

Board of Education Meeting Recap

The Township High School District 211 Board of Education met on Thursday, December 12, 2019, in the Anne Koller Board of Education Meeting Room at the G.A. McElroy Administration Center. The following is a recap of items that were acted upon at the meeting.

Military Recognition

The Board of Education honored Private Second Class **Emilly Cantu-Rojas**, a senior at William Fremd High School who is now serving in the United States Army Reserve. Private Second Class Cantu-Rojas led the audience in the Pledge of Allegiance.

Recognitions

The Board recognized four swimmers/divers, two from Palatine High School and two from Schaumburg High School, who earned honors at the state meet. The Board also recognized members of the Fremd High School Girls Volleyball Team that placed fourth in the state. A complete list of state award winners who were recognized at the meeting is available [here](#).

The Board recognized several staff members from across the District, including some individual honors, as well as those individuals who received honors as part of the Illinois State Board of Education's Those Who Excel awards program. The individuals honored included Schaumburg High School Art Department Chair **Jessica Aulisio**, who received the Illinois Art Educator Association's 2019 Early Professional of the Year Award for her commitment and dedication to students and the art education profession; Schaumburg High School Counselor **Brent Swolsky**, who received the Illinois Association for Behavioral Health Prevention Leadership Award for his commitment and contributions to the addiction prevention field; and Hoffman Estates High School Science Teacher **Tanya Katovich**, who was named a 2019 Illinois finalist in the Presidential Award for Excellence in Mathematics and Science Teaching, which is the highest honor bestowed by the government specifically for science, technology, engineering, mathematics, and/or science teaching.

The Board also recognized High School District 211's *"Those Who Excel"* Award recipients. The Illinois State Board of Education annually sponsors the *"Those Who Excel"* awards to honor individuals who have made significant contributions to the state's public and non-public schools. High School District 211 award-winners are:

- Hoffman Estates High School Science Teacher **Tanya Katovich** (classroom teacher category and top 10 teacher of the year finalist)
- Palatine High School Social Worker **Deana Havens** (student support personnel category)
- Fremd High School Mathematics Teacher **Ashley Krippinger** (early career educator category)
- James B. Conant High School Assistant Principal **Mark Langer** (administrator category)
- Schaumburg High School Building & Grounds Manager **John Woods** (educational service personnel category)
- Community Volunteer **Susan Cates** (community volunteer category)
- Schaumburg High School **Instructional Development Team** (team category): **Alina Morelli-Baima, Jason Campbell, Russell Cumings, Brian Curtin, Donald Davis, Yassila Delgado, Gabrielle Giuliano, Matthew Gruszka, Adam Koschnitzke, Enrico Matarazzo, Megan Moran, Michele Napier, Jeffrey O'Brien, Aaron Phillips, and Scott Weidig**

The Board honored Fremd High School for receiving its second National Blue Ribbon School Award, the most prestigious educational award in the country. The National Blue Ribbon Schools Program recognizes outstanding public and non-public schools, and these schools serve as examples for other schools throughout the nation. Fremd High School Principal **Kurt Tenopir** was recognized by the Board for this outstanding honor.

Adoption of 2019 Tax Levy

Following a public hearing, the Board of Education approved the proposed 2019 tax levy as presented. The proposed 2019 tax levy approved by the Board on November 14, 2019 is \$235,932,000.

Additional information on the 2019 Tax Levy is available [here](#).

Approval of Minutes

The Board of Education approved the minutes from its regular meeting on [November 14, 2019](#).

2019 Advanced Placement Honor Roll

High School District 211 was listed as one of 250 school districts in the country and Canada, and just one of 11 in Illinois, named to the annual College Board Advanced Placement (AP) District Honor Roll. This is the third consecutive year

District 211 has made the AP District Honor Roll. This report recognizes school districts for simultaneously achieving increases in access to AP courses for a broader number of students while maintaining or improving the rate at which their AP students earn scores of 3 or higher on the AP exam.

Through years of concentrated efforts by faculty and school leaders, District 211 has achieved significant gains relative to College Board benchmarks for distinction as an AP Honor Roll district. It is noteworthy to point out that 12% more students took AP exams in 2019 as compared to 2017, and the percentage of students earning a score of 3, 4, or 5 on the exams remained consistent across those years. The increased student participation is largely due to more students in under-represented student demographic groups taking AP courses.

Additional information on the College Board AP Honor Roll is available [here](#).

Certificate of Excellence in Financial Reporting Award

Annually, the Association of School Business Officials International recognizes school districts that demonstrate high standards and best practices for financial reporting and accountability with the organization's Certificate of Excellence in Financial Reporting Award. High School District 211 earned recognition as a recipient of this award for the fiscal period ending June 30, 2018, marking the 12th consecutive year the District has been honored.

Additional information is available [here](#).

2018-2019 Comprehensive Annual Financial Report (CAFR) of Board of Education Funds

The Board of Education acknowledged receipt of the June 30, 2019 Comprehensive Annual Financial Report (CAFR) that includes financial statements, as prepared by High School District 211, and audited by Baker Tilly Virchow Krause, LLP, Certified Public Accountants. Illinois School Code and the District's adopted policy require an annual audit by independent certified public accountants.

The Governmental Accounting Standards Board encourages every governmental entity, including school districts, to prepare and publish a CAFR. The CAFR serves as the District's official annual financial report and contains introductory information, schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, and statistical data. The purpose of the financial statements is to report on the financial position and operations of the District.

A representative from Baker Tilly Virchow Krause, LLP presented a brief review of the audit at the meeting.

The 2018-2019 CAFR is posted on the District 211 website for viewing [here](#).

Operating Fund Balance for the Period Ending June 30, 2019

In April 2008, High School District 211 first adopted an operating fund balance policy (DCA) to safeguard against financial uncertainty in the District and to ensure the capacity of the District to deliver the current range of comprehensive, quality services to all students into future years without disruption. The policy clarifies that the District will maintain adequate fund balance levels for operational and financial planning purposes. The District's position regarding fund balance is measured from the following two perspectives as of June 30 of each fiscal year:

1. Within the Educational Fund;
2. Within the multiple finds that compromise the Operating Fund

The Board of Education received information on the [operating fund balance for the period ending June 30, 2019](#).

2018-2019 Popular Annual Financial Report (PAFR) of Board of Education Funds

The District's 2016 Strategic Plan includes two components prioritizing clear and transparent communication about the District's finances and the partnership with the community. The District regularly publishes extensive financial information, and in an attempt to make this information accessible to our general community, the Board established a commitment to produce a Popular Annual Financial Report (PAFR), beginning with the 2016-2017 fiscal year financial reports. The PAFR is an unaudited financial publication that presents financial information recently audited by the District's accounting firm of Baker Tilly Virchow Krause, LLP, Certified Public Accountants.

A copy of the District 211 PAFR for the financial period ending June 30, 2019 is available [here](#).

Student User Fees Introduction

Each year, the Board of Education establishes student fees for textbooks and instructional supplies, the driver education behind-the-wheel course, student parking, transportation, school breakfast and lunch, and summer school. The Board of Education received a report containing an overview of the District's student fees. A complete copy of the report is available [here](#).

A recommendation on student fees for the 2020-2021 school year will be presented at the January 16, 2020 Board meeting. The recommendation must consider costs of supplies provided to students, eligibility of students for free and reduced-price meals, overall financial impact, and overall strategic direction of the District.

Resolution Authorizing Additional Employer Contributions to the Illinois Municipal Retirement Fund

The Board of Education approved a resolution authorizing an additional employer contribution to the Illinois Municipal Retirement Fund in the amount of \$5.0 million to be made before December 31, 2019 as follows: \$3.5 million from the Operations and Maintenance Fund; and \$1.5 million from the Municipal Retirement/Social Security Fund.

The Illinois Municipal Retirement Fund (IMRF) is a multi-agent public pension fund that administers a program of disability, retirement, and death benefits for employees of local government in Illinois. Currently, District 211 has approximately 1,950 active and inactive employees enrolled in the program, and another 1,050 receiving some form of benefits. IMRF is governed by a Board of Trustees, elected by participating employers, members, and annuitants and is not governed or funded by the State of Illinois or associated with the Teacher Retirement System (TRS). IMRF is centrally administered, and it is locally funded by its employer members and plan participants.

By statute, all IMRF eligible active employees pay 4.5% of gross salary to IMRF. This amount is withheld from employees' paychecks and sent to IMRF each month. The District also contributes a percentage of eligible gross salaries to IMRF based upon an assigned employer rate, specific to each individual IMRF employer. The rate fluctuates annually and is unique to each employer. For 2020, District 211's employer rate will be 7.8%, a slight increase from the 2019 rate of 7.6%.

All contributions made by District 211 and its employees are maintained in a separate trust reserve account at IMRF. As of December 31, 2018, District 211's total IMRF Actuarial Accrued Liability (AAL) is \$110 million, of which \$104.2 million is funded and represents the Actuarial Value of Assets (AVA). The Unfunded Accrued Actuarial Liability portion (UAAL) is currently \$5.8 million.

While the District has an unfunded pension liability of \$5.8 million, the IMRF plan is stable and District 211's annual minimum contributions are reliably made in full to IMRF. The unfunded liability (UAAL) amount impacts the unfunded rate calculation included in the employer rate and the yearly contribution amount paid by the District.

The District's budget plan approved in September included funds to make an additional payment in December that will offset the unfunded rate portion (UAAL) of the total employer rate, thereby lowering the amount that District 211 is required to pay IMRF. In addition, advance payments reduce the amount of the liability balance and reduce the amount of interest charged to District 211 at 7.25% annually on the UAAL. IMRF investments earnings in excess of 7.25% would further save the District on its annual employer rate. Since the District began making additional payments to IMRF, the annual employer costs have decreased by \$1.3 million.

District 211 has used existing funds to make three previous additional IMRF payments totaling \$16.2 million. Use of fund balance to pay down the District's UAAL has been a prudent use of reserves, lowering the District's overall expenses and earning investment returns at a rate that is approximately three times that of earnings held in the District's investment portfolio.

Additional information on the additional employer contribution to IMRF is available [here](#).

Establish Time, Place, and Date of Regular Board of Education Meetings

The Board of Education revised the start time of Board meetings, beginning meetings at 6:30 p.m. in order to address closed session matters prior to addressing regular, open-session business at 7:30 p.m. The new approved start time ensures that the Board will return to open session at 7:30 p.m. in order to allow recognitions or public comment to begin at that time. The Board can return to closed session after the open session portion of the meeting takes place, if needed.

The proposed meeting dates for the 2020-2021 school year will be considered for adoption at the January 16, 2020 Board of Education meeting. Additional information is available [here](#).

Illinois Association of School Boards Report

The Illinois Association of School Boards annual conference provides professional development for school board members across the state through workshops, presentations, and exhibits on school governance and leadership, education funding, student learning and achievement, and school law, as well as current education issues.

Board members who attended the annual conference shared information gathered at the meeting.

Sale of Student-Built House

The Board of Education accepted the sale of the property at 12N475 Berner Drive in Elgin for the amount of \$435,000. Further, the Board authorized the superintendent to sign any documents for or on behalf of the Board to complete the sale.

The house has been on the market since April 2019 following completion as part of the student building construction program and the Board's authorization to list the property for sale by Realtor at its April 4, 2019 meeting. The District received an additional offer that was awarded by the Board on June 20, 2019, but the contract was terminated by the buyer as they were unable to meet the terms.

Next Board of Education Meeting

The next scheduled regular Board of Education meeting will be held on Thursday, January 16, 2020, beginning at 7:30 p.m. in the Anne Koller Board Meeting Room at the G.A. McElroy Administration Center.