual review of closed session minutes.

Mr. John Gottschall moved to go into closed session to consider information related to specific employee matters and a semi-annual review of closed session minutes. The motion was seconded by Mrs. Melissa Ross.

Roll Call:

<u>Yes</u>	<u>No</u>	<u>Absent</u>	<u>Abstain</u>
		Mrs. Danielle Boros	
Mrs. Suzanne Nelson			
Mrs. Mindy Kelly			
		Mrs. Donna Keller	
Mr. John Gottschall			
		Mr. Scott Wallace	
Mrs. Melissa Ross			

The motion carried with a vote of 4 to 0 with three members absent.

The Board entered closed session at 4:37 p.m.

The Board returned to open session at 7:44 p.m.

Upon roll call, the following board members answered as being present: Mrs. Mindy Kelly, Mrs. Danielle Boros, Mrs. Donna Keller, Mr. John Gottschall, Mr. Scott Wallace, Mrs. Suzanne Nelson and Mrs. Melissa Ross.

Also in attendance were:

- Dr. Crystal LeRoy, Superintendent/CSBO
- Dr. Lisa Leali, Chief Education Officer
- Ms. Zuica Donev, Director of Student Services
- Dr. LeViis Haney, Interim Principal



Mr. Chike Erokwu, Board Secretary

Community: Approximately 10 members of the Kenilworth Community and the Kenilworth Police Department

PUBLIC COMMENT

Mrs. Mindy Kelly invited public comment. There was none.

RECOGNITION OF APPRECIATION

Mrs. Mindy Kelly presented resolutions of appreciation to The Joseph Sears School Parents Volunteer Association and the Sears Booster Club. Mrs. Mindy Kelly read the following resolutions into the minutes:

WHEREAS, during the 2017 - 2018 school year the Joseph Sears School Parents' Volunteer Association, under the exceptional leadership of Mindy Douthit, greatly enhanced the educational quality of The Joseph Sears School, Kenilworth School District No. 38, Cook County, Kenilworth, Illinois; and

WHEREAS, the Association provided a forum for quality communication, facilitated and supported volunteer service and raised extraordinary funds to support enrichment programs and other related purposes; and

WHEREAS, the Association's generosity of time and monetary resources provided for purchasing outdoor playground equipment encouraging healthy physical activity, alternative seating for students' diverse needs throughout all grade levels to enhance multi-sensory learning, purchasing materials for the Junior Kindergarten Science curriculum, purchasing a Yamaha portable grand piano to enhance the students' musical instruction, funding for professional development for our educators' enhancing student learning throughout the entire School; and also in support of Literacy by providing materials including grade level specific contributions to classroom libraries. These additions are accompanied by a host of other support for the teaching of the whole child; funding for student Enrichment Programs, and the support of Parent Education; and

WHEREAS, all of the aforementioned will significantly enhance teaching and learning, as well as the overall sustainability of quality services to students at The Joseph Sears School;

THEREFORE, BE IT AND IT IS HEREBY

RESOLVED, that the grateful appreciation of the Kenilworth School District No. 38 Board of Education, Administration, Teachers, Parents, Students and Community be made a matter of public record; and

THAT a copy of this Resolution be presented to The Joseph Sears School Parents' Volunteer Association.

WHEREAS, during the 2017-2018 school year The Joseph Sears School Booster Club, under the exceptional leadership of Jennifer Rice, greatly enhanced the educational quality of The Joseph Sears School, Kenilworth School District No. 38, Cook County, Kenilworth, Illinois; and



WHEREAS, the Booster Club provided a forum for quality communication, facilitated and supported volunteer service related to the Athletic opportunities for students and raised funds to support the athletic programs, spiritwear and field days; and

WHEREAS, the Booster Club's generosity of time and monetary resources provided for the sponsoring of athletic uniforms and equipment, padded athletic chairs for Sears' sporting events and scholarship support for students; and

WHEREAS, the Booster Club's leadership served as a resource to the Administration and Athletic Director to secure effective coaches for athletic teams; and

WHEREAS, all of the aforementioned will significantly enhance teaching and learning, as well as the overall sustainability of quality services to students at The Joseph Sears School;

THEREFORE, BE IT AND IT IS HEREBY

RESOLVED, that the grateful appreciation of the Kenilworth School District No. 38 Board of Education, Administration, Faculty, Parents, Students and Community be made a matter of public record; and

THAT a copy of this Resolution be presented to The Joseph Sears School Booster Club.

Dr. LeRoy presented the Kenilworth Police Department with a Community Service Recognition Award for continued service and partnership to the school district. Kenilworth Police Chief David Miller accepted the award on behalf of the department and thanked Dr. LeRoy and the Kenilworth Board of Education for the award as well as the District's partnership in the community.

ADMINISTRATIVE REPORTS

Freedom of Information Act Requests – Dr. LeRoy noted there were two FOIA requests since the last meeting. Both requests were responded to in a timely manner. Dr. LeRoy noted that there was one commercial request that will be responded to in the allotted time.

Superintendent's Report – Dr. LeRoy summarized the recent institute day professional development conducted for faculty and staff. Dr. LeRoy then discussed the research that went into the creation of the Portrait of a Graduate. The attributes of a Sears graduate (Fearless Learner, Courageous Advocate, Compassionate Citizen and Creative Thinker) were chosen based on community input and research into the field of education.

Mrs. Keller noted that there may be tweaks to the Portrait as the Strategic Plan Subcommittee further outlines the full wrap-around to the strategic plan.

Chief School Business Official's Report – Dr. LeRoy reviewed the monthly financial and investment reports. Dr. LeRoy noted that the Administrative Cabinet attended a workshop to begin the master facilities plan development process.

Board members discussed general district consultant usage the expectation for having policies, scope of work and procedures outlined for consultants.



Dr. LeRoy gave a presentation on the 2018 Levy Estimate. Dr. LeRoy noted that the District does not practice balloon levying and will only ask for the 2.8% levy amount specified in the budget.

Principal’s Report – Dr. Haney noted that enrollment stands at 476 students. Dr. Haney discussed the upcoming Second Cup of Coffee on bullying and discussed enforcement of parking procedures around pick up and drop off hours.

Director of Student Services Report – Ms. Donev gave a summary overview of her recommendation to hire Mrs. Beth Rosenberg-Brewer as a 1.0 Instructional Assistant.

Chief Education Officer’s Report – Dr. Leali and Dr. Haney gave a presentation on student assessment data. Dr. Leali reviewed schoolwide assessments data including standardized assessment data in relation to neighboring schools in the township.

CONSENT AGENDA

Mrs. Mindy Kelly asked if there were any questions regarding the consent agenda. Mrs. Kelly noted that Item J, related to the release of select closed session minutes, would be removed from the agenda as the board is still reviewing the minutes. There being no questions, Mrs. Kelly called for a motion to approve the consent agenda as amended.

Mrs. Melissa Ross moved to approve the consent agenda as amended to include: minutes from the September 24, 2018 Regular Meeting and Closed Session; minutes from the October 16, 2018 Communications Subcommittee meeting; minutes from the October 17, 2018 Committee of the Whole Meeting and Closed Session; minutes from the October 23, 2018 Personnel Subcommittee Meeting and Closed Session; investment reports for September and October 2018; monthly financial report for September and October 2018; ratification of accounts payable for September 25, 2018 to October 15, 2018; approval of accounts payable for October 16, 2018 to November 12, 2018; and authorization for the administration to prepare FY20 budget.

The motion was seconded by Mr. Scott Wallace.

Roll Call:

<u>Yes</u>	<u>No</u>	<u>Absent</u>	<u>Abstain</u>
Mrs. Danielle Boros			
Mrs. Suzanne Nelson			
Mrs. Mindy Kelly			
Mrs. Donna Keller			
Mr. John Gottschall			
Mr. Scott Wallace			
Mrs. Melissa Ross			

The motion carried with a vote of 7 to 0.

OLD BUSINESS



Principal Search Update – Mrs. Kelly said the Board would like to take more time to communicate a robust plan and timeline for the principal search. Mrs. Kelly noted that the Board would look to schedule a Personnel Subcommittee meeting to further discuss the principal search plan. That meeting will take place at 4 p.m. on Nov. 15.

Discussion of Annual Report Publication – Dr. LeRoy noted that she would like to dig deeper into the annual report publication as well as the purpose of the communication. The report will be discussed at the next Communication Subcommittee meeting.

NEW BUSINESS

Discussion of and Potential Approval of Proposed 2019-2020 School Fee Schedule and Junior Kindergarten Tuition – Dr. LeRoy noted that she would like to keep fees consistent with junior kindergarten tuition. Based on community demand, the District is looking into the possibility of expanding the junior kindergarten program. School fees and athletic fees will also stay the same as they were during the SY17-18 school year.

Mrs. Donna Keller moved to approve the proposed 2019-2020 school fee schedule and junior kindergarten tuition. The motion was seconded by Mr. Scott Wallace.

Roll Call:

<u>Yes</u>	<u>No</u>	<u>Absent</u>	<u>Abstain</u>
Mrs. Danielle Boros			
Mrs. Suzanne Nelson			
Mrs. Mindy Kelly			
Mrs. Donna Keller			
Mr. John Gottschall			
Mr. Scott Wallace			
Mrs. Melissa Ross			

The motion carried with a vote of 7 to 0.

Potential Action to Accept the 2018 Estimate of Levy

Mr. Scott Wallace moved to accept the 2018 Estimate of Levy. The motion was seconded by Mrs. Melissa Ross.

Roll Call:

<u>Yes</u>	<u>No</u>	<u>Absent</u>	<u>Abstain</u>
Mrs. Danielle Boros			
Mrs. Suzanne Nelson			
Mrs. Mindy Kelly			
Mrs. Donna Keller			
Mr. John Gottschall			
Mr. Scott Wallace			
Mrs. Melissa Ross			

The motion carried with a vote of 7 to 0.



Discussion of and Potential Approval to Hire Mrs. Beth Rosenberg-Brewer as 1.0 FTE Instructional Assistant

Mrs. Melissa Ross moved to approve the hire of Mrs. Beth Resenberg-Brewer as 1.0 FTE Instructional Assistant. The motion was seconded by Mr. Scott Wallace.

Roll Call:

<u>Yes</u>	<u>No</u>	<u>Absent</u>	<u>Abstain</u>
Mrs. Danielle Boros			
Mrs. Suzanne Nelson			
Mrs. Mindy Kelly			
Mrs. Donna Keller			
Mr. John Gottschall			
Mr. Scott Wallace			
Mrs. Melissa Ross			

The motion carried with a vote of 7 to 0.

Discussion and Potential Approval FMLA Request(s) for Certified Employees – Dr. LeRoy noted that the District received two requests – one in 12 weeks a current FMLA for 4-5 weeks.

Mrs. Donna Keller moved to approve FMLA Requests for certified employees. The motion was seconded by Mr. John Gottschall.

Roll Call:

<u>Yes</u>	<u>No</u>	<u>Absent</u>	<u>Abstain</u>
Mrs. Danielle Boros			
Mrs. Suzanne Nelson			
Mrs. Mindy Kelly			
Mrs. Donna Keller			
Mr. John Gottschall			
Mr. Scott Wallace			
Mrs. Melissa Ross			

The motion carried with a vote of 7 to 0.

OTHER BUSINESS

Mrs. Nelson asked if there would be an update on lunch/recess concerns. It was noted that the Administrative Cabinet would present on that topic with the educational delivery audit in December.

Mr. Gottschall noted that NSSD would be taking a team conference to Portland on teaching students with disabilities. Mr. Gottschall informed the board he would be attending that conference as well.

PUBLIC COMMENT

There was none.



THE JOSEPH SEARS SCHOOL

Kenilworth School District No. 38 Board of Education

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ADJOURNMENT

Mrs. Kelly entertained a motion to adjourn.

Mrs. Donna Keller moved to adjourn the meeting at 9:54 p.m. The motion was seconded by Mr. Scott Wallace.

The motion carried with all yeases. The meeting adjourned at 9:54 p.m.

Attest for Distribution: _____
Chike Erokwu, Secretary

Approved: _____
Mindy Kelly, President

ATTEST: _____
Chike Erokwu, Secretary



**MINUTES FOR THE PERSONNEL COMMITTEE MEETING OF THE BOARD OF EDUCATION OF
KENILWORTH SCHOOL DISTRICT NO. 38, COOK COUNTY, ILLINOIS
THE 15TH DAY OF NOVEMBER 2018**

The meeting was called to order by Board President Mrs. Mindy Kelly at 4:02 p.m. Upon roll call, the following board members answered as being present: Mrs. Suzanne Nelson, Mrs. Donna Keller, Mr. Scott Wallace, Mrs. Mindy Kelly and Mr. John Gottschall. Mrs. Melissa Ross and Mrs. Danielle Boros were absent.

Mrs. Kelly called for a motion to go into closed session to consider information related to specific employee matters.

Mr. Wallace made a motion to go into closed session to consider information related to specific employee matters. The motion was seconded by Mrs. Ross.

Roll Call:

<u>Yes</u>	<u>No</u>	<u>Absent</u>	<u>Abstain</u>
Mrs. Suzanne Nelson		Mrs. Danielle Boros	
Mrs. Mindy Kelly			
Mrs. Donna Keller			
Mr. John Gottschall			
Mr. Scott Wallace			
		Mrs. Melissa Ross	

The motion carried with a vote of 5 to 0 with two members absent.

The Board entered closed session at 4:02 p.m.

The Board returned to open session at 5:25 p.m.

Upon roll call, the following board members answered as being present: Mrs. Suzanne Nelson, Mrs. Melissa Ross, Mrs. Danielle Boros, Mrs. Mindy Kelly, Mrs. Donna Keller, Mr. Scott Wallace and Mr. John Gottschall.

ADJOURNMENT

Mrs. Kelly entertained a motion to adjourn.

Mrs. Keller moved to adjourn the meeting at 5:25 p.m. The motion was seconded by Mrs. Ross. The motion carried with all yeas.

The meeting adjourned at 8:23 p.m.

Attest for Distribution: _____



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Kenilworth School District No. 38 Board of Education

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Chike Erokwu, Secretary

Approved: _____
Mindy Kelly, President

ATTEST: _____
Chike Erokwu, Secretary



**MINUTES FOR THE PERSONNEL COMMITTEE MEETING OF THE BOARD OF EDUCATION OF
KENILWORTH SCHOOL DISTRICT NO. 38, COOK COUNTY, ILLINOIS
THE 6TH DAY OF DECEMBER 2018**

The meeting was called to order by Board President Mrs. Mindy Kelly at 3:37 p.m. Upon roll call, the following board members answered as being present: Mrs. Suzanne Nelson, Mrs. Donna Keller, Mrs. Mindy Kelly, Mr. John Gottschall and Mrs. Melissa Ross. Mrs. Danielle Boros and Mr. Scott Wallace were absent.

Mrs. Kelly called for a motion to go into closed session to consider information related to specific employee matters.

Mr. Gottschall made a motion to go into closed session to consider information related to specific employee matters. The motion was seconded by Mrs. Nelson.

Roll Call:

<u>Yes</u>	<u>No</u>	<u>Absent</u>	<u>Abstain</u>
Mrs. Suzanne Nelson		Mrs. Danielle Boros	
Mrs. Mindy Kelly			
Mrs. Donna Keller			
Mr. John Gottschall		Mr. Scott Wallace	
Mrs. Melissa Ross			

The motion carried with a vote of 5 to 0 with two members absent.

The Board entered closed session at 3:37 p.m.

The Board returned to open session at 6:43 p.m.

Upon roll call, the following board members answered as being present: Mrs. Melissa Ross, Mrs. Danielle Boros, Mrs. Mindy Kelly, Mrs. Donna Keller, Mr. Scott Wallace and Mr. John Gottschall. Mrs. Suzanne Nelson was absent.

ADJOURNMENT

Mrs. Kelly entertained a motion to adjourn.

Mrs. Keller moved to adjourn the meeting at 6:43 p.m. The motion was seconded by Mr. Wallace.

The motion carried with all yeses.

The meeting adjourned at 6:43 p.m.



THE JOSEPH SEARS SCHOOL

Kenilworth School District No. 38 Board of Education

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Attest for Distribution: _____
Chike Erokwu, Secretary

Approved: _____
Mindy Kelly, President

ATTEST: _____
Chike Erokwu, Secretary

Administration

Superintendent/Chief School Business Official

The Superintendent is the chief executive officer of the school district and reports directly to the Board of Education. The Superintendent provides leadership and supervision for all functions of the school district. All other district employees are under the Superintendent's supervision. The Superintendent may establish a cabinet including other administrators such as the Principal, Director of Student Services and Chief Education Officer.

QUALIFICATIONS:

1. Licensure as required by the Illinois State Board of Education.
2. Such other qualifications of academic, professional and personal excellence as the Board may specify.

MAJOR POLICY RESPONSIBILITY:

The Superintendent of the district recommends policies to the Board of Education and develops policies as recommended by the Board. The Superintendent is responsible for implementing newly adopted policies and ensuring that the overall operation of the school adheres to established Board of Education policies, along with state, county and local compliance requirements. The Superintendent is the steward for all current policies and regulatory guidelines.

KEY FUNCTIONS:

A. VISION AND VALUES

The Superintendent provides a clear and compelling vision for the district, aligns district programs to the broader vision and upholds high expectations for all stakeholders.

The Superintendent shall:

- Develop and articulate a vision and clear direction for the district in collaboration with the Board of Education
- Implement and oversee an effective strategic planning process that includes setting rigorous and attainable goals for the district, aligning these goals with existing plans, including meaningful progress indicators and reviewing and revising goals as necessary
- Provide leadership to administrators and supervise the school management processes
- Create a culture of continuous improvement and set an example for ongoing professional growth by participating in professional development opportunities
- Participate in local, state and national professional organizations, including attendance at conferences and institutes
- Maintain high expectations for school performance and for students, faculty and staff
- Provide leadership and direction in board / administration relations. Recommend policies on personnel, organization, finance, instruction, and other functions of the school system

B. COMMUNITY ENGAGEMENT

The Superintendent is the voice of the district and communicates with and involves stakeholders in realizing the district's vision.

The Superintendent shall:

- Communicate timely and relevant information to all stakeholders to build trust, provide actionable guidance on personnel and programs and demonstrate responsiveness to situations that arise
- Involve key constituents to facilitate a shared goal setting process, provide relevant school data, and to communicate timely and relevant information to personnel
- Establish ongoing collaborations to align stakeholders behind a common vision, and respect and establish methods for student-centered decision making
- Establish appropriate internal school district communications
- Keep the school community informed about current educational practices, educational trends, and the policies, progress and significant matters in the school
- Build and maintain positive relationships within the school community
- Respond promptly to staff and community concerns
- Work to maintain a strong external reputation of the school

C. EDUCATIONAL LEADERSHIP

The Superintendent guides educational programs, makes informed decisions using data and other factors, and implements effective change.

The Superintendent shall:

- Be the primary educational leader for the district by prioritizing personalized learning, student growth and effective instructional practices
- Have deep knowledge in many aspects of educational leadership and continually update one's knowledge as trends and mandates change. Stay current with research and data around enhancing the learning experience for students
- Continually evaluate programs for effectiveness, analyze data for growth and set goals for continuous improvement of the faculty, staff and students
- Direct the work of appropriate administrators and staff in the evaluation, development, and implementation of curriculum and the improvement of instruction, and recommend needed curriculum revisions to the Board for approval
- Prioritize professional growth opportunities for administrators, faculty and staff that enhance the delivery of education for the students
- Oversee the evaluations for faculty and staff to ensure the use of best practices and a robust process
- Provide instructional programming and support services for all students in the District in compliance with the state, county and local guidelines (question: do we need to include federal?)

D. MANAGEMENT AND OPERATIONS

The Superintendent guides operations, manages resources, recruits and retains highly effective personnel and creates an equitable accountability system for all employees.

The Superintendent shall:

- Effectively allocate time, money, personnel and resources in alignment with district goals for all students
- Develop and supervise the school district's business and financial program
- Prepare the annual budget
- Provide a system for financial accounting and control
- Procure equipment, supplies and materials in accordance with Board Policy
- Report to the Board the financial status of the district
- Recommend to the Board of Education the selection and employment of administrative, instructional and support staff; assign the staff; evaluate performance per Board Policy
- Plan negotiations with staff on compensation and working conditions
- Provide and implement a plan of evaluation for employees of the district and personally evaluate certain administrative personnel
- Ensure compliance with all state, county and local regulatory requirements
- Keep abreast of changes to mandates, school governance and policies, legal requirements and compensation/retirement system at the state level
- Maintain and update the facilities based on educational priorities and in compliance with federal, state, county and local requirements

PHYSICAL DEMANDS:

This position requires physical ability to carry out the following activities, with or without reasonable accommodation:

1. Gaining access to all areas of a school instructional site
2. Communicating with others (talking, hearing, keyboarding and handwriting)
3. Observing instructional activities (seeing, listening to oral interpretation)
4. Facilitating delivery of materials and equipment to appropriate sites

TEMPERAMENT:

This position requires temperamental suitability in the following areas:

1. Adaptability to performance of a variety of duties, without loss of efficiency or composure
2. Ability to accept responsibility for direction, control or planning of an activity
3. Adaptability to dealing with people beyond giving and receiving instructions
4. Adaptability to making of generalizations, evaluations or decisions based on sensory or judgmental criteria

CAPACITY AND ABILITY REQUIREMENTS:

In order to learn or perform duties adequately, the following are required:

1. *Intelligence:* General learning ability; ability to understand instructions, concepts and underlying principles; ability to reason and make judgments
2. *Verbal skills:* Ability to understand meanings of words and ideas associated with them, and to

transfer understandings to individuals and groups as necessary

3. *Numerical skills*: Ability to perform arithmetical operations quickly and accurately
4. *Manual dexterity*: Ability to perform manual functions easily

WORK CONDITIONS:

Normal working environment. The Superintendent may be required to supervise activities in extreme heat or cold or in extreme weather conditions.

GENERAL REQUIREMENTS:

This job description is intended to describe the general nature and level of work to be performed by those assigned to this position. It is not intended to be a complete list of responsibilities, skills and duties required of the Superintendent.

TERM OF EMPLOYMENT:

12-Month

EVALUATION: The position is evaluated by the Board of Education.

SUPERINTENDENT GOALS

APPENDIX A

SUPERINTENDENT-CSBO'S PERFORMANCE GOALS FOR 2018-2019

The Superintendent-CSBO acknowledges that, pursuant to *The School Code*, Section 10-23.8, this multi-year contract is subject to performance goals. As part of the annual evaluation process set forth in paragraph F of this Agreement, the parties shall meet to review the Superintendent-CSBO's progress towards achievement of the performance goals. The Superintendent-CSBO shall strive to develop and maintain excellent overall financial and administrative management of the District, improve student performance and promote academic improvement at The Joseph Sears School, and recruit, retain and foster an excellent faculty and staff by the following methods, including but not limited to:

Vision and Values

The Superintendent provides a clear and compelling vision for the district, aligns district programs to the broader vision and upholds high expectations for all stakeholders.

Measurable Outcomes:

1. The Superintendent will lead the process of engaging the entire Kenilworth community to develop a Portrait of a Sears Graduate, detailing the specific skills and competencies for students graduating from The Joseph Sears School. Grounded in the framework of the Educational Philosophy, the portrait will facilitate the vision for the district, align district programs and uphold high expectations for all stakeholders.
 - a. By November 30, 2018, present the Board of Education with a draft of the *Portrait of a Sears Graduate*.
 - b. By December 30, 2018, present the Board of Education with a final of the *Portrait of a Sears Graduate* for Board of Education approval.

2. Develop and communicate the final phase of the Strategic Plan: *The Story of Sears School* by March 31, 2019.
 - a. By December 15, 2018, determine how the District will complete the final phase of the Strategic Plan process.
 - b. By February 28, 2019, develop *The Story of Sears School*.
 - c. By March 31, 2019, communicate *The Story of the Sears School* to the Joseph Sears School Community.

Community Engagement

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The Superintendent is the voice of the district and communicates with and involves stakeholders in realizing the district's vision.

Measurable Outcomes:

3. The relationship between the Board of Education and Superintendent sets the tone for the entire Joseph Sears School community. As the leader in championing the Joseph Sears School, the Superintendent will communicate effectively and build trust with the Board of Education by developing opportunities to improve the Board/Superintendent relationship, as well as Board governance and communication procedures. Improving the relationship between the Board of Education and the Superintendent will help move the district towards realizing the district's vision.
 - a. By December 15, 2018, the Superintendent will schedule a meeting with each Board member to gather feedback on areas of strengths and growths related to significant matters of The Joseph Sears School. A summary report and action plan will be provided at the January Committee of the Whole meeting.
 - b. By December 15, the Superintendent will meet with each subcommittee to establish the purpose, roles & responsibilities and 2018-2019 areas of focus for each subcommittee. A summary report outlining the purpose, roles & responsibilities and 2018-2019 areas of focus for each subcommittee will be provided at the January Committee of the Whole meeting.
 - c. By January 30, 2018, the Superintendent shall present a revised comprehensive communication plan with messaging to foster community understanding of the District which will include:
 - i. Communications framework
 - ii. Annual calendar of communications/publications
 - iii. Detail behind each communication including timeline and responsible party
 - iv. Alignment with the District's key differentiators (visual identity, images and strategic values)
 - d. By February 15, 2019, the Superintendent will schedule a progress meeting with each Board member to gather feedback on areas of strengths and growths related to significant matters of The Joseph Sears School. A summary report and action plan will be provided at the March Board meeting.
 - e. By March 30, 2019, the Superintendent will schedule an exit interview with the departing Board members to gather final feedback. This information will be used to help inform the New Board member training sessions.

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- f. By April 30, 2019, the Superintendent will explore and participate in three or more leadership focused professional development opportunities. The Superintendent will reflect on the learning experiences, 'train the trainer' with Cabinet and incorporate new skills and practices into the current leadership role.
 - g. By May 30, 2019, the Superintendent will update and conduct New Board member training to include previous Board member feedback, as well as feedback from the exit interviews.
 - h. By June 15, 2019, the Superintendent will schedule a year-end meeting with each Board member to gather feedback on areas of strengths and growths related to significant matters of The Joseph Sears School. A summary report and action plan will be provided at the June Board meeting.
4. Increase community trust and involvement in The Joseph Sears School by providing the Kenilworth community with opportunities for dialogue and engagement.
- a. The Superintendent will facilitate meaningful monthly opportunities to gather community input and involve the community in the priorities of the District throughout the 2018-2019 school year.
 - b. The Superintendent shall actively recruit community members and organizations to form a community advisory committee to weigh in and discuss significant matters of The Joseph Sears School. The committee shall be formed no later than 9/28/18.
 - c. The Superintendent will arrange a community event that involves planning and participation from students, faculty and community members no later than 4/30/19.
 - d. The Superintendent Shall utilize data and/or community feedback to evaluate the success of the community social gathering no later than 6/15/19.
 - e. Increase the satisfaction levels of parents and faculty by 5 percent in the areas of administrative communication and respect. This will be measured by combining the number of strongly agree and agree responses on the 2017-2018 annual surveys and comparing that number to the number of similar responses on the 2016-2017 annual surveys. The following questions will be used to measure this goal:
 - The Administrators respect and support the teachers and staff at my school.
 - The Administration, teachers and staff communicate with each other effectively.
 - The Administration communicates with parents in a timely manner.

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- f. Offer community stakeholder (representation group) the opportunity to provide direct feedback on the Superintendent's leadership through a 360-degree evaluation.

Instructional Leadership

The Superintendent guides educational programs, makes informed decisions using data and other factors, and implements effective change.

Measurable Outcomes:

5. Conduct a comprehensive evaluation of all facets of the District education delivery model to ensure alignment to the core values, mission and vision of The Joseph Sears School. The Superintendent will use the data from the evaluation to guide educational programs, make informed decisions and implement effective change.
 - a. By November 30, 2018, the Superintendent shall jointly produce an educational delivery audit detailing a comprehensive evaluation of the District's educational delivery model.
 - b. By May 30, 2019, the Superintendent shall jointly develop an action plan to address the findings of the educational delivery audit.
6. Ensure adequate and high-quality classroom coverage throughout the building so as to maintain continuity of education in the event of teacher absences.
 - a. The Superintendent will lead the process to utilize data on substitute coverage in order to develop a plan in collaboration with teachers to ensure all students receive quality instruction every day. The plan, will incorporate research-based strategies for increasing the sub pool and reducing the reliance on instructional assistants. A mid-year progress report and action plan for the remainder of the school year will be provided by the January Board meeting. A year-end report and action plan for the next school year will be provided by the June Board meeting.

Management and Operations

The Superintendent guides operations, manages resources, recruits and retains highly effective personnel and creates an equitable accountability system for all employees.

Measurable Outcomes:

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7. Create and foster a school community that embraces a climate of continuous improvement. The Superintendent will evaluate District operations and internal systems to research opportunities to improve organizational effectiveness.
 - a. Build a school community of fearless learners that are feel supported and encouraged to align their classroom instruction with the core values, mission and vision of The Joseph Sears School.
 - In effort to build confidence and partnership within the faculty and staff, throughout the 2018-2019 school year, the Superintendent will facilitate and/or guide leadership development and collaboration opportunities that align with the District's core values, mission and vision.
 - In effort to build confidence and stability within Cabinet, throughout the school year, the Superintendent will facilitate professional development and collaboration opportunities that align with the District's core values, mission and vision.
 - i.
 - b. Demonstrate leadership in exploring a range of options for facilities improvements that align with the District's Strategic Plan.
 - By January 30, 2019, in collaboration with the Building and Finance Subcommittee, the Superintendent shall research educational programming needs and develop a comprehensive facilities plan that will enhance the delivery of these goals.
 - By February 28, 2019, the Superintendent shall provide a recommendation for a facilities improvement plan to the Board of Education.
 - Throughout the 2018-2019 school year, the Superintendent shall keep all stakeholders involved in the development and progress toward projects outlined in the master facilities plan.
 - c. The Superintendent shall evaluate the effectiveness of existing internal systems, such as employee handbooks, committee structures, human resources and business office procedures, etc.
 - By 5/1/19, the Superintendent shall provide an action plan on recommendations to improve organizational effectiveness.
 - d. Manage and maintain compliance with required administrative, regulatory, and legal obligations as the steward of policy.
 - At each board meeting, the Superintendent shall update the board on the District's timely and accurate compliance with the required local, state, and federal statutory, administrative and regulatory requirements, including notifying the board if any requirements were not met in a timely fashion.
 - Annually, the Superintendent shall present to the board, a

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legislative, legal and regulatory update on relevant issues affecting the District, including but not limited to any and all State and Federal school funding issues and school pension reform measures.

- e. Maximize resources available for instruction and demonstrate fiscal responsibility and stability in managing the fiscal operations of the District.
 - By September 30, 2018, the Superintendent shall present to the proposed budget which will include all relevant assumption and be accompanied by notes showing shifts from previous years as well as overall trends and the overall impact on district operations
 - At each board meeting, the Superintendent shall present to the board the relevant budgetary and financial reports, including financial projections when appropriate; to assist the board in its ongoing management of the District's fiscal operations and strategic planning, including long-term projections that incorporate the building needs of the district.