

**SUNSET RIDGE SCHOOL DISTRICT 29  
525 SUNSET RIDGE RD  
NORTHFIELD, IL 60093**

**Regular Board of Education Meeting:**

**Tuesday, October 13 2020 – 7:00 p.m. at Sunset Ridge  
School (525 Sunset Ridge Road, Northfield, IL. 60093)**



## SUNSET RIDGE SCHOOL DISTRICT 29

525 Sunset Ridge Road • Northfield, Illinois • 60093

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*Cultivating a learning community that engages the hearts and minds of students, one child at a time*

**BOARD OF EDUCATION  
SCHOOL DISTRICT 29  
SUNSET RIDGE SCHOOL – 525 SUNSET RIDGE RD. NORTHFIELD, IL 60093  
October 13, 2020 – 7:00 p.m.**

The meeting will include an opportunity for public comment. Any member of the public that would like to make a public comment, can appear in-person or submit their public comment via email to [D29\\_board@sunsetridge29.org](mailto:D29_board@sunsetridge29.org) by 4:55 PM on October 13, 2020. Public comments submitted via email will be announced during the public comment portion of the meeting. Please note the duration of public comment is limited and the Board does not respond to public comments.

A live stream feed of the regular monthly Board of Education meeting can be viewed at [https://www.sunsetridge29.org/board\\_of\\_education/livestream](https://www.sunsetridge29.org/board_of_education/livestream).

### **AGENDA**

1. **ROLL CALL:**
2. **CONSENT AGENDA:**
  - 2.1 Minutes of the Special Board Meeting – September 15, 2020
  - 2.2 Bills and Salaries
3. **COMMUNICATIONS:**
  - 3.1 Freedom of Information Act Log
4. **OLD BUSINESS:**
  - 4.1 Update: District 29 Strategic Dashboard
5. **NEW BUSINESS:**
  - 5.1 Audience Comments/Public Participation
  - 5.2 Board Open Discussion
6. **REPORTS:**
  - 6.1 Return To School Task Force Committee
    - 6.1a Discussion and Possible Approval: Return to School Plan Modifications
    - 6.1b Next Meeting: November 9, 2020 at 3:45 p.m.
  - 6.2 Finance/Facilities Committee
    - 6.2a Report from October Meeting
    - 6.2b Discussion and Possible Approval: 2019-2020 Audited Financial Statements
    - 6.2c Next Meeting: January 12, 2020 at 6:00 p.m.
  - 6.3 Education Committee
    - 6.3a Next Meeting: November 10, 2020 at 6:00 p.m.

## **Board of Education Meeting**

**October 13, 2020**

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### **6.4 Policy Committee**

6.4a First Reading of Revised Title IX Policies and Administrative Procedures:

6.4a1 Board Policy 250 (Uniform Grievance Procedure)

6.4a2 Board Policy 265 (Title IX Sexual Harassment)

6.4a3 Board Policy 265 Administrative Procedures (Title IX Sexual Harassment)

6.4b Next Meeting: January 5, 2021

### **6.5 External Relations**

6.5a IASB

6.5b PTO

6.5c NSSD

6.5d Northfield Park District

6.5e Village of Northfield

6.5f Foundation Fund

### **6.6 Administrative Reports**

6.6a Update: 2020-2021 Enrollment

6.6b Update: 2020-2021 Staffing

6.6c Update: Draft 2020-2021 Action Plan Goals

6.6d Discussion and Possible Approval: Resolution Authorizing Intervention in Property Tax Appeals

6.6e School and Department Reports

## **7. CLOSED SESSION:**

7.1 To Review the Closed Session Minutes of the Special Board Meeting – September 15, 2020

7.2 To Consider Information Regarding the Appointment, Employment, Compensation, Discipline, Performance or Dismissal of Specific Employees or Legal Counsel

7.3 To Discuss Matters Relating to Individual Students

7.4 To Discuss Potential Litigation

7.5 To Discuss Collective Bargaining

## **8. RESUMPTION OF OPEN MEETING:**

## **9. DELEGATIONS AND PETITIONS:**

## **10. ACTION ITEMS FOR BOARD APPROVAL:**

10.1 Closed Session Minutes of the Special Board Meeting – September 15, 2020

10.2 Resignation of Joy Kunny (Teaching Assistant)

10.3 Employment of Katharine Schmidt (Teaching Assistant)

10.4 Employment of Angelena Colón (Teaching Assistant)

10.5 Employment of Monika Shah (Teaching Assistant)

10.6 Request for COVID-19 Accommodations

## **11. ADJOURNMENT:**

## **12. UPCOMING MEETINGS:**

12.1 Return to School Task Force: November 9, 2020 at 3:30 p.m.

12.2 Education Committee Meeting: November 10, 2020 at 6:00 p.m.

12.3 Regular Board of Education Meeting: November 10, 2020 at 7:00 p.m.

*Note: Supporting materials for most agenda items are posted for public dissemination no later than the day before the schedule meeting.*

**BOARD OF EDUCATION  
525 SUNSET RIDGE ROAD  
NORTHFIELD, ILLINOIS 60093  
REGULAR BOARD OF EDUCATION MEETING  
September 15, 2020  
7:00 p.m.**

**MINUTES**

**ROLL CALL: (7:01 p.m.)**

Mr. Spaan called the meeting to order at 7:03 p.m. and upon roll call, the following were present:

Present: Mrs. Detlefsen, Mr. Spaan, Mr. Hayes  
Mr. Subeck, Mrs. Peterson, Mr. Welch

Absent: Ms. Alpert Knight  
Also Present: Dr. Stange, Mr. Beerheide, Dr. Sukenik,  
Mts. Kiedaisch, Mrs. Styczen, Mr. Dreher, Ms. Dunham,  
19 Virtual Participants

**VOTE TO ALLOW  
VIRTUAL PARTICIPATION:**

Mr. Spaan moved to approve the virtual participation of Ms. Alpert Knight due to a business conflict. Mrs. Peterson second the motion. The Board voted as follows:

Aye: Mrs. Detlefsen, Mr. Spaan, Mr. Hayes, Mr. Welch,  
Mr. Subeck, Mrs. Peterson

Absent: Ms. Alpert-Knight

Nay: None

THE MOTION WAS APPROVED

**CONSENT AGENDA:**

Mr. Spaan moved to approve the consent agenda and Mrs. Peterson second the motion. The Board voted as follows:

Aye: Mrs. Detlefsen, Mr. Spaan, Mr. Hayes, Mr. Welch,  
Ms. Alpert Knight, Mr. Subeck, Mrs. Peterson

Absent: None

Nay: None

THE MOTION WAS APPROVED

**COMMUNICATIONS:**

Dr. Stange shared a note from Middlefork Teacher Mrs. Rachel Berkhof thanking the Board for its recognition of her 25 years of service to District 29. Dr. Stange also thanked the Board, staff, and community for their understanding during a challenging period for him and his family.

**OLD BUSINESS**

No business was discussed.

**NEW BUSINESS:**

**5.1 Audience Comments**

There were no audience comments.

**5.2 Board Open Discussion**

Mr. Spaan asked the Board to review the documents from the self-evaluation workshop in order to understand potential areas for growth. Next steps will include discussing how best to



implement the suggestions for improvement that came out of the session. Board member Mrs. Nancy Detlefsen thanked the teachers, staff, and administration for the endless effort they have put forth in order to make our in-person and remote school attempt successful. Juggling the in-person and remote duties simultaneously requires an enormous effort under extremely difficult circumstances, and District 29 has certainly risen to the occasion. Board member Mr. Rory Welch explained the challenges associated with running virtual Board meetings, and is happy to be assisting the tech department as they look into streaming options.

**NEW BUSINESS:**

The Board discussed how best to organize and store our online resources, including Board packets and accompanying documents, agreeing to look further into various software packages to facilitate that. The Board discussed adding a “Strategic Dashboard” to the district website, which was one of the ideas that came out of the Board’s self-evaluation. This dashboard might include the District’s mission, beliefs, and core information, quantitative indicators of the District’s success, and Strategic Plan goals and their progress toward completion. The Board discussed the next Strategic Planning process, agreeing that planning should start during the 2021-2022 school year.

**REPORTS:**

**6.1 Finance and Facilities Committee Report**

Mr. Subeck moved to open the Public Hearing regarding the FY21 Budget and Mrs. Peterson seconded the motion. The Board voted as follows:

Aye: Mrs. Detlefsen, Mr. Spaan, Mr. Hayes, Mr. Welch,  
Ms. Alpert Knight, Mr. Subeck, Mrs. Peterson

Absent: None

Nay: None

THE MOTION WAS APPROVED

After no comments were made, Mr. Subeck moved to close the Public Hearing regarding the FY21 Budget and Mrs. Detlefsen seconded the motion. The Board voted as follows:

Aye: Mrs. Detlefsen, Mr. Spaan, Mr. Hayes, Mr. Welch,  
Ms. Alpert Knight, Mr. Subeck, Mrs. Peterson

Absent: None

Nay: None

THE MOTION WAS APPROVED

Mr. Subeck moved to approve the FY21 Budget as presented and Mr. Hayes seconded the motion. The Board voted as follows:

Aye: Mrs. Detlefsen, Mr. Spaan, Mr. Hayes, Mr. Welch,  
Ms. Alpert Knight, Mr. Subeck, Mrs. Peterson

Absent: None

Nay: None

THE MOTION WAS APPROVED

Additionally, the Board discussed the Compensation Reports that are posted on the District's website within six business days after the budget is officially approved, as required by law. The next meeting is October 13, 2020, at 6pm.

### **6.2 Education Committee Report**

Board member Mrs. Anne Peterson reported that Director of Technology and Innovation Mrs. Sheri Styzcen and Network Data and Security Manager Mr. Brian Thiel walked the Board through the recent technology security audit, which was done in order to understand where our weaknesses are and how we can improve in areas such as security training, on-site security, device management, platforms, network security, and data monitoring. The next meeting is November 10, 2020, at 6pm.

### **6.3 Policy Committee Report**

Board member Mr. Welch reported that the committee has completed its review of all of the District's policies, bringing them all up to date. Moving forward meetings will take place quarterly. Both Mr. Welch and Mr. Spaan thanked the members for their hard work. The next meeting is January 5, 2020..

### **6.4 Return to School Task Force**

Dr. Stange reviewed the metrics by which the Task Force makes its decisions to move forward or backward a stage, commenting on how fortunate we are to have access to some of the best medical experts in their fields as we make those decisions. One metric that we use is the School Learning Environment Matrix, measuring regional and local positivity rates, our ability to handle and rate of teacher absences, PPE supplies, and student behavioral data. This metric has revealed that our staffing is fragile and we must do what we can to relieve the pressure teachers and staff are experiencing. In order to achieve this, the Task Force recommended implementing the following practices:

- Allowing students who are quarantining for medical reasons to participate in remote learning. Students whose families choose to travel to a high-risk state as named by the CCDPH, and are observing the required days of quarantine upon their return, shall not participate in remote learning. Rather, they will be counted as absent. This is to lessen the disruption caused by students bouncing in and out of remote learning, which affects both the in-person and remote learning environment for students and teachers
- Observing a non-student attendance day on September 25<sup>th</sup>, freeing up time for teachers and staff to regroup and catch up
- Allowing the District to remain at Stage 2, rather than move ahead to Stage 3 that would include serving lunch

The Task Force also recommended the District consider the following as we move forward:

- The possibility of going fully remote from Thanksgiving to New Years as a way to allow families to gather across state lines without putting our school community at greater risk
- Study the potential impact of taking one hour off the school day in order to relieve some of the pressure from teachers
- Review expectations for all students who participate in remote learning at any time of the day

Both school principals have met with the Alternate Remote Learner families in order to get feedback on how the experience can be improved. A survey will be sent to all families to gauge progress and satisfaction in both the in-person and remote learning environments.

Some challenges in the classrooms that we have encountered include:

- Understanding how best to use our technology to provide the most productive experience
- Effectively interacting with both remote and in-person students at the same time
- Redesigning the curriculum to fit this new and ever-changing teaching model
- Managing the use of physical materials in the classroom
- Redirecting remote students who are having trouble focusing

Our priorities right now are to find ways to alleviate the high amounts of stress that teachers and staff are experiencing as they do their utmost to make this experience work, and to communicate to families that their dedication and investment is integral to the success of our program.

Mask guidance is as follows:

- ISBE has now said that staff members can remove their masks if they are alone in their room with the door closed
- Masks will be worn by students and staff while school is in session, except during allowable mask breaks
- Neck gaiters and valve masks are not allowed. Cloth masks are acceptable, and should be washed daily. ASTM level 1 masks are also acceptable and should be changed daily
- The District has child sized masks should a student need one at school
- Parents should feel free to ask administration for counsel on acceptable mask choice and use

District staff will be completing COVID-19 related training courses before school begins.

Dr. Stange described the “pod concept” the District is using to mitigate viral spread. Pods will be made up of grade levels, which are then separated into homerooms. Most of the time students will stay with their homerooms, but occasionally some may meet outside of their homeroom, but stay inside their grade pod, as they receive student services. This will

limit cross-contamination between grade level pods. Specials staff will be assigned to pods, which means that some students who receive mandated student services will receive them in person, while others will receive them remotely in order to prevent viral spread. In 7<sup>th</sup> and 8<sup>th</sup> grade, the homerooms have been organized by math level. While this is not our usual practice, we have made this decision in order to keep students as safe as possible. While most students will go home at 12:30, some students who receive special services may stay to meet with their pod leaders. All of these plans have been developed through close counsel with our staff and our legal services in order to best meet our students' needs.

## **6.5 External Relations**

### **6.5a IASB**

Dr. Stange reminded the Board of their mandatory online training requirements.

### **6.5b PTO**

Board member Mrs. Anne Peterson reported that they have filled all of the room parent positions, and are planning to sprinkle in teacher and staff appreciation throughout the year. They are considering options regarding fundraising, and hope to host an in-person benefit next year.

### **6.5c NSSD**

Board member Mr. Bill Hayes reported they have now shifted to a hybrid learning schedule, and it seems to be going well. They continue to analyze their classroom space needs.

### **6.5d Northfield Park District**

Board member Mr. Welch reported that their after-care program is running smoothly with 15-16 kids enrolled. The Clarkson Park renovation project has started and will be wrapping up in the spring.

### **6.5e Village of Northfield**

There was no report.

### **6.5f Foundation Fund**

There was no report.

## **6.6 Administrative Reports**

### **6.6a FOIA Requests**

The District received one FOIA this month regarding purchasing records.

### **6.6b Enrollment Update**

Dr. Stange reported that enrollment remains steady, with 14% of students participating remotely.

### **6.6c Staffing Update**

Dr. Stange reported that the District is currently advertising for three available teaching assistant position and that there is difficulty filling vacant positions.

**6.6d Respiratory Protection Plan**

Dr. Stange reported on the new District 29 Respiratory Protection Plan training that IL districts are required to implement for any staff that must wear an N95 mask. This includes nurses, custodial staff, and some special education staff.

**6.6e District/School Reports**

Middlefork Principal Mrs. Jen Kiedaisch noted Club Dolphin is going strong. Middlefork is going through their emergency drills, starting with lockdown drills in small groups. MAP testing was finished, and reading assessments have begun.

Sunset Ridge Principal Dr. Ivy Sukenik noted that fire drills were done one class at a time. Teachers are using “The Distance Learning Playbook” as a helpful guide moving forward, and we hope to provide a similar resource to parents/guardians as well. Traffic is going smoothly, and the staggered start times have provided a general overall improvement in parking lot safety. Director of Student Services Ms. Emily Dunham reported that student services assessments are taking place as scheduled. The team is working to collect data on any occurrence of “academic COVID slide” as a result of last year’s closure. The ability to adequately staff TAs is concerning. Special Education teachers are meeting with students during the afternoon. This requires extra flexibility from our Exploratory teachers, for which we are grateful. Director Technology, Mrs. Sheri Styczen reported that the team is doing their absolute best to support teachers and students every day with whatever they need to be successful. Director of Buildings and Grounds Mr. Corey Dreher reported that there are still two night custodial positions to be filled at Middlefork.

**CLOSED SESSION:** At 9:07 p.m. it was moved by Mr. Subeck and seconded by Mr. Hayes that the Board enter into closed session to discuss the closed session minutes of the August 18, 2020 Board meetings; to consider information regarding employment, compensation, discipline, or dismissal of specific employees or legal counsel; to discuss the placement of individuals in special education programs or matters related to individual students; and to discuss potential litigation. The Board voted as follows:

Aye: Mrs. Detlefsen, Mr. Spaan, Mr. Hayes, Ms. Alpert Knight,  
Mr. Subeck, Mr. Welch, Mrs. Peterson

Absent: None

Nay: None

THE MOTION WAS APPROVED

**RESUMPTION OF  
OPEN MEETING:**

Upon resumption of the open meeting at 9:20 p.m., the following recommendations were made:

**10.1 Approval: Closed Session Minutes – August 18, 2020**

Mr. Welch moved to approve the minutes as presented. Mrs. Detlefsen seconded the motion. The Board voted as follows:

Aye: Mrs. Detlefsen, Mr. Spaan, Mr. Hayes, Ms. Alpert  
Knight, Mr. Subeck, Mr. Welch, Mrs. Peterson

Absent: None

Nay: None

THE MOTION WAS APPROVED

**10.2 Approval: Employment of Sean Hardiman**

Mr. Hayes moved to approve the request as presented. Mrs. Detlefsen seconded the motion. The Board voted as follows:

Aye: Mrs. Detlefsen, Mr. Spaan, Mr. Hayes, Ms. Alpert  
Knight, Mr. Subeck, Mr. Welch, Mrs. Peterson

Absent: None

Nay: None

THE MOTION WAS APPROVED

**10.3 Approval: Employment of Michele Gidron**

Mr. Welch moved to approve the request as presented. Mrs. Detlefsen seconded the motion. The Board voted as follows:

Aye: Mrs. Detlefsen, Mr. Spaan, Mr. Hayes, Ms. Alpert  
Knight, Mr. Subeck, Mr. Welch, Mrs. Peterson

Absent: None

Nay: None

THE MOTION WAS APPROVED

**ADJOURNMENT:**

It was moved by Mr. Hayes seconded by Mrs. Detlefsen to adjourn the meeting at 9:23 p.m. All were in favor.

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President, Board of Education

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Secretary, Board of Education

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Approved \_\_\_\_\_, 2020

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# **SUNSET RIDGE SCHOOL DISTRICT 29 VENDOR DISBURSEMENTS LIST #1**

This is to certify that the Board of Education, Northfield Township School District 29, at its regular meeting of 10/13/2020 took action to ratify the attached **Accounts Payable Bills, checks #50661-50721 totaling \$498,317.51.**

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Secretary, Board of Education

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President, Board of Education

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Date

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Date

## Check Listing with Detail

Sunset Ridge School District 29, IL

Check Number	Vendor Name	Invoice Description	Check Date	Amount
50661	ALEJANDRO, ANTONIO	Traffic Control - Sep'20	10/13/2020	560.00
50662	ALPHA PRIME COMMUNICATIONS	District: Hytera PD502i 2-way portable radios (Qty: 10) MFS: Battery for 2-way radio	10/13/2020	2,890.00
50663	ALVARADO, RICHARD A	Traffic Control - Sep'20	10/13/2020	420.00
50664	AMERICAN BACKFLOW PREVENTION, INC.	SRS: Backflow preventer repair; post-repair backflow inspection	10/13/2020	390.95
50665	AMPLIFIED IT LLC	Upgrade to GSuite Enterprise for Education (for enhanced security)	10/13/2020	2,400.00
50666	ANION BLINDS DIRECT	MFS: Building-wide roller shade project & installation (22 rooms; 126 blinds/shades)	10/13/2020	24,885.00
50667	BEERHEIDE, THOMAS R	Cell phone reimbursement	10/13/2020	50.00
50668	BLICK ART MATERIALS	Art supplies	10/13/2020	370.44
50669	CAMCOR, INC	Installation charges for Cleartouch 65" Panel (O'Looney IFP)	10/13/2020	453.73
50670	CARNEGIE LEARNING	Prof. Development - Online Professional Learning 3 hour live session (Quote #Q-203304) Included: MATHia Student Licenses (100); Skills Practice eText & Student Edition eText	10/13/2020	750.00
50671	CDW GOVERNMENT, INC.	Lenovo Chrome Pen Notebook Replacement Stylus (Qty: 20)	10/13/2020	466.39
50672	CHILDREN'S FIRST CALIBRATIONS	Audiometer Calibration Checks (2 District audiometers)	10/13/2020	60.00
50673	DELTA EDUCATION	Classroom materials (1st delivery/invoice) Classroom materials (2nd partial delivery/invoice) Classroom materials (final delivery/invoice)	10/13/2020	509.09
50674	DORSEY, DANA B	Supplemental books and items/tools to support, motivate, and build relationships (Amazon receipts/packing slips submitted)	10/13/2020	319.67
50675	DREHER, COREY L	Cell phone reimbursement Reimbursement for Lowes purchase of assorted maintenance supplies purchased personally as District P-card was maxed out	10/13/2020	202.66
50676	DUNHAM, EMILY A	Cell phone reimbursement	10/13/2020	50.00
50677	EBSCO	Digital magazine subscriptions (10/1/20-9/30/21)	10/13/2020	680.68
50678	FOLLETT SCHOOL SOLUTIONS, INC.	MF subscriptions/books received in FY20-21 (final invoice excluding sales tax) Books and cataloging received in FY20-21 (final invoice excluding sales tax) MF Library order received in FY20-21 (final order invoice excluding sales tax) August/September book order for Sunset Ridge Learning Center (1st shipment) August/September book order for Sunset Ridge Learning Center (Final shipment)	10/13/2020	862.18
50679	FRANCZEK	Legal Services rendered as of 8/31/20 Title IX Regulations PreK-12 Toolkit	10/13/2020	5,349.00
50680	GOPHER	PE Curriculum Equipment (1st shipment) PE Curriculum Equipment (final shipment)	10/13/2020	1,421.23
50681	GRAINGER, INC.	MFS: Utility cart	10/13/2020	109.16
50682	HEINEMANN PUBLISHING	Virtual Units of Study in Phonics (Kindergarten & 1st grade)	10/13/2020	200.00



## Check Listing with Detail

Sunset Ridge School District 29, IL

Check Number	Vendor Name	Invoice Description	Check Date	Amount
50683	HODGES LOIZZI EISENHAMMER RODICK & KOHN LLP	Legal Services rendered as of 8/31/20	10/13/2020	85.05
50684	HOUSE OF RENTAL & SALES, INC.	MFS: Tent rental monthly	10/13/2020	1,400.00
50685	INSPIRE TECH GROUP, INC.	ESSER Hardware Purchases (PPP Hardware) - Covid-19 related purchases paid on behalf of Christian Heritage Academy	10/13/2020	1,538.00
50686	INTERSTATE ELECTRONICS COMPANY	SRS: Streaming live-video and audio mods in theater	10/13/2020	6,400.00
50687	J.W.PEPPER & SON INC.	Blues by Five (arr. John Berry) - Item #10490309 C-Jam Blues (arr. Rick Stitzel - Item #2470818	10/13/2020	90.99
50688	K & M MARKETING INC	Girls Volleyball Uniforms - jerseys & shorts (Qty: 50)	10/13/2020	3,375.00
50689	KIEDAISCH, JENNIFER A	Cell phone reimbursement Panera lunch for committee	10/13/2020	126.27
50690	KODABLE	Annual Renewal - Kodable Programming Curriculum for Elementary Schools (9/30/20-9/30/21)	10/13/2020	2,000.00
50691	MACGILL & CO	School nurse supplies	10/13/2020	145.70
50692	MCGRAW HILL COMPANIES	Everyday Math Digital Teacher 5-year Class Subscriptions (Grades 4-6) (9/22/20-9/22/25)	10/13/2020	2,742.12
50693	MHS	ASRS Manual Kit & Scoring Software Program (6-18 years) Digital Distribution with partial kit delivery	10/13/2020	366.00
50694	NATIONAL OUTDOOR FURNITURE, INC.	MFS: 6' Hexagonal recycled plastic picnic tables (portable) with three attached seats (Qty: 5) (Black base; Gray Top/Seats)	10/13/2020	3,670.00
50695	NELSON, LYNN S	Professional Growth - (LearnersEdge.com) Roosevelt University Course: Incorporating Mindfulness: Strategies to Encourage Student Focus and Awareness	10/13/2020	314.00
50696	NEWHOPE ACADEMY	Student Tuition (Sep'2020)	10/13/2020	4,323.80
50697	NOTEFLIGHT LLC	Noteflight Learn Subscription (30 seats - access to functionality & content library)	10/13/2020	199.00
50698	NQC LITERACY LLC	Literacy Coaching MFS 9/22 and 9/24 (3 hrs each day)	10/13/2020	1,800.00
50699	NSSD	October Member Billing/Final (NSA Tuition, Early Childhood, SLE Tuition/O&M/Assistant Fees)	10/13/2020	411,175.07
50700	OFFICE DEPOT	Classroom/Office Supplies Classroom supplies & Office Supplies (merged in one order to meet shipment threshold) District: Laminating film	10/13/2020	283.04
50701	ORKIN	SRS: Pest management services for September 2020 MFS: Pest management services for September 2020 MFS: Inspection of large gym wasp traps	10/13/2020	320.00
50702	PEARSON- NCS PEARSON INC	CEL5-Digital Kit on Q-global with mailed portion of kit (Purchased due to Covid-19)	10/13/2020	733.95
50703	PHONAK COMMUNICATIONS, INC.	1 - Roger Focus #052-3272-D02XX-P6 Assistive Listening Device (ALD) for student	10/13/2020	619.99

# Check Listing with Detail

Sunset Ridge School District 29, IL

Check Number	Vendor Name	Invoice Description	Check Date	Amount
50704	PITNEY BOWES	SRS Postage meter rental (8/16-11/15/2020) (Serial #4699137 and #0169362)	10/13/2020	150.00
50705	POSTMASTER	Renewal of Permit - PERMIT #75  PI (Permit Imprint) - for high volume mailings	10/13/2020	240.00
50706	RAMROD DISTRIBUTORS	Electrostatic Sprayer & Battery charger - Covid-19 related purchase paid on behalf of Christian Heritage Academy Victory Electrostatic hand-held disinfecting tool - Covid-19 related purchase paid on behalf of Christian Heritage Academy MFS: Janitorial supplies SRS: Janitorial supplies District: Touchless hand towel dispensers (Qty: 45) MFS: Plastic cutlery	10/13/2020	7,215.53
50707	SCHOOL SPECIALTY INC.	Lesson Plan Books (8-subject) Lesson Plan Books (6-subject)	10/13/2020	73.74
50708	SEPTRAN, INC.	Student Transportation (Aug'20)	10/13/2020	225.15
50709	SFM CONSULTANTS INC., STEVEN MARCELLINO	August & September 2020 Traffic Control & Management Fees	10/13/2020	1,910.00
50710	STERICYCLE INC.	District: Medical waste disposal monthly	10/13/2020	85.96
50711	STYCZEN, SHERI L	Cell phone reimbursement	10/13/2020	50.00
50712	SUKENIK, IVY D	Cell phone reimbursement	10/13/2020	50.00
50713	SYMMETRY ENERGY SOLUTIONS, LLC	Natural gas supplier/commodity charges (8/1-9/1/20)	10/13/2020	40.00
50714	THIEL, BRIAN D	Cell phone reimbursement	10/13/2020	50.00
50715	TSA CONSULTING GROUP, INC.	Retirement Plan Administration & Compliance Services - Sep'20	10/13/2020	50.00
50716	ULTIMATE SCREEN PRINTING	T-shirts for Middlefork	10/13/2020	656.00
50717	WASTE MANAGEMENT NORTH	Waste hauling services - MFS Waste hauling Services - SRS	10/13/2020	786.12
50718	WESTERN PSYCHOLOGICAL SERVICES (WPS)	Arizona-4 Digital Kit with mailed portion of kit (Purchased due to Covid-19)	10/13/2020	343.85
50719	WIDDES, MICHELE L	Professional Growth - Courageous Conversations Academy	10/13/2020	50.00
50720	WNEK, JOSEPH MICHAEL	Traffic Control - Sep'20	10/13/2020	490.00
50721	WORLD BOOK INC.	Renewal - World Book Online School Edition (9/11/20-9/11/21)	10/13/2020	743.00
<b>Grand Total:</b>				<b>498,317.51</b>



## SUNSET RIDGE SCHOOL DISTRICT 29 VENDOR DISBURSEMENTS LIST #2

This is to certify that the Board of Education, Northfield Township School District 29,  
at its regular meeting of 10/13/2020 took action to ratify additional vendor disbursements  
issued during September & October 2020.

The following check numbers were used:

**Vendor A/P:**

A/P Checks	50631-50660	\$ 40,037.02
		<u>\$ 40,037.02</u>
A/P Voids	None	\$ -
		<u>\$ -</u>
A/P Advice(s)	201800443	\$ 4,105.32
	201800444	\$ 487.97
	201800445	\$ 32,046.48
		<u>\$ 36,639.77</u>
A/P Manual Check	None	\$ -
		<u>\$ -</u>
	<b>Total</b>	<b><u>\$ 76,676.79</u></b>

**Imprest Activity:**

Checks	None	\$ -
		<u>\$ -</u>
	<b>Total</b>	<b><u>\$ -</u></b>

**Student Activity:**

Checks	None	\$ -
		<u>\$ -</u>
	<b>Total</b>	<b><u>\$ -</u></b>

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Secretary, Board of Education

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President, Board of Education

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Date

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Date

## Check Listing with Detail

Sunset Ridge School District 29, IL

Check Number	Vendor Name	Invoice Description	Check Date	Amount
50631	ALLIANCE FOR EARLY CHILDHOOD	The Preschool/Kindergarten Summit Underwriting Sponsor	09/25/2020	500.00
50632	AMERICAN BACKFLOW PREVENTION, INC.	District: Annual backflow preventer inspection	09/25/2020	1,822.80
50633	APPLE INC.	Replacement cables for iPads and MacBooks (Qty: 20) Please process credit memo related to sales tax Replacement cables for iPads and MacBooks (USB-C Charge Cables, Lightning to USB Cables, USB-C Power Adapters) (Qty: 60) Please process credit memo related to sales tax	09/25/2020	3,320.00
50634	CALL ONE	Phone Service: 9/15-10/14/20	09/25/2020	1,067.93
50635	CAMCOR, INC	Flat Panel for O'Looney's new room - Middlefork School (Qty: 1) (Cleartouch 65" IFP)	09/25/2020	3,149.00
50636	COMCAST CABLE	Internet Service 9/13-10/12/20 (Acct: 8771 10 130 0311103)	09/25/2020	471.54
50637	DE LAGE LANDEN FINANCIAL SERVICES	Contract #500-50096203 - Copier Lease Payment (10 Konica Minoltas)	09/25/2020	1,458.29
50638	DORSEY, DANA B	Supplemental program activities - Teachers Pay Teachers Receipt submitted to Anna	09/25/2020	13.00
50639	ED DUNKELBLAU AND ASSOCIATES	Consultation & presentations regarding SEL programming as related to the Covid Pandemic (7/17, 7/20-21, 8/15)	09/25/2020	3,500.00
50640	EPS LITERACY & INTERVENTION	Phonics Workbooks for IEP/RTI students: Workbook 2	09/25/2020	66.64
50641	EVERYDAY SPEECH	Everyday Speech annual membership - Complete Guided Therapy (9/14/20-9/14/21)	09/25/2020	299.99
50642	FOX VALLEY FIRE & SAFETY	SRS: Semi-annual kitchen hood service MFS: Semi-annual kitchen hood service SRS: Annual fire extinguisher service MFS: Annual fire extinguisher service	09/25/2020	334.20
50643	GDI SERVICES INC.	SRS: Janitorial overtime (9/2/20)	09/25/2020	21.00
50644	GRAINGER, INC.	MFS: Outdoor garbage cans District: Floor signs and toilet repair parts District: PPE - disposable gloves	09/25/2020	462.13
50645	IMPACT NETWORKING, LLC	Paper order - MF	09/25/2020	593.52
50646	MIDAMERICAN ENERGY COMPANY	SR Service 7/15-8/13/20 (Energy Supply & Electricity Distribution) MF Service 7/16-8/14/20 (Energy Supply & Electricity Distribution)	09/25/2020	4,167.57
50647	N2Y	Unique Learning System Subscription CUST-1002274 (9/9/20-9/8/21)	09/25/2020	554.51
50648	OFFICE DEPOT	Final received item from Kyla's beginning of the year (8/18) supplies order Construction paper Construction paper - final shipment	09/25/2020	158.79
50649	PALOS SPORTS	PE Curriculum Equipment	09/25/2020	436.17
50650	PARENT 34	Refund for Student Chromebook Take Home & Protection Plan Fee	09/25/2020	55.00
50651	PHONAK COMMUNICATIONS, INC.	Roger Touchscreens (Qty: 9) (Expense resulting from Covid-19)	09/25/2020	7,354.99

## Check Listing with Detail

Sunset Ridge School District 29, IL

Check Number	Vendor Name	Invoice Description	Check Date	Amount
50652	PHONO-GRAPHIX READING COMPANY LLC	Phonics games	09/25/2020	52.00
50653	PIONEER ATHLETICS	District: Field marking paint Account SU5589	09/25/2020	783.00
50654	RAINBOW RESOURCE CENTER	Explode the Code phonics books (#4, 5, 6, 7)	09/25/2020	244.13
50655	RAMROD DISTRIBUTORS	Disinfectant Cleaners Covid-19 related purchase paid on behalf of Christian Heritage Academy Covid-19 purchases paid on behalf of Christian Heritage Academy (Disinfectants, Chem Wipes, Sanitizers) District: Electrostatic sprayer (Covid-19 related purchase) and dustpans MFS: Janitorial supplies District: Janitorial supplies District: Electronic roll towel dispensers (Qty: 10)	09/25/2020	3,656.52
50656	SCHOLASTIC INC.	Scholastic magazines for 6th grade: Junior Scholastic and Science World	09/25/2020	1,186.68
50657	STUDY.COM, LLC	Annual Renewal - Teacher Led Student Licenses (12 months) (Qty: 50)	09/25/2020	1,750.00
50658	TELCOM INNOVATIONS GROUP	Hourly cost for reprogramming front office phones (9/9-10)	09/25/2020	65.00
50659	UNITED DISPATCH AGENT FOR 303 TRANS	Student Transportation (8/12-8/31/20)	09/25/2020	1,420.00
50660	VILLAGE OF NORTHFIELD	Water/Sewer - Middlefork 7/16-8/21/20 (Acct: 6704003400-00) Water/Sewer - Sunset Ridge 7/16-8/25/20 (Acct: 6704003600-00)	09/25/2020	1,072.62
<b>Grand Total:</b>				<b>40,037.02</b>

# Check Listing with Detail

Sunset Ridge School District 29, IL

Check Number	Vendor Name	Invoice Description	Check Date	Amount
201800443	COMCAST	Ethernet Service (Acct 901517718)	09/22/2020	4,105.32
201800444	NICOR GAS	SRS Gas supply charges (7/1-8/1/20) MF Gas supply charges (7/1-8/1/20)	09/21/2020	487.97
201800445	MASTERCARD	Card 3092 Dunham - Amazon, Audible Card 3092 Stange - Keurig Green Mountain, K2Awards & Apparel (tax refunds) Card 6857 Beerheide - Amazon (Covid-19 related purchases: portable stadium seats, drawstring backpacks) Card 6857 Beerheide - USPS.com, Amazon, Grand Canyon University Card 1630 Dreher - Sherwin Williams, Lowers, Jc Licht, Cubesmart, UPS Store, Amazon Card 1630 Dreher - Covid-19 related purchases - Lowes, Amazon, Today's Classroom, Goldstar Products, Safetysign.com, Medstock Card 8395 Sukienik - Cultures of Dignity, Amazon purchases Card 8395 Sukienik - Paschendale Assoc, Amazon, Baudville (Purchases resulting from Covid-19) Card 9958 Kiedaisch - Amazon, Kennyproducts.com, Etsy.com, Discount School Supply (Purchases as a result of Covid-19) Card 9958 Kiedaisch - Reading Writing Project Network, Amazon, Heggerty, Learning Without Tears, Card 3150 Styczen - Zoom.us (Covid-19 related purchases) Card 3150 Styczen - Amazon, TypingClub, Swivi by Sataril, Paypal - Ebay, Containerstore, Planbook.com, Ups, Dri Printplace, Networksolutions, DocuSign, Vistaprint.com, Screencloud	09/16/2020	32,046.48
<b>Grand Total:</b>				<b>36,639.77</b>





# **NORTHFIELD TOWNSHIP SCHOOL TREASURER SCHOOL DISTRICT 29 PAYROLL CERTIFICATION**

## **PAYROLL DATES**

**9/4/2020**

**9/18/2020**

**This is to certify that the Board of Education, Northfield Township School District 29, at its regular meeting of 10/13/2020 took action to ratify employee gross salaries totaling \$676,153.37. The following payroll check numbers were used:**

### **Direct Deposit Advices:**

9000003336 - 9000003438

9000003440 - 9000003541

### **Payroll ACH Payments:**

9000003439

9000003542

### **Payroll Checks and Payroll A/P Checks:**

50303 - 50304

50305

50306 - 50307

50308 - 50310

### **Payroll A/P Manual Checks:**

### **Payroll Check Void:**

### **Payroll A/P Advices:**

201800637 - 201800640

201800643 - 201800653

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Secretary, Board of Education

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President, Board of Education

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Date

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Date

# Payroll Expense Summary Report

Check Date: 9/1/2020 12:00:00 AM - 9/30/2020 12:00:00 AM

Sunset Ridge School District 29, IL

Full Name	Pay Account	Total Paid	Total Benefits
ALBRIGHT, KIMBERLY A	10 E 200 1110 1100 00 000000	6,275.70	570.06
ALLEN, ADELAIDE W	10 E 200 1110 1305 00 000000	51.75	2.17
ALLEN, ADELAIDE W	10 E 200 1110 1390 00 000000	750.75	31.46
ALLEN, ADELAIDE W	10 E 200 2140 1100 00 000000	7,140.88	2,090.68
ANDERSON, CAITLIN E	10 E 100 1110 1280 00 000000	123.81	5.20
ANDERSON, CAITLIN E	10 E 300 1110 1100 00 000000	5,536.76	1,099.99
ANDERSON, CAITLIN E	10 E 300 1110 1170 00 000000	248.40	10.40
ARENSON, CARON L	10 E 200 1200 1104 00 000000	3,246.48	2,639.78
AUGUSTIN, KATHERINE	10 E 200 1200 1104 00 000000	2,290.00	1,488.88
BAILLEN, DOROTHY DUCKER	10 E 300 1200 1100 00 000000	11,964.06	1,390.64
BALDWIN, ALLISSA M	10 E 200 1110 1100 00 000000	6,284.56	1,585.23
BALDWIN, ALLISSA M	10 E 200 1110 1305 00 000000	103.50	4.33
BARRY, LAURIE G	10 E 100 1220 3000 00 000000	62.10	2.60
BARRY, LAURIE G	10 E 300 1200 1100 00 000000	10,711.36	996.74
BAUER, JORDAN L	10 E 200 1110 1390 00 000000	661.50	27.72
BAUER, JORDAN L	10 E 200 1200 1100 00 000000	6,276.38	1,183.98
BEERHEIDE, THOMAS R	10 E 100 2510 1101 00 000000	15,082.50	2,216.86
BEERHEIDE, THOMAS R	10 E 100 2510 2111 00 000000	1,240.56	51.98
BELL, MARTHA SCHREIBER	10 E 300 1110 1100 00 000000	6,889.62	596.84
BENNETT, MARTI C	10 E 200 1110 1170 00 000000	196.65	34.31
BENNETT, MARTI C	10 E 200 1110 1370 00 000000	124.20	21.67
BENNETT, MARTI C	10 E 200 1200 1104 00 000000	2,400.00	1,963.12
BERKHOF, RACHEL CROUCH	10 E 300 1110 1100 00 000000	11,007.68	730.08
BERKHOF, RACHEL CROUCH	10 E 300 1110 1390 00 000000	33.25	1.39
BOZEDAY, LINDSAY E	10 E 300 1110 1100 00 000000	8,319.06	653.16
BOZEDAY, LINDSAY E	10 E 300 1110 1170 00 000000	227.70	9.53
BOZEDAY, LINDSAY E	10 E 300 1110 1390 00 000000	407.75	17.08
BROUILLETTE, MONICA	10 E 100 1650 1100 00 000000	6,446.04	577.52
BROUILLETTE, MONICA	10 E 200 1110 1170 00 000000	517.50	21.68
BROUILLETTE, MONICA	10 E 200 1110 1390 00 000000	24.50	1.03
BROUILLETTE, MONICA	10 E 300 1110 1305 00 000000	207.00	8.67
BROWN, SARA F	10 E 300 1110 1305 00 000000	207.00	8.67
BROWN, SARA F	10 E 300 2150 1100 00 000000	6,874.18	596.17
BRUMWELL, LISA A	10 E 300 1110 1100 00 000000	8,617.72	2,256.77
BRUMWELL, LISA A	10 E 300 1110 1390 00 000000	988.75	41.44
BUCHER, MARK	10 E 100 1200 1800 00 000000	386.69	29.58
BURGETT, ELIZABETH M	10 E 100 1110 1800 00 000000	120.00	20.94
BURGETT, ELIZABETH M	10 E 300 1110 1170 00 000000	227.70	39.73
BURGETT, ELIZABETH M	10 E 300 1200 1104 00 000000	2,290.00	1,939.14
CANDEA, AGNES M	10 E 300 1110 1104 00 000000	2,490.00	2,133.62
CHASE-EVERSON, CHRISTINA K	10 E 300 1200 1104 00 000000	2,660.00	824.82
COHEN, ALICIA D	10 E 100 1220 3000 00 000000	403.65	70.44
COHEN, CARLY M	10 E 200 1110 1305 00 000000	103.50	4.33
COHEN, CARLY M	10 E 200 1200 1100 00 000000	5,040.26	1,129.08
DAVIS, HILLARY E	10 E 300 1110 1100 00 000000	5,942.56	1,117.99
DAVIS, HILLARY E	10 E 300 1110 1290 00 000000	93.15	3.91
DEMPSEY, PAIGE A	10 E 300 1110 1100 00 000000	7,721.74	1,192.06
DEMPSEY, PAIGE A	10 E 300 1110 1170 00 000000	331.20	13.88

## Payroll Expense Summary Report

Check Date: 9/1/2020 12:00:00 AM - 9/30/2020 12:00:00 AM

Sunset Ridge School District 29, IL

Full Name	Pay Account	Total Paid	Total Benefits
DEMPSEY, PAIGE A	10 E 300 1110 1390 00 000000	1,363.25	57.13
DENGSAVANG, SARAH E	10 E 300 1110 1100 00 000000	6,265.40	1,059.82
DORSEY, DANA B	10 E 200 1110 1170 00 000000	724.50	30.35
DORSEY, DANA B	10 E 200 1110 1305 00 000000	103.50	4.35
DORSEY, DANA B	10 E 200 1110 1370 00 000000	77.63	3.25
DORSEY, DANA B	10 E 200 1200 1100 00 000000	6,473.44	578.71
DOWNS, KATHLEEN M	10 E 200 2140 1105 00 000000	1,300.00	99.46
DRAKA, MELISSA A	10 E 300 2410 1103 00 000000	3,926.70	1,224.72
DREHER, COREY L	20 E 100 2540 1101 00 000000	8,133.38	2,938.28
DUNHAM, EMILY A	10 E 100 2330 1101 00 000000	11,249.40	786.98
FABER, COLLEEN M	10 E 100 2520 1103 00 000000	7,301.44	1,554.24
FURMAN, NINA L	10 E 200 1110 1170 00 000000	207.00	8.67
FURMAN, NINA L	10 E 200 1110 1390 00 000000	180.25	7.56
FURMAN, NINA L	10 E 200 1200 1100 00 000000	6,276.38	2,154.48
GARCIA, OSCAR	10 E 100 1110 1103 00 000000	3,877.50	2,104.06
GEORGE, SUSAN E	10 E 300 1110 1170 00 000000	765.90	32.10
GEORGE, SUSAN E	10 E 300 1110 1305 00 000000	103.50	4.33
GEORGE, SUSAN E	10 E 300 2120 1100 00 000000	6,416.62	1,138.60
GIDRON, MICHELLE	10 E 200 1200 1104 00 000000	2,180.00	1,412.34
GOLUB, MINDY J	10 E 100 1110 1220 00 000000	188.69	7.90
GOLUB, MINDY J	10 E 200 1110 1100 00 000000	8,569.04	1,018.36
GOLUB, MINDY J	10 E 200 1110 1170 00 000000	289.80	12.14
GOLUB, MINDY J	10 E 200 1110 1370 00 000000	65.98	2.77
GOLUB, MINDY J	10 E 200 1110 1390 00 000000	810.25	33.95
GONZALEZ, KRISTIN L	10 E 200 1110 1100 00 000000	8,319.06	1,806.31
GONZALEZ, KRISTIN L	10 E 200 1110 1170 00 000000	496.80	20.81
GONZALEZ, KRISTIN L	10 E 200 1110 1305 00 000000	82.80	3.47
GONZALEZ, KRISTIN L	10 E 200 1110 1390 00 000000	150.50	6.30
GRAY, LAUREN M	10 E 200 1110 1100 00 000000	5,462.48	775.54
GRAY, LAUREN M	10 E 200 1110 1370 00 000000	214.77	9.00
GREENE, MARY FRANCES	10 E 300 2410 1101 00 000000	3,782.69	289.38
HANDELMAN, ADRIENNE J	10 E 200 1110 1100 00 000000	7,453.28	674.20
HANSON, KIMBERLY	10 E 200 1110 1100 00 000000	5,080.92	758.93
HANSON, KIMBERLY	10 E 200 1110 1305 00 000000	103.50	4.33
HARDIMAN, SEAN P	10 E 200 1200 1104 00 000000	862.42	324.69
HORNE, LYNN D	10 E 200 1110 1390 00 000000	36.75	2.81
JOHNSON, HEATHER L	10 E 200 1110 1100 00 000000	9,765.86	2,204.28
JOHNSON, HEATHER L	10 E 200 1110 1390 00 000000	483.00	20.23
JOHNSON, KELLIE J	10 E 300 1110 1100 00 000000	7,423.08	620.06
JOHNSON, KELLIE J	10 E 300 1110 1290 00 000000	62.10	2.60
JOHNSON, KELLIE J	10 E 300 1110 1390 00 000000	273.00	11.44
JOHNSTON, NICOLE E	10 E 200 1110 1100 00 000000	6,683.98	2,074.58
KAHLENBERG, JENNIFER R	10 E 200 1110 1100 00 000000	8,386.74	2,145.58
KAMP, DEBRA A	10 E 100 1110 1800 00 000000	240.00	7.08
KASPER, DONNA K	10 E 300 1110 1100 00 000000	9,510.44	1,857.70
KASPER, DONNA K	10 E 300 1110 1170 00 000000	165.60	6.93
KASPER, DONNA K	10 E 300 1110 1290 00 000000	62.10	2.60
KASPER, DONNA K	10 E 300 1110 1305 00 000000	103.50	4.33

## Payroll Expense Summary Report

Check Date: 9/1/2020 12:00:00 AM - 9/30/2020 12:00:00 AM

Sunset Ridge School District 29, IL

Full Name	Pay Account	Total Paid	Total Benefits
KASPER, DONNA K	10 E 300 1110 1390 00 000000	131.25	5.50
KELLY, SHELLY J	10 E 100 1110 1800 00 000000	2,376.19	34.45
KEOPRASEUTH, CHRISTINE J	10 E 200 1110 1100 00 000000	6,866.54	554.17
KEOPRASEUTH, CHRISTINE J	10 E 200 1110 1290 00 000000	165.13	6.92
KIEDAISCH, JENNIFER A	10 E 300 2410 1101 00 000000	11,250.00	798.84
KIEDAISCH, JENNIFER A	10 E 300 2410 2111 00 000000	925.32	38.78
KISIEL, JULIA	10 E 300 1110 1100 00 000000	4,947.38	1,122.72
KLAWITTER, JULIE M	10 E 200 1200 1104 00 000000	2,820.00	1,525.06
KOLAKOWSKI, DONALD J	10 E 300 1200 1104 00 000000	2,580.00	1,539.94
KOTULA, JACQUELINE	10 E 100 1110 1103 00 000000	3,231.26	1,473.72
KRAMER, YEFIM	10 E 100 2545 3000 00 000000	250.00	19.13
KRAMER, YEFIM	20 E 200 2540 1103 00 000000	5,810.14	2,368.32
KRAMER, YEFIM	20 E 200 2540 1300 00 000000	25.04	4.36
KRISTEN, ANNA	10 E 100 2520 1103 00 000000	6,805.22	2,055.84
KUNNY, JOY E	10 E 300 1110 1104 00 000000	2,290.00	2,107.80
LEAL RAMOS, GLORIA MARIA	10 E 200 1110 1100 00 000000	4,761.76	744.64
LEARY, CAITLIN S	10 E 300 1110 1100 00 000000	6,284.52	1,184.33
LEWIS, JOSEPH G	10 E 200 1110 1100 00 000000	5,547.88	1,099.68
LOFDAHL, DEBRA G	10 E 100 2320 1103 00 000000	3,714.98	951.22
LOGAN, HILARY S	10 E 200 1110 1100 00 000000	7,387.72	1,106.53
LOGAN, HILARY S	10 E 200 1110 1170 00 000000	124.20	5.20
LOGAN, HILARY S	10 E 200 1110 1305 00 000000	93.15	3.91
LOGAN, HILARY S	10 E 200 1110 1390 00 000000	12.25	0.51
MAISEL, MICHELE	10 E 100 1220 3000 00 000000	481.28	83.99
MAISEL, MICHELE	10 E 200 1200 1104 00 000000	2,400.00	1,496.77
MANCIO-TANSLEY, DELMA	10 E 200 1200 1104 00 000000	2,290.00	1,043.02
MATTERA, LISA M	10 E 200 1110 1100 00 000000	18,103.22	2,432.98
MATTERA, LISA M	10 E 200 1110 1170 00 000000	269.10	11.28
MATTERA, LISA M	10 E 200 1110 1305 00 000000	207.00	8.67
MATTERA, LISA M	10 E 200 1110 1370 00 000000	124.20	5.21
MERTES, ANN B	10 E 300 2130 1103 00 000000	5,856.87	1,566.02
MEZIERE, DAWN A	10 E 200 1110 1100 00 000000	10,709.02	758.62
MEZIERE, DAWN A	10 E 200 1110 1390 00 000000	113.75	4.77
MICHALEK, MARGARET O	10 E 300 1110 1100 00 000000	4,761.76	504.18
MIKRUT-MARZEC, KATARZYNA S	10 E 200 1800 1104 00 000000	3,265.40	2,272.06
NAGY, ROBIN A	10 E 300 1110 1100 00 000000	3,220.12	280.76
NAGY, ROBIN A	10 E 300 1110 1170 00 000000	165.60	6.93
NELSON, LYNN S	10 E 100 1110 1800 00 000000	320.01	13.20
NELSON, LYNN S	10 E 300 1110 1100 00 000000	5,862.34	531.94
NELSON, LYNN S	10 E 300 1110 1305 00 000000	62.10	2.60
NEUHAUSEL, TIFFANY L	10 E 200 1110 1100 00 000000	7,147.44	1,167.02
NIKOLOPOULOS, ANNA	10 E 100 1650 1104 00 000000	2,740.00	2,157.92
O'LOONEY, MAUREEN A	10 E 300 1110 1290 00 000000	62.10	2.62
O'LOONEY, MAUREEN A	10 E 300 1110 1305 00 000000	93.15	3.89
O'LOONEY, MAUREEN A	10 E 300 1110 1390 00 000000	241.50	10.11
O'LOONEY, MAUREEN A	10 E 300 1200 1100 00 000000	6,288.94	1,063.13
OSSYRA, MAUREEN	10 E 100 1200 1800 00 000000	966.72	73.96
OYER, AMY K	10 E 200 1200 1104 00 000000	2,290.00	1,485.02

## Payroll Expense Summary Report

Check Date: 9/1/2020 12:00:00 AM - 9/30/2020 12:00:00 AM

Sunset Ridge School District 29, IL

Full Name	Pay Account	Total Paid	Total Benefits
PARKS, DAVID L	20 E 300 2540 1103 00 000000	5,529.68	2,319.39
PARKS, DAVID L	20 E 300 2540 1300 00 000000	274.11	47.85
PECK, MARCI C	10 E 200 2130 1103 00 000000	6,000.00	2,885.20
PENGIEL, BRITTANY A	10 E 100 1220 3000 00 000000	124.20	5.20
PENGIEL, BRITTANY A	10 E 200 2150 1100 00 000000	7,611.54	2,108.29
PHILLIPS, CHRISTINA M	10 E 200 1200 1104 00 000000	2,290.00	717.58
QUESADA, KYLA H	10 E 200 2410 1103 00 000000	4,243.00	2,024.88
RASSO, CLAIRE A	10 E 200 1110 1305 00 000000	103.50	4.33
RASSO, CLAIRE A	10 E 200 1110 1390 00 000000	49.00	2.05
RASSO, CLAIRE A	10 E 200 1200 1100 00 000000	7,140.88	607.77
ROBERTS, CHRISTINE D	10 E 200 1110 1100 00 000000	10,410.36	969.21
ROBERTS, CHRISTINE D	10 E 200 1110 1390 00 000000	175.00	7.34
ROSEN, SHAWNA G	10 E 300 1110 1100 00 000000	4,791.68	343.58
ROSEN, SHAWNA G	10 E 300 1110 1390 00 000000	388.50	16.27
SARAIYA, DEEPA N	10 E 300 1200 1104 00 000000	2,290.00	759.64
SCHRADER, RACHEL A	10 E 200 1110 1100 00 000000	9,171.16	1,305.29
SCHRADER, RACHEL A	10 E 200 1110 1305 00 000000	103.50	4.33
SCHRADER, RACHEL A	10 E 200 1110 1390 00 000000	154.00	6.45
SCHUR, REBECCA L	10 E 200 1110 1305 00 000000	103.50	4.33
SCHUR, REBECCA L	10 E 200 1110 1390 00 000000	523.25	21.93
SCHUR, REBECCA L	10 E 200 1200 1100 00 000000	5,931.80	1,117.49
SISLOW, DAVID J	10 E 200 1110 1100 00 000000	6,228.92	1,517.57
SISLOW, DAVID J	10 E 200 1110 1305 00 000000	51.75	2.17
STANGE, ED J	10 E 100 2320 1101 00 000000	20,181.32	2,599.20
STANGE, ED J	10 E 100 2320 2111 00 000000	1,954.74	81.90
STONEQUIST, SUSAN M	10 E 200 1110 1100 00 000000	15,589.72	1,025.82
STONEQUIST, SUSAN M	10 E 200 1110 1170 00 000000	165.60	6.93
STONEQUIST, SUSAN M	10 E 200 1110 1290 00 000000	165.13	6.92
STONEQUIST, SUSAN M	10 E 200 1110 1305 00 000000	103.50	4.33
STONEQUIST, SUSAN M	10 E 200 1110 1370 00 000000	124.20	5.21
STONEQUIST, SUSAN M	10 E 200 1110 1390 00 000000	710.50	29.77
STYCZEN, SHERI L	10 E 100 1110 1101 00 000000	10,625.00	2,360.62
SUKENIK, IVY D	10 E 200 2410 1101 00 000000	12,936.68	2,730.86
SUKENIK, IVY D	10 E 200 2410 2111 00 000000	1,064.06	44.58
SWANSON, ELIZABETH C	10 E 200 1110 1100 00 000000	5,276.42	2,114.20
SWANSON, ELIZABETH C	10 E 200 1110 1305 00 000000	20.70	0.87
TENNENBAUM, JOANN	10 E 100 1200 1800 00 000000	80.00	6.12
THIEL, BRIAN D	10 E 100 1110 1103 00 000000	4,646.26	986.58
TIVERS, SARA R	10 E 300 1200 1104 00 000000	2,400.00	2,618.70
TREMONT, SHANNON A	10 E 200 1110 1100 00 000000	4,945.00	1,526.14
VARUGHESE, NEHA R	10 E 100 1800 1100 00 000000	5,677.74	1,036.29
VARUGHESE, NEHA R	10 E 300 1110 1305 00 000000	103.50	4.33
WENDT, ANNA G	10 E 300 1110 1100 00 000000	5,697.44	1,107.28
WENDT, ANNA G	10 E 300 1110 1290 00 000000	93.15	3.91
WESTFALL, PILAR M	10 E 200 1110 1100 00 000000	9,215.04	654.95
WESTFALL, PILAR M	10 E 200 1110 1170 00 000000	165.60	6.93
WESTFALL, PILAR M	10 E 200 1110 1390 00 000000	423.50	17.75
WIDDES, MICHELE L	10 E 200 1110 1100 00 000000	9,812.60	1,732.77

## Payroll Expense Summary Report

Check Date: 9/1/2020 12:00:00 AM - 9/30/2020 12:00:00 AM		Sunset Ridge School District 29, IL	
Full Name	Pay Account	Total Paid	Total Benefits
WIDDES, MICHELE L	10 E 200 1110 1305 00 000000	103.50	4.33
WIDDES, MICHELE L	10 E 200 1110 1370 00 000000	77.63	3.27
WIDDES, MICHELE L	10 E 200 1110 1390 00 000000	98.00	4.11
WIEDRICH, JILLIAN K	10 E 300 1110 1100 00 000000	5,561.66	1,097.98
WILKINSON, MATTHEW A	10 E 100 1110 1280 00 000000	123.81	5.20
WILKINSON, MATTHEW A	10 E 100 1650 1100 00 000000	5,776.48	1,162.28
WILKINSON, MATTHEW A	10 E 300 1110 1170 00 000000	538.20	22.54
WILKINSON, MATTHEW A	10 E 300 1110 1305 00 000000	207.00	8.66
ZOGBY, ROBIN C	10 E 200 1110 1100 00 000000	9,215.04	696.52
ZOGBY, ROBIN C	10 E 200 1110 1305 00 000000	103.50	4.33
ZOGBY, ROBIN C	10 E 200 1110 1390 00 000000	635.25	26.61
<b>Totals:</b>		<b>676,153.37</b>	<b>137,650.25</b>





## Bank Account Details

Sunset Ridge School District 29, IL

Check Number	Check Date	Name on Check	Amount	Type
201800637	09/04/2020	ILLINOIS DEPARTMENT OF REVENUE	13,399.88	W - Wire Transfer
201800638	09/04/2020	INTERNAL REVENUE SERVICE	50,815.13	W - Wire Transfer
201800639	09/04/2020	THIS	6,039.99	W - Wire Transfer
201800640	09/04/2020	TRS	26,788.31	W - Wire Transfer
201800643	09/18/2020	ILLINOIS DEPARTMENT OF REVENUE	12,933.10	W - Wire Transfer
201800644	09/18/2020	IMRF	17,461.72	W - Wire Transfer
201800645	09/18/2020	INTERNAL REVENUE SERVICE	48,049.72	W - Wire Transfer
201800646	09/18/2020	THIS	5,837.74	W - Wire Transfer
201800647	09/18/2020	TRS	25,891.25	W - Wire Transfer
201800648	09/30/2020	DELTA DENTAL OF IL	4,073.75	W - Wire Transfer
201800649	09/30/2020	RELIANCE STANDARD LIFE INSURANCE COMPANY	472.43	W - Wire Transfer
201800650	09/30/2020	TRUSTMARK VOLUNTARY BENEFIT SOLUTIONS,	332.82	W - Wire Transfer
201800651	09/30/2020	UNITED HEALTHCARE VISION	484.05	W - Wire Transfer
201800652	09/10/2020	HORACE MANN	81.00	W - Wire Transfer
201800653	09/30/2020	PAYFLEX SYSTEMS USA, INC.	3,291.62	W - Wire Transfer
50303	09/04/2020	ILLINOIS EDUCATION ASSOCIATION	2,052.96	R - Regular
50304	09/04/2020	TSA CONSULTING GROUP, INC.	22,719.98	R - Regular
50305	09/18/2020	HARDIMAN, SEAN P	691.23	R - Regular
50306	09/18/2020	ILLINOIS EDUCATION ASSOCIATION	2,052.96	R - Regular
50307	09/18/2020	TSA CONSULTING GROUP, INC.	22,719.98	R - Regular
50308	09/30/2020	EDUCATIONAL BENEFIT COOPERATIVE	104,007.45	R - Regular
50309	09/30/2020	MADISON NATIONAL LIFE	886.71	R - Regular
50310	09/30/2020	NCPERS GROUP LIFE INS	25.00	R - Regular
<b>Check Grand Totals:</b>			<b>371,108.78</b>	





## Bank Account Details

Sunset Ridge School District 29, IL

Check Number	Check Date	Name on Check	Amount	Type
9000003439	09/04/2020	WAGEWORKS	7,432.67	A - ACH
9000003542	09/18/2020	WAGEWORKS	7,432.67	A - ACH
Check Grand Totals:			14,865.34	






## SUNSET RIDGE SCHOOL DISTRICT 29

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*Cultivating a learning community that engages the hearts and minds of students, one child at a time*

TO: District 29 Board of Education

FROM: Edward J. Stange 

DATE: October 13, 2020

SUBJECT: Freedom of Information Act Requests Log

Requestor	Date of Request	Information Requested	Response	Date of Response
Kirkland & Ellis, LLP	09/21/2020 @ 10:45a.m.	Title IX Policies and Supporting Documents	-Title IX Policies -Title IX Administrative Procedures -Title IX Training Documents	09/22/2020 @ 11:51 a.m.
Patch.com (Jonah Meadows)	09/22/2020 @ 6:35p.m.	Recording of 09/15/2020 Board of Education Meeting	Recording of 09/15/2020 Board of Education Meeting	09/25/2020 @ 3:35p.m.



# SUNSET RIDGE SCHOOL DISTRICT 29

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*Cultivating a learning community that engages the hearts and minds of students, one child at a time*

TO: District 29 Board of Education

FROM: Edward J. Stange, Ph.D. 

DATE: October 13, 2020

SUBJECT: District 29 Strategic Dashboard

At the September 2020 Board of Education meeting, I shared a draft of the District 29 Dashboard for your review. Based on feedback from Board members and the administrative team, I have updated the Dashboard for your further review.

The Dashboard is organized into three general pages:

1. Landing Page - Highlights District mission, beliefs, and core information.
2. Key Indicators Page - Highlights key quantitative indicators of District success.
3. Strategic Plan Goals and Strategies Page - Highlights major strategic plan goals and progress.

At the October 2020 Board of Education meeting, I would like to gather any final input from Board members before formally launching the platform on our website.

## District 29 Dashboard Landing Page

[Home](#) [Indicators](#) [Strategy](#) Admin Mode

### Welcome to the Sunset Ridge District 29 Strategic Dashboard

In the spirit of continuous improvement, District 29 maintains transparent, open communication about the performance of its schools through a public dashboard. As a user of the dashboard, you have access to student achievement, financial, and other data that are important to you as a community member.

We are a student-oriented district where children come first and where students always remain at the heart of our commitment. Thanks to the efforts of our talented and dedicated staff, strong support from our Board of Education, involved parents and a community that values education, our students benefit from a rich and varied curriculum. As we pursue our Strategic Plan to continuously improve our educational programs, we focus on our mission to "engage the hearts and minds of students, one child at a time."

#### Our Mission

Cultivating a learning community that engages the hearts and minds of students, one child at a time.

#### We Believe

1. The whole child is at the heart of all decisions.
2. Each child deserves an education tailored to his or her unique abilities, learning style, social and emotional needs.
3. Commitment to excellence drives continuous improvement.
4. Student growth and learning thrive in communities that embrace creativity and innovation, critical thinking and problem solving, collaboration, communication and self-advocacy.
5. Exceptional educational programming fosters ethical, respectful, independent and socially responsible citizens.



#### Our Formula for Success

- Recruit and retain the most effective, professional and committed staff
- Cultivate a safe, supportive and intimate learning community
- Promote active parent engagement, community partnerships and strong student-staff connections
- Implement innovative curricular and instructional practices supported by effective professional development
- Tailor curriculum and instructional practices to children's unique abilities, learning styles, and social and emotional needs
- Utilize quantitative and qualitative data and research to guide decision making and drive student growth
- Maintain transparent and strategic fiscal management

1

### How to use this Dashboard

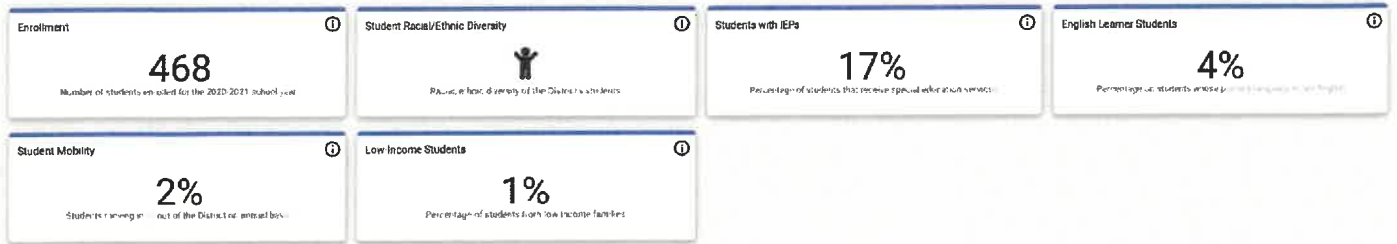
This dashboard allows stakeholders to view the district's progress toward each of these goals by clicking on the Indicators tab. When viewing the indicators page, you will see indicators grouped within goal areas. Indicators are visually represented by a tile with a description and a metric. To view data for each indicator, click anywhere on the tile. You'll then see a series of charts which allow you to observe and compare relevant data. In some cases, you will also be able to view additional details or compare district performance to national and state benchmarks or other comparison data where available.

For more information about a specific performance indicator, click the  icon in the top right corner of the performance indicator tile. For some performance indicators, you can access visualizations of current and historical data compared to national or state benchmarks by clicking on the performance indicator tile. The Strategy page displays the district's progress on goals, objectives, and strategies. To access more information about a strategy, click the  icon on the right side of the strategy tile.

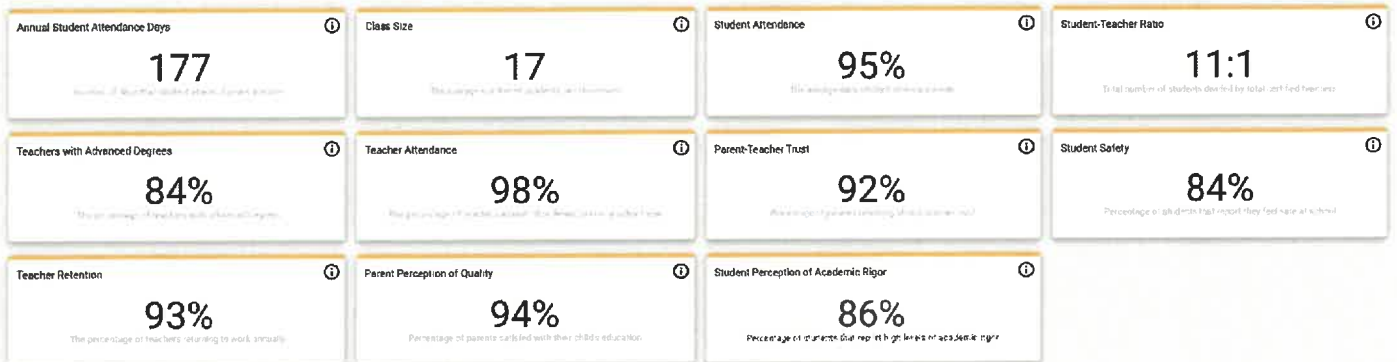
## District 29 Key Indicators Page



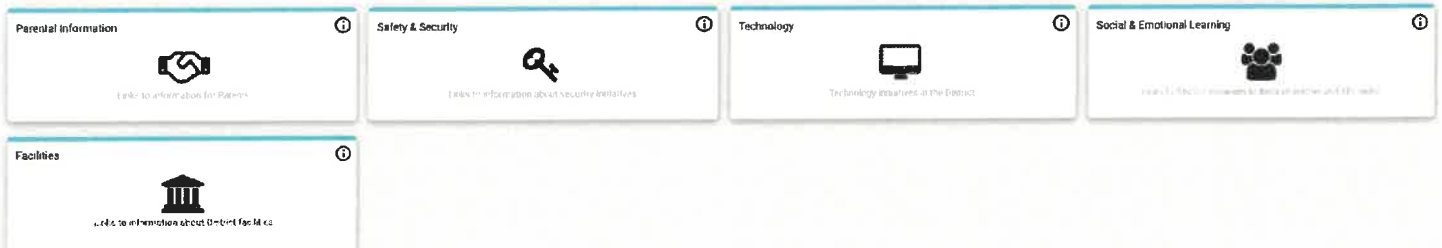
### Student Characteristics



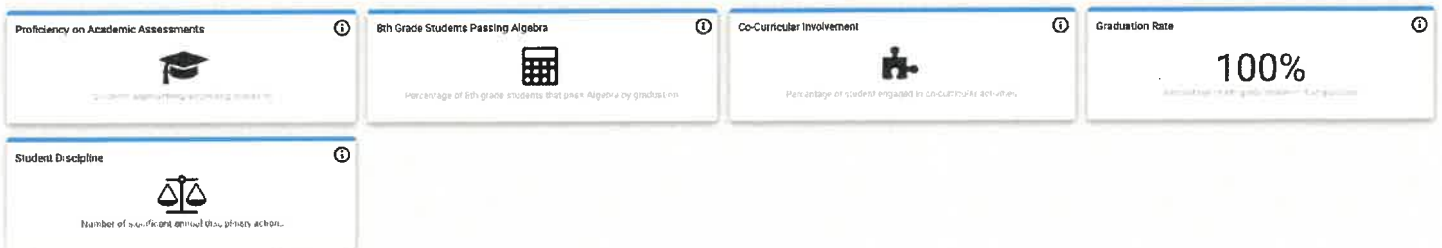
### Learning Environment



### District Information & Initiatives



### Student Success











## District Accolades



## Finance and Operations



## District 29 Strategic Plan Goals and Strategies Page

Home	Indicators	Strategy	Admin Mode
 			
<b>HIGH QUALITY TEACHING &amp; LEARNING</b>		<b>1 Objective</b>	
	Create consistently rich, innovative, engaging, and high-quality learning opportunities that result in growth and achievement for all students and foster collaboration, problem solving, critical thinking, and independent learning.		<b>7 Strategies</b>
<b>MEETING THE NEEDS OF LEARNERS</b>		<b>1 Objective</b>	
	Sustain a learning environment that supports the unique strengths and evolving needs of individual students.		<b>4 Strategies</b>
<b>MAINTAIN A SAFE AND SUPPORTIVE LEARNING ENVIRONMENT</b>		<b>1 Objective</b>	
	Ensure a positive school climate based on clear and equitable practices, where all members of the school community feel emotionally and physically safe, included, and accepted.		<b>2 Strategies</b>
<b>FACILITATE MEANINGFUL STAKEHOLDER ENGAGEMENT</b>		<b>1 Objective</b>	
	Cultivate and strengthen intentional and meaningful partnerships with families and community agencies to support the educational success and healthy development of all students.		<b>4 Strategies</b>
<b>CULTIVATE A THRIVING WORKFORCE</b>		<b>1 Objective</b>	
	Foster a collaborative, creative, and inclusive workplace that attracts, develops, and actively supports the best talent.		<b>5 Strategies</b>
<b>SUPPORT FISCAL SUSTAINABILITY</b>		<b>1 Objective</b>	
	Ensure the long-term financial stability of the District by aligning resources with District priorities.		<b>3 Strategies</b>



## SUNSET RIDGE SCHOOL DISTRICT 29

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*Cultivating a learning community that engages the hearts and minds of students, one child at a time*

TO: District 29 Board of Education

FROM: Edward J. Stange

DATE: October 13, 2020

SUBJECT: Return to School Task Force

On October 12, 2020, the Return to School Task Force met to discuss the following information.

### 1. COVID-19 Metrics:

- a. Suburban Cook County
  - i. Test positivity up slightly (5.1%)
  - ii. Daily cases per 100,000 up slightly (13.9)
- b. New Trier Region
  - i. Stable and low test positivity (<3%) and cases per 100,000 (<7)
- c. D29
  - i. Stable and low test positivity (3.3%)
  - ii. Slight increase in cases per 100,000 (9)

***\*Overall, while 75% of the regional metrics at a “cautionary level”, 80% of the local metrics are at a “low risk level”***

- d. Operational Metrics
  - i. Continued tenuous staffing although hired X3 new TA's + 2 new subs
  - ii. Student behavior is stable
  - iii. Supply chain is strong

### 2. Parent Feedback Survey:

- a. Strong level of comfort with in-person environment (face coverings, hygiene, distancing, support, communication)
- b. Challenges with remote learning.
- c. General desire to increase in-person learning opportunities
- d. Remote learning challenges with technical issues, feedback, support, interpersonal connections, & communications

### 3. Winter Travel Survey:

- a. Parents (14%) and staff (25%) reporting college kids coming home
- b. Parents (22%) and staff (81%) reporting Thanksgiving travel
- c. Parents (41%) and staff (86%) reporting Thanksgiving socialization
- d. Parents (31%) and staff (82%) reporting Winter travel
- e. Parents (46%) and staff (91%) reporting Winter socialization



**4. Options for Daily Schedule:**

**5. Options for Holiday Calendar:**

**6. Commitment for Second Trimester:**

We will be discussing recommendations coming from the Task Force at the October 13, 2020 Board of Education meeting.



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### DISTRICT 29 COVID DATA DASHBOARD OCTOBER 5, 2020

		Level of Resurgence Risk		
METRICS		MINIMAL	MODERATE	SUBSTANTIAL
RESTORE ILLINOIS PLAN		PHASE 5	PHASE 4	PHASE 3
REGIONAL POSITIVITY RATE	REGION 9	<=5%	5.1% TO 8%	>8%
	REGION 11	<=5%	5.1% TO 8%	>8%
SUBURBAN COOK COUNTY DATA	TEST POSITIVITY RATE	<=5%	5.1% TO 8%	>8%
	AVG DAILY CASES PER 100,000	<7	7 TO 14	>14
NEW TRIER TOWNSHIP DATA	TEST POSITIVITY RATE	<=5%	5.1% TO 8%	>8%
	AVG DAILY CASES PER 100,000	<7	7 TO 14	>14
DISTRICT 29 LOCAL AREA DATA	TEST POSITIVITY RATE	<=5%	5.1% TO 8%	>8%
	AVG DAILY CASES PER 100,000	<7	7 TO 14	>14
	D29 POSITIVE CASES	<=2.75	2.8 TO 5.4	>=5.5
D29 STAFFING DATA	AVG DAILY ABSENCES	<=3	4 TO 9	>=10
	AVG DAILY QUARANTINED	<=5	6 TO 19	>=11
	UNFILLED ABSENCES	<=2	3 TO 4	>=5
D29 STUDENT DATA	MASK COMPLIANCE	<=4.5	4.4 TO 3.0	<3
	SOCIAL DISTANCING	<=4.5	4.4 TO 3.0	<3
	AVG DAILY ABSENCES	<25	26 TO 50	>50
	AVG DAILY QUARANTINED	<=5	6 TO 19	>=11
D29 PPE SUPPLY	MASKS	>=30 DAYS	29 TO 15 DAYS	<15 DAYS
	SANITIZER	>=30 DAYS	29 TO 15 DAYS	<15 DAYS
	CLEANING SUPPLIES	>=30 DAYS	29 TO 15 DAYS	<15 DAYS
SECONDARY METRICS REGION 10	TEST POSITIVITY INC.	<=3 DAYS	4 TO 6 DAYS	>=7 DAYS
	HOSPITAL ADMISSIONS	<=3 DAYS	4 TO 6 DAYS	>=7 DAYS

IDPH data (e.g., Test Positivity Rate, New Cases/100,000, Hospital Admissions) is based on a 7-day cycle (Sunday-Saturday). District/School data (Absences, Behavior, Positive Cases) is based on the most recent 2-weeks.



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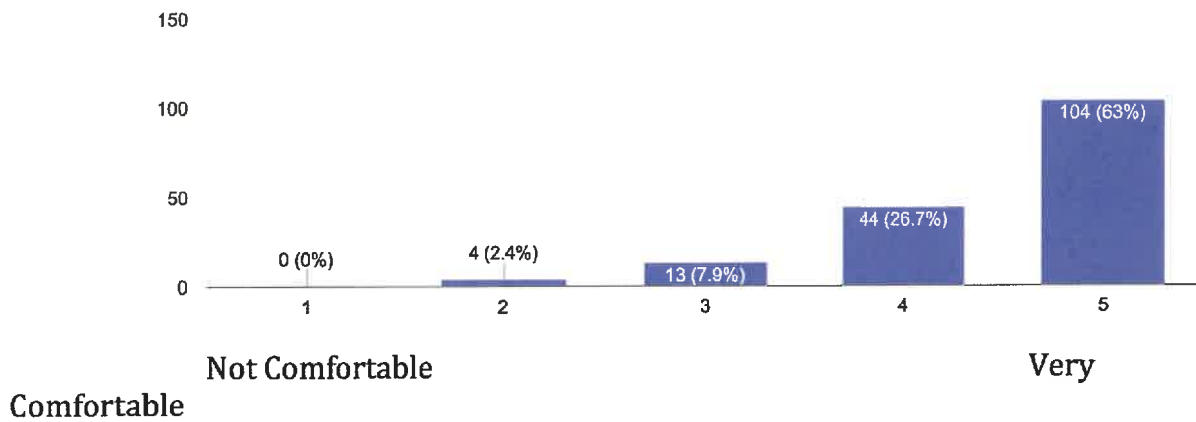
# Reopening District 29 Parent Feedback Survey Results September 25, 2020

## HYBRID IN-PERSON STUDENTS

### Hybrid In-Person Learning Students

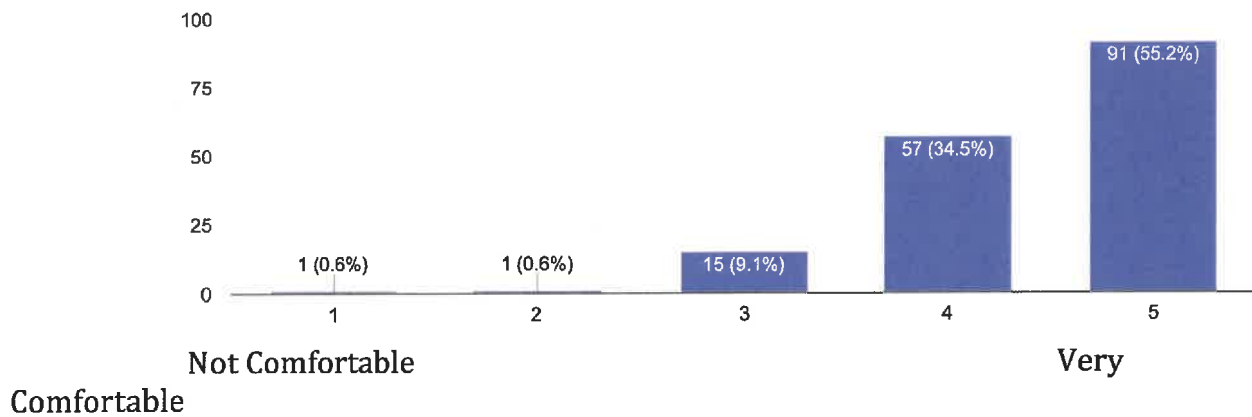
Please rate your child's comfort with the school's face covering requirements.

165 responses



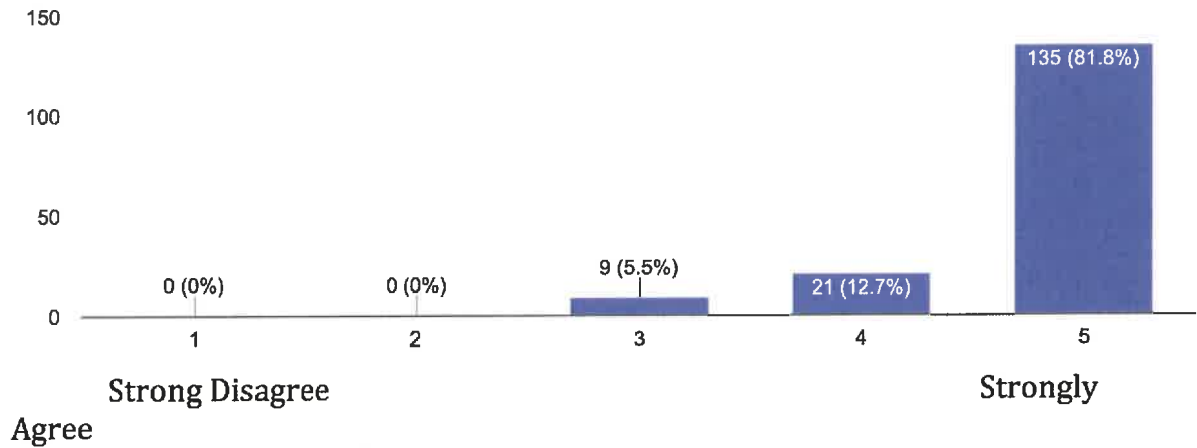
Please rate your child's comfort with the school's social distancing requirements.

165 responses



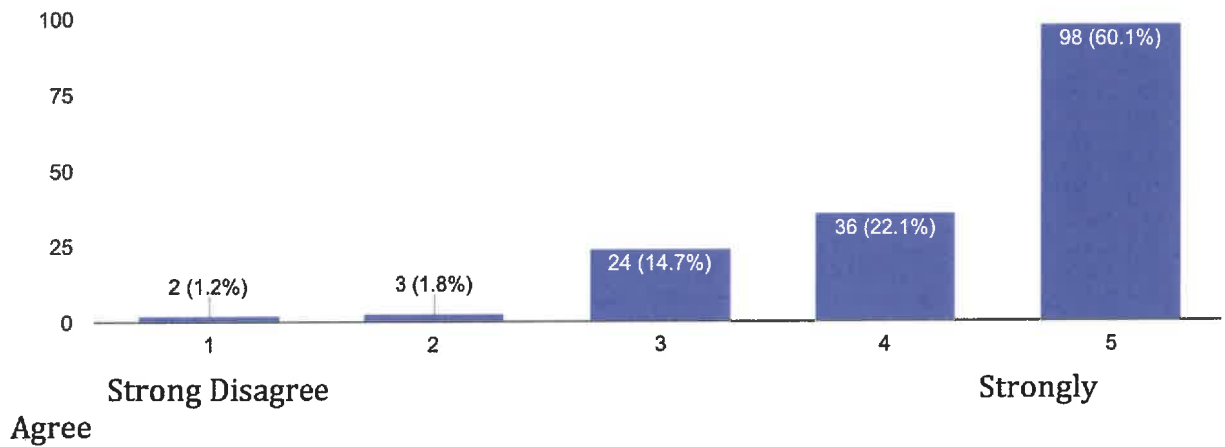
My child is comfortable attending school in the Hybrid In-Person learning environment.

165 responses



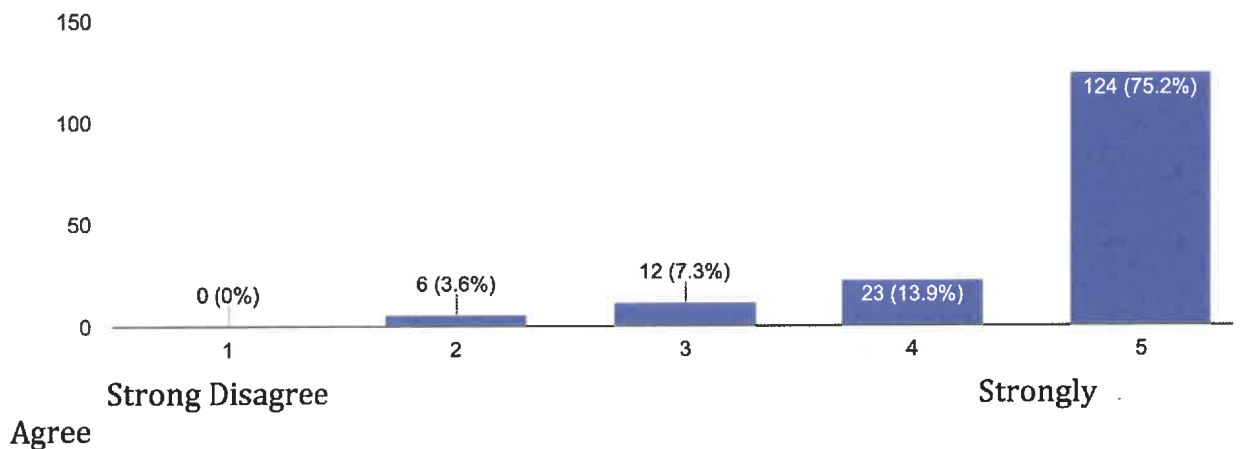
My child is able to access support when needed.

163 responses



I am able to communicate with my child's teacher when needed.

165 responses



## **Hybrid Comments**

### **General Thanks & Appreciation**

- Many families expressed appreciation and gratitude for the effort by all the staff to provide a meaningful and engaging environment for students. Parents report that “students are happy to be back in school” and describe the experience thus far as “incredible” and “fantastic”

### **eLearning Issues**

- Families reported on the continued challenges related to eLearning, including technical challenges, concerns over the amount of screen time, difficulties with sustained attention and engagement, and limited support

### **Specials/Electives**

- Families reported challenges with self-guided activities and a desire for more live instruction and teacher support.\

### **Mitigation Strategies**

- Families reported a desire to maximize opportunities for students to socialize, play and interact, remove masks, and have access to snacks (food/drink).

### **More In-Person Learning**

- Families reported a desire to increase opportunities for in-person learning in the afternoon.

### **Communications**

- Families reported a desire for clear, concise information and student performance feedback.

### **Homework**

- Families reported a desire for increased rigor.

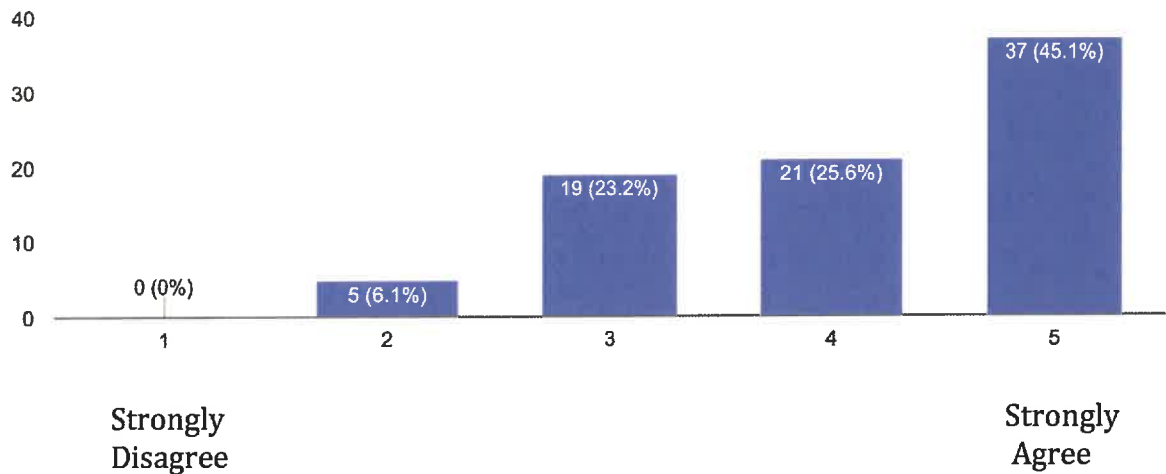
### **Special Education**

- Families reported a desire to reduce barriers to accessing support services.

## **REMOTE STUDENTS**

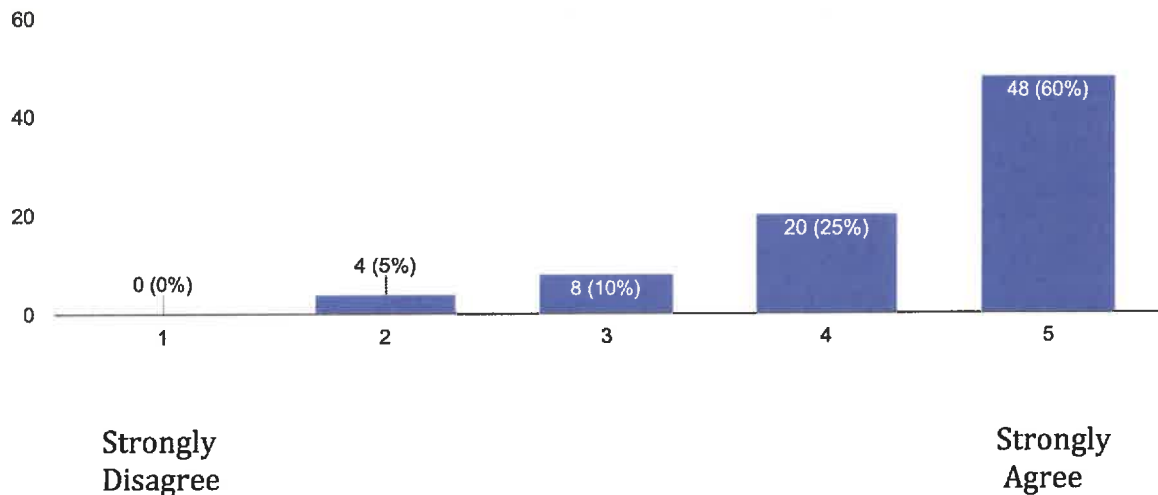
My child is able to access support when needed.

82 responses



I am able to communicate with my child's teacher(s) when needed.

80 responses



### **Comments**

- Families reported challenges relative to:
  - Technical difficulties
  - Frequency of teacher feedback
  - Availability of support at home
  - Access to support from school
  - Availability of peer connections
  - Schedule communication



## SUNSET RIDGE SCHOOL DISTRICT 29

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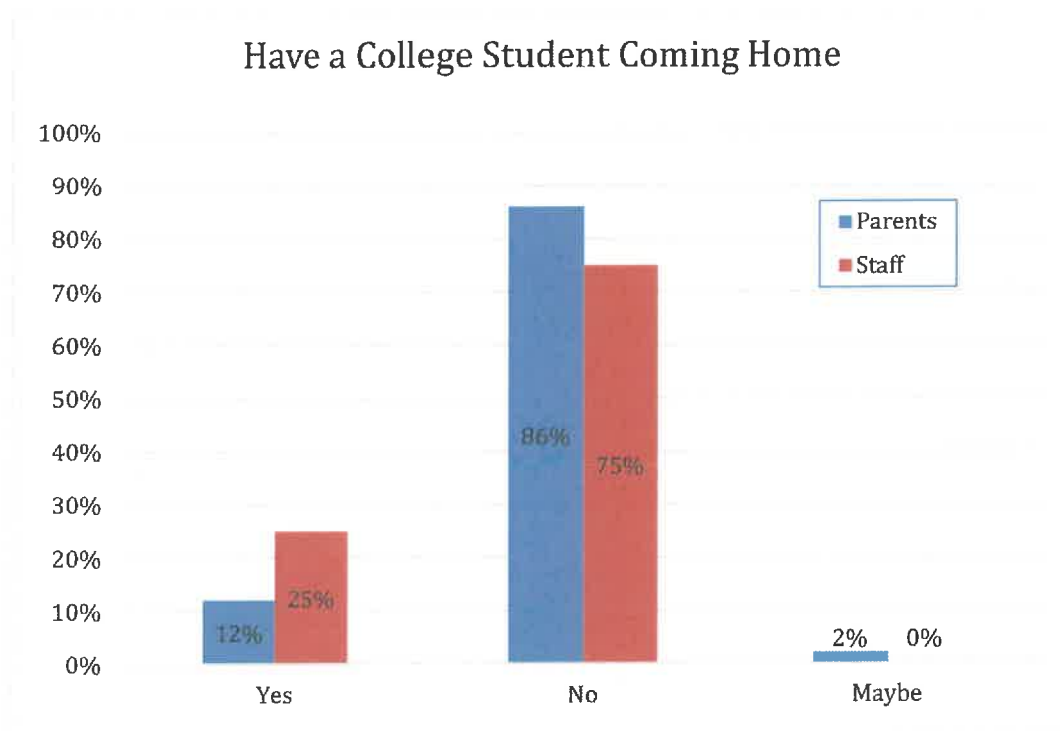
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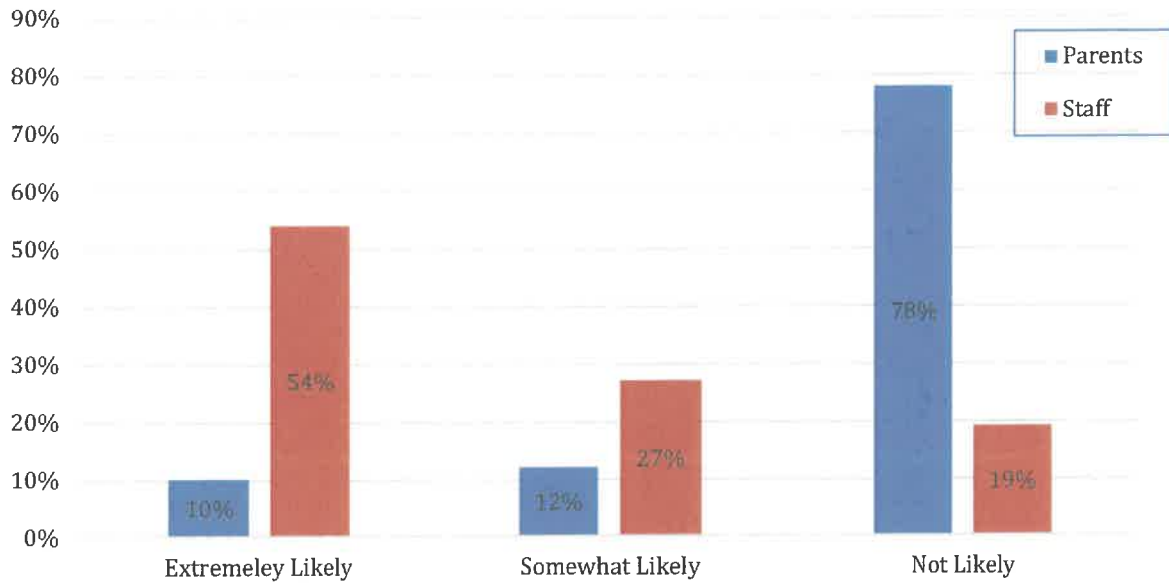
### Winter Holiday Survey Results

The following is a summary of the results from the recent survey of parents and staff regarding plans for the upcoming holidays.

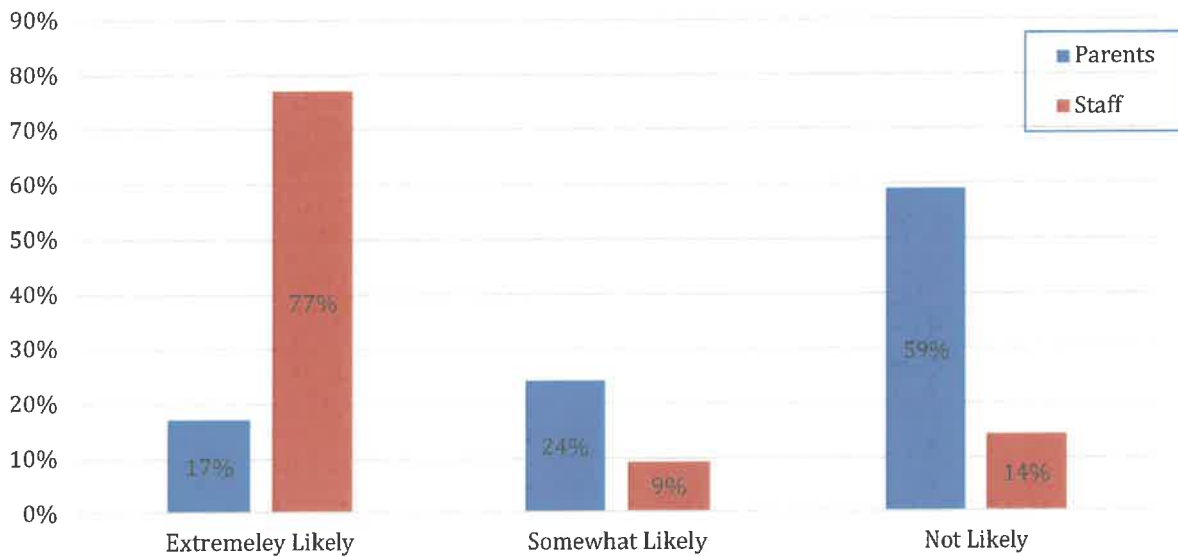
One hundred and forty-four (144) parents and fifty-seven (57) staff members responded to the survey.



## Travelling Thanksgiving

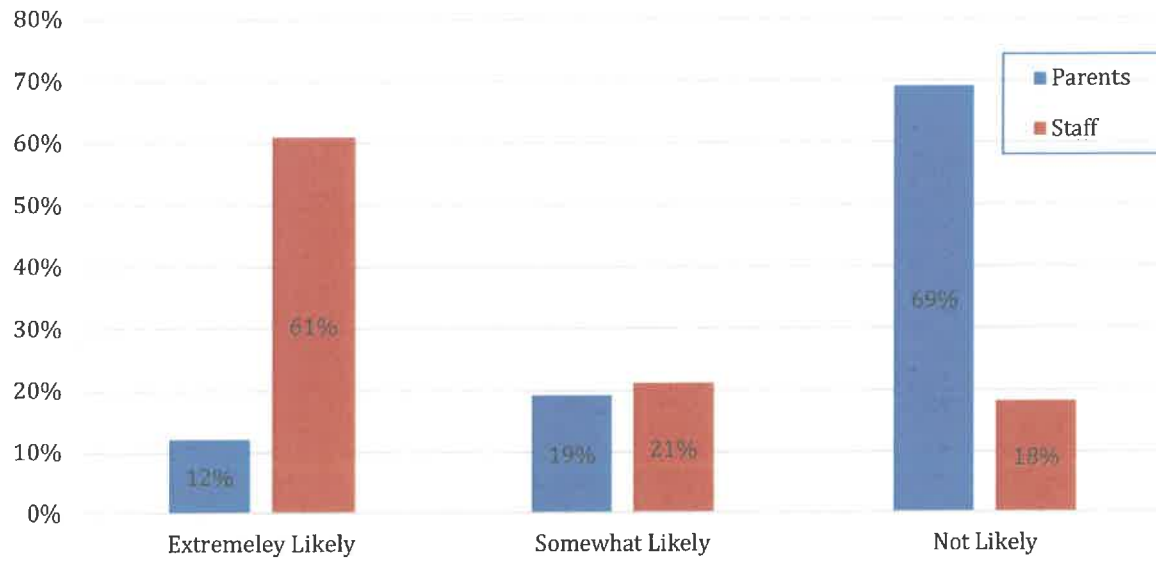


## Socializing Thanksgiving

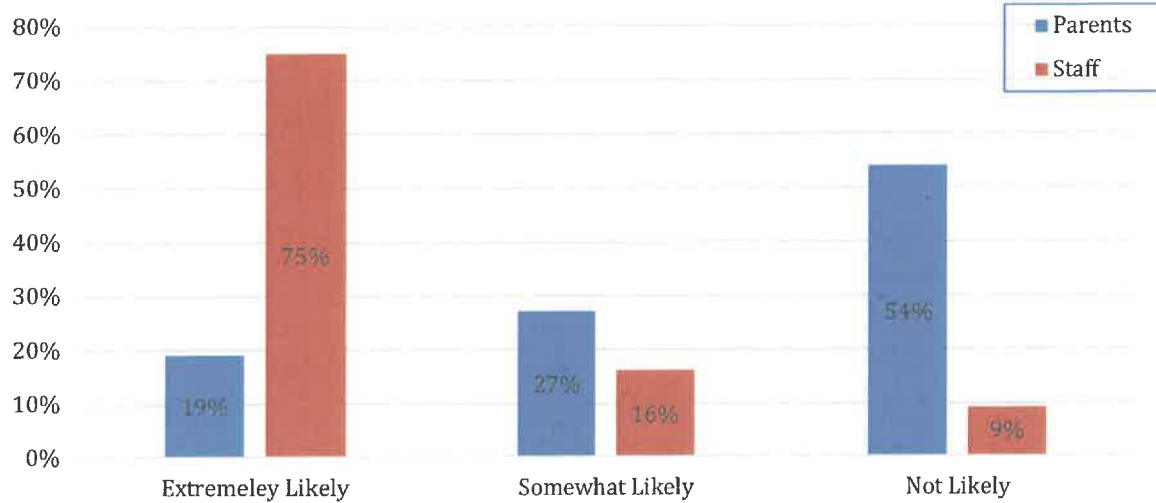




## Travelling Winter Holidays



## Socializing During Winter Holidays



**SUNSET RIDGE SCHOOL DISTRICT No. 29  
NORTHFIELD, ILLINOIS**

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**MANAGEMENT LETTER**

**FOR THE FISCAL YEAR ENDED  
JUNE 30, 2020**

October 5, 2020

Members of the Board of Education  
Sunset Ridge School District No. 29  
Northfield, Illinois

In planning and performing our audit of the financial statements of the Sunset Ridge School District No. 29 (the District), Northfield, Illinois, for the year ended June 30, 2020, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

We do not intend to imply that our audit failed to disclose commendable aspects of your system and structure. For your consideration we herein submit our comments and suggestions which are designed to assist in effecting improvements in internal controls and procedures. Those less-significant matters, if any, which arose during the course of the audit, were reviewed with management as the audit field work progressed.

The accompanying comments and recommendations are intended solely for the information and use of the Board, Superintendent, and senior management of Sunset Ridge School District No. 29, Northfield, Illinois.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various District personnel. We would be pleased to discuss our comments and suggestions in further detail with you at your convenience, to perform any additional study of these matters, or to review the procedures necessary to bring about desirable changes.

We commend the finance department for the well prepared audit package and we appreciate the courtesy and assistance given to us by the entire District staff.

LAUTERBACH & AMEN, LLP

## PRIOR RECOMMENDATIONS

### 1. FUNDS OVER BUDGET

#### Comment

Previously and during our current year-end audit procedures, we noted that the following funds had an excess of actual expenditures over budget for the fiscal year:

Fund	6/30/20	6/30/19
Operations and Maintenance	\$ -	237,454
Transportation	51,474	64,377
Debt Service	-	69,413
Fire Prevention and Life Safety	-	4,396

#### Recommendation

We recommended the District investigate the causes of the funds over budget and adopt appropriate future funding measures.

#### Management Response

Management acknowledges this comment and will work to correct it in the coming year.

### 2. GASB STATEMENT NO. 84 FIDUCIARY ACTIVITIES

#### Comment

In January 2017, the Governmental Accounting Standards Board (GASB) issued Statement No. 84, *Fiduciary Activities*, which provides guidance regarding the identification of fiduciary activities, with criteria related to the control of the assets of the fiduciary activity and the relationship with the beneficiaries of the activity. Qualifying fiduciary activities are then required to be reported in four fiduciary fund types: 1) pension (and other employee benefit) trust funds, 2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds. The custodial funds category will be the focus for School Districts, as this category replaces the current agency fund reporting category with more defined criteria. In applying these new criteria, it is likely that the student activity funds for School Districts will not meet the criteria to be reported as a custodial fund under GASB Statement No. 84, and will instead need to be incorporated in to the School District's operating funds. GASB Statement No. 84 is applicable to the District's financial statements for the year ended June 30, 2020.

## **PRIOR RECOMMENDATIONS - Continued**

### **2. GASB STATEMENT NO. 84 FIDUCIARY ACTIVITIES - Continued**

#### **Recommendation**

Lauterbach & Amen, LLP will work directly with the District to review the new custodial fund criteria in conjunction with the District's current student activity funds to determine the appropriate financial reporting for these activities under GASB Statement No. 84.

#### **Management Response**

Management acknowledges this comment and will work to correct it in the coming year.

DRAFT

October 5, 2020

Members of the Board of Education  
Sunset Ridge School District No. 29  
Northfield, Illinois

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Sunset Ridge School District No. 29 (the District), Illinois for the year ended June 30, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated October 5, 2020. Professional standards also require that we communicate to you the following information related to our audit.

#### Significant Audit Findings

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

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in the Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 2020. We noted no transactions entered into by the Sunset Ridge School District No. 29 during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the governmental activities' financial statements was:

Management's estimate of the depreciation expense on capital assets is based on assumed useful lives of the underlying capital assets. We evaluated the key factors and assumptions used to develop the depreciation expense estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

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

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

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

Significant Audit Findings – Continued

*Corrected and Uncorrected Misstatements*

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

*Disagreements with Management*

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

*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated October 5, 2020.

*Management Consultations with Other Independent Auditors*

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

*Other Audit Findings or Issues*

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

Other Matters

We applied certain limited procedures to the required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Other Matters – Continued

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

Restrictions on Use

This information is intended solely for the use of the Board of Education and management of the District and is not intended to be, and should not be, used by anyone other than these specified parties.

We wish to express our gratitude to the Board of Education and staff (in particular the Finance Department) of the Sunset Ridge School District No. 29, Illinois for their valuable cooperation throughout the audit engagement.

LAUTERBACH & AMEN, LLP



# SUNSET RIDGE SCHOOL DISTRICT NO. 29

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## ANNUAL FINANCIAL REPORT



FOR THE FISCAL YEAR ENDED  
JUNE 30, 2020

## SUNSET RIDGE SCHOOL DISTRICT NO. 29

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## **FINANCIAL SECTION**

This section includes:

- Independent Auditors' Report
- Management's Discussion and Analysis
- Basic Financial Statements
- Required Supplementary Information
- Other Supplementary Information
- Supplemental Schedules

## **INDEPENDENT AUDITORS' REPORT**

This section includes the opinion of the District's independent auditing firm.

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## **INDEPENDENT AUDITORS' REPORT**

October 5, 2020

Members of the Board of Education  
Sunset Ridge School District No. 29  
Northfield, Illinois

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Sunset Ridge School District No. 29, Illinois, as of and for the year ended June 30, 2020, 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 accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

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

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Sunset Ridge School District No. 29, Illinois, as of June 30, 2020, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

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

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Sunset Ridge School District No. 29, Illinois', basic financial statements. The other supplementary information and supplemental schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The other supplementary information and supplemental schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information and supplemental schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated October 5, 2020, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provision of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's 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 the District's internal control over financial reporting and compliance.

LAUTERBACH & AMEN, LLP



## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

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# **Sunset Ridge School District No. 29**

## **Management's Discussion and Analysis**

### **For the Year Ended June 30, 2020**

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The discussion and analysis of Sunset Ridge School District No. 29's (the District) financial performance provides an overall review of the District's financial activities, for the year ended June 30, 2020. The management of the District encourages readers to consider the information presented herein in conjunction with the basic financial statements to enhance their understanding of the District's financial performance. Certain comparative information between the current year and the prior year is required to be presented in the Management's Discussion and Analysis (the "MD&A").

#### **Financial Highlights**

- During FY 20, the capital improvement project at Middlefork School was completed. The renovations included a complete overhaul of the learning center with a new state-of-the-art "maker space/stem lab", a new main entrance and front office with enhanced security features, three new small group collaboration rooms, all new domestic water pipes and faucets, new flooring and ceiling tile in the lobby and main hallway, and various other smaller improvements. In 2015, the Board of Education committed \$2 million of available fund balance to capital improvements and safety enhancements at Middlefork. The project was finished on time and on budget.
- During FY 2020, the District did not issue any long-term debt.
- General revenues from property taxes, personal property replacement taxes, state aid, investment earnings and other sources accounted for \$14,839,377 or 73.0% of the District's total revenue of \$20,323,120. Program specific revenues in the form of charges for services, contributions, and grants were \$5,483,743, or 27.0% of total revenue.
- The District had \$19,373,749 in expenses related to governmental activities. However, only \$5,483,743 of these expenses was offset by program specific charges, contributions, and grants.
- The District's modified accrual fund financial statements also reflect a continued strong financial position with total governmental fund assets of \$18,508,835 and total governmental fund balances of \$11,475,083; \$11,180,419 of which is related to operating funds (General, Operations and Maintenance, Transportation, and Municipal Retirement/Social Security Funds).
- Among the major funds, the General Fund (which includes the Educational, Tort Immunity and Judgment, and Working Cash Accounts) had \$18,056,620 in revenues, primarily consisting of property taxes, state aid, and other local revenue, and \$16,025,814 in expenditures.
- The District continued to pay down the capital lease certificates by retiring \$675,000 in principal and \$593,950 in interest.
- The Board of Education Finance/Facilities Committee met quarterly throughout the year. Many topics were discussed including reviewing the long-range capital improvement plan for the District, the 2019 levy, and quarterly review of the District's finances and investments. The Committee is continually informed about potential changes to state and federal funding, legislation for a property tax freeze, school consolidation, and proposed legislation for pension reform cost shifts. Lately, the financial effects of COVID-19 are impacting schools across the country and this will be an on-going topic at future committee meetings. Despite the potential of these threats, the Committee with support from the Board of Education is committed to maintaining the District's strong financial status.

# **Sunset Ridge School District No. 29**

## **Management's Discussion and Analysis**

### **For the Year Ended June 30, 2020**

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#### **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
- Notes to the financial statements.

This report also contains required supplementary information, supplementary financial information, and other supplemental information in addition to the basic financial statements.

#### *Government-wide financial statements*

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the District's assets and deferred outflows of resources and liabilities and deferred inflows of resources with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the fiscal year being reported. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements present the functions of the District that are principally supported by taxes and intergovernmental revenues (governmental activities). The District has no business-type activities; that is, functions that are intended to recover all or a significant portion of their costs through user fees and charges. The District's governmental activities include instructional services (regular education, special education, and other), supporting services, operations and maintenance of facilities, and transportation services.

#### *Fund financial statements*

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

# **Sunset Ridge School District No. 29**

## **Management's Discussion and Analysis**

### **For the Year Ended June 30, 2020**

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#### *Fund financial statements (Continued)*

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a school district's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances. The District maintains the following governmental funds:

- General (includes Educational, Tort Immunity and Judgment, and Working Cash funds)
- Special Revenue (includes Operations and Maintenance, Transportation, Municipal Retirement/Social Security funds)
- Debt Service Fund
- Capital Projects Fund (includes Capital Projects and Fire Prevention and Safety 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.

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

#### *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 required supplementary information concerning the District's progress in funding its obligation to provide other postemployment benefits and pension data related to the Illinois Municipal Retirement Fund and the Teacher's Retirement System.

# Sunset Ridge School District No. 29

## Management's Discussion and Analysis

### For the Year Ended June 30, 2020

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#### Government-Wide Financial Analysis

**Net position:** The District's combined net position was \$9,884,161 at June 30, 2020.

<b>Table 1</b>		
<b>Condensed Statement of Net Position</b>		
	<b>Governmental Activities</b>	
	<b>2020</b>	<b>2019</b>
Current/Other Assets	\$ 18,508,835	19,866,342
Capital Assets	30,741,970	30,393,664
<b>Total Assets</b>	<b>49,250,805</b>	<b>50,260,006</b>
Deferred Outflows	357,608	739,679
<b>Total Assets/Deferred Outflows</b>	<b>49,608,413</b>	<b>50,999,685</b>
Long-Term Debt	29,619,812	31,095,397
Other Liabilities	1,358,478	1,734,852
<b>Total Liabilities</b>	<b>30,978,290</b>	<b>32,830,249</b>
Deferred Inflows	8,745,962	9,234,646
<b>Total Liabilities/Deferred Inflows</b>	<b>39,724,252</b>	<b>42,064,895</b>
<b>Net Position</b>		
Investment in Capital Assets	8,131,656	6,787,869
Restricted	2,738,992	3,384,196
Unrestricted	(986,487)	(1,237,275)
<b>Total Net Position</b>	<b>9,884,161</b>	<b>8,934,790</b>

# Sunset Ridge School District No. 29

## Management's Discussion and Analysis

### For the Year Ended June 30, 2020

#### Government-Wide Financial Analysis (Continued)

<b>Table 2</b>		
<b>Change in Net Position</b>		
	<b>Governmental Activities</b>	
	<b>2020</b>	<b>2019</b>
<b>Revenues</b>		
Program Revenues		
Charges for Services	\$ 182,432	241,314
Operating Grants/Contrib.	5,301,311	4,544,485
General Revenues		
Taxes	13,719,187	13,244,640
State Aid-Formula Grants	473,537	408,207
Other General Revenues	646,653	911,491
Total Revenues	20,323,120	19,350,137
<b>Expenses</b>		
Instruction	13,602,035	12,611,452
Support Services		
Pupils and Instructional Staff	724,655	696,818
Administration and Business	2,088,427	1,998,655
Transportation	215,424	204,027
Operations and Maintenance	1,635,121	1,675,966
Central	343,160	392,301
Community Services	9,806	9,170
Interest and Fees	755,121	652,431
Total Expenses	19,373,749	18,240,820
<b>Change in Net Position</b>	<b>949,371</b>	<b>1,109,317</b>
<b>Net Position - Beginning</b>	<b>8,934,790</b>	<b>7,825,473</b>
<b>Net Position - Ending</b>	<b>9,884,161</b>	<b>8,934,790</b>

# Sunset Ridge School District No. 29

## Management's Discussion and Analysis

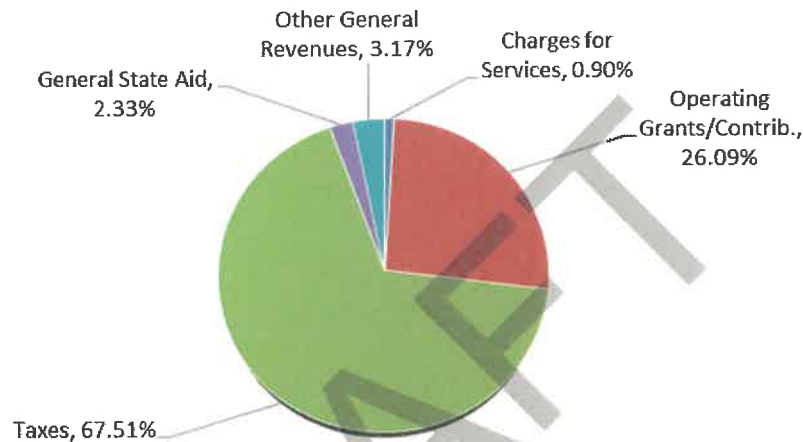
### For the Year Ended June 30, 2020

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#### Government-Wide Financial Analysis (Continued)

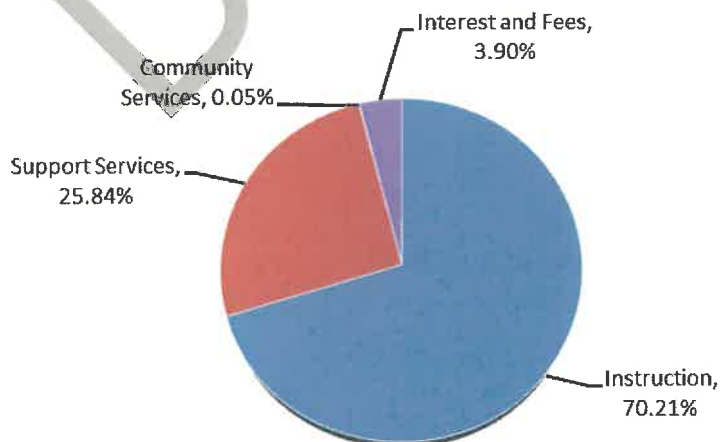
**Revenues by Source:** Property taxes accounted for the largest portion of the District's revenue, contributing 67.5 cents of every dollar raised. The remainder of the District's revenue came from state and federal grants, contributions, and other sources.

District-Wide Revenues by Source



**Expenses by Function:** The total cost of all programs and services was \$19,373,749. The District's expenses are predominantly related to instruction, which makes up 70.21% of total expenses.

District-Wide Expenses by Function



# Sunset Ridge School District No. 29

## Management's Discussion and Analysis

### For the Year Ended June 30, 2020

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

The District's governmental funds' combined fund balance decreased by \$228,757 from \$11,703,840 to \$11,475,083.

#### General Fund Budgetary Highlights

Over the course of the year, the District did not revise the annual operating budget.

The District's budget for the General Fund anticipated that revenues would exceed expenditures by \$299,207. The actual results for the year show the revenues exceeded expenditures by \$2,030,806, prior to net transfers of (\$1,194,722).

#### Capital Assets and Debt Administration

##### *Capital Assets*

By the end of FY2020, the District had compiled a total investment of \$30,741,970 (net of accumulated depreciation) in a broad range of capital assets including land, improvements other than buildings, buildings, and equipment. Total depreciation expense for the year was \$1,041,176.

More detailed information about capital assets can be found in Note 3 of the notes to the financial statements.

<b>Table 3</b>		
<b>Capital Assets - Net of Depreciation</b>		
	2020	2019
Land	\$ 76,885	76,885
Construction in Progress	-	513,521
Buildings	30,037,875	29,043,540
Improvements other than Buildings	34,715	38,204
Equipment	592,495	721,514
Total	30,741,970	30,393,664



# Sunset Ridge School District No. 29

## Management's Discussion and Analysis

### For the Year Ended June 30, 2020

#### Capital Assets and Debt Administration (Continued)

##### *Long-term liabilities*

During FY 2020, the District retired \$1,003,654 in general obligation bonds. The District also recognized \$8,173 of accretion on capital appreciation bonds in FY 2020. The carrying amount of these capital appreciation bonds, on June 30, 2020, is \$0 and was paid off in FY 2020.

<b>Table 4</b>		
<b>Long-Term Debt Outstanding</b>		
	2020	2019
General obligation bonds	\$ 5,100,000	5,366,827
General obligation lease certificates	16,655,000	17,330,000
Total OPEB Liability – Retiree Health Plan - RHP	80,889	100,949
Total OPEB Liability – THIS	6,937,933	6,764,985
IMRF net pension liability	385,657	903,222
TRS net pension liability	640,019	662,273
Bond premium, net	855,314	908,968
Property Tax Assessment	-	-
	30,654,812	32,037,224

More detailed information about long-term liabilities can be found in Note 3 of the notes to the financial statements.

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

Sunset Ridge School District 29 received a rating of State Financial Recognition in FY 2019 (the highest rating possible issued by the Illinois State Board of Education), yet the Board of Education is closely monitoring uncertain financial challenges that may lie ahead for the District. In March 2020, the World Health Organization declared the COVID-19 virus a public health emergency thus creating many different challenges for school districts worldwide. Although the extent of the impact of COVID-19 on the District's operations and financial position are yet to be known, the Finance/Facilities Committee along with the Board of Education will be carefully monitoring this situation in the coming months to ensure measures are in place to maintain fiscal stability. Other challenges that may impact the District in the future include a property tax freeze and a pension cost shift to school districts. Last fall, Governor Pritzker appointed a Property Tax Task Force to study the entirety of the State's property tax system and look for ways to reduce local reliance on property taxes. The Governor also appointed the Illinois Pension Modernization Task force charged with recommending changes to modernize State pension benefit systems. Neither task force has yet to make a recommendation however, the Board of Education remains diligent in monitoring these potential financial challenges. Certainly the District's healthy operating fund balance and strong fiscal management will mitigate any near term operating pressure on the District's finances.

# **Sunset Ridge School District No. 29**

## **Management's Discussion and Analysis**

### **For the Year Ended June 30, 2020**

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#### **Factors Bearing on the District's Future (Continued)**

The District (and New Trier) met with representatives from Medline in the summer of 2019 and reached a settlement agreement on a new 3-year assessed value of their property for tax years 2020, 2021, and 2022. This settlement agreement helps to avoid any property tax appeals from Medline for the next three years thus reducing potential legal costs and eliminating property tax refunds to Medline in future years. The District is hopeful the parties will continue to maintain a strong partnership in the years to come by engaging in on-going discussions regarding future assessed values of the Medline property.

The District continues to utilize the operating fund surplus on an annual basis to cover the on-going cost of the general obligation lease certificates issued in FY 2015 and 2016 in the amount of \$24.4 million for the new Sunset Ridge School. Since the Board of Education chose not to go to referendum for this debt and there is no dedicated levy to pay it back, careful financial management by both the Finance/Facilities Committee and the Board of Education will be required to ensure the District maintains healthy surpluses to cover this debt payment.

For tax year 2019 payable in 2021, the District's equalized assessed value (EAV) for all real property within the District 29 boundaries increased approximately 9.3% from \$471.5 million to \$515.2 million. New property growth was \$1,885,806. As the EAV goes up, the tax rate decreases because of the inverse relationship. The 2019 tax year rate was 2.718 as compared to 2.906 in 2018. Property tax cap legislation (PTELL) limited the 2019 levy extension increase to a total of 2.27% (1.90% which was the 2018 CPI plus new growth of 0.37%). The total 2019 levy extension was \$14,003,469 which is \$306,816 greater than the 2018 levy extension. Due to the uncertainty of the COVID-19 pandemic, the District's revenues are forecasted to remain stable for the foreseeable future.

In FY 2021, the Finance/Facilities Committee will continue to review the long range capital improvement plan for the District. Areas of up for discussion will include continued improvements at Middlefork including upgrades to classroom lighting, flooring, ceiling fixtures, and painting. Further discussion will take place regarding replacing the roof and boiler systems at Middlefork in the coming years. Additional safety enhancements at both schools will be also be considered and implemented as necessary.

The Board of Education, District Administration, and members of the Sunset Ridge Education Association (SREA) successfully negotiated a five-year contract during the Spring of 2019. District 29 has enjoyed a long history of educational excellence and this contract will continue to ensure the District's ability to attract and retain high quality teachers in a fiscally responsible manner, benefitting both our schools and community.

District 29 schools continue to be ranked among the top schools in the State for the past several years. District 29 students continue to be among the highest performing in the region with the vast majority meeting or exceeding state and national academic standards. The community takes pride in the quality and value of the education students receive and staff provide in every grade from kindergarten through graduation. District 29 continues to cultivate a learning community that engages the hearts and minds of students, one child at a time. The tradition of educational excellence continues at Sunset Ridge School District 29.

#### **Requests for Information**

This financial report is designed to provide 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:

Sunset Ridge School District No. 29  
525 Sunset Ridge Road  
Northfield, Illinois 60093

## **BASIC FINANCIAL STATEMENTS**

The basic financial Statements include integrated sets of financial statements as required by the GASB. The sets of statements include:

- Government-Wide Financial Statements
- Fund Financial Statements

Governmental Funds

Fiduciary Fund

In addition, the notes to the financial statements are included to provide information that is essential to a user's understanding of the basic financial statements.

**SUNSET RIDGE SCHOOL DISTRICT NO. 29**

**Statement of Net Position**

**June 30, 2020**

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**See Following Page**

**SUNSET RIDGE SCHOOL DISTRICT NO. 29****Statement of Net Position****June 30, 2020**

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Current Assets	
Cash and Investments	\$ 11,559,731
Receivables - Net of Allowances	
Property Taxes	6,775,533
Intergovernmental	<u>173,571</u>
Total Current Assets	<u>18,508,835</u>
Noncurrent Assets	
Capital Assets	
Nondepreciable	76,885
Depreciable	37,284,111
Accumulated Depreciation	<u>(6,619,026)</u>
Total Noncurrent Assets	<u>30,741,970</u>
Total Assets	<u>49,250,805</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred Items - Retiree Health Plan - RHP	62,484
Deferred Items - THIS	164,471
Deferred Items - TRS	63,083
Deferred Items - IMRF	<u>67,570</u>
Total Deferred Outflows of Resources	<u>357,608</u>
Total Assets and Deferred Outflows of Resources	<u>49,608,413</u>

The notes to the financial statements are an integral part of this statement.

	Governmental Activities
<b>LIABILITIES</b>	
Current Liabilities	
Accounts Payable	\$ 57,997
Payroll Deductions Payable	199,005
Accrued Interest Payable	65,259
Other Payables	1,217
Current Portion of Long-Term Debt	1,035,000
Total Current Liabilities	<u>1,358,478</u>
Noncurrent Liabilities	
Total OPEB Liability - Retiree Health Plan - RHP	80,889
Total OPEB Liability - THIS	6,937,933
Net Pension Liability - TRS	640,019
Net Pension Liability - IMRF	385,657
General Obligation Bonds and Lease Certificates - Net	21,575,314
Total Noncurrent Liabilities	<u>29,619,812</u>
Total Liabilities	<u>30,978,290</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Property Taxes	6,775,533
Deferred Items - Retiree Health Plan - RHP	23,163
Deferred Items - THIS	1,599,546
Deferred Items - TRS	122,331
Deferred Items - IMRF	225,389
Total Deferred Inflows of Resources	<u>8,745,962</u>
Total Liabilities and Deferred Inflows of Resources	<u>39,724,252</u>
<b>NET POSITION</b>	
Net Investment in Capital Assets	8,131,656
Restricted	
Tort Immunity	71,422
Operations and Maintenance	1,473,065
Student Transportation	265,297
Retirement Benefits	699,803
Debt Service	151,726
Fire Prevention and Life Safety	77,679
Unrestricted (Deficit)	<u>(986,487)</u>
Total Net Position	<u>9,884,161</u>

The notes to the financial statements are an integral part of this statement.

# SUNSET RIDGE SCHOOL DISTRICT NO. 29

## Statement of Activities

For the Fiscal Year Ended June 30, 2020

		Program Revenues		(Expenses)/
		Charges	Operating	Revenues
		for	Grants/	Governmental
	Expenses	Services	Contributions	Activities
<b>Governmental Activities</b>				
Instruction				
Regular Programs	\$ 5,684,900	-	-	(5,684,900)
Special Programs	2,536,936	-	259,990	(2,276,946)
Other Instructional Programs	356,135	-	-	(356,135)
State Retirement Contributions	5,024,064	-	5,024,064	-
Support Services				
Pupils	590,869	-	-	(590,869)
Instructional Staff	133,786	-	14,627	(119,159)
General Administration	811,364	-	-	(811,364)
School Administration	581,916	-	-	(581,916)
Business	695,147	182,432	2,630	(510,085)
Transportation	215,424	-	-	(215,424)
Operations and Maintenance	1,635,121	-	-	(1,635,121)
Central	343,160	-	-	(343,160)
Community Services	9,806	-	-	(9,806)
Interest and Fees	755,121	-	-	(755,121)
Total Governmental Activities	19,373,749	182,432	5,301,311	(13,890,006)
<b>General Revenues</b>				
Taxes				
Real Estate Taxes, Levied for General Purposes				12,931,452
Real Estate Taxes, Levied for Specific Purposes				237,310
Real Estate Taxes, Levied for Debt Service				424,582
Personal Property Replacement Taxes				125,843
State Aid-Formula Grants				473,537
Investment Income				296,245
Miscellaneous				350,408
				<u>14,839,377</u>
Change in Net Position				949,371
Net Position - Beginning				<u>8,934,790</u>
Net Position - Ending				<u><u>9,884,161</u></u>

The notes to the financial statements are an integral part of this statement.

**SUNSET RIDGE SCHOOL DISTRICT NO. 29**

**Balance Sheet - Governmental Funds**

**June 30, 2020**

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**See Following Page**

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**SUNSET RIDGE SCHOOL DISTRICT NO. 29****Balance Sheet - Governmental Funds****June 30, 2020**

	Special Revenue		
	General	Operations and Maintenance	Transportation
<b>ASSETS</b>			
Cash and Investments	\$ 9,245,815	1,497,320	239,545
Receivables - Net of Allowances			
Property Taxes	5,824,205	518,594	54,406
Intergovernmental	147,819	-	25,752
Total Assets	15,217,839	2,015,914	319,703
<b>LIABILITIES</b>			
Accounts Payable	43,513	14,484	-
Payroll Deductions Payable	189,234	9,771	-
Other Payables	1,217	-	-
Total Liabilities	233,964	24,255	-
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Property Taxes	5,824,205	518,594	54,406
Total Liabilities and Deferred Inflows of Resources	6,058,169	542,849	54,406
<b>FUND BALANCES</b>			
Restricted	488,838	1,473,065	265,297
Unassigned	8,670,832	-	-
Total Fund Balances	9,159,670	1,473,065	265,297
Total Liabilities, Deferred Inflows of Resources and Fund Balances	15,217,839	2,015,914	319,703

The notes to the financial statements are an integral part of this statement.

Municipal Retirement/ Social Security	Debt Service	Capital Projects		Totals
		Capital Projects	Fire Prevention and Life Safety	
282,387	216,985	-	77,679	11,559,731
159,688	218,142	-	498	6,775,533
-	-	-	-	173,571
442,075	435,127	-	78,177	18,508,835
-	-	-	-	57,997
-	-	-	-	199,005
-	-	-	-	1,217
-	-	-	-	258,219
159,688	218,142	-	498	6,775,533
159,688	218,142	-	498	7,033,752
282,387	216,985	-	77,679	2,804,251
-	-	-	-	8,670,832
282,387	216,985	-	77,679	11,475,083
442,075	435,127	-	78,177	18,508,835

The notes to the financial statements are an integral part of this statement.

## SUNSET RIDGE SCHOOL DISTRICT NO. 29

### Reconciliation of Total Governmental Fund Balance to the Statement of Net Position - Governmental Activities

June 30, 2020

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<b>Total Governmental Fund Balances</b>	<b>\$ 11,475,083</b>
Amounts reported for Governmental Activities in the Statement of Net Position are different because:	
Capital assets used in Governmental Activities are not financial resources and therefore, are not reported in the funds.	30,741,970
Deferred Outflows/(Inflows) of Resources related to the pension/OPEB plans not reported in the funds.	
Deferred Items - Retiree Health Plan - RHP	39,321
Deferred Items - THIS	(1,435,075)
Deferred Items - TRS	(59,248)
Deferred Items - IMRF	(157,819)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	
Total OPEB Liability - Retiree Health Plan - RHP	(80,889)
Total OPEB Liability - THIS	(6,937,933)
Net Pension Liability - TRS	(640,019)
Net Pension Liability - IMRF	(385,657)
General Obligation Bonds Payable - Net	(22,610,314)
Accrued Interest Payable	(65,259)
<b>Net Position of Governmental Activities</b>	<b>9,884,161</b>

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The notes to the financial statement are an integral part of this statement.

**SUNSET RIDGE SCHOOL DISTRICT NO. 29**

**Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds  
For the Fiscal Year Ended June 30, 2020**

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**See Following Page**

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**SUNSET RIDGE SCHOOL DISTRICT NO. 29****Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds  
For the Fiscal Year Ended June 30, 2020**

	Special Revenue		
	General	Operations and Maintenance	Transportation
<b>Revenues</b>			
Property Taxes	\$ 11,633,984	1,098,673	110,134
Corporate Personal Property Replacement Taxes	-	125,843	-
State Aid	370,136	-	104,167
Federal Aid	276,481	-	-
Investment Income	295,873	208	21
Other	456,082	2,530	-
On Be-Half Payments	5,024,064	-	-
Total Revenues	18,056,620	1,227,254	214,322
<b>Expenditures</b>			
Current			
Instruction			
Regular Programs	5,244,428	-	-
Special Programs	1,448,058	-	-
Other Instructional Programs	344,090	-	-
Support Services			
Pupils	574,947	-	-
Instructional Staff	58,486	-	-
General Administration	787,858	-	-
School Administration	550,591	-	-
Business	659,539	-	-
Transportation	-	-	215,424
Operations and Maintenance	-	876,451	-
Central	343,160	-	-
Community Services	9,806	-	-
Payments to Other Districts and Govt. Units	980,787	-	-
Debt Service			
Principal Retirement	-	-	-
Interest and Other	-	-	-
Capital Outlay	-	1,316,785	-
On Be-Half Payments	5,024,064	-	-
Total Expenditures	16,025,814	2,193,236	215,424
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,030,806	(965,982)	(1,102)
Other Financing Sources (Uses)			
Transfers In	74,228	-	-
Transfers Out	(1,268,950)	-	-
	(1,194,722)	-	-
Net Change in Fund Balances	836,084	(965,982)	(1,102)
Fund Balances - Beginning	8,323,586	2,439,047	266,399
Fund Balances - Ending	9,159,670	1,473,065	265,297

The notes to the financial statements are an integral part of this statement.

Municipal Retirement/ Social Security	Debt Service	Capital Projects		Totals
		Capital Projects	Fire Prevention and Life Safety	
325,263	424,582	-	708	13,593,344
-	-	-	-	125,843
-	-	-	-	474,303
-	-	-	-	276,481
63	80	-	-	296,245
-	-	74,228	-	532,840
-	-	-	-	5,024,064
325,326	424,662	74,228	708	20,323,120
100,507	-	-	-	5,344,935
69,413	-	-	-	1,517,471
12,045	-	-	-	356,135
15,922	-	-	-	590,869
-	-	-	-	58,486
13,192	-	-	-	801,050
21,011	-	-	-	571,602
30,453	-	-	-	689,992
-	-	-	-	215,424
37,738	-	-	-	914,189
-	-	-	-	343,160
-	-	-	-	9,806
-	-	-	-	980,787
-	950,000	-	-	950,000
-	794,425	-	-	794,425
-	-	-	72,697	1,389,482
-	-	-	-	5,024,064
300,281	1,744,425	-	72,697	20,551,877
25,045	(1,319,763)	74,228	(71,989)	(228,757)
-	1,268,950	-	-	1,343,178
-	-	(74,228)	-	(1,343,178)
-	1,268,950	(74,228)	-	-
25,045	(50,813)	-	(71,989)	(228,757)
257,342	267,798	-	149,668	11,703,840
282,387	216,985	-	77,679	11,475,083

The notes to the financial statements are an integral part of this statement.

## SUNSET RIDGE SCHOOL DISTRICT NO. 29

### Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities - Governmental Activities

For the Fiscal Year Ended June 30, 2020

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<b>Net Change in Fund Balances - Total Governmental Funds</b>	<b>\$ (228,757)</b>
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Amounts reported for Governmental Activities in the Statement of Activities  
are different because:

Governmental Funds report capital outlays as expenditures. However, in the  
Statement of Activities the cost of those assets is allocated over their estimated  
useful lives and reported as depreciation expense.

Capital Outlays	1,389,482
Depreciation Expense	(1,041,176)

Deferred Outflows/(Inflows) of Resources related to pensions/OPEB plans  
are not reported in the funds.

Change in Deferred Items - Retiree Health Plan - RHP	(21,334)
Change in Deferred Items - THIS	38,310
Change in Deferred Items - TRS	(10,837)
Change in Deferred Items - IMRF	(552,552)

The issuance of long-term debt provides current financial resources to  
Governmental Funds, while the repayment of the principal on long-term  
debt consumes the current financial resources of the governmental funds.

Change in Total OPEB Liability - Retiree Health Plan - RHP	20,060
Change in Total OPEB Liability - THIS	(172,948)
Change in Net Pension Liability - TRS	22,254
Change in Net Pension Liability - IMRF	517,565
Retirement of Long-Term Debt	950,000
Amortization of Bond Premium	53,654
Issuance of Debt	(8,173)

Changes to accrued interest on long-term debt in the Statement of Activities  
does not require the use of current financial resources and, therefore, are not  
reported as expenditures in the governmental funds.

(6,177)
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**Changes in Net Position of Governmental Activities**

<u>949,371</u>
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The notes to the financial statements are an integral part of this statement.

**SUNSET RIDGE SCHOOL DISTRICT NO. 29**

**Statement of Fiduciary Assets and Liabilities - Agency Fund**  
**June 30, 2020**

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	Student Activity, Convenience Accounts, and Other Agency Funds
<b>ASSETS</b>	
Cash and Investments	\$ 28,708
<b>LIABILITIES</b>	
Due to Activity Fund Organizations	28,708

The notes to the financial statements are an integral part of this statement.



## **SUNSET RIDGE SCHOOL DISTRICT NO. 29**

### **Notes to the Financial Statements June 30, 2020**

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#### **NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Sunset Ridge School District No. 29 (the District) is located in Cook County, Illinois and operates as a public-school system governed by an elected Board of Education (the Board). The Board maintains final responsibility for all personnel, budgetary, taxing, and debt matters. The District is organized under the School Code of the State of Illinois, as amended.

The government-wide financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant of the District's accounting policies established in GAAP and used by the District are described below.

#### **REPORTING ENTITY**

In determining the financial reporting entity, the District complies with the provisions of GASB Statement No. 61, "The Financial Reporting Omnibus – an Amendment of GASB Statements No. 14 and No. 34," and includes all component units that have a significant operational or financial relationship with the District. Based upon the criteria set forth in the GASB Statement No. 61, there are no component units included in the reporting entity.

#### **BASIS OF PRESENTATION**

##### **Government-Wide Statements**

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). Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. The District's operating activities are all considered governmental activities, that is, activities normally supported by taxes and intergovernmental revenues. The District has no operating activities that would be considered business-type activities.

In the government-wide Statement of Net Position, both the governmental and business-type activities columns are (a) presented on a consolidated basis by column, and (b) reported on a full accrual, economic resource basis, which recognizes all long-term assets/deferred outflows and receivables as well as long-term debt/deferred inflows and obligations. The District's net position is reported in three parts: net investment in capital assets; restricted; and unrestricted. The District first utilizes restricted resources to finance qualifying activities.

## **SUNSET RIDGE SCHOOL DISTRICT NO. 29**

### **Notes to the Financial Statements June 30, 2020**

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#### **NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**

##### **BASIS OF PRESENTATION – Continued**

##### **Government-Wide Statements – Continued**

The government-wide Statement of Activities reports both the gross and net cost of each of the District's functions (instruction, support services, community services, etc.). The functions are supported by general government revenues (property and personal property replacement taxes, interest income, etc.).

The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, which 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 contributions that are restricted to meeting the operational or capital requirements of a particular function or segment.

The net costs (by function) are normally covered by general revenue (property and personal property replacement taxes, interest income, etc.).

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

##### **Fund Financial Statements**

The financial transactions of the District are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets/deferred outflows, liabilities/deferred inflows, fund equity, revenues and expenditures/expenses. An emphasis is placed on major funds within the governmental category. A fund is considered major if it is the primary operating fund of the District or meets the following criteria:

Total assets/deferred outflows, liabilities/deferred inflows, revenues, or expenditures/expenses of that individual governmental fund are at least 10 percent of the corresponding total for all funds of that category or type.

The various funds are reported by generic classification within the financial statements. The following fund types are used by the District:

##### **Governmental Funds**

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

## SUNSET RIDGE SCHOOL DISTRICT NO. 29

### Notes to the Financial Statements June 30, 2020

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#### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

##### BASIS OF PRESENTATION – Continued

##### Fund Financial Statements – Continued

##### Governmental Funds – Continued

*General Fund* is the general operating fund of the District. It accounts for all financial resources except those required to be accounted for in another fund. This fund is primarily used for most of the instructional and administrative aspects of the District's operations. Revenues consist largely of local property taxes and state government aid. The General Fund is a major fund and is comprised of three subfunds, the Educational Accounts, the Tort Immunity and Judgement Accounts, and the Working Cash Accounts.

*Special Revenue Funds* are used to account for the proceeds of specific revenue sources that are legally restricted or committed to expenditures for specified purposes, other than those accounted for in the Debt Service Fund, Capital Projects Fund or Fiduciary Funds. The District maintains three major special revenue funds. The Operations and Maintenance Fund is used to account for expenditures made for repair and maintenance of the District's buildings and land. Revenue consists primarily of local property taxes. The Transportation Fund is used to account for all revenue and expenditures made for student transportation. Revenue is derived primarily from local property taxes and state reimbursement grants. The Municipal Retirement/Social Security Fund is used to account for the District's portion of pension contributions to the Illinois Municipal Retirement Fund, payments to Medicare, and payments to the Social Security System for non-certified employees. Revenue to finance the contributions is derived primarily from local property taxes.

*Debt Service Funds* are used to account for the accumulation of resources that are restricted, committed, or assigned for, and the payment of, long-term debt principal, interest and related costs. The primary revenue source is local property taxes levied specifically for debt service. The Debt Service Fund is treated as a major fund.

*Capital Projects Funds* are used to account for the financial resources that are restricted, committed, or assigned to be used for the acquisition or construction of, and/or additions to, major capital facilities. The Capital Projects Fund, a major fund, is used to account for financial resources to be used for the acquisition or construction of major capital facilities. Revenues are derived from bond proceeds, contributions from private sources, or transfers from other funds. The Fire Prevention and Life Safety Fund, also a major fund, is used to account for State-approved life safety projects financed through serial bond issues or local property taxes levied specifically for such purposes.

##### Fiduciary Funds

Fiduciary funds are used to account for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, other governments or other funds.

## SUNSET RIDGE SCHOOL DISTRICT NO. 29

### Notes to the Financial Statements June 30, 2020

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#### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

##### BASIS OF PRESENTATION – Continued

##### Fund Financial Statements – Continued

##### Fiduciary Funds – Continued

*Agency Funds* include Student Activity Funds, Convenience Accounts and Other Agency Funds. These funds are custodial in nature and do not present results of operations or have a measurement focus. Although the Board of Education has the ultimate responsibility for Activity Funds, they are not local education agency funds. Student Activity Funds account for assets held by the District which are owned, operated and managed generally by the student body, under the guidance and direction of adults or a staff member, for educational, recreational or cultural purposes. Convenience Accounts account for assets that are normally maintained by a local education agency as a convenience for its faculty, staff, etc.

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

##### MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

##### Measurement Focus

On the government-wide Statement of Net Position and the Statement of Activities, the governmental activities are presented using the economic resources measurement focus as defined below. In the fund financial statements, the "current financial resources" measurement focus is used.

All governmental funds utilize a "current financial resources" measurement focus. Only current financial assets/deferred outflows and liabilities/deferred inflows are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

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

## **SUNSET RIDGE SCHOOL DISTRICT NO. 29**

### **Notes to the Financial Statements June 30, 2020**

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#### **NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**

##### **MEASUREMENT FOCUS AND BASIS OF ACCOUNTING – Continued**

###### **Basis of Accounting**

In the government-wide Statement of Net Position and Statement of Activities, the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability/deferred inflow is incurred or economic asset used. Revenues, expenses, gains, losses, assets/deferred outflows, and liabilities/deferred inflows resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when “measurable and available.” Measurable means that the amount of the transaction can be determined, and “available” means collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers all revenue available if they are collected within 60 days after year-end except for state aid. State aid received after 60 days are being considered as available as historically, state aid collected within 60 days have represented all state aid expected to be collected. The state is currently behind on payments to local government agencies, which is a highly unusual circumstance, resulting in current year state aid collections after 60 days of year-end. Expenditures are recorded when the related fund liability is incurred. However, expenditures for unmatured principal and interest on general long-term debt are recognized when due; and certain compensated absences, claims and judgments are recognized when the obligations are expected to be liquidated with expendable available financial resources.

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

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

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

## **SUNSET RIDGE SCHOOL DISTRICT NO. 29**

### **Notes to the Financial Statements June 30, 2020**

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#### **NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**

#### **ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY**

##### **Cash and Investments**

For the purpose of the Statement of Net Position, cash and cash equivalents are considered to be cash on hand, demand deposits, and cash with fiscal agent.

Investments are generally reported at fair value. Short-term investments are reported at cost, which approximates fair value. For investments, the District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. All of the District's investments are in 2a7-like investment pools that are measured at the net asset value per share determined by the pool.

##### **Receivables**

In the government-wide financial statements, receivables consist of all revenues earned at year-end and not yet received. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable. Major receivables balances for governmental activities include property taxes and grants.

##### **Interfund Receivables, Payables and Activity**

Interfund activity is reported as loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers.

##### **Capital Assets**

Capital assets purchased or acquired with an original cost of \$5,000 or more, depending on asset class are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expenses as incurred.

## SUNSET RIDGE SCHOOL DISTRICT NO. 29

### Notes to the Financial Statements June 30, 2020

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#### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

#### ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY – Continued

##### Capital Assets – Continued

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. General capital assets are long-lived assets of the District as a whole. When purchased, such assets are recorded as expenditures in the governmental funds and capitalized. The valuation basis for general capital assets are historical cost, or where historical cost is not available, estimated historical cost based on replacement costs.

Depreciation on all assets is computed and recorded using the straight-line method with half-year convention of depreciation over the following estimated useful lives:

Buildings	20 - 40 Years
Improvements Other than Buildings	40 Years
Equipment	5 - 20 Years

##### Compensated Absences

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

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

Payments for vacation leave will be made at rates in effect when the benefits are used. Accumulated vacation leave liabilities at June 30, 2020 are determined on the basis of current salary rates and include salary related payments. Upon termination or retirement, employees do not receive compensation for any unused sick leave; therefore, no liability is recorded at June 30, 2020.

##### Long-Term Obligations

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

## **SUNSET RIDGE SCHOOL DISTRICT NO. 29**

### **Notes to the Financial Statements June 30, 2020**

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#### **NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**

#### **ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY – Continued**

##### **Long-Term Obligations – Continued**

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

##### **Deferred Outflows/Inflows of Resources**

Deferred outflow/inflow of resources represents an acquisition/reduction of net position that applies to a future period and therefore will not be recognized as an outflow of resources (expense)/inflow of resources (revenue) until that future time.

##### **Net Position**

In the government-wide financial statements, equity is classified as net position and displayed in three components:

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

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

Unrestricted – All other net position balances that do not meet the definition of “restricted” or “net investment in capital assets.”



## **SUNSET RIDGE SCHOOL DISTRICT NO. 29**

### **Notes to the Financial Statements June 30, 2020**

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#### **NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

##### **BUDGETARY INFORMATION**

Budgets are adopted on a basis consistent with generally accepted accounting principles, except for the General Fund, which does not budget for on-behalf pension payments from the State of Illinois. Annual budgets are adopted at the fund level for the governmental funds. The annual budget is legally enacted and provides for a legal level of control at the fund level.

The Board of Education follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The Administration submits to the Board of Education a proposed operating budget for the fiscal year commencing July 1. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted and the proposed budget is available for inspection to obtain taxpayer comments.
3. Prior to September 30, the budget is legally adopted through passage of a resolution. By the last Tuesday in December, a tax levy resolution is filed with the county clerk to obtain tax revenues.
4. Management is authorized to transfer budget amounts, provided funds are transferred between the same function and object codes. The Board of Education is authorized to transfer up to a legal level of 10% of the total budget between functions within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the Board of Education, after following the public hearing process mandated by law.
5. Formal budgetary integration is employed as a management control device during the year for all governmental funds.
6. The Budget amounts shown in the financial statements are as originally adopted by the Board of Education on September 10, 2019.
7. All budget appropriations lapse at the end of the fiscal year.

During the fiscal year ended June 30, 2020, no supplemental budget appropriations were made.

## SUNSET RIDGE SCHOOL DISTRICT NO. 29

### Notes to the Financial Statements June 30, 2020

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#### NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY – Continued

##### EXCESS OF ACTUAL EXPENDITURES OVER BUDGET IN INDIVIDUAL FUNDS

The following fund had an excess of actual expenditures over budget as of the date of this report:

Fund	Excess
Transportation	\$ 51,474

#### NOTE 3 – DETAIL NOTES ON ALL FUNDS

##### DEPOSITS AND INVESTMENTS UNDER THE CUSTODY OF THE TOWNSHIP TREASURER

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

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

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

## SUNSET RIDGE SCHOOL DISTRICT NO. 29

### Notes to the Financial Statements June 30, 2020

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#### NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

##### DEPOSITS AND INVESTMENTS UNDER THE CUSTODY OF THE TOWNSHIP TREASURER – Continued

The Treasurer's Office operates as a non-rated, external investment pool. The fair value of the District's investment in the Treasurer's pool is determined by the District's proportionate share of the fair value of the investments held by the Treasurer's Office.

The weighted average maturity of all marketable pooled investments held by the Treasurer was 6.41 years at June 30, 2020. The Treasurer also holds money market type investments, certificates of deposits and other deposits with financial institutions. As of June 30, 2020, the fair value of all investments held by the Treasurer's Office was \$11,559,731 and the fair value of the District's proportionate share of the pool was \$11,559,731.

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

Deposits of the imprest fund, which are held in the District's custody, consist of deposits with financial institutions. The following is a summary of such deposits:

	Carrying Value	Bank Balance
Deposits with Financial Institutions	\$ -	-

#### DISTRICT DEPOSITS AND INVESTMENTS

Under State law, limits are imposed as to investments in commercial paper, corporate bonds, and mutual funds in which the District may invest, as well as the Illinois School District Liquid Asset Fund Plus (ISDLAF+).

The ISDLAF+ is a non-profit investment trust formed pursuant to the Illinois Municipal Code and managed by a Board of Trustees elected from participating members. It is not registered with the SEC as an investment company. Investments are sold valued at share price, which is the price for which the investment could be sold.

## SUNSET RIDGE SCHOOL DISTRICT NO. 29

### Notes to the Financial Statements June 30, 2020

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#### NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

##### DISTRICT DEPOSITS AND INVESTMENTS – Continued

*Deposits.* At year-end, the carrying amount of the District's deposits for governmental activities totaled \$560,049 and the bank balances totaled \$588,590. In addition, the District also has \$10,999,682 invested in the ISDLAF+.

*Interest Rate Risk.* Interest rate risk is the risk that changes in interest rates will adversely affect the value of an investment. The District utilizes the Township Treasurer's investment policy and considers that policy to be binding for the District. The District does not have a formal investment policy that limits investment maturities as means of managing its exposure to fair value losses arising from increasing interest rates.

*Custodial Credit Risk – Deposits.* With respect to deposits, custodial credit risk refers to the risk that, in the event of a bank failure, the District's deposits may not be returned to it. The Township Treasurer's investment policy limits the exposure to deposit custodial credit risk by requiring all deposits in excess of FDIC insurable limits to be secured by collateral in the event of default or failure of the financial institution holding the funds. As of June 30, 2020, the bank balance of the District's deposits with financial institutions totaled \$11,588,272; this entire amount was insured through FDIC insurance.

*Custodial Credit Risk – Investments.* For an investment, this 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 Township Treasurer's investment policy does not address custodial credit risk for investments. At year end, the District investments in ISDLAF+ were not subject to custodial credit risk.

*Credit Risk.* Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Township Treasurer's investment policy does not address credit risk. At year-end, the District's investment in ISDLAF+ was not rated.

*Concentration of Credit Risk.* Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The Township Treasurer's investment policy requires diversification of the investment portfolio to minimize the risk of loss resulting from overconcentration in a particular type of security, risk factor, issuer, or maturity. The policy requires diversification strategies to be determined and revised periodically by the Township Treasurer's Investment Officer to meet the District's ongoing need for safety, liquidity, and rate of return. At year-end, the District does not have any investments over 5 percent of the total cash and investment portfolio (other than investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments).

## **SUNSET RIDGE SCHOOL DISTRICT NO. 29**

### **Notes to the Financial Statements June 30, 2020**

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#### **NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued**

##### **PROPERTY TAXES**

The District must file its tax levy resolution by the last Tuesday in December of each year. The District's 2019 levy resolution was approved during the November 12, 2019 board meeting. The District's property tax is levied each year on all taxable real property located in the District and it becomes a lien on the property on January 1 of that year. The owner to real property on January 1 in any year is liable for taxes of that year.

The tax rate ceilings are applied at the fund level. These ceilings are established by state law subject to change only by the approval of the voters of the District.

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

Property taxes are collected by the Cook County Collector/Treasurer, who remits to the District its share of collections. Taxes levied in one year become due and payable in two installments: the first due on March 1 and the second due on or after August 1 or 30 days after the second installment tax bill is mailed. The first installment is an estimated bill, and is fifty-five percent of the prior year's tax bill. The second installment is based on the current levy, assessment and equalization, and any changes from the prior year will be reflected in the second installment bill. Property taxes are normally collected by the District within 60 days of the due date.

The 2019 property tax levy is recognized as a receivable in the fiscal year 2020, net of estimated uncollectible amounts approximating 1% and less amounts already received. The District considers that the first installment of the 2019 levy is to be used to finance operations in fiscal year 2020. The District has determined that the second installment of the 2019 levy is to be used to finance operations in fiscal year 2020 and has included the corresponding receivable as a deferred inflow of resources.

## SUNSET RIDGE SCHOOL DISTRICT NO. 29

### Notes to the Financial Statements June 30, 2020

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#### NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

##### PERSONAL PROPERTY REPLACEMENT TAXES

Personal property replacement taxes are first allocated to the Operations and Maintenance Fund, and the balance is allocated to the remaining funds at the discretion of the District.

##### INTERFUND TRANSFERS

Interfund transfers for the year consisted of the following:

Transfer In	Transfer Out	Amount
General	Capital Projects	\$ 74,228 (2)
Debt Service	General	<u>1,268,950 (1)</u>
		<u><u>1,343,178</u></u>

Transfers are used to (1) move receipts restricted to debt service from the funds collecting the receipts to the Debt Service Fund as debt service payments become due, and (2) transfer the remaining fund balance in the Capital Projects Fund to the General Fund as of June 30, 2020.

State law allows for the above transfers.

##### JOINT AGREEMENTS

The District is a member of the North Suburban Special Education District (NSSSED), a joint agreement that provides certain special education services to residents of many school districts. The District believes that because it does not control the selection of the governing authority, and because of the control over employment of management personnel, operations, scope of public service, and special financing relationships exercised by the joint agreement governing boards, these are not included as component units of the District.

## SUNSET RIDGE SCHOOL DISTRICT NO. 29

### Notes to the Financial Statements June 30, 2020

#### NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

##### CAPITAL ASSETS

##### Governmental Activities

Governmental capital asset activity for the year was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
<b>Nondepreciable Capital Assets</b>				
Land	\$ 76,885	-	-	76,885
Construction in Progress	513,521	-	513,521	-
	<u>590,406</u>	<u>-</u>	<u>513,521</u>	<u>76,885</u>
<b>Depreciable Capital Assets</b>				
Buildings	33,933,914	1,888,203	-	35,822,117
Improvements Other than Buildings	272,650	-	-	272,650
Equipment	1,174,544	14,800	-	1,189,344
	<u>35,381,108</u>	<u>1,903,003</u>	<u>-</u>	<u>37,284,111</u>
<b>Less Accumulated Depreciation</b>				
Buildings	4,890,374	893,868	-	5,784,242
Improvements Other than Buildings	234,446	3,489	-	237,935
Equipment	453,030	143,819	-	596,849
	<u>5,577,850</u>	<u>1,041,176</u>	<u>-</u>	<u>6,619,026</u>
<b>Total Net Depreciable Capital Assets</b>	<u>29,803,258</u>	<u>861,827</u>	<u>-</u>	<u>30,665,085</u>
<b>Total Net Capital Assets</b>	<u>30,393,664</u>	<u>861,827</u>	<u>513,521</u>	<u>30,741,970</u>

Depreciation expense was charged to governmental activities as follows:

Regular Programs	\$ 180,483
Special Programs	38,678
Instructional Staff	75,300
General Administration	10,314
School Administration	10,314
Business	5,155
Operations and Maintenance	<u>720,932</u>
	<u>1,041,176</u>

## SUNSET RIDGE SCHOOL DISTRICT NO. 29

### Notes to the Financial Statements June 30, 2020

#### NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

##### LONG-TERM DEBT

##### General Obligation Bonds/Lease Certificates

General Obligation bonds/lease certificates are direct obligations and pledge the full faith and credit of the District. General obligation bonds/lease certificates currently outstanding are as follows:

Issue	Beginning Balances	Issuances	Retirements	Ending Balances
General Obligation Capital Appreciation School Bonds of 2000 - Due in annual installment of \$83,432 to \$323,110 plus semi-annual interest at 5.350% to 6.125% through December 1, 2019.	\$ 266,827	8,173	275,000	-
General Obligation Lease Certificates of 2015 - Due in annual installment of \$210,000 to \$1,040,000 plus semi-annual interest at 3.00% to 5.00% through December 1, 2035.	9,540,000	-	-	9,540,000
General Obligation Lease Certificates of 2016A - Due in annual installment of \$120,000 to \$850,000 plus semi-annual interest at 2.00% to 3.50% through December 1, 2035.	7,790,000	-	675,000	7,115,000
General Obligation Limited Tax Refunding Bonds of 2018 - Due in annual installments of \$230,000 to \$350,000 plus semi-annual interest at 3.00% to 5.00% through December 1, 2037.	5,100,000	-	-	5,100,000
	22,696,827	8,173	950,000	21,755,000



## SUNSET RIDGE SCHOOL DISTRICT NO. 29

### Notes to the Financial Statements June 30, 2020

#### NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

##### LONG-TERM DEBT – Continued

##### Long-Term Liability Activity

Changes in long-term liabilities during the fiscal year were as follows:

Type of Debt	Beginning Balances	Additions	Deductions	Ending Balances	Amounts Due within One Year
<b>Governmental Activities</b>					
Total OPEB Liability - RHP	\$ 100,949	-	20,060	80,889	-
Total OPEB Liability - THIS	6,764,985	172,948	-	6,937,933	-
<b>Net Pension Liability</b>					
TRS	662,273	-	22,254	640,019	-
IMRF	903,222	-	517,565	385,657	-
<b>General Obligation Capital</b>					
Appreciation Bonds	266,827	8,173	275,000	-	-
General Obligation Bonds	5,100,000	-	-	5,100,000	230,000
<b>General Obligation Lease</b>					
Certificates	17,330,000	-	675,000	16,655,000	805,000
Plus: Unamortized Premium	908,968	-	53,654	855,314	-
	32,037,224	181,121	1,563,533	30,654,812	1,035,000

The obligations for the total OPEB liability for the Retiree Health Plan (RHP), the total OPEB liability for THIS, and the net pension liability for TRS will be repaid from the General Fund (Educational Accounts). The net pension liability for IMRF is being liquidated by the District's Illinois Municipal Retirement Fund. The general obligation bonds/lease certificates are being liquidated by the Debt Service Fund.

##### Legal Debt Margin

The District is subject to the Illinois School Code, which limits the amount of certain indebtedness to 6.9% of the most recent available equalized assessed valuation of the District. At year-end the legal debt margin is as follows:

Assessed Valuation - 2019	<u>\$ 515,234,662</u>
Legal Debt Limit - 6.9% of Assessed Value	35,551,192
Amount of Debt Applicable to Limit	<u>21,755,000</u>
Legal Debt Margin	<u>13,796,192</u>

## SUNSET RIDGE SCHOOL DISTRICT NO. 29

### Notes to the Financial Statements June 30, 2020

#### NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

##### LONG-TERM DEBT – Continued

##### Debt Service Requirements to Maturity

Annual debt service requirements to maturity are as follows:

Fiscal Year	Governmental Activities			
	General Obligation Limited Tax Bonds		General Obligation Lease Certificates	
	Principal	Interest	Principal	Interest
2021	\$ 230,000	193,525	805,000	571,750
2022	250,000	181,525	825,000	547,300
2023	270,000	168,525	850,000	522,175
2024	290,000	154,525	880,000	494,125
2025	310,000	139,525	910,000	463,025
2026	230,000	126,025	940,000	431,575
2027	240,000	114,275	975,000	397,550
2028	255,000	103,175	1,010,000	364,025
2029	265,000	94,100	1,040,000	333,275
2030	270,000	86,075	1,070,000	301,625
2031	280,000	77,825	1,110,000	264,013
2032	285,000	69,350	1,155,000	220,013
2033	295,000	60,281	1,195,000	174,362
2034	305,000	50,531	1,250,000	126,875
2035	315,000	40,259	1,295,000	77,438
2036	325,000	29,459	1,345,000	26,137
2037	335,000	18,113	-	-
2038	350,000	6,125	-	-
Totals	5,100,000	1,713,218	16,655,000	5,315,263

## SUNSET RIDGE SCHOOL DISTRICT NO. 29

### Notes to the Financial Statements June 30, 2020

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#### NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

##### LONG-TERM DEBT – Continued

###### Defeased Debt

In prior years, the District defeased general obligation lease certificates by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payment on the old bonds. Since the requirements which normally satisfy defeasance, have been met, the financial statements reflect satisfaction of the original liability through the irrevocable transfer to an escrow agent of an amount computed to be adequate to meet the future debt service requirements of the issue. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the government's basic financial statements. Defeased bonds of \$5,170,000 remain outstanding as of the date of this report.

##### FUND BALANCE/NET POSITION

###### Net Position Classifications

Governmental Activities	
Capital Assets - Net of Accumulated Depreciation	\$ 30,741,970
Less Capital Related Debt:	
General Obligation Lease Certificate of 2015	(9,540,000)
General Obligation Lease Certificate of 2016A	(7,115,000)
General Obligation Limited Tax Refunding Bonds of 2018	(5,100,000)
Unamortized Premium	<u>(855,314)</u>
Net Investment in Capital Assets	<u>8,131,656</u>

###### Fund Balance Classifications

In the governmental fund financial statements, the District considers restricted amounts to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. The District first utilizes committed, then assigned and then unassigned fund balance when an expenditure is incurred for purposes for which all three unrestricted fund balances are available.

## SUNSET RIDGE SCHOOL DISTRICT NO. 29

### Notes to the Financial Statements June 30, 2020

#### NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

#### FUND BALANCE/NET POSITION – Continued

#### Fund Balance Classifications – Continued

The following is a schedule of fund balance classifications for the governmental funds as of the date of this report:

	General	Special Revenue			Debt Service	Capital Projects	Totals
		Operations and Maintenance	Transportation	Municipal Retirement/ Social Security		Fire Prevention and Life Safety	
Fund Balances							
Restricted							
Tort Immunity	\$ 71,422	-	-	-	-	-	71,422
Operations and Maintenance	-	1,473,065	-	-	-	-	1,473,065
Student Transportation	-	-	265,297	-	-	-	265,297
Retirement Benefits	417,416	-	-	282,387	-	-	699,803
Debt Service	-	-	-	-	216,985	-	216,985
Fire Prevention and Life Safety	-	-	-	-	-	77,679	77,679
	488,838	1,473,065	265,297	282,387	216,985	77,679	2,804,251
Unassigned	8,670,832	-	-	-	-	-	8,670,832
Total Fund Balances	9,159,670	1,473,065	265,297	282,387	216,985	77,679	11,475,083

**Nonspendable Fund Balance.** Consists of resources that cannot be spent because they are either: a) not in a spendable form; or b) legally or contractually required to be maintained intact.

**Restricted Fund Balance.** Consists of resources that are restricted to specific purposes, that is, when constraints placed on the use of resources are either: a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation.

**Committed Fund Balance.** Consists of resources constrained (issuance of an ordinance) to specific purposes by the government itself, using its highest level of decision-making authority, the Board of Education; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint.

**Assigned Fund Balance.** Consists of amounts that are constrained by the Board of Education's intent to be used for specific purposes but are neither restricted nor committed. Intent is expressed by a) the Board of Education itself or b) a body or official to which the Board of Education has delegated the authority to assign amounts to be used for specific purposes. The District's highest level of decision-making authority is the Board of Education, who is authorized to assign amounts to a specific purpose.

## **SUNSET RIDGE SCHOOL DISTRICT NO. 29**

### **Notes to the Financial Statements June 30, 2020**

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#### **NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued**

##### **FUND BALANCE/NET POSITION – Continued**

##### **Fund Balance Classifications – Continued**

*Unassigned Fund Balance.* Consists of residual net resources of a fund that has not been restricted, committed, or assigned within the General Fund and deficit fund balances of other governmental funds.

*Minimum Fund Balance Policy.* The District's fund balance policy states that the General Fund should maintain a minimum fund balance equal to 40% of the projected annual total revenues for the subsequent fiscal year.

#### **NOTE 4 – OTHER INFORMATION**

##### **RISK MANAGEMENT**

The District is exposed to various risks of loss related to employee health benefits; workers' compensation claims; theft of, damage to, and destruction of assets; and natural disasters. The District purchases coverage against such risks and participates in the following public entity risk pool: The Collective Liability Insurance Cooperative (CLIC) for property damage, injury claims, and worker's compensation claims. The District pays annual premiums to the pool for insurance coverage. The arrangements with the pool provide that the pool will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of certain levels established by the pool. Settled claims has not exceeded coverage for the past three years.

Complete financial statements for CLIC can be obtained from its Treasurer, 624 Kenilworth, Grayslake, Illinois 60030.

The District continues to carry commercial insurance for all other risks of loss, including torts and professional liability insurance. Settled claims have not exceeded commercial insurance coverage for the past three fiscal years.

##### **CONTINGENT LIABILITIES**

##### **State and Federal Aid Contingencies**

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

## **SUNSET RIDGE SCHOOL DISTRICT NO. 29**

### **Notes to the Financial Statements June 30, 2020**

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#### **NOTE 4 – OTHER INFORMATION – Continued**

##### **CONTINGENT LIABILITIES – Continued**

###### **Grantor Agencies**

Federal and state grants-in-aid received by the District are subject to audit and adjustment by grantor agencies. If grant revenues collected are received for expenditures paid which are subsequently disallowed, the District may be required to repay the revenues collected. In the opinion of management, liabilities resulting from such disallowed expenditures paid, if any, will not be material.

###### **Litigation**

The District is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the District's attorney, the resolution of these matters will not have a material adverse effect on the financial condition of the District.

###### **Financial Impact due to COVID-19**

In March 2020, the World Health Organization declared the COVID-19 virus a public health emergency. As of the date of this report, the extent of the impact of COVID-19 on the District's operations and financial position cannot be determined.

##### **OTHER POST-EMPLOYMENT BENEFITS**

###### **Post-Retirement Health Plan**

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

*Plan Administration.* The District's defined benefit OPEB plan, Retiree Health Plan (RHP), provides OPEB for all permanent full-time general and public safety employees of the District. RHP is a single-employer defined benefit OPEB plan administered by the District. Article 11 of the State Compiled Statutes grants the authority to establish and amend the benefit terms and financing requirements to the District Board. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

*Benefits Provided.* The Retiree Health Plan (RHP) provides limited health care and life insurance coverage for its eligible retired employees. Such coverage is provided for retired employees until they reach age 65. The District does not issue a stand-alone report for the postretirement health plan.

## SUNSET RIDGE SCHOOL DISTRICT NO. 29

### Notes to the Financial Statements June 30, 2020

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#### NOTE 4 – OTHER INFORMATION – Continued

#### OTHER POST-EMPLOYMENT BENEFITS – Continued

#### Post-Retirement Health Plan – Continued

#### Plan Description – Continued

*Plan Membership.* As of June 30, 2020, the measurement date, the following employees were covered by the benefit terms

Inactive Employees or Beneficiaries Currently Receiving Benefit Payments	1
Inactive Employees Entitled to but not yet Receiving Benefits	-
Active Employees	<u>31</u>
Total	<u>32</u>

#### Total OPEB Liability

The District's total OPEB liability was measured as of June 30, 2020, and was determined by an actuarial valuation as of that date.

*Actuarial assumptions and other inputs.* The total OPEB liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Salary Increases	3.50%
Discount Rate	2.66%
Healthcare Cost Trend Rates	
PPO	
Initial	5.50%
Ultimate	4.50%
HMO	
Initial	4.00%
Ultimate	N/A
Retirees' Share of Benefit-Related Costs	Same as Healthcare Cost Trend Rates
N/A - Not Applicable	

## SUNSET RIDGE SCHOOL DISTRICT NO. 29

### Notes to the Financial Statements June 30, 2020

#### NOTE 4 – OTHER INFORMATION – Continued

#### OTHER POST-EMPLOYMENT BENEFITS – Continued

#### Post-Retirement Health Plan – Continued

#### Total OPEB Liability – Continued

*Actuarial assumptions and other inputs* – Continued. The discount rate was based on the S&P Municipal Bond 20-Year High-Grade Rate Index as of June 30, 2020.

Mortality rates were based on the RP-2014 Combined Healthy Mortality Table for Males or Females, with 2-dimensional, fully generational projection with Scale MP-2017.

#### Change in the Total OPEB Liability

	Total OPEB Liability
Balance at June 30, 2019	\$ 100,949
Changes for the Year:	
Service Cost	3,135
Interest on the Total Pension Liability	2,663
Difference Between Expected and Actual Experience	(6,664)
Changes of Assumptions or Other Inputs	(3,146)
Benefit Payments	(11,112)
Other Changes	(4,936)
Net Changes	(20,060)
Balance at June 30, 2020	80,889

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

The following presents the total OPEB liability, calculated using a Single Discount Rate of 2.66%, as well as what the total OPEB liability would be if it were calculated using a Single Discount Rate that is one percentage point lower or one percentage point higher:

	1% Decrease (1.66%)	Current Discount Rate (2.66%)	1% Increase (3.66%)
Total OPEB Liability	\$ 83,842	80,889	78,120



## SUNSET RIDGE SCHOOL DISTRICT NO. 29

### Notes to the Financial Statements June 30, 2020

#### NOTE 4 – OTHER INFORMATION – Continued

#### OTHER POST-EMPLOYMENT BENEFITS – Continued

#### Post-Retirement Health Plan – Continued

#### Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

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

	1% Decrease (Varies)	Healthcare Cost Trend Rates (Varies)	1% Increase (Varies)
Total OPEB Liability	\$ 77,159	80,889	85,164

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

For the year ended June 30, 2020, the District recognized OPEB expense of \$12,366. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Differences Between Expected and Actual Experience	\$ 7,344	(5,886)	1,458
Changes of Assumptions	55,140	(17,277)	37,863
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	-	-
Total Deferred Amounts Related to OPEB	62,484	(23,163)	39,321

## SUNSET RIDGE SCHOOL DISTRICT NO. 29

### Notes to the Financial Statements June 30, 2020

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#### NOTE 4 – OTHER INFORMATION – Continued

#### OTHER POST-EMPLOYMENT BENEFITS – Continued

#### Post-Retirement Health Plan – Continued

#### OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB – Continued

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year	Net Deferred Outflows of Resources
2021	\$ 6,588
2022	6,588
2023	6,588
2024	6,588
2025	6,588
Thereafter	6,381
Total	<u>39,321</u>

#### Teachers' Health Insurance Security

The District participates in the Teacher Health Insurance Security (THIS) Fund, a cost-sharing, multiple-employer defined benefit postemployment healthcare plan that was established by the Illinois legislature for the benefit of retired Illinois public school teachers employed outside the City of Chicago. THIS health coverage includes provisions for medical, prescription, and behavioral health benefits, but does not provide vision, dental, or life insurance benefits.

## SUNSET RIDGE SCHOOL DISTRICT NO. 29

### Notes to the Financial Statements June 30, 2020

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#### NOTE 4 – OTHER INFORMATION – Continued

##### OTHER POST-EMPLOYMENT BENEFITS – Continued

##### Teachers' Health Insurance Security – Continued

Annuitants not enrolled in Medicare may participate in the state-administered participating provider option plan or choose from several managed care options. Beginning February 1, 2015, annuitants who were enrolled in Medicare Parts A and B may be eligible to enroll in Medicare Advantage Plans.

*Benefits Provided.* The State Employees Group Insurance Act of 1971 (5 ILCS 375) outlines the benefit provisions of the THIS Fund and amendments to the plan can be made only by legislative action with the Governor's approval. The plan is administered by Illinois Department of Central Management Services (CMS) with the cooperation of TRS. Section 6.6 of the State Employees Group Insurance Act of 1971 required all active contributors to TRS, who are not employees of the State, to contribute 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 THIS Fund.* The State of Illinois makes employer retiree health insurance contributions on behalf of the District. State contributions are intended to match contributions to THIS Fund from active members which were 1.24 percent of pay during the year ended June 30, 2020. State of Illinois contributions were \$78,530, and the District recognized revenues and expenditures of this amount during the year.

State contributions intended to match active member contributions during the years ended June 30, 2019 and June 30, 2018 were 1.24 and 1.18 percent of pay, respectively. For these years, state contributions on behalf of District employees were \$76,402 and \$71,825, respectively.

*Employer Contributions to THIS Fund.* The District also makes contributions to THIS Fund. The employer THIS Fund contribution was 0.92 percent during the year ended June 30, 2020 and 0.92 and 0.88 percent during the years ended June 30, 2019 and 2018, respectively. For the years ended June 30, 2020, 2019 and 2018 the District paid \$58,264, \$56,685 and \$53,564 to the THIS Fund, respectively, which was 100 percent of the required contribution for those years.

*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: <https://www.auditor.illinois.gov/Audit-Reports/ABC-List.asp>. The current reports are listed under "Central Management Services." Prior reports are available under Healthcare and Family Services.

## SUNSET RIDGE SCHOOL DISTRICT NO. 29

### Notes to the Financial Statements June 30, 2020

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#### NOTE 4 – OTHER INFORMATION – Continued

#### OTHER POST-EMPLOYMENT BENEFITS – Continued

#### Teachers' Health Insurance Security Fund – Continued

#### Plan Description – Continued

*Actuarial Assumptions.* The total OPEB liability was determined by an actuarial valuation as of June 30, 2018, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified.

Inflation:	2.50%
Salary Increases:	Depends on service and ranges from 9.50% at 1 year of service to 4.00% at 20 or more years of service. Salary increase includes a 3.25% wage inflation assumption.
Investment Rate of Return:	0%, net of OPEB plan investment expense, including inflation, for all plan years.
Healthcare Cost Trend Rates:	Actual trend used for fiscal year 2019. For fiscal years on and after 2020, trend starts at 8.00% and 9.00% for non-Medicare cost and Medicare costs, respectively, and gradually decreases to an ultimate trend of 4.50%. Additional trend rate of 0.31% is added to non-Medicare cost on and after 2022 to account for the Excise Tax.

Mortality rates for retirement and beneficiary annuitants were based on the RP-2014 White Collar Annuitant Mortality Table, adjusted for TRS experience. For disabled annuitant's mortality rates were based on the RP-Disabled Annuitant table. Mortality rates for pre-retirement were based on the RP-2014 White Collar Table. All tables reflect future mortality improvements using Projection Scale MP-2017.

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of an actuarial experience study for the period July 1, 2014 through June 30, 2017.

## SUNSET RIDGE SCHOOL DISTRICT NO. 29

### Notes to the Financial Statements June 30, 2020

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#### NOTE 4 – OTHER INFORMATION – Continued

#### OTHER POST-EMPLOYMENT BENEFITS – Continued

#### Teachers' Health Insurance Security Fund – Continued

##### Single Discount Rate

Projected benefit payments are required to be discounted to their actuarial present values using a Single Discount Rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the plan's fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

Since the THIS fund is financed on a pay-as-you-go basis, the sponsor has selected a discount rate consistent with the 20-year general obligation bond index described above. The discount rates are 3.62 percent as of June 30, 2018, and 3.13 percent as of June 30, 2019.

##### Sensitivity of the Employer's Proportionate Share of the Collective Net OPEB Liability to Changes in the Discount Rate

The following is a sensitivity analysis of the District's proportionate share of the collective net OPEB liability calculated using the discount rate as well as what the District's proportionate share of the collective net OPEB liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current discount rate:

	1% Decrease (2.13%)	Current Discount Rate (3.13%)	1% Increase (4.13%)
Employer's Proportionate Share of the OPEB Liability	\$ 8,341,882	6,937,933	5,829,067

## SUNSET RIDGE SCHOOL DISTRICT NO. 29

### Notes to the Financial Statements June 30, 2020

#### NOTE 4 – OTHER INFORMATION – Continued

#### OTHER POST-EMPLOYMENT BENEFITS – Continued

#### Teachers' Health Insurance Security Fund – Continued

#### Sensitivity of the Employer's Proportionate Share of the Collective Net OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the District's proportionate share of the collective net OPEB liability, using current trend rates and sensitivity trend rates that are either one percentage point higher or lower. The key trend rates are 8.00% in 2020 decreasing to an ultimate trend rate of 4.81% in 2027, for non-Medicare coverage, and 9.00% in 2020 decreasing to an ultimate trend rate of 4.50% in 2027 for Medicare coverage.

	1% Decrease	Healthcare Cost Trend Rates	1% Increase
Employer's Proportionate Share of the OPEB Liability	\$ 5,605,263	6,937,933	8,737,811

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

At June 30, 2020, the District reported a liability for its proportionate share of the net OPEB liability that reflected a reduction for State OPEB support provided to the District. The collective net OPEB liability was measured as of June 30, 2019, and the total OPEB liability used to calculate the collective net OPEB liability was determined by an actuarial valuation as of that date. The District's proportion of the collective net OPEB liability was based on a projection of the District's long-term share of contributions to the OPEB plan relative to the projected contributions of the District, actuarially determined. At June 30, 2019, the District's proportion was 0.025067 percent, which was a decrease of 0.000611 from its proportion measured as of June 30, 2018 (0.025678 percent). The State's support and total are for disclosure purposes only. The amount recognized by the District as its proportionate share of the net OPEB liability, the related State support, and the total portion of the net OPEB liability that was associated with the District were as follows:

Employer's Proportionate Share of the Net OPEB Liability	\$ 6,937,933
State's Proportionate Share of the Net OPEB Liability Associated with the Employer	8,878,411
Total	<u>15,816,344</u>

## SUNSET RIDGE SCHOOL DISTRICT NO. 29

### Notes to the Financial Statements

June 30, 2020

#### NOTE 4 – OTHER INFORMATION – Continued

##### OTHER POST-EMPLOYMENT BENEFITS – Continued

##### Teachers' Health Insurance Security Fund – Continued

##### OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB – Continued

For the year ending June 30, 2020, the District recognized OPEB expense of \$78,530 and revenue of \$78,530 for support provided by the State. For the year ending June 30, 2020, the District recognized OPEB expense of \$134,638. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Differences Between Expected and Actual Experience	\$ -	(115,130)	(115,130)
Net Difference Between Projected and Actual Earnings on Pension Investments	2,630	(795,313)	(792,683)
Changes of Assumptions	-	(227)	(227)
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	103,577	(688,876)	(585,299)
Total Pension Expense to be Recognized in Future Periods	106,207	(1,599,546)	(1,493,339)
Employer Contributions Subsequent to the Measurement Date	58,264	-	58,264
Totals	164,471	(1,599,546)	(1,435,075)

For the fiscal year ended, \$58,264 was reported as deferred outflows of resources related to OPEB resulting from District contributions subsequent to the measurement date and before the end of the fiscal year will be included as a reduction of the collective net OPEB liability in the year ending June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in the District's OPEB expense as follows:

Fiscal Year	Net Deferred (Inflows) of Resources
2021	\$ (300,766)
2022	(300,766)
2023	(300,737)
2024	(300,675)
2025	(204,317)
Thereafter	(86,078)
Total	(1,493,339)

## **SUNSET RIDGE SCHOOL DISTRICT NO. 29**

### **Notes to the Financial Statements June 30, 2020**

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#### **NOTE 4 – OTHER INFORMATION – Continued**

##### **RETIREMENT SYSTEMS**

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

##### **Teachers' Retirement System (TRS)**

###### **Plan Descriptions, Provisions and Funding Policies**

The District participates in the Teachers' Retirement System of the State of Illinois (TRS). TRS is a cost-sharing multiple-employer defined benefit pension plan that was created by the Illinois legislature for the benefit of Illinois public school teachers employed outside the City of Chicago. 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 only be made by legislative action with the Governor's approval. The TRS Board of Trustees is responsible for TRS's administration. TRS issues a publicly available financial report that can be obtained at <http://www.trsil.org/financial/cafrs/fy2019>; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling 888-678-3675, option 2.

###### **Benefits Provided**

TRS provides retirement, disability, and death benefits. Tier 1 members have TRS or reciprocal system service prior to January 1, 2011. Tier 1 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 at the percentage of average salary to which the member is entitled. Most members require under a formula that provides 2.2 percent of final average salary up to a maximum of 75 percent with 34 years of service.

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 beginning January 1 following the attainment of age 61 or on January 1 following the members' first anniversary in retirement, whichever is later. Tier 2 annual increases will be the lesser of 3 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 members' first anniversary in retirement, whichever is later.



## SUNSET RIDGE SCHOOL DISTRICT NO. 29

### Notes to the Financial Statements June 30, 2020

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#### NOTE 4 – OTHER INFORMATION – Continued

##### RETIREMENT SYSTEMS – Continued

##### Teachers' Retirement System (TRS) – Continued

##### Benefits Provided – Continued

Public Act 100-0587, enacted in 2018, requires TRS to offer two temporary benefit buyout programs that expire on June 30, 2021. One program allows retiring Tier 1 members to receive a partial lump-sum payment in exchange for accepting a lower, delayed annual increase. The other allows inactive vested Tier 1 and 2 members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs will begin in 2019 and will be funded by bonds issued by the state of Illinois.

##### 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, 2019, was 9.0 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer.

*On Behalf Contributions to TRS.* The State of Illinois makes employer pension contributions on behalf of the employer. For the year ended June 30, 2020, state of Illinois contributions recognized by the employer were based on the state's proportionate share of the collective NPL associated with the employer, and the employer recognized revenue and expenditures of \$4,945,534 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 years ended June 30, 2020 were \$36,732 and are deferred because they were paid after the June 30, 2019 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 total employer normal cost beginning with the year ended June 30, 2018.

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

## SUNSET RIDGE SCHOOL DISTRICT NO. 29

### Notes to the Financial Statements June 30, 2020

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#### NOTE 4 – OTHER INFORMATION – Continued

##### RETIREMENT SYSTEMS – Continued

##### Teachers' Retirement System (TRS) – Continued

##### Contributions – Continued

For the year ended June 30, 2020, the employer pension contribution was 10.66 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2020, salaries totaling \$4,705 were paid from federal and special trust funds that required employer contributions of \$502. These contributions are deferred because they were paid after the June 30, 2019 measurement date.

*Employer Retirement Cost Contributions.* Under GASB Statement No. 68, contributions that an employer is required to pay because of a TRS member retiring are categorized as specific liability payments. The employer is required to make a one-time contribution to TRS for members granted salary increases over 6 percent if those salaries are used to calculate a retiree's final average salary.

A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2020, the employer paid \$0 to TRS for employer contributions due on salary increases in excess of 6 percent, \$12,507 for salary increases in excess of 3 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, 2019, 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 disclosures 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	\$ 640,019
State's Proportionate Share of the Net Pension Liability Associated with the Employer	<u>45,549,441</u>
Total	<u>46,189,460</u>

## SUNSET RIDGE SCHOOL DISTRICT NO. 29

### Notes to the Financial Statements June 30, 2020

#### NOTE 4 – OTHER INFORMATION – Continued

##### RETIREMENT SYSTEMS – Continued

##### Teachers' Retirement System (TRS) – Continued

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

The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2018 and rolled forward to June 30, 2019. 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, 2019, relative to the contributions of all participating TRS employers and the state during that period. At June 30, 2019, the employer's proportion was 0.00078 percent, which was a (decrease) of 0.0001 percent from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the employer recognized pension expense of \$4,945,534 and revenue of \$4,945,534 for support provided by the state. At June 30, 2020, 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	Totals
Differences Between Expected and Actual Experience	\$ 10,495	-	10,495
Net Difference Between Projected and Actual			
Earnings on Pension Investments	1,014	-	1,014
Changes of Assumptions	14,341	(12,285)	2,056
Changes in Proportion and Differences Between Employer			
Contributions and Proportionate Share of Contributions	-	(110,046)	(110,046)
Total Pension Expense to be Recognized in Future Periods	25,850	(122,331)	(96,481)
Employer Contributions Subsequent to the Measurement Date	37,233	-	37,233
Totals	63,083	(122,331)	(59,248)

## SUNSET RIDGE SCHOOL DISTRICT NO. 29

### Notes to the Financial Statements June 30, 2020

#### NOTE 4 – OTHER INFORMATION – Continued

##### RETIREMENT SYSTEMS – Continued

##### Teachers' Retirement System (TRS) – Continued

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

For the fiscal year ended, \$37,233 was 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, 2021.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year	Net Deferred (Inflows) of Resources
2021	\$ (31,832)
2022	(38,724)
2023	(14,449)
2024	(8,068)
2025	(3,408)
Thereafter	-
	<u>(96,481)</u>

##### Actuarial Assumptions

The total pension liability in the June 30, 2019 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

## SUNSET RIDGE SCHOOL DISTRICT NO. 29

### Notes to the Financial Statements June 30, 2020

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#### NOTE 4 – OTHER INFORMATION – Continued

#### RETIREMENT SYSTEMS – Continued

#### Teachers' Retirement System (TRS) – Continued

#### Actuarial Assumptions – Continued

In the June 30, 2019 actuarial valuation, mortality rates were based on the RP-2014 White Collar Table with appropriate adjustments for TRS experience. The rates are based on a fully-generational basis using projection table MP-2017. In the June 30, 2018 actuarial valuation, mortality rates were also based on the RP-2014 White Collar Table with appropriate adjustments for TRS experience. The rates were used on a fully-generational basis using projection table MP-2014.

The long-term (20-year) 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:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
U.S. Large Cap	15.00%	6.30%
U.S. Small/Mid Cap	2.00%	7.70%
International Equities Developed	13.60%	7.00%
Emerging Market Equities	3.40%	9.50%
U.S. Bonds Core	8.00%	2.20%
U.S. Bonds High Yield	4.20%	4.00%
International Debt Developed	2.20%	1.10%
Emerging International Debt	2.60%	4.40%
Real Estate	16.00%	5.20%
Real Return	4.00%	1.80%
Absolute Return	14.00%	4.10%
Private Equity	15.00%	9.70%
Total	<u>100.00%</u>	

## SUNSET RIDGE SCHOOL DISTRICT NO. 29

### Notes to the Financial Statements June 30, 2020

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#### NOTE 4 – OTHER INFORMATION – Continued

##### RETIREMENT SYSTEMS – Continued

##### Teachers' Retirement System (TRS) – Continued

##### Discount Rate

At June 30, 2019, the discount rate used to measure the total pension liability was 7.0 percent, which was the same as the June 30, 2018 rate. 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, 2019 was projected to be available to make all projected future benefit payments to 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. All projected future payments were covered, so the long-term expected rate of return on TRS investments was applied to all periods of projected benefit payments to determine the total pension liability.

##### 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 one percentage-point lower or one percentage-point higher 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	\$ 781,727	640,019	523,507

##### TRS Fiduciary Net Position

Detailed information about the TRS's fiduciary net position as of June 30, 2019 is available in the separately issued TRS *Comprehensive Annual Financial Report*.

## SUNSET RIDGE SCHOOL DISTRICT NO. 29

### Notes to the Financial Statements June 30, 2020

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#### NOTE 4 – OTHER INFORMATION – Continued

##### RETIREMENT SYSTEMS – Continued

##### Illinois Municipal Retirement Fund (IMRF)

###### Plan Description

The District contributes to the Illinois Municipal Retirement Fund (IMRF), a defined benefit agent multiple-employer public employee retirement system. IMRF issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole, but not by individual employer. That report may be obtained online at [www.imrf.org](http://www.imrf.org). The benefits, benefit levels, employee contributions, and employer contributions are governed by Illinois Compiled Statutes (ILCS) and can only be amended by the Illinois General Assembly.

###### Plan Description

*Plan Administration.* All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. The plan is accounted for on the economic resources measurement focus and the accrual basis of accounting. Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable.

*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).

IMRF provides two tiers of pension benefits. 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.

## SUNSET RIDGE SCHOOL DISTRICT NO. 29

### Notes to the Financial Statements June 30, 2020

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#### NOTE 4 – OTHER INFORMATION – Continued

#### EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS – Continued

#### Illinois Municipal Retirement Fund (IMRF) – Continued

#### Plan Descriptions – Continued

*Benefits Provided – Continued.* 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:

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

*Plan Membership.* As of December 31, 2019, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	54
Inactive Plan Members Entitled to but not yet Receiving Benefits	221
Active Plan Members	<u>32</u>
Total	<u>307</u>

*Contributions.* As set by statute, the District's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. For the year-ended June 30, 2020, the District's contribution was 9.49% of covered payroll.

*Net Pension Liability.* The District's net pension liability was measured as of December 31, 2019. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.



## SUNSET RIDGE SCHOOL DISTRICT NO. 29

### Notes to the Financial Statements June 30, 2020

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#### NOTE 4 – OTHER INFORMATION – Continued

##### RETIREMENT SYSTEMS – Continued

##### Illinois Municipal Retirement Fund (IMRF) – Continued

##### Plan Description – Continued

*Actuarial Assumptions.* The following are the methods and assumptions used to determine total pension liability at December 31, 2019:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Market
Actuarial Assumptions	
Interest Rate	7.25%
Salary Increases	3.35% - 14.25%
Cost of Living Adjustments	2.50%
Inflation	2.50%

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

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

## SUNSET RIDGE SCHOOL DISTRICT NO. 29

### Notes to the Financial Statements June 30, 2020

#### NOTE 4 – OTHER INFORMATION – Continued

##### RETIREMENT SYSTEMS – Continued

##### Illinois Municipal Retirement Fund (IMRF) – Continued

##### Plan Description – Continued

##### *Actuarial Assumptions – Continued.*

Asset Class	Target	Long-Term Expected Real Rate of Return
Fixed Income	28.00%	3.25%
Domestic Equities	37.00%	5.75%
International Equities	18.00%	6.50%
Real Estate	9.00%	5.20%
Blended	7.00%	3.60% - 7.60%
Cash and Cash Equivalents	1.00%	1.85%

##### Discount Rate

The discount rate used to measure the total pension liability was 7.25%, the same as the prior valuation. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that District contributions will be made at rates equal to the difference between the actuarially determined contribution rates and the member rate. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all project future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the total pension liability.

##### Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability to changes in the discount rate. The table below presents the pension liability of the District calculated using the discount rate as well as what the District's net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

**SUNSET RIDGE SCHOOL DISTRICT NO. 29****Notes to the Financial Statements  
June 30, 2020****NOTE 4 – OTHER INFORMATION – Continued****RETIREMENT SYSTEMS – Continued****Illinois Municipal Retirement Fund (IMRF) – Continued****Discount Rate Sensitivity – Continued**

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net Pension Liability/(Asset)	\$ 1,048,898	385,657	(156,759)

**Changes in the Net Pension Liability**

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2018	\$ 5,893,243	4,990,021	903,222
Changes for the Year:			
Service Cost	117,768	-	117,768
Interest on the Total Pension Liability	420,528	-	420,528
Differences Between Expected and Actual Experience of the Total Pension Liability	(18,441)	-	(18,441)
Changes of Assumptions	-	-	-
Contributions - Employer	-	110,639	(110,639)
Contributions - Employees	-	54,651	(54,651)
Net Investment Income	-	901,165	(901,165)
Benefit Payments, Including Refunds of Employee Contributions	(303,482)	(303,482)	-
Other (Net Transfer)	-	(29,035)	29,035
Net Changes	216,373	733,938	(517,565)
Balances at December 31, 2019	6,109,616	5,723,959	385,657

## SUNSET RIDGE SCHOOL DISTRICT NO. 29

### Notes to the Financial Statements June 30, 2020

#### NOTE 4 – OTHER INFORMATION – Continued

#### EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued

#### Illinois Municipal Retirement Fund (IMRF) – Continued

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

For the year ended June 30, 2020, the District recognized pension expense of \$154,432. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Total
Differences Between Expected and Actual Experience	\$ -	(1,877)	(1,877)
Changes of Assumptions	-	-	-
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	(223,512)	(223,512)
Total Pension Expense to be Recognized in Future Periods	-	(225,389)	(225,389)
Pension Contributions Made Subsequent to the Measurement Date	67,570	-	67,570
Total Deferred Amounts Related to IMRF	67,570	(225,389)	(157,819)

For the fiscal year ended, \$67,570 was reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the reporting year ended June 30, 2021. 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:

Fiscal Year	Net Deferred Outflows/ (Inflows) of Resources
2021	\$ (65,567)
2022	(70,502)
2023	19,770
2024	(109,090)
2025	-
Thereafter	-
Total	(225,389)

## **REQUIRED SUPPLEMENTARY INFORMATION**

Required supplementary information includes financial information and disclosures that are required by the GASB but are not considered a part of the basic financial statements. Such information includes:

- Schedule of Changes in the Employer's Total OPEB Liability  
Post-Retirement Health Plan
- Schedule of Employer Contributions  
Teacher's Health Insurance Security Fund
- Schedule of Employer's Proportionate Share of the Collective Net OPEB Liability  
Teacher's Health Insurance Security Fund
- Schedule of Employer's Proportionate Share of the Net Pension Liability and Employer Contributions  
Teachers' Retirement System
- Schedule of Employer Contributions  
Illinois Municipal Retirement Fund
- Schedule of Changes in the Employer's Net Pension Liability  
Illinois Municipal Retirement Fund
- Budgetary Comparison Schedule  
General Fund  
Operations and Maintenance – Special Revenue Fund  
Transportation – Special Revenue Fund  
Municipal Retirement/Social Security – Special Revenue Fund

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

Budgetary Information – Except for the exclusion of on-behalf payments from other governments, the budgeted amounts are adopted on the modified accrual basis, which is consistent with accounting principles generally accepted in the United States of America.

## SUNSET RIDGE SCHOOL DISTRICT NO. 29

### Post-Retirement Health Plan

#### Required Supplementary Information

#### Schedule of Changes in the Employer's Total OPEB Liability

June 30, 2020

	2018	2019	2020
Total OPEB Liability			
Service Cost	\$ 1,345	2,542	3,135
Interest	1,585	3,861	2,663
Changes in Benefit Terms	-	-	-
Differences Between Expected and Actual Experience	10,775	-	(6,664)
Change of Assumptions or Other Inputs	(2,585)	2,673	(3,146)
Benefit Payments	(30,688)	(14,863)	(11,112)
Other (Net Transfer)	74,840	(7,928)	(4,936)
Net Change in Total OPEB Liability	55,272	(13,715)	(20,060)
Total OPEB Liability - Beginning	59,392	114,664	100,949
Total OPEB Liability - Ending	114,664	100,949	80,889
Covered Payroll	\$ 1,100,827	1,100,827	1,179,271
Total OPEB Liability as a Percentage of Covered Payroll	10.42%	9.17%	6.86%

#### Notes:

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

*Changes of Assumptions.* Changes of assumptions related to the discount rate were made in 2018, 2019 and 2020.

**SUNSET RIDGE SCHOOL DISTRICT NO. 29****Teacher's Health Insurance Security Fund****Required Supplementary Information****Schedule of Employer Contributions****June 30, 2020**

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2018	\$ 53,564	\$ 53,564	\$ -	\$ 6,086,866	0.88%
2019	56,685	56,685	-	6,161,441	0.92%
2020	58,264	58,264	-	6,333,036	0.92%

**Note:**

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

## SUNSET RIDGE SCHOOL DISTRICT NO. 29

### Teacher's Health Insurance Security Fund

#### Required Supplementary Information Schedule of Employer Contributions - Continued June 30, 2020

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#### Notes to the Schedule of Employer Contributions

<b>Valuation Date</b>	June 30, 2018
<b>Measurement Date</b>	June 30, 2019
<b>Sponsor's Fiscal Year End</b>	June 30, 2020

#### Methods and Assumptions Used to Determine Actuarial Liability and Contributions:

Actuarial Cost Method	Entry Age Normal, used to measure the Total OPEB Liability
Contribution Policy	Benefits are financed on a pay-as-you-go basis. Contribution rates are defined by statute. For fiscal year end June 30, 2019, contribution rates are 1.24% of pay for active members, 0.92% of pay for employers, and 1.24% of pay for the State. Retired members contribute a percentage of premium rates. The goal of the policy is to finance current year costs plus a margin for incurred but not paid plan costs.
Asset Valuation Method	Market Value
Investment Rate of Return	0%, net of OPEB plan investment expense, including inflation, for all plan years.
Inflation	2.50%
Salary Increases	Depends on service and ranges from 9.50% at 1 year of service to 4.00% at 20 or more years of service. Salary increase includes a 3.25% wage inflation assumption.
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the June 30, 2018 actuarial valuation.
Mortality	Retirement and Beneficiary Annuitants: RP-2014 White Collar Annuitant Mortality Table, adjusted for TRS experience. Disabled Annuitants: RP-2014 Disabled Annuitant Table. Pre-Retirement: RP-2014 White Collar Table. All tables reflect future mortality improvements using Projection Scale MP-2017.
Healthcare Cost Trend Rates	Actual trend used for fiscal year 2019. For fiscal years on and after 2020, trends start at 8.00% and 9.00% for non-Medicare cost and post-Medicare costs, respectively, and gradually decreases to an ultimate trend of 4.50%. Additional trend rate of 0.31% is added to non-Medicare cost on and after 2022 to account for the Excise Tax.
Aging Factors	Based on the 2013 SOA Study "Health Care Costs – From Birth to Death"
Expenses	Health administrative expenses are included in the development of the per capita claims costs. Operating expenses are included as a component of the Annual OPEB Expense.



**SUNSET RIDGE SCHOOL DISTRICT NO. 29****Teacher's Health Insurance Security Fund****Required Supplementary Information****Schedule of the Employer's Proportionate Share of the Collective Net OPEB Liability****June 30, 2020**

	2018*	2019*	2020*
Employer's Proportion of the Net OPEB Liability	0.0251910%	0.0256780%	0.0250670%
Employer's Proportionate Share of the Net OPEB Liability	\$ 6,536,911	6,764,985	6,937,933
State's Proportionate Share of the Net OPEB Liability Associated with the Employer	8,584,518	9,083,853	8,878,411
Total	15,121,429	15,848,838	15,816,344
Covered Payroll	\$ 6,086,866	6,161,441	6,333,036
Employer's Proportionate Share of the Net OPEB Liability as a % of its Covered Payroll	107.39%	109.80%	109.55%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	(0.17%)	(0.07%)	0.25%

**Notes:**

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

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

## SUNSET RIDGE SCHOOL DISTRICT NO. 29

### Teachers' Retirement System

#### Required Supplementary Information

#### Schedule of the Employer's Proportionate Share of the Net Pension Liability and Employer Contributions June 30, 2020

	2015*
Employer's Proportion of the Net Pension Liability	0.0011%
Employer's Proportionate Share of the Net Pension Liability	\$ 647,749
State's Proportionate Share of the Net Pension Liability Associated with the Employer	37,719,807
Totals	38,367,556
Employer's Covered Payroll	\$ 6,113,904
Employer's Proportionate Share of the Net Pension Liability as a % of its Covered Payroll	10.59%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	43.00%
Contractually-Required Contribution	\$ 37,975
Contributions in Relation to the Contractually-Required Contribution	37,975
Contribution Deficiency (Excess)	-
Employer's Covered Payroll	\$ 6,533,238
Contributions as a % of Covered Payroll	0.58%

#### Notes:

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

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

Amounts reported in 2019, 2018, 2017 and 2016 reflect an investment rate of return of 7.00%, an inflation rate of 2.50% and real return of 4.50%, and salary increases were assumed to vary by service credit, but the rates of increase in 2018 were slightly higher.

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

2016*	2017*	2018*	2019*	2020*
0.0011%	0.0010%	0.0009%	0.0008%	0.0008%
735,170	818,489	674,443	662,273	640,019
42,302,280	52,471,098	42,905,233	45,368,464	45,549,441
43,037,450	53,289,587	43,579,676	46,030,737	46,189,460
6,533,238	6,610,563	6,086,866	6,161,440	6,333,036
11.25%	12.38%	11.08%	10.75%	10.11%
41.50%	36.40%	39.30%	40.00%	39.60%
39,320	40,156	35,795	36,391	37,233
39,320	40,156	35,795	36,451	35,973
-	-	-	60	(1,260)
6,610,563	5,794,662	6,086,866	6,161,440	6,333,036
0.59%	0.69%	0.59%	0.59%	0.59%

**SUNSET RIDGE SCHOOL DISTRICT NO. 29****Illinois Municipal Retirement Fund****Required Supplementary Information****Schedule of Employer Contributions****June 30, 2020**

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2015	\$ 107,748	\$ 107,748	\$ -	\$ 1,258,738	8.56%
2016	110,330	110,330	-	1,227,254	8.99%
2017	119,180	119,495	315	1,183,520	10.10%
2018	117,210	117,210	-	1,154,409	10.15%
2019	114,588	114,588	-	1,190,187	9.63%
2020	119,445	119,445	-	1,258,927	9.49%

**Notes to the Required Supplementary Information:**

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	24 Years
Asset Valuation Method	5-Year Smoothed Market, 20% Corridor
Inflation	2.50%
Salary Increases	3.35% - 14.25%
Investment Rate of Return	7.50%
Retirement Age	See the Notes to the Financial Statements
Mortality	IMFR specific mortality table was used with fully generational projection scale MP-2017 (base year 2012).

**Note:**

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

**SUNSET RIDGE SCHOOL DISTRICT NO. 29****Illinois Municipal Retirement Fund****Required Supplementary Information****Schedule of Changes in the Employer's Net Pension Liability****June 30, 2020**

	<u>12/31/14</u>
Total Pension Liability	
Service Cost	\$ 144,367
Interest	320,706
Differences Between Expected and Actual Experience	160,103
Change of Assumptions	214,972
Benefit Payments, Including Refunds of Member Contributions	<u>(175,512)</u>
Net Change in Total Pension Liability	664,636
Total Pension Liability - Beginning	<u>4,291,659</u>
Total Pension Liability - Ending	<u><u>4,956,295</u></u>
Plan Fiduciary Net Position	
Contributions - Employer	\$ 107,748
Contributions - Members	56,644
Net Investment Income	266,282
Benefit Payments, Including Refunds of Member Contributions	(175,512)
Other (Net Transfer)	<u>24,522</u>
Net Change in Plan Fiduciary Net Position	279,684
Plan Net Position - Beginning	<u>4,370,838</u>
Plan Net Position - Ending	<u><u>4,650,522</u></u>
Employer's Net Pension Liability	<u><u>\$ 305,773</u></u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	93.83%
Covered Payroll	\$ 1,258,759
Employer's Net Pension Liability as a Percentage of Covered Payroll	24.29%

**Note:**

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

12/31/2015	12/31/16	12/31/17	12/31/18	12/31/19
130,393	134,370	122,304	108,344	117,768
368,717	382,319	401,499	411,459	420,528
(102,146)	(9,794)	47,345	(53,712)	(18,441)
11,553	(11,449)	(149,993)	139,504	-
(210,532)	(220,492)	(274,144)	(288,597)	(303,482)
197,985	274,954	147,011	316,998	216,373
4,956,295	5,154,280	5,429,234	5,576,245	5,893,243
5,154,280	5,429,234	5,576,245	5,893,243	6,109,616
110,330	119,495	115,146	120,069	110,639
55,227	53,400	51,558	52,765	54,651
23,140	296,900	794,396	(250,940)	901,165
(210,532)	(220,492)	(274,144)	(288,597)	(303,482)
(199,321)	14,506	(131,484)	108,077	(29,035)
(221,156)	263,809	555,472	(258,626)	733,938
4,650,522	4,429,366	4,693,175	5,248,647	4,990,021
4,429,366	4,693,175	5,248,647	4,990,021	5,723,959
724,914	736,059	327,598	903,222	385,657
85.94%	86.44%	94.13%	84.67%	93.69%
1,227,254	1,183,520	1,145,734	1,172,542	1,214,466
59.07%	62.19%	28.59%	77.03%	31.76%

**SUNSET RIDGE SCHOOL DISTRICT NO. 29****General Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2020**

	Original and Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
<b>Local Sources</b>			
General Levy	\$ 11,621,768	11,560,083	(61,685)
Tort Immunity	78,704	73,901	(4,803)
Investment Income	255,016	295,873	40,857
Sales to Pupils - Lunch	225,000	168,145	(56,855)
Admissions - Other	2,500	3,845	1,345
Fees	7,500	14,287	6,787
Private Sources	242,000	221,515	(20,485)
Other	51,600	48,290	(3,310)
<b>Total Local Sources</b>	<b>12,484,088</b>	<b>12,385,939</b>	<b>(98,149)</b>
<b>State Sources</b>			
General State Aid	369,370	369,370	-
State Free Lunch and Breakfast	10	16	6
Other State Sources	750	750	-
<b>Total State Sources</b>	<b>370,130</b>	<b>370,136</b>	<b>6</b>
<b>Federal Sources</b>			
Special Milk Program	3,100	2,614	(486)
Title I - Low Income	52,974	73,127	20,153
Title IV - Safe and Drug Free Schools	10,000	9,774	(226)
Federal - Special Education			
Preschool Flow-Through	1,161	1,959	798
Federal - Special Education - IDEA			
Flow-Through/Low Incident	143,105	152,779	9,674
Room and Board	-	12,852	12,852
Title II - Teacher Quality	12,313	14,627	2,314
Other Restricted Revenue from Federal Sources	-	8,749	8,749
<b>Total Federal Sources</b>	<b>222,653</b>	<b>276,481</b>	<b>53,828</b>
<b>Total Direct Revenues</b>	<b>13,076,871</b>	<b>13,032,556</b>	<b>(44,315)</b>

**SUNSET RIDGE SCHOOL DISTRICT NO. 29****General Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Continued  
For the Fiscal Year Ended June 30, 2020**

	Original and Final Budget	Actual	Variance with Final Budget
Revenues - Continued			
On Be-Half Payments	\$ -	5,024,064	5,024,064
Total Revenues	13,076,871	18,056,620	4,979,749
Expenditures			
Instruction			
Regular Programs			
Salaries	4,359,146	4,287,742	71,404
Employee Benefits	693,785	672,957	20,828
Purchased Services	116,700	108,599	8,101
Supplies and Materials	220,085	175,130	44,955
Capital Outlay	3,000	-	3,000
Total Regular Programs	5,392,716	5,244,428	148,288
Special Education Programs			
Salaries	1,188,275	1,137,197	51,078
Employee Benefits	331,124	298,474	32,650
Purchased Services	10,000	5,372	4,628
Supplies and Materials	12,500	7,015	5,485
Total Special Education Programs	1,541,899	1,448,058	93,841
Gifted Programs			
Salaries	172,695	172,695	-
Employee Benefits	45,597	44,891	706
Supplies and Materials	1,500	1,223	277
Total Gifted Programs	219,792	218,809	983
Bilingual Programs			
Salaries	96,826	96,825	1
Employee Benefits	28,145	27,955	190
Supplies and Materials	500	501	(1)
Total Bilingual Programs	125,471	125,281	190
Total Instruction	7,279,878	7,036,576	243,302



**SUNSET RIDGE SCHOOL DISTRICT NO. 29****General Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Continued  
For the Fiscal Year Ended June 30, 2020**

	Original and Final Budget	Actual	Variance with Final Budget
Expenditures - Continued			
Support Services			
Pupils			
Guidance Services			
Salaries	\$ 73,684	73,684	-
Employee Benefits	12,122	12,099	23
Total Guidance Services	85,806	85,783	23
Health Services			
Salaries	124,759	125,891	(1,132)
Employee Benefits	24,494	24,337	157
Purchased Services	2,000	1,260	740
Supplies and Materials	5,300	3,512	1,788
Non-Capitalized Equipment	6,279	5,236	1,043
Total Health Services	162,832	160,236	2,596
Psychological Services			
Salaries	104,012	103,505	507
Employee Benefits	23,414	23,357	57
Total Psychological Services	127,426	126,862	564
Speech Pathology and Audiology Services			
Salaries	166,764	162,058	4,706
Employee Benefits	29,200	29,154	46
Supplies and Materials	500	434	66
Total Speech Pathology Audiology	196,464	191,646	4,818
Other Support Services - Pupils			
Purchased Services	15,750	10,420	5,330
Total Pupils	588,278	574,947	13,331

**SUNSET RIDGE SCHOOL DISTRICT NO. 29****General Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Continued  
For the Fiscal Year Ended June 30, 2020**

	Original and Final Budget	Actual	Variance with Final Budget
Expenditures - Continued			
Support Services - Continued			
Instructional Staff			
Improvement of Instructional Services			
Purchased Services	\$ 62,802	48,318	14,484
Supplies and Materials	500	643	(143)
Total Improvement			
Instructional Service	63,302	48,961	14,341
Assessment and Testing			
Supplies and Materials	12,250	9,525	2,725
Total Instructional Staff	75,552	58,486	17,066
General Administration			
Board of Education Services			
Purchased Services	124,556	174,287	(49,731)
Other Objects	80,000	47,981	32,019
Total Board of			
Education Services	204,556	222,268	(17,712)
Executive Administration Services			
Salaries	285,353	285,352	1
Employee Benefits	53,490	53,489	1
Purchased Services	10,000	2,704	7,296
Supplies and Materials	5,250	1,002	4,248
Other Objects	14,000	9,165	4,835
Total Executive			
Administration Services	368,093	351,712	16,381
Special Area Administration Services			
Salaries	131,061	137,286	(6,225)
Employee Benefits	14,696	11,076	3,620
Total Special Area			
Administration Services	145,757	148,362	(2,605)

**SUNSET RIDGE SCHOOL DISTRICT NO. 29****General Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Continued  
For the Fiscal Year Ended June 30, 2020**

	Original and Final Budget	Actual	Variance with Final Budget
<b>Expenditures - Continued</b>			
<b>Support Services - Continued</b>			
General Administration - Continued			
Tort Immunity Services			
Purchased Services	\$ 68,554	65,516	3,038
<b>Total General Administration</b>	<b>786,960</b>	<b>787,858</b>	<b>(898)</b>
<b>School Administration</b>			
Office of the Principal Services			
Salaries	439,552	439,550	2
Employee Benefits	109,839	109,834	5
Purchased Services	4,000	1,094	2,906
Supplies and Materials	900	13	887
Other Objects	650	100	550
<b>Total School Administration</b>	<b>554,941</b>	<b>550,591</b>	<b>4,350</b>
<b>Business</b>			
Direction of Business Support Services			
Salaries	180,990	180,990	-
Employee Benefits	37,667	37,666	1
<b>Total Fiscal Services</b>	<b>218,657</b>	<b>218,656</b>	<b>1</b>
<b>Fiscal Services</b>			
Salaries	163,714	163,714	-
Employee Benefits	13,723	13,722	1
Purchased Services	44,700	39,209	5,491
Supplies and Materials	50,000	45,865	4,135
<b>Total Fiscal Services</b>	<b>272,137</b>	<b>262,510</b>	<b>9,627</b>
<b>Operation and Maintenance of Plant Services</b>			
Purchased Services	3,000	3,000	-

**SUNSET RIDGE SCHOOL DISTRICT NO. 29****General Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Continued  
For the Fiscal Year Ended June 30, 2020**

	Original and Final Budget	Actual	Variance with Final Budget
Expenditures - Continued			
Support Services - Continued			
Business - Continued			
Food Services			
Purchased Services	\$ 222,275	163,451	58,824
Other Objects	500	-	500
Non-Capitalized Equipment	5,500	11,922	(6,422)
Total Food Services	228,275	175,373	52,902
Total Business	722,069	659,539	62,530
Central			
Information Services			
Purchased Services	7,500	4,272	3,228
Data Processing Services			
Supplies and Materials	120,750	168,165	(47,415)
Non-Capitalized Equipment	230,000	170,723	59,277
Total Data Processing Services	350,750	338,888	11,862
Total Central	358,250	343,160	15,090
Total Support Services	3,086,050	2,974,581	111,469
Community Services			
Salaries	5,090	4,705	385
Employee Benefits	-	501	(501)
Purchased Services	4,145	4,600	(455)
Total Community Services	9,235	9,806	(571)

**SUNSET RIDGE SCHOOL DISTRICT NO. 29****General Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Continued  
For the Fiscal Year Ended June 30, 2020**

	Original and Final Budget	Actual	Variance with Final Budget
Expenditures - Continued			
Payments to Other Districts and Governmental Units			
Payments for Regular Programs			
Other Objects	\$ 4,500	3,058	1,442
Payments for Special Education Programs			
Purchased Services	136,263	147,662	(11,399)
Other Objects	765,000	830,067	(65,067)
	901,263	977,729	(76,466)
Total Payments to Other Districts and Governmental Units	905,763	980,787	(75,024)
Total Direct Expenditures	11,280,926	11,001,750	279,176
On Be-Half Payments	-	5,024,064	(5,024,064)
Total Expenditures	11,280,926	16,025,814	(4,744,888)
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,795,945	2,030,806	234,861
Other Financing Sources			
Transfers In	-	74,228	74,228
Transfers Out	(1,496,738)	(1,268,950)	227,788
	(1,496,738)	(1,194,722)	302,016
Net Change in Fund Balance	299,207	836,084	536,877
Fund Balance - Beginning		8,323,586	
Fund Balance - Ending		9,159,670	

**SUNSET RIDGE SCHOOL DISTRICT NO. 29****Operations and Maintenance - Special Revenue Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2020**

	Original and Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
<b>Local Sources</b>			
General Levy	\$ 1,177,254	1,098,673	(78,581)
Personal Property Replacement Taxes	133,087	125,843	(7,244)
Investment Income	250	208	(42)
Rentals	1,000	1,370	370
Private Sources	-	1,160	1,160
<b>Total Revenues</b>	<u>1,311,591</u>	<u>1,227,254</u>	<u>(84,337)</u>
<b>Expenditures</b>			
<b>Support Services</b>			
<b>Business</b>			
Operation and Maintenance of			
Plant Services			
Salaries	232,335	229,262	3,073
Employee Benefits	49,933	49,932	1
Purchased Services	570,158	527,526	42,632
Supplies and Materials	20,000	19,473	527
Capital Outlay	1,639,754	1,316,785	322,969
Non-Capitalized Equipment	25,000	50,258	(25,258)
<b>Total Expenditures</b>	<u>2,537,180</u>	<u>2,193,236</u>	<u>343,944</u>
<b>Net Change in Fund Balance</b>	<u>(1,225,589)</u>	<u>(965,982)</u>	<u>259,607</u>
<b>Fund Balance - Beginning</b>		<u>2,439,047</u>	
<b>Fund Balance - Ending</b>		<u>1,473,065</u>	

**SUNSET RIDGE SCHOOL DISTRICT NO. 29****Transportation - Special Revenue Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2020**

	Original and Final Budget	Actual	Variance with Final Budget
Revenues			
Local Sources			
General Levy	\$ 112,842	110,134	(2,708)
Investment Income	25	21	(4)
Total Local Sources	112,867	110,155	(2,712)
State Sources			
Transportation - Special Education	115,000	104,167	(10,833)
Total Revenues	227,867	214,322	(13,545)
Expenditures			
Support Services			
Business			
Pupil Transportation Services			
Purchased Services	163,950	215,424	(51,474)
Net Change in Fund Balance	63,917	(1,102)	(65,019)
Fund Balance - Beginning		266,399	
Fund Balance - Ending		265,297	

**SUNSET RIDGE SCHOOL DISTRICT NO. 29****Municipal Retirement/Social Security - Special Revenue Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2020**

	Original and Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
<b>Local Sources</b>			
General Levy	\$ 166,418	162,562	(3,856)
Social Security/Medicare Only Levy	166,418	162,701	(3,717)
Investment Income	55	63	8
<b>Total Revenues</b>	<b>332,891</b>	<b>325,326</b>	<b>(7,565)</b>
<b>Expenditures</b>			
<b>Instruction</b>			
Regular Programs	104,917	100,507	4,410
Special Education Programs	77,776	69,413	8,363
Gifted Programs	6,688	6,124	564
Bilingual Programs	6,379	5,921	458
<b>Total Instruction</b>	<b>195,760</b>	<b>181,965</b>	<b>13,795</b>
<b>Support Services</b>			
<b>Pupils</b>			
Guidance Services	1,069	1,063	6
Health Services	10,560	10,552	8
Psychological Services	2,315	2,137	178
Speech Pathology and Audiology Services	2,419	2,170	249
<b>Total Pupils</b>	<b>16,363</b>	<b>15,922</b>	<b>441</b>
<b>General Administration</b>			
Executive Administration Services	11,328	11,222	106
Special Area Administrative Services	1,921	1,970	(49)
<b>Total General Administration</b>	<b>13,249</b>	<b>13,192</b>	<b>57</b>
<b>School Administration</b>			
Office of the Principal Services	21,814	21,011	803



**SUNSET RIDGE SCHOOL DISTRICT NO. 29****Municipal Retirement/Social Security - Special Revenue Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Continued  
For the Fiscal Year Ended June 30, 2020**

	Original and Final Budget	Actual	Variance with Final Budget
Expenditures - Continued			
Support Services - Continued			
Business			
Direction of Business Support Services	\$ 2,908	2,842	66
Fiscal Services	28,005	27,611	394
Operations and Maintenance of			
Plant Services	40,005	37,738	2,267
Total Business	70,918	68,191	2,727
Total Support Services	122,344	118,316	4,028
Total Expenditures	318,104	300,281	17,823
Net Change in Fund Balance	14,787	25,045	10,258
Fund Balance - Beginning		257,342	
Fund Balance - Ending		282,387	

## **OTHER SUPPLEMENTARY INFORMATION**

Other supplementary information includes financial statements and schedules not required by the GASB, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

Such statements and schedules include:

- Budgetary Comparison Schedules – Major Governmental Funds
- Combining Statements – General Fund Subfunds
- Budgetary Comparison Schedules – General Fund Subfunds
- Schedule of Changes in Assets and Liabilities – Agency Fund
- Consolidated Year-End Financial Report

## **INDIVIDUAL FUND DESCRIPTIONS**

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### **GENERAL FUND**

The General Fund is used to account for all financial resources except those required to be accounted for in another fund. The General Fund includes the Educational Accounts, Tort Immunity and Judgement Accounts, and the Working Cash Accounts.

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### **SPECIAL REVENUE FUNDS**

The Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than fiduciary funds or capital project funds) that are legally restricted to expenditure for specified purposes.

#### **Operations and Maintenance Fund**

The Operations and Maintenance Fund is used to account for expenditures made for repair and maintenance of the District's buildings and land. Revenue consists primarily of local property taxes.

#### **Transportation Fund**

The Transportation Fund is used to account for all revenue and expenditures made for student transportation. Revenue is derived primarily from local property taxes and state reimbursement grants.

#### **Municipal Retirement/Social Security Fund**

The Municipal Retirement/Social Security Fund is used to account for the District's portion of pension contributions to the Illinois Municipal Retirement Fund, payments to Medicare, and payments to the Social Security System for non-certified employees. Revenue to finance the contributions is derived primarily from local property taxes and personal property replacement taxes.

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### **DEBT SERVICE FUND**

The Debt Service Fund is used to account for the accumulation of resources that are restricted, committed, or assigned for, and the payment of, long-term debt principal, interest and related costs. The primary revenue source is local property taxes levied specifically for debt service.

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## **INDIVIDUAL FUND DESCRIPTIONS**

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### **CAPITAL PROJECTS FUNDS**

The Capital Projects Funds are used to account for financial resources that are restricted, committed, or assigned to be used for the acquisition or construction of, and/or additions to, major capital facilities.

#### **Capital Projects Fund**

The Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities. Revenues are derived from bond proceeds, contributions from private sources, or transfers from other funds.

#### **Fire Protection and Life Safety Fund**

The Fire Protection and Life Safety Fund is used to account for State-approved life safety projects financed through serial bond issues or local property taxes levied specifically for such purposes.

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### **FIDUCIARY FUND**

The Fiduciary Funds are used to account for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, other governments or other funds.

#### **AGENCY FUND**

#### **Student Activity, Convenience Accounts, and Other Agency Funds**

The Student Activity Fund is used to account for assets held by the District which are owned, operated and managed generally by the student body, under the guidance and direction of adults or a staff member, for educational, recreational, or cultural purposes. The Convenience Accounts Fund is used to account for assets that are normally maintained by a local educational agency as a convenience for its faculty, staff, etc.

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**SUNSET RIDGE SCHOOL DISTRICT NO. 29****General Fund - by Accounts****Combining Balance Sheet****June 30, 2020**

	Educational Accounts	Tort Immunity and Judgment Accounts	Working Cash Accounts	Totals
<b>ASSETS</b>				
Cash and Investments	\$ 9,113,524	71,422	60,869	9,245,815
Receivables - Net of Allowances				
Property Taxes	5,786,557	35,404	2,244	5,824,205
Intergovernmental	147,819	-	-	147,819
Total Assets	15,047,900	106,826	63,113	15,217,839
<b>LIABILITIES</b>				
Accounts Payable	43,513	-	-	43,513
Payroll Deductions Payable	189,234	-	-	189,234
Other Payables	1,217	-	-	1,217
Total Liabilities	233,964	-	-	233,964
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Property Taxes	5,786,557	35,404	2,244	5,824,205
Total Liabilities and Deferred Inflows of Resources	6,020,521	35,404	2,244	6,058,169
<b>FUND BALANCES</b>				
Restricted	417,416	71,422	-	488,838
Unassigned	8,609,963	-	60,869	8,670,832
Total Fund Balances	9,027,379	71,422	60,869	9,159,670
Total Liabilities, Deferred Inflows of Resources and Fund Balances	15,047,900	106,826	63,113	15,217,839

**SUNSET RIDGE SCHOOL DISTRICT NO. 29****General Fund - by Accounts****Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
For the Fiscal Year Ended June 30, 2020**

	Educational Accounts	Tort Immunity and Judgment Accounts	Working Cash Accounts	Totals
<b>Revenues</b>				
Property Taxes	\$ 11,555,494	73,901	4,589	11,633,984
State Aid	370,136	-	-	370,136
Federal Aid	276,481	-	-	276,481
Investment Income	295,859	13	1	295,873
Other	456,082	-	-	456,082
On Be-Half Payments	5,024,064	-	-	5,024,064
Total Revenues	17,978,116	73,914	4,590	18,056,620
<b>Expenditures</b>				
Current				
Instruction				
Regular Programs	5,244,428	-	-	5,244,428
Special Programs	1,448,058	-	-	1,448,058
Other Instructional Programs	344,090	-	-	344,090
Support Services				
Pupils	574,947	-	-	574,947
Instructional Staff	58,486	-	-	58,486
General Administration	722,342	65,516	-	787,858
School Administration	550,591	-	-	550,591
Business	659,539	-	-	659,539
Central	343,160	-	-	343,160
Community Services	9,806	-	-	9,806
Payments to Other Districts and Government Units	980,787	-	-	980,787
On Be-Half Expenditures	5,024,064	-	-	5,024,064
Total Expenditures	15,960,298	65,516	-	16,025,814
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,017,818	8,398	4,590	2,030,806
<b>Other Financing Sources</b>				
Transfers In	74,228	-	-	74,228
Transfers Out	(1,268,950)	-	-	(1,268,950)
	(1,194,722)	-	-	(1,194,722)
Net Change in Fund Balances	823,096	8,398	4,590	836,084
Fund Balances - Beginning	8,204,283	63,024	56,279	8,323,586
Fund Balances - Ending	9,027,379	71,422	60,869	9,159,670

**SUNSET RIDGE SCHOOL DISTRICT NO. 29****Educational Accounts - General Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2020**

	Original and Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
<b>Local Sources</b>			
General Levy	\$ 11,617,027	11,555,494	(61,533)
Investment Income	255,000	295,859	40,859
Sales to Pupils - Lunch	225,000	168,145	(56,855)
Admissions - Other	2,500	3,845	1,345
Fees	7,500	14,287	6,787
Private Sources	242,000	221,515	(20,485)
Other Local Fees	51,600	48,290	(3,310)
<b>Total Local Sources</b>	<b>12,400,627</b>	<b>12,307,435</b>	<b>(93,192)</b>
<b>State Sources</b>			
General State Aid	369,370	369,370	-
State Free Lunch and Breakfast	10	16	6
Other State Sources	750	750	-
<b>Total State Sources</b>	<b>370,130</b>	<b>370,136</b>	<b>6</b>
<b>Federal Sources</b>			
Special Milk Program	3,100	2,614	(486)
Title I - Low Income	52,974	73,127	20,153
Title IV - Safe and Drug Free Schools	10,000	9,774	(226)
Federal - Special Education			
Preschool Flow-Through	1,161	1,959	798
Federal - Special Education - IDEA			
Flow-Through/Low Incident	143,105	152,779	9,674
Room and Board	-	12,852	12,852
Title II - Teacher Quality	12,313	14,627	2,314
Other Restricted Revenue from Federal Sources	-	8,749	8,749
<b>Total Federal Sources</b>	<b>222,653</b>	<b>276,481</b>	<b>53,828</b>
<b>Total Direct Revenues</b>	<b>12,993,410</b>	<b>12,954,052</b>	<b>(39,358)</b>
<b>On-Behalf Payments</b>	<b>-</b>	<b>5,024,064</b>	<b>5,024,064</b>
<b>Total Revenues</b>	<b>12,993,410</b>	<b>17,978,116</b>	<b>4,984,706</b>

**SUNSET RIDGE SCHOOL DISTRICT NO. 29****Educational Accounts - General Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Continued  
For the Fiscal Year Ended June 30, 2020**

	Original and Final Budget	Actual	Variance with Final Budget
<b>Expenditures</b>			
<b>Instruction</b>			
<b>Regular Programs</b>			
Salaries	\$ 4,359,146	4,287,742	71,404
Employee Benefits	693,785	672,957	20,828
Purchased Services	116,700	108,599	8,101
Supplies and Materials	220,085	175,130	44,955
Non-Capitalized Equipment	3,000	-	3,000
<b>Total Regular Programs</b>	<b>5,392,716</b>	<b>5,244,428</b>	<b>148,288</b>
<b>Special Education Programs</b>			
Salaries	1,188,275	1,137,197	51,078
Employee Benefits	331,124	298,474	32,650
Purchased Services	10,000	5,372	4,628
Supplies and Materials	12,500	7,015	5,485
<b>Total Special Education Programs</b>	<b>1,541,899</b>	<b>1,448,058</b>	<b>93,841</b>
<b>Gifted Programs</b>			
Salaries	172,695	172,695	-
Employee Benefits	45,597	44,891	706
Supplies and Materials	1,500	1,223	277
<b>Total Gifted Programs</b>	<b>219,792</b>	<b>218,809</b>	<b>983</b>
<b>Bilingual Programs</b>			
Salaries	96,826	96,825	1
Employee Benefits	28,145	27,955	190
Supplies and Materials	500	501	(1)
<b>Total Bilingual Programs</b>	<b>125,471</b>	<b>125,281</b>	<b>190</b>
<b>Total Instruction</b>	<b>7,279,878</b>	<b>7,036,576</b>	<b>243,302</b>



**SUNSET RIDGE SCHOOL DISTRICT NO. 29****Educational Accounts - General Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Continued  
For the Fiscal Year Ended June 30, 2020**

	Original and Final Budget	Actual	Variance with Final Budget
Expenditures - Continued			
Support Services			
Pupils			
Guidance Services			
Salaries	\$ 73,684	73,684	-
Employee Benefits	12,122	12,099	23
Total Guidance Services	85,806	85,783	23
Health Services			
Salaries	124,759	125,891	(1,132)
Employee Benefits	24,494	24,337	157
Purchased Services	2,000	1,260	740
Supplies and Materials	5,300	3,512	1,788
Non-Capitalized Equipment	6,279	5,236	1,043
Total Health Services	162,832	160,236	2,596
Psychological Services			
Salaries	104,012	103,505	507
Employee Benefits	23,414	23,357	57
Total Psychological Services	127,426	126,862	564
Speech Pathology and Audiology Services			
Salaries	166,764	162,058	4,706
Employee Benefits	29,200	29,154	46
Supplies and Materials	500	434	66
Total Speech Pathology and Audiology Services	196,464	191,646	4,818
Other Support Services - Pupils			
Purchased Services	15,750	10,420	5,330
Total Pupils	588,278	574,947	13,331

**SUNSET RIDGE SCHOOL DISTRICT NO. 29****Educational Accounts - General Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Continued  
For the Fiscal Year Ended June 30, 2020**

	Original and Final Budget	Actual	Variance with Final Budget
Expenditures - Continued			
Support Services - Continued			
Instructional Staff			
Improvement of Instructional Services			
Purchased Services	\$ 62,802	48,318	14,484
Supplies and Materials	500	643	(143)
Total Improvement			
Instructional Service	63,302	48,961	14,341
Assessment and Testing			
Supplies and Materials	12,250	9,525	2,725
Total Instructional Staff	75,552	58,486	17,066
General Administration			
Board of Education Services			
Purchased Services	124,556	174,287	(49,731)
Other Objects	80,000	47,981	32,019
Total Board of Education Services	204,556	222,268	(17,712)
Executive Administration Services			
Salaries	285,353	285,352	1
Employee Benefits	53,490	53,489	1
Purchased Services	10,000	2,704	7,296
Supplies and Materials	5,250	1,002	4,248
Other Objects	14,000	9,165	4,835
Total Executive			
Administration Services	368,093	351,712	16,381
Special Area Administration Services			
Salaries	131,061	137,286	(6,225)
Employee Benefits	14,696	11,076	3,620
Total Special Area			
Administration Services	145,757	148,362	(2,605)
Total General Administration	718,406	722,342	(3,936)

**SUNSET RIDGE SCHOOL DISTRICT NO. 29****Educational Accounts - General Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Continued  
For the Fiscal Year Ended June 30, 2020**

	Original and Final Budget	Actual	Variance with Final Budget
Expenditures - Continued			
Support Services - Continued			
School Administration			
Office of the Principal Services			
Salaries	\$ 439,552	439,550	2
Employee Benefits	109,839	109,834	5
Purchased Services	4,000	1,094	2,906
Supplies and Materials	900	13	887
Other Objects	650	100	550
Total School Administration	554,941	550,591	4,350
Business			
Direction of Business Support Services			
Salaries	180,990	180,990	-
Employee Benefits	37,667	37,666	1
Total Direction of Business Support	218,657	218,656	1
Fiscal Services			
Salaries	163,714	163,714	-
Employee Benefits	13,723	13,722	1
Purchased Services	44,700	39,209	5,491
Supplies and Materials	50,000	45,865	4,135
Total Fiscal Services	272,137	262,510	9,627
Operation and Maintenance of Plant Services			
Purchased Services	3,000	3,000	-
Food Services			
Purchased Services	222,275	163,451	58,824
Other Objects	500	-	500
Non-Capitalized Equipment	5,500	11,922	(6,422)
Total Food Services	228,275	175,373	52,902
Total Business	722,069	659,539	62,530

**SUNSET RIDGE SCHOOL DISTRICT NO. 29****Educational Accounts - General Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Continued  
For the Fiscal Year Ended June 30, 2020**

	Original and Final Budget	Actual	Variance with Final Budget
Expenditures - Continued			
Support Services - Continued			
Central			
Information Services			
Purchased Services	\$ 7,500	4,272	3,228
Data Processing Services			
Supplies and Materials	120,750	168,165	(47,415)
Non-Capitalized Equipment	230,000	170,723	59,277
Total Data Processing Services	350,750	338,888	11,862
Total Central	358,250	343,160	15,090
Total Support Services	3,017,496	2,909,065	108,431
Community Services			
Salaries	5,090	4,705	385
Employee Benefits	-	501	(501)
Purchased Services	4,145	4,600	(455)
Total Community Services	9,235	9,806	(571)
Payments to Other Districts and Governmental Units			
Payments for Regular Programs			
Other Objects	4,500	3,058	1,442
Payments for Special Education Programs			
Purchased Services	136,263	147,662	(11,399)
Other Objects	765,000	830,067	(65,067)
	901,263	977,729	(76,466)
Total Payments to Other Districts and Governmental Units	905,763	980,787	(75,024)
Total Direct Expenditures	11,212,372	10,936,234	276,138

**SUNSET RIDGE SCHOOL DISTRICT NO. 29****Educational Accounts - General Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Continued  
For the Fiscal Year Ended June 30, 2020**

	Original and Final Budget	Actual	Variance with Final Budget
Expenditures - Continued			
On-Behalf Payments	\$ -	5,024,064	(5,024,064)
Total Expenditures	11,212,372	15,960,298	(4,747,926)
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,781,038	2,017,818	236,780
Other Financing Sources (Uses)			
Transfers In	-	74,228	74,228
Transfers Out	(1,496,738)	(1,268,950)	227,788
	(1,496,738)	(1,194,722)	302,016
Net Change in Fund Balance	284,300	823,096	538,796
Fund Balance - Beginning		8,204,283	
Fund Balance - Ending		9,027,379	

**SUNSET RIDGE SCHOOL DISTRICT NO. 29****Tort Immunity and Judgment Accounts - General Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2020**

	Original and Final Budget	Actual	Variance with Final Budget
Revenues			
Local Sources			
Tort Immunity Levy	\$ 78,704	73,901	(4,803)
Investment Income	14	13	(1)
Total Revenues	<u>78,718</u>	<u>73,914</u>	<u>(4,804)</u>
Expenditures			
Support Services			
General Administration			
Workers Compensation Insurance			
Purchased Services	25,709	25,709	-
Unemployment Insurance			
Purchased Services	10,000	6,962	3,038
Insurance Payments			
Purchased Services	32,845	32,845	-
Total Expenditures	<u>68,554</u>	<u>65,516</u>	<u>3,038</u>
Net Change in Fund Balance	<u>10,164</u>	8,398	<u>(1,766)</u>
Fund Balance - Beginning		<u>63,024</u>	
Fund Balance - Ending		<u>71,422</u>	

**SUNSET RIDGE SCHOOL DISTRICT NO. 29****Working Cash Accounts - General Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2020**

	Original and Final Budget	Actual	Variance with Final Budget
Revenues			
Local Sources			
General Levy	\$ 4,741	4,589	(152)
Investment Income	2	1	(1)
Total Revenues	<u>4,743</u>	<u>4,590</u>	<u>(153)</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>4,743</u>	<u>4,590</u>	<u>(153)</u>
Fund Balance - Beginning		<u>56,279</u>	
Fund Balance - Ending		<u>60,869</u>	

**SUNSET RIDGE SCHOOL DISTRICT NO. 29****Debt Service Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2020**

	Original and Final Budget	Actual	Variance with Final Budget
Revenues			
Local Sources			
General Levy	\$ 434,956	424,582	(10,374)
Investment Income	225	80	(145)
Total Revenues	<u>435,181</u>	<u>424,662</u>	<u>(10,519)</u>
Expenditures			
Debt Service			
Payments on Long Term Debt			
Principal Payments on Long Term Debt	758,432	950,000	(191,568)
Interest and Other	986,568	794,425	192,143
Total Expenditures	<u>1,745,000</u>	<u>1,744,425</u>	<u>575</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,309,819)	(1,319,763)	(9,944)
Other Financing Sources			
Transfers In	<u>1,468,226</u>	<u>1,268,950</u>	<u>(199,276)</u>
Net Change in Fund Balance	<u>158,407</u>	(50,813)	<u>(209,220)</u>
Fund Balance - Beginning		<u>267,798</u>	
Fund Balance - Ending		<u>216,985</u>	



**SUNSET RIDGE SCHOOL DISTRICT NO. 29****Capital Projects Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2020**

	Original and Final Budget	Actual	Variance with Final Budget
Revenues			
Local Sources			
Other Local Revenues	\$ -	74,228	74,228
Expenditures			
Support Services			
Business			
Facilities Acquisition and Construction Services			
Capital Outlay	28,512	-	28,512
Excess (Deficiency) of Revenues Over (Under) Expenditures	(28,512)	74,228	102,740
Other Financing Sources (Uses)			
Transfers In	28,512	-	(28,512)
Transfers Out	-	(74,228)	(74,228)
	28,512	(74,228)	(102,740)
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning		-	
Fund Balance - Ending		-	

**SUNSET RIDGE SCHOOL DISTRICT NO. 29****Fire Prevention and Life Safety - Capital Projects Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2020**

	Original and Final Budget	Actual	Variance with Final Budget
Revenues			
Local Sources			
General Levy	\$ 947	708	(239)
Investment Income	1	-	(1)
Total Revenues	948	708	(240)
Expenditures			
Support Services			
Business			
Operation and Maintenance of Plant Services			
Capital Outlay	78,000	72,697	5,303
Net Change in Fund Balance	(77,052)	(71,989)	5,063
Fund Balance - Beginning		149,668	
Fund Balance - Ending		77,679	

**SUNSET RIDGE SCHOOL DISTRICT NO. 29****Student Activity, Convenience Accounts, and Other Agency Funds - Agency Fund****Schedule of Changes in Assets and Liabilities  
For the Fiscal Year Ended June 30, 2020**

	<u>Beginning Balances</u>	<u>Additions</u>	<u>Deductions</u>	<u>Ending Balances</u>
<b>ASSETS</b>				
Cash and Investments	\$ 32,854	567	4,713	28,708
<b>LIABILITIES</b>				
Due to Activity Fund Organizations				
Student Council	2,342	154	-	2,496
Middlefork Activity	8,004	-	261	7,743
Dr. Bultinck Scholarship Fund	4,447	-	4,447	-
Clarkson Memorial Fund	553	-	-	553
Miscellaneous Other SA Activity	10,740	-	5	10,735
SRS Music Dept	6,768	413	-	7,181
Total Liabilities	32,854	567	4,713	28,708

**SUNSET RIDGE SCHOOL DISTRICT NO. 29****Consolidated Year-End Financial Report  
June 30, 2020**

CSFA #	Program Name	State	Federal	Other	Totals
586-18-0408	Special Milk Program	\$ -	2,612	-	2,612
586-44-0414	Title I - Low Income	-	73,127		73,127
586-44-1588	Title IVA Student Support and Accademic Enrichment	-	9,774	-	9,774
586-57-0420	Fed. - Sp. Ed. - Pre-School Flow Through	-	1,959	-	1,959
586-64-0417	Fed. - Sp. Ed. - IDEA - Flow Through	-	152,779	-	152,779
586-82-1466	Fed. - Sp. Ed. - IDEA - Room & Board	-	12,852	-	12,852
586-70-2237	Title II - Teacher Quality	-	14,627	-	14,627
	Other Grant Programs and Activities	-	-	-	-
	All Other Costs Not Allocated	-	-	19,106,019	19,106,019
	Totals	-	267,730	19,106,019	19,373,749

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

October 5, 2020

Members of the Board of Education  
Sunset Ridge School District No. 29  
Northfield, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Sunset Ridge School District No. 29, Illinois, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated October 5, 2020.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District'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 the District's internal control. According, we do not express an opinion on the effectiveness of the District'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 District's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District'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 District'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

LAUTERBACH & AMEN, LLP

**SUPPLEMENTAL SCHEDULES**

DRAFT

**SUNSET RIDGE SCHOOL DISTRICT NO. 29****Schedule of Assessed Valuations, Rates, Extensions, and Collections - Last Five Fiscal Years  
June 30, 2020**

	2015	2016	2017	2018	2019
Assessed Valuation	\$ 401,339,916	469,250,265	488,339,675	471,462,419	515,234,662
<b>Tax Rates</b>					
Educational	2.8288	2.3529	2.3213	2.4502	2.3209
Tort Immunity and Judgement	0.0223	0.0185	0.0174	0.0166	0.0142
Operations and Maintenance	0.1379	0.2153	0.2156	0.2483	0.2080
Debt Service	0.0943	0.0803	0.0779	0.0948	0.0875
Transportation	0.0204	0.0259	0.0300	0.0238	0.0218
Municipal Retirement	0.0444	0.0323	0.0313	0.0351	0.0322
Social Security	0.0444	0.0323	0.0313	0.0351	0.0322
Working Cash	0.0021	0.0019	0.0018	0.0010	0.0009
Fire Prevention and Safety	0.0021	0.0019	0.0002	0.0002	0.0002
<b>Total Tax Rates</b>	<b>3.1967</b>	<b>2.7613</b>	<b>2.7268</b>	<b>2.9051</b>	<b>2.7179</b>
<b>Tax Extensions</b>					
Educational	\$ 11,353,103	11,040,989	11,335,828	11,551,772	11,958,081
Tort Immunity and Judgement	89,498	86,811	84,971	78,262	73,163
Operations and Maintenance	553,447	1,010,295	1,052,860	1,170,641	1,071,688
Debt Service	378,000	376,912	380,581	447,148	450,739
Transportation	81,873	121,535	146,501	112,208	112,431
Municipal Retirement	178,194	151,567	152,850	165,483	165,000
Social Security	178,194	151,567	152,850	165,483	165,000
Working Cash	8,428	8,915	8,790	4,714	4,637
Fire Prevention and Safety	8,428	8,915	976	942	1,030
<b>Total Tax Extensions</b>	<b>12,829,165</b>	<b>12,957,506</b>	<b>13,316,207</b>	<b>13,696,653</b>	<b>14,001,769</b>
<b>Total Collections</b>	<b>\$ 12,670,603</b>	<b>12,582,942</b>	<b>12,863,975</b>	<b>12,642,920</b>	<b>7,226,264</b>
<b>Percentage of Extensions Collected</b>	<b>98.76%</b>	<b>97.11%</b>	<b>96.60%</b>	<b>92.31%</b>	<b>51.61%</b>

Note: Tax rates are expressed in dollars per \$100 of assessed valuation.



**SUNSET RIDGE SCHOOL DISTRICT NO. 29****Operating Costs and Tuition Charge - Current Fiscal Year and Prior Fiscal Year  
June 30, 2019 and 2018**

	2020	2019
Average Daily Attendance (ADA):	437	447
Operating Costs		
Educational	\$ 10,936,234	10,540,400
Operations and Maintenance	2,193,236	1,475,622
Debt Service	1,744,425	1,838,718
Transportation	215,424	195,607
Municipal Retirement/Social Security	300,281	287,977
Tort Immunity and Judgment	65,516	61,145
Subtotal	15,455,116	14,399,469
Less Revenues/Expenditures of Nonregular Programs		
Total Payments to Other Districts and Government Unity	980,787	731,710
Community Services	9,806	9,170
Non-capitalized Equipment	269,385	274,487
Capital Outlay	1,285,539	580,287
Debt Principal Retired	950,000	1,017,458
Subtotal	3,495,517	2,613,112
Operating Costs	11,959,599	11,786,357
Operating Costs Per Pupil - Based on ADA	27,380	26,391
Operating Costs	11,959,599	11,786,357
Less Revenues from Specific Programs, Such as Special Education or Lunch Programs	813,682	781,136
Net Operating Costs	11,145,917	11,005,221
Depreciation Allowance	1,067,334	1,038,498
Allowable Tuition Costs	12,213,251	12,043,719
Tuition Charge Per Pupil - Based on ADA	27,961	26,968

**SUNSET RIDGE SCHOOL DISTRICT NO. 29****Schedule of Long-Term Debt Requirements****General Obligation Lease Certificates of 2015  
June 30, 2020**

Date of Issue	December 7, 2015
Date of Maturity	December 1, 2035
Authorized Issue	\$9,540,000
Denomination of Bonds	\$5,000
Interest Rates	3.00% - 5.00%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Zion First National Bank, Chicago

**CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year	Requirements		Totals
	Principal	Interest	
2021	\$ -	361,950	361,950
2022	-	361,950	361,950
2023	-	361,950	361,950
2024	210,000	356,700	566,700
2025	215,000	346,075	561,075
2026	310,000	334,500	644,500
2027	750,000	313,300	1,063,300
2028	775,000	286,675	1,061,675
2029	795,000	263,125	1,058,125
2030	820,000	238,900	1,058,900
2031	855,000	209,500	1,064,500
2032	890,000	174,600	1,064,600
2033	920,000	138,400	1,058,400
2034	960,000	100,800	1,060,800
2035	1,000,000	61,600	1,061,600
2036	1,040,000	20,800	1,060,800
	9,540,000	3,930,825	13,470,825

**SUNSET RIDGE SCHOOL DISTRICT NO. 29****Schedule of Long-Term Debt Requirements****General Obligation Lease Certificates of 2016A****June 30, 2020**

Date of Issue	March 14, 2016
Date of Maturity	December 1, 2035
Authorized Issue	\$9,140,000
Denomination of Bonds	\$5,000
Interest Rates	2.00% - 3.50%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Zion First National Bank, Chicago

**CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year	Requirements		Totals
	Principal	Interest	
2021	\$ 805,000	209,800	1,014,800
2022	825,000	185,350	1,010,350
2023	850,000	160,225	1,010,225
2024	670,000	137,425	807,425
2025	695,000	116,950	811,950
2026	630,000	97,075	727,075
2027	225,000	84,250	309,250
2028	235,000	77,350	312,350
2029	245,000	70,150	315,150
2030	250,000	62,725	312,725
2031	255,000	54,513	309,513
2032	265,000	45,413	310,413
2033	275,000	35,962	310,962
2034	290,000	26,075	316,075
2035	295,000	15,838	310,838
2036	305,000	5,337	310,337
	7,115,000	1,384,438	8,499,438

**SUNSET RIDGE SCHOOL DISTRICT NO. 29****Schedule of Long-Term Debt Requirements****General Obligation Limited Tax Refunding Bonds of 2018****June 30, 2020**

Date of Issue	September 25, 2018
Date of Maturity	December 1, 2037
Authorized Issue	\$5,100,000
Denomination of Bonds	\$5,000
Interest Rates	3.00% - 5.00%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Zion First National Bank, Chicago

**CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year	Requirements		Totals
	Principal	Interest	
2021	\$ 230,000	193,525	443,525
2022	250,000	181,525	451,525
2023	270,000	168,525	458,525
2024	290,000	154,525	464,525
2025	310,000	139,525	369,525
2026	230,000	126,025	366,025
2027	240,000	114,275	369,275
2028	255,000	103,175	368,175
2029	265,000	94,100	364,100
2030	270,000	86,075	366,075
2031	280,000	77,825	362,825
2032	285,000	69,350	364,350
2033	295,000	60,281	365,281
2034	305,000	50,531	365,531
2035	315,000	40,259	365,259
2036	325,000	29,459	364,459
2037	335,000	18,113	368,113
2038	350,000	6,125	356,125
	5,100,000	1,713,218	6,933,218



## SUNSET RIDGE SCHOOL DISTRICT 29

525 Sunset Ridge Road • Northfield, Illinois • 60093

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*Cultivating a learning community that engages the hearts and minds of students, one child at a time*

TO: District 29 Board of Education

FROM: Edward J. Stange *or*

DATE: October 13, 2020

SUBJECT: Revised Board Policies Related to Title IX Changes

Per ISBE mandate, all public schools are required to revise and update Board policies and administrative procedures related to Title IX (federal law protects people from discrimination based on sex in education programs or activities that receive Federal financial assistance).

Attached are two District 29 Board of Education policies (250: Uniform Grievance Procedure; 265: Title IX Sexual Harassment) and a related "Administrative Procedure" related to these new requirements. The language in the proposed documents was provided to District 29 by legal counsel at Franczek, Radelet. Highlighted text in the proposed policies indicated changes from the existing policies beyond what is recommended in the IASB PRESS policy service.

We will discuss these at a first reading in October 2020 and expect to approve them at the November 2020 Board of Education meeting.

## **BOARD OF EDUCATION**

### **Uniform Grievance Procedure**

Any student, parent/guardian, employee, or community member has the right to report or file a complaint that the School Board, its employees, or its agents have violated the rights of any student, parent/guardian, employee, or community member guaranteed by the State or federal Constitution, State or federal statute, or Board policy, including any one of the following:

1. Title II of the Americans with Disabilities Act
2. Title IX of the Education Amendments of 1972
3. Section 504 of the Rehabilitation Act of 1973
4. Title VI of the Civil Rights Act, 42 U.S.C. §2000d *et seq.*
5. Equal Employment Opportunities Act (Title VII of the Civil Rights Act), 42 U.S.C. §2000e *et seq.*
6. Sexual harassment (State Officials and Employees Ethics Act<sup>1</sup>, Illinois Human Rights Act, Title VII of the Civil Rights Act of 1964, and Title IX of the Education Amendments of 1972)
7. Breastfeeding accommodations for students, 105 ILCS 5/10-20.60
8. Bullying, 105 ILCS 5/27-23.7
9. Misuse of funds received for services to improve educational opportunities for educationally disadvantaged or deprived children
10. Curriculum, instructional materials, and/or programs
11. Victims' Economic Security and Safety Act, 820 ILCS 180/
12. Illinois Equal Pay Act of 2003, 820 ILCS 112/
13. Provision of services to homeless students
14. Illinois Whistleblower Act, 740 ILCS 174/
15. Misuse of genetic information (Illinois Genetic Information Privacy Act (GIPA), 410 ILCS 513/ and Titles I and II of the Genetic Information Nondiscrim. Act (GINA), 42 U.S.C. §2000ff *et seq.*
16. Employee Credit Privacy Act, 820 ILCS 70/

If the reporting party is different than the party alleged to have been the victim of the misconduct, the person who is the alleged victim of the misconduct (the "Complainant") will typically be the person entitled to the rights for the Complainant outlined in this policy, including the right to participate in the processes outlined in this policy. In the rare circumstances in which the reporting party has rights recognized by law or Board policy, the reporting party also will be a "Complainant" under this policy and will have all related rights.

### **Right to Pursue Other Remedies Not Impaired**

The right of a person to prompt and equitable resolution of a report or complaint under this policy will not be impaired by the person's pursuit of other remedies, e.g., criminal complaints, civil actions, etc., although temporary delays may be warranted in the discretion of the District, particularly for concurrent law enforcement investigations. Use of this grievance procedure is not a prerequisite to the pursuit of other remedies and use of this grievance procedure does not extend any filing deadline related to the pursuit of other remedies. If a person is pursuing another remedy based on the same or similar operative facts as a complaint under this policy, the District has the discretion to continue with a simultaneous investigation under this policy and will do so in all cases required by law.



### Deadlines

If a report is made or a complaint is filed under this policy, a Nondiscrimination Coordinator, Complaint Manager, or designee will address the complaint promptly and equitably. All deadlines under this policy may be extended as deemed appropriate by the administrator responsible for meeting the deadline under this policy. As used in this policy, *school business days* means days on which the District's main office is open.

### Informal Resolution

The Nondiscrimination Coordinator or Complaint Manager has the discretion to attempt to resolve reports and complaints of misconduct covered by this policy informally without resorting to the grievance procedures in this policy. Parties to reports or complaints under this policy must voluntarily agree to engage in any informal resolution, may refuse any offer of informal resolution, and may withdraw from any informal resolution process at any time prior to an agreement being reached. The District does not require Complainants to attempt to resolve allegations directly with individuals accused of misconduct (the "Respondent") or their representatives.

### Reports and Complaints

To request use of this grievance procedure, a person should make a report or file a complaint with a District Nondiscrimination Coordinator or Complaint Manager. No person is required to make a report or file a complaint with a particular Nondiscrimination Coordinator or Complaint Manager; individuals may request to speak to a Nondiscrimination Coordinator or Complaint Manager of the same gender. Any employee who receives a report or complaint of conduct covered by this policy must report the conduct to the Nondiscrimination Coordinator or Complaint Manager.

For reports, the Nondiscrimination Coordinator, Complaint Manager, or designee may request a written statement and/or completion of a written complaint form regarding the report. The Nondiscrimination Coordinator, Complaint Manager, or designee may require a meeting with the Complainant and/or their parent(s)/guardian(s) in relation to a report or complaint.

The following grievance process will be used to address complaints of misconduct covered by this policy unless another policy or document, including a collective bargaining agreement, prescribes a different complaint process for the conduct or concern at issue. In some cases, the Nondiscrimination Coordinator, Complaint Manager, or designee must consider other applicable policies when addressing complaints of misconduct covered by this policy. For example:

- Board policy addressing complaints of bullying, intimidation, and harassment (when this policy is implicated, the reasonable timeframe for completing the investigation will be the timeframes under this policy)
- Board policy addressing workplace harassment
- Board policy addressing reporting under the Abused and Neglected Child Report Act ("ANCRA")
- Board policy addressing procedures required for suspensions and expulsions

### Intake Process

If attempts at informal resolution are not successful or appropriate, the Nondiscrimination Coordinator, Complaint Manager, or designee will offer the Complainant an opportunity to file a complaint under this

policy. The Nondiscrimination Coordinator, Complaint Manager, or designee will notify the Complainant of any limitations on confidentiality, including that if the District has notice of prohibited conduct that creates a risk for students, employees or other members of the District community other than the Complainant, or if sharing the identity of the Complainant is necessary to complete an investigation into a complaint, the District may not be able to respect a request to maintain the confidentiality of the Complainant. The complaint and identity of the Complainant and any witnesses will not be disclosed except: (1) as required by law or this policy, (2) as necessary to fully investigate the complaint or implement interim measures, or (3) as authorized by the relevant person (Complainant or witness).

If a complaint is filed, the Nondiscrimination Coordinator, Complaint Manager, or designee will consider whether the conduct, if true, would be conduct covered by this policy. If so, the Nondiscrimination Coordinator, Complaint Manager, or designee will investigate the complaint or appoint another individual to investigate the matter.

If no complaint is filed, the Nondiscrimination Coordinator, Complaint Manager, or designee will consider whether to open an investigation even without the filing of a complaint. An investigation may be warranted if the reported conduct involves allegations against an employee, multiple allegations against the same alleged perpetrator, or creates a risk to the safety general District community.

### Investigation Process

During an investigation, the Nondiscrimination Coordinator, Complaint Manager, or designee assigned to conduct the investigation (the "Investigator") will provide both parties an equal opportunity to present evidence. If a party or witness is a student under 18 years of age, the Investigator has the discretion to include the student's parent(s)/guardian(s) during investigatory meetings involving the student. Nothing herein limits the right of school employees to hold investigatory meetings with students under the right of *in loco parentis*.

The Investigator will inform, at regular intervals, the parties about the status of the investigation.

Within 60 school business days after the date the complaint was filed, the Investigator will prepare a written document summarizing the investigation and the Investigator's recommendations. All decisions will be based upon the *preponderance of evidence* (more likely than not) standard.

For minor infractions, which are matters of a severity which, for example, (for students) typically would be handled by a student's teacher or Assistant Principal/Dean of Students or (for employees) an employee's direct supervisor, the investigator's summary can be informal (such as, for students, a suspension notice). The summary will be the final step in this *General Grievance Process*, subject only to review/appeal options available to students, employees, and third parties under generally applicable policies and procedures, handbooks, collective bargaining agreements, contracts, etc. for discipline imposed.

For more serious infractions, which are matters of a severity that (for both students and employees) typically are escalated to the building principal or a District administrator for resolution, the Investigator's summary should be in the form of an investigation report. If the investigation is completed by someone other than the Nondiscrimination Coordinator or Complaint Manager, the Investigator will submit the report to the Nondiscrimination Coordinator, Complaint Manager, or designee, who will review the report to confirm if the matter is a more serious infraction. If the Nondiscrimination



Coordinator, Complaint Manager, or designee disagrees with the Investigator's assessment that the matter is a more serious infraction, the matter will be returned to the building level for processing as a minor infraction.

If the Nondiscrimination Coordinator, Complaint Manager, or designee agrees that the matter is a more serious infraction, the Nondiscrimination Coordinator or Complaint Manager will forward the Investigator's report to the Superintendent for review. If the complaint contains allegations involving the Superintendent or one or more Board members, the report will be forwarded to the President of the Board for Board review.

#### Decision and Appeal

Within five school business days after receiving the Investigator's report for a more serious infraction, the Superintendent (or the Board, if the complaint contains allegations involving the Superintendent or one or more Board members) will mail a written determination to the Complainant and the Respondent by first class U.S. mail, with a copy to the Nondiscrimination Coordinator or Complaint Manager. All decisions will be based on the *preponderance of evidence* (more likely than not) standard.

Within 10 school business days after receiving the Superintendent's (or Board's) decision, the Complainant or the Respondent may appeal the decision to the Board by making a written request to the Nondiscrimination Coordinator or Complaint Manager. Upon receipt of an appeal, the Nondiscrimination Coordinator, Complaint Manager, or designee will promptly forward materials relevant to the complaint to the Board.

Within 30 school business days after receipt of an appeal, the Board or a designee will affirm, reverse, or amend the Superintendent's (or Board's) decision or direct the Superintendent (or Board) to reopen the investigation process for gathering additional information. If the investigation is reopened, a new Investigator report, Superintendent written determination, and opportunity to appeal will be provided. Within five school business days after the Board's appeal decision, the Board or a designee will mail its written appeal decision to the Complainant and the Respondent by first class U.S. mail, with a copy to the Investigator.

This policy will not be construed to create an independent right to a hearing before the Superintendent or Board. The failure to strictly follow the procedures or other timelines in this grievance procedure does not automatically prejudice a party or impact the outcome of the process.

#### Appointing Nondiscrimination Coordinators and Complaint Managers

The Superintendent will appoint a Nondiscrimination Coordinator to manage the District's compliance with this policy. The Nondiscrimination Coordinator also serves as the District's Title IX Coordinator.

The Superintendent will appoint at least one Complaint Manager to administer this policy. If possible, the Superintendent will appoint two Complaint Managers, one of each gender. The District's Nondiscrimination Coordinator may be appointed as one of the Complaint Managers.

The Superintendent will insert into this policy and keep current the names, office addresses, email addresses, and telephone numbers of the Nondiscrimination Coordinator and the Complaint Managers.

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LEGAL REF.: Age Discrimination in Employment Act, 29 U.S.C. §621 et seq.  
Americans With Disabilities Act, 42 U.S.C. §12101 et seq.  
Equal Employment Opportunities Act (Title VII of the Civil Rights Act), 42 U.S.C. §2000e et seq.  
Equal Pay Act, 29 U.S.C. §206(d).  
Genetic Information Nondiscrimination Act, 42 U.S.C. §2000ff et seq.  
Immigration Reform and Control Act, 8 U.S.C. §1324a et seq.  
McKinney-Vento Homeless Assistance Act, 42 U.S.C. §11431 et seq.  
Rehabilitation Act of 1973, 29 U.S.C. §791 et seq.  
Title VI of the Civil Rights Act, 42 U.S.C. §2000d et seq.  
  
Title IX of the Education Amendments, 20 U.S.C. §1681 et seq.  
State Officials and Employees Ethics Act, 5 ILCS 430/70-5(a).  
  
105 ILCS 5/2-3.8, 5/3-10, 5/10-20.7a, 5/10-20.60, 5/10-22.5, 5/22-19, 5/24-4, 5/27-1, 5/27-23.7, and 45/1-15.  
Illinois Genetic Information Privacy Act, 410 ILCS 513/.  
Illinois Whistleblower Act, 740 ILCS 174/.  
Illinois Human Rights Act, 775 ILCS 5/.  
Victims' Economic Security and Safety Act, 820 ILCS 180/, 56 Ill.Admin.Code Part 280.  
Equal Pay Act of 2003, 820 ILCS 112/.  
Employee Credit Privacy Act, 820 ILCS 70/.  
23 Ill. Admin.Code §§1.240 and 200.40.

**APPROVED: NOVEMBER 2020**

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## BOARD OF EDUCATION

### Title IX Sexual Harassment Policy

As required by Title IX of the Education Amendments of 1972 (Title IX) and its implementing regulations (34 C.F.R. Part 106), the District does not discriminate on the basis of sex in any of its education programs or activities, and it complies with Title IX concerning everyone in the District's education programs and activities, including with applicants for employment, students, parents/guardians, employees, and third parties.

#### Title IX Sexual Harassment Prohibited

Sexual harassment as defined in the Title IX implementing regulations ("*Title IX Sexual Harassment*") is prohibited. Any person, including a District employee or agent, or student, engages in *Title IX Sexual Harassment* whenever that person engages in conduct on the basis of an individual's sex that satisfies one or more of the following:

1. A District employee conditions the provision of an aid, benefit, or service on an individual's participation in unwelcome sexual conduct; or
2. Unwelcome conduct determined by a reasonable person to be so severe, pervasive, and objectively offensive that it effectively denies a person equal access to the District's educational program or activity; or
3. *Sexual assault* as defined in 20 U.S.C. §1092(f)(6)(A)(v), *dating violence* as defined in 34 U.S.C. §12291(a)(10), *domestic violence* as defined in 34 U.S.C. §12291(a)(8), or *stalking* as defined in 34 U.S.C. §12291(a)(30).

Examples of *Title IX Sexual Harassment* can include, but are not limited to, touching, crude jokes or pictures, discussions of sexual experiences, teasing related to sexual characteristics, spreading rumors related to a person's alleged sexual activities, rape, sexual battery, sexual abuse, and sexual coercion.

#### Definitions from 34 C.F.R. §106.30

*Complainant* means an individual who is alleged to be the victim of conduct that could constitute *Title IX Sexual Harassment*.

*Education program or activity* includes locations, events, or circumstances where the District has substantial control over both the *Respondent* and the context in which alleged *Title IX Sexual Harassment* occurs.

*Formal Title IX Sexual Harassment Complaint* means a document filed by a *Complainant* or signed by the Title IX Coordinator alleging *Title IX Sexual Harassment* against a *Respondent* and requesting that the District investigate the allegation.

*Respondent* means an individual who has been reported to be the perpetrator of the conduct that could constitute *Title IX Sexual Harassment*.

*Supportive measures* mean non-disciplinary, non-punitive individualized services offered as appropriate, as reasonably available, and without fee or charge to the *Complainant* or the *Respondent* before or after the filing of a *Formal Title IX Sexual Harassment Complaint* or where no *Formal Title IX Sexual Harassment Complaint* has been filed.

#### Title IX Sexual Harassment Prevention and Response

The District's Title IX Coordinator, identified in Board policy, or designee will oversee the District's efforts to prevent and respond to allegations of *Title IX Sexual Harassment*, which shall include the



following, at minimum:

1. The District's comprehensive health education program in Board policy, will incorporate (a) age-appropriate sexual abuse and assault awareness and prevention programs in grades pre-K through 12, and (b) age-appropriate education about the warning signs, recognition, dangers, and prevention of teen dating violence in grades 7-12. This includes incorporating student social and emotional development into the District's educational program as required by State law and in alignment with Board policy.
2. The District will incorporate education and training for school staff as required by law or, at the Superintendent and Title IX Coordinator's discretion, recommended by the Superintendent, Title IX Coordinator, Nondiscrimination Coordinator, Building Principal, Assistant Building Principal, Dean of Students, or a Complaint Manager.
3. The District will notify applicants for employment, students, parents/guardians, employees, and collective bargaining units of its nondiscrimination policy, contact information for the Title IX Coordinator, and training materials used to train its Title IX Coordinator(s), investigator(s), decisionmaker(s), and informal resolution facilitator(s) by, at a minimum, prominently displaying such information and materials on the District's website, if any, and in each handbook made available to such persons.

#### Making a Report or Inquiry

A person who wishes to make a report of *Title IX Sexual Harassment* is encouraged to do so to the Title IX Coordinator, Building Principal, Assistant Building Principal, Dean of Students/Assistant Principal, or teacher. A person who wishes to make a report may choose to report to a person of the same gender and to any employee of the District.

School employees must promptly forward any report of or information about suspected *Title IX Sexual Harassment* to the Title IX Coordinator, Building Principal(s), Non-Discrimination Coordinator, or Complaint Manager. An employee who fails to promptly make or forward a report may be disciplined, up to and including discharge.

Inquiries about Title IX, its implementing regulations, or any policy or procedure prohibiting *Title IX Sexual Harassment* may be directed to the Title IX Coordinator or to the U.S. Department of Education's Office for Civil Rights (OCR) at (312) 730-1560 or [OCR.Chicago@ed.gov](mailto:OCR.Chicago@ed.gov).

The Superintendent shall insert into this procedure and keep current the name, office address, email address, and telephone number of the Title IX Coordinator.

Any person may report sex discrimination under Title IX, including *Title IX Sexual Harassment* (whether or not the person reporting is the person alleged to be the victim of conduct that could constitute sex discrimination under Title IX or *Title IX Sexual Harassment*), in person, by mail, by telephone, or by electronic mail, using the contact information listed for the Title IX Coordinator, or by any other means that results in the Title IX Coordinator receiving the person's verbal or written report. Such a report may be made at any time (including during non-business hours) by using the telephone number or electronic mail address, or by mail to the office address, listed for the Title IX Coordinator.

#### Processing and Reviewing a Report or Complaint

Upon receipt of a report, the Title IX Coordinator and/or designee will promptly contact the *Complainant* to: (1) discuss the availability of supportive measures, (2) consider the *Complainant's* wishes with respect to *supportive measures*, (3) inform the *Complainant* of the availability of *supportive measures* with or without the filing of a *Formal Title IX Sexual Harassment Complaint*, and (4) explain to the *Complainant* the process for filing a *Formal Title IX Sexual Harassment Complaint*.

Further, the Title IX Coordinator will analyze the report to identify and determine whether there is another or an additional appropriate method(s) for processing and reviewing it. For any report received, the Title IX Coordinator shall at a minimum review Board policies related to: *Uniform Grievance Procedure; Workplace Harassment Prohibited; Abused and Neglected Child Reporting; Employee Ethics; Conduct; and Conflict of Interest; Harassment of Students Prohibited; Prevention of and Response to Bullying, Intimidation, and Harassment; Teen Dating Violence Prohibited; and Student Behavior*, to determine if the allegations in the report require further action under those policies.

Reports of alleged *Title IX Sexual Harassment* will be confidential to the greatest extent practicable, subject to the District's duty to investigate and maintain an educational program or activity that is productive, respectful, and free of sexual harassment.

#### Formal Title IX Sexual Harassment Complaint Grievance Process

When a *Formal Title IX Sexual Harassment Complaint* is filed, the Title IX Coordinator shall implement this Title IX Grievance Process for all *Formal Title IX Sexual Harassment Complaints*, which process fully complies with the Title IX implementing regulations, at 34 C.F.R. §106.45.

The Superintendent or designee shall implement administrative procedures or regulations that, at a minimum:

1. Require the Title IX Coordinator to investigate all *Formal Title IX Sexual Harassment Complaints* or appoint a qualified person to undertake the investigation using a Title IX grievance process that fully complies with 34 C.F.R. §106.45.
2. Treat *Complainants* and *Respondents* equitably by providing remedies to a *Complainant* where the *Respondent* is determined to be responsible for *Title IX Sexual Harassment*, and by following a grievance process that complies with the Title IX implementing regulations, 34 C.F.R. §106.45, before the imposition of any disciplinary sanctions or other actions against a *Respondent*.
3. Require an objective evaluation of all relevant evidence – including both inculpatory and exculpatory evidence – and provide that credibility determinations may not be based on a person's status as a *Complainant*, *Respondent*, or witness.
4. Require that any individual designated by the District as a Title IX Coordinator, investigator, decision-maker, or any person designated by the District to facilitate an informal resolution process:
  - a. Not have a conflict of interest or bias for or against complainants or respondents generally or an individual *Complainant* or *Respondent*.
  - b. Receive training on the definition of *Title IX Sexual Harassment*, the scope of the District's *education program or activity*, how to conduct an investigation and grievance process (including hearings, appeals, and informal resolution processes, as applicable), and how to serve impartially.
5. Require that any individual designated by the District as an investigator receive training on issues of relevance to create an investigative report that fairly summarizes relevant evidence.
6. Require that any individual designated by the District as a decision-maker receive training on issues of relevance of questions and evidence, including when questions and evidence about the *Complainant's* sexual predisposition or prior sexual behavior are not relevant.
7. Include a presumption that the *Respondent* is not responsible for the alleged conduct until a determination regarding responsibility is made at the conclusion of the grievance process.
8. Include reasonably prompt timeframes for conclusion of the grievance process.

9. Describe the range of possible disciplinary sanctions and remedies the District may implement following any determination of responsibility.
10. Base all decisions upon the *preponderance of evidence* standard.
11. Include the procedures and permissible bases for the *Complainant* and *Respondent* to appeal.
12. Describe the range of *supportive measures* available to *Complainants* and *Respondents*.
13. Not require, allow, rely upon, or otherwise use questions or evidence that constitute, or seek disclosure of, information protected under a legally recognized privilege, unless the person holding such privilege has waived the privilege.

### Enforcement

Any District employee who is determined, at the conclusion of the grievance process, to have engaged in *Title IX Sexual Harassment* will be subject to disciplinary action up to and including discharge consistent with any applicable laws, policies, or agreements addressing procedures for implementing employee discipline. Any third party who is determined, at the conclusion of the grievance process, to have engaged in *Title IX Sexual Harassment* will be addressed in accordance with the authority of the Board in the context of the relationship of the third party to the District, e.g., vendor, parent, invitee, etc. Any District student who is determined, at the conclusion of the grievance process, to have engaged in *Title IX Sexual Harassment* will be subject to disciplinary action, including, but not limited to, suspension and expulsion consistent with any applicable laws, policies, or procedures addressing procedures for implementing student discipline. Any person making a knowingly false accusation regarding *Title IX Sexual Harassment* will likewise be subject to disciplinary action.

This policy does not increase or diminish the ability of the District or the parties to exercise any other rights under existing law.

### Retaliation Prohibited

The District prohibits any form of retaliation against anyone who, in good faith, has made a report or complaint, assisted, or participated or refused to participate in any manner in a proceeding under this policy. Any person should report claims of retaliation using Board policy 2:260, *Uniform Grievance Procedure*.

Any person who retaliates against others for reporting or complaining of violations of this policy or for participating in any manner under this policy will be subject to disciplinary action, up to and including discharge, with regard to employees, or suspension and expulsion, with regard to students.

LEGAL REF.: 20 U.S.C. §1681 et seq., Title IX of the Educational Amendments of 1972; 34 C.F.R. Part 106.  
Davis v. Monroe County Bd. of Educ., 526 U.S. 629 (1999).  
Gebser v. Lago Vista Independent Sch. Dist., 524 U.S. 274 (1998).



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## Board of Education

### Administrative Procedure – Title IX Sexual Harassment Grievance Process

This procedure implements the District’s Title IX Sexual Harassment Policy, Board policy 265, with respect to the District’s response to a *Formal Title IX Sexual Harassment Complaint*. See 34 C.F.R. Part 106. Use this “Grievance Process” to comply with Title IX of the Education Amendments of 1972 (Title IX) and its implementing regulations (34 C.F.R. Part 106) as applied to sexual harassment reports and complaints. See 34 C.F.R. §106.45. Italicized terms in this procedure are defined in Board policy 265.

This procedure contains a **Table of Contents** and lettered **Sections**.

#### Table of Contents

- A. Overview of 34 C.F.R. §106.45 Grievance Process
- B. Notice of Allegations
- C. Consolidation of Formal Title IX Sexual Harassment Complaints
- D. Dismissal of Formal Title IX Sexual Harassment Complaint
- E. Informal Resolution of Formal Title IX Sexual Harassment Complaint
- F. Investigation of Formal Title IX Sexual Harassment Complaint
- G. Determination Regarding Responsibility; Remedies
- H. Appeals
- I. Recordkeeping

#### Sections

##### **A. Overview of 34 C.F.R. §106.45 Grievance Process**

The District treats *Complainants* and *Respondents* engaging in the Formal Title IX Sexual Harassment Complaint Grievance Process (Grievance Process) equitably and adheres to the following guidelines in addition to those set forth in this Board policy:

1. Presumption of Non-Responsibility. The *Respondent* is presumed not responsible for the alleged conduct until a determination regarding responsibility is made at the conclusion of the Grievance Process. 34 C.F.R. §106.45(b)(1)(iv).
2. Grievance Process Required Before Imposing Sanctions. The District complies with this Grievance Process before imposing any disciplinary sanctions or other actions against a *Respondent*. 34 C.F.R. §106.45(b)(1)(i).
3. Supportive Measures. The District may provide counseling, extensions of deadlines or other course-related adjustments, modifications of work or class schedules, campus escort services, mutual restrictions on contact between the parties, changes in work locations, leaves of absence, increased security and monitoring of certain areas of the campus, and other similar measures to *Complainants* and/or *Respondents*. 34 C.F.R. §106.45(b)(1)(ix).
4. Evidence Considered. All relevant evidence – including both inculpatory and exculpatory evidence – is objectively evaluated. Credibility determinations are not based on a person’s status as a *Complainant*, *Respondent*, or witness. The District does not require, allow, rely upon, or otherwise use questions or evidence that constitute, or seek disclosure of, information protected under a legally recognized privilege, e.g., attorney-client privilege, doctor-patient privilege, or spousal privilege, unless the person holding such privilege has waived the privilege. 34 C.F.R. §106.45(b)(1)(ii) and (x).
5. Standard of Proof. All determinations are based upon the *preponderance of evidence* standard. 34 C.F.R. §106.45(b)(1)(vii).

6. Right to Appeal. Each party may appeal any determination as described in **Section H. Appeals**, below. 34 C.F.R. §106.45(b)(1)(viii); 34 C.F.R. §106.45(b)(8)(i).
7. Timeline. This Grievance Process should be concluded within 120 school business days after filing or signing of a Formal Title IX Sexual Harassment Complaint. As used in this Grievance Process, *school business days* means days on which the District's main office is open. For good cause, this Grievance Process may be temporarily delayed or extended for a limited time only if the *Complainant* and the *Respondent* are provided written notice of the delay/extension and the reasons for it. Examples of good cause include: the absence of a party, a party's advisor, or a witness; concurrent law enforcement activity; or the need for language assistance or accommodation of disabilities. 34 C.F.R. §106.45(b)(1)(v).
8. Disciplinary Sanctions and Remedies. Following a determination of responsibility, the District may implement recommended disciplinary sanctions, up to and including: discharge, for a *Respondent*-employee; expulsion, for a *Respondent*-student; and termination of any existing contracts and/or prohibition from District property and activities, for a third-party *Respondent*. 34 C.F.R. §106.45(b)(1)(vi).

Where a determination of responsibility for sexual harassment is made against a , remedies designed to restore or preserve equal access to the District's education program or activities are provided to a *Complainant*. Remedies may include the same individualized services described in *Supportive Measures*, above. Unlike *Supportive Measures*, however, remedies may be disciplinary or punitive, and they may burden the *Respondent*. 34 C.F.R. §106.45(b)(1)(i). The District may implement remedies up to and including the recommended disciplinary sanctions described above. 34 C.F.R. §106.45(b)(1)(vi).

9. Training Requirements. The District requires That any individual designated by the District as a Title IX Coordinator, investigator, decision-maker (including the Initial Decision-Maker and Appellate Decision-Maker), or any person designated by the District to facilitate an informal resolution process will:
  - a. Not have a conflict of interest or bias for or against *Complainants* or *Respondents* generally or an individual *Complainant* or *Respondent*; and
  - b. Receive training on, at minimum, the definition of sexual harassment, the scope of the District's *Education Program or Activity*, how to conduct an investigation and Grievance Process (including hearings, appeals, and informal resolution processes, as applicable), and how to serve impartially (including by avoiding prejudgment of the facts at issue, conflicts of interest, and bias).

Any individual designated by the District as an investigator receives training on issues of relevance to create an investigative report that fairly summarizes relevant evidence.

Any individual designated by the District as a decision-maker receives training on issues of relevance of questions and evidence, including training about when questions and evidence about the *Complainant*'s sexual predisposition or prior sexual behavior are not relevant to the allegations. 34 C.F.R. §106.45(b)(1)(iii).

## **B. Notice of Allegations**

Upon signing a Formal Title IX Sexual Harassment Complaint or receiving a Formal Title IX Sexual Harassment Complaint filed by a *Complainant*, the Title IX Coordinator:

1. Ensures that the *Complainant*, at the time of filing the complaint, was participating in or attempting to participate in an *Education Program or Activity* of the District. If not, the *Complainant* will be notified that Title IX does not apply to the complaint. The matter will be evaluated under and addressed using other District policies and procedures, if relevant.
2. Provides written notice to all known parties of the following information:

- a. This procedure 2:265-AP1, and information about any available informal resolution process.
  - b. The allegations of sexual harassment potentially constituting Title IX sexual harassment, including sufficient details known at the time and with sufficient time to prepare a response before any initial interview. Sufficient details include the identities of the parties involved in the incident, if known, the conduct allegedly constituting Title IX sexual harassment, and the date and location of the alleged incident, if known.
  - c. That the *Respondent* is presumed not responsible for the alleged conduct and that a determination regarding responsibility is made at the conclusion of the Grievance Process.
  - d. That all parties may have an advisor of their choice, who may be, but is not required to be, an attorney.
  - e. That all parties may inspect and review any evidence obtained as part of the investigation that is directly related to the allegations raised in the Formal Title IX Sexual Harassment Complaint (including evidence the District does not intend to rely on in determining responsibility, and inculpatory or exculpatory evidence) so that each party can meaningfully respond to the evidence before the investigation concludes.
  - f. That the District's behavior policies prohibit knowingly making false statements or knowingly submitting false information during the Grievance Process.
3. Provides a second written notice to all known parties if, during the investigation, the District decides to investigate allegations not included in the first written notice.
  4. Decides whether to personally conduct the investigation or appoint a qualified investigator. If the Title IX Coordinator appoints a qualified investigator, provides written notice of the appointment to the Investigator.

#### When the *Complainant's* Identity Is Unknown

If the *Complainant's* identity is unknown, such as where a third party reports that a *Complainant* was victimized by sexual harassment but does not reveal the *Complainant's* identity or where a *Complainant* reports anonymously, the Grievance Process may proceed if the Title IX Coordinator determines it is necessary to sign a Formal Title IX Sexual Harassment Complaint, even though the written notice provided in **Section B.1**, above, will not include the *Complainant's* identity. 85 Fed. Reg. 30133. If the *Complainant's* identity is later discovered, the Title IX Coordinator provides another written notice to the parties. *Id.* at f/n 594.

#### When the *Respondent's* Identity is Unknown

If the *Respondent's* identity is unknown, such as where a *Complainant* does not know the *Respondent's* identity, the Grievance Process shall proceed because an investigation might reveal the *Respondent's* identity, even though the written notice provided in **Section B.1**, above, will not include the *Respondent's* identity. If the *Respondent's* identity is later discovered, the Title IX Coordinator provide another written notice to the parties. 85 Fed. Reg. 30138.

### **C. Consolidation of Formal Title IX Sexual Harassment Complaints**

When multiple Formal Title IX Sexual Harassment Complaints contain allegations of sexual harassment arising out of the same facts or circumstances, the Title IX Coordinator may consolidate the complaints even if the complaints contain different *Respondents* and *Complainants* or allegations between parties. 34 C.F.R. §106.45(b)(4).

### **D. Dismissal of Formal Title IX Sexual Harassment Complaint**

If the Title IX Coordinator or designee determines that conduct alleged in a Formal Title IX Sexual Harassment Complaint would not constitute Title IX sexual harassment even if proved, is not alleged

to have occurred in the District's *Education Program or Activity*, or is not alleged to have occurred against a person in the United States, then the Title IX Coordinator or designee dismisses the Formal Title IX Sexual Harassment Complaint with regard to that conduct for purposes of Title IX Sexual Harassment only. Such a dismissal does not preclude action under another applicable District policy or procedure.

The Title IX Coordinator may dismiss a Formal Title IX Sexual Harassment Complaint or any allegations contained in it if any of the following occur:

1. The Complainant requests in writing to the Title IX Coordinator s to withdraw the Formal Title IX Sexual Harassment Complaint or any allegations contained in it;
2. The *Respondent* is no longer enrolled or employed by the District; or
3. Specific circumstances prevent the District from gathering enough evidence to reach a determination as to the Formal Title IX Sexual Harassment Complaint or allegations in it.

Upon dismissal, the Title IX Coordinator promptly sends simultaneous written notice to the parties of the dismissal, reason(s) for the dismissal, and the right to appeal the dismissal. 34 C.F.R. §106.45(b)(3).

#### **E. Informal Resolution of Formal Title IX Sexual Harassment Complaint**

If a Formal Title IX Sexual Harassment Complaint has been filed by a Complainant or signed by t the Title IX Coordinator or designee and no determination regarding responsibility has been reached, the District may facilitate informal resolution of a Formal Title IX Sexual Harassment Complaint, such as mediation, that does not involve a full investigation and adjudication, provided that the District (34 C.F.R. §106.45(b)(9)):

1. Provides the parties written notice disclosing:
  - a. The allegations in the Title IX Sexual Harassment Complaint;
  - b. The requirements of the informal resolution process, including the circumstances in which parties who have elected to use informal resolution may not resume the Grievance Process for the Formal Title IX Sexual Harassment Complaint. This includes the limitation that once the parties have agreed to a resolution in informal resolution, the parties are precluded from resuming that Grievance Process for the allegations in the Formal Title IX Sexual Harassment Complaint and allegations of conduct arising from the same allegations as those in the Formal Title IX Sexual Harassment Complaint.
  - c. Notice that at any time prior to agreeing to a resolution, any party has the right to withdraw from the informal resolution process, in which case the Grievance Process for the Formal Title IX Sexual Harassment Complaint will resume; and
  - d. Any consequences resulting from participating in the informal resolution process, including the records that will be maintained and could be shared;
2. Obtains the parties' voluntary, written consent to the informal resolution process; and
3. Does not offer or facilitate an informal resolution process to resolve allegations that an employee sexually harassed a student.

#### **F. Investigation of Formal Title IX Sexual Harassment Complaint**

The Investigator follows these steps when investigating the allegations in a Formal Title IX Sexual Harassment Complaint.

Actor	Action
Investigator or Title IX Coordinator	During an investigation and throughout the Grievance Process (34 C.F.R. §106.45(b)(5)):

Actor	Action
	<ol style="list-style-type: none"> <li>1. Ensures that the burden of proof and burden of gathering evidence rest on the District and not the parties involved. 34 C.F.R. §106.45(b)(5)(i).</li> <li>2. Provides an equal opportunity for the parties to present witnesses, including fact and expert witnesses, and other inculpatory and exculpatory evidence. 34 C.F.R. §106.45(b)(5)(ii).</li> <li>3. Refrains from restricting the ability of either party to discuss the allegations under investigation or to gather and present relevant evidence. 34 C.F.R. §106.45(b)(5)(iii).</li> <li>4. Provides the parties the same opportunities to have others present during any grievance proceeding, including the opportunity to be accompanied to any related meeting or proceeding by the advisor of their choice (who may, but is not required to, be an attorney). 34 C.F.R. §106.45(b)(5)(iv). However, the District can restrict the extent to which the advisor may participate in the proceedings if its restrictions apply equally to both parties. 34 C.F.R. §106.45(b)(5)(iv).</li> <li>5. Provides, to a party whose participation is invited or expected, written notice of the date, time, location, participants, and purpose of all investigative interviews or other meetings, with sufficient time for the party to prepare to participate. 34 C.F.R. §106.45(b)(5)(v).</li> <li>6. Provides the parties an equal opportunity to inspect and review any evidence obtained during the investigation that is directly related to the Formal Title IX Sexual Harassment Complaint's allegations (including evidence the District does not intend to rely on in reaching a determination regarding responsibility, and inculpatory or exculpatory evidence). 34 C.F.R. §106.45(b)(5)(vi).</li> <li>7. Prior to the completion of the investigative report, sends to each party and the party's advisor, if any, the evidence subject to inspection and review in an electronic format or a hard copy and provides each party with 10 school business days to submit a written response. <u>Id.</u></li> <li>8. Upon receipt of a party's written response to the evidence, reviews the response and sends a copy to the other party in an electronic format or a hard copy.</li> <li>9. Prepares an investigative report summarizing all relevant evidence. 34 C.F.R. §106.45(b)(5)(vii).</li> <li>10. Sends to each party and the party's advisor, if any, the investigative report in an electronic format or hard copy, for their review and written response. <u>Id.</u></li> </ol> <p style="text-align: center;"><b>Note: This step must occur at least 10 school business days before the Initial Decision-Maker's determination regarding responsibility. <u>Id.</u></b></p>



Actor	Action
	<p>11. At the conclusion of the investigation, sends to the Initial Decision-Maker in an electronic format or hard copy:</p> <ul style="list-style-type: none"> <li>a. The Formal Title IX Sexual Harassment Complaint;</li> <li>b. All evidence gathered during the investigation that is directly related to the Formal Title IX Sexual Harassment Complaint's allegations (including evidence the District does not intend to rely on in reaching a determination regarding responsibility, and inculpatory or exculpatory evidence); and</li> <li>c. The investigative report.</li> </ul>

**G. Determination Regarding Responsibility; Remedies**

Initial Decision-Maker	<p>The Title IX Coordinator will appoint an Initial Decision-Maker for each Formal Title IX Sexual Harassment Complaint. The Initial Decision-Maker may not be the Title IX Coordinator or any designee who worked on the complaint or the investigator assigned to the same complaint.</p> <p>Throughout the decision-making process, the Initial Decision-Maker:</p> <p><b>Reviews Investigative Report and Corresponding Materials; Opportunity for Parties to Submit Questions</b></p> <ul style="list-style-type: none"> <li>1. Reviews all materials received from the Investigator.</li> <li>2. Provides the parties with written notice of the opportunity to submit to the Initial Decision-Maker written, relevant questions that a party wants the Initial Decision-Maker to ask another party or witness. 34 C.F.R. §106.45(b)(6)(ii). In the written notice, informs the parties that: <ul style="list-style-type: none"> <li>a. Questions and evidence about the Complainant's sexual predisposition or prior sexual behavior are not relevant, unless they: (i) are offered to prove that someone other than the <i>Respondent</i> committed the conduct alleged by the <i>Complainant</i>; or (ii) concern specific incidents of the <i>Complainant</i>'s prior sexual behavior with respect to the <i>Respondent</i> and are offered to prove consent. <u>Id.</u></li> <li>b. Any questions must be submitted to the Initial Decision-Maker within five (5) school business days.</li> </ul> </li> <li>3. Reviews any questions received from each party for submission to any party or witness.</li> <li>4. Determines which questions are relevant questions that must be forwarded to the other party or witness for answers. If any proposed questions are excluded as not relevant or under an exception, provides the proposing party with a written explanation of the decision to exclude a question. <u>Id.</u></li> </ul>
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	<ol style="list-style-type: none"> <li>5. Forwards relevant questions to the appropriate party or witness with instructions to submit answers to the Initial Decision-Maker within five (5) school business days.</li> <li>6. Upon receipt of answers to questions, provides each party with copies of the answers. <i>Id.</i></li> <li>7. Provides the parties with written notice of the opportunity to submit to the Initial Decision-Maker, additional, limited follow-up written, questions that a party wants the Initial Decision-maker to ask another party or witness. <i>Id.</i> Informs the parties that any questions must be submitted to the Initial Decision-Maker within five (5) school business days.</li> <li>8. Upon receipt of answers to the additional questions, provides each party with copies of them and considers whether it is appropriate to allow any additional follow-up questions.</li> </ol> <p><b>Determination and Written Notice of Determination</b></p> <p>Basing all decisions on the <i>preponderance of evidence</i> standard, simultaneously issues to the parties a written determination regarding responsibility that (34 C.F.R. §106.45(b)(7)(ii)):</p> <ol style="list-style-type: none"> <li>1. Identifies the allegations potentially constituting Title IX sexual harassment;</li> <li>2. Describes the procedural steps taken from the receipt of the Formal Title IX Sexual Harassment Complaint through the determination, including any notifications to the parties, interviews with parties and witnesses, site visits, and methods used to gather other evidence;</li> <li>3. Contains findings of fact supporting the determination;</li> <li>4. Contains conclusions regarding the application of the District's policies and procedures to the facts;</li> <li>5. Contains a statement of, and rationale for, the result as to each allegation, including a determination regarding responsibility, any recommended disciplinary sanctions for the District to impose on the <i>Respondent</i>, and whether remedies designed to restore or preserve equal access to the District's <i>Education Program or Activity</i> will be provided by the District to the <i>Complainant</i>; and</li> <li>6. Outlines the District's procedures and permissible bases for the <i>Complainant</i> and <i>Respondent</i> to appeal.</li> </ol>
Title IX Coordinator	Implements any remedies for the <i>Complainant</i> as ordered by the Initial Decision-Maker if no appeal is timely filed or after the resolution of any appeals. 34 C.F.R. §106.45(b)(7)(iv).

## H. Appeals

The determination regarding responsibility becomes final either on the date that the Appellate Decision-Maker provides the parties with the written decision of the result of the appeal, if an appeal is filed, or if an appeal is not filed, the date on which an appeal would no longer be considered timely. 34 C.F.R. §106.45(b)(7)(iii).

Actor	Action
<i>Complainant or Respondent</i>	<p>Within 10 school business day after receiving either the Initial Decision-Maker's written determination regarding responsibility or a notice of dismissal of Formal Title IX Sexual Harassment Complaint, makes a written request to Title IX Coordinator appealing the determination/dismissal based on:</p> <ol style="list-style-type: none"> <li>1. Procedural irregularity that affected the outcome.</li> <li>2. New evidence now available that could affect the outcome but that was not reasonably available at the time the determination.</li> <li>3. The Title IX Coordinator, Investigator, or Initial Decision-Maker had a conflict of interest or bias for or against <i>Complainants</i> or <i>Respondents</i> generally or the individual <i>Complainant</i> or <i>Respondent</i> that affected the outcome. 34 C.F.R. §106.45(b)(8)(i).</li> </ol>
Title IX Coordinator	<p>Within five (5) school business days of the deadline for receipt of an appeal from the parties, the Title IX Coordinator will appoint an Appellate Decision-Maker, who may not be the Title IX Coordinator or any designee who worked on the complaint, the investigator assigned to the same complaint, or the Initial Decision-Maker assigned to the same complaint.</p>
Appellate Decision-Maker	<p>The Appellate Decision-Maker:</p> <ol style="list-style-type: none"> <li>1. Within five (5) school business days of appointment, notifies both parties of the following: <ol style="list-style-type: none"> <li>a. That one or more appeals have been filed.</li> <li>b. That each party has five (5) school business days to submit a written statement in support of or challenging the outcome of the appeal.</li> </ol> </li> <li>2. Within 30 school business days, affirms, reverses, or amends the written determination regarding responsibility or the notice of dismissal.</li> <li>3. Within five (5) school business days after its decision, simultaneously issues a written decision to both parties that describes the result of the appeal and the rationale for the result. 34 C.F.R. §106.45(b)(8)(iii)(E), (F).</li> </ol>

## I. Recordkeeping

Actor	Action
Title IX Coordinator	<p>Creates and maintains, for a period of at least seven (7) years from the date that a report or complaint of Title IX Sexual Harassment is resolved, records of any actions, including any <i>Supportive Measures</i>, taken in response to a report or formal complaint of sexual harassment, documenting in each case the basis for the conclusion that the responses was not deliberately indifferent, that it has taken measures designed to restore or preserve equal access to the recipient's <i>Education Program or</i></p>



*Activity* and, if the District does not provide a *Complainant* with *Supportive Measures*, the reasons why such a response was not clearly unreasonable in light of the known circumstances. (34 C.F.R. §106.45(b)(10)(ii). This includes (34 C.F.R. §106.45(b)(10)(i):

1. The sexual harassment investigation, including any determination regarding responsibility, any disciplinary sanctions imposed on the *Respondent*, and any remedies provided to the *Complainant* designed to restore/preserve equal access to the District's *Education Program or Activity*;
2. Any appeal and its result;
3. Any informal resolution and its result; and
4. All materials used to train the Title IX Coordinator, investigators, decision-makers, and any person who facilitates an informal resolution.

See policies related to *Personnel Records* addressing the identification, storage, and access to personnel records.

See policies related to *Student Records* addressing the District's legal obligations regarding the identification, confidentiality, safeguarding, access, and disposal of school student records.

The Title IX Coordinator will ensure that all materials required to be updated in policies and procedures and posted on the District's website by the Title IX regulations are addressed. This includes:

1. Posting all materials used to train Title IX Coordinators, investigators, decision-makers, and any person who facilitates an informal resolution process on the District's website.
2. Prominently displaying the contact information for the Title IX Coordinator, including name or title, mailing address, email address, and telephone number, on its website. This information should also be included in any handbook or catalog that the District makes available to students, parents, employees, or other members of the District community.
3. Posting a copy of these procedures on the District's website or in the District's Board Policy Handbook.



## SUNSET RIDGE SCHOOL DISTRICT 29

525 Sunset Ridge Road • Northfield, Illinois • 60093

847 881 9400 • Fax: 847 446 6388 • [www.sunsetridge29.net](http://www.sunsetridge29.net)

*Cultivating a learning community that engages the hearts and minds of students, one child at a time*

TO: District 29 Board of Education

FROM: Edward J. Stange

DATE: October 13, 2020

SUBJECT: 2020-2021 Staffing Update

This following delineates staffing matters for the 2020-2021 school year. Documents related to specific individuals are provided in your closed session packet. Please contact me if you have any questions.

### **Posted Vacancy**

Teaching Assistant (1)

### **Recommendation for Board Approval**

Employment of Katharine Schmidt (Teaching Assistant)

Employment of Angelena Colon (Teaching Assistant)

Employment of Monika Shah (Teaching Assistant)

Resignation of Joy Kunny (Teaching Assistant)

### **Approved by Board**

Employment of Gloria Ramos (Sunset Ridge School Spanish Teacher)

Employment of Marci Peck (Sunset Ridge School Nurse)

Employment of Sean Hardiman (Teaching Assistant)

Employment of Michele Girdon (Teaching Assistant)

Transfer of Matt Wilkinson (Advanced Learning Program Teacher – Humanities)

Employment of Carly Cohen (7<sup>th</sup> Grade Student Services Teacher)

Transfer of Hillary Davis (2<sup>nd</sup> Grade Teacher)

Employment of Kathleen Downs (School Psychologist Intern)

Resignation of Amanda Martinsen (Junior High Math Teacher)

Employment of Margaret Michalek (Kindergarten Teacher)

Employment of Jillian Wiedrich (1<sup>st</sup> Grade Teacher)

Employment of Betsy Swanson (Sunset Ridge Art Teacher)

Employment of Shannon Tremont (Sunset Ridge Math Teacher)

Resignation of Linda Curry (Sunset Ridge School Nurse)

Retirement of Lynn Horne (Sunset Ridge Art Teacher)

Resignation of Evelyn Levin (Sunset Ridge School Spanish Teacher)

Resignation of Alicia Cohen (Middlefork School Teaching Assistant)

Leave of Absence for Caitlyn Leary (3<sup>rd</sup> Grade Teacher) – Anticipated September 2020

Leave of Absence for Kellie Johnson (Middlefork Library) – Anticipated October 2020

Leave of Absence for Kim Albright (Computer Science) – Anticipated October 2020

Leave of Absence for Sarah Dengsavang (2<sup>nd</sup> Grade Teacher) – Anticipated November 2020




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*Cultivating a learning community that engages the hearts and minds of students, one child at a time*

TO: District 29 Board of Education

FROM: Edward J. Stange, Ph.D. 

DATE: October 13, 2020

SUBJECT: District 29 Strategic Plan Update

The 2020-2021 school year is the final year of the District's current 3-year Strategic Plan.

The proposed 2020-2021 Strategic Plan goals and related action plans are attached for your review. In general, the plan focusses on the following areas:

- Implementation of the 2020-2021 Return to School Plan
- Completion of social studies curriculum review and revision
- Completion of the technology security audit
- Completion of the student services program review
- Facilitation of professional development activities
- Completion of SEL program review and revision
- Implementation of new communication systems (Parent Square, District Dashboard)
- Employee recruitment and retention
- Financial stability and transparency

I look forward to discussing the proposed plan at the October 2020 Board of Education meeting. Please contact me if you have any questions.

**DRAFT**  
**2018-2021 STRATEGIC PLAN**







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### **BACKGROUND INFORMATION**

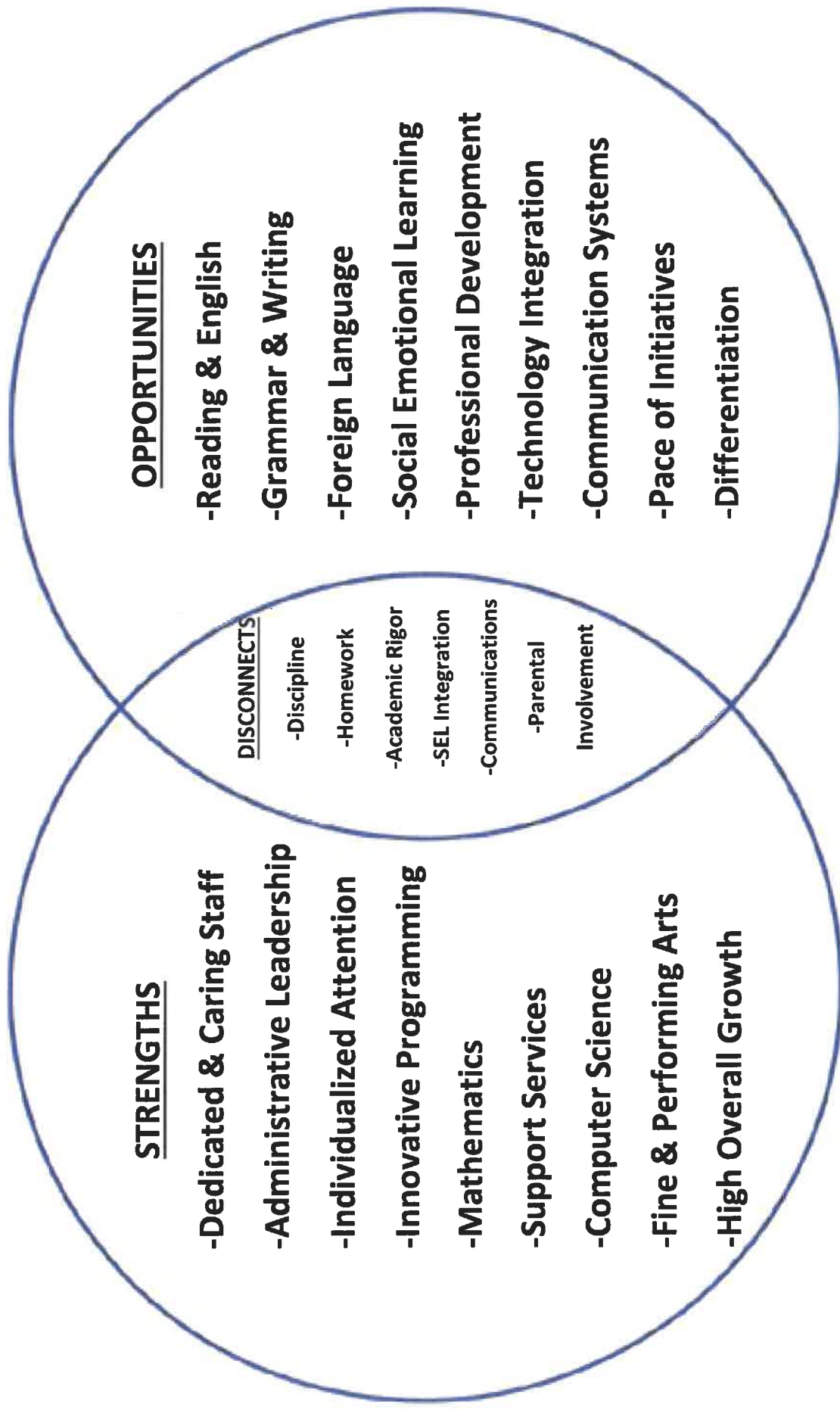
The original District #29 Strategic Plan was developed in 2007-2008. A diverse team of staff, parents and community members reviewed the District's survey data, assessment data, school improvement plans, and future trends in education. The team created a mission statement and list of beliefs, which captured the spirit of the District and expressed our core purpose, broad goal areas and general objectives. District committees comprised of administrators, staff, Board members, and parents specified goals and objectives and carried out the plans. Progress was reported at regular Board of Education meetings and posted on the District website. This plan served as a guide to District endeavors from 2008-2011.

The Strategic Planning process was repeated during the 2011-2012 school year. The second process began with a comprehensive District survey of parents, staff, students and community members. The Team, which again included staff, parents, and Board members, reviewed the components and accomplishments of the past plan, analyzed survey data, and researched educational trends. The Team identified strengths, areas for improvement, future opportunities, and potential challenges. The Team reaffirmed the District's mission statement and revised the belief statements. New themes were developed, and action plans were created. This plan served as a guide to District endeavors from 2012-2015.

During the 2015-2016 school year, the District completed another comprehensive survey (utilizing the same questions from the 2008 and 2011 surveys). Stakeholder input was gathering regarding strengths and areas for growth. Based on the results of that survey, combined with data from the Illinois 5Essential Survey, Measures of Academic Progress (MAP), the Partnership for Assessment of Readiness for College and Careers (PARCC), New Trier Placement Tests, the District adopted new annual goals and objectives. This plan continued served as a guide to District endeavors from 2015-2017.

During the 2017-2018 school year a Strategic Planning Steering Committee comprised of staff, administrators, parents, and Board members reviewed the components and accomplishments of the most recent plan, analyzed current survey and assessment data, and researched educational trends. Data reviewed included the following; 2009-2017 Measures of Academic Progress Assessment Results, 2015-2017 Partnership for Assessment of Readiness for College and Careers Results, 2010-2017 New Trier Placement Tests Results, 2010-2017 Illinois 5Essentials School Climate Survey Results, 2008-2016 Parent Survey Results, 2008-2016 Staff Survey Results, 2014-2017 Illinois 5Essentials School Climate Survey results. The Committee identified a number of strengths, opportunities for growth, and disconnects (i.e., areas with conflicting data) for targeted goal setting. Broad goals and objectives to achieve them were generated and vetted through various stakeholder groups. District committees comprised of administrators, staff, Board members, and parents will then turn the goals and objectives into specific annual action plans, and progress will be reported to the Board of Education and community.

# Strengths, Opportunities, Disconnects Analysis





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### **Our Mission...**

Cultivating a learning community that engages the hearts and minds of students, one child at a time

### **We Believe...**

- The whole child is at the heart of all decisions.
- Each child deserves an education tailored to his or her unique abilities, learning style, social and emotional needs.
- Commitment to excellence drives continuous improvement.
- Student growth and learning thrive in communities that embrace creativity and innovation, critical thinking and problem solving, collaboration, communication and self-advocacy.
- Exceptional educational programming fosters ethical, respectful, independent and socially responsible citizens.

### **Our Formula for Success...**

- Recruit and retain the most effective, professional and committed staff
- Cultivate a safe, supportive and intimate learning community
- Promote active parent engagement, community partnerships and strong student-staff connections
- Implement innovative curricular and instructional practices supported by effective professional development
- Tailor curriculum and instructional practices to children's unique abilities, learning styles, and social and emotional needs
- Utilize quantitative and qualitative data and research to guide decision making and drive student growth
- Maintain transparent and strategic fiscal management

## 2018-2021 GOALS & OBJECTIVES

### High Quality Teaching & Learning:

**GOAL AREA - Create consistently rich, innovative, engaging, and high-quality learning opportunities that result in growth and achievement for all students and foster collaboration, problem solving, critical thinking, and independent learning.**

#### **OBJECTIVES:**

- Implement the new K-8 reading curricula.
- Implement the Units of Study writing program in first through eighth grades.
- Complete modifications and improvements to the foreign language curriculum.
- Continue to write and implement the new K-8 social studies curriculum.
- Complete Year II of 3-year 4<sup>th</sup>-8<sup>th</sup> grade science cross curriculum collaboration partnership with Museum of Science and Industry and make recommendations for improvements and enhancements.
- Document the K-8 computer science scope and sequence and make recommendations for improvements and enhancements.
- Regularly monitor the high-quality programming in all content areas while seeking opportunities for growth.
- Design, Implement, and revise the District 29 Return to School Plan.

#### **PERFORMANCE INDICATORS:**

- Performance on standardized academic assessments (e.g., MAP, IAR, Subject Area Assessment Rubrics). Student engagement. Staff, student, and parent/guardian satisfaction.

### Meeting Needs of Learners:

**GOAL AREA - Sustain a learning environment that supports the unique strengths and evolving needs of individual students.**

#### **OBJECTIVES:**

- Monitor and assess the effectiveness of the continuum of support services provided to diverse learners at both ends of the learning continuum, and make recommendations for improvement and enhancement.
- Continue the commitment to differentiation as essential to meeting the needs of all learners, one child at a time, through professional development and on-going assessment of instructional effectiveness.
- Explore athletic offerings and make recommendations for improvement/enhancement.
- Facilitate professional development opportunities that support the 2018-2021 strategic plan goals, including mechanisms to scaffold the implementation of new initiatives.

#### **PERFORMANCE INDICATORS:**

- Student services annual report data. Self-reported student and parental satisfaction with student services

### Safe and Supportive Learning Environment:

**GOAL AREA - Ensure a positive school climate based on clear and equitable practices, where all members of the school community feel emotionally and physically safe, included, and accepted.**

#### **OBJECTIVES:**

- Review and revise K-8 SEL curriculum and activities, including preventative measures, direct instruction, internal activities, and service learning opportunities that seamlessly integrate SEL practices into the fabric of the District curriculum.



- Examine “disconnects” in parent and staff perspectives regarding discipline and recommend ways to enhance the clarity and transparency of behavior expectations.

#### **PERFORMANCE INDICATORS:**

- Staff, parent, and student satisfaction with school climate

#### **Meaningful Stakeholder Engagement:**

**GOAL AREA – Cultivate and strengthen intentional and meaningful partnerships with families and community agencies to support the educational success and healthy development of all students.**

#### **OBJECTIVES:**

- Review and revise the district’s communication systems (e.g., website, teacher pages, newsletters) in order to improve the accessibility and effectiveness of information.
- Investigate opportunities to improve communication between parents and teachers regarding student growth and performance.
- Explore opportunities to engage stakeholders in district decision-making processes, district programs, and activities.
- Examine and address the “disconnects” between staff and parent perceptions as identified in the 2018 satisfaction survey.

#### **PERFORMANCE INDICATORS:**

- Consumer satisfaction with the District website, reporting systems, and opportunities for involvement

#### **Thriving Workforce:**

**GOAL - Foster a collaborative, creative, and inclusive workplace that attracts, develops, and actively supports the best talent.**

#### **OBJECTIVES:**

- Recruit, select, develop, and retain only the most effective, professional, compassionate and committed personnel.
- Facilitate professional development opportunities that support the 2018-2021 strategic plan goals, including mechanisms to scaffold the implementation of new initiatives.
- Continue implementation of formal district mentoring program.
- Encourage innovation at all levels.
- Develop a research-based, analytical process for determining the appropriate pace and evaluation procedures for new initiatives.

#### **PERFORMANCE INDICATORS:**

- Staff, parent, and student satisfaction with educational programming. Staff satisfaction with mentoring support. Evidence of innovative programming

**GOAL - Ensure the long-term financial stability of the District by aligning resources with District priorities.**

#### **OBJECTIVES:**

- Finalize the Middlefork Capital Improvement plan and implement the project as scheduled.
- Remain fiscally responsible by monitoring state finances and fiscal policy, and taking appropriate steps to counteract possible ill effects.
- Manage district resources in a way that secures financial strength, maintains appropriate reserves, and reflects transparency.

#### **PERFORMANCE INDICATORS:**

- Construction budget and timeline
- State and private financial rating

## **ACTION PLANS**

## **GOAL AREA I - HIGH QUALITY TEACHING & LEARNING :**

**Create consistently rich, innovative, engaging, and high-quality learning opportunities that result in growth and achievement for all students and foster collaboration, problem solving, critical thinking, and independent learning.**

### **OBJECTIVES:**

1. Implement the new K-8 reading curricula.
2. Implement the Units of Study writing program in first through eighth grades.
3. Complete modifications and improvements to the foreign language curriculum.
4. Continue to write and implement the new K-8 social studies curriculum.
5. Complete Year II of 3-year 4<sup>th</sup>-8<sup>th</sup> grade science cross curriculum collaboration partnership with Museum of Science and Industry and make recommendations for improvements and enhancements.
6. Document the K-8 computer science scope and sequence and make recommendations for improvements and enhancements.
7. Regularly monitor the high-quality programming in all content areas while seeking opportunities for growth.
8. Design, Implement, and revise the District 29 Return to School Plan.

<b>PARTICIPANTS</b>	<b>ACTIVITIES (Committee Assignment)</b>	<b>TIMELINE</b>	<b>DELIVERABLES</b>
Mary Frances Greene Ivy Sukenik Jennifer Kiedaisch Sherri Styczen Ed Stange	1. Implement and assess the new K-8 reading curriculum scope and sequence and make recommendations for improvements. (ELA)	Completed: May 2020	Report to the Board
	2. Implement staff training on Units of Study writing program. (ELA)	Completed: May 2020	Report to the Board
	3. Complete modifications and improvements to the foreign language curriculum.	Completed: May 2019	Report to the Board
	4. Continue to write and implement the new K-8 social studies curriculum. 4a. Complete K-3 unit development activities. (Social Studies) 4b. Continue modification of 4-8 common assessment. (Social Studies)	May 2021	Report to the Board
<i>To Be Determined:</i> <i>Select Staff Members</i> <i>Select Parents</i> <i>Select Board Member</i>	5. Complete Year III of MoSI partnership. (MSI)	Completed: May 2019	Report to the Board
	6. Evaluate the strengths and opportunities for growth and report findings to the Board of Education. (Technology) 6a. Complete K-8 Instructional Scope & Sequence 6b. Complete External Technology Audit and review recommendations	Completed: May 2019 May 2021	Report to the Board
	7. Design, Implement, and revise the District 29 Return to School Plan.	May 2021	Report to the Board

## **GOAL AREA II - MEETING THE NEEDS OF LEARNERS:**

Sustain a learning environment that supports the unique strengths and evolving needs of individual students.

### **OBJECTIVES:**

- 1. Monitor and assess the effectiveness of the continuum of support services provided to diverse learners at both ends of the learning continuum, and make recommendations for improvement and enhancement.**
- 2. Continue the commitment to differentiation as essential to meeting the needs of all learners, one child at a time, through professional development and ongoing assessment of instructional effectiveness.**
- 3. Explore athletic offerings and make recommendations for improvement/enhancement.**
- 4. Facilitate professional development opportunities that support the 2018-2021 strategic plan goals, including mechanisms to scaffold the implementation of new initiatives.**

<b>PARTICIPANTS</b>	<b>ACTIVITIES</b>	<b>TIMELINE</b>	<b>DELIVERABLES</b>
Emily Dunham <del>Mary Frances</del> Greene Ivy Sukenik Jennifer Kiedaisch Ed Stange  <i>To Be Determined:</i> <i>Select Staff Members</i> <i>Select Parents</i> <i>Select Board Member</i>	<ol style="list-style-type: none"><li>1. Monitor and assess the effectiveness of the continuum of support services provided to diverse learners at both ends of the learning continuum, and make recommendations for improvement and enhancement.</li><li>2. Continue the commitment to differentiation as essential to meeting the needs of all learners, one child at a time, through professional development and ongoing assessment of instructional effectiveness.</li><li>3. Explore athletic offerings and make recommendations for improvement/enhancement.</li><li>4. Facilitate professional development opportunities that support the 2018-2021 strategic plan goals, including mechanisms to scaffold the implementation of new initiatives.</li></ol>	May 2021          Completed: December 2020  May 2021	Report to the Board   Year-end report of activities  Report to the Board Revised Program  Multi-Year Professional Development Plan

### **GOAL AREA III - SAFE AND SUPPORTIVE LEARNING ENVIRONMENT:**

Ensure a positive school climate based on clear and equitable practices, where all members of the school community feel emotionally and physically safe, included, and accepted.

#### **OBJECTIVES:**

1. Review and revise K-8 SEL curriculum and activities, including preventative measures, direct instruction, internal activities, and service learning opportunities that seamlessly integrate SEL practices into the fabric of the District curriculum.
2. Examine “disconnects” in parent and staff perspectives regarding discipline and recommend ways to enhance the clarity and transparency of behavior expectations.

<b>PARTICIPANTS</b>	<b>ACTIVITIES (Committee)</b>	<b>TIMELINE</b>	<b>DELIVERABLES</b>
<del>Mary-Franees Greene</del> Ivy Sukenik Jennifer Kiedaisch Emily Dunham Ed Stange  <i>To Be Determined: Select Staff Members Select Parents Select Board Member</i>	<ol style="list-style-type: none"><li>1. Examine “disconnects” in parent and staff perspectives regarding discipline and recommend ways to enhance the clarity and transparency of behavior expectations.</li><li>2. Review and revise K-8 SEL curriculum and activities, including preventative measures, direct instruction, internal activities, and service learning opportunities that seamlessly integrate SEL practices into the fabric of the District curriculum.</li></ol>	Completed: February 2020  May 2021	Report to Board  Report to Board



#### GOAL AREA IV - MEANINGFUL STAKEHOLDER ENGAGEMENT:

Ensure a positive school climate based on clear and equitable practices, where all members of the school community feel emotionally and physically safe, included, and accepted.

##### OBJECTIVES:

1. Review and revise the district's communication systems (e.g., website, teacher pages, newsletters) in order to improve the accessibility and effectiveness of information.
2. Investigate opportunities to improve communication between parents and teachers regarding student growth and performance.
3. Explore opportunities to engage stakeholders in district decision-making processes, district programs, and activities.
4. Examine and address the "disconnects" between staff and parent perceptions as identified in the 2018 satisfaction survey.

PARTICIPANTS	ACTIVITIES	TIMELINE	DELIVERABLES
Sheri Styczen Ed Stange <del>Mary Frances</del> Greene Ivy Sukenik Jennifer Kiedaisch Emily Dunham  <i>To Be Determined: Select Staff Members Select Parents Select Board Member</i>	<ol style="list-style-type: none"><li>1. Review and revise the district's communication systems (e.g., website, teacher pages, newsletters) in order to improve the accessibility and effectiveness of information.<ol style="list-style-type: none"><li>1a. Implement new District website with focus on improving accessibility and consistency.</li><li>1b. Review Board newsletter (format, frequency) and make recommendations for revisions.</li><li>1c. Explore new opportunities through social media to connect with Stakeholders (Parent Square, Dashboard).</li></ol></li><li>2. Investigate opportunities to improve communication between parents and teachers regarding student growth and performance.</li><li>3. Explore opportunities to engage stakeholders in district decision-making processes, district programs, and activities.</li><li>4. Examine and address the "disconnects" between staff and parent perceptions as identified in the 2018 satisfaction survey.</li></ol>	September 2018 November 2018 December 2020  May 2019 May 2019 May 2019	New District website Board Newsletters Report to Board.  Report to Board Report to Board Report to Board

**GOAL AREA V - THRIVING WORKFORCE:**

**Foster a collaborative, creative, and inclusive workplace that attracts, develops, and actively supports the best talent.**

## OBJECTIVES:

1. Recruit, select, develop, and retain only the most effective, professional, and committed personnel.
2. Encourage innovation at all levels.
3. Develop a research-based, analytical process for determining the appropriate pace and evaluation procedures for new initiatives.

PARTICIPANTS	ACTIVITIES	TIMELINE	DELIVERABLES
Ed Stange Tom Beerheide Mary-Frances Greene Ivy Sukenik Jennifer Kiedaisch Emily Dunham Sheri Styczen Corey Dreher	<p>1. Recruit, select, develop, and retain only the most effective, professional, and committed personnel.</p> <p>1a. Explore more opportunities for advertising open positions.</p> <p>1b. Continue implementation of District Mentoring program. (Mentor)</p> <p>1c. Collect and analyze data regarding the effectiveness of the staff mentoring program. (Mentor)</p> <p>1d. Conduct staff evaluations as prescribed by the PERA-JOINT Committee. (PERA/JOINT)</p> <p>2. Encourage innovation at all levels.</p> <p>3. Develop a research-based, analytical process for determining the appropriate pace and evaluation procedures for new initiatives.</p>	<p>May 2021</p> <p>May 2021</p> <p>May 2019</p>	<p>Report to Board</p> <p>Report to Board</p> <p>Report to Board</p>

## GOAL AREA VI - FINANCIAL SUSTAINABILITY:

Ensure the long-term financial stability of the District by aligning resources with District priorities.

### OBJECTIVES:

1. Finalize the Middlefork Capital Improvement plan and implement the project as scheduled.
2. Remain fiscally responsible by monitoring state finances and fiscal policy, and taking appropriate steps to counteract possible negative effects.
3. Manage district resources in a way that secures financial strength, maintains appropriate reserves, and reflects transparency.

PARTICIPANTS	ACTIVITIES	TIMELINE	DELIVERABLES
Ed Stange Tom Beerheide Mary Frances Greene Ivy Sukenik Jennifer Kiedaisch Sheri Styczen Emily Dunham Corey Dreher	1. Finalize the Middlefork Capital Improvement plan and implement the project as scheduled. 1a. Obtain Board of Education approval for preliminary capital improvement project and financing plans. 1b. Complete subcontractor bidding process. 1c. Coordinate and complete construction activities.	July 2018  January 2019 Summer 2019	Board approval of project. Award subcontractor bids. Completed renovation activities
<i>To Be Determined: Select Staff Members Select Parents Select Board Member</i>	2. Remain fiscally responsible by monitoring state finances and fiscal policy, and taking appropriate steps to counteract possible negative effects. 2a. Monitor changes in state and federal fiscal policy and make recommendation to Board of Education to respond as appropriate. 2b. Maintain approved budget and report financial status on a quarterly basis to the Board of Education.	June 2021	Reports to Finance Committee  Reports to Finance Committee
	3. Manage district resources in a way that secures financial strength, maintains appropriate reserves, and reflects transparency. 3a. Monitor the District's long-term finances in relation to Fund Balance Policy, including the settlement of a fiscally responsible contract with the teachers' union.	June 2021	Negotiated Collective Bargaining Agreement  Reports to Finance Committee



# **COMMITTEE ACTION PLANS** **2020-2021**

**COMMITTEE: Return to School Task Force**  
**GOAL: Implement 2020-2021 Return to School Plan**

STEPS	PARTICIPANTS	TIMEFRAME	OUTCOMES
<ol style="list-style-type: none"> <li>Design “living document” to outline continuum of options, programming information, related mitigation strategies, and decision-making/reporting mechanisms.</li> <li>Solicit feedback from stakeholders regarding programming .</li> <li>Regularly meet to review metrics and make program recommendation to the Board of Education.</li> </ol>	<p>Nancy Detlefsen Amanda Alpert Knight Anne Peterson Scott Subeck Ed Stange Ivy Sukenik Jennifer Kiedaisch Emily Dunham Sheri Styczen Misty Bell Rachel Berkhof Robin Zogby Jordan Bauer Pilar Westfall Dawn Meziere April Toofan Oksana Milan Sandra Dold</p>	May 20201	Implementation of Plan

## COMMITTEE ACTION PLANS 2020-2021

### COMMITTEE: Middlefork ELA

**GOAL: Support continued implementation of new reading/writing programs.**

STEPS	PARTICIPANTS	TIMEFRAME	OUTCOMES
<ol style="list-style-type: none"> <li>1. Collaborate on drafting vision and mission statements for ELA, including Must Dos for literacy instruction.</li> <li>2. Conduct a needs assessment for shared areas for growth.</li> <li>3. Develop a plan to make teachers observing teachers part of school culture.</li> <li>4. Develop ways to train TAs on literacy instruction (I.e. conferring, small group work).</li> <li>5. Share ideas at each meeting for engaging and exciting students to read and write.</li> <li>6. List helpful resources currently used and explore new resources.</li> <li>7. Develop a school-wide UOS conferring system to help teachers monitor their growth across grade levels.</li> <li>8. Review Units of Study Videos, Nawal Casiano sessions and Teachers College training and plan ongoing PD opportunities for teachers.</li> <li>9. Prioritize specific overarching goals across grade levels.</li> <li>10. Build digital libraries that provide diverse voices, levels, and opportunities for students to engage with reading.</li> </ol>	<p>           Lisa Brumwell            Caitlin Anderson            Anna Wendt*            Paige Dempsey            Dodi Bailen            Matthew Wilkinson*            Lindsay Bozeday            Hillary Davis            Cait Leary            Julia Kiesel            Sara Brown            Molly Michalek            Laurie Barry            Jillian Wiedrich              *=Teacher Co-leaders         </p>	<p>           Fall 2020              Winter 2020/2021              Spring 2020/2021         </p>	<p>           Vision and Mission Statement for Literacy Instruction              Professional Development Calendar for Teachers              Professional Development Plan for Teachers and Teaching Assistants              Preferred Resource List              Conferring Data Management System         </p>

## COMMITTEE ACTION PLANS 2020-2021

**COMMITTEE:** Social Studies

**GOAL:** Develop a deep understanding of the Inquiry Design Model and apply to social studies units

STEPS	PARTICIPANTS	TIMEFRAME	OUTCOMES
<p>Collaboration with Dr. Kathy Swan (<a href="https://education.uky.edu/profile/kathy-swan/">https://education.uky.edu/profile/kathy-swan/</a>)</p> <p>9/17/20. What is Inquiry? Inquiry Micro Teach &amp; Standards</p> <p>10/15/20. Framing an Inquiry—Compelling Questions</p> <p>11/19/20. Framing an Inquiry—Arguments and Claims</p> <p>1/21/21. Filling an Inquiry</p> <p>2/18/21. Finishing an Inquiry, Part I –Staging the Compelling Question, Extensions and PBL</p> <p>3/18/21. Finishing an Inquiry, Part II—Taking Informed Action</p> <p>4/15/21. Blueprinting an Inquiry Based Curriculum—Building a House of Inquiry</p> <p>5/20/21. Blueprinting an Inquiry Based Curriculum—Looping Inquiry</p>	<p>Matt Wilkinson Chris Roberts Lisa Brumwell Mindy Golub Christine Keopraseuth Jennifer Kahlenberg Kristin Gonzalez Caitlin Anderson Lindsay Bozeday Robin Zogby Jen Kiedaisch Ivy Sukenik</p>	2020-21 School Year	<ul style="list-style-type: none"> <li>Develop an IDM inquiry working through the 10 steps of building an inquiry.</li> <li>Understand the role of compelling and supporting questions, formative and summative performance tasks, and disciplinary sources in comprising the elements of inquiry.</li> <li>Participate in the demonstration of several inquiries and discuss the implementation of inquiry in the classroom.</li> <li>Build an understanding of an inquiry based curriculum modifying the blueprint for a variety of outcomes including focused inquiries, embedded action inquiries, and student directed inquiry.</li> <li>Craft an inquiry loop for their own classroom putting together a series of inquiries together around a binding social studies concept or question.</li> <li>Discuss the role of an inquiry ecosystem and pinpointing healthy organisms (e.g., student agency, administrative buy in, peer collaboration) that promote effective inquiry environments.</li> </ul>

## COMMITTEE ACTION PLANS 2020-2021

**COMMITTEE: D29 Connect**

**GOAL: Examine current SEL programming, initiatives, and activities through the CASEL lens and connect all SEL work through a District-wide scope and sequence.**

STEPS	PARTICIPANTS	TIMEFRAME	OUTCOMES
<ul style="list-style-type: none"> <li>Connect SEL programs, initiatives, &amp; activities across grade-levels and district               <ul style="list-style-type: none"> <li>Communicate plans from all District 29 SEL committees (Social Justice, Colleague-to-Colleague, Middlefork SEL, Foundations, Service Leagues, Play Pods)</li> </ul> </li> <li>Document SEL programs, initiatives &amp; activities across grade-levels and district (Scope &amp; Sequence)</li> <li>Utilize CASEL resources in order to strengthen SEL programming across the district</li> <li>Analyze current SEL practices and provide resources to weave SEL content into existing curriculum</li> </ul>	Lauren Gray Susan George Joe Lewis Caitlin Anderson Carly Cohen Dana Dorsey Katie Downs Mindy Golub Kristin Gonzalez Kim Hanson Heather Johnson Kellie Johnson Jennifer Kahlenberg Donna Kasper Hilary Logan Chirs Roberts Rachel Schrader Rebecca Schur Shannon Tremont Matt Wilkinson Ivy Sukenik Jennifer Kiedaisch	Fall 2020 Organize subcommittees  Explore SEL resources, focusing on the CASEL Schoolwide Guide  Examine Panorama Survey results  <u>Winter 2021</u> Create SELPAC plans  Document current SEL programming and align practices to CASEL framework  Curate SEL resources and share with staff  <u>Spring 2021</u> Finalize SEL scope & sequence  Research professional development opportunities	Connect the SEL programming at MFS and SRS  K-8 SEL Scope and Sequence  Visual aligning SEL Scope and Sequence with CASEL competencies  Monthly SELPAC meetings (SEL Parent Advisory Committee)  Panorama surveys for grades 3-8 and community members

## COMMITTEE ACTION PLANS 2020-2021

### COMMITTEE: SEL- Foundations

**GOAL: To improve school climate by reducing behavioral and motivational barriers to learning.**

STEPS	PARTICIPANTS	TIMEFRAME	OUTCOMES
<p>Steps from <i>Foundations Module A</i> (Sprick, Booher, &amp; Rich, 2014):</p> <ul style="list-style-type: none"> <li>• Reduce misbehaviors such as disruption, disrespect, and bullying</li> <li>• Promote safety and prosocial behavior</li> <li>• Support both academic instruction and social-emotional learning</li> <li>• Establish a positive climate</li> <li>• Enhance staff consistency in teaching expectations and correcting misbehavior</li> </ul> <p>The above steps are what would typically happen over a three year period as the Foundations team follows the Foundations curriculum and attends Foundations trainings. We are already working on the above steps and have been for over two years. However, our steps for reducing behavioral and motivational barriers to learning look very different this year during our hybrid model of in-person and remote learning. Our current steps for this year include:</p> <ul style="list-style-type: none"> <li>• Teaching consistent, school-wide expectations and correcting misbehavior for             <ol style="list-style-type: none"> <li>1. wearing masks</li> <li>2. keeping six feet of distance</li> </ol> </li> <li>• Tracking misbehaviors for the above expectations</li> </ul>	<p><b>Teacher leader:</b> Rebecca Schur</p> <p><b>Committee Participants:</b> Ivy Sukenik Jordan Bauer Katie Downs Lauren Gray Christine Keosapreuth Rachel Schrader Dave Sislow Susan Stonequist Shannon Tremont Pilar Westfall</p>	<p>Year-long</p> <p><b>Committee Meetings:</b> -November 12 -December 10 -January 26 -February 23 -March 23 -April 27th -May 25</p> <p><b>Foundations Zoom Trainings</b> (1-3 PM for three days in a row): -October 20, 2020 -October 21, 2020 -October 22, 2020 -December 1, 2020 -December 2, 2020 -December 3, 2020 -February 9, 2021 -February 10, 2021 -February 11, 2021 -April 27, 2021 -April 28, 2021 -April 29, 2021</p>	<p>Students will follow the school-wide expectations regarding masks and keeping six feet of distance which will reduce barriers to learning. In addition, staff will remain consistent with correcting any of the above misbehaviors. This will hopefully help students and staff both feel safe and be physically safe while being at school during a pandemic.</p>

# COMMITTEE ACTION PLANS 2020-2021

## COMMITTEE: Middlefork SEL

**GOAL: Continue to strengthen and document SEL instruction, practices, and initiatives at Middlefork School, with a focus on SEL in a hybrid and/or full remote learning environment**

STEPS	PARTICIPANTS	TIMEFRAME	OUTCOMES
<ul style="list-style-type: none"> <li>• Articulate and document current SEL instruction and practices for the hybrid learning model and improve continuity between grades/pods</li> <li>• Identify additional opportunities for SEL instruction, practices and resources in both hybrid and full remote learning models</li> <li>• Utilize the 'Casel Guide to Schoolwide SEL' in order to examine and enhance SEL instruction, practices, and initiatives at Middlefork</li> </ul>	<p>Jen Kiedaisch Susan George* Sara Brown* Maureen O'Looney Kellie Johnson Cait Leary Rachel Berkhof Donna Kasper Shawna Rosen Lynn Nelson Paige Dempsey Molly Michalek Jillian Wiedrich</p> <p>*Teacher Co-Leaders</p>	<p><u>Fall 2020</u></p> <p>Needs assessment Articulate current practices Begin exploring CASEL guide</p> <p><u>Winter 2020/21</u></p> <p>Implement Pod Pals initiative Share resources and practices with staff for two competencies</p> <p><u>Spring 2021</u></p> <p>Add to resource document and survey staff regarding revisions for next year</p>	<ul style="list-style-type: none"> <li>• Document of resources for direct instruction and practices in SEL , focused on competencies of self-management and relationship skills</li> <li>• Revised school-wide initiative "Pod Pals" and reflection on continuation for next school year</li> </ul>

## COMMITTEE ACTION PLANS 2020-2021

**COMMITTEE:** SEL - Social Justice

**GOAL:** Creating, supporting and providing feedback regarding purposeful, meaningful, and effective PD that is teacher-centered as well as specifically grounded in social justice education goals.

STEPS	PARTICIPANTS	TIMEFRAME	OUTCOMES
<ul style="list-style-type: none"> <li>Justice Leagues Logistics               <ul style="list-style-type: none"> <li>Grounded in the Teaching Tolerance IDJA Social Justice Standards</li> <li>Provide feedback regarding staff participation in Justice Leagues</li> <li>Develop activities for Justice Leagues</li> <li>Determine next steps for Justice Leagues and <a href="#">logic maps</a> developed summer 2020-2021 (ex. reviewing policy)</li> <li>Gauging attitudes and development through the implementation of a staff surveys</li> </ul> </li> </ul>	<p>Committee members with feedback from staff</p> <p>Committee: Lauren Gray Shannon Tremont Jennifer Kahlenberg Mindy Golub Kristin Gonzalez Katie Downs Kim Hanson Dana Dorsey Joe Lewis Caitlin Anderson Kim Albright Lindsay Bozeday Adrienne Handelman Sarah Dengsavang Hillary Davis Anna Wendt Monica Brouillette Matt Wilkinson Del Allen Betsy Swanson Nina Furman</p>	2020-2021 School Year	<p><b>Short Term (Fall 2020):</b></p> <ul style="list-style-type: none"> <li>Active participation in Justice Leagues</li> <li>Teachers engage in conversations</li> </ul> <p><b>Medium Term (Spring 2021):</b></p> <ul style="list-style-type: none"> <li>Teachers apply Justice League learnings to the classroom</li> <li>Students are demonstrating curiosity about <a href="#">IDJA</a></li> <li>End-of-year staff survey on gauging attitudes</li> </ul>

## COMMITTEE ACTION PLANS 2020-2021

**COMMITTEE:** Colleague to Colleague

**GOAL:** To understand and uphold our mission statement anew in the COVID-19 context.

STEPS	PARTICIPANTS	TIMEFRAME	OUTCOMES
Provide a forum for professional sharing and collaboration with a focus on the unique circumstances of this school year (intrapod and cross-pod learning, resource sharing, and collaboration).	Kim Albright** Monica Brouillette* Lisa Brumwell Hilary Davis Paige Dempsey Kim Hanson**	year-long meeting dates: 9/22/20 10/20/20 11/17/20 12/15/20	Staff will gain professional knowledge and tools from each other directly and also as outside PD experiences are shared with the Committee.
Prioritize taking care of ourselves and each other (developing our own plans as well as bringing in outside professionals to assist with SEL strategies).	Nicole Johnston Donna Kasper Julia Kiesel Gloria Leal Cait Leary	1/19/21 2/16/21 3/16/21 4/20/21 5/18/21	Personal well being and workplace morale will improve through attention to the social emotional aspect of our work together as colleagues, as a committee, across the D29 Connect group and in the larger District community.
Plan activities to foster connection and support in order to offset some of the disconnection felt within each building as well as between them.	Hilary Logan Tiffany Neuhausel Chris Roberts* Susan Stonequist Neha Varughese Anna Wendt Matt Wilkinson  *teacher leaders **secretaries		Staff will come to know each other better as colleagues and as people, thus building a more solid network of trust and support in our professional community.



## COMMITTEE ACTION PLANS 2020-2021

**COMMITTEE: Special Education**

**GOAL: Develop a strong foundation in knowledge, attitudes, skills, and behaviors to meaningfully include all students in the least restrictive environment.**

STEPS	PARTICIPANTS	TIMEFRAME	OUTCOMES
<p>In Collaboration with NSSED</p> <p>9/29/20. Establish a shared understanding of meaningful inclusion</p> <p>10/27/20. Introduction to UDL &amp; Understanding Membership/UDL Principle of Engagement</p> <p>11/10/20. Applying Inclusive Strategies for Membership/UDL Principle of Engagement</p> <p>12/08/20. Understanding Learning/UDL Principle of Representation</p> <p>1/12/21. Applying Inclusive Strategies for Learning/UDL Principle of Representation</p> <p>2/18/21. Understanding Participation/UDL Principle of Action &amp; Expression</p> <p>3/18/21. Applying Inclusive Strategies for Participation/UDL Principle of Action &amp; Expression</p> <p>4/15/21. Collaborative Lesson Planning</p> <p>5/27/21. Reflection/Future Planning</p>	<p>Nina Furman Maureen O'Looney Laurie Barry Susan George Dana Dorsey Jordan Bauer Rebecca Schur Neha Varughese Dorothy Bailen Carly Cohen Adelaide Allen Claire Rasso Sara Brown Brittany Pengiel Meghan Moorman (NSSED SLE Teacher) Katie Downs (psychologist intern) Emily Dunham</p>	2020-21 School Year	<ul style="list-style-type: none"> <li>Develop an understanding of meaningful inclusion and its importance for students.</li> <li>Develop an understanding of best practices, process, and thinking frameworks related to UDL, differentiation, &amp; inclusion.</li> <li>Apply UDL, differentiation, &amp; inclusion strategies to facilitate meaningful inclusive opportunities for students.</li> <li>Utilize an intentional process for designing, implementing and evaluating instruction for all students</li> <li>Identify individualized learning targets based on standards</li> <li>Participate in reflection of current practices to align with best practices for inclusive education.</li> </ul>

## COMMITTEE ACTION PLANS 2020-2021

### COMMITTEE/GROUP: Technology GOAL: Complete technology security audit.

STEPS	PARTICIPANTS	TIMEFRAME	OUTCOMES
1. Complete NIST registry gap analysis. 2. Identify areas for potential improvement. 3. Provide report to Board of Education with recommended system improvements.	Sheri Styczen Brian Thiel Rory Welch	March 2021	Report to Board of Education with recommended system improvements.

### COMMITTEE/GROUP: Administrative Team GOAL: Implement revisions of D29 communication systems

STEPS	PARTICIPANTS	TIMEFRAME	OUTCOMES
1. Implement Parent Square stakeholder communication system.	Ed Stange Ivy Sukenik	December 2020	New communication portal.
2. Implement District communication Dashboard .	Jennifer Kiedaisch Emily Dunham Sheri Styczen Corey Dreher Tom Beerheide	December 2020	New Dashboard link to website.

### COMMITTEE/GROUP: Professional Development GOAL: Facilitate professional development activities to support 2020-2021 strategic plan goals.

STEPS	PARTICIPANTS	TIMEFRAME	OUTCOMES
1. Develop and implement district-wide staff development activities for Institute Days, School Improvement Days, and eLearning Planning Days.	Ed Stange Ivy Sukenik Jennifer Kiedaisch	May 2021	Board Report of Activities and Outcomes
2. Facilitate implementation of the District Professional Growth a& Service Program.	Emily Dunham Sheri Styczen Corey Dreher Tom Beerheide	May 20201	Board Report of Activities and Outcomes

**COMMITTEE/GROUP: Administrative Team, Leadership Team, Mentor Committee, PERA Committee**  
**GOAL: Recruit, develop, and retain high-quality staff.**

STEPS	PARTICIPANTS	TIMEFRAME	OUTCOMES
<ol style="list-style-type: none"> <li>1. Recruit staff utilizing a variety of employment sources.</li> <li>2. Mentor new staff through District's formal mentoring program.</li> <li>3. Evaluate the effectiveness of the District's formal mentoring program.</li> <li>4. Conduct performance evaluations according to PERA/SB7 requirements.</li> </ol>	<p>Administrative Team Mentoring Committee PERA/JOINT Committee</p>	<p>Aug 2020- May 2021</p> <p>May 2021</p>	<p>Report to Board.</p>

**COMMITTEE/GROUP: Finance Committee**  
**GOAL: Manage District's financial resources and remain fiscally responsible.**

STEPS	PARTICIPANTS	TIMEFRAME	OUTCOMES
<ol style="list-style-type: none"> <li>1. Monitor state finances and fiscal policy, and taking appropriate steps to counteract possible negative effects.</li> <li>2. Monitor changes in state and federal fiscal policy.</li> <li>3. Monitor revenues and expenditures and report findings to the Board.</li> </ol>	<p>Scott Subeck Amanda Albert Knight Rory Welch Tom Beerheide</p>	<p>May 2021</p> <p>May 2021</p> <p>May 2021</p>	



## SUNSET RIDGE SCHOOL DISTRICT 29

525 Sunset Ridge Road • Northfield, Illinois • 60093

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*Cultivating a learning community that engages the hearts and minds of students, one child at a time*

TO: Board of Education  
Dr. Ed Stange, Superintendent

FROM: Tom Beerheide, Chief School Business Official

DATE: <sup>TRB</sup>  
October 13, 2020

SUBJECT: Resolution Authorizing Intervention in Proceedings before the State of Illinois  
Property Tax Appeal Board

### **Background:**

The District currently retains the law firm of Franczek P.C. to assist the District in property tax appeal interventions. The previous Board authorizing resolution for the 2016-18 triennial has expired. The resolution presented tonight will be for the 2019-21 triennial.

### **Recommendation:**

For the Board of Education to approve the attached resolution authorizing Franczek P.C. to intervene in property tax appeals.

Attachment

**Resolution Authorizing Intervention  
in Proceedings before the  
State of Illinois Property Tax Appeal Board**

**Whereas**, an owner or manager of a parcel or parcels of real property located within the boundaries of the State of Illinois has the right to file an appeal challenging the assessed value of the parcel or parcels of real property with the State of Illinois Property Tax Appeal Board ("PTAB"); and

**Whereas**, an appeal before the PTAB seeks a reduction in the assessed value of the parcel or parcels; and

**Whereas**, a taxing district has the right to intervene in proceedings before the PTAB to protect the taxing district's revenue interest in the assessed value of a parcel or parcels; and

**Whereas**, the Board of Education of Sunset Ridge School District No. 29 (the "Board") has determined that it is necessary, desirable, advantageous, and in the public interest to defend the Board's real property tax base by intervening in PTAB appeals filed on parcels within the boundaries of the Board.

**NOW THEREFORE, BE IT HEREBY RESOLVED**, by the Board of Education of Sunset Ridge School District No. 29, Cook County, Illinois, as follows:

1. The Board finds that the recitals contained above are true and correct, and that the same are hereby incorporated herein by reference.
2. The Board hereby authorizes Franczek P.C., as its legal representative, to: a) file a Request to Intervene in Appeal Proceedings in 2019-21 assessment appeals filed at the PTAB for which the Board receives notice from the local county Board of Review, and b) represent the Board's interests in these proceedings.
3. All motions and resolutions or parts thereof in conflict with the provisions of this Resolution are, to the extent of such conflict, hereby repealed.
4. If any section, paragraph, clause, or provision of this Resolution shall be held invalid, the invalidity of such section, paragraph, clause, or provision shall not affect any of the other sections, paragraphs, clauses, or provisions of this Resolution.
5. This Resolution shall be in force and effect upon its adoption.

After a full and complete discussion thereof, Member \_\_\_\_\_ moved that the foregoing Resolution be adopted and Member \_\_\_\_\_ seconded the motion. The President directed the Secretary to call the roll for a vote upon the motion to adopt this Resolution. Upon a roll call vote taken, the Board of Education voted as follows:

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

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

Abstaining: \_\_\_\_\_

Present: \_\_\_\_\_

Absent from Meeting: \_\_\_\_\_

The President declared the motion carried and the Resolution duly adopted.

Dated: \_\_\_\_\_

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

ATTEST

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