Richland County Community Unit School District No.1
Board of Education

Regular Meeting
Thursday, December 18, 2025
Richland County High School
1200 E. Laurel St.
Olney, IL 62450
6:00 PM

I. Call to Order and Pledge of Allegiance
II. Roll Call
III. Recognition and Comments from Employees and Public
  A. Recognition of the State FFA Agronomy CDE Winners
IV. Consent Agenda
  A. * Minutes of Previous Meetings
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  B. * Closed Minutes
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- D. All Other Financial Reports
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  2. Alternative Revenue Bonds Discussion

VII. Unfinished Business

VIII. New Business
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- B. Approve Risk Management Plan 509

C. Approve School Maintenance Grant 533
D. Approve Shingle Roof Quote for RiseUp Building 537
E. Approve 2026 Fuel Bid 540
F. Approve Nevco Scoreboard Contract 542
G. Approve Contract with FGMA for work on Athletic Building 576
H. Approve Contract with Poettker Construction for work on Athletic Building 620
I. Approve Issuing Request for Athletic Building Bids
J. Approve StraightUp Solar Firm Proposals for RCMS and RCHS 653

IX. Enter Executive Session
A. 2(c)(1) To Consider Information Regarding Appointment, Employment, Compensation, Discipline, Performance, or Dismissal of Individual Employees
B. 2(c)(2) To Discuss Collective Negotiating Matters
C. 2(c)(5) To Discuss the Purchase or Lease of Real Property
D. 2(c)(11) To Discuss Matters of Possible or Pending Litigation
E. 2(c)(21) To Discuss Matters of Closed Session Minutes

X. Exit Executive Session
XI. Approve MOA for Sick Leave Bank
XII. Personnel Action
XIII. Adjournment

Regular Meeting
Tuesday, November 18, 2025 6:00 PM Central

Richland County High School
1200 E. Laurel St.
Olney, IL 62450

The meeting is open to the public and viewable via live stream at http://live.rccu1.net

I. Call to Order and Pledge of Allegiance – The regular meeting of the Richland County Board of Education was called to order by President Scott Snyder at 6:00 p.m. on Tuesday, November 18, 2025.

II. Roll Call

Dennis Anderson:	Present (via Google Meet)
Jake Anderson:	Present
Cindy Bailey:	Present
Dusty Kocher:	Present
Cindy Lockley:	Present
Scott Snyder:	Present
Jeff Wilson:	Present

Present: 7.
Mr. Dennis Anderson exited the meeting at 9:38 p.m.

III. Recognition and Comments from Employees and Public

III.A. RCES Legacy Team of Graham McDowell, Natalie Hubbard, Jase Lathrop, and Emmersyn Hightower presented to the board about the outdoor classroom project at RCES and the collection of plastic bottle caps to make benches for the outdoor classroom.

III.B. The board recognized the Agronomy, Forestry, Environment & Natural Resources, Nursery & Landscape, and Parliamentary Procedure Teams, and National FFA Band Member for their appearance at the National FFA Convention.

III.C. The board recognized the RCMS Boys & Girls Cross Country, RCHS Boys & Girls Cross Country, Boys Golf and Football Teams for their season accomplishments.

Caleb Piercefield, community member, addressed the board with his concern of the proposed tax levy increase. He asked the board to consider a tax freeze for the next three years.

IV. Consent Agenda
Motion to approve the consent agenda as presented. This motion, made by Jeff Wilson and seconded by Cindy Bailey, Passed.
Dennis Anderson: Yea, Jake Anderson: Yea, Cindy Bailey: Yea, Dusty Kocher: Yea, Cindy Lockley: Yea, Scott Snyder: Yea, Jeff Wilson: Yea
Yea: 7, Nay: 0

IV.A. * Minutes of Previous Meetings

IV.A.1. Regular and Closed Minutes of the Regular Board Meeting of Thursday, October 16, 2025 and Regular and Closed Minutes of the Special Board Meeting of Tuesday, October 28, 2025.

IV.B. * Closed Minutes

IV.B.1. * Approve Destruction of Audio Recordings of April 9, 2024 and April 18, 2024.

IV.C. * Communication

IV.C.1. * Thank You Notes – We received one thank-you note from Amanda Ginder for the flowers sent following the death of her father, James Meritt.

IV.D. * October FOIA Log – ***Document Registry 25-11-01***
We received one FOIA request for October from East Central Reporter requesting names of high school students that are newly inducted in the National Honor Society and names of finalists and winners of the National Merit Scholarship Corp.

IV.E. * Building Reports – Submitted by Administration from each building.

IV.E.1. * RCELC

IV.E.2. * RCES

IV.E.3. * RCMS

IV.E.4. * RCHS

IV.E.5. * RiseUp

IV.E.6. * Special Education

IV.F. * Approve Fundraisers – Fundraiser Requests submitted by Administration.

IV.G. * Policy for Second Reading and Adoption – ***Document Registry 25-11-02***

IV.G.1. * 5.30 Hiring Process and Criteria

V. Financial Reports
Motion to approve financial reports as presented. This motion, made by Dusty Kocher and seconded by Cindy Lockley, Passed.
Dennis Anderson: Yea, Jake Anderson: Yea, Cindy Bailey: Yea, Dusty Kocher: Yea, Cindy Lockley: Yea, Scott Snyder: Yea, Jeff Wilson: Yea
Yea: 7, Nay: 0

V.A. Treasurer's Report – The monthly treasurer's report was presented.

V.B. Balance Sheet – The monthly balance sheet was presented.

V.C. Approval of Bills – The monthly bill listing in the amount of $1,465,977.89 was approved.

V.D. All Other Financial Reports

V.D.1. Comparison of Funds - October 2024 with October 2025

V.D.2. Monthly Financial Report – The monthly financial report was presented.

V.D.3. Financial Update/Review – Mr. Fox reviewed the financial reports. He presented a budget fund comparison as of October 31, 2025.

FY26 Original Budget					
Fund	**Fund Balance July 1, 2025**	**FY26 Revenue**	**FY26 Expenditures**	**Fund Balance July 1, 2026**	**Difference**
10-Education*	$25,768,189.00	$26,830,026.00	$27,489,927.00	$25,108,288.00	-$659,901.00
20-Operations & Maintenance**	$2,997,941.00	$1,902,000.00	$1,874,959.00	$3,024,982.00	$27,041.00
30-Debt Service	$257,114.00	$2,871,769.00	$2,831,140.00	$297,743.00	$40,629.00
40-Transportation***	$953,209.00	$1,552,700.00	$1,544,989.00	$960,920.00	$7,711.00
50-IMRF/SS	$806,282.00	$1,083,050.00	$1,081,989.00	$807,343.00	$1,061.00
60-Capital Projects****	$1,029,516.00	$865,000.00	$840,000.00	$1,054,516.00	$25,000.00
70-Working Cash	$1,410,650.00	$217,170.00	$0.00	$1,627,820.00	$217,170.00
80-Tort Immunity	$13,753.00	$1,728,400.00	$1,727,679.00	$14,474.00	$721.00
90-Fire Prevention & Safety	$213,878.00	$177,170.00	$75,000.00	$316,048.00	$102,170.00
					$0.00
Total	$33,450,532.00	$37,227,285.00	$37,465,683.00	$33,212,134.00	-$238,398.00
Current Revenue/Expenditure Compared to Budgeted					
Fund	**Current Revenue**	**% Compared to Budget**	**Current Expenditure**	**% Compared to Budget**	
10-Education	$11,783,740.40	43.92%	$9,357,950.25	34.04%	
20-Operations & Maintenance	$1,682,898.77	88.48%	$492,017.98	26.24%	
30-Debt Service	$2,535,454.63	88.29%	$1,613,744.38	57.00%	
40-Transportation	$903,102.72	58.16%	$480,110.81	31.08%	
50-IMRF/SS	$1,019,983.32	94.18%	$386,237.29	35.70%	
60-Capital Projects	$12,651.72	1.46%	$160,594.73	19.12%	
70-Working Cash	$183,571.93	84.53%	$0.00	100%	
80-Tort Immunity	$1,616,418.92	93.52%	$502,228.08	29.07%	
90-Fire Prevention & Safety	$166,431.12	93.94%	$20,933.47	27.91%	
	$19,904,253.53		$13,013,816.99		
Total All Fund Comparison					
	Total Revenue Compared to Budget	**Total Expenditure Compared to Budget**			
Total for All Funds	53.47%	34.74%			

VI. Administrative Reports

VI.A. Superintendent's Report

VI.A.1. 2025 School Report Card – ***Document Registry 25-11-03***
Mrs. Kacie Rodgers presented information on the 2025 School Report Card. She reported that the Summative Designation for RCES, RCMS and RCHS all received Commendable status.

VI.A.2. Solar Discussion - Mr. Fox advised the board that Keystone Power Holdings is still currently working on the solar panel contract. The land behind the truck stop is not eligible and they are currently securing the land next to the Bus Barn.

Drew Mueller with Straight Up Solar and Ross Rubenacker with AGE (Affordable Gas and Electric) presented information on solar panels on school property. – ***Document Registry 25-11-04***
After the presentation the board stated they would like to see a proposal for the Middle School and High School from AGE.

VI.A.3. American Education Week is November 17-21. All RCCU #1 employees will receive a gift to thank them for their service to the district.

VII. Unfinished Business – None

VIII. New Business

VIII.A. Approve 2025 Tax Levy – ***Document Registry 25-11-05***
Motion to approve the 2025 Tax Levy as presented. This motion, made by Dusty Kocher and seconded by Jeff Wilson, Passed.
Jake Anderson: Nay, Dusty Kocher: Nay, Dennis Anderson: Yea, Cindy Bailey: Yea, Cindy Lockley: Yea, Scott Snyder: Yea, Jeff Wilson: Yea
Yea: 5, Nay: 2
Jake Anderson: Nay, Dusty Kocher: Nay

	Requested	Increase over current EAV		7.25%		Increase over current EAV	7.06%
FUND		24 PAYABLE 25 LEVY	RATE	RECOMMENDED LEVY 25 PAYABLE 26 LEVY based on:	ESTIMATED RATE:	ESTIMATED RECEIPTS 25 PAYABLE 26 LEVY based on:	ESTIMATED RATE :
EAV	$ 344,510,881.00	ACTUAL RECEIPTS		369,487,920		$ 368,833,349.20	
EDUCATION		$ 6,336,396.11	1.8400	6,798,578	1.8400	$ 6,786,534	1.8400
O & M		$ 1,721,846.77	0.5000	1,847,440	0.5000	$ 1,844,167	0.5000
TRANSPORTATION		$ 688,738.71	0.2000	738,976	0.2000	$ 737,667	0.2000
WORKING CASH		$ 172,184.69	0.0500	184,744	0.0500	$ 184,417	0.0500
I.M.R.F.		$ 445,948.85	0.1586	390,000	0.1056	$ 390,000	0.1057
SOCIAL SECURITY		$ 516,097.36	0.1850	465,000	0.1258	$ 465,000	0.1261
FIRE & SAFETY		$ 172,184.69	0.0500	184,744	0.0500	$ 184,417	0.0500
TORT		$ 1,703,564.36	0.4945	1,775,000	0.4804	$ 1,775,000	0.4812
SPECIAL ED.		$ 137,747.75	0.0400	147,795	0.0400	$ 147,533	0.0400
Prior Year Adjust		$ 42,503.24	0.0123	0	0.0000	$ -	0.0000
BOND		$ 1,858,802.41	0.5395	2,034,898	0.5507	$ 2,034,898	0.5517
TOTALwithout bond		$ 11,937,212.53	3.5304	12,532,276	3.3918	$ 12,514,734	3.3931
TOTAL with bond		$ 13,796,014.94	4.0699	14,567,174	3.9425	$ 14,549,632	3.9448
				Total est. rate increase/decrease	($0.1274)	Total est. rate increase/decrease	($0.1252)

2024 LEVY	$	12,532,276.25	
DIVIDED BY 2023 EXTENSION	$	11,937,212.53	
=		104.98%	TRUTH IN TAXATION

bond is not included in truth in taxation estimates

Levy Dates	
adopt tentative levy(must be 20 days prior to hearing)	16-Oct-25
hearing notice published no more than 14 and no less than 7 days prior to hearing (calendar days)	
hearing	18-Nov-25
file levy by:	30-Dec-25 (last Tues in Dec. or last date office is open before that)
Reassessment for 2021:	
Percentage:	104.98% Any increase in excess of 105% requires a hearing

Increase or Decrease from FY24	
EDUCATION	$ 450,137.52
O & M	$ 122,319.98
TRANSPORTATION	$ 48,927.99
WORKING CASH	$ 12,231.98
I.M.R.F.	$ (55,948.85)
SOCIAL SECURITY	$ (51,097.36)
FIRE & SAFETY	$ 12,231.98
TORT	$ 71,435.64
SPECIAL ED.	$ 9,785.59
Prior Year Adj	$ (42,503.24)
	$ 577,521.23

VIII.B. Approve Resolution providing for the issue of General Obligation School Bonds (Alternate Revenue Source), Series 2018 & Series 2019, of the District, for the purpose of improving school facilities of the District, providing for the pledge of certain revenues and the levy of a direct annual tax sufficient to pay the principal and interest on said bonds, and authorizing the sale of said bonds to the purchase thereof. – ***Document Registry 25-11-06***
Motion to approve resolution providing for the issue of General Obligation School Bonds (Alternate Revenue Source), Series 2018 & Series 2019, of the District, for the purpose of improving school facilities of the District, providing for the pledge of certain revenues and the levy of a direct annual tax sufficient to pay the principal and interest on said bonds, and authorizing the sale of said bonds to the purchase thereof. This motion, made by Jeff Wilson and seconded by Cindy Bailey, Passed.
Dennis Anderson: Yea, Jake Anderson: Yea, Cindy Bailey: Yea, Dusty Kocher: Yea, Cindy Lockley: Yea, Scott Snyder: Yea, Jeff Wilson: Yea
Yea: 7, Nay: 0

VIII.C. Approve MOU Alternate Care Site Planning with CarleRMH – ***Document Registry 25-11-07***
Motion to approve the MOU Alternate Care Site Planning with CarleRMH as presented. This motion, made by Dusty Kocher and seconded by Cindy Lockley, Passed.
Dennis Anderson: Yea, Jake Anderson: Yea, Cindy Bailey: Yea, Dusty Kocher: Yea, Cindy Lockley: Yea, Scott Snyder: Yea, Jeff Wilson: Yea
Yea: 7, Nay: 0

VIII.D. Approve School Resource Officer (SRO) Contract with the Richland County Board – ***Document Registry 25-11-08***
Motion to approve the School Resource Officer (SRO) Contract (3 year 2026-2028 for three SRO's) with the Richland County Board as presented. This motion, made by Jake Anderson and seconded by Dusty Kocher, Passed.
Dennis Anderson: Yea, Jake Anderson: Yea, Cindy Bailey: Yea, Dusty Kocher: Yea, Cindy Lockley: Yea, Scott Snyder: Yea, Jeff Wilson: Yea
Yea: 7, Nay: 0

VIII.E. Approve Electric Supply Contract – ***Document Registry 25-11-09***
Motion to approve the Electric Service Agreement with Homefield Energy beginning December 2025 ending June 2027 for Ameren utilities. This motion, made by Jeff Wilson and seconded by Jake Anderson, Passed.
Dennis Anderson: Yea, Jake Anderson: Yea, Cindy Bailey: Yea, Dusty Kocher: Yea, Cindy Lockley: Yea, Scott Snyder: Yea, Jeff Wilson: Yea
Yea: 7, Nay: 0

VIII.F. Approve Issuing Request for Proposals for District Beverage Company
Motion to approve the district to request proposals for a district beverage company. This motion, made by Jake Anderson and seconded by Dusty Kocher, Passed.
Dennis Anderson: Yea, Jake Anderson: Yea, Cindy Bailey: Yea, Dusty Kocher: Yea, Cindy Lockley: Yea, Scott Snyder: Yea, Jeff Wilson: Yea
Yea: 7, Nay: 0

VIII.G. Approve Issuing Request for Fuel Bids – ***Document Registry 25-11-10***
Motion to approve the district to request for 2026 fuel bids. This motion, made by Jake Anderson and seconded by Cindy Lockley, Passed.
Dennis Anderson: Yea, Jake Anderson: Yea, Cindy Bailey: Yea, Dusty Kocher: Yea, Cindy Lockley: Yea, Scott Snyder: Yea, Jeff Wilson: Yea
Yea: 7, Nay: 0

VIII.H. Approve moving forward with the timely complete renovation of the RCHS Athletic Complex and establish the funding parameters of the projects
Motion to approve that RCCU1 will make a good faith effort to execute a construction contract within 30 days with a company approved by the Board of Education to initiate a project to provide for a complete renovation of the RCHS athletic field, said project to be funded by
a.) the refunding of the District's existing Alternative Revenue Bonds with additional proceeds in amounts and terms such that the total annual debt service of the new bonds to be paid by revenue from the 1.0% sales tax does not exceed $1.5 Million dollars annually and b.) cash from the Capital Projects fund and future payments of Illinois General State Aid resulting from the Equity Based Funding formulas in an amount not to exceed $15,500,000. This motion, made by Jeff Wilson and seconded by Cindy Bailey, Passed.
Jake Anderson: Nay, Dennis Anderson: Yea, Cindy Bailey: Yea, Dusty Kocher: Yea, Cindy Lockley: Yea, Scott Snyder: Yea, Jeff Wilson: Yea
Yea: 6, Nay: 1
Jake Anderson: Nay

Kory Faulkner and his team from GeoSurfaces was present to answer any questions in regards to the Athletic Complex proposal. The board had discussion on the different field surfaces and turfs and bleachers before approving the pricing proposal. A final contract will be sent with the price proposal approved by the board.
Mr. Fox stated for the purchase of scoreboards for football, soccer, baseball, and softball, the sound system, track timing system, and curriculum, etc. would be more cost effective to deal directly with Nevco instead of through GeoSurfaces. The approximate cost would be $408,550.00. This will be further discussed at the next board meeting.

VIII.I. Approve Final Contract with GeoSurfaces for Athletic Complex – ***Document Registry 25-11-11***
Motion to approve contract with GeoSurfaces and the proposal pricing of $14,478,000.00 for Pivot Football, Pivot Baseball, Pivot Softball and all with structural base with the bleacher upgrade of 2000 seats with 32" depth for $48,000.00, total up to $14,886,000.00. This motion, made by Dennis Anderson and seconded by Cindy Lockley, Passed.
Jeff Wilson: Nay, Dennis Anderson: Yea, Jake Anderson: Yea, Cindy Bailey: Yea, Dusty Kocher: Yea, Cindy Lockley: Yea, Scott Snyder: Yea
Yea: 6, Nay: 1
Jeff Wilson: Nay

VIII.J. Approve Resolution to Sell Surplus District Supplies and Equipment – ***Document Registry 25-11-12***

Motion to approve resolution to sell surplus district supplies and equipment. This motion, made by Jake Anderson and seconded by Cindy Bailey, Passed.
Dennis Anderson: Yea, Jake Anderson: Yea, Cindy Bailey: Yea, Dusty Kocher: Yea, Cindy Lockley: Yea, Scott Snyder: Yea, Jeff Wilson: Yea
Yea: 7, Nay: 0

Mr. Fox stated there would be a live auction on Saturday, December 6 at the RCHS Athletic Complex.

IX. Enter Executive Session
Motion to enter executive session at 9:38 p.m. This motion, made by Jake Anderson and seconded by Dusty Kocher, Passed.
Dennis Anderson: Yea, Jake Anderson: Yea, Cindy Bailey: Yea, Dusty Kocher: Yea, Cindy Lockley: Yea, Scott Snyder: Yea, Jeff Wilson: Yea
Yea: 7, Nay: 0 *Mr. Dennis Anderson exited the meeting at 9:38 p.m.*

IX.A. 2(c)(1) To Consider Information Regarding Appointment, Employment, Compensation, Discipline, Performance, or Dismissal of Individual Employees

IX.B. 2(c)(11) To Discuss Matters of Possible or Pending Litigation

IX.C. 2(c)(21) To Discuss Matters of Closed Session Minutes

X. Exit Executive Session
Motion to exit executive session at 10:29 p.m. This motion, made by Cindy Lockley and seconded by Cindy Bailey, Passed.
Jake Anderson: Yea, Cindy Bailey: Yea, Dusty Kocher: Yea, Cindy Lockley: Yea, Scott Snyder: Yea, Jeff Wilson: Yea
Dennis Anderson: Absent
Yea: 6, Nay: 0

XI. Personnel Action
Motion to approve all personnel action as presented; the resignations of Sandy Wieneke as Assistant Paymaster effective November 24, 2025, Dawn Hemrich as RCES Paraprofessional effective November 3, 2025, Brooke Wheeler as RCHS Assistant Cheer Coach effective November 4, 2025, and Jason Burckhartt as RCHS Boys Soccer Coach effective October 31, 2025, the transfer of Trinity Milburn from RCHS Food Service Manager to RCMS Food Service Staff Member effective December 1, 2025 or pending the onboarding of a new RCHS Food Service Manager, the employment of Kaila Kirkwood as RCHS Food Service Manager effective the completion of new hire paperwork, the employment of Madelyn Rusk as Mental Health Counselor at RCES effective the completion of new hire paperwork, the employment of Dan Brant as District Maintenance effective January 5, 2026, and the extra-duty assignments of Sarah Stevens as RCHS Assistant Girls Track Coach for the 2025-2026 school year, Yvette Baltzell as RCHS Assistant Cheer Coach for the remainder of the 2025-2026 school year, Keith Kermicle as a Volunteer for RCMS 6th Grade Boys Basketball, Alisha Duenas as a Volunteer for RCMS 6th Grade Girls Basketball, Gabe Henson as a Volunteer for RCHS Wrestling and Brooke Wheeler as a Volunteer for the RCHS Cheerleaders for the 2025-2026 school year, and the extra-duty assignments of Cassie Britton, Katherine Heckenbach, Amy McVicker, Melissa Mitchell, Anita Seiler, Elizabeth Sparks, and Kerrie Weidner as RCES After-School Tutors for the 2025-2026

school year. This motion, made by Jake Anderson and seconded by Jeff Wilson, Passed.
Jake Anderson: Yea, Cindy Bailey: Yea, Dusty Kocher: Yea, Cindy Lockley: Yea, Scott Snyder: Yea, Jeff Wilson: Yea
Dennis Anderson: Absent
Yea: 6, Nay: 0

XII. Adjournment
Motion to adjourn at 10:32 p.m. This motion, made by Jeff Wilson and seconded by Cindy Lockley, Passed.
Jake Anderson: Yea, Cindy Bailey: Yea, Dusty Kocher: Yea, Cindy Lockley: Yea, Scott Snyder: Yea, Jeff Wilson: Yea
Dennis Anderson: Absent
Yea: 6, Nay: 0

Approved:

President: _____

Secretary: _____

To: Richland County
Board of Education
and Administration

Thank you for the
floral arrangement
you sent me with
your sympathy at
the loss of my
sister.
Beautiful.

Chris Borah

FORGET ME NOT

AMERICAN GREETINGS

FCTY 2-40H

AMERICAN GREETINGS
CLEVELAND, OH 44144

CARLTON CARDS
TORONTO, ONTARIO M8Z 1S7

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November 2025 FOIA Request Log

Date Received	Sender	Request	Response	Date of Response
11/7/2025	Sheri Reid, SmartProcure sreid@smartprocure.com	Requesting information about our vendors and purchasing records from 8/07/2025 - 11/07/2025.	Response emailed to SmartProcure with Skyward Report listing the Requisitions and Purchases.	11/7/2025
11/10/2025	Benjamin Eastburn, STINSON LLP benjamin.eastburn@stinson.com	Requesting contracts, proposals, plans, communications sent to or received from FGM Architects and Poettker Construction regarding the RCHS Athletic Complex.	Response emailed to benjamin.eastburn@stinson.com with the response that there are no records responsive to this request, due to the fact that we are still negotiating contracts. We anticipate having contracts in late December. Response/FOIA clarified 11/17/25 that he (Ben Eastburn) wanted all documents/communication on the "New Athletic Building". Documents folder shared via email with all email communication and attachments regarding the "New Athletic Building".	11/17/2025 & 11/25/2025

Richland County Early Learning Center
December 2025

Enrollment

Program:	*Total Enrollment (12/9/25)*
Birth-3	*54*
Preschool For All	*159*
Early Childhood	*19*

Bright Beginnings (Birth-3)

Mission: Bright Beginnings *in partnership with families and the community is* to enhance each child's development by nurturing a positive, healthy parent-child relationship as a foundation for success in all areas of life.

Preschool for All

Mission: To provide the educational foundation for the learners and leaders of tomorrow.

Current and Upcoming Events

- Bright Beginnings Playgroup - Thursday, December 4, 9:30 am - 10:30 am
- Mrs. Adkins' Class Christmas Program - Monday, December 8
- Mrs. Wheeler's Class Christmas Program - Tuesday, December 9
- Bright Beginnings Donuts & Discuss - Wednesday, December 10, 9:30 am - 10:30 am
- Mrs. Gardner's Class Christmas Program - Wednesday, December 10
- Preschool Screenings - Thursday, December 11, 8:00 am - 3:00 pm
- Mrs. Davis' Class Christmas Program - Thursday, December 11
- Miss Brinkley's Class Christmas Program - Friday, December 12
- Bright Beginnings Christmas Event, Tuesday, December 16, 1:00 pm - 2:00 pm

RCES Building Report
December 2025

Enrollment Figures by Grade Level at the beginning of December 2025: as of 12/02/25											Totals
Kg	16	16	16	17	16	15					96
1st	19	19	20	19	20	19	19				135
2nd	19	19	20	19	20	18	20				135
Pri LD/MMI	10	3									13
3rd	22	23	22	22	22	25	22				158
4th	23	22	24	20	22	23	22				156
5th	24	26	25	26	25	25					151
Int LD/MMI	6	5	3	9							23
										Total	867

SESE Classes	
SESE Autism Room	11
Off Site Location	10
Homebound	0
RCES/SESE Total	21

November Attendance Percentage:	
Kindergarten	93.55
1st Grade	95.45
2nd Grade	94.41
3rd Grade	94.72
4th Grade	94.53
5th Grade	94.16

November Discipline Report:	
Bus Suspension	1
In School Suspension	2
Out of School Suspension	1

Updates:

- Observation days were held giving new teachers the opportunity to observe more seasoned teachers in their grade level or in the surrounding grade levels. For each observation, teachers were accompanied or given guidance by Mrs. Greenwood, Instructional Coach, and Mrs. Fox. At the end of each observation day, teachers met with these two leaders to debrief and then choose one or two areas of focus for improvement or growth in the new teachers' classrooms.
- Training for special education teachers continued with IESE. They had an additional training day in November on writing present levels. Upcoming training is scheduled for December 18.
- A parent advisory meeting was held on November 4. Families of different grade levels and backgrounds were invited to participate to hear an update of building plans, goals, and accomplishments. They were also given the opportunity to ask questions, provide feedback, and share ideas. This same group will reconvene in the spring.
- A Veteran's Day Salute was performed by RCES fourth graders.
- A new piece of CKLA skills was introduced to third grade and special education teachers teaching third grade CKLA. They began implementing this piece which focuses heavily on phonics to further students' ELA skills. A second grade teacher was brought in to provide professional development and model a skill lesson for teachers.
- Special education teachers were asked to implement Michael Heggerty to improve phonemic awareness and grow students in that area, which leads to improved reading development. Teachers were given the opportunity to observe teachers using the curriculum currently as well as the necessary resources for its implementation.
- Curricular planning days were held with third and fourth grade teachers to increase alignment and improve writing instruction in the grade level.

News and Events:

- December 12 - RCES to High School for High Five Friday
- December 16 -Helpful Holidays 6-7:30
- December 17 - Early Dismissal at 2:10
- December 18 - Behavior Reward Parties

- December 19 - dismissal at 2:10
    - End of Second Quarter
- December 22, 2025-January 1, 2026 - Christmas Break



Richland County
Middle School



December Board Report

Jennifer Tedford, Principal
Michelle Klingler, Assistant Principal

Student Enrollment

Enrollment as of 11/25/2025

6th Grade: 161
7th Grade: 155
8th Grade: 135
Offsite:12
Speech Only: 3

Attendance Percentage

6th Grade: 93.61%
7th Grade: 92.87%
8th Grade: 94.01%
RCMS Student Attendance: 93.48%

Enrollments and Withdrawals

Enrollments: 3
Withdrawals: 2

Discipline

ISS: 1
OSS: 6

Upcoming Important Dates

MONTH	DAY	EVENT	TIME
December	19	Winter Break Dismiss @ 2PM	
December	22-31	Winter Break No School	
January	1	Winter Break No School	
January	2	TI Day- No School for Students	
January	5	Students Return	
January	14	Freshman Orientation @ RCHS	5:30-7:00
January	19	No School	
January	28	Dismiss @ 2PM	

Athletics

7/8 GRADE GIRLS BASKETBALL

DATE	LOCATION	TIME
January 12	Mount Vernon	5:30PM

7/8 GRADE BOYS BASKETBALL

DATE	LOCATION	TIME
December 18	Effingham	6:00PM
January 8	Olney	6:00PM
January 13	Olney	6:00PM
January 15	Olney	6:00PM
January 20	Olney	5:30PM
January 26	Vincennes Clark	5:30PM
January 27	Carmi	6:00PM
January 29	Olney	5:30PM
January 31	Albion (7th Grade)	TBD
February 2	Olney	5:30PM

Athletics

6TH GRADE GIRLS BASKETBALL

DATE	LOCATION	TIME
January 6	Olney	6:00PM
January 8	Vincennes Clark	5:30PM
January 13	Floyd Henson Jr High	6:00PM
January 19	Olney	6:00PM

Staff Birthdays

- Richard Atkins (December 17)
- Kristin Flanagan (December 18)
- Carter Williams (December 19)
- Tina Harting (December 19)
- Mackenzie Denton (December 20)
- Ryan Denton (December 20)

RCHS
School Board Report
December '25

Enrollment by Grade Level as of (11/30/25):	Totals	Attendance % by Grade Level for previous month:
Freshman	160	93.53%
Sophomore	170	93.99%
Junior	159	93.53%
Senior	153	93.16%
Total	**642**	**93.55%**

Building Discipline Report for previous month:	Freshman	Sophomore	Junior	Senior	Total
ISS	5	3	2	1	**11**
OSS	2	1	-	1	**4**
Lunch Detention	22	21	31	24	**98**
AM Detention	-	-	1	8	**9**
PM Detention	-	9	10	14	**33**
Bus Suspension	-	-	-	-	-
Expulsion	-	-	-	-	-

RCHS Events for November

Date	Event *Sporting events in BOLD are home games
12/2/25	***Tiger Wrestling v Marshall - 6p** **OBL in Aux Gym**
12/4/25	Tiger F/S Basketball @ Robinson - 6p ***Lady Tiger Basketball v Robinson - 6p**
12/5/25	***Tiger Basketball v Robinson - 6p** **How the Grinch Stole Christmas in RCPAC @ 6:30p**
12/6/25	Tiger Basketball Shootout @ Marion Tiger Wrestling @ Lawrenceville Tourney - 9a Tiger JV Wrestling @ Litchfield - 9a ***Lady Tiger FS Basketball v Teutopolis - 11:30a** **How the Grinch Stole Christmas in RCPAC @ 6:30p**
12/7/25	**How the Grinch Stole Christmas in RCPAC @ 2p**
12/9/25	ERFAE Meeting Tiger Basketball @ Mt. Zion - 6p Lady Tiger FS Basketball @ Altamont - 6p ***Tiger Wrestling v Mattoon - 6p**
12/10/25	***Tiger Wrestling v Carmi - 6p**
12/11/25	***Lady Tiger Basketball v Paris - 6p** Tiger F/S Basketball @ Paris - 6p
12/12/25	**RCHS 2pm Early Dismissal - Dept. meetings** Student Council hosts Red Cross Blood Drive 8a-12p in Aux Gym
12/13/25	Tiger Wrestling @ Vandalia Duals - 10a ***Tiger Basketball v - 6p**
12/14/25	RCHS Winter Band Concert in RCPAC
12/15/25	***Tiger F/S Basketball v Marshall - 6p** Lady Tiger Basketball @ Marshall - 6p
12/16/25	Tiger Basketball @ Salem - 6p ***Lady Tiger Basketball v Carmi - 6p**

12/17/25	**District-wide 2pm Early Dismissal - School Improvement**
12/18/25	RCHS Finals: 3rd & 4th block ***Lady Tiger Basketball v Fairfield - 6p** Tiger F/S Basketball @ Mt Carmel - 6p **RCCU1 Board Meeting in RCPAC @ 6p**
12/19/25	**District-wide 2pm Early Dismissal - Winter Vacation** RCHS Finals: 1st & 2nd block RCHS Release after 2nd block for grading - 11:10a ***Tiger Basketball v Paris - 6p**
12/20/25	**WINTER VACATION 12/20-1/4** Tiger Basketball Shootout @ Greenville Tiger Swimming @ Charleston Lady Tiger Basketball @ Pana - 12p Tiger Wrestling Skull & Crossbones @ Cumberland - 9a ***Lady Tiger Cheerleading Showcase - 9a**
12/22/25	Lady Tiger F/S Basketball @ Teutopolis - 5p ***Lady Tiger F/S Basketball v Salem - 6p**
12/23/25	Tiger F/S & V Basketball @ St. Anthony - 5/6p
12/26/25	Lady Tiger Basketball Tournament @ Benton
12/27/25	Tiger Basketball @ DTHC Lady Tiger Basketball Tournament @ Benton
12/29/25	Tiger Basketball @ DTHC Lady Tiger Basketball Tournament @ Benton
12/30/25	Tiger Basketball @ DTHC

Staff Birthdays

12/3: Chris Jones, Brenda Stallard	12/14: Mary-Grace Inyart
12/6: Jamie VanDyke	12/17: Monica Grove
12/9: Warren Weitkamp	12/18: Amy Julian
12/10: Lexi Mueller	12/30: Randy Thomas

RCCU#1 Monthly Board Meeting

December 2025 —

Special Education Coordinator

Kristen Jurgilanis

Special Needs Student Data

311 - Total number of students with Individual Education Plans (IEPs)
4 - Total number of students with IEPs attending ASSIST
54 - Number of students attending SESE classrooms or out of district
- SESE MSI - Bridgeport Grade School (1)
- SESE MSI I and II - North Clay Elementary (6)
- SESE MSI III - North Clay Junior/High (1)
- SESE MSI IV - Richland County High (5)
- SESE ECE - Early Learning Center (19)
- SESE ED I & II - Clay City Elementary (2)
- SESE ED III - Clay City Junior High (0)
- SESE ED III - Oblong Elementary (0)
- SESE ED IV - Oblong High (0)
- SESE ED IV - North Clay High (0)
- SEES Autism I,II - Richland County Elementary (11)
- SESE Autism III - Clay City Junior High (0)
- SESE Autism IV - Clay City High (6)
- Willow Hill ED - Next Step Day School Willow Hill (3)

33 - Total number of pending re-evaluations
9 - Total number of pending initial evaluations
8 - Total number of new students with IEPs
0 - Total number of students who were dismissed or left district with IEPs
49 - Total number of meetings held in November

MSI - Moderate to Severely Impaired
ED - Emotional Disability
ECE - Early Childhood Education
SESE - Southeastern Special Education Cooperative
TLC - Treatment and Learning Center

RISEUP November School Board Report

"Learn with Purpose and RiseUp with Pride!"

Enrollment

School	**Enrollment** as of (12/4/2025)
RCHS	3
RCMS	7

Discipline Report

Discipline Report for October:	**RCHS**	**RCMS**
Office Referral	0	1
OSS	0	0

Attendance

School	**Unexcused**	**Excused**
RCHS	9	1
RCMS	17	9.5

Events

12/9 - Term 3 Planning Meeting
12/17 - District Early Dismissal
12/18 - Board Meeting
12/19 - End of Term 2 Early Dismissal
12/22-1/2 No School - Winter Break
1/2 - Teacher's Institute
1/5- Student Return

RICHLAND COUNTY HIGH SCHOOL FUNDRAISER REQUEST

Organization Name: PEP CLUB

Type of Project: HALF COURT SHOT @ Basketball games

Start and End Dates of Fundraiser:
Basketball Season - Regular games only.

Purpose of Raised Funds:
Funds for Club shirts & decorations for sports all year. We PAINT signs & banners

Sponsor's Name:
Paula West

Date: 11.18.25

✓ Approved

_____ Disapproved

Principal's Signature

RICHLAND COUNTY HIGH SCHOOL FUNDRAISER REQUEST

Organization Name: Lady Tiger and Olney Tiger Track Teams

Type of Project: Little Tiger Track Meet--track events from K-5th graders

Start and End Dates of Fundraiser: April 18, 2026

Purpose of Raised Funds: To pay for team expenses, equipment, food, etc.

Sponsor's Name: Amy Julian & Ryan Denton

Date:

____X____Approved

_____Disapproved



Principal's Signature

School Board

Board Member Development [1]

The School Board desires that its individual members learn, understand, and practice effective governance principles.[2] The Board is responsible for Board member orientation and development. Board members have an equal opportunity to attend State and national meetings designed to familiarize members with public school issues, governance, and legislation.

The Board President and/or Superintendent shall provide all Board members with information regarding pertinent education materials, publications, and notices of training or development.

Mandatory Board Member Training [3]

Each Board member is responsible for his or her own compliance with the mandatory training laws that are described below:

1. Each Board member elected or appointed to fill a vacancy of at least one year's duration must complete at least four hours of professional development and leadership training in: (1) education and labor law; (2) financial oversight and accountability; (3) fiduciary responsibilities; (4) trauma-informed practices for students and staff; and (5) improving student outcomes, within the first year of his or her first term. [4]
2. Each Board member must complete training on the Open Meetings Act (OMA) no later than 90 days after taking the oath of office for the first time. After completing the training, each Board member must file a copy of the certificate of completion with the Board. Training on OMA is only required once. [5]
3. Each Board member must complete a training program on evaluations under the Performance Evaluation Reform Act (PERA) before participating in a vote on a tenured teacher's dismissal using the optional alternative evaluation dismissal process. ~~This dismissal process is available after the District's PERA implementation date~~.[6]

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[1] State law governs the mandatory board member training provisions in this sample policy.

[2] The Ill. Association of School Boards (IASB) *Foundational Principles of Effective Governance* is available online at: www.iasb.com/conference-training-and-events/training/training-resources/foundational-principles-of-effective-governance/.

[3] A board may omit the description of mandatory training requirements by deleting "~~that are described below~~" and deleting the numbered list. IASB is an authorized provider of all mandatory trainings for school board members. To view IASB online trainings, see www.iasb.com/conference-training-and-events/training/online-learning/.

[4] 105 ILCS 5/10-16a, amended by P.A. 103-771. See 105 ILCS 5/10-16a(b-5) for the required and recommended elements of the training regarding trauma-informed practices. See 105 ILCS 5/3-11, amended by P.A. 103-413, for the definitions of *trauma, trauma-responsive learning environments (including trauma aware, trauma responsive, and healing centered)*, and *whole child*. Training on improving student outcomes "must include information that is relevant to and within the scope of the duties of a school board member." 105 ILCS 5/10-16a(b-10), added by P.A. 103-771.

[5] 5 ILCS 120/1.05(b) and (c).

[6] 105 ILCS 5/24-16.5, amended by P.A 104-20. This mandatory training requirement was phased in as districts implemented evaluations that may incorporate student growth as a significant factor, otherwise known as Performance Evaluation Reform Act (PERA) evaluations. ~~The implementation timeline for PERA evaluations varied from district to district but~~ All districts are required to implement PERA evaluations. A district may use an optional alternative evaluative dismissal process using the PERA evaluation. Before voting on a dismissal based upon an optional alternative evaluative dismissal process, a board member must complete a training program on PERA evaluations. For more information about PERA, see *PERA Overview for School Board Members*, available at: www.iasb.com/policy-services-and-school-law/illinois-laws-affecting-schools/performance-evaluation-reform-act-(pera)/.

The Superintendent or designee shall maintain on the District website a log identifying the complete training and development activities of each Board member, including both mandatory and non-mandatory training. [7]

Professional Development; Adverse Consequences of School Exclusion; Student Behavior [8]

The Board President or Superintendent, or their designees, shall make reasonable efforts to provide ongoing professional development to Board members about the requirements of 105 ILCS 5/10-22.6 and 105 ILCS 5/10-20.14,[9] adverse consequences of school exclusion and justice-system involvement, effective classroom management strategies, culturally responsive discipline, trauma-responsive learning environments,[10] appropriate and available supportive services for the promotion of student attendance and engagement, and developmentally appropriate disciplinary methods that promote positive and healthy school climates.

Board Self-Evaluation

The Board will conduct periodic self-evaluations with the goal of continuous improvement. [11]

New Board Member Orientation [12]

The orientation process for newly elected or appointed Board members includes:

1. The Board President or Superintendent, or their designees, shall give each new Board member a copy of or online access to the Board Policy Manual, the Board's regular meeting minutes for the past year, and other helpful information including material describing the District and explaining the Board's roles and responsibilities.
2. The Board President or designee shall schedule one or more special Board meetings, or schedule time during regular meetings, for Board members to become acquainted and to review Board processes and procedures.
3. The Board President may request a veteran Board member to mentor a new member. [13]
4. All new members are encouraged to attend workshops for new members conducted by the Illinois Association of School Boards.

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[7] 105 ILCS 5/10-16a(b) requires each school district to post on its website, if any, the names of all board members who have completed the minimum of four hours of training described in #1. Recognizing that a board may want to highlight all training and development achievements, the sample policy extends this reporting requirement to all training and development activities. For a website reporting template, see sample exhibit 2:120-E2, *Website Listing of Development and Training Completed by Board Members*.

A board may choose to strictly follow the statute by using the following alternative: "The Superintendent or designee shall post on the District website the names of all Board members who have completed the professional development leadership training described in number 1, above."

[8] 105 ILCS 5/10-22.6(c-5), amended by P.A. 103-896. While a district must make reasonable efforts to provide professional development to board members in these areas, the inclusion of this subhead is optional. Information about professional development opportunities is available through IASB's website at: www.iasb.com/conference-training-and-events/training/.

[9] 105 ILCS 5/10-22.6, amended by P.A. 103-896, addresses the suspension or expulsion of students and school searches. See sample policies 7:190, *Student Behavior*, 7:200, *Suspension Procedures*, 7:210, *Expulsion Procedures*, and 7:220, *Bus Conduct*. 105 ILCS 5/10-20.14, amended by P.A. 103-896, addresses parent-teacher advisory committees and their functions. See sample policy 2:150, *Committees*.

[10] See 105 ILCS 5/3-11(b), amended by P.A. 103-413, for the definition of *trauma-responsive learning environments.*

[11] Boards are not required to conduct self-evaluations, but may hold a closed meeting with representatives of a State association authorized under Article 23 of the School Code for the purpose of discussing self-evaluation practices and procedures, or professional ethics. 5 ILCS 120/2(c)(16).

[12] New board member orientation is a critical step in helping new board members become effective and in promoting a smoothly functioning new team. The orientation process should include information about the IASB policy services to which the board subscribes, **PRESS**, **S**chool **B**oard **P**olicies **O**nline (SBPOL), and **PRESS Plus**.

[13] See sample exhibit 2:120-E1, *Guidelines for Serving as a Mentor to a New School Board Member*.

Candidates

The Superintendent or designee shall invite all current candidates for the office of Board member to attend: (1) Board meetings, except that this invitation shall not extend to any closed meetings, and (2) pre-election workshops for candidates. [14]

LEGAL REF.: 5 ILCS 120/1.05 and 120/2, Open Meetings Act.
105 ILCS 5/10-16a and 5/24-16.5.

CROSS REF.: 2:80 (Board Member Oath and Conduct), 2:125 (Board Member Compensation; Expenses), 2:200 (Types of School Board Meetings)

[14] IASB maintains helpful resources for school board candidates, including webinars regarding running for the school board. See www.iasb.com/memberships-and-divisions/school-board-elections/information-for-candidates.

Board of Education

Committees [1]

The School Board may establish committees to assist with the Board's governance function and, in some situations, to comply with State law requirements. These committees are known as *Board committees* and report directly to the Board. Committee members may include both Board members and non-Board members depending on the committee's purpose. The Board President makes all Board committee appointments unless specifically stated otherwise.[2] Board committee meetings shall comply with the Open Meetings Act.[3] A Board committee may not take final action on behalf of the Board – it may only make recommendations to the Board. [4]

Special Board Committees

A special committee may be created for specific purposes or to investigate special issues. A special committee is automatically dissolved after presenting its final report to the Board or at the Board's discretion. [5]

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[1] State or federal law controls this policy's content in that some committees are required by State law, such as, Parent-Teacher Advisory Committee and Behavioral Interventions Committee. Board committees are *public bodies* for purposes of the Open Meetings Act (OMA) (5 ILCS 120/1.02) and the Freedom of Information Act (FOIA) (5 ILCS 140/2(a)).

A board must appoint or approve a Concussion Oversight Team and charge it with establishing protocols for return-to-play and return-to-learn for students who have suffered a concussion or head injury. Youth Sports Concussion Safety Act, 105 ILCS 5/22-80(d). As this is administrative/staff work rather than governance work, the best practice is to have the Concussion Oversight Team be an *administrative* committee, but consult the board attorney for guidance. Section 22-80(d) identifies who must be on each Concussion Oversight Team. A physician, to the extent possible, must be on the Team. If the school employs an athletic trainer and/or nurse, they must be on the Team to the extent practicable. The Team must include, at a minimum, one person who is responsible for implementing and complying with the return-to-play and return-to-learn protocols adopted by the Team. Other licensed health care professionals may be appointed to serve on the Team. See sample policy 7:305, *Student Athlete Concussions and Head Injuries.*

[2] Alternatively, strike the "unless" clause and substitute: "subject to Board approval." Be sure this treatment is consistent with policy 2:110, *Qualifications, Term, and Duties of Board Officers*.

[3] OMA includes *committees* and *subcommittees* in its definition of *public body*. 5 ILCS 120/1.02. According to a binding opinion from the Public Access Counselor, a "committee of a public body is considered to be a separate public body for purposes of compliance with the requirements of OMA." PAO 13-2. This means that board committees must independently fulfill OMA's requirements. For example, a board committee must comply with notice and agenda requirements. Since board committees seldom meet regularly, compliance steps need careful planning. Board committees should plan for an efficient way to "approve the minutes of its open meeting within 30 days after that meeting or at [its] second subsequent regular meeting, whichever is later." 5 ILCS 120/2.06(b). The only exceptions are for: (1) the Performance Educational Review Act (PERA) joint committee (105 ILCS 5/24A-4(b)); (2) the Reduction In Force (RIF) joint committee (105 ILCS 5/24-12(c)); and (3) when a committee is engaged in collective bargaining negotiations, including negotiating team strategy sessions, or grievance arbitrations (115 ILCS 5/18). Board committees must also review their closed session minutes to determine if they still require confidential treatment or will be made available for public inspection. 5 ILCS 120/2.06(d), amended by P.A. 102-653. Committees that meet regularly, such as standing committees, must conduct this review every six months, or as soon after as is practicable, taking into account the nature and meeting schedule of the committee. Committees that are *ad hoc* in nature must review their closed session minutes six months from the date of the last review of the closed session minutes or at the next scheduled meeting of the committee, whichever is later. Id.

Sample policy 2:200, *Types of School Board Meetings*, designates the superintendent, on behalf of each board committee, to receive the mandatory training on OMA compliance required by 5 ILCS 120/1.05(a) and administered by the Ill. Attorney General's Public Access Counselor. See policies 2:200, *Types of School Board Meetings*, and 2:220, *School Board Meeting Procedure*, for meeting requirements and protocol. Every board member must also complete OMA training as required by 5 ILCS 120/1.05(b) and (c).

[4] Additional committee guidelines may be added, such as:

Committees shall operate under the following guidelines:

- The Board President shall appoint no more than two Board members to serve on a committee.
- The President and the committee members shall establish the committee's meeting dates, time, and place.
- The Superintendent may attend all committee meetings.

[5] A board may list examples as in the following option:

Standing Board Committees [6]

A standing committee is created for an indefinite term although its members will fluctuate. Standing committees are:

1. Board Policy Committee.[7] This committee researches policy issues, and provides information and recommendations to the Board.
2. Parent-Teacher Advisory Committee.[8] This committee assists in the development of student behavior policy and procedure, and provides information and recommendations to the Board. Its members are parents/guardians and teachers, and may include persons whose expertise or experience is needed. The committee reviews such issues as administering medication in the schools, reciprocal reporting between the School District and local law enforcement agencies regarding criminal and civil offenses committed by students, student discipline, disruptive classroom behavior, school bus safety procedures, and the dissemination of student conduct information.
3. Behavioral Interventions Committee.[9] This committee develops and monitors procedures for using behavioral interventions in accordance with Board policy 7:230, *Misconduct by Students with Disabilities*, and provides information and recommendations to the Board. At the Board President's discretion, the Parent-Teacher Advisory Committee shall perform the duties assigned to the Behavioral Interventions Committee.

Nothing in this policy limits the authority of the Superintendent or designee to create and use committees that report to him or her or to other staff members. [10]

Examples of special committees include the following: (1) Committee to Evaluate Procurement of Architectural, Engineering, and Land Surveying Services (see sample administrative procedure 2:170-AP, *Qualification Based Selection*), and (2) Facility Naming Committee (see sample policy 4:150, *Facility Management and Building Programs*).

[6] The board may create and list other standing committees, e.g., an audit committee as authorized by 105 ILCS 5/10-22.45. Be sure that the creation of a committee in this policy aligns with the policy concerning the applicable topic. If an audit committee is included here, a board may want to reference it in policy 4:80, *Accounting and Audits*, and vice-versa.

[7] A board policy committee is optional; its creation is consistent with policy 2:240, *Board Policy Development.*

[8] 105 ILCS 5/10-20.14 requires all districts to establish and maintain a parent-teacher advisory committee to develop, with the board, policy guidelines on student discipline. The parents on this committee, as well as other non-staff members, may not have access to student records unless the student cannot be identified or prior consent is obtained. 105 ILCS 10/6. The district's parent-teacher advisory committee must also: (1) in cooperation with local law enforcement agencies, develop guidelines for reciprocal reporting of criminal and civil offenses committed by students; and (2) in cooperation with school bus personnel, develop school bus safety procedures. 105 ILCS 5/10-20.14, amended by P.A. 104-430. Completion of the statutory requirements imposed on the Parent-Teacher Advisory Committee, as well as the Behavioral Interventions Committee, should be documented.

[9] Boards must establish and maintain a behavioral interventions committee to develop procedures that reflect consideration of ISBE's guidelines on the use of behavioral interventions with students with disabilities. 105 ILCS 5/14-8.05(c). An alternative follows:

> The Behavioral Interventions Committee, coordinated by the Executive Director of the Special Education Cooperative, develops and monitors procedures for using behavioral interventions in accordance with Board policy 7:230, *Misconduct by Students with Disabilities*. Committee reports and recommendations are made to the Board upon its request.

[10] OMA generally does not apply to *superintendent* a/k/a administrative committees. See Univ. Professionals v. Stukel, 344 Ill.App.3d 856 (1st Dist. 2003)(staff committees are not subject to OMA). The Act will be applicable, however, in some circumstances. For example, a staff committee containing three or more board members will be subject to OMA. 5 ILCS 120/1.02. Consult the board attorney for advice. The following are examples of superintendent committees: Communicable and Chronic Infectious Disease Program Task Force, Communicable and Chronic Infectious Disease Review Team, Employee Drug Abuse Committee, Title I Advisory Committee, Student Support Committee, Food Allergy Management Committee, and Sex Equity Committee. For further discussion, see IASB's *Clearing Up the Confusion on Board Committees: Your Questions Answered*, available at: www.iasb.com/IASB/media/School-LawBoardCommittees_FAQ.pdf.

LEGAL REF.: 5 ILCS 120/, Open Meetings Act.
105 ILCS 5/10-20.14 and 5/14-8.05.

CROSS REF.: 2:110 (Qualifications, Term, and Duties of Board Officers), 2:200 (Types of School Board Meetings), 2:240 (Board Policy Development), 7:190 (Student Behavior), 7:230 (Misconduct by Students with Disabilities)

Students

Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited [1]

Discrimination and harassment on the basis of race, color, or national origin negatively affect a student's ability to learn and an employee's ability to work. Providing an educational and workplace environment free from such discrimination and harassment is an important District goal. The District does not discriminate on the basis of actual or perceived race, color, or national origin in any of its education programs or activities, and it complies with federal and State non-discrimination laws.

Examples of Prohibited Conduct [2]

Examples of conduct that may constitute discrimination on the basis of race, color, or national origin include: disciplining students more harshly and frequently because of their race, color, or national origin; denying students access to high-rigor academic courses, extracurricular activities, or other educational

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[1] 105 ILCS 5/22-95, added by P.A. 103-472, requires districts to have a written policy (or policies) that prohibit discrimination and harassment based on race, color, and national origin, as well as retaliation. The policy must contain the following: (1) descriptions of various forms of discrimination and harassment based on race, color, and national origin, including examples; (2) the district's internal process for filing a complaint regarding a violation of the policy; (3) an overview of the district's prevention and response program that includes procedures for responding to complaints of discrimination and harassment based on race, color, and national origin and retaliation; (4) potential remedies for a violation of the policy; (5) a prohibition on retaliation for making a complaint or participating in the complaint process; (6) the legal recourse available to the Ill. Dept. of Human Rights (IDHR) and federal agencies if a district fails to take corrective action; and (7) directions on how to contact IDHR. Id. at (b)(1). Discrimination and harassment based on race, color, and national origin are also covered more generally as protected categories in sample policies 5:10, *Equal Employment Opportunity and Minority Recruitment*, 5:20, *Workplace Harassment Prohibited*, 7:10, *Equal Educational Opportunities*, and 7:20, *Harassment of Students Prohibited*.

Two laws apply to discrimination of students based on race, color, and national origin. Title VI of the Civil Rights Act of 1964 prohibits discrimination on the basis of race, color or national origin in any educational program or activity receiving federal financial assistance. 42 U.S.C. §2000d. The IHRA prohibits any district employee from harassing a student based on certain actual or perceived protected categories, including race, color, and national origin, and it requires schools to take appropriate corrective action to stop harassment if the school knows an employee or agent is engaged (or has engaged) in harassment. 775 ILCS 5/5A-101(F) and 5/5A-102(C)-(D), added by P.A. 103-472. The IHRA defines "*harassment in elementary secondary, or higher education*," in relevant part, as any unwelcome conduct by a school employee toward a student on the basis of a student's actual or perceived race, color, or national origin "that has the purpose or effect of substantially interfering with a student's educational performance or creating an intimidating, hostile, or offensive educational environment." 775 ILCS 5/5A-101(F), added by P.A. 103-472. The *educational environment* "includes conduct that occurs at school, school-related activities, or events, and may include conduct that occurs off school grounds, subject to applicable State and federal law. Id. at (G). See sample policy 7:190, *Student Behavior*, at f/n 3, for a discussion about the ability of schools to discipline for off-campus conduct and consult the board attorney for advice in specific cases.

For a discussion of laws that prohibit discrimination in the employment context, including harassment based on race, color, and national origin, see sample policies 5:10, *Equal Employment Opportunity and Minority Recruitment*, and 5:20, *Workplace Harassment Prohibited*, at f/n 1.

Districts are also required to train all new and existing employees on discrimination and harassment based on race, color, and national origin. A district may use the free model training program developed by the Ill. Dept. of Human Rights, available at: https://dhr.illinois.gov/training/racism-free-schools, or another training program that meets the requirements of 775 ILCS 5/5A-103(b), added by P.A. 103-472. Training for new employees must be provided as part of new employee training and then every two years thereafter. Initial training for existing employees must be completed by 7-31-26 and then every two years thereafter. See sample policy 5:100, *Staff Development Program*, and sample administrative procedure 2:270-AP, *Prevention and Response Program for Complaints of Discrimination and Harassment Based on Race, Color, and National Origin*, for more detail on the training requirements.

[2] Required by 105 ILCS 5/22-95(b)(1)(A) ~~(final citation pending),~~ added by P.A. 103-472. The examples of discrimination and harassment under this subhead are based on definitions provided by the U.S. Dept. of Education's Office for Civil Rights, see www.ed.gov/laws-and-policy/civil-rights-laws/race-color-and-national-origin-discrimination/education-and-title-vi and www2.ed.gov/about/offices/list/ocr/docs/ocr-factsheet-shared-ancestry-202301.pdf, and the U.S. Equal Opportunity Employment Commission, see www.eeoc.gov/racecolor-discrimination.

opportunities based on their race, color, or national origin; denying language services or other educational opportunities to English learners; and assigning students special education services based on a student's race, color, or national origin.

Harassment is a form of prohibited discrimination. Examples of conduct that may constitute harassment on the basis of race, color, or national origin include: the use of racial, ethnic or ancestral slurs or stereotypes; taunts; name-calling; offensive or derogatory remarks about a person's actual or perceived race, color, or national origin; the display of racially-offensive symbols; racially-motivated physical threats and attacks; or other hateful conduct.

Making a Report or Complaint; Investigation Process [3]

Individuals are encouraged to promptly report claims or incidents of discrimination or harassment based on race, color, or national origin to the Nondiscrimination Coordinator, a Complaint Manager, or any employee with whom the student is comfortable speaking. Reports under this policy will be processed under Board policy 2:260, *Uniform Grievance Procedure*.

Any District employee who receives a report or complaint of discrimination or harassment must promptly forward the report or complaint to the Nondiscrimination Coordinator or a Complaint Manager. Any employee who fails to promptly comply may be disciplined, up to and including discharge.

Reports and complaints of discrimination or harassment will be confidential to the greatest extent practicable, subject to the District's duty to investigate and maintain an educational environment that is productive, respectful, and free of unlawful discrimination, including harassment.

This policy does not impair or otherwise diminish the existing rights of unionized employees to request an exclusive bargaining representative to be present during any investigatory interviews, nor does this policy diminish any rights available under an applicable collective bargaining agreement, including, but not limited to, a grievance procedure. [4]

Federal and State Agencies

If the District fails to take necessary corrective action to stop harassment based on race, color, or national origin, further relief may be available through the Ill. Dept. of Human Rights (IDHR) or the U.S. Dept. of Education's Office for Civil Rights.[5] To contact IDHR, go to: https://dhr.illinois.gov/about-us/contact-idhr.html or call (312) 814-6200 (Chicago) or (217) 785-5100 (Springfield). [6]

Prevention and Response Program [7]

The Superintendent or designee shall establish a prevention and response program to respond to complaints of discrimination based on race, color, and national origin, including harassment, and retaliation. The program shall include procedures for responding to complaints which:

1. Reduce or remove, to the extent practicable, barriers to reporting discrimination, harassment, and retaliation;
2. Permit any person who reports or is the victim of an incident of alleged discrimination, harassment, or retaliation to be accompanied when making a report by a support individual of the person's choice who complies with the District's policies and rules;

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[3] Required by 105 ILCS 5/22-95(b)(1)(B), ~~final citation pending,~~ added by P.A. 103-472.

[4] Required by Id. at (b). The U.S. Supreme Court case of National Labor Relations Board v. Weingarten, 420 U.S. 251 (1975), established the right of unionized employees to request and have union representation at investigatory interviews if the employee reasonably believes discipline may result.

[5] Required by 105 ILCS 5/22-95(b)(1)(F).

[6] Required by Id. at (b)(1)(G).

[7] Required by Id. at (b)(1)(C). Items 1-6 must be addressed in a district's procedures for responding to complaints of discrimination and harassment based on race, color, and national origin. Id. at (c). See sample administrative procedure 2:270-AP, *Prevention and Response Program for Complaints of Discrimination and Harassment Based on Race, Color, and National Origin*.

3. Permit anonymous reporting, except that an anonymous report may not be the sole basis of any disciplinary action;
4. Offer remedial interventions or take such disciplinary action as may be appropriate on a case-by-case basis;
5. Offer, but do not require or unduly influence, a person who reports or is the victim of an incident of harassment or retaliation the option to resolve allegations directly with the accused; and
6. Protects a person who reports or is the victim of an incident of harassment or retaliation from suffering adverse consequences as a result of a report of, investigation of, or a response to the incident.

Policy Posting and Distribution

This policy shall be posted on the District's website.[8] The Superintendent shall annually inform staff members of this policy by posting it in a prominent and accessible location such as the District website, employee handbook, staff intranet site, and/or in other areas where policies and rules of conduct are made available to staff.[9] The Superintendent shall annually inform students and their parents/guardians of this policy by posting it on the District's website and including an age-appropriate summary of the policy in the student handbook(s). [10]

Enforcement [11]

Any District employee who is determined, after an investigation, to have engaged in conduct prohibited by this policy will be subject to remedial action and/or disciplinary action, up to and including discharge.

Any District student who is determined, after an investigation, to have engaged in conduct prohibited by this policy will be subject to remedial action and/or disciplinary action, including but not limited to, suspension and expulsion consistent with Board policy 7:190, *Student Behavior*.

Any third party who is determined, after an investigation, to have engaged in conduct prohibited by this policy 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 person making a knowingly false accusation regarding prohibited conduct will likewise be subject to remedial and/or disciplinary action.

Retaliation Prohibited [12]

Retaliation against any person for bringing complaints, participating in the complaint process, or otherwise providing information about discrimination or harassment based on race, color, or national origin is prohibited (see Board policy 2:260, *Uniform Grievance Procedure*).

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[8] 105 ILCS 5/22-95(b)(3), ~~(final citation pending),~~ added by P.A. 103-472, requires districts to post this policy in their website if one exists. If a district does not maintain a website, delete this sentence.

[9] Id. at (b)(2) requires this policy to be "posted in a prominent and accessible location and distributed in such a manner as to ensure notice of the policy to all employees." A district website or staff intranet site qualifies as a prominent and accessible location under 105 ILCS 5/22-95(b)(2) ~~(final citation pending),~~, added by P.A. 103-472. If a district does not maintain a website and/or staff intranet, delete ~~District website~~ and/or ~~staff intranet site~~ from this sentence, as applicable.

[10] Id. at (b)(3) requires a district to publish the policy on its website, if one exists, and in a student handbook. If the district does not maintain a website, delete ~~posting it on the District's website and~~ from the sentence. The law also requires a district to annually distribute a "summary of the policy in accessible, age-appropriate language" to students and parents/guardians. The summary may, but does not have to be, included in a student handbook to satisfy the annual distribution requirement. For ease of administration, this sample policy refers to inclusion in the student handbook(s). Districts may find it cumbersome to include both the policy and an age-appropriate summary of the same policy in a handbook. Consult the board attorney for guidance if the district would like to include a hyperlink to the policy, rather than the full text of the policy in the handbook. The Ill. Principals Association maintains a handbook service that coordinates with **PRESS** material, *Online Model Student Handbook (MSH)*, at: www.ilprincipals.org/msh.

[11] Required by Id. at (b)(1)(D).

[12] Required by Id. at (b)(1)(E).

Individuals should report allegations of retaliation to the Building Principal, an administrator, the Nondiscrimination Coordinator, and/or a Complaint Manager.

LEGAL REF.: 42 U.S.C. §2000d, Title VI of the Civil Rights Act of 1964; 34 C.F.R. Part 100.
42 U.S.C. §2000e et seq., Title VII of the Civil Rights Act of 1964; 29 C.F.R. Part 1601.
105 ILCS 5/22-95. ~~(final citation pending),~~
775 ILCS 5/1-101 et seq., Illinois Human Rights Act.

CROSS REF.: 2:260 (Uniform Grievance Procedure), 5:10 (Equal Employment Opportunity and Minority Recruitment), 5:20 (Workplace Harassment Prohibited), 5:90 (Abused and Neglected Child Reporting), 5:120 (Employee Ethics; Code of Professional Conduct; and Conflict of Interest), 7:10 (Equal Educational Opportunities), 7:20 (Harassment of Students Prohibited), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment), 7:190 (Student Behavior), 7:240 (Conduct Code for Participants in Extracurricular Activities)

Operational Services

Fiscal and Business Management [1]

The Superintendent is responsible for the School District's fiscal and business management.[2] This responsibility includes annually preparing and presenting the District's statement of affairs to the School Board and publishing it by ~~before~~ December 1 as required by State law. [3]

The Superintendent shall ensure the efficient and cost-effective operation of the District's business management using computers, computer software, data management, communication systems, and electronic networks, including electronic mail, the Internet, and security systems. Each person using the District's electronic network shall complete an *Authorization for Access to the District's Electronic Network*. [4]

Budget Planning

The District's fiscal year is from July 1 until June 30.[5] The Superintendent shall present to the Board, no later than the first regular meeting in August, a tentative budget with appropriate explanation.[6] This budget shall represent the culmination of an ongoing process of planning for the fiscal support needed for the District's educational program. The District's budget shall be entered upon the Ill. State Board of Education's (ISBE) *School District Budget Form*.[7] To the extent possible, the tentative budget shall be balanced as defined by ISBE guidelines. The Superintendent shall complete a tentative deficit reduction plan if one is required by ISBE guidelines. [8]

Preliminary Adoption Procedures

After receiving the Superintendent's proposed budget, the Board sets the date, place, and time for:

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[1] State or federal law controls this policy's content. Article 17 of the School Code controls budgeting, tax levies, and tax warrants.

[2] Boards are authorized to hire a chief school business official. 105 ILCS 5/10-22.23a. Districts having a chief school business official may want to replace "Superintendent" with "Chief School Business Official" throughout this policy.

[3] 105 ILCS 5/10-17, amended by P.A. 104-261, eff. 1-1-26. No later than December 1 each year, a school board must make its statement of affairs available to the public by posting it on the district's website and publishing it in a newspaper of general circulation. See sample exhibit 2:250-E2, *Immediately Available District Public Records and Web-Posted Reports and Records*.

[4] See sample exhibits 6:235-AP1, E1, *Student Authorization for Access to the District's Electronic Networks*, and 6:235-AP1, E2, *Staff Authorization for Access to the District's Electronic Networks*. Use of electronic networks in the curriculum is covered in sample policy 6:235, *Access to Electronic Networks*.

[5] The board sets the fiscal year (105 ILCS 5/17-1) and this sentence should reflect that local decision. If the board sets an alternative fiscal year, State law provides, "If the beginning of the fiscal year of a district is subsequent to the time that the tax levy due to be made in such fiscal year shall be made, then such annual budget shall be adopted prior to the time such tax levy shall be made." Id. Consult the board attorney for guidance on the impact of an alternative fiscal year on the deadlines in this policy.

[6] The board must designate a person(s) to prepare a tentative budget. 105 ILCS 5/17-1. The purpose of this policy's directive for the superintendent to present a tentative budget "no later than the first regular meeting in August" is to ensure that the budget can be adopted by September 30 (see f/n 14). A board may amend this directive to give the superintendent additional flexibility by requiring him or her to present a tentative budget "during a regular Board meeting in August."

[7] Required by 105 ILCS 5/17-1. See www.isbe.net/Pages/School-District-Joint-Agreement.aspx.

[8] Id. The budget instructions from ISBE detail when a deficit reduction plan must be completed. State law requires the budget to be balanced and, if not, a three-year deficit reduction plan must be developed.

1. A public hearing on the proposed budget,[9] and
2. The proposed budget to be available to the public for inspection. [10]

The Board Secretary shall arrange to publish a notice in a local newspaper stating the date, place, and time of the proposed budget's availability for public inspection and the public hearing.[11] The proposed budget shall be available for public inspection at least 30 days before the time of the budget hearing.

At the public hearing, the proposed budget shall be reviewed, including the cash reserve balance of all funds held by the District related to its operational levy and, if applicable, any obligations secured by those funds,[12] and the public shall be invited to comment, question, or advise the Board. [13]

Final Adoption Procedures

The Board adopts a budget before the end of the first quarter of each fiscal year, September 30, or by such alternative procedure as State law may define.[14] To the extent possible, the budget shall be balanced as defined by ISBE; if not balanced, the Board will adopt a deficit reduction plan to balance the District's budget within three years according to ISBE requirements. [15]

The Board adopts the budget by roll call vote. The budget resolution shall be incorporated into the meeting's official minutes. Board members' names voting *yea* and *nay* shall be recorded in the minutes.[16]

The Superintendent or designee shall perform each of the following:

1. Post the District's final annual budget, itemized by receipts and expenditures, on the District's Internet website; notify parents/guardians that it is posted and provide the website's address.[17]

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[9] At least one public hearing must be held before final action is taken on the budget. 105 ILCS 5/17-1.

[10] The tentative budget must be conveniently available for public inspection for at least 30 days before final action on the budget. 105 ILCS 5/17-1.

[11] 105 ILCS 5/17-1 makes the board secretary responsible for this public notice at least 30 days before the hearing. If there is no newspaper published in the district, notice must be given by posting notices in five of the most public places in the district. 105 ILCS 5/17-1.

[12] 105 ILCS 5/17-1.3 requires districts to disclose this cash reserve balance information "at the public hearing at which the district certifies its budget and levy for the taxable year." The statute does not specify the manner in which the disclosure must be made; for ease of administration, this sample policy manages disclosure at the budget hearing by including it in the budget review. To provide evidence of compliance, consider as a best practice recording this disclosure in the board meeting minutes and/or presenting it in writing. The term *operational levy* is not defined in the statute, but the definition of *operational funds* in 105 ILCS 5/17-1.10, added by P.A. 103-394, references 105 ILCS 5/17-1.3 and supports that it includes the educational, transportation, and operation and maintenance funds. Consult the board attorney for guidance.

[13] State law does not address what transpires during the budget hearing. See f/n 12, above, regarding disclosure of cash reserves at the budget hearing as a means to comply with 105 ILCS 5/17-1.3.

[14] Required by 105 ILCS 5/17-1 and 5/17-3.2. See f/n 5.

[15] Required by 105 ILCS 5/17-1. See f/n 8.

[16] Required by 105 ILCS 5/10-7.

[17] Required by 105 ILCS 5/17-1.2, *only if* the district has a website. Delete this sentence if the district does not have a website.

2. File a certified copy of the budget resolution and an estimate of revenues by source anticipated to be received in the following fiscal year, certified by the District's Chief Fiscal Officer, with the County Clerk within 30 days of the budget's adoption. [18]
3. Ensure disclosure to the public of the cash reserve balance of all funds held by the district related to its operational levy and, if applicable, any obligations secured by those funds, at the public hearing[19] at which the Board certifies its operational levy.
4. Present a written report that includes the annual average expenditures of the District's operational funds for the previous three fiscal years at or before the board meeting at which the Board adopts its levy. In the event the District's combined cash reserve balance of its operational funds is more than 2.5 times the annual average expenditures of those funds for the previous three fiscal years, the Board will adopt and file with ISBE a reserve reduction plan by December 31. [20]
5. Make all preparations necessary for the Board to timely file its Certificate of Tax Levy, including preparations to comply with the Truth in Taxation Act;[21] file the Certificate of Tax Levy with the County Clerk on or before the last Tuesday in December. The Certificate lists the amount of property tax money to be provided for the various funds in the budget.
6. Submit the annual budget, a deficit reduction plan if one is required by ISBE guidelines, and other financial information to ISBE according to its requirements. [22]

Any amendments to the budget or Certificate of Tax Levy shall be made as provided in the School Code and Truth in Taxation Act. [23]

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[18] Required by 35 ILCS 200/18-50, which refers to "appropriation and budget ordinances or resolutions." School districts adopt budgets by board resolution. The budget serves as the district's appropriation.

[19] Required by 105 ILCS 5/17-1.3. Consult the board attorney about the meaning of the *public hearing* for the levy and if the disclosure must always be made at the board meeting at which the board certifies the district's levy, or only in those instances where notice and a *public hearing* are required by the Truth in Taxation Law. 35 ILCS 200/18-70. Similar to the disclosure of cash reserves made at the budget hearing, a district may want to manage compliance for the levy hearing by incorporating the information into the presentation of the levy at the board meeting. See f/n 12, above.

[20] Delete this paragraph if a district receives federal impact funding. 105 ILCS 5/17-1.10(a), added by P.A. 103-394. Federal impact aid is designed to assist local school districts that have lost a portion of their local tax base because of federal ownership of property (e.g., military bases, low-rent housing properties, or concentrations of students that have parents/guardians in the uniformed services). For more information about federal impact aid, see www.impactaid.ed.gov/resources/ and www.nafisdc.org/impact-aid-resources/impact-aid-payments/. 105 ILCS 5/17-1.10(a), added by P.A. 103-394, requires a board to present "at a board meeting" a written report that includes the annual average expenditures of its *operational funds*, which include the educational, transportation, and operation and maintenance funds. Id. The average expenditures are calculated based on the district's most recently audited annual financial report (AFR). Id. For ease of administration, this sample policy manages presentation of the report in conjunction with the meeting at which a board adopts its levy, or earlier, if a district's AFR is available. Consult the board attorney if a district's AFR is not available before December 31 (the date by which a reserve reduction plan must be filed, if applicable); the board may need to rely upon estimated numbers in that scenario. If a district's ratio of its combined cash reserves of its operational funds to its average annual expenditures of those funds over the past three fiscal years exceeds 2.5, then the board must adopt and file a plan with ISBE to reduce its cash reserves to expenditures ratio to at or below 2.5 within three years. Id. at (b), added by P.A. 103-394.

[21] 35 ILCS 200/18-55 et seq. The Truth in Taxation Law contains several notice, publication, and hearing requirements. A district that fails to strictly comply with the notice and publication requirements of the Truth in Taxation Act risks invalidation of its levy. In re County Collector, 229 Ill.App.3d 641 (3rd Dist. 1992). However, failure to post a Truth in Taxation notice on a district's website will not invalidate the notice or action taken on a tax levy. 35 ILCS 200/18-75, amended by P.A. 103-1018. See sample exhibit 2:250, *Immediately Available District Public Records and Web-Posted Reports and Records*.

[22] Required by 105 ILCS 5/17-1.

[23] 105 ILCS 5/17-11 and 35 ILCS 200/18-55 et seq.

Budget Amendments

The Board may amend the budget by the same procedure as provided for in the original adoption. **24**

Implementation

The Superintendent or designee shall implement the District's budget and provide the Board with a monthly financial report that includes all deficit fund balances. The amount budgeted as the expenditure in each fund is the maximum amount that may be expended for that category, except when a transfer of funds is authorized by the Board.

The Board shall act on all interfund loans**25**, interfund transfers**26**, transfers within funds**27**, and transfers from the working cash fund or abatements of it, if one exists. **28**

LEGAL REF.: 105 ILCS 5/10-17, 5/10-22.33, 5/17-1, 5/17-1.2, 5/17-1.3, 5/17-1.10, 5/17-2A, 5/17-3.2, 5/17-11, 5/20-5, 5/20-8, and 5/20-10.
35 ILCS 200/18-55 et seq., Truth in Taxation Law.
23 Ill.Admin.Code Part 100.

CROSS REF.: 4:20 (Fund Balances), 4:40 (Incurring Debt), 4:60 (Purchases and Contracts), 6:235 (Access to Electronic Networks)

ADMIN. PROC.: 6:235-AP1, E1 (Student Authorization for Access to the District's Electronic Networks), 6:235-AP1, E2 (Staff Authorization for Access to the District's Electronic Networks)

24 105 ILCS 5/17-1; 23 Ill.Admin.Code Part 100.

25 105 ILCS 5/10-22.33, 5/20-4, 5/20-5, 5/20-8, and 5/20-10 and 23 Ill.Admin.Code §100.50. If the district loans money from the working cash fund to another fund, Section 5/20-10 requires the district to maintain a credit to the working cash fund (meaning that borrowing fund must repay the working cash fund).

26 105 ILCS 5/17-2A, amended by P.A. 103-601, contains the requirements for a permanent transfer. P.A.s 102-895 and 103-601 extended the time period during which a district may transfer money from specified funds for any purpose through June 30, 2026.

27 Transfers between the various items in any fund may not exceed in the aggregate ten percent of the total of such fund as set forth in the budget. If the aggregate exceeds 10%, the board must amend the budget. 105 ILCS 5/17-1.

28 The purpose of the working cash fund is to enable the school district "to have in its treasury at all times sufficient money to meet demands for expenses." 105 ILCS 5/20-1. School officials, including board members, are liable "for any sum that may be unlawfully diverted from the working cash fund …." 105 ILCS 5/20-6.

105 ILCS 5/20-10 codified a long-held practice and understanding of Ill. school districts. A district may abate (reduce the funds) money from the working cash fund at any time and transfer it to any district fund or funds most in need of the money, provided that the district maintains an amount to the credit of the working cash fund. This was a legislative overturn of a case concluding that any permanent transfer, including abatements, of the working cash fund should be transferred only to the education fund. See G.I.S. Venture v. Novak, 388 Ill.App.3d 184 (2nd Dist. 2009); G.I.S. Venture v. Novak, 385 Ill.Dec. 430 (2nd Dist. 2014). Abolishments (deplete all funds) of the working cash fund must still be transferred to the education fund only.

Operational Services

Revenue and Investments [1]

Revenue

The Superintendent or designee is responsible for making all claims for property tax revenue, State Aid, special State funds for specific programs, federal funds, and categorical grants.

Investments

The Superintendent shall either appoint a Chief Investment Officer or serve as one.[2] The Chief Investment Officer shall invest money that is not required for current operations, in accordance with this policy and State law. [3]

The Chief Investment Officer and Superintendent shall use the standard of prudence when making investment decisions. They shall use the judgment and care, under circumstances then prevailing, that persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the safety of their capital as well as its probable income. [4]

Investment Objectives [5]

The objectives for the School District's investment activities are:

1. Safety of Principal - Every investment is made with safety as the primary and over-riding concern. Each investment transaction shall ensure that capital loss, whether from credit or market risk, is avoided.
2. Liquidity - The investment portfolio shall provide sufficient liquidity to pay District obligations as they become due. In this regard, the maturity and marketability of investments shall be considered.
3. Rate of Return - The highest return on investments is sought, consistent with the preservation of principal and prudent investment principles.
4. Diversification - The investment portfolio is diversified as to materials and investments, as appropriate to the nature, purpose, and amount of the funds.

Authorized Investments [6]

The Chief Investment Officer may invest District funds in one or more of the following:

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[1] Each district must have an investment policy; its detail and complexity must be appropriate to the nature of the funds, the funds' purpose, and the amount of the public funds within the investment portfolio. 30 ILCS 235/2.5(a).

[2] 30 ILCS 235/2.5(a)(7). Districts having a chief business official may use this alternative: "The Chief Business Official shall serve as the District's Chief Investment Officer." If a Township Treasurer manages the district funds, substitute this sentence:

> The Township Treasurer shall serve as the Chief Investment Officer.

[3] Township and school treasurers are authorized by 105 ILCS 5/8-7 to enter into agreements regarding the deposit, investment, and withdrawal of district funds.

[4] The policy must include a standard of care. 30 ILCS 235/2.5(a)(2).

[5] The policy must address safety, liquidity, return (30 ILCS 235/2.5(a)), as well as diversification (30 ILCS 235/2.5(a)(4)). These objectives also serve as investment guidelines. 30 ILCS 235/2.5(a)(3). How these are addressed is at the board's discretion.

[6] The policy must contain a "listing of authorized investments." 30 ILCS 235/2.5(a)(1). 30 ILCS 235/2(a-1) allows school districts to invest public funds in interest-bearing bonds of any local government (see paragraph 6). Investments from which a board may choose are listed in this policy. See 30 ILCS 235/2, amended by P.A. 103-880. Alternatively, a board may refer to that law by stating:

> The Chief Investment Officer may invest District funds in any investment as authorized in 30 ILCS 235/2, and Acts amendatory thereto.

1. Bonds, notes, certificates of indebtedness, treasury bills, or other securities now or hereafter issued, that are guaranteed by the full faith and credit of the United States of America as to principal and interest.
2. Bonds, notes, debentures, or other similar obligations of the United States of America, its agencies, and its instrumentalities.
   The term "agencies of the United States of America" includes: (a) the federal land banks, federal intermediate credit banks, banks for cooperative, federal farm credit banks, or any other entity authorized to issue debt obligations under the Farm Credit Act of 1971 and Acts amendatory thereto, (b) the federal home loan banks and the federal home loan mortgage corporation, and (c) any other agency created by Act of Congress.
3. Interest-bearing savings accounts, interest-bearing certificates of deposit or interest-bearing time deposits or any other investments constituting direct obligations of any bank as defined by the Illinois Banking Act.
4. Short-term obligations of corporations organized in the United States with assets exceeding $500,000,000 if: (a) such obligations are rated at the time of purchase at one of the three highest classifications established by at least two standard rating services and that mature not later than 270 days from the date of purchase, (b) such purchases do not exceed 10% of the corporation's outstanding obligations, and (c) no more than one-third of the District's funds may be invested in short-term obligations of corporations under this paragraph.
5. Obligations of corporations organized in the United States with assets exceeding $500,000,000 if: (a) such obligations are rated at the time of purchase at one of the three highest classifications established by at least two standard rating services and which mature more than 270 days but less than 10 years from the date of purchase, (b) such purchases do not exceed 10% of the corporation's outstanding obligations, and (c) no more than one-third of the District's funds may be invested in obligations of corporations under this paragraph.
6. Money market mutual funds registered under the Investment Company Act of 1940, provided that the portfolio of any such money market mutual fund is limited to obligations described in paragraph (1) or (2) and to agreements to repurchase such obligations.
7. Interest-bearing bonds of any county, township, city, village, incorporated town, municipal corporation, school district, the State of Illinois, any other state, or any political subdivision or agency of the State of Illinois or any other state, whether the interest earned is taxable or tax-exempt under federal law. The bonds shall be (a) registered in the name of the municipality, county, or other governmental unit, or held under a custodial agreement at a bank, and (b) rated at the time of purchase within the four highest general classifications established by a rating service of nationally recognized expertise in rating bonds of states and their political subdivisions.

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30 ILCS 235/2(k), added by P.A. 103-880, permits a board to adopt a resolution to allow for investment of public funds in other instruments not specifically listed in the Public Funds Investment Act provided those investments comply with: (1) any other law that authorizes a board to invest funds, and (2) the investment policy adopted by the Board. There is uncertainty regarding the potential breadth and scope of this provision and procedural requirements for implementation. The board attorney and district financial advisor(s) should be consulted before adding instruments to the list of authorized investments in this policy and the board's investment portfolio in accordance with 30 ILCS 235/2(k). Any additional investments authorized by the Board under 30 ILCS 235/2(k) should be added to this policy beginning with Item #14. If a board has adopted the alternative language above, the additional investments should be included at the end of the sentence as follows: The Chief Investment Officer may invest District funds in any investment as authorized in 30 ILCS 235/2, and Acts amendatory thereto, as well as [insert investment(s)], in accordance with the requirements of 30 ILCS 235/2(k).

Some attorneys are of the opinion that the Investment of Municipal Funds Act (IMFA) (50 ILCS 340/) authorizes school districts to invest funds in certain tax anticipation warrants. The IMFA applies to counties, park districts, sanitary districts, and other *municipal corporations*. Id. at 340/1. *Municipal corporation* is not specifically defined in the IMFA. Consult with the board attorney and/or bond counsel regarding the authority for such investments and the inclusion of the IMFA in this policy.

As part of its mission to protect public entities, the Municipal Securities Rulemaking Board (MSRB) has resources available that school officials may find helpful at: www.msrb.org/EdCenter. It provides information about bond issuance, required disclosures, and working with municipal advisors.

8. Short term discount obligations of the Federal National Mortgage Association or in shares or other forms of securities legally issuable by savings banks or savings and loan associations incorporated under the laws of this State or any other state or under the laws of the United States. Investments may be made only in those savings banks or savings and loan associations, the shares, or investment certificates that are insured by the Federal Deposit Insurance Corporation. Any such securities may be purchased at the offering or market price thereof at the time of such purchase. All such securities so purchased shall mature or be redeemable on a date or dates prior to the time when, in the judgment of the Chief Investment Officer, the public funds so invested will be required for expenditure by the District or its governing authority.
9. Dividend-bearing share accounts, share certificate accounts, or class of share accounts of a credit union chartered under the laws of this State or the laws of the United States; provided, however, the principal office of any such credit union must be located within the State of Illinois. Investments may be made only in those credit unions the accounts of which are insured by applicable law.
10. A Public Treasurers' Investment Pool created under Section 17 of the State Treasurer Act. The District may also invest any public funds in a fund managed, operated, and administered by a bank, subsidiary of a bank, or subsidiary of a bank holding company or use the services of such an entity to hold and invest or advise regarding the investment of any public funds.
11. The Illinois School District Liquid Asset Fund Plus. [7]
12. Repurchase agreements of government securities having the meaning set out in the Government Securities Act of 1986, as now or hereafter amended or succeeded, subject to the provisions of said Act and the regulations issued there under. The government securities, unless registered or inscribed in the name of the District, shall be purchased through banks or trust companies authorized to do business in the State of Illinois.

    Except for repurchase agreements of government securities that are subject to the Government Securities Act of 1986, as now or hereafter amended or succeeded, the District may not purchase or invest in instruments that constitute repurchase agreements, and no financial institution may enter into such an agreement with or on behalf of the District unless the instrument and the transaction meet all of the following requirements:
    a. The securities, unless registered or inscribed in the name of the District, are purchased through banks or trust companies authorized to do business in the State of Illinois.
    b. The Chief Investment Officer, after ascertaining which firm will give the most favorable rate of interest, directs the custodial bank to "purchase" specified securities from a designated institution. The "custodial bank" is the bank or trust company, or agency of government, that acts for the District in connection with repurchase agreements involving the investment of funds by the District. The State Treasurer may act as custodial bank for public agencies executing repurchase agreements.
    c. A custodial bank must be a member bank of the Federal Reserve System or maintain accounts with member banks. All transfers of book-entry securities must be accomplished on a Reserve Bank's computer records through a member bank of the Federal Reserve System. These securities must be credited to the District on the records of the custodial bank and the transaction must be confirmed in writing to the District by the custodial bank.
    d. Trading partners shall be limited to banks or trust companies authorized to do business in the State of Illinois or to registered primary reporting dealers.
    e. The security interest must be perfected.

[7] The Illinois School District Liquid Asset Fund Plus is an Illinois trust organized to permit Illinois school districts, community colleges, and educational service regions to pool their investment funds to obtain the highest possible investment yield consistent with maintaining liquidity and preserving capital, and to engage in cooperative cash management activities resulting in more efficient financial resource utilization. The program was developed in cooperation with the Ill. Association of School Boards, the Ill. Association of School Business Officials, and the Ill. Association of School Administrators. For more information, including regional representative contact information, see www.iasbop2p.org/isdlaf/home.

f. The District enters into a written master repurchase agreement that outlines the basic responsibilities and liabilities of both buyer and seller.
g. Agreements shall be for periods of 330 days or less.
h. The Chief Investment Officer informs the custodial bank in writing of the maturity details of the repurchase agreement.
i. The custodial bank must take delivery of and maintain the securities in its custody for the account of the District and confirm the transaction in writing to the District. The custodial undertaking shall provide that the custodian takes possession of the securities exclusively for the District; that the securities are free of any claims against the trading partner; and that any claims by the custodian are subordinate to the District's claims to rights to those securities.
j. The obligations purchased by the District may only be sold or presented for redemption or payment by the fiscal agent bank or trust company holding the obligations upon the written instruction of the Chief Investment Officer.
k. The custodial bank shall be liable to the District for any monetary loss suffered by the District due to the failure of the custodial bank to take and maintain possession of such securities.

13. Any investment as authorized by the Public Funds Investment Act, and Acts amendatory thereto. Paragraph 13 supersedes paragraphs 1-12 and controls in the event of conflict.

Except as provided herein, investments may be made only in banks, savings banks, savings and loan associations, or credit unions that are insured by the Federal Deposit Insurance Corporation or other approved share insurer. [8]

The Chief Investment Officer and Superintendent shall regularly consider material, relevant, and decision-useful sustainability factors in evaluating investment decisions, within the bounds of financial and fiduciary prudence. Such factors include, but are not limited to: (1) corporate governance and leadership factors, (2) environmental factors, (3) social capital factors, (4) human capital factors, and (5) business model and innovation factors, as provided under the Ill. Sustainable Investing Act, 30 ILCS 238/. [9]

Selection of Depositories, Investment Managers, Dealers, and Brokers [10]

The Chief Investment Officer shall establish a list of authorized depositories, investment managers, dealers and brokers based upon the creditworthiness, reputation, minimum capital requirements, qualifications under State law, as well as a long history of dealing with public fund entities. The Board will review and approve the list at least annually.

In order to be an authorized depository, each institution must submit copies of the last two sworn statements of resources and liabilities or reports of examination that the institution is required to furnish to the appropriate State or federal agency.[11] Each institution designated as a depository shall, while acting as such depository, furnish the District with a copy of all statements of resources and liabilities or all reports of examination that it is required to furnish to the appropriate State or federal agency. [12]

The above eligibility requirements of a bank to receive or hold public deposits do not apply to investments in an interest-bearing savings account, demand deposit account, interest-bearing certificate of deposit, or

[8] 30 ILCS 235/2.

[9] This statement is required by 30 ILCS 235/2.5(a-5). See the Ill. Sustainable Investing Act (SIA)(30 ILCS 238/) for examples of these five *sustainability factors.* Id. at 238/20. Under the SIA, school districts, must "prudently integrate sustainability factors into its investment decisions-making, investment analysis, portfolio construction, due diligence, and investment ownership in order to maximize anticipated financial returns, minimize projected risk, and more effectively execute its fiduciary duty." Id. See www.illinoistreasurer.gov/Local_Governments/Sustainable_Investing_Act for more information. Before being awarded a contract by a board, an investment manager is required to disclose any process through which the manager integrates sustainability factors into their investment decision-making and other fiduciary duties. Id. at 20(e), amended by P.A. 103-324.

[10] The policy must address these topics. 30 ILCS 235/2.5(a)(11).

[11] 30 ILCS 235/6.

[12] Id.

interest-bearing time deposit if: (1) the District initiates the investment at or through a bank located in Illinois, and (2) the invested public funds are at all times fully insured by an agency or instrumentality of the federal government. [13]

The District shall consider a financial institution's record and current level of financial commitment to its local community when deciding whether to deposit funds in that financial institution. The District may consider factors including: [14]

1. For financial institutions subject to the federal Community Reinvestment Act of 1977 (CRA), the current and historical ratings that the financial institution has received, to the extent that those ratings are publicly available, under the CRA;
2. For financial institutions subject to the Ill. Community Reinvestment Act (ICRA), the current and historical ratings that the financial institution has received, to the extent that those ratings are publicly available, under the ICRA;
3. Any changes in ownership, management, policies, or practices of the financial institution that may affect the level of the financial institution's commitment to its community;
4. The financial impact that the withdrawal or denial of District deposits might have on the financial institution;
5. The financial impact to the District as a result of withdrawing public funds or refusing to deposit additional public funds in the financial institution; and
6. Any additional burden on the District's resources that might result from ceasing to maintain deposits of public funds at the financial institution under consideration.

The District may not deposit public funds in a financial institution subject to the CRA unless the institution has a current rating of satisfactory or outstanding under the CRA.[15] The District may not deposit public funds in a financial institution subject to the ICRA unless either: (1) the institution has a current rating of satisfactory under the ICRA at the time of deposit; or (2) the Ill. Dept. of Financial and Professional Regulation has not yet completed its initial examination of the institution under the ICRA. The District may not withdraw public funds from a financial institution prior to the date of maturity solely on the basis of a less than satisfactory rating under the ICRA.[16] When investing or depositing public funds, the District may give preference to financial institutions that have a current rating of outstanding under the CRA and the ICRA. [17]

Collateral Requirements [18]

All amounts deposited or invested with financial institutions in excess of any insurance limit shall be collateralized in accordance with the Public Funds Investment Act, 30 ILCS 235/. The Superintendent or designee shall keep the Board informed of collateral agreements.

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[13] 30 ILCS 235/6.5.

[14] 30 ILCS 235/8(a), amended by P.A. 104-92, eff. 1-1-26.

[15] Id. at (a-5).

[16] Id. at (a-6), added by P.A. 104-92, eff. 1-1-26.

[17] Optional. Id. at (a-10), amended by P.A. 104-92, eff. 1-1-26.

[18] Collateral requirements are permissive; if used, guidelines regarding their use must be included in the policy. 30 ILCS 235/2.5(a)(5). The requirements for collateral agreements are in 30 ILCS 235/6(d). The sample policy contains one guideline, that is, that the board be kept informed of collateral agreements. An optional guideline follows:

In addition, the financial institution must provide the Board with a copy of its board of directors' meeting minutes evidencing that the board of directors approved the collateral agreement.

Safekeeping and Custody Arrangements [19]

The preferred method for safekeeping is to have securities registered in the District's name and held by a third-party custodian. Safekeeping practices should qualify for the Governmental Accounting Standards Board Statement No. 3, Deposits with Financial Institutions, Investments (including Repurchase Agreements), and Reverse Repurchase Agreements, Category I, the highest recognized safekeeping procedures.

Controls and Report [20]

The Chief Investment Officer shall establish a system of internal controls and written operational procedures to prevent losses arising from fraud, employee error, misrepresentation by third parties, or imprudent employee action.

The Chief Investment Officer shall provide a quarterly investment report to the Board. The report will: (1) assess whether the investment portfolio is meeting the District's investment objectives, (2) identify each security by class or type, book value, income earned, and market value, (3) identify those institutions providing investment services to the District, and (4) include any other relevant information. The investment portfolio's performance shall be measured by appropriate and creditable industry standards for the investment type. [21]

The Board will determine, after receiving the Superintendent's recommendation, which fund is in most need of interest income and the Superintendent shall execute a transfer. This provision does not apply when the use of interest earned on a particular fund is restricted. [22]

Ethics and Conflicts of Interest [23]

The Board and District officials will avoid any investment transaction or practice that in appearance or fact might impair public confidence. Board members are bound by the Board policy 2:100, *Board Member Conflict of Interest*. No District employee having influence on the District's investment decisions shall:

1. Have any interest, directly or indirectly, in any investments in which the District is authorized to invest,
2. Have any interest, directly or indirectly, in the sellers, sponsors, or managers of those investments, or
3. Receive, in any manner, compensation of any kind from any investments in that the agency is authorized to invest.

LEGAL REF.: 30 ILCS 235/, Public Funds Investment Act.
30 ILCS 238/, Ill. Sustainable Investing Act.
105 ILCS 5/8-7, 5/10-22.44, 5/17-1, and 5/17-11.

CROSS REF.: 2:100 (Board Member Conflict of Interest), 4:10 (Fiscal and Business Management), 4:80 (Accounting and Audits)

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19 The policy must address safekeeping and custody arrangements. 30 ILCS 235/2.5(a)(5). Registration requirements are in 30 ILCS 235/3.

20 The policy must provide for internal controls, periodic review, and at least quarterly written investment reports. 30 ILCS 235/2.5(a)(6), (9), and (10). The operational procedures to prevent losses are best addressed by each district in consultation with its auditor and legal counsel. See sample policy 4:80, *Accounting and Audits*; and sample administrative procedures 4:80-AP1, *Checklist for Internal Controls*, and 4:80-AP2, *Fraud, Waste, and Abuse Awareness Program*.

21 The policy must include performance measures. 30 ILCS 235/2.5(8).

22 105 ILCS 5/10-22.44. "Chief Business Official" may replace "Superintendent." Interest income earned on any funds for IMRF, Tort Immunity Act, Fire Prevention, Safety and Environmental Energy, and Capital Improvement Act are restricted to the respective fund. Id.

23 The policy must address these topics. 30 ILCS 235/2.5(a)(12). The conflict of interest prohibition is in 30 ILCS 235/2(d).

Operational Services

Accounting and Audits [1]

The School District's accounting and audit services shall comply with the *Requirements for Accounting, Budgeting, Financial Reporting, and Auditing*, as adopted by the Ill. State Board of Education (ISBE), State and federal laws and regulations, and generally accepted accounting principles. Determination of liabilities and assets, prioritization of expenditures of governmental funds, and provisions for accounting disclosures shall be made in accordance with government accounting standards as directed by the auditor designated by the Board. The Superintendent, in addition to other assigned financial responsibilities, shall report monthly on the District's financial performance, both income and expense, in relation to the financial plan represented in the budget.

Annual Audit [2]

At the close of each fiscal year, the Superintendent shall arrange an audit of the District funds, accounts, statements, and other financial matters. The audit shall be performed by an independent certified public accountant designated by the Board and be conducted in conformance with prescribed standards and legal requirements. A complete and detailed written audit report shall be provided to each Board member and to the Superintendent. The Superintendent shall annually, on or before October 15, submit ~~an original and~~ one copy of the audit to the Regional Superintendent of Schools. The Superintendent shall also ensure the District's auditing firm files the District's audit with ISBE annually on or before October 15.

Annual Financial Report [3]

The Superintendent or designee shall annually prepare and submit the Annual Financial Report (AFR) on a timely basis using the form adopted by ISBE. The Superintendent shall review and discuss the AFR with the Board before it is submitted and submit one copy of the AFR to the Regional Superintendent of Schools annually on or before October 15. The Superintendent shall also ensure the District's auditing firm files the District's AFR with ISBE annually on or before October 15.

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1 State or federal law controls this policy's content. A board policy or resolution is required concerning revolving funds and petty cash. 23 Ill.Admin.Code §100.70. This policy is intended to facilitate the board's fiscal oversight role. The last sentence of the first paragraph should be modified to align with local conditions.

2 Audit requirements are found in 105 ILCS 5/3-7 and 5/3-15.1, both amended by P.A. 104-261, eff. 1-1-26, and 23 Ill.Admin.Code §100.110. The federal Single Audit Act adds audit requirements for federal programs. 31 U.S.C. §7501 et seq. Grant Accountability Transparency Act (GATA) (30 ILCS 708/) rules also require districts that receive federal pass-through and State-issued awards to have a financial statement audit conducted in accordance with 23 Ill.Admin.Code §100.110, regardless of the amount of award expenditures. 44 Ill.Admin.Code §7000.90(c)(3). See f/n 5, below, for additional information regarding GATA.

For districts in suburban Cook County, replace "Regional Superintendent of Schools" with "appropriate Intermediate Service Center Executive Director."

The last sentence in this subhead is optional. It is included to support the auditor's compliance with its filing requirement under 105 ILCS 5/3-7, amended by P.A. 104-261, eff. 1-1-26.

The following optional sentence establishes an audit committee: "The Board will annually establish an audit committee to help the Board select an external auditor, confer with the auditor regarding the audit's scope, and oversee the audit process." **Note:** All board committees are subject to the Open Meetings Act (5 ILCS 120/).

The following optional sentence establishes a competitive process for selecting the external auditor; it prevents a long-term relationship with an auditor and reduces the possibility of audits being too routine or friendly: "The Board will annually advertise a request for proposals to perform the external audit." Substitute "periodically" for "annually" if desired.

3 Requirements for the annual financial report are found in 105 ILCS 5/2-3.27 and 5/3-15.1, amended by P.A. 104-261, eff. 1-1-26; 23 Ill.Admin.Code §100.100. The last sentence of this section should be modified to align with local conditions.

For districts in suburban Cook County, replace "Regional Superintendent of Schools" with "appropriate Intermediate Service Center Executive Director."

The last sentence in this subhead is optional. It is included to support the auditor's compliance with its filing requirement under 105 ILCS 5/3-7, amended by P.A. 104-261, eff. 1-1-26.

Inventories [4]

The Superintendent or designee is responsible for establishing and maintaining accurate inventory records. The inventory record of supplies and equipment shall include a description of each item, quantity, location, purchase date, and cost or estimated replacement cost, unless the supplies and equipment are acquired by the District pursuant to a federal or State grant award, in which case the inventory record shall also include the information required by 2 C.F.R. §200.313, if applicable.[5] The Superintendent shall establish procedures for the management of property acquired by the District under grant awards that comply with federal and State law. [6]

Capitalization Threshold [7]

To be considered a capital asset for financial reporting purposes, a capital item must be at or above a capitalization threshold of $10,000 and have an estimated useful life greater than one year.

Disposition of District Property [8]

The Superintendent or designee shall notify the Board, as necessary, of the following so that the Board may consider its disposition: (1) District personal property (property other than buildings and land) that is no longer needed for school purposes, and (2) school site, building, or other real estate that is unnecessary, unsuitable, or inconvenient. Notwithstanding the above, the Superintendent or designee may unilaterally dispose of personal property of a diminutive value. The Superintendent shall establish procedures for the disposition and, when permitted by the terms and conditions of the award, the retention of property acquired by the District under grant awards that comply with federal and State law.

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[4] The content of inventory records is at the district's discretion, with the exception of supplies and equipment that are governed by 2 C.F.R. §200.313. See f/n 5, below.

[5] 2 C.F.R. §200.313. The uniform federal rules that govern federal grant awards in 2 C.F.R. Part 200 apply to State-issued awards through the Grant Accountability Transparency Act (GATA) (30 ILCS 708/), unless exempted in whole or in part by the Governor's Office of Management of Budget. 30 ILCS 708/55. See www.isbe.net/gata for further information about the scope of GATA's application to federal awards and State-funded grant programs administered by the Ill. State Board of Education (ISBE). See sample administrative procedure 4:80-AP3, *Inventory Management for Federal and State Awards*. ISBE guidance is available at: www.isbe.net/Documents/fiscal_procedure_handbk.pdf and www.isbe.net/Pages/Federal-and-State-Monitoring.aspx.

[6] Id. In connection with ISBE's grant monitoring function, ISBE published an *Internal Control Checklist* that includes a *Checklist for Equipment and Inventory Review* which requires an approved policy (or procedure) related to the management of equipment at: www.isbe.net/Documents/Internal-Control-Checklist.pdf.

[7] Optional. 23 Ill.Admin.Code §100.60 requires school boards to adopt a capitalization threshold, which can be done through policy. The capitalization threshold is a dollar figure above which the cost of an item will be included on financial statements and depreciated. A minimum threshold of $10,000, or a lesser amount established by the board, and useful life greater than one year complies with the definition of *equipment* under federal grant rules. 2 C.F.R. §§200.1 and 200.313(e). Multiple thresholds can be established for different categories of capital assets. Id. The Government Accounting Standards Board (GASB) Statement No. 34 at para. 115(e) states that a government should disclose its policy "for capitalizing assets and for estimating the useful lives of those assets." See GASB Statement 34 and Implementation Guide No. 2015-1 both available at: www.gasb.org. District auditors may require or recommend a district have a more comprehensive capitalization policy and/or procedure. Such an accounting policy or procedure should be developed in consultation with the district's accounting professional(s) and tailored to reflect local conditions.

[8] The requirements in this section are specified in 105 ILCS 5/5-22 (allowing property constructed or renovated by students as part of a curricular program to be sold through the services of a licensed real estate broker subject to certain requirements), 5/10-22.8 (sale of personal property); and 2 C.F.R. §200.313(e) and (f) for federal awards and State awards governed by GATA. See f/n 5, above, regarding grant award requirements. A board that desires to act on the disposition of property having *any* value should use the following alternative to this section's last sentence: "Notwithstanding the above, the Superintendent or designee may unilaterally dispose of worthless personal property."

The recipient (through either sale or donation) of any discarded school bus must immediately: (1) remove, cover, or conceal the "SCHOOL BUS" signs and any other insignia or words indicating the vehicle is a school bus; (2) render inoperable or remove entirely the stop signal arm and flashing signal system; and (3) paint the school bus a different color from those under 625 ILCS 5/12-801. 625 ILCS 5/12-806(b).

Taxable Fringe Benefits [9]

The Superintendent or designee shall: (1) require that all use of District property or equipment by employees is for the District's convenience and best interests unless it is a Board-approved fringe benefit, and (2) ensure compliance with the Internal Revenue Service regulations regarding when to report an employee's personal use of District property or equipment as taxable compensation.

Controls for Revolving Funds and Petty Cash [10]

Revolving funds and the petty cash system are established in Board policy 4:50, *Payment Procedures*. The Superintendent shall: (1) designate a custodian for each revolving fund and petty cash fund, (2) obtain a bond for each fund custodian, and (3) maintain the funds in compliance with this policy, State law, and ISBE rules. A check for the petty cash fund may be drawn payable to the designated petty cash custodian. Bank accounts for revolving funds are limited to a maximum balance of $1,000. All expenditures from these bank accounts must be directly related to the purpose for which the account was established and supported with documentation, including signed invoices or receipts. All deposits into these bank accounts must be accompanied with a clear description of their intended purpose. The Superintendent or designee shall include checks written to reimburse revolving funds on the Board's monthly listing of bills indicating the recipient and including an explanation.

Control Requirements for Checks [11]

The Board must approve all bank accounts opened or established in the District's or a District school's name or with the District's Federal Employer Identification Number. All checks issued by the School District must be signed by either the Treasurer or Board President, except that checks from accounts containing student activity funds or fiduciary funds and checks from revolving accounts may be signed by their respective account custodians.

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9 The intent of this optional section is twofold: (1) to control personal use of district property and equipment; and (2) to ensure compliance with IRS rules. As to the first point, allowing personal use of district property or equipment is arguably prohibited by the Ill. Constitution, Art. VIII, Sec. 1 which states: "Public funds, property or credit shall be used only for public purposes." As to the second point, any fringe benefit an employer provides is taxable and must be included in the recipient's pay unless the law specifically excludes it. See Publication 15-B (2025), *Employer's Tax Guide to Fringe Benefits*, at: www.irs.gov/pub/irs-pdf/p15b.pdf.

10 105 ILCS 5/10-20.19(2); 23 Ill.Admin.Code §100.70. This paragraph's contents are mandatory, except for the $1,000 cap on the maximum balance of revolving funds. The cap amount may be changed or the following alternative used: "Each revolving fund shall be maintained in a bank that has been approved by the Board and established in an amount approved by the Superintendent consistent with the annual budget."

The School Code defines petty cash as a type of revolving fund. Id. It and other revolving funds carry a standard balance and are regularly reimbursed to maintain the standard balance amount (generally referred to as an *imprest system* of financial accounting). In practice, petty cash is paid out of a *de minimis* cash amount maintained by a fund custodian. Disbursement from a revolving fund other than petty cash is typically made against an imprest checking account, by an authorized signor who is readily available in the district, e.g., a superintendent or building principal. The authorized signor manages the revolving fund and requests the board to reimburse the fund for expenses incurred to bring the imprest account back to its standard balance.

11 This section is largely up to the local board's discretion; additional controls may be added. The following alternative to the second sentence will mandate two signatories for checks:

> Two of the following individuals: the Treasurer, Board President, and/or Board Vice President, shall sign all checks issued by the School District, except that checks from accounts containing student activity funds or fiduciary funds and checks from revolving accounts may be signed by their respective account custodians.

See sample policy 4:90, *Student Activity and Fiduciary Funds*, for more information about a board's responsibilities for *student activity funds* and *fiduciary funds*. A board must comply with State law requirements concerning the use of facsimile or electronic signatures on checks. The Secretary of State, Index Department, maintains certified manual signatures of officers authorized to sign checks. Uniform Facsimile Signature of Public Officials Act, 30 ILCS 320/. Electronic records and signatures are governed by the Uniform Electronic Transactions Act. 815 ILCS 333/. Attorneys disagree about the applicability of these laws to school districts.

Internal Controls [12]

The Superintendent is primarily responsible for establishing and implementing a system of internal controls for safeguarding the District's financial condition; the Board, however, will oversee these safeguards. The control objectives are to ensure efficient business and financial practices, reliable financial reporting, and compliance with State law and Board policies, and to prevent losses from fraud, waste, and abuse,[13] as well as employee error, misrepresentation by third parties, or other imprudent employee action.

The Superintendent or designee shall annually audit the District's financial and business operations for compliance with established internal controls and provide the results to the Board. The Board may from time-to-time engage a third party to audit internal controls in addition to the annual audit.

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12 This section is largely up to the local board's discretion. The annual audit must include a "review and testing of the internal control structure." 23 Ill.Admin.Code §100.110. This review's limited scope means that boards should not rely on it to reveal uncontrolled financial risks. The board's responsibility is to establish policy to safeguard the district's financial condition. Indeed, the oath of office includes this promise: "I shall respect taxpayer interests by serving as a faithful protector of the school district's assets." In this sample policy, the board sets the control objectives and the superintendent is responsible for developing an internal controls system. In addition, ISBE has issued guidance on internal controls pursuant to its administration of the Grant Accountability and Transparency Act (GATA), 30 ILCS 708/. See ISBE's *State and Federal Grant Administration Policy, Fiscal Requirements, and Procedures*, at: www.isbe.net/Documents/fiscal_procedure_handbk.pdf, which states that "to establish a strong control environment, grantees must…[d]esign internal controls that are in compliance with guidance in *Standards for Internal Control in the Federal Government* issued by the Comptroller General of the United States" (a free resource, available at: www.gao.gov/assets/gao-25-107721.pdf) or the *Internal Control Integrated Framework* issued by the Committee of Sponsoring Organizations of the Treadway Commission (a fee-based resource, available at: www.coso.org/guidance-on-ic). Boards that wish to take a larger oversight role regarding internal controls may list the numbered sentences in the IASB sample administrative procedure 4:80-AP1, *Checklist for Internal Controls*, as required inclusions in the superintendent's program for internal controls. This alternative, for insertion at the end of this section's first paragraph, follows:

The District's system of internal controls shall include the following:

1. All financial transactions must be properly authorized and documented.
2. Financial records and data must be accurate and complete.
3. Accounts payable must be accurate and punctual.
4. District assets must be protected from loss or misuse.
5. Incompatible duties should be segregated, if possible.
6. Accounting records must be periodically reconciled.
7. Equipment and supplies must be safeguarded.
8. Staff members with financial or business responsibilities must be properly trained and supervised, and must perform their responsibilities with utmost care and competence.
9. Any unnecessary weaknesses or financial risks must be promptly corrected.

13 Unless specifically exempted, grantees receiving funds from any State agency, including ISBE, must comply with GATA and annually complete a *Fiscal and Administrative Internal Controls Questionnaire* (ICQ). The ICQ covers a number of different topics related to internal controls. Districts that are identified as having one or more areas of elevated risk based on their answers to the ICQ, are required to develop and implement corrective action to address the area(s). Districts that fail to take necessary corrective action to address weak areas of internal control put their grant funding at risk. One of the sections of the ICQ may address a grantee's internal controls for fraud, waste, and abuse, including whether the grantee has a *fraud awareness program*. See sample administrative procedures 4:80-AP1, *Checklist for Internal Controls*, and 4:80-AP2, *Fraud, Waste, and Abuse Awareness Program*, which incorporate ISBE-recommended practices related to fraud, waste, and abuse.

LEGAL REF.: 2 C.F.R. §200 et seq.
30 ILCS 708/, Grant Accountability and Transparency Act; ~~implemented by~~ 44 Ill.Admin.Code 7000 et seq.
105 ILCS 5/2-3.27, 5/2-3.28, 5/3-7, 5/3-15.1, 5/5-22, 5/10-21.4, 5/10-20.19, 5/10-22.8, and 5/17-1 et seq.
23 Ill.Admin.Code Part 100.

CROSS REF.: 4:10 (Fiscal and Business Management), 4:50 (Payment Procedures), 4:55 (Use of Credit and Procurement Cards), 4:90 (Student Activity and Fiduciary Funds)

Operational Services

Waiver of Student Fees [1]

The Superintendent will recommend to the School Board a schedule of fees, if any, to be charged students for the use of textbooks, consumable materials, extracurricular activities, and other school student fees. Students must also pay fines for the loss of or damage to school books or other school-owned materials.

Fees for textbooks, other instructional materials, and driver education, as well as fines for the loss or damage of school property are waived for students who meet the eligibility criteria for a waiver as described in this policy.[2] In order that no student is denied educational services or academic credit due to the inability of parents/guardians to pay student fees and fines, the Superintendent will recommend to the Board which additional fees and fines, if any, the District will waive for students who meet the eligibility criteria for a waiver. [3]

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[1] State law requires this subject matter be covered by policy and controls its content. 105 ILCS 5/10-20.13, amended by P.A.s 103-154 and 104-391; 23 Ill.Admin.Code §1.245. *Fees* are "any monetary charge collected by a public school, public school district, or charter school from a student or the parents or guardian of a student as a prerequisite for the student's participation in any curricular or extracurricular program of the school or school district as defined [at 23 Ill.Admin.Code §1.245(1) and (2)]." 105 ILCS 5/1-3. *Fines* include "charges for the loss of school property assessed by a district." 23 Ill.Admin.Code §1.245(a).

State law provides that "a school board may not discriminate against, punish, or penalize a student in any way because of an unpaid balance on the student's school account or because the student's parents or guardians are unable to pay any required fees or fines for the loss of school property. This prohibition includes, but is not limited to, the lowering of grades, exclusion from any curricular or extracurricular program of the school district, or withholding student records, grades, transcripts, or diplomas." 105 ILCS 5/10-20.13(d), added by P.A. 104-391; 23 Ill.Admin.Code §1.245(g). This policy concerns an area in which the law is unsettled (see footnotes 2 and 3). If the fee or fine waiver policy or procedures are substantively amended, then parents/guardians must be notified in writing within 30 calendar days following the adoption of the amendments. 23 Ill.Admin.Code §1.245(e).

[2] Districts must waive textbook/instructional materials fees and all fees and fines for the loss of school property for students whose parents/guardians are unable to afford them and for homeless children and youth. 105 ILCS 5/10-20.13, amended by P.A.s 103-154 and 104-391. While districts are only required to waive fines for the *loss* of school property and not the *damage* of school property, this sample policy extends fine waivers to both for ease of implementation and to encourage students to return school property even if damaged (instead of claiming property is lost to avoid a fine). Delete ~~or damage~~ if the board, after consulting with the board attorney, decides to only waive fines for the *loss* of school property.

In order to effectuate the law's intent, the phrase "textbooks and instructional materials" should be interpreted broadly to include fees for any type of instructional materials, laboratory fees, and workbooks. The enforceability of 105 ILCS 5/10-20.13(b) and ISBE regulations (23 Ill.Admin.Code §1.245) requiring districts to waive other "fees" is questionable because they are unfunded mandates. ISBE regulations on school fees may not be enforceable because the General Assembly failed to make necessary appropriations. See the Weekly Message from State Superintendent Robert Schiller, 8-15-03 (contact a **PRESS** Asst. Editor for a copy).

The textbook block grant program operated by ISBE is found at 105 ILCS 5/2-3.155.

A school district may charge up to $50 to students who participate in the driver education course. The fee may be increased up to $250, provided the district completes the requirements in 105 ILCS 5/27-815, renumbered by P.A. 104-391. The fee must be waived for any student whose parent(s)/guardian(s) are unable to afford it. Id.; 23 Ill.Admin.Code §252.30.

Resident tuition fees are not permissible, but a board's authority under 105 ILCS 5/10-20.13 to charge for textbooks and towel fees does not violate the Ill. Constitution's provision guaranteeing free public education through the secondary level. Hamer v. Board of Ed., Sch. Dist. No. 109, 9 Ill.App.3d 663 (2nd Dist. 1973).

[3] 105 ILCS 5/10-20.13(b) was added by P.A. 83-603 in 1983 to require districts to waive "other fees" in addition to the costs of textbooks and then amended by P.A. 102-805 to waive "other fees and fines." The General Assembly, however, never appropriated the necessary funds. Thus, the amendment may be unenforceable because it violated the State Mandates Act. 30 ILCS 805/1; see above footnote. Use the following alternative if the board wants to make a longstanding commitment to waive specific fees, amending the list of fees that will be waived as desired:

Notification

The Superintendent shall ensure that a notice of waiver applicability is provided to parents/guardians with every bill for fees and/or fines,[4] and that applications for waivers are widely available and distributed according to State law and Ill. State Board of Education (ISBE) rule and that provisions for assisting parents/guardians in completing the application are available.

Eligibility Criteria

A student shall be eligible for a fee and fine waiver when: [5]

1. The student currently lives in a household that meets the same income guidelines, with the same limits based on household size, that are used for the federal free meals program;
2. The student's parents/guardians are veterans or active-duty military personnel with income at or below 200% of the federal poverty line; or
3. The student is homeless, as defined in the McKinney-Vento Homeless Assistance Act (42 U.S.C. §11434a).

The Superintendent or designee will give additional consideration when one or more of the following factors are present: [6]

- Illness in the family;
- Unusual expenses such as fire, flood, storm damage, etc.;
- Unemployment;
- Emergency situations;
- When one or more of the parents/guardians are involved in a work stoppage.

In order that no student is denied educational services or academic credit due to the inability of parents/guardians to pay student fees and fines, the following fees are also waived for students who meet the eligibility criteria for waiver: athletic participation fees, lock fees, towel fees, shop fees, laboratory fees, and registration fees.

Alternatively, a board may decide to waive all school student fees and fines and substitute the following sentence for this paragraph:

All school student fees and fines as defined by the Ill. State Board of Education (ISBE) are waived for students who meet the eligibility criteria for a waiver contained in this policy.

[4] Required by 105 ILCS 5/10-20.13(b); 23 Ill.Admin.Code §1.245(c)(2)(A).

[5] Required by 105 ILCS 5/10-20.13(b); 23 Ill.Admin.Code §1.245(c)(1). 105 ILCS 5/10-20.13(b) does not specify whether the *income* at or below 200% of the federal poverty line is the household income or solely the income of the veteran/active-duty military parent/guardian. Consult the board attorney for guidance.

Though 105 ILCS 5/10-20.13(b) was amended by P.A. 102-805 to make homeless students statutorily eligible for school fee and fine waivers, non-regulatory ISBE guidance states that students who are homeless, migrant, in foster care, runaway, or participating in Head Start are categorically eligible for school fee waivers. See www.isbe.net/Documents/guidance_reg.pdf.

The federal free meals program is found at 42 U.S.C. §1758; 7 C.F.R. Part 245. See f/n 7.

[6] This paragraph is optional and may be omitted.

Verification [7]

The Superintendent or designee shall establish a process for determining a student's eligibility for a waiver of fees and fines in accordance with State law requirements.

If a student receiving a waiver is found to be no longer eligible during the school year, the Superintendent or designee shall notify the student's parent/guardian and charge the student a prorated amount based upon the number of school days remaining in the school year.

Determination and Appeal [8]

Within 30 calendar days after the receipt of a waiver request, the Superintendent or designee shall mail a notice to the parent/guardian whenever a waiver request is denied. The denial notice shall include: (1) the reason for the denial, (2) the process and timelines for making an appeal, and (3) a statement that the parent/guardian may reapply for a waiver any time during the school year if circumstances change. If the denial is appealed, the District shall follow the procedures for the resolution of appeals as provided in the ISBE rule on waiver of fees.

LEGAL REF.: 42 U.S.C. §11434a, McKinney-Vento Homeless Assistance Act.
105 ILCS 5/10-20.13, 5/10-22.25, and 5/27-815. ~~24.2815, and 5/28-19.2.~~
23 Ill.Admin.Code §1.245 [may contain unenforceable provisions].

CROSS REF.: 4:130 (Free and Reduced-Price Food Services), 6:140 (Education of Homeless Children), 6:220 (Bring Your Own Technology (BYOT) Program; Responsible Use and Conduct)

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[7] Districts have two income verification options to determine eligibility for fee and fine waivers: (1) establish an application process that is completely independent of a student's application for, eligibility for, or participation in the federal free meals program, or (2) tie the application process to the federal free meals program application and only ask for *verification* in accordance with the meals program. 105 ILCS 5/10-20.13(c). See www.isbe.net/Pages/School-Fee-Waivers.aspx for further explanation. For option #1, see sample exhibit 4:140-E1, *Application for Fee Waiver*. For option #2, see sample exhibit 4:140-E2, *Application for Fee Waiver Based on Federal Free Meals Program*.

By using option #1, a district may require income verification at the time an application is submitted for a waiver and may do so thereafter, but not more than once per academic year. 105 ILCS 5/10-20.13. An application using option #1 cannot ask whether a student lives in a household that meets free lunch eligibility guidelines and request income verification with reference to *free lunch* eligibility guidelines. Instead, the district should supply its own income guidelines with the same limits based on household size that are used for the federal meals program and have the parents/guardians indicate if they meet the income guidelines used to determine eligibility for *fee and fine waivers*. The independent fee and fine waiver income guidelines should not be any higher than those for eligibility for free lunch (or reduced-price, if the district voluntarily provides fee and fine waivers for those students who qualify), but the district should not reference or indicate that the guidelines are for the free meals program. In this completely independent waiver application process, the district may ask for verification but cannot use any information it receives though this process for determining eligibility for free or reduced meals.

By using option #2, the district must follow the verification requirements of the federal free meals program at 7 C.F.R. §245.6a. 105 ILCS 5/10-20.13(c).

Income verification may include such things as payroll stubs, tax returns, or evidence of receipt of food stamps or Temporary Assistance for Needy Families. 23 Ill.Admin.Code §1.245(d).

[8] An ISBE rule requires that the policy state that the district will mail a copy of a denial notice within 30 calendar days after the receipt of the waiver request. 23 Ill.Admin.Code §1.245(c)(3). This rule also specifies timelines and procedures, including a requirement that "the person who decides the appeal shall not be the person who initially denied the fee or fine waiver or a subordinate of this person." Thus, a board may be required to hear an appeal if the superintendent made the initial decision to deny a waiver. The board's participation is avoided by the principal making initial waiver decisions and the superintendent or other main office administrator deciding the appeals.

Operational Services

Targeted School Violence Prevention Program [1]

Threats and acts of targeted school violence harm the District's environment and school community, diminishing students' ability to learn and a school's ability to educate. Providing students and staff with access to a safe and secure District environment is an important Board goal. While it is not possible for the District to completely eliminate threats in its environment, a Targeted School Violence Prevention Program (Program) using the collective efforts of local school officials, staff, students, families, and the community helps the District reduce these risks to its environment.

The Superintendent or designee shall develop and implement the Program.[2] The Program oversees the maintenance of a District environment that is conducive to learning and working by identifying, assessing, classifying, responding to, and managing threats and acts of targeted school violence. The Program shall be part of the District's Comprehensive Safety and Security Plan, required by Board policy 4:170, *Safety*, and shall:

1. Establish a District-level School Violence Prevention Team to: (a) develop a District-level Targeted School Violence Prevention Plan, and (b) oversee the District's Building-level Threat Assessment Team(s). [3]

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[1] While this sample policy is optional, 105 ILCS 128/45, amended by P.A.s 103-175, 103-780, and 104-407, requires school districts to have implemented a threat assessment *procedure* by 12-21-19 that may be part of a school board targeted school violence prevention policy. Thus, regardless of whether the board adopts a policy, an administrative procedure must exist to comply with the law. See the first sentence in f/n 2 below. It contains items from *Threat Assessment in Virginia Public Schools: Model Policies, Procedures, and Guidelines*, Fifth Edition (July 2023), Virginia Center for School and Campus Safety, Virginia Dept. of Criminal Justice Services, at: https://www.dcjs.virginia.gov/sites/dcjs.virginia.gov/files/k-12_threat_assessment_management_mppg-dec2022_mpd.pdf. *Threat Assessment in Virginia Public Schools* is based upon a synthesis of established research and recognized standards of practice regarding threat assessment and management in school and workplace settings, including *Threat Assessment in Schools: A Guide to Managing Threatening Situations and to Creating Safe School Climates*, a 2004 publication of the U.S. Secret Service and the U.S. Dept. of Education, at: www.ojp.gov/ncjrs/virtual-library/abstracts/threat-assessment-schools-guide-managing-threatening-situations-0. The July 2018 update of this document was renamed *Enhancing School Safety Using a Threat Assessment Model: An Operational Guide for Preventing Targeted School Violence*, published by the U.S. Secret Service, at: www.secretservice.gov/sites/default/files/reports/2020-10/USSS_NTAC_Enhancing_School_Safety_Guide.pdf. See also *Averting Targeted School Violence*, a 2021 publication of the U.S. Dept. of Homeland Security and the U.S. Secret Service, at: www.secretservice.gov/sites/default/files/reports/2021-03/USSS%20Averting%20Targeted%20School%20Violence.2021.03.pdf.

Adopting a policy that addresses targeted school violence prevention provides (a) a way for boards to monitor that it is being done, and (b) an opportunity for each board and the superintendent to examine all current policies, collective bargaining agreements, and administrative procedures on this subject. Before adoption of this policy, each board may want to have a conversation with the superintendent to determine how local conditions and resources and current practices will support the full implementation of the requirements of 105 ILCS 128/45, amended by P.A.s 103-175 and 103-780. Its goals and program will be most effective when they reflect local conditions and circumstances.

[2] To balance the requirement to implement a threat assessment procedure (105 ILCS 128/45, amended by P.A.s 103-175, 103-780, and 104-407) with the practicalities of managing a district and to align with the best practices outlined in IASB's *Foundational Principles of Effective Governance* (www.iasb.com/conference-training-and-events/training/training-resources/foundational-principles-of-effective-governance/), this sentence delegates the duty to implement a procedure to the superintendent. See sample administrative procedure 4:190-AP1, *Targeted School Violence Prevention Program*, for a sample implementation procedure. Ensuring school safety begins with establishing a comprehensive targeted school violence prevention program, which "includes forming a multidisciplinary threat assessment team, establishing central reporting mechanisms, identifying behaviors of concern, defining the threshold for law enforcement intervention, identifying risk management strategies, promoting safe school climates, and providing training to stakeholders." *Enhancing School Safety Using a Threat Assessment Model: An Operational Guide for Preventing Targeted School Violence*, published by the U.S. Secret Service, at: www.secretservice.gov/sites/default/files/reports/2020-10/USSS_NTAC_Enhancing_School_Safety_Guide.pdf.

[3] The establishment of threat assessment teams in K-12 public schools is Recommendation #1 of the *Recommendations of the Illinois Terrorism Task Force School Safety Working Group*, presented to the Office of the Governor on 4-5-18, at: www.iasb.com/policy-services-and-school-law/guidance-and-resources/school-safety-and-security/. Illinois higher education institutions have required threat assessment teams since the passage of the Campus Security Enhancement Act of 2008 (110 ILCS 12/20(b)(2), eff. 1-1-09) in response to the shootings that took place at Virginia Polytechnic Institute and State University on 4-16-07 and Northern Illinois University on 2-14-08. See f/n 4, below.

2. Establish Building-level Threat Assessment Team(s)[4] to assess and intervene with individuals whose behavior may pose a threat to safety. This team may serve one or more schools.
3. Require all District staff, volunteers, and contractors to report any expressed threats or behaviors that may represent a threat to the community, school, or self. [5]
4. Encourage parents/guardians and students to report any expressed threats or behaviors that may represent a threat to the community, school, or self. [6]
5. Comply with State and federal law and align with Board policies.

The Local Governmental and Governmental Employees Tort Immunity Act protects the District from liability. The Program does not: (1) replace the care of a physician licensed to practice medicine in all of its branches or a licensed medical practitioner or professional trained in violence prevention, assessments and counseling services, (2) extend beyond available resources within the District, (3) extend beyond the school day and/or school-sponsored events, or (4) guarantee or ensure the safety of students, District staff, or visitors. [7]

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[4] 105 ILCS 128/45, amended by P.A.s 103-175, 103-780, and 104-407, requires school districts to have established a threat assessment team by 2-19-20. If a school district is unable to establish a threat assessment team with school district staff and resources, it may use a regional behavioral threat assessment and intervention team. Id. The district's threat assessment procedure and a list identifying the members of all district threat assessment teams must be filed with a local law enforcement agency and the regional office of education or appropriate intermediate service center before the start of each school year. 105 ILCS 128/45(b), amended by P.A. 103-175. See sample administrative procedure 4:190-AP2, *Threat Assessment Team (TAT)*, and its accompanying exhibits for further information on threat assessment teams and how to connect with a regional behavioral threat assessment team. Records concerning the work of the TAT, including but not limited to any threat assessment procedure, are exempt from disclosure under the Ill. Freedom of Information Act. 5 ILCS 140/7(ll).

[5] In alignment with this policy, sample administrative procedure 4:190-AP2, *Threat Assessment Team (TAT)*, requires the TAT to train staff and other members of the school community to recognize and report possible threats, and sample exhibit 4:190-AP2, E6, *Targeted School Violence Prevention and Threat Assessment Education*, requires all district staff, volunteers, and contractors to report any expressed threats or behaviors that may represent a threat to the community, school, or self.

[6] In alignment with this policy, sample administrative procedure 4:190-AP2, *Threat Assessment Team (TAT)*, requires the TAT to train parents/guardians and other members of the school community to recognize and report possible threats, and sample exhibit 4:190-AP2, E6, *Targeted School Violence Prevention and Threat Assessment Education*, encourages parents/guardians and students to report any expressed threats or behaviors that may represent a threat to the community, school, or self.

[7] **Consult the board attorney for guidance concerning liability in this area**. Except for cases of willful and wanton conduct, the Local Governmental and Governmental Employees Tort Immunity Act (TIA) likely protects districts from liability for failure to properly identify and/or respond to a student's behavior that results in injury or suicide. See 745 ILCS 10/3-108 and Grant v. Board of Trustees of Valley View School Dist. No. 365-U, 286 Ill.App.3d 642 (3rd Dist. 1997). Every situation is fact-specific, and the issues require careful evaluation. A disclaimer, such as the one presented here, may not be sufficient. A district may take several actions, after discussion with its board attorney, to minimize liability, such as adding limiting phrases and ensuring other policies are followed.

In addition to the TIA, school officials and districts may also be entitled to qualified immunity in civil rights lawsuits that seek to hold them liable for a suicide. For further discussion, see f/n 14 in sample policy 7:290, *Suicide and Depression Awareness and Prevention*.

LEGAL REF.: 105 ILCS 5/10-20.14, 5/10-21.7, 5/10-27.1A, 5/10-27.1B, 5/24-24, and 5/22-110.
105 ILCS 128/, School Safety Drill Act.
745 ILCS 10/, Local Governmental and Governmental Employees Tort Immunity Act.
29 Ill.Admin.Code Part 1500.

CROSS REF.: 2:240 (Board Policy Development), 4:170 (Safety), 5:90 (Abused and Neglected Child Reporting), 5:100 (Staff Development Program), 5:230 (Maintaining Student Discipline), 6:65 (Student Social and Emotional Development), 6:270 (Guidance and Counseling Program), 7:140 (Search and Seizure), 7:150 (Agency and Law Enforcement Requests ~~Police Interviews~~), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment), 7:185 (Teen Dating Violence Prohibited), 7:190 (Student Behavior), 7:250 (Student Support Services), 7:290 (Suicide and Depression Awareness and Prevention), 7:340 (Student Records), 8:30 (Visitors to and Conduct on School Property), 8:100 (Relations with Other Organizations and Agencies)

General Personnel

Equal Employment Opportunity and Minority Recruitment [1]

[1] Federal and State law (see the policy's Legal References) require that all districts have a policy on equal employment opportunities and control this policy's content. **This is a complex, confusing, and highly litigated area of the law; consult the board attorney for advice on the application of these laws to specific situations.**

The School District shall provide equal employment opportunities[2] to all persons regardless of their race;[3] color; creed; religion;[4] national origin; sex;[5] sexual orientation;[6] age;[7] ancestry; marital status;[8] arrest

[2] *Equal employment opportunities* apply to virtually all terms and conditions of employment, e.g., discharge, hire, promotion, pay, demotion, and benefits (see the policy's Legal References). The Ill. Constitution protects the following categories from discrimination in employment: race, color, creed, national ancestry, sex, and handicap. Art. I, §§17, 18, and 19. The Ill. Human Rights Act (IHRA) protects the following categories from discrimination in employment, whether *actual* or *perceived*: race, color, religion, sex, national origin, ancestry, age, marital status, physical or mental disability, military status, order of protection status, sexual orientation, pregnancy, reproductive health decisions, unfavorable discharge from military service, arrest record, conviction record (unless authorized by law), citizenship status, work authorization status. 775 ILCS 5/1-102(A), amended by P.A. 103-785; 5/1-103, amended by P.A. 103-785; and 775 ILCS 5/2-103.1. The IHRA also prohibits employers from using artificial intelligence (AI) in a manner that subjects employees to unlawful discrimination, and it requires employers to provide notice to employees when it uses AI with respect to recruitment, hiring, promotion, renewal of employment, selection for training, discharge, discipline, tenure, or the terms, privileges, or conditions of employment. 775 ILCS 5/2-102(L), added by P.A. 103-804, eff. 1-1-26.

The IHRA requires employers to annually disclose to the Ill. Dept. of Human Rights (IDHR) certain information about adverse judgments and administrative rulings where there was a finding of sexual harassment or unlawful discrimination under any federal, State, or local law, as well as data regarding settlement agreements, if requested by an IDHR investigator. 775 ILCS 5/2-108 (scheduled to be repealed on 1-1-30).

Title VII of the Civil Rights Act of 1964 (Title VII) prohibits discrimination because of an individual's race, color, religion, sex, or national origin. 42 U.S.C. §2000e et seq., amended by The Lilly Ledbetter Fair Pay Act of 2009 (LLFPA), Pub.L. 111-2.

Under the Workplace Transparency Act (820 ILCS 96/), employers may not, as a condition of employment or continued employment, prevent prospective or current employees from making truthful statements or disclosures about alleged unlawful employment practices, including discrimination, or from engaging in concerted activities (including collective bargaining) to address work-related issues. Id. at 96/1-25, amended by P.A. 104-320, eff. 1-1-26.

The LLFPA clarifies that a discriminatory compensation decision or other practice occurs each time an employee is paid or receives a last benefits check pursuant to the discriminatory compensation decision as opposed to only from the time when the discriminatory compensation decision or other practice occurred. The LLFPA has no legislative history available to define what the phrase *or other practice* might mean beyond a discriminatory compensation decision; however, in a guidance document, the U.S. Equal Employment Opportunity Commission (EEOC) states that practices "may include employer decisions about base pay or wages, job classifications, career ladder or other noncompetitive promotion denials, tenure denials, and failure to respond to requests for raises." See *Equal Pay Act of 1963 and Lilly Ledbetter Fair Pay Act of 2009* (2014), at: www.eeoc.gov/laws/guidance/equal-pay-act-1963-and-lilly-ledbetter-fair-pay-act-2009.

The Ill. Equal Pay Act of 2003 (EPA) offers additional protection by prohibiting the payment of wages to one sex less than the opposite sex or to an African-American less than a non-African-American *for the same or substantially similar work*. 820 ILCS 112/. The Ill. Dept. of Labor (IDOL) enforces the EPA. The EPA also prohibits employers from requesting or requiring applicants to disclose wage or salary history as a condition of being considered for employment or as a condition of employment. Id. at 112/10(b-5). If an applicant voluntarily offers such information without prompting, an employer still cannot use that information in making an offer or determining future pay. See sample administrative procedure 5:30-AP1, *Interview Questions*, for sample permissible inquiries on this topic. Employers may seek wage or salary history from an applicant's current or former employer if that information is a matter of public record under the Freedom of Information Act (FOIA); however, districts that wish to undertake such searches should exercise caution; the fact a district seeks out publicly available wage information could still be used against it in a pay discrimination claim. Id. at 112/10(b-10). Consult the board attorney for further guidance.

While not exhaustive, other laws protecting these and additional classifications are named in subsequent footnotes.

[3] The IHRA defines race to include traits associated with race, including, but not limited to, hair texture and protective hairstyles such as braids, locks, and twists. 775 ILCS 5/1-103(M-5). The law allows employers to implement dress codes or adopt grooming policies that include restrictions on attire, clothing, or facial hair to maintain workplace safety or food sanitation. 775 ILCS 5/2-102(E-5). Title VII does not have a definition of race, but EEOC guidance provides that "[r]ace discrimination includes discrimination on the basis of ancestry or physical or cultural characteristics associated with a certain race, such as skin color, hair texture or styles, or certain facial features." See the EEOC's *Questions and Answers about Race and Color Discrimination in Employment*, at: www.eeoc.gov/laws/guidance/questions-and-answers-about-race-and-color-discrimination-employment.

[4] 775 ILCS 5/2-102 of the IHRA contains a *religious discrimination* subsection. It expressly prohibits employers from requiring a person to violate a sincerely held religious belief to obtain or retain employment unless, after engaging in a bona fide effort, the employer demonstrates that it is unable to reasonably accommodate the employee's or prospective employee's sincerely held religious belief, practice, or observance without undue hardship on the conduct of the employer's business. Religious beliefs include, but are not limited to: the wearing of any attire, clothing, or facial hair in accordance with the requirements of his/her religion. 775 ILCS 5/2-102(E-5). Employers may, however, enact a dress code or grooming policy that restricts attire, clothing, or facial hair to maintain workplace safety or food sanitation. Id.

record;[9] military status; order of protection status;[10] unfavorable military discharge;[11] citizenship status provided the individual is authorized to work in the United States;[12] work authorization status;[13] use of lawful products while not at work;[14] being a victim of domestic violence, sexual violence, gender violence,

Regarding accommodation of an employee's religious practice under Title VII, the U.S. Supreme Court held in the case Groff v. DeJoy, 600 U.S. 447 (2023), that *undue hardship* means a burden that is "substantial in the overall context of an employer's business", rather than a mere *de minimis* standard. Id. at 468. In addition to the IHRA and Title VII (also discussed in f/n 2), see 775 ILCS 35/, Religious Freedom Restoration Act.

[5] Discrimination on the basis of sex under Title VII includes discrimination on the basis of sexual orientation or transgender status. Bostock v. Clayton Cnty., 140 S.Ct. 1731 (2020); Hively v. Ivy Tech, 853 F.3d 339 (7th Cir. 2017). In addition to the IHRA and Title VII (discussed in f/n 2), see Title IX of the Education Amendments of 1972 (Title IX). 20 U.S.C. §1681 et seq.; 34 C.F.R. Part 106. See sample policy 2:265, *Title IX Grievance Procedure*. The federal Equal Pay Act prohibits an employer from paying persons of one sex less than the wage paid to persons of the opposite sex for equal work. 29 U.S.C. §206(d). See f/n 2, above, for more information on State equal pay protections, including on the basis of sex. The LLFPA defines *date of underpayment* as each time wages are underpaid. Employees have one year from the time they become aware of the underpayment to file a complaint with the IDOL. 820 ILCS 112/15(b).

[6] *Sexual orientation* means actual or perceived heterosexuality, homosexuality, bisexuality, or gender-related identity; it does not include a physical or sexual attraction to a minor by an adult. 775 ILCS 5/1-103(O-1).

[7] Age Discrimination in Employment Act (ADEA) (29 U.S.C. §621 et seq.), amended by LLFPA (see f/n 2). 29 C.F.R. Part 1625, amended the EEOC regulations under ADEA to reflect the U.S. Supreme Court's decision in General Dynamic Systems, Inc. v. Cline, 540 U.S. 581 (2004), holding the ADEA permits employers to favor older workers because of age. Thus, favoring an older person over a younger person is not unlawful discrimination, even when the younger person is at least 40 years old.

[8] 105 ILCS 5/10-22.4 and 775 ILCS 5/1-103(Q). The term *marital status* means an individual's legal status of being married, single, separated, divorced, or widowed. 775 ILCS 5/1-103(J). This statutory definition does not encompass the identity of one's spouse. Thus, school districts may adopt no-spouse policies. Boaden v. Dept. of Law Enforcement, 171 Ill.2d 230 (Ill. 1996).

[9] Districts may not make employment decisions on the basis of arrest history, but may use job-disqualifying criminal convictions provided specific conditions are met. 775 ILCS 5/2-103 and 5/2-103.1. See f/n 21, below. The Job Opportunities for Qualified Applicants Act, 820 ILCS 75/15, prohibits an employer from asking about a criminal record until the employer determines that the applicant is qualified for the position; however, this does not apply when employers are required to exclude applicants with certain criminal convictions from employment. School employers should limit their requests for criminal convictions to *job-disqualifying* convictions, as permitted by the IHRA. 775 ILCS 5/2-103.1. See also the IDHR's guidance, *Conviction Record Protection – Frequently Asked Questions*, at: https://dhr.illinois.gov/conviction-record-protection-frequently-asked-questions.html and the EEOC's guidance, *Consideration of Arrest and Conviction Records in Employment Decisions* (2012), at: www.eeoc.gov/laws/guidance/arrest_conviction.cfm.

[10] 775 ILCS 5/1-103(Q). The term *order of protection status* means a person protected under an order of protection issued pursuant to the Ill. Domestic Violence Act of 1986 (750 ILCS 60/), Article 112A of the Code of Criminal Procedure of 1963 (725 ILCS 5/112A-1.5), the Stalking No Contact Order Act (740 ILCS 21/), the Civil No Contact Order Act (740 ILCS 22/), or an order of protection issued by a court of another state. 775 ILCS 5/1-103(K-5).

[11] *Military status* means a person's status on active duty or in status as a veteran in the U.S. Armed Forces, veteran of any reserve component of U.S. Armed Forces, or current member or veteran of the Ill. Army National Guard or Ill. Air National Guard. 775 ILCS 5/1-103(J-1). *Unfavorable military discharge* does not include those characterized as RE-4 or *dishonorable*. 775 ILCS 5/1-103(P). The Uniformed Services Employment and Reemployment Rights Act of 1994 prohibits employers from discriminating or retaliating against any person for reasons related to past, present, or future service in a *uniformed service*. 38 U.S.C. §4301 et seq.

[12] 775 ILCS 5/1-102(C). According to the Immigration Reform and Control Act of 1986, all employers must verify that employees are either U.S. citizens or authorized to work in the U.S. 8 U.S.C. §1324a.

[13] 775 ILCS 5/2-102(A). *Work authorization status* means the status of being a person born outside of the United States, and not a U.S. citizen, who is authorized by the federal government to work in the United States. 775 ILCS 5/2-101(L). Under the IHRA, it is a civil rights violation for an employer to refuse to honor a legal work authorization; however, employers are not required to sponsor any applicant or employee to obtain or modify work authorization status, unless required by federal law. 775 ILCS 5/2-102(G); 775 ILCS 5/2-104(D).

[14] The Right to Privacy in the Workplace Act prohibits discrimination based on use of lawful products, e.g., alcohol, cannabis, and tobacco, off premises during non-working hours. 820 ILCS 55/5.

or any other crime of violence or use of District-issued equipment to record such types of violence;[15] genetic information;[16] physical or mental handicap or disability, if otherwise able to perform the essential functions of the job with reasonable accommodation;[17] pregnancy, childbirth, or related medical conditions;[18] reproductive health decisions;[19] credit history, unless a satisfactory credit history is an

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[15] 820 ILCS 180/30 and 180/33, added by P.A. 104-171, eff. 1-1-26, Victims' Economic Security and Safety Act (VESSA). *Gender violence* means: (1) one or more acts of violence or aggression that are a criminal offense under State law committed, at least in part, on the basis of a person's actual or perceived sex or gender, (2) a physical intrusion or invasion of a sexual nature under coercive conditions that is a criminal offense under State law, or (3) a threat to commit one of these acts. 820 ILCS 180/10(12.5). In certain circumstances, an employer can be held liable for gender-related violence that occurs in the workplace if the employer failed to investigate complaints or failed to supervise, train, or monitor an employee who engaged in the violence. 740 ILCS 82/11, added by P.A. 103-202, Gender Violence Act. *Other crime of violence* under VESSA means conduct prohibited by 720 ILCS 5/9 (homicide), 720 ILCS 5/11 (sex offenses), 720 ILCS 5/12 (bodily harm), 720 ILCS 5/26.5 (harassing and obscene communications), 720 ILCS 5/29D (terrorism), and 720 ILCS 5/33A (armed violence), or similar provision of the Criminal Code of 1961. 820 ILCS 180/10(2.5). VESSA also prohibits workplace discrimination and retaliation on the basis of an employee's use of employer-issued equipment to record domestic violence, sexual violence, gender violence, or any other crime of violence committed against the employee or a family or household member of the employee. Id. at 180/33, added by P.A. 104-171, eff. 1-1-26.

An employer is prohibited from discriminating against any individual, e.g., an applicant for employment, because he or she "is an employee whose employer is subject to Section 21 of the Workplace Violence Prevention Act." The Workplace Violence Prevention Act allows an employer to seek a *workplace protection restraining order* when there is a credible threat of violence at the workplace. 820 ILCS 275/. The law requires the employer seeking a *workplace protection restraining order* to notify the employee who is a victim of *unlawful violence*. 820 ILCS 275/21.

[16] Illinois' Genetic Information Privacy Act (GIPA) (410 ILCS 513/25) and Title II of Genetic Information Nondiscrimination Act (GINA) (42 U.S.C. §2000ff et seq.). Both laws protect job applicants and current and former employees from discrimination based on their genetic information. Note that GIPA provides greater protections to Illinois employees than Title II of GINA. GIPA prohibits employers from penalizing employees who do not disclose genetic information or do not choose to participate in a program requiring disclosure of the employee's genetic information. See f/n 12 in sample policy 2:260, *Uniform Grievance Procedure*, for the definition of genetic information and a detailed description of both statutes, including of Title I of GINA affecting the use of genetic information in health insurance. The EEOC vacated certain 2016 ADA and GINA wellness program regulations following an adverse court ruling. 83 Fed. Reg. 65296. Those rules provided guidance to employers on the extent to which they could use incentives (such as discounted health plan costs) to encourage employees to participate in wellness programs that asked for employee and family health information. Consult the board attorney for guidance regarding specific application of ADA and GINA and how they integrate with other related laws, e.g., the Family Medical Leave Act and other State laws governing time off for sickness and workers' compensation.

[17] Americans with Disabilities Act of 1990 (ADA) (42 U.S.C. §12101 et seq.), amended by the Americans with Disabilities Act Amendments Act of 2008 (ADAAA) (Pub. L. 110-325) and modified by the LLFPA; Rehabilitation Act of 1973 (29 U.S.C. §701 et seq.).

[18] 775 ILCS 5/2-102(I). Employers must provide reasonable accommodations to employees with conditions related to pregnancy, childbirth, or related conditions. 775 ILCS 5/2-102(J). Guidance from the IDHR is available at: https://dhr.illinois.gov/publications/pregnancy-rights.html. Employers are required to post a notice summarizing the right to be free from unlawful discrimination and the right to certain reasonable accommodations. 775 ILCS 5/2-102(K). The IDHR is required to prepare such a notice, retrievable from its website, which employers may use.

Federal law also prohibits employers from discriminating against employees and applicants on the basis of pregnancy, childbirth, or related medical conditions. 42 U.S.C. §2000e(k). Similar to the IHRA, the federal Pregnant Workers Fairness Act (PWFA) (42 U.S.C. §2000gg et seq.), added by Pub.L 117-328 and implemented by 29 C.F.R. Part 1636, requires employers to provide reasonable accommodations to an employee's known limitations related to pregnancy, childbirth, or related medical conditions, unless the accommodation will cause the employer an undue hardship. For further information about implementation of the PWFA, see the EEOC's *Summary of Key Provisions of EEOC's Final Rule to Implement the PWFA*, at: www.eeoc.gov/summary-key-provisions-eeocs-final-rule-implement-pregnant-workers-fairness-act-pwfa. Pregnant workers with pregnancy-related impairments may also have disabilities for which they may be entitled to reasonable accommodation under the ADA. Guidance from the EEOC is available at: www.eeoc.gov/pregnancy-discrimination. State law also prohibits the State, which includes school districts, from interfering with or discriminating against an individual's fundamental right to continue a pregnancy or to have an abortion. 775 ILCS 55/.

[19] 775 ILCS 5/1-102(A) and 5/1-103(Q), amended by P.A. 103-785. *Reproductive health decisions* means a person's decisions regarding their use of: contraception; fertility or sterilization care; assisted reproductive technologies; miscarriage management care; healthcare related to the continuation or termination of pregnancy; or prenatal, intranatal, or postnatal care. Id. at 5/1-103(O-2).

established bona fide occupational requirement of a particular position;[20] conviction record, unless authorized by law;[21] family responsibilities;[22] or other legally protected categories.[23] [24] [25] [26] No one will

[20] 820 ILCS 70/, Employee Credit Privacy Act. Unless a satisfactory credit history is an *established bona fide occupational requirement* of a particular position, an employer may not: (1) refuse to hire, discharge, or otherwise discriminate against an individual with respect to employment because of the individual's credit history or credit report; (2) inquire about an applicant's or employee's credit history; or (3) order or obtain an applicant's or employee's credit report from a consumer reporting agency. The Act identifies circumstances that permit a satisfactory credit history to be a job requirement, such as, the position's duties include custody of or unsupervised access to cash or marketable assets valued at $2,500 or more. Id. at 70/10.

[21] 775 ILCS 5/2-103.1(A). The IHRA prohibits an employer from *disqualifying* or taking other *adverse action* against an applicant or employee based on a *conviction record* unless: (1) otherwise authorized by law; (2) there is a *substantial relationship* between the criminal offense and the employment sought; or (3) granting the employment would involve an unreasonable risk to property or to the safety or welfare of specific individuals or the general public. Id. Disqualification or adverse action includes refusal to hire, segregation, and actions with respect to recruitment, hiring, promotion, renewal of employment, selection for training or apprenticeship, discharge, discipline, tenure or terms, privileges, or conditions of employment. Id. If a board wants to terminate or take other adverse action against a *current* district employee based in whole or in part on a conviction record, it still must comply with all applicable statutory, policy, and bargaining agreement provisions. Boards should consult the board attorney to ensure all legal obligations are met.

Districts that wish to disqualify or take other adverse action against an applicant or employee based on a conviction record must first engage them in an *interactive assessment*, providing the individual with the opportunity to submit evidence in mitigation or to dispute the accuracy of the conviction record. See sample policy 5:30, *Hiring Process and Criteria*, at f/n 5, and sample administrative procedure 5:30-AP2, *Investigations*, for more information.

[22] 775 ILCS 5/2-102(A), amended by P.A. 103-797, prohibits an employer from refusing to hire, segregating, harassing, or making other employment-related decisions on the basis of an employee's family responsibilities. *Family responsibilities* means an employee's actual or perceived provision of *personal care* to a *covered family member*, as those terms are defined in the Employee Sick Leave Act, 820 ILCS 191/5.

[23] Insert the following optional sentence (775 ILCS 5/1-103(A) and 29 U.S.C. §631):

Age, as used in this policy, means the age of a person who is at least 40 years old.

[24] Insert the following optional provision (29 U.S.C. §705(10)(A)-(B), (20)(C)(v), (20)(D) and 42 U.S.C. §12114):

Handicap and *disability*, as used in this policy, excludes persons:

1. Currently using illegal drugs;
2. Having a currently contagious disease or infection and who, by reason of such disease or infection, would constitute a direct threat to the health or safety of other individuals or who, by reason of the currently contagious disease or infection, are unable to perform the duties of the job; or
3. Whose current alcohol use prevents them from performing the job's duties or constitutes a direct threat to the property or safety of others.

Persons who have successfully completed or are participating in a drug rehabilitation program are considered *disabled*.

[25] Districts may not make residency in the district a condition of employment for teachers or educational support personnel. 105 ILCS 5/24-4.1, 5/10-23.5. This ban on residency requirements for teachers applies only to instructional personnel, and not, for example, to assistant principals. Owen v. Kankakee Sch. Dist., 261 Ill.App.3d 298 (3rd Dist. 1994). Districts also may not ask an applicant, or the applicant's previous employer, whether the applicant ever received, or filed a claim for, benefits under the Workers' Compensation Act or Workers' Occupational Diseases Act. 820 ILCS 55/10(a). Districts are also prohibited from requiring, requesting, or coercing an employee or potential employee to provide a username and password or any password or other related account information to gain or demand access to his or her personal online account. 820 ILCS 55/10(b). While the law does not prohibit employers from viewing public information, consult the board attorney before engaging in this practice.

[26] School districts must accommodate employees who choose to continue breastfeeding after returning to work. See 740 ILCS 137/, Right to Breastfeed Act; 820 ILCS 260/, Nursing Mothers in the Workplace Act (NMWA); and 29 U.S.C. §218d, added by Pub.L. 117-328. At least one court has ruled an implied private right of action may exist under the NMWA. Spriesch v. City of Chicago, 2017 WL 4864913 (N.D.Ill. 2017). See sample language for a personnel handbook in sample administrative procedure 5:10-AP, *Workplace Accommodations for Nursing Mothers*.

be penalized solely for his or her status as a registered qualifying patient or a registered designated caregiver for purposes of the Compassionate Use of Medical Cannabis Program Act, 410 ILCS 130/. [27]

Persons who believe they have not received equal employment opportunities should report their claims to the Nondiscrimination Coordinator and/or a Complaint Manager under Board policy 2:260, *Uniform Grievance Procedure*, or in the case of denial of equal employment opportunities on the basis of race, color, or national origin, Board policy 2:270, *Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited*. These individuals are listed below. No employee or applicant will be discriminated or retaliated against because he or she: (1) requested, attempted to request, used, or attempted to use a reasonable accommodation as allowed by the Illinois Human Rights Act, or (2) initiated a complaint, was a witness, supplied information, or otherwise participated in an investigation or proceeding involving an alleged violation of this policy or State or federal laws, rules or regulations, provided the employee or applicant did not make a knowingly false accusation nor provide knowingly false information. [28]

Administrative Implementation

The Superintendent shall appoint a Nondiscrimination Coordinator for personnel who shall be responsible for coordinating the District's nondiscrimination efforts. The Nondiscrimination Coordinator may be the Superintendent or a Complaint Manager under Board policy 2:260, *Uniform Grievance Procedure*.

The Superintendent shall appoint a Title IX Coordinator to coordinate the District's efforts to comply with Title IX. [29]

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[27] 410 ILCS 130/40; 77 Ill.Admin.Code Part 946. To legally use medical cannabis, an individual must first become a *registered qualifying patient*. Their *use* of cannabis, e.g., permissible locations, is governed by the Compassionate Use of Medical Cannabis Program Act. 410 ILCS 130/. There are many situations in which no one, even a registered qualifying patient, may possess or use cannabis except as provided under *Ashley's Law* (105 ILCS 5/22-33), including in a school bus or on the grounds of any preschool, or primary or secondary school. 410 ILCS 130/30(a)(2) & (3). See sample policy 5:50, *Drug- and Alcohol-Free Workplace; E-Cigarette, Tobacco, and Cannabis Prohibition*, at f/n 9 for further discussion.

[28] 775 ILCS 5/6-101, amended by P.A. 103-472. Discrimination on the basis of a request for or use of a reasonable accommodation is a civil rights violation under the IHRA. Id. Most discrimination laws prohibit retaliation against employees who oppose practices made unlawful by those laws, including, for example, Title VII, Title IX, ADA, ADEA, VESSA, the EPA, and the Ill. Whistleblower Act (IWA).

The IWA prohibits employers from retaliating against employees who disclose or threaten to disclose information to a government or law enforcement agency about an employer's activity, policy, or practice that the employee believes, in good faith: (1) violates a State or federal law, rule, or regulation, or (2) poses a substantial and specific danger to employees, public health, or safety. 740 ILCS 174/15(b), amended by P.A. 103-867. See 740 ILCS 174/15, 20, 20.1, and 20.2, amended by P.A. 103-867, for other specific categories of retaliation prohibited by the IWA.

The Ill. False Claims Act defines *State* to include school districts. 740 ILCS 175/2(a). Thus, boards may seek a penalty from a person for making a false claim for money or property. 740 ILCS 175/4. For information regarding the IWA and the tort of retaliatory discharge, see Thomas v. Guardsmark, 487 F.3d 531 (7th Cir. 2007)(discussing the elements of retaliatory discharge and IWA); Sherman v. Kraft General Foods, Inc., 272 Ill.App.3d 833 (4th Dist. 1995)(finding employee who reported asbestos hazard had a cause of action for retaliatory discharge).

[29] Title IX regulations require districts to designate and authorize at least one employee to coordinate efforts to comply with Title IX and to refer to that employee as the *Title IX Coordinator*. 34 C.F.R. §106.8(a). Districts must identify the Title IX Coordinator by name, office address, email address, and telephone number. Id. See sample policy 2:265, *Title IX Grievance Procedure*, at f/n 17, for discussion about districts that have more than one Title IX Coordinator. See f/ns 24 and 25 in sample policy 2:260, *Uniform Grievance Procedure*. A district's Nondiscrimination Coordinator often also serves as its Title IX Coordinator.

The Superintendent shall insert into this policy the names, office addresses, email addresses, and telephone numbers of the District's current Nondiscrimination Coordinator, Title IX Coordinator, and Complaint Managers. [30]

Nondiscrimination Coordinator:

Rylan Rusk
Name

1100 E. Laurel St., Olney, IL 62450
Address

rrusk@rccu1.net
Email

618-395-2324
Telephone

Title IX Coordinator:

Kacie Rodgers
Name

1100 E. Laurel St., Olney, IL 62450
Address

krodgers@rccu1.net
Email

618-395-2324
Telephone

Complaint Managers:

Jeff Thompson
Name

1200 E. Laurel St., Olney, IL 62450
Address

jthompson@rccu1.net
Email

618-393-2191
Telephone

Jennifer Tedford
Name

1099 N. Van St., Olney, IL 62450
Address

jtedford@rccu1.net
Email

618-395-4372
Telephone

[30] Best practice is that throughout the district's board policy manual, the same individual be named as Nondiscrimination Coordinator. In contrast, Complaint Managers identified in individual policies may vary depending upon local district needs. While the names and contact information are required by law to be listed, they are not part of the adopted policy and do not require board action. This allows for additions and amendments to the names and contact information when necessary. It is important for updated names and contact information to be inserted into this policy and regularly monitored.

The Superintendent shall also use reasonable measures to inform staff members and applicants that the District is an equal opportunity employer, such as, by posting required notices and including this policy in the appropriate handbooks.[31]

Minority Recruitment [32]

The District will attempt to recruit and hire minority employees. The implementation of this policy may include advertising openings in minority publications, participating in minority job fairs, and recruiting at colleges and universities with significant minority enrollments. This policy, however, does not require or permit the District to give preferential treatment or special rights based on a protected status without evidence of past discrimination.

[31] In addition to notifying employees of the Uniform Grievance Procedure, a district must notify them of the person(s) designated to coordinate the district's compliance with Title IX and the Rehabilitation Act of 1973. 34 C.F.R. §§106.8(a), 104.8(a). A comprehensive faculty handbook can provide required notices, along with other important information, to recipients. The handbook can be developed by the building principal, but should be reviewed and approved by the superintendent and school board. Any *working conditions* contained in the handbook may be subject to mandatory collective bargaining.

[32] All districts must have a policy on minority recruitment. 105 ILCS 5/10-20.7a. Unlike minority recruitment efforts, affirmative action plans are subject to significant scrutiny because of the potential for reverse discrimination. The U.S. Constitution's guarantee of equal protection prohibits school districts from using racial hiring quotas without evidence of past discrimination. See 29 C.F.R. §1608.1 et seq. (EEOC's guidelines for affirmative action plans); Wygant v. Jackson Bd. of Ed., 476 U.S. 267 (1986) (The goal of remedying societal discrimination does not justify race-based layoffs.); City of Richmond v. J.A. Croson Co., 488 U.S. 469 (1989) (Minority contractor quota struck; quotas must be narrowly tailored to remedy past discrimination and the city failed to identify the need for remedial action and whether race-neutral alternatives existed.).

The IHRA states that it shall not be construed as requiring any employer to give preferential treatment or special rights based on sexual orientation or to implement affirmative action policies or programs based on sexual orientation. 775 ILCS 5/1-101.1.

LEGAL REF.: 8 U.S.C. §1324a et seq., Immigration Reform and Control Act.
20 U.S.C. §1681 et seq., Title IX of the Education Amendments of 1972; 34 C.F.R. Part 106.
29 U.S.C. §206(d), Equal Pay Act.
29 U.S.C. §218d, Fair Labor Standards Act.
29 U.S.C. §621 et seq., Age Discrimination in Employment Act.
29 U.S.C. §701 et seq., Rehabilitation Act of 1973.
38 U.S.C. §4301 et seq., Uniformed Services Employment and Reemployment Rights Act (1994).
42 U.S.C. §1981 et seq., Civil Rights Act of 1991.
42 U.S.C. §2000d et seq., Title VI of the Civil Rights Act of 1964; 34 C.F.R. Part 100.
42 U.S.C. §2000e et seq., Title VII of the Civil Rights Act of 1964; 29 C.F.R. Part 1601.
42 U.S.C. §2000ff et seq., Genetic Information Nondiscrimination Act of 2008.
42 U.S.C. §2000gg et seq., Pregnant Workers Fairness Act; 29 C.F.R. Part 1636.
42 U.S.C. §2000e(k), Pregnancy Discrimination Act.
42 U.S.C. §12111 et seq., Americans with Disabilities Act, Title I.
Ill. Constitution, Art. I, §§17, 18, and 19.
105 ILCS 5/10-20.7, 5/10-20.7a, 5/10-21.1, 5/10-22.4, 5/10-23.5, 5/22-19, 5/24-4, 5/24-4.1, and 5/24-7.
410 ILCS 130/40, Compassionate Use of Medical Cannabis Program Act.
410 ILCS 513/25, Genetic Information Privacy Act.
740 ILCS 174/, Ill. Whistleblower Act.
775 ILCS 5/1-103, 5/2-101, 5/2-102, 5/2-103, 5/2-103.1, 5/2-104(D) and 5/6-101, Ill. Human Rights Act.
775 ILCS 35/, Religious Freedom Restoration Act.
820 ILCS 55/10, Right to Privacy in the Workplace Act.
820 ILCS 70/, Employee Credit Privacy Act.
820 ILCS 75/, Job Opportunities for Qualified Applicants Act.
820 ILCS 112/, Ill. Equal Pay Act of 2003.
820 ILCS 180/30 and 180/33, Victims' Economic Security and Safety Act.
820 ILCS 260/, Nursing Mothers in the Workplace Act.

CROSS REF.: 2:260 (Uniform Grievance Procedure), 2:265 (Title IX Grievance Procedure), 2:270 (Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited), 5:20 (Workplace Harassment Prohibited), 5:30 (Hiring Process and Criteria), 5:40 (Communicable and Chronic Infectious Disease), 5:50 (Drug- and Alcohol-Free Workplace; E-Cigarette, Tobacco, and Cannabis Prohibition), 5:70 (Religious Holidays), 5:180 (Temporary Illness or Temporary Incapacity), 5:200 (Terms and Conditions of Employment and Dismissal), 5:250 (Leaves of Absence), 5:270 (Employment At-Will, Compensation, and Assignment), 5:300 (Schedules and Employment Year), 5:330 (Sick Days, Vacation, Holidays, and Leaves), 7:10 (Equal Educational Opportunities), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment), 8:70 (Accommodating Individuals with Disabilities)

General Personnel

Abused and Neglected Child Reporting [1]

Any District employee who suspects or receives knowledge that a student may be an abused or neglected[2] child or, for a student aged 18 through 22, an abused or neglected individual with a disability[3], shall immediately report or cause a report to be made to the Ill. Dept. of Children and Family Services (DCFS) on its Child Abuse Hotline 1-800-25-ABUSE (1-800-252-2873)(within Illinois); 1-217-524-2606 (outside

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1 State or federal law controls this policy's content. The Abused and Neglected Child Reporting Act (ANCRA) (325 ILCS 5/) requires *education personnel* to immediately report to DCFS when they have reasonable cause to believe a child known to them in their professional or official capacities may be abused or neglected; *education personnel* includes school personnel (including administrators and licensed and non-licensed school employees) and educational advocates assigned to a child in accordance with the School Code. 325 ILCS 5/4(a)(4). *Education personnel* also includes board members; however, ANCRA does not require them to directly report to DCFS and instead states that a board member "shall direct or cause the school board to direct the superintendent" to report to DCFS. 325 ILCS 5/4(a)(4), (d). See the **Special School Board Member Responsibilities** subhead, below, and sample policy 2:20, *Powers and Duties of the School Board; Indemnification*.

If the report involves an *adult student with a disability*, employees should expect DCFS to instruct them to call the Ill. Dept. of Human Services Office (DHS) office of the Inspector General's statewide 24-hour toll-free telephone number at 1-800-368-1463. 325 ILCS 5/4.4a and 20 ILCS 1305/1-17(b), amended by P.A.s 103-76 and 103-752. Reports involving an adult student with a disability may be made directly to DHS; however, for simplicity, and to preserve a superintendent's duty to disclose certain reports involving an employee or former district employee (see discussion in f/n 19 below) and the immunity for such disclosures, the sample policy directs the initial phone call to DCFS. The Dept. of Human Services Act (DHS Act) (20 ILCS 1305/) allows a *required reporter* four hours to report after the initial discovery of the incident, allegation, or suspicion of any one or more of the following: mental abuse, physical abuse, sexual abuse, neglect, or financial exploitation. 20 ILCS 1305/1-17(k)(1). Only employees are required reporters. 20 ILCS 1305/1-17(a).

Any person required by law to report abuse and neglect who willfully fails to report is guilty of a Class A misdemeanor. 325 ILCS 5/4(m) and 20 ILCS 1305/1-17(k)(1), amended by P.A. 103-752.

A teaching license may be suspended or revoked for willful or negligent failure to report suspected child abuse or neglect as required by law and for *sexual misconduct*. 105 ILCS 5/21B-75.

District employees who make a report in good faith receive immunity, except in cases of willful or wanton misconduct. See 325 ILCS 5/4 and 9. Further, for the purpose of any proceedings, civil or criminal, good faith of the person making the report is presumed. Id.

Every two years, each district within an Illinois county served by an accredited Children's Advocacy Center (CAC) must review its sexual abuse investigation policies and procedures to ensure consistency with 105 ILCS 5/22-85. 105 ILCS 5/10-20.71. See sample policy 7:20, *Harassment of Students Prohibited*.

2 ANCRA covers abuse and neglect of children. 325 ILCS 5/3. The DHS Act covers abuse and neglect of adult students with a disability. 20 ILCS 1305/1-17(b), amended by P.A.s 103-76 and 103-752. Abuse may be generally understood as any physical or mental injury or sexual abuse inflicted on a child or adult student with a disability other than by accidental means or creation of a risk of such injury or abuse by a person who is responsible for the welfare of a child or adult student with a disability. Neglect may be generally understood as abandoning a child or adult student with a disability or failing to provide the proper support, education, medical, or remedial care required by law by one who is responsible for the child's or adult student with a disability's welfare.

Abuse covered by ANCRA also includes *grooming* as defined in the Ill. Criminal Code of 2012 (720 ILCS 5/11-25, amended by P.A. 104-245, eff. 1-1-26). 325 ILCS 5/3(i) (*Faith's Law*).

The School Code goes further and prohibits school employees from engaging in *grooming behaviors* and *sexual misconduct.* 105 ILCS 5/10-23.13(b) (*Erin's Law*); 105 ILCS 5/22-85.5(c) (*Faith's Law*). To streamline implementation, sample policy 5:120, *Employee Ethics; Code of Professional Conduct; and Conflict of Interest*, defines prohibited *grooming behaviors* to include *sexual misconduct* and it explicitly prohibits employees from engaging in *grooming*, *grooming behaviors*, and *sexual misconduct*. While it is possible for low-level *grooming behaviors* and/or *sexual misconduct* to not amount to *grooming* prohibited by ANCRA, best practice is to report suspected *grooming behaviors* and *sexual misconduct* to DCFS.

3 State child and disabled adult protection laws define the same class of individuals differently, but with the same goal: to protect an adult student with a disability, not living in a DCFS licensed facility, who is still finishing school with an Individual Education Plan (IEP). The DHS Act defines "adult student with a disability" as an adult student, age 18 through 21, inclusive (through the day before the student's 22nd birthday), with an IEP other than a resident of a facility licensed by DCFS. 20 ILCS 1305/1-17(b), amended by P.A. 103-76. However, 105 ILCS 5/14-1.02 provides that a student who turns 22 years old during the school year shall be eligible for IEP services through the end of the school year. This statutory definition is the basis for this sample policy's language.

For elementary districts, delete the following phrase from the first sentence: "or, for a student aged 18 through 22, an abused or neglected individual with a disability, ."

of Illinois); or 1-800-358-5117 (TTY).[4] Any District employee who believes a student is in immediate danger of harm, shall first call 911. The employee shall also promptly notify the Superintendent or Building Principal that a report has been made.[5] The Superintendent or Building Principal shall immediately coordinate any necessary notifications to the student's parent(s)/guardian(s) with DCFS, the applicable school resource officer (SRO), and/or local law enforcement.[6] *Negligent failure to report* occurs when a District employee personally observes an instance of suspected child abuse or neglect and reasonably believes, in his or her professional or official capacity, that the instance constitutes an act of child abuse or neglect under the Abused and Neglected Child Reporting Act (ANCRA) and he or she, without willful intent, fails to immediately report or cause a report to be made of the suspected abuse or neglect to DCFS. [7]

Any District employee who discovers child sexual abuse material ~~pornography~~ on *electronic and information technology equipment*, as defined in 325 ILCS 5/4.5(a), shall immediately report it to local law enforcement, the National Center for Missing and Exploited Children's CyberTipline 1-800-THE-LOST (1-800-843-5678) or online at https://report.cybertip.org or www.missingkids.org. The Superintendent or Building Principal shall also be promptly notified of the discovery and that a report has been made. [8]

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[4] 325 ILCS 5/7, amended by P.A. 103-624. For a board that wants to include what a DCFS report should contain, an optional sentence follows:

The report shall include, if known:

1. The name and address of the child, parent/guardian names, or other persons having custody;
2. The child's age;
3. The child's condition, including any evidence of previous injuries or disabilities; and
4. Any other information that the reporter believes may be helpful to DCFS for its investigation.

When two or more mandated reporters who work within the same workplace share a reasonable cause to believe that a student may be an abused or neglected child, one of them may be designated to make a single report. 325 ILCS 5/4(b). The report must include the name(s) and contact information for the other mandated reporter(s). Id.

[5] ANCRA states that mandated reporters "may also notify the person in charge of [the] school[.]" 325 ILCS 5/4(e). This sample policy makes the report to the superintendent or building principal mandatory to keep the administration informed. The administration may not force the staff member to change or modify his or her report.

[6] Optional. The sample policy makes coordination with DCFS, the SRO, and local law enforcement a step in the process of reporting, so the local agencies and school district are better able to prevent and manage the risks school officials and parents/guardians face when a DCFS report has been made, e.g., situations where parents/guardians, upon learning a DCFS report has been made involving their child(ren), commit an act of self-harm in response to the information.

For school districts in DuPage County, the DuPage County State's Attorney (SAO), Regional Office of Education (ROE), Police Dept. (PD), and DCFS created a *Model Policy Reporting Child Abuse and Neglect for School Officials in DuPage County*, at: www.dupageroe.org/wp-content/uploads/Mandated_Reporting.pdf. Consult the board attorney about this reporting policy – it does not account for legislative changes made to ANCRA since August 2010 and its intent is for school officials to immediately inform the SAO that a report to DCFS has been made to allow the SAO to investigate and prevent evidence spoliation. **Note:** The DuPage SAO, ROE, and PD lack authority under ANCRA over school officials to enforce compliance with this "model reporting policy;" only DCFS has the authority under ANCRA to enforce penalties under ANCRA, not the "model reporting policy." The DuPage SAO, ROE, and PD did not consult school officials in the creation of its "model reporting policy."

[7] 105 ILCS 5/10-23.12(c) (all district employees); 105 ILCS 5/21B-75(b) (teachers).

[8] ANCRA requires an electronic and information technology equipment worker or the worker's employer to report a discovery of child sexual abuse material ~~pornography~~ depicted on an item of electronic and information technology equipment. 325 ILCS 5/4.5(b), amended by P.A. 104-245, eff. 1-1-26. Consult the board attorney to determine whether any district employees fit the definition of an *electronic and information technology worker*, i.e., are "persons who in the scope and course of their employment or business install, repair, or otherwise service electronic and information technology equipment for a fee."

The paragraph exceeds the State requirements by requiring all district employees to report a discovery of child pornography on *electronic and information technology equipment, defined as "equipment used in the creation, manipulation, storage, display, or transmission of data, including internet and intranet systems, software applications, operating systems, video and multimedia, telecommunications products, kiosks, information transaction machines, copiers, printers, and desktop and portable computers*." 325 ILCS 5/4.5(a). This furthers the National Center for Missing and Exploited Children's public policy goal of "empowering the public to take immediate and direct action to enforce a zero tolerance policy regarding child sexual exploitation."

Any District employee who observes any act of hazing that does bodily harm to a student must report that act to the Building Principal, Superintendent, or designee who will investigate and take appropriate action. If the hazing results in death or great bodily harm, the employee must first make the report to law enforcement and then to the Superintendent or Building Principal. Hazing is defined as any intentional, knowing, or reckless act directed to or required of a student for the purpose of being initiated into, affiliating with, holding office in, or maintaining membership in any group, organization, club, or athletic team whose members are or include other students. **9**

Abused and Neglected Child Reporting Act (ANCRA), School Code, and *Erin's Law* Training

The Superintendent or designee shall provide staff development opportunities for District employees in the detection, reporting, and prevention of child abuse and neglect. **10**

All District employees shall:

1. Before beginning employment, sign the *Acknowledgement of Mandated Reporter Status* form provided by DCFS. The Superintendent or designee shall ensure that the signed forms are retained.
2. Complete mandated reporter training as required by law within three months of initial employment and at least every three years after that date. **11**
3. Complete an annual evidence-informed training related to child sexual abuse, grooming behaviors (including *sexual misconduct* as defined in *Faith's Law*)**12**, and boundary violations as required by law and policy 5:100, *Staff Development Program*. **13**

Similar to school personnel who are mandated reporters, electronic and information technology equipment workers and their employers have broad immunities from criminal, civil, or administrative liabilities when they report a discovery of child pornography as required under 325 ILCS 5/4.5(b), except for willful or wanton misconduct, e.g., knowingly filing a false report. Failure to report a discovery of child pornography is a business offense subject to a fine of $1001. 325 ILCS 5/4.5(e).

9 720 ILCS 5/12C-50.1(b) creates a duty for *school officials* to report hazing. The term *school official* includes all school employees and volunteer coaches. 720 ILCS 5/12C-50.1(a). The duty to report hazing is triggered only when the employee/volunteer is fulfilling his or her responsibilities as a school official and observes hazing which results in bodily harm. 720 ILCS 5/12C-50.1(b). A report must be made to *supervising educational authorities*, which is not defined in the Act. Id. Common sense, however, would require the individual witnessing hazing to report it to the building principal or superintendent. Failure to report hazing is a Class B misdemeanor. 720 ILCS 5/12C-50.1(c). Failure to report hazing that resulted in death or great bodily harm is a Class A misdemeanor. Id. Sample administrative procedure 7:190-AP1, *Hazing Prohibited*, uses the same definition of *hazing*; this definition is based on 720 ILCS 5/12C-50, amended by P.A. 103-765.

10 The drill during such training should be: "If in question, report."

11 ANCRA requires staff members, within three months of employment, to complete mandated reporter training, including a section on implicit bias and racial and ethnic sensitivity. 325 ILCS 5/4(j). This training must be completed again at least every three years. Id. The initial ANCRA three-month training requirement applies to the first time staff engage in their professional or official capacity. Id. While the law allows an extension to six months, it is unclear when such an extension is permissible. Consult the board attorney for guidance. As a best practice, to ensure compliance with the requirement in 105 ILCS 5/22-85(c) that mandated reporters annually review Ill. State Board of Education (ISBE) materials regarding notification of DCFS (see f/n 16, below), and to ease the administrative burden to track employee training schedules, a district may consider requiring annual training for all employees.

To reduce liability and align with best practices, ANCRA training for existing district employees appears prudent; however, consult the board attorney about:

5. Whether mandating existing employees to participate in ANCRA training is an item on which collective bargaining may be required. Any policy that impacts upon wages hours, and terms and conditions of employment, is subject to collective bargaining upon request by the employee representative, even if the policy involves an inherent managerial right.
6. How to comply with both the new ANCRA training requirements and whether compliance with them would also satisfy the School Code's more limited district-provided training requirement discussed in f/n 10 above.

12 Sexual misconduct under *Faith's Law* is defined in 105 ILCS 5/22-85.5(c). See f/n 2, above, regarding the inclusion of *sexual misconduct* in the definition of *grooming behaviors* set forth in sample policy 5:120, *Employee Ethics; Code of Professional Conduct; and Conflict of Interest*.

13 105 ILCS 5/10-23.13 (*Erin's Law*). For additional *Erin's Law* requirements and definitions, see sample policies and the f/ns in 4:165, *Awareness and Prevention of Child Sexual Abuse and Grooming Behaviors*; 5:100, *Staff Development Program*; 5:120, *Employee Ethics; Code of Professional Conduct; and Conflict of Interest*; and 6:60, *Curriculum Content.*

Alleged Incidents of Sexual Abuse; Investigations [14]

An *alleged incident of sexual abuse* is an incident of sexual abuse of a child, as defined in 720 ILCS 5/11-9.1A, that is alleged to have been perpetrated by school personnel, including a school vendor or volunteer, that occurred: on school grounds during a school activity; or outside of school grounds or not during a school activity. [15]

If a District employee reports an alleged incident of sexual abuse to DCFS[16] and DCFS accepts the report for investigation, DCFS will refer the matter to the local Children's Advocacy Center (CAC).[17] The Superintendent or designee will implement procedures to coordinate with the CAC.

DCFS and/or the appropriate law enforcement agency will inform the District when its investigation is complete or has been suspended, as well as the outcome of its investigation.[18] The existence of a DCFS and/or law enforcement investigation will not preclude the District from conducting its own parallel investigation into the alleged incident of sexual abuse in accordance with Board policy 7:20, *Harassment of Students Prohibited*.

Special Superintendent Responsibilities

The Superintendent shall execute the requirements in Board policy 5:150, *Personnel Records*, whenever another school district requests a reference concerning an applicant who is or was a District employee and was the subject of a report made by a District employee to DCFS. [19]

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[14] Delete this subhead if your school district is not within a county served by an accredited CAC. 105 ILCS 5/22-85 governs the investigation of an *alleged incident of sexual abuse* of any child within any Illinois counties served by a CAC. For a map of accredited CACs, and to identify a CAC that may serve your district, see www.childrensadvocacycentersofillinois.org/about/map. The law is silent about investigations in counties without CACs.

[15] Though 105 ILCS 5/22-85(b) defines *alleged incident of sexual abuse*, its definition is circular, using the term *sexual abuse* without defining what that means. To provide boards with clarity, the definition of *sexual abuse* used in the Ill. Criminal Code of 2012 is used.

[16] 105 ILCS 5/22-85(c) provides that if a mandated reporter within a school has knowledge of an alleged incident of sexual abuse, the reporter must call the DCFS hotline immediately after obtaining the minimal information necessary to make a report, including the names of the affected parties and the allegations. It further requires ISBE to make available materials detailing the information necessary to enable notification to DCFS of an alleged incident of sexual abuse, and that all mandated reporters annually review ISBE's materials.

[17] 105 ILCS 5/22-85(d).

[18] 105 ILCS 5/22-85(j), (k).

[19] ANCRA requires a superintendent, upon being requested for a reference concerning an employee or former employee, to disclose to the requesting school district the fact that a district employee has made a report involving the conduct of the applicant or caused a report to be made to DCFS. 325 ILCS 5/4(d). When a report involves an adult student with a disability, DCFS must instruct mandated reporters making these reports to call the DHS Office of the Inspector General's statewide 24 hour toll-free telephone number: 1-800-368-1463 (325 ILCS 5/4.4a) to make a report under the DHS Act.

The DHS Act (20 ILCS 1305/1-17(l)) then requires a determination of whether a report involving an adult student with a disability should be investigated under it or the Abuse of Adults with Disabilities Intervention Act (20 ILCS 2435), however that Act was repealed by P.A. 99-049 (eff. 7-1-13). The DHS Act does not outline a duty for the superintendent, upon being requested for a reference concerning an employee or former employee, to disclose to the requesting school district the fact that a district employee has made a report involving the conduct of the applicant or caused a report to be made to DHS involving an adult student with a disability.

Given the public policy behind the amendments to 325 ILCS 5/4, a reasonable interpretation of the law is that the superintendent's duty to disclose now involves DHS reports concerning adult students with disabilities. However, with no mechanism requiring DHS to report back to the superintendent a *non-substantiated report* (DHS version of a DCFS *unfounded* report), a superintendent's duty to disclose cannot end. Consult the board attorney about managing the duty to disclose reports that involve adult students with disabilities when DCFS redirects the reporter to DHS. For more information, see sample policy 5:150, *Personnel Records*.

See also f/n 4 of sample policy 5:150, *Personnel Records*, discussing the Elementary and Secondary Education Act's (ESEA) (20 U.S.C. §7926) requirement that school policies must explicitly prohibit school districts from providing a recommendation of employment for an employee, contractor, or agent that a district knows, or has probable cause to believe, has engaged in sexual misconduct with a student or minor in violation of the law.

When the Superintendent has reasonable cause to believe that a license holder (1) committed an intentional act of abuse or neglect with the result of making a child an abused child or a neglected child under ANCRA or an act of sexual misconduct under *Faith's Law*, and (2) that act resulted in the license holder's dismissal or resignation from the District, the Superintendent shall notify the State Superintendent and the Regional Superintendent in writing, providing the Ill. Educator Identification Number as well as a brief description of the misconduct alleged.[20] The Superintendent must make the report within 30 days of the dismissal or resignation and mail a copy of the notification to the license holder. [21]

The Superintendent shall develop procedures for notifying a student's parents/guardians when a District employee, contractor, or agent is alleged to have engaged in sexual misconduct with the student as defined in *Faith's Law*. The Superintendent shall also develop procedures for notifying the student's parents/guardians when the Board takes action relating to the employment of the employee, contractor, or agent following the investigation of sexual misconduct. Notification shall not occur when the employee, contractor, or agent alleged to have engaged in sexual misconduct is the student's parent/guardian, and/or when the student is at least 18 years of age or emancipated. [22]

The Superintendent shall execute the recordkeeping requirements of *Faith's Law*. [23]

Special School Board Member Responsibilities

Each individual Board member must, if an allegation is raised to the member during an open or closed Board meeting that a student is an abused child as defined in ANCRA, direct or cause the Board to direct the Superintendent or other equivalent school administrator to comply with ANCRA's requirements concerning the reporting of child abuse. [24]

If the Board determines that any District employee, other than an employee licensed under 105 ILCS 5/21B, has willfully or negligently failed to report an instance of suspected child abuse or neglect as required by ANCRA, the Board may dismiss that employee immediately. [25]

When the Board learns that a licensed teacher was convicted of any felony, it must promptly report it to the State agencies listed in Board policy 2:20, *Powers and Duties of the School Board; Indemnification*. [26]

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[20] Alternative for districts in suburban Cook County: replace "Regional Superintendent" with "appropriate Intermediate Service Center Executive Director."

[21] 105 ILCS 5/10-21.9(e-5) requires these notifications and provides superintendents immunity from any liability, whether civil or criminal or that otherwise might result by complying with the statute.

[22] 105 ILCS 5/22-85.10. See sample administrative procedure 5:90-AP2, *Parent/Guardian Notification of Sexual Misconduct*.

[23] 105 ILCS 5/22-94(e). See sample administrative procedure 5:150-AP, *Personnel Records*.

[24] 325 ILCS 5/4(d), amended by P.A. 103-22. This statute makes board members mandatory child abuse reporters "to the extent required in accordance with other provisions of this section expressly concerning the duty of school board members to report suspected child abuse." Thus, a board member's duty is "to direct the superintendent or other equivalent school administrator to comply with the Act's requirements concerning the reporting of child abuse" whenever an "allegation is raised to a school board member during the course of an open or closed school board meeting that a child who is enrolled in the school district of which the person is a board member is an abused child." Of course, any board member with reason to doubt that a report was or will be made should directly contact DCFS.

[25] 105 ILCS 5/10-23.12(c). See f/n 7, above, and f/n 3 in sample policy 2:20, *Powers and Duties of the School Board; Indemnification*.

[26] 105 ILCS 5/21B-85(a) and (b), amended by P.A. 103-51. Because felony charges often arise out of abuse and neglect investigation, this board duty is listed here for convenience. See the discussion in the f/ns tied to these duties in sample policy 2:20, *Powers and Duties of the School Board; Indemnification*.

LEGAL REF.: 20 U.S.C. §7926, Elementary and Secondary Education Act.
105 ILCS 5/10-21.9, 5/10-23.13, 5/21B-85, 5/22-85.5, and 5/22-85.10.
20 ILCS 1305/1-1 et seq., Department of Human Services Act.
325 ILCS 5/, Abused and Neglected Child Reporting Act.
720 ILCS 5/12C-50.1, Criminal Code of 2012.

CROSS REF.: 2:20 (Powers and Duties of the School Board; Indemnification), 3:40 (Superintendent), 3:50 (Administrative Personnel Other Than the Superintendent), 3:60 (Administrative Responsibility of the Building Principal), 4:60 (Purchases and Contracts), 4:165 (Awareness and Prevention of Child Sexual Abuse and Grooming Behaviors), 5:20 (Workplace Harassment Prohibited), 5:30 (Hiring Process and Criteria), 5:100 (Staff Development Program), 5:120 (Employee Ethics; Code of Professional Conduct; and Conflict of Interest), 5:150 (Personnel Records), 5:200 (Terms and Conditions of Employment and Dismissal), 5:290 (Employment Termination and Suspensions), 6:120 (Education of Children with Disabilities), 6:250 (Community Resource Persons and Volunteers), 7:20 (Harassment of Students Prohibited), 7:150 (Agency and Law Enforcement Requests ~~Police Interviews~~)

General Personnel

Staff Development Program [1]

The Superintendent or designee shall implement a staff development program. The goal of the program shall be to update and improve the skills and knowledge of staff members in order to achieve and maintain a high level of job performance and satisfaction. Additionally, the development program for licensed staff members shall be designed to effectuate any School Improvement Plans so that student learning objectives meet or exceed goals established by the District and State.

Abused and Neglected Child Reporting Act (ANCRA) and *Erin's Law* Training

The staff development program shall include the Abused and Neglected Child Reporting Act (ANCRA) mandated reporter training and training on the awareness and prevention of child sexual abuse and grooming behaviors (*Erin's Law*) as follows (see Board policies 4:165, *Awareness and Prevention of Child Sexual Abuse and Grooming Behaviors*, and 5:90, *Abused and Neglected Child Reporting*): [2]

1. Within three months of employment, each staff member must complete mandated reporter training from a provider or agency with expertise in recognizing and reporting child abuse. Mandated reporter training must be completed again at least every three years.
2. By January 31 of every year, all school personnel must complete evidence-informed training on preventing, reporting, and responding to child sexual abuse, grooming behaviors (including *sexual misconduct* as defined in *Faith's Law*), and boundary violations.

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1 State or federal law controls this policy's content. A school board may set and enforce professional growth requirements. 105 ILCS 5/24-5. Failure to meet professional growth requirements is considered remediable. Morris v. Ill. State Bd. of Educ., 198 Ill.App.3d 51 (3rd Dist. 1990).

This policy contains items on which collective bargaining may be required. Any policy that impacts upon wages, hours, and terms and conditions of employment, is subject to collective bargaining upon request by the employee representative, even if the policy involves an inherent managerial right.

105 ILCS 5/2-3.62 requires the Ill. State Board of Education (ISBE) to establish a regional network of educational service centers to coordinate and combine existing services in a manner that is practical and efficient for schools. Their purposes are to provide, among other things, continuing education, in-service training, and staff development services to all local school districts in Illinois.

2 325 ILCS 5/4(j); and 105 ILCS 5/10-23.13 (*Erin's Law)*. Sexual misconduct under *Faith's Law* is defined in 105 ILCS 5/22-85.5(c).

Mandated reporter training may be in-person or web-based and must include, at a minimum, information on the following topics: (1) indicators for recognizing child abuse and child neglect; (2) the process for reporting suspected child abuse and child neglect and the required documentation; (3) responding to a child in a trauma-informed manner; (4) understanding the response of child protective services and the role of the reporter after a call has been made; and (5) implicit bias. *Implicit bias* means the attitudes or internalized stereotypes that affect people's perceptions, actions, and decisions in an unconscious manner and that exist and often contribute to unequal treatment of people based on race, ethnicity, gender identity, sexual orientation, age, disability, and other characteristics. The implicit bias topic must include, at a minimum: (1) information on implicit bias; (2) information on racial and ethnic sensitivity; and (3) tools to adjust automatic patterns of thinking and ultimately eliminate discriminatory behaviors. 325 ILCS 5/4(j). Districts must provide mandated reporter training through either the Ill. Dept. of Children and Family Services (DCFS), an entity authorized to provide continuing education through the Dept. of Financial and Professional Regulation, ISBE, the Ill. Law Enforcement Training Standards Board, the Ill. State Police, or an organization approved by DCFS to provide mandated reporter training. Id. *Child-serving organizations*, which are not defined in ANCRA, are "encouraged to provide in-person annual trainings." Id.

In-Service Training Requirements

The staff development program shall provide, at a minimum, within six months of employment and renewed at least once every five years thereafter (unless required more frequently by other State or federal law), the in-service training of all District staff who work with pupils on: [3]

1. Health conditions of students,[4] including but not limited to training on:
    a. Anaphylactic reactions and management, conducted by a person with expertise on anaphylactic reactions and management;
    b. Management of asthma, prevention of asthma symptoms, and emergency response in the school setting;
    c. The basics of seizure recognition and first aid and emergency protocols, consistent with best practice guidelines issued by the Centers for Disease Control and Prevention;
    d. The basics of diabetes care, how to identify when a diabetic student needs immediate or emergency medical attention, and whom to contact in case of emergency;
    e. Current best practices regarding identification and treatment of attention deficit hyperactivity disorder; and
    f. How to respond to an incident involving life-threatening bleeding, including use of a school's trauma bleeding control kit, if applicable. [5]

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[3] This list of in-service trainings is required by State law but only Nos. 4, 5(d), and 7 are required to be specified in board policy. 105 ILCS 5/10-22.39, amended by P.A.s 103-41, 103-413, 103-542, and 103-603, requires all teachers, administrators, and school support personnel to complete these trainings during an in-service training program conducted by their board or through other training opportunities, including institutes provided by regional superintendents and intermediate service center executive directors under 105 ILCS 5/3-11, amended by P.A.s 103-542 and 103-413. If teachers, administrators, or school support personnel obtain training outside of an in-service training program or from a previous school employer, they may present documentation showing current compliance to satisfy the requirement of receiving training within six months of first being employed. Id.

Different from the in-service training that school districts must provide to their staff, 105 ILCS 5/3-11, amended by P.A.s 103-542 and 103-413, contains requirements that the regional superintendents and intermediate service center executive directors must include during institutes for teachers, administrators, and school support personnel. Instruction on prevalent student chronic health conditions, as well as educator ethics and teacher-student conduct training, is also required. See also f/ns 4-12 below discussing the board's requirements in 105 ILCS 5/10-22.39.

Both 105 ILCS 5/3-11 and 5/10-22.39 use the phrase *teachers, administrators, and school support personnel*, but for brevity this material uses the phrase *all District staff*. While the language of this paragraph is not required to be in board policy, including it provides a way for boards to monitor that it is being done. It also provides an opportunity for each board and the superintendent to examine all current policies, collective bargaining agreements, and administrative procedures on this subject.

In-service training programs on the topics listed in 105 ILCS 5/10-22.39, amended by P.A.s 103-41, 103-413, 103-542, and 103-603, shall be credited toward hours of professional development required for license renewal as outlined in 105 ILCS 5/21B-45(e). School support personnel may be exempt from in-service training if the training is not relevant to the work they do.

[4] 105 ILCS 5/10-22.39(b-5), added by P.A. 103-542 and amended by P.A. 103-603. Nurses and school nurses, as defined by 105 ILCS 5/10-22.23 (school nurse), are exempt from training on health conditions of students. Id.

For No. 1(c), Consult the board attorney about whether:

1. All asthma action plans should require immediate 911 calls based upon In re Estate of Stewart, 406 Ill.Dec. 345 (2nd Dist. 2016); In re Estate of Stewart, 412 Ill.Dec. 914 (Ill. 2017) (school district's appeal denied). The court held that a teacher's failure to dial 911 immediately upon a student's asthma attack was willful and wanton conduct, subjecting the school district to liability under the Local Governmental and Governmental Employees Tort Immunity Act.
2. The duties and responsibilities of the district when it asks for but does not receive an asthma action plan from a parent/guardian and the logistics of distributing any received plans to those employees who need to know based upon Stewart, above.

For No. 1(d), see also 105 ILCS 150/25, amended by P.A. 103-542, and No. 6 under the subhead **Additional Training Requirements**.

For No. 1(e), see also 105 ILCS 145/25, amended by P.A. 103-542, and No. 7 under the subhead **Additional Training Requirements**.

[5] See 105 ILCS 5/10-20.85, added by P.A. 103-128, for a definition of *trauma kit*. To avoid confusion between trauma related to life-threatening bleeding and *trauma* as defined in 105 ILCS 5/3-11(b), added by P.A. 103-413, this policy uses the phrase *trauma bleeding control kit* instead of *trauma kit*.

2. Social-emotional learning.[6] Training may include providing education to all school personnel about the content of the Illinois Social and Emotional Learning Standards, how they apply to everyday school interactions, and examples of how social emotional learning can be integrated into instructional practices across all grades and subjects.
3. Developing cultural competency,[7] including but not limited to understanding and reducing implicit bias, including *implicit racial bias* as defined in 105 ILCS 5/10-20.61 (implicit bias training).
4. Identifying warning signs of mental illness, trauma, and suicidal behavior in youth, along with appropriate intervention and referral techniques, including resources and guidelines as outlined in 105 ILCS 5/2-3.166 (*Ann Marie's Law*) and the definitions of *trauma*, *trauma-responsive learning environments*, and *whole child* as set forth in 105 ILCS 5/3-11. [8]
5. Domestic and sexual violence and the needs of expectant and parenting youth, conducted by persons with expertise in domestic and sexual violence and the needs of expectant and parenting youth.[9] Training shall include, but is not limited to:
    a. Communicating with and listening to youth victims of domestic or sexual violence and expectant and parenting youth;
    b. Connecting youth victims of domestic or sexual violence and expectant and parenting youth to appropriate in-school services and other agencies, programs, and services as needed;
    c. Implementing the District's policies and procedures regarding such youth, including confidentiality; and
    d. Procedures for responding to incidents of teen dating violence that take place at school, on school grounds, at school-sponsored activities, or in vehicles used for school-provided transportation as outlined in 105 ILCS 5/27-240 (see Board policy 7:185, *Teen Dating Violence Prohibited*).
6. Protections and accommodations for students,[10] including but not limited to training on:

Beginning with the 2024-25 school year, training on life-threatening bleeding must be completed within six months of employment and renewed within two years. Beginning with the 2027-28 school year, training on life-threatening bleeding must be completed within six months of employment and renewed at least once every five years thereafter. 105 ILCS 5/10-22.39(b-5)(7), added by P.A. 103-542 and amended by P.A. 103-603. Trained employees using a trauma kit are generally immune from civil liability. Id.

6 105 ILCS 5/10-22.39(b-10), added by P.A. 103-542.

7 105 ILCS 5/10-22.39(b-15), added by P.A. 103-542.

8 105 ILCS 5/10-22.39(b-20), added by P.A. 103-542 and amended by P.A. 103-603. Training on the implementation of trauma-informed practices satisfies the requirements of this subsection. Id. In addition, Illinois Mental Health First Aid training may satisfy the requirements of this subsection. If teachers, administrators, or school support personnel obtain mental health first aid training outside of an in-service training program, they may present a certificate of successful completion of that training to the school district to satisfy the requirements of this law. Id. For further information on Mental Health First Aid, see https://namiillinois.org/resources/about-mental-illness/mental-health-first-aid/.

9 105 ILCS 5/10-22.39(b-25), added by P.A. 103-542. See sample policy 7:185, *Teen Dating Violence Prohibited*. 105 ILCS 5/27-240, added by P.A. 104-391.

10 105 ILCS 5/10-22.39(b-30), added by P.A. 103-542. Beginning with the 2024-25 school year, training on homelessness must be completed within six months of employment and renewed within two years. Beginning with the 2027-28 school year, training on homelessness must be completed within six months of employment and renewed at least once every five years thereafter. Boards may work with a community-based organization specializing in working with homeless children and youth to develop and provide this training. See 105 ILCS 5/10-22.39(b-30)(1) - (5), added by P.A. 103-542, for homelessness training content requirements. **Note:** the homelessness training content requirements in 105 ILCS 5/10-22.39(b-30)(1) - (5), added by P.A. 103-542, are nearly identical to the homelessness training content requirements in 105 ILCS 5/10-22.39(h), added by P.A. 103-41.

Beginning with the 2016-17 school year, institutes under 105 ILCS 5/3-11 had to include instruction on the Americans with Disabilities Act of 1990 (ADA) (42 U.S.C. §12101 et seq.) as it pertains to the school environment at least every two years. Contact the Regional Superintendent or the appropriate Intermediate Service Center Executive Director with questions about online training for this component of a teachers' institute. Discuss with the board attorney the best practices of documenting trainings and evaluations of trainings; many attorneys in the field prefer documentation of ADA trainings to assist in their defense of any potential ADA claims against the district.

a. The federal Americans with Disabilities Act as it pertains to the school environment; and
b. Homelessness.

7. Educator ethics and responding to child sexual abuse and grooming behavior (see Board policy 5:120, *Employee Ethics; Code of Professional Conduct; and Conflict of Interest*);[11] including but not limited to training on:
   a. Teacher-student conduct;
   b. School employee-student conduct; and
   c. Evidence-informed training on preventing, recognizing, reporting, and responding to child sexual abuse and grooming as outlined in 105 ILCS 5/10-23.13 (*Erin's Law*).
8. Effective instruction in violence prevention and conflict resolution,[12] conducted in accordance with the requirements of 105 ILCS 5/27-11523.4 (violence prevention and conflict resolution education).

Additional Training Requirements

In addition, the staff development program shall include each of the following: [13]

1. Ongoing professional development for all school personnel and school resource officers on the requirements of 105 ILCS 5/10-22.6 and 5/10-20.14, the adverse consequences of school exclusion and justice-system involvement, effective classroom management strategies, culturally responsive discipline, trauma-responsive learning environments as defined in 105 ILCS 5/3-11(b), the appropriate and available supportive services for the promotion of student attendance and engagement, and developmentally appropriate disciplinary methods that promote positive and healthy school climates. [14]
2. Annual continuing education and/or training opportunities (professional standards) for school nutrition program directors, managers, and staff. Each school food authority's director shall document compliance with this requirement by the end of each school year and maintain documentation for a three-year period. [15]

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[11] 105 ILCS 5/10-22.39(b-35), added by P.A. 103-542. Each board may want to have a conversation with the superintendent and direct him or her to develop a curriculum for the in-services that instructs all district staff to maintain boundaries and act appropriately, professionally, and ethically with students. See also sample policy 5:120, *Employee Ethics; Code of Professional Conduct; and Conflict of Interest*, and f/n 11 in sample policy 4:110, *Transportation*. These expectations will be most effective when they reflect local conditions and circumstances. Employee conduct issues may be subjects of mandatory collective bargaining, therefore consulting the board attorney should be a part of this process. A district would commit an unfair labor practice by implementing new employee conduct rules without first offering to negotiate them with the applicable exclusive bargaining representative.

[12] 105 ILCS 5/10-22.39(b-40), added by P.A. 103-542 and amended by P.A. 104-391, and 105 ILCS 5/27-115, renumbered by P.A. 104-391.

[13] Optional. These in-services and/or trainings are required by State and/or federal law but are not required to be specified in board policy. The only non-School Code State and/or federal law training requirements listed are from the Abused and Neglected Child Reporting Act (325 ILCS 5/), Ill. Human Rights Act (775 ILCS 5/), Seizure Smart School Act (105 ILCS 150/), Care of Students with Diabetes Act (105 ILCS 150/), and Title IX of the Education Amendments of 1972 (20 U.S.C. §1681 et seq.).

Putting this optional list into the policy will help the board monitor that the required in-service and training topics are being covered. While it is possible to *pick and choose*, this practice is likely to add more confusion to an already confusing responsibility. Unless noted, the School Code does not mandate the frequency with which the training must occur. Several other trainings that are mentioned in laws other than the School Code are addressed in other sample policies and procedures. Many of those policies and procedures are listed in the cross-references to this policy, e.g., training requirements under the Care of Students with Diabetes Act, 105 ILCS 145/.

[14] 105 ILCS 5/10-22.6(c-5), amended by P.A. 103-896. School board members are also included.

[15] 7 C.F.R. Parts 210 and 235. 7 C.F.R. §210.2 defines school nutrition program directors, managers and staff. 7 C.F.R. §§210.15(b)(8) (recordkeeping requirements) and 210.31(a), (c), (d), and (e) (professional standards requirements); 210.31(g)(requiring school food authority director to keep records). Food service funds may be used for reasonable, allocable, and necessary training costs. 7 C.F.R. §210.31(f). The U.S. Dept. of Agriculture (USDA) has established implementation resources that contain training opportunities and resources covering the four core training areas: nutrition, operations, administration, and communications/marketing at: www.fns.usda.gov/cn/professional-standards.

3. All high school coaching personnel, including the head and assistant coaches, and athletic directors must obtain online concussion certification by completing online concussion awareness training in accordance with 105 ILCS 25/1.15. Coaching personnel and athletic directors hired on or after 8-19-14 must be certified before their position's start date. [16]
4. The following individuals must complete concussion training as specified in the Youth Sports Concussion Safety Act: coaches and assistant coaches (whether volunteer or employee) of an interscholastic athletic activity; nurses, licensed and/or non-licensed healthcare professionals serving on the Concussion Oversight Team; athletic trainers; game officials of an interscholastic athletic activity; and physicians serving on the Concussion Oversight Team. [17]
5. For school personnel who work with hazardous or toxic materials on a regular basis, training on the safe handling and use of such materials. [18]
6. For delegated care aides performing services in connection with a student's seizure action plan, training in accordance with 105 ILCS 150/, the Seizure Smart School Act. [19]
7. For delegated care aides performing services in connection with a student's diabetes care plan, training in accordance with 105 ILCS 145/, the Care of Students with Diabetes Act. [20]
8. For all District staff, annual sexual harassment prevention training. [21]
9. Title IX requirements for training in accordance with 34 C.F.R. Part 106 (see Board policy 2:265, *Title IX Grievance Procedure*). [22]
10. Training for all District employees on the prevention of discrimination and harassment based on race, color, and national origin in school as part of new employee training and at least once every two years. [23]
11. Training for at least one designated employee at each school about the Prioritization of Urgency of Need for Services (PUNS) database and steps required to register students for it. [24]
12. Training in accordance with 105 ILCS 5/26A for at least one staff member in each school designated as a resource for students who are parents, expectant parents, or victims of domestic or sexual violence, and for any employees whose duties include the resolution of complaints of violations of 105 ILCS 5/26A (see Board policy 7:255, *Students who are Parents, Expectant Parents, or Victims of Domestic or Sexual Violence*). [25]

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[16] Required only for districts with grades 9-12 by 105 ILCS 25/1.15. Delete for elementary school districts.

[17] 105 ILCS 5/22-80(h).

[18] 105 ILCS 5/10-20.17a, amended by P.A. 103-780; 23 Ill.Admin.Code §1.330.

[19] 105 ILCS 150/25, amended by P.A. 103-542.

[20] 105 ILCS 145/25, amended by P.A. 103-542.

[21] 775 ILCS 5/2-109. See f/n 7 of sample policy 5:20, *Workplace Harassment Prohibited*, for further detail about this training requirement.

[22] 34 C.F.R. §106.45. For training requirement details, see sample administrative procedure 2:265-AP1, *Title IX Response*.

[23] 775 ILCS 5/5A-103(c), added by P.A. 103-472. Initial training for existing employees must be completed by 7-31-26. See the Ill. Dept. of Human Rights' *Frequently Asked Questions (FAQs) about Racism-Free Schools Training* at: https://dhr.illinois.gov/training/racism-free-schools.html#rfs-faq. For training requirement details, see sample administrative procedure 2:270-AP, *Prevention and Response Program for Complaints of Discrimination and Harassment Based on Race, Color, and National Origin.*

[24] 105 ILCS 5/2-3.163(c), amended by P.A. 103-504.

[25] 105 ILCS 5/26A-35, added by P.A. 102-466, *a/k/a Ensuring Success in School (ESS) Law*, requires each designated Article 26A Resource Person to either (1) be trained to understand, provide information and referrals, and address issues pertaining to youth who are parents, expectant parents, or victims of domestic or sexual violence, including training in the subjects set forth in 105 ILCS 5/26A-35(b)(i), or (2) have participated in an in-service training program under 105 ILCS 5/10-22.39(d) that includes training on the rights of minors to consent to counseling services and psychotherapy under the Mental Health and Developmental Disabilities Code within 12 months prior to designation. Id. However, 105 ILCS 5/10-22.39(d) was deleted by P.A. 103-542 and its training contents are in 105 ILCS 5/10-22.39(b-25).

The Superintendent shall develop protocols for administering youth suicide awareness and prevention education to staff consistent with Board policy 7:290, *Suicide and Depression Awareness and Prevention*. **26 27**

105 ILCS 5/26A-25(b)(1), added by P.A. 102-466, *a/k/a ESS Law*, and amended by P.A. 104-391, requires employees whose duties include resolution of Article 26A complaints to initially complete ~~at least eight hours of training~~ on issues related to domestic and sexual violence and how to conduct the district's complaint resolution procedure, and to complete ~~six hours of~~ training annually thereafter. Such training must be conducted by individual(s) with expertise in domestic or sexual violence in youth and expertise in developmentally appropriate communications with elementary and secondary students regarding topics of a sexual, violent, or sensitive nature. Id. See sample administrative procedures 7:255-AP1, *Supporting Students Who are Parents, Expectant Parents, or Victims of Domestic or Sexual Violence,* and 7:255-AP2, *Complaint Resolution Procedure for Students Who are Parents, Expectant Parents, or Victims of Domestic or Sexual Violence.*

See pp. 28-30 of the June 2024 report of the second *ESS Task Force for existing training requirements that may be suitable to fulfill Article 26A training requirements, at*: www.isbe.net/Documents_ESSTaskForce/Final-Report-ESS-Report-June-2024.pdf.

26 Required by 105 ILCS 5/2-3.166(c)(2) (*Ann Marie's Law*). See sample administrative procedures 6:60-AP1, *Comprehensive Health Education Program*, and 7:290-AP, *Resource Guide for Implementation of Suicide and Depression Awareness and Prevention Program*.

27 Districts are not required to train staff on life-saving techniques, though 105 ILCS 110/3, amended by P.A. 103-608, requires that all teachers, administrators, and other school personnel, as determined by school officials, be provided with information about emergency procedures and life-saving techniques within 30 days after the first day of each school year. Id. Such life-saving techniques must include the Heimlich maneuver, hands-only cardiopulmonary resuscitation (CPR), and automated external defibrillator (AED) use. The information provided must be in accordance with standards of the American Red Cross, the American Heart Association (AHA), or another nationally recognized certifying organization. Id. See e.g., https://cpr.heart.org/en/cpr-courses-and-kits/hands-only-cpr/hands-only-cpr-resources, https://cpr.heart.org/en/training-programs/aed-implementation, and www.redcross.org/take-a-class/resources/learn-first-aid/adult-child-choking.

For districts that have a practice of providing training in life-saving techniques and first-aid in their staff development programs, insert the following optional paragraph that aligns with 105 ILCS 5/3-11, 105 ILCS 110/3, amended by P.A. 103-608, and 77 Ill.Admin.Code §527.800:

> An opportunity shall be provided for all staff members to acquire, develop, and maintain the knowledge and skills necessary to properly administer life-saving techniques and first aid, including the Heimlich maneuver, cardiopulmonary resuscitation, and the use of an automated external defibrillator, in accordance with a nationally recognized certifying organization. Physical fitness facilities' staff must be trained in cardiopulmonary resuscitation and use of an automated external defibrillator.

Persons performing CPR are generally exempt from civil liability if they are trained in CPR. 745 ILCS 49/10. Persons using an AED are generally exempt from civil liability if they were trained and acted according to the standards of the AHA. 745 ILCS 49/12.

The board may also want to address other staff development opportunities. While not required to be in policy, 105 ILCS 5/27-1055, amended by P.A. 103-542 and renumbered by P.A. 104-391, requires a school board to collaborate with State and local law enforcement agencies on gang resistance education. It also states that ISBE may assist in the development of instructional materials and teacher training for gang resistance education and training, which may be helpful to include in the staff development program. Other mandated and recommended staff development opportunities that are not located in the School Code or ISBE rules are found in the Ill. Administrative Code or federal regulations. Many of them are cross referenced in this policy.

LEGAL REF.: 20 U.S.C. §1681 et seq., Title IX of the Educational Amendments of 1972; 34 C.F.R. Part 106.
42 U.S.C. §1758b, Pub. L. 111-296, Healthy, Hunger-Free Kids Act of 2010; 7 C.F.R. Parts 210 and 235.
105 ILCS 5/2-3.62, 5/2-3.166, 5/3-11, 5/10-20.17a, 5/10-20.61, 5/10-22.6(c-5), 5/10-22.39, 5/10-23.12, 5/10-23.13, 5/22-80(h), 5/22-95, 5/22-115, 5/24-5, and 5/26A.
105 ILCS 25/1.15, Interscholastic Athletic Organization Act.
105 ILCS 145/25, Care of Students with Diabetes Act
105 ILCS 150/25, Seizure Smart School Act.
105 ILCS 110/3, Critical Health Problems and Comprehensive Health Education Act.
325 ILCS 5/4, Abused and Neglected Child Reporting Act.
745 ILCS 49/, Good Samaritan Act.
775 ILCS 5/2-109 and 5/5A-103, Ill. Human Rights Act.
23 Ill.Admin.Code §§ 22.20, 226.800, and Part 525.
77 Ill.Admin.Code §527.800.

CROSS REF.: 2:265 (Title IX Grievance Procedure), 2:270 (Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited), 3:40 (Superintendent), 3:50 (Administrative Personnel Other Than the Superintendent), 4:160 (Environmental Quality of Buildings and Grounds), 4:165 (Awareness and Prevention of Child Sexual Abuse and Grooming Behaviors), 5:20 (Workplace Harassment Prohibited), 5:90 (Abused and Neglected Child Reporting), 5:120 (Employee Ethics; Code of Professional Conduct; and Conflict of Interest), 5:250 (Leaves of Absence), 6:15 (School Accountability), 6:20 (School Year Calendar and Day), 6:50 (School Wellness), 6:160 (English Learners), 7:10 (Equal Educational Opportunities), 7:20 (Harassment of Students Prohibited), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment), 7:185 (Teen Dating Violence Prohibited), 7:250 (Student Support Services), 7:255 (Students Who are Parents, Expectant Parents, or Victims of Domestic or Sexual Violence), 7:270 (Administering Medicines to Students), 7:285 (Anaphylaxis Prevention, Response, and Management Program), 7:290 (Suicide and Depression Awareness and Prevention), 7:305 (Student Athlete Concussions and Head Injuries)

ADMIN. PROC.: 2:265-AP1 (Title IX Response), 2:265-AP2 (Formal Title IX Complaint Grievance Process), 2:270-AP (Prevention and Response Program for Complaints of Discrimination and Harassment Based on Race, Color, and National Origin), 4:160-AP (Environmental Quality of Buildings and Grounds), 4:170-AP6 (Plan for Responding to a Medical Emergency at a Physical Fitness Facility with an AED), 5:100-AP (Staff Development Program), 5:120-AP2 (Employee Conduct Standards), 5:150-AP (Personnel Records), 6:120-AP4 (Care of Students with Diabetes), 7:250-AP1 (Measures to Control the Spread of Head Lice at School), 7:250-AP2 (Protocol for Responding to Students with Social, Emotional, or Mental Health Needs), 7:255-AP1 (Supporting Students Who are Parents, Expectant Parents, or Victims of Domestic or Sexual Violence), 7:255-AP2 (Complaint Resolution Procedure for Students Who are Parents, Expectant Parents, or Victims of Domestic or Sexual Violence), 7:285-AP (Anaphylaxis Prevention, Response, and Management Program), 7:290-AP (Resource Guide for Implementation of Suicide and Depression Awareness and Prevention Program)

Professional Personnel

Teacher Qualifications [1]

A teacher, as the term is used in this policy, refers to a District employee who is required to be licensed under State law.[2] The following qualifications apply:

1. Each teacher must: [3]
   a. Have a valid Illinois Professional Educator License issued by the State Superintendent of Education with the required endorsements as provided in the School Code.
   b. Provide the District Office with a complete transcript of credits earned in institutions of higher education.
   c. On or before September 1 of each year, unless otherwise provided in an applicable collective bargaining agreement, provide the District Office with a transcript of any credits earned since the date the last transcript was filed.
   d. Notify the Superintendent of any change in the teacher's transcript.
2. All teachers working in a program supported with federal funds under Title I, Part A must meet applicable State certification and licensure requirements. [4]

The Superintendent or designee shall:

1. Monitor compliance with State and federal law requirements that teachers be appropriately licensed; [5]

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[1] State or federal law controls this policy's content. This policy contains an item on which collective bargaining may be required. Any policy that impacts upon wages, hours, and terms and conditions of employment, is subject to collective bargaining upon request by the employee representative, even if the policy involves an inherent managerial right. This policy concerns an area in which the law is unsettled.

[2] 105 ILCS 5/21B et seq., amended by P.A. 104-111, eff. 1-1-26; 23 Ill.Admin.Code §§1.610, 1.705, and Part 25 (educator licensure); 105 ILCS 5/27-24.2; and 23 Ill.Admin.Code Part 252 (contracted driver education teacher).

[3] Subparagraph 1a is required for all teachers by 105 ILCS 5/21B-15 (qualifications of educators). Four types of educator licenses are listed in 105 ILCS 5/21B-20, amended by P.A. 103-111: (1) Professional Educator License; (2) Educator License with Stipulations (including endorsements for alternative provisional educator, alternative provisional superintendent, career and technical educator, transitional bilingual educator, language, visiting international educator, paraprofessional educator, chief school business official, provisional in-state educator, school support personnel intern, and special education area); (3) Substitute Teaching License; and (4) until 6-30-28, Short-Term Substitute Teaching License. Districts may not require an individual who holds a valid Professional Educator License or Educator License with Stipulations to seek or hold a Substitute Teaching License to teach as a substitute teacher. 105 ILCS 5/21B-20(3). 105 ILCS 5/21B-120, added by P.A. 104-111, eff. 1-1-26, also provides for a short-term approval credential for teachers in accordance with rules developed by the Ill. State Board of Education (ISBE). See also 23 Ill.Admin.Code §§1.610, 1.705, and Part 25 (per §25.100, teachers are no longer endorsed in any course subjects in which they earn grades lower than a "C-" or equivalent in college). ISBE's *Educator Licensure Information System* (ELIS) is a web-based system that allows educators, administrators, and the public to access licensure information. See www.isbe.net/Pages/Educator-Licensure-Information-System.aspx.

Subparagraph 1b and 1c are required of all teachers by 105 ILCS 5/24-23. Some boards add the word "official" to the phrase, "complete official transcript of credits."

Subparagraph 1d is optional but informs the superintendent when a teacher may be eligible to change lanes on the salary schedule.

[4] Information on State implementation of ESSA is available at: www.isbe.net/essa.

ESEA, as amended by ESSA, requires that each state plan contain assurances that the state educational agency will ensure that all teachers and paraprofessionals meet state certification/licensure requirements. 20 U.S.C. §6311(g)(2)(J).

[5] See the ISBE webpage on educator licensure approval requirements at www.isbe.net/Pages/educator-licensure-approvals.aspx.

ESEA, as amended by ESSA, requires districts to provide parents timely notice that the parent's child has been assigned, or has been taught for four or more consecutive weeks by, a teacher who does not meet applicable State certification or licensure requirements at the grade level and subject area in which the teacher has been assigned. 20 U.S.C. §6312(e)(1)(B)(ii). For a sample notice, see 5:190-E2, *Notice to Parents When Their Child Is Assigned To or Has Been Taught for at Least Four Straight Weeks By a Teacher Who Does Not Meet Applicable State Certification/Licensure Requirements.*

2. Through incentives for voluntary transfers, professional development, recruiting programs, or other effective strategies, ensure that minority students and students from low-income families are not taught at higher rates than other students by unqualified, out-of-field, or inexperienced teachers; and
3. Ensure parents/guardians of students in schools receiving Title I funds are notified of their right to request their students' classroom teachers' professional qualifications. [6]

LEGAL REF.: 20 U.S.C. §6312(e)(1)(A).
105 ILCS 5/10-20.15, 5/21B-15, 5/21B-20, 5/21B-25, 5/21B-120, and 5/24-23.
23 Ill.Admin.Code §1.610 et seq., §1.705 et seq., and Part 25.

CROSS REF.: 6:170 (Title I Programs)

[6] 20 U.S.C. §6312(e)(1)(A).

Professional Personnel

Terms and Conditions of Employment and Dismissal [1]

The School Board delegates authority and responsibility to the Superintendent to manage the terms and conditions for the employment of professional personnel. The Superintendent shall act reasonably and comply with State and federal law as well as any applicable individual employment contract or collective bargaining agreement in effect. The Superintendent is responsible for making dismissal recommendations to the Board consistent with the Board's goal of having a highly qualified, high performing staff. [2]

School Year

Teachers shall work according to the school calendar adopted by the Board, which shall have a minimum of 176 student attendance days and a minimum of 180 teacher work days, including teacher institute days.[3] Teachers are not required to work on legal school holidays unless the District has followed applicable State law that allows it to hold school or schedule teachers' institutes, parent-teacher conferences, or staff development on the third Monday in January (the Birthday of Dr. Martin Luther King, Jr.); February 12 (the Birthday of President Abraham Lincoln); the first Monday in March (known as Casimir Pulaski's birthday); the second Monday in October (Columbus Day); and November 11 (Veterans Day). [4]

School Day

Teachers are required to work the school day adopted by the Board.[5] Teachers employed for at least four hours per day shall receive a duty-free lunch equivalent to the student lunch period, or 30 minutes, whichever is longer. [6]

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[1] State or federal law controls this policy's content. This policy contains items on which collective bargaining may be required. Any policy that impacts upon wages, hours, and terms and conditions of employment, is subject to collective bargaining upon request by the employee representative, even if the policy involves an inherent managerial right. The local collective bargaining agreement may contain provisions that exceed these requirements. In such cases, the board policy should be amended to state, "Please refer to the applicable collective bargaining agreement."

Evaluation, tenure, and dismissals changed significantly from 2013 to 2016 as P.A.s 96-861, 97-8, and 98-513 were implemented. These public acts are referred to as *Education Reform* or *Education Reform Acts*.

[2] This paragraph is consistent with the IASB's *Foundational Principles of Effective Governance*, at: www.iasb.com/principles_popup.cfm. Boards have three options for using this paragraph: (1) use it as an introduction to the policy; (2) use it alone leaving the specific other topics for administrative implementation; or (3) do not use it.

[3] 105 ILCS 5/10-19. See sample policy 6:20, *School Year Calendar and Day*.

[4] 105 ILCS 5/24-2(b). See sample policy 5:330, *Sick Days, Vacation, Holidays, and Leaves*, for a holiday listing as well as a discussion of the case finding the State-mandated school holiday on Good Friday unconstitutional. 105 ILCS 5/24-2, amended by P.A.103-395, prohibits districts from making a deduction "from the time or compensation of a school employee on account of any legal or special holiday."

~~10 ILCS 5/1-24, added by P.A. 103-467 and scheduled to be repealed on 1-1-25, designated 2024 Election Day as a legal school holiday for the purposes of 105 ILCS 5/24-2 and requires any school closed on 2024 Election Day to make itself available to an election authority as a polling place on that date. No waiver exists for 2024 Election Day. 105 ILCS 5/24-2(b) and (e), amended by P.A.s 102-15 and 103-467.~~

[5] A school day is required to consist of a minimum of five clock hours under the direct supervision of a teacher or non-teaching personnel or volunteer personnel that provides non-teaching or supervisory duties as specified in 105 ILCS 5/10-22.34(a) in order to qualify as a full day of attendance. 105 ILCS 5/10-19.05(a) and (j-5), amended by P.A. 103-560. See www.isbe.net/school-calendar for Ill. State Board of Education's (ISBE) instructional day changes notice regarding this law. See 105 ILCS 5/10-19.05, amended by P.A. 103-560, for additional exceptions to the attendance calculation.

[6] 105 ILCS 5/24-9.

The District accommodates employees who are nursing mothers and compensates them for reasonable time needed to express breast milk according to provisions in State and federal law. [7]

Salary

Teachers shall be paid according to the salaries fixed by the Board, but in no case less than the minimum salary provided by the School Code.[8] Teachers shall be paid at least monthly on a 10- or 12-month basis. [9]

Assignments and Transfers [10]

The Superintendent is authorized to make teaching, study hall, extra class duty, and extracurricular assignments. In order of priority, except as otherwise provided by law, assignments shall be made based on the District's needs and best interests, employee qualifications, and employee desires.

School Social Worker Services Outside of District Employment

School social workers may not provide services outside of their District employment to any student(s) attending school in the District. *School social worker* has the meaning stated in 105 ILCS 5/14-1.09a.[11]

Dismissal

The District will follow State law when dismissing a teacher. [12]

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[7] 29 U.S.C. §218(d), added by Pub.L. 117-328; 42 U.S.C. §2000gg et seq., added by Pub.L. 117-328; 740 ILCS 137/; 820 ILCS 260/, as amended by P.A. 104-76, eff. 1-1-26. Consult the board attorney to ensure the district is properly accommodating and compensating nursing mothers. See sample administrative procedure 5:10-AP, *Workplace Accommodations for Nursing Mothers*.

[8] 105 ILCS 5/10-20.7, 5/10-21.1, 5/24-1, and 5/24-8, amended by P.A. 103-515. The Commission on Government Forecasting and Accountability is required to annually certify and publish the teacher minimum salary to be used for the 2024-2025 school year and each year thereafter. Salaries are a mandatory subject of collective bargaining. 115 ILCS 5/10. Annually, by Oct. 1, each district must: (1) during an open school board meeting, report salary and benefits information for the superintendent, administrators, and teachers; (2) publish that information on the district's website, if any; and (3) provide this information to ISBE. 105 ILCS 5/10-20.47. According to a Public Access Counselor (PAC) *Informal Mediation* letter interpreting 5 ILCS 120/7.3, an IMRF employer must post on its website the names of employees having a total compensation package that exceeds $75,000 per year. 2012 PAC 19808 (Informal Mediation by the Ill. Attorney General's Public Access Counselor (PAC)); see PAC Annual Report for 2012 at https://illinoisattorneygeneral.gov/Page-Attachments/FOIAPAC/PAC-ANNUAL-REPORTS/2012_PAC_Report.pdf).

[9] 105 ILCS 5/24-21.

[10] Districts are required to have a policy on the distribution of the listed assignments. 23 Ill.Admin.Code §1.420(d).

Absent an individual or collective bargaining agreement, the board has unilateral discretion to assign or retain a teacher to or in an extracurricular duty. Betebenner v. Bd. of Educ., 336 Ill.App. 448 (4th Dist. 1949); Dist. 300 Educ. Assoc. v. Bd. of Educ., 31 Ill.App.3d 550 (2nd Dist. 1975); Lewis v. Bd. of Educ., 181 Ill.App.3d 689 (5th Dist. 1989).

105 ILCS 5/22-96, added by P.A. 103-46 and amended by P.A. 103-564, requires school districts, when hiring or assigning educators for physical education, music, or visual arts, to prioritize the hiring or assigning of educators who hold an educator license and endorsement in those areas. The law also requires educators in these areas to obtain short-term approval if they are not licensed in the content area, or, if no short-term approval is available, they must meet criteria specified by ISBE. Id. at (b). Educators must obtain an endorsement in the area being taught prior to the end of the short-term approval period to continue to maintain the educator's employment for subsequent school years. Id. at (b). In the alternative, educators do not need to be licensed, obtain short-term approval, or meet other ISBE requirements if they meet the requirements of Title 23 of the Illinois Administrative Code except for Section 1.710. Id. at (d).

[11] Optional. This subhead provides information to district employees and the community that 105 ILCS 5/14-1.09a prohibits school social workers from moonlighting by providing services to students attending the districts in which they are employed. Delete "~~5/10-20.65, 5/14-1.09a,~~" from the Legal References if the board deletes this subhead.

[12] All dismissal laws in the chart below were amended by the *Education Reform Acts*. 105 ILCS 5/24A-5.5, requires districts to develop and implement a local appeals process for unsatisfactory ratings issued to teachers under 105 ILCS 5/24A-5, amended by P.A. 104-20. Districts must: (1) develop the process in cooperation with the bargaining unit or teachers, if applicable, and (2) include an assessment of the original rating by a panel of qualified evaluators agreed to by the PERA joint committee (105 ILCS 5/24A-4(b)).

Non-tenure Teacher Discharge	105 ILCS 5/24-11, amended by P.A. 103-500.
Tenured and Non-tenure Teachers	105 ILCS 5/24-12(b), amended by P.A.s 103-398, and 103-500, and (c)

Evaluation

The District's teacher evaluation system will be conducted under the plan developed pursuant to State law. **13**

On an annual basis, the Superintendent will provide the Board with a written report which outlines the results of the District's teacher evaluation system.

Reduction in Force	
Tenured Teacher Discharge Where Cause Remediable	105 ILCS 5/24-12(d) (prior reasonable warning required), amended by P.A. 103-354. 105 ILCS 5/24-12(d) (procedural mandates), amended by P.A. 103-354. 105 ILCS 5/10-22.4 (general authority)
Tenured Teacher Discharge Where Cause Irremediable	105 ILCS 5/24-12(d) (no prior warning required) amended by P.A.103-354. 105 ILCS 5/24-12(d) (procedural mandates), amended by P.A.103-354. 105 ILCS 5/10-22.4 (general authority)
Tenured Teacher Discharge Failure to complete remediation plan with a rating of *Proficient or Excellent*	105 ILCS 5/24A-5(m) (participation in remediation plan after unsatisfactory evaluation) 105 ILCS 5/24-12(d)(1) 105 ILCS 5/24-12(d) (procedural mandates), amended by P.A. 103-354. 105 ILCS 5/10-22.4 (general authority)
Tenured Teacher Discharge – Optional Alternative Evaluative Dismissal Process for PERA Evaluation Failure to complete remediation plan with a *Proficient* or better rating 105 ILCS 5/24A-2.5	105 ILCS 5/24-16.5(d) (provide written notice) 105 ILCS 5/24-16.5 (pre-remediation and remediation procedural mandates) 105 ILCS 5/24-16.5(e) and (f) (school board makes final decision with only PERA-trained board members participating in vote)
Tenured Teacher Discharge – *Unsatisfactory* PERA evaluation within 36 months of completing a remediation plan 105 ILCS 5/24A-2.5	105 ILCS 5/24A-5(n), amended by P.A. 104-20 (forego remediation and proceed to dismissal) 105 ILCS 5/24-12(d) (procedural mandates). 105 ILCS 5/10-22.4 (general authority)
Educational Support Personnel Employees (non-licensed)	105 ILCS 5/10-23.5.
Probationary Teacher (non-tenure teacher)	105 ILCS 5/24-11.

Various components of a RIF (e.g., impact and decision to RIF) and an evaluation plan (e.g., development, implementation, and impact) may be subject to mandatory collective bargaining. Central City Educ. Assoc. v. IELRB, 149 Ill.2d 496 (Ill. 1992).

105 ILCS 5/22-96 provides that in the event of a reduction in force, schools may follow the employee contract language for filling positions.

Teacher RIF procedures were changed by 105 ILCS 5/24-12(b), amended by P.A. 103-398 and 103-500, and (c). See *PERA Overview for School Board Members*, question 15, "What is the process for selecting teachers for a reduction in force/layoff (RIF)" at: www.iasb.com/law/PERAoverview.pdf.

State law does not prohibit a PERA joint committee from agreeing to put a teacher on a remediation plan if the teacher receives a second *needs improvement* (rather than *unsatisfactory*) rating after being on a professional development plan. Bd. of Educ. Rockford Public Sch. v. Rentsch, 212 N.E.3d 565 (Ill. App. 2nd 2022).

According to a binding opinion from the Ill. Public Access Counselor, a board must identify an employee by name in a motion to dismiss him or her. PAO 13-16. As this may be a significant change in practice with possible other legal consequences, a board should consult with the board attorney on this issue before dismissing an employee.

13 105 ILCS 5/24A-5, amended by P.A.s 103-85 and 104-20. Teacher evaluation plans are covered in *PERA Overview for School Board Members* at: www.iasb.com/law/PERAoverview.pdf.

LEGAL REF.: 29 U.S.C. §218(d), Pub. L. 117-328, Pump for Nursing Mothers Act.
42 U.S.C. §2000gg et seq., Pub. L. 117-328, Pregnant Workers Fairness Act.
105 ILCS 5/10-19, 5/10-19.05, 5/10-20.65, 5/14-1.09a, 5/22-96, 5/22.4, 5/24-16.5, 5/24-2, 5/24-8, 5/24-9, 5/24-11, 5/24-12, 5/24-21, 5/24A-1 through 24A-20.
820 ILCS 260/, Nursing Mothers in the Workplace Act.
23 Ill.Admin.Code Parts 50 (Evaluation of Educator Licensed Employees) and 51 (Dismissal of Tenured Teachers).
Cleveland Bd. of Educ. v. Loudermill, 470 U.S. 532 (1985).

CROSS REF.: 5:120 (Employee Ethics; Code of Professional Conduct; and Conflict of Interest), 5:290 (Employment Termination and Suspensions), 6:20 (School Year Calendar and Day)

Professional Personnel

Substitute Teachers [1]

The Superintendent may employ substitute teachers as necessary to replace teachers who are temporarily absent.

A substitute teacher must hold either a valid teaching or substitute license and may teach in the place of a licensed teacher who is under contract with the Board.[2] There is no limit on the number of days that a substitute teacher may teach in the District during the school year, except as follows: [3]

1. A substitute teacher holding a substitute license may teach for any one licensed teacher under contract with the District only for a period not to exceed 90 paid school days in any one school term.
2. A teacher holding a Professional Educator License[4] or Educator License with Stipulations[5] may teach for any one licensed teacher under contract with the District only for a period not to exceed 120 paid school days.

The Ill. Teachers' Retirement System (TRS) limits a substitute teacher who is a TRS annuitant to substitute teaching for a period not to exceed 120 paid days or 600 paid hours in each school year through June 30, 2026, but not more than 100 paid days in the same classroom. Beginning July 1, 2026, a substitute teacher who is a TRS annuitant may substitute teach for a period not to exceed 100 paid days or 500 paid hours in any school year, unless the subject area is one where the Regional Superintendent has certified that a personnel shortage exists. [6]

The School Board establishes a daily rate of pay for substitute teachers. Substitute teachers receive only monetary compensation for time worked and no other benefits. [7]

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[1] State law controls this policy's content. Sample policy 5:30, *Hiring Process and Criteria*, contains the requirements for pre-employment investigations, e.g., a fingerprint based criminal history records check. See also sample administrative procedure 5:30-AP2, *Investigations*. Each board may require new substitute teacher employees to furnish evidence of physical fitness to perform duties assigned and must require new substitute teacher employees to furnish evidence of freedom from communicable disease. 105 ILCS 5/24-5(b-5). Evidence may consist of a physical examination, which must be performed within 90 days before the time it is presented to the board, and the substitute teacher bears the cost of the physical examination. Id. A new or existing substitute teacher may also be subject to additional health examinations as required by the Ill. Dept. of Public Health or by order of a local public health official. Id.

105 ILCS 128/22, added by P.A. 104-198, eff. 1-1-26, requires districts to provide all substitute personnel with: (1) training on school evacuation drills and law enforcement lockdown drills, and (2) support that includes, at a minimum, the information packet given to employees with district-approved materials outlining evacuation and lockdown procedures. Maps indicating all school exits must also be prominently displayed in every classroom. Id.

[2] 23 Ill.Admin.Code §1.790(a)(2), requires that any individual who serves as a substitute teacher for driver's education be endorsed for driver's education pursuant to 23 Ill.Admin.Code §25.100(h). ~~23 Ill.Admin.Code §25.100(k) has been renumbered as 23 Ill.Admin.Code §25.100(h), however §1.790(a)(2) still cites to §25.100(k).~~

[3] Substitute teaching licenses are governed by 105 ILCS 5/21B-20(3); 23 Ill.Admin.Code §§1.790 and 25.520.

[4] Professional educator licenses are governed by 105 ILCS 5/21B-20(1) and 23 Ill.Admin.Code Part 25.

[5] Educator licenses with stipulations are governed by 105 ILCS 5/21B-20(2) and 23 Ill.Admin.Code Part 25. 105 ILCS 5/21B-20(2)(E), amended by P.A. 103-617, permits an individual who holds a valid career and technical educator endorsement on an Educator License with Stipulations but who does not hold a bachelor's degree to substitute teach in career and technical education classrooms.

[6] 40 ILCS 5/16-118, amended by P.A.s 103-88 and 103-525 (temporarily allows for 120 paid days or 600 paid hours in each school year through 6-30-26; after 6-30-26, substitute teachers will be allowed 100 paid days or 500 paid hours in each school year) and 16-150.1. Use this alternative for districts in suburban Cook County: replace "Regional Superintendent" with "appropriate Intermediate Service Center Executive Director."

[7] If a board provides substitute teachers other benefits, it may consider listing them here.

Short-Term Substitute Teachers [8]

A short-term substitute teacher must hold a valid short-term substitute teaching license and have completed the District's short-term substitute teacher training program.[9] Unless otherwise permitted by law, short-term substitutes may teach no more than five consecutive school days for each licensed teacher who is under contract with the Board. [10]

Emergency Situations [11]

A substitute teacher may teach when no licensed teacher is under contract with the Board if the District has an emergency situation as defined in State law. During an emergency situation, a substitute teacher is limited to 30 calendar days of employment per each vacant position. The Superintendent shall notify the appropriate Regional Office of Education (ROE) within five business days after the employment of a substitute teacher in an emergency situation. The Board may continue to employ the same substitute teacher in a vacant position for 90 calendar days or until the end of the semester, whichever is greater, if, prior to the end of the then current 30 calendar-day-period, the District makes a written request to the ROE for a 30 calendar-day-extension and the extension is granted by the ROE.

LEGAL REF.: 105 ILCS 5/10-20.68, 5/21B-20(2), 5/21B-20(3), and 5/21B-20(4).
105 ILCS 128/22, School Safety Drill Act.
40 ILCS 5/16-118, Ill. Pension Code.
23 Ill.Admin.Code §1.790 (Substitute Teacher) and §25.520 (Substitute Teaching License).

CROSS REF.: 5:30 (Hiring Process and Criteria)

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[8] 105 ILCS 5/21B-20(4), amended by P.A. 103-111, governs Short-Term Substitute Teaching Licenses, which may be issued from 7-1-18 until 6-30-28. Short-Term Substitute Teaching Licenses are not eligible for endorsements. Id. Applicants for a Short-Term Substitute Teaching License must hold an associate's degree or have completed at least 60 credit hours from a regionally accredited institution of higher education. Individuals who have had their Professional Educator License or Educator License with Stipulations suspended or revoked are not eligible to be short-term substitutes. Id.

[9] 105 ILCS 5/10-20.67, amended by P.A. 103-111, requires boards to conduct this training. This requirement provides an opportunity for each board and the superintendent to examine all current policies, collective bargaining agreements, and administrative procedures on this subject. Each board may then want to have a conversation with the superintendent and direct him or her to develop a curriculum for a short-term substitute teacher training program that provides individuals who hold a Short-Term Substitute Teaching License with information on curriculum, classroom management techniques, school safety, and district and building operations. See also sample administrative procedure 5:220-AP, *Substitute Teachers*, and its f/n 3. These expectations will be most effective when they reflect local conditions and circumstances. Training and curriculum for a short-term substitute teacher training program may be subjects of mandatory collective bargaining, therefore consulting with the board attorney should be a part of this process. A district would commit an unfair labor practice by implementing new programs for staff without first offering to negotiate them with the applicable exclusive bargaining representative.

School boards may choose to also offer this training program to individuals who hold a Substitute Teaching License and/or substitute teachers holding a Professional Educator License.

See f/n 1 above, regarding training on school evacuation drills and law enforcement lockdown drills.

[10] Through 6-30-28, a district may hire a short-term substitute teacher holding a short-term substitute teaching license for up to 15 consecutive school days for each licensed teacher if the Governor has declared a disaster due to a public health emergency pursuant to the Ill. Emergency Management Agency Act, 20 ILCS 3305/7. 105 ILCS 5/21B-20(4), amended by P.A. 103-111.

[11] 105 ILCS 5/21B-20(3), amended by P.A. 103-193. An *emergency situation* is defined as one where an unforeseen vacancy has occurred and (i) a teacher is unexpectedly unable to fulfill his or her contractual duties, or (ii) the district's teacher capacity needs exceed previous indications or vacancies are unfilled due to a lack of qualified candidates and the district is actively engaged in advertising to hire a fully licensed teacher for the vacant position. Id.

In order for a substitute teacher to remain in a vacant position for up to 90 days or until the end of the semester, whichever is greater, the position must remain vacant and the district must continue to actively seek qualified candidates and provide documentation to the Regional Office of Education that it has provided training specific to the position, including training on meeting the needs of students with disabilities and English learners if applicable. Id.

Use this alternative for districts in suburban Cook County: replace "Regional Office of Education (ROE)" with "Intermediate Service Center (ISC)."

Educational Support Personnel

Duties and Qualifications [1]

All support staff: (1) must meet qualifications specified in job descriptions, (2) must be able to perform the essential tasks listed and/or assigned, and (3) are subject to School Board policies as they may be changed from time to time at the Board's sole discretion.

Paraprofessionals [2]

Paraprofessionals provide supervised instructional support. Service as a paraprofessional requires an educator license with stipulations endorsed for a paraprofessional educator unless a specific exemption is authorized by the Ill. State Board of Education (ISBE).

Individuals with only non-instructional duties (e.g., providing technical support for computers, providing personal care services, or performing clerical duties) are not paraprofessionals, and the requirements in this section do not apply. In addition, individuals completing their clinical experiences and/or student teaching do not need to comply with this section, provided their service otherwise complies with ISBE rules. [3]

Nonlicensed Personnel Working with Students and Performing Non-Instructional Duties

Nonlicensed personnel performing non-instructional duties may be used:

1. For supervising study halls, long-distance teaching reception areas used incident to instructional programs transmitted by electronic media (e.g., computers, video, and audio), detention and discipline areas, and school-sponsored extracurricular activities; [4]
2. As supervisors, chaperones, or sponsors for non-academic school activities or for school activities connected to the academic program during any time in which the Governor has declared a disaster due to a public health emergency, in accordance with ISBE rule; or [5]
3. For non-teaching duties not requiring instructional judgment or student evaluation. [6]

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

[2] ~~Educator licensure replaced the previous system of certification on 7-1-13. All Illinois teaching, administrative, and school service personnel certificates were converted to a corresponding license~~ Except as provided in Ill. State Board of Education's (ISBE) rules at 23 Ill.Admin.Code §§1.630(b)(2), 25.433, and 25.510(a), all new applicants for a paraprofessional credential must hold an educator license with stipulations endorsed for a paraprofessional educator. 105 ILCS 5/21B-20(2)(J); 23 Ill.Admin.Code §§1.630 and 25.510. See ISBE's explanation at:

www.isbe.net/Pages/Educator-Licensure-Requirements.aspx.

A district may continue to use the term *teacher aide* to describe licensed personnel performing instructional support activities. In that situation, use the following alternative for the subhead and first paragraph:

> Paraprofessionals and Licensed Teacher Aides
>
> Paraprofessionals and licensed teacher aides provide supervised instructional support. Personnel performing instructional support activities must hold a current educator license with stipulations endorsed for a paraprofessional educator unless a specific exemption is authorized by ISBE.

If a district uses teacher aides to perform non-instructional support activities, *unlicensed teacher aides* may be inserted in the subhead for next section as follows: "Nonlicensed Personnel (Including Nonlicensed Teacher Aides) Working with Students and Performing Non-Instructional Duties."

Paraprofessionals are not required to maintain discipline under 105 ILCS 5/24-24. 23 Ill.Admin.Code §1.280.

[3] 105 ILCS 5/10-22.34; 23 Ill.Admin.Code §§1.630(c)(3) (other nonlicensed personnel) and 25.620 (student teaching). This paragraph is optional and may be deleted if the board desires a streamlined policy.

[4] 105 ILCS 5/10-22.34(a)(2).

[5] 105 ILCS 5/10-22.34(a); 23 Ill.Admin.Code §1.630(c).

[6] 105 ILCS 5/10-22.34(a)(1); 23 Ill.Admin.Code §1.630(a).

Nothing in this policy prevents a nonlicensed person from serving as a guest lecturer or resource person under a ~~certificated~~ licensed teacher's direction and with the administration's approval. [7]

Coaches and Athletic Trainers

Athletic coaches and trainers shall have the qualifications required by any association in which the School District maintains a membership.[8] Regardless of whether the athletic activity is governed by an association, the Superintendent or designee shall ensure that each athletic coach: (1) is knowledgeable regarding coaching principles, (2) has first aid training, and (3) is a trained Automated External Defibrillator user according to rules adopted by the Illinois Department of Public Health.[9] Anyone performing athletic training services shall be licensed under the Illinois Athletic Trainers Practice Act, be an athletic trainer aide performing care activities under the on-site supervision of a licensed athletic trainer, or otherwise be qualified to perform athletic trainer activities under State law. [10]

Bus Drivers

All school bus drivers must have a valid school bus driver permit.[11] The Superintendent or designee shall inform the Illinois Secretary of State, within 30 days of being informed by a school bus driver, that the bus

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[7] 105 ILCS 5/10-22.34b. Nonlicensed personnel may be used to provide specialized instruction in a field that an individual is particularly qualified by reason of specialized knowledge or skill. 23 Ill.Admin.Code §1.630(c)(3)(C). Districts that frequently use nonlicensed individuals to provide such instruction may consider adding the following optional sentence, substituting Intermediate Service Center Executive Director for Regional Superintendent, if applicable:

> When appropriate, the Superintendent may seek approval from the responsible Regional Superintendent for a nonlicensed individual to provide specialized instruction not otherwise readily available in the school environment, in the field that the individual is particularly qualified by reason of specialized knowledge or skill.

[8] A district should consult the handbooks and by-laws of the appropriate associations, e.g., the Ill. High School Association, the Southern Ill. Junior High School Athletic Association, and the Ill. Elementary School Association.

An optional sentence follows:

> The coach for an extracurricular athletic activity sponsored or sanctioned by the Illinois High School Association (IHSA) at or above the ninth grade level must have completed the IHSA's educational program and competency testing on preventing abuse of performance-enhancing substances, provided the program is available.

[9] Optional and may be amended. The first requirement identifies a basic competency, and the second two requirements are intended to ensure coaches are trained emergency responders. For AED training program requirements, see Automated External Defibrillator Act (410 ILCS 4/15) and Automated External Defibrillator Code (77 Ill.Admin.Code §§525.300 and 525.400).

[10] 225 ILCS 5/3 and 5/4.

[11] The regional superintendent is authorized to conduct school bus driver instruction courses and investigate whether persons hired to operate school buses have valid school bus driver permits. 105 ILCS 5/3-14.23.

School bus driver permits are issued by the Ill. Secretary of State (SOS). 625 ILCS 5/6-106.1, amended by P.A. 104-256. Districts must conduct a pre-employment interview with bus driver candidates, distribute bus driver applications and medical forms, and submit the applicant's fingerprint cards to the Ill. State Police (ISP) for criminal background investigations. Districts must also certify in writing to the SOS that all pre-employment conditions were completed, including an Illinois-specific criminal background investigation through the ISP and the submission of necessary fingerprints to the Federal Bureau of Investigation for criminal history information. Id. The applicant presents this certification to the SOS when submitting the school bus driver permit application. Id.

A school bus driver operating a school bus at the time of an accident is deemed by the implied consent law to agree to submit to tests at the direction of a law enforcement officer of the driver's breath, blood, or urine to determine the presence of alcohol, or other drugs, in the person's system. 625 ILCS 5/6-516.

Anyone driving a bus chartered to transport students to or from interscholastic athletic or interscholastic or school-sponsored activities must have a valid school bus driver permit; this does not apply to any driver employed by a public transportation provider when the bus is on a regularly scheduled route for transporting other fare-paying passengers. 625 ILCS 5/6-104(d-5).

driver permit holder who is a service member has been called to active duty.[12] New bus drivers and bus drivers who are returning from a lapse in their employment are subject to the requirements contained in Board policy 5:30, *Hiring Process and Criteria* and Board policy 5:285, *Drug and Alcohol Testing for School Bus and Commercial Vehicle Drivers*.

LEGAL REF.: 34 C.F.R. §200.58.
105 ILCS 5/10-22.34, 5/10-22.34a, and 5/10-22.34b.
625 ILCS 5/6-104 and 5/6-106.1, Ill. Vehicle Code.
23 Ill.Admin.Code §§1.280, 1.630, and 25.510.

CROSS REF.: 4:110 (Transportation), 4:170 (Safety), 5:30 (Hiring Process and Criteria), 5:35 (Compliance with the Fair Labor Standards Act), 5:285 (Drug and Alcohol Testing for School Bus and Commercial Vehicle Drivers), 6:250 (Community Resource Persons and Volunteers)

[12] This sentence is optional, but the notification is required by 625 ILCS 5/6-106.1(h). *Active duty* is defined in the statute as active duty pursuant to an executive order of the U.S. President, an act of the Congress, or an order of the Governor. 625 ILCS 5/6-106.1(j). *Service member* means a member of the Armed Services or reserve forces of the United States or a member of the Ill. National Guard. Id. Upon notification, the SOS will characterize the permit as inactive until a permit holder renews the permit pursuant to 625 ILCS 5/6-106.1(h).

Educational Support Personnel

Schedules and Employment Year [1]

The Superintendent shall supervise a process for setting work schedules and an employment year for educational support employees in accordance with State and federal law, School Board policy, and applicable agreements and shall:

1. Assign each employee one supervisor who will establish a work schedule, including breaks, as required by building or District needs, workload, and the efficient management of human resources;
2. Allow for the ability to respond to changing circumstances by altering work schedules as needed; and
3. Consider the well-being of the employee. The Superintendent's approval is required to establish a flexible work schedule or job-sharing.

Breaks

An employee who works at least 7.5 continuous hours shall receive a 30-minute duty-free meal break that begins within the first five hours of the employee's workday.[2] The District accommodates employees who are nursing mothers and compensates them for reasonable time needed to express breast milk according to State and federal law. [3]

LEGAL REF.: 29 U.S.C. §§207 and 218d, Fair Labor Standards Act.
105 ILCS 5/10-20.14a, 5/10-22.34, and 5/10-23.5.
740 ILCS 137/, Right to Breastfeed Act.
820 ILCS 105/, Minimum Wage Law.
820 ILCS 260/, Nursing Mothers in the Workplace Act.

CROSS REF.: 5:10 (Equal Employment Opportunity and Minority Recruitment), 5:35 (Compliance with the Fair Labor Standards Act)

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

This policy's provisions should be customized to meet the district's needs. The local collective bargaining agreement may contain provisions that exceed these requirements. If a collective bargaining agreement contains a provision that supersedes the policy, for those covered employees, the policy should state: "Please refer to the applicable collective bargaining agreement." For employees not covered, the policy should reflect the board's current practice.

The standards listed should be customized to reflect the local board's desires and/or district practices.

[2] This is the minimum required by 105 ILCS 5/10-20.14a.

[3] School districts must accommodate employees who choose to continue breastfeeding after returning to work and compensate the employee during their break time at the employee's regular rate of pay. See the Right to Breastfeed Act, 740 ILCS 137/; Nursing Mothers in the Workplace Act, 820 ILCS 260/, amended by P.A. 104-76, eff. 1-1-26; and Fair Labor Standards Act, 29 U.S.C. §218d, added by P.L. 117-328. Consult the board attorney to ensure the district is properly accommodating and compensating nursing mothers. See sample language for a personnel handbook in sample administrative procedure 5:10-AP, *Workplace Accommodations for Nursing Mothers.*

Instruction

School Year Calendar and Day [1]

School Calendar

The School Board, upon the Superintendent's recommendation and subject to State regulations, annually establishes the dates for opening and closing classes, teacher institutes and in-services, the length and dates of vacations, and the days designated as legal school holidays.[2] The school calendar shall have a minimum of 185 days to ensure 176 days of actual student attendance. [3]

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

[2] State-mandated school holidays are found in 105 ILCS 5/24-2, amended by P.A. ~~102-15 (2022 General Election Day), 102-14 and 102-334 (both establishing Juneteenth National Freedom Day)~~, and 103-467 (2024 General Election Day). See sample policy 5:330, *Sick Days, Vacation, Holidays, and Leaves*, for a holiday listing. The law allows a school board to hold school or schedule teachers' institutes, parent-teacher conferences, or staff development on five identified school holidays if: (1) the school board first holds a public hearing on the proposal; and (2) the person or persons honored by the holiday are recognized through instructional activities conducted on the school holiday or on the first school day preceding or following the school holiday. Districts must redo the public hearing process in the event they change plans for use of holidays. See Ill. State Board of Education (ISBE) guidance at: www.isbe.net/Documents/district-holiday-plans13.pdf. This is an item on which collective bargaining may be required, and a board that wishes to implement this law should consult its attorney.

A State mandated school holiday on *Good Friday* is unconstitutional according to Metzl v. Leininger, 57 F.3d 618 (7th Cir. 1995). Closing school on religious holidays may still be permissible for those districts able to demonstrate, e.g., through surveys, that remaining open would be a waste of educational resources due to widespread absenteeism. Also, districts may be able to close school on Good Friday by adopting a *spring holiday* rationale or ensuring that it falls within spring break. School districts should discuss all of these options, and collective bargaining implications with their board attorneys.

If the county board or board of election commissioners chooses a school to be a polling place, the school district must make the school available. 10 ILCS 5/11-4.1. For Election Day, the law encourages a school district to either: (1) close the school; or (2) hold a teachers' institute on that day with the students not in attendance. Id. and 105 ILCS 5/24-2, amended by P.A. 103-467.

By July 1 each year, ISBE must prominently post on its website and distribute to each school district a nonexhaustive list of days and dates of cultural, religious, or other observances for, at a minimum, the school year that begins in the next calendar year. 105 ILCS 5/2-3.206, added by P.A. 104-115. The list is intended as a planning resource for districts to consider as they make scheduling decisions for *major school events*, which are school sanctioned or sponsored events that are part of a district's local school calendar, including, but not limited to, those that would be difficult for a student to make up. Id at (a). The list encourages schools to be mindful of the days and dates of cultural, religious, or other observances that impact student participation. Districts may still include additional days and dates on its locally created school calendars based on community feedback or demographics. Id. at (c).

[3] The school calendar must have a minimum 185 days to ensure 176 days of actual pupil attendance that may include remote learning days, blended remote learning days, and up to five remote and blended remote learning planning days pursuant to 105 ILCS 5/10-30. 105 ILCS 5/10-19 and 5/24-1; 23 Ill.Admin.Code §1.420. See sample policy 4:180, *Pandemic Preparedness; Management; and Recovery*, for information about remote and/or blended remote learning day plans. Schools must be closed during county institute days. 105 ILCS 5/24-3. The school calendar may be a mandatory subject of collective bargaining. The calendar for the school term and any changes must be submitted to and approved by the regional superintendent before the calendar or changes may take effect. 105 ILCS 5/10-19.

Commemorative Holidays

The teachers and students ~~shall~~may devote a portion of the school day on each commemorative holiday designated in the School Code to study and honor the commemorated person or occasion.[4] The Board may, from time to time, designate a regular school day as a commemorative holiday.

E-learning days allow a school district to provide instruction to students electronically while they are not physically present due to inclement weather or other unexpected events. 105 ILCS 5/10-20.56, amended by P.A. 103-780. Before a school district can implement an e-learning program and use e-learning days it must, along with other requirements: (1) hold a public hearing on the initial proposal for the e-learning program, (2) obtain verification from the Regional Office of Education (ROE) or Intermediate Service Center (ISC) for the school district that the initial proposal meets the requirements specified in the law, and (3) by resolution adopt a research-based program for district-wide e-learning days. Before implementing an e-learning program, boards must collectively bargain the impact of the program on the wages, hours, terms, and conditions of employment with employee representative(s). Additionally, the ROE or ISC must annually verify the district's e-learning program before the district can implement any e-learning days in that school year, and the board must renew its program every three school years. More information about e-learning is available at: www.isbe.net/Pages/Electronic-Learning.aspx. The law requires that districts pay employees and contractors who provide educational support services their regular rate of pay if the employee/contractor otherwise would have worked on an e-learning day. Id. at (d-10) and (d-15). Consult the board attorney regarding whether the board must pay contractors for consumables, such as fuel and school meals; the legislative history supports that consumables were not intended to be part of the payment. See 102nd General Assembly House Transcript 3-1-22, p. 76, available at: www.ilga.gov/house/transcripts/htrans102/10200077.pdf.

[4] 105 ILCS 5/24-2(c), amended by P.A.s 103-15 and 104-391, lists the following as commemorative holidays, which are optional to observe: Jan. 17 (Muhammad Ali's birthday), Jan. 28 (Christa McAuliffe Day commemorating space exploration); Feb. 15 (Susan B. Anthony's birthday); Mar. 29 (Vietnam War Veterans' Day); the last Friday in April (Arbor and Bird Day) (105 ILCS 5/24-2(c), amended by P.A. 104-391); Sept. 11 (Sept. 11th Day of Remembrance); Sept. 17 (Constitution Day); the school day immediately preceding Veterans' Day (Korean War Veterans' Day); Oct. 1 (Recycling Day); Oct. 7 (Iraq and Afghanistan Veterans Remembrance Day); October 9 (Leif Erikson Day) (105 ILCS 5/24-2(c), amended by P.A. 104-391); the day immediately after Thanksgiving (Native American Heritage Day) (105 ILCS 5/24-2(c), amended by P.A. 104-391); and Dec. 7 (Pearl Harbor Veterans' Day).

Other commemorative holidays include, but are not limited to: Ill. Law Week during the first full school week in May (105 ILCS 5/27-1025, renumbered by P.A. 104-391); Ronald Reagan Day on Feb. 6 (5 ILCS 490/2); Barack Obama Day on August 4 (5 ILCS 490/3); Indigenous Peoples Day on the last Monday in September (5 ILCS 490/7); Lincoln's Birthday February 12 (5 ILCS 490/60); Juneteenth National Freedom Day on June 19 each year (5 ILCS 490/63), amended by P.A.s 102-14 (second to pass both houses and controlling (5 ILCS 70/6)) and 102-334 (first to pass both houses) – potential conflicts related to celebrating Juneteenth when it falls on a Saturday or Sunday exist, e.g., P.A. 102-14 states "when June nineteenth falls on a Saturday or Sunday, neither the preceding Friday nor the following Monday shall be held or considered as a *paid* holiday" but contrast P.A. 102-334, stating "when June nineteenth falls on a Sunday, the following Monday shall be held and considered the holiday" – notice the word *paid* is missing; consult the board attorney about whether Juneteenth should be celebrated as an *unpaid holiday* on either the preceding Friday or the following Monday when it falls on a Saturday or Sunday, respectively, or not at all when it falls on a Saturday); Martin Luther King, Jr. Birthday the third Monday in January (5 ILCS 490/65); Prairie Week the third full week in September (5 ILCS 490/75); Retired Teachers' Week the fourth week in May (5 ILCS 490/80); Veterans Day November 11 (5 ILCS 490/90); Preventing Lost Potential Day September 19 (5 ILCS 490/141); Day of Remembrance of the Victims of Slavery and the Transatlantic Slave Trade on March 25 (5 ILCS 490/155); the first full week of January is Emancipation Proclamation Week (5 ILCS 490/160); Mother Mary Ann Bickerdyke Day on the second Wednesday in May (5 ILCS 490/175); April is Arab American Heritage Month (5 ILCS 490/6); and the first full week of April each year is Autism Acceptance Week (5 ILCS 490/137).

School Day

The Board establishes the length of the school day with the recommendation of the Superintendent and subject to State law requirements.[5] The Superintendent or designee shall ensure that observances required by State law are followed during each day of school attendance. [6]

LEGAL REF.: 105 ILCS 5/10-19, 5/10-19.05, 5/10-20.46, 5/10-20.56, 5/10-30, 5/18-12, 5/18-12.5, 5/24-2, 5/27-510, and 5/27-1025.
10 ILCS 5/11-4.1, Election Code.
5 ILCS 490/, State Commemorative Dates Act.
23 Ill.Admin.Code §1.420(f).
Metzl v. Leininger, 850 F.Supp. 740 (N.D. Ill. 1994), *aff'd by* 57 F.3d 618 (7th Cir. 1995).

CROSS REF.: 2:20 (Powers and Duties of the School Board; Indemnification), 4:180 (Pandemic Preparedness; Management; and Recovery), 5:200 (Terms and Conditions of Employment and Dismissal), 5:330 (Sick Days, Vacation, Holidays, and Leaves), 6:60 (Curriculum Content), 6:70 (Teaching About Religions), 7:90 (Release During School Hours)

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[5] A school day is required to consist of a minimum five clock-hours under the direct supervision of a teacher or non-teaching personnel or volunteer personnel that provides non-teaching or supervisory duties as specified in 105 ILCS 5/10-22.34(a), in order to qualify as a full day of attendance, unless (1) the Governor issues a disaster declaration due to a public health emergency pursuant 20 ILCS 3305/7, and (2) the State Superintendent of Education establishes minimum clock-hour requirements to align with the circumstances of the Governor's disaster declaration. 105 ILCS 5/10-19.05, amended by P.A.s 103-560 and 104-250, eff. 1-1-26. See 105 ILCS 5/10-19.05, amended by P.A.s 103-560 and 104-250, eff. 1-1-26, for additional exceptions to the attendance calculation.

Contrast 105 ILCS 5/18-12. It allows a partial day of attendance to be counted as a full day due to an adverse weather condition, condition beyond the control of the school district that poses a health and safety threat, or use of school facilities by local or county authorities for holding a memorial or funeral service in remembrance of a community member (up to two school days per school year) provided one of following conditions is met: (1) the school district has provided at least one hour of instruction prior to the closure of the school district; (2) a school building has provided at least one hour of instruction prior to the closure of the school building; or (3) the normal start time of the school district is delayed. The law also outlines the process to claim attendance prior to providing any instruction when a school district must close a building or buildings, but not the entire district, after consultation with a local emergency response agency or due to a condition beyond the control of the district. Additionally, 105 ILCS 5/18-12.5 outlines the process for claiming attendance when a school district must close a building or buildings, but not the entire district, specifically because of a public health emergency. Attendance for such days may only be claimed if the school building(s) was scheduled to be in operation on those days.

Alternative education programs may provide fewer than five hours under certain circumstances. 105 ILCS 5/13B-50.

[6] 105 ILCS 5/27-510 requires the Pledge of Allegiance to be recited every day in elementary and secondary schools. 105 ILCS 5/27-510, added by P.A. 104-391. Note that the Illinois statute does not require every student to recite the Pledge – that kind of mandatory participation would violate the U.S. Constitution. Schools may not coerce a student into saying the Pledge, nor may they punish students for refusing to participate in any aspect of the flag ritual, including standing, saluting the flag, and reciting the Pledge. West Virginia State Bd. of Educ. v. Barnette, 319 U.S. 624 (1943); Sherman v. Cmty. Consol. Sch. Dist. 21 of Wheeling Twp., 980 F.2d 437 (7th Cir. 1992). Consider using permissive rather than mandatory language to introduce the recitation of the Pledge, such as, "You may now stand to recite the Pledge." Schools may, of course, require that non-participants maintain order and decorum appropriate to the school environment.

The Silent Reflection and Student Prayer Act mandates a *brief period of silence* for all Illinois public school students at the opening of each school day. 105 ILCS 20/1. A student filed a federal lawsuit challenging the constitutionality of this law under the First Amendment, but the law was ultimately upheld by the Appeals Court. Sherman v. Koch, 623 F.3d 501 (7th Cir. 2010), *cert denied by* 565 U.S. 815 (2011). 105 ILCS 5/10-20.46 requires a moment of silence to recognize veterans during any type of event held at a district school on Nov. 11.

Instruction

Curriculum Development [1]

Adoption [2]

The Superintendent shall recommend a comprehensive curriculum that is aligned with:

1. The District's educational philosophy and goals,
2. Student needs as identified by research, demographics, and student achievement and other data,
3. The knowledge, skills, and abilities required for students to become life-long learners,
4. The minimum requirements of State and federal law and regulations for curriculum and graduation requirements, [3]
5. The curriculum of non-District schools that feed into or from a District school, provided that the necessary cooperation and information is available, [4]
6. The Illinois State Learning Standards and any District learning standards, and
7. Any required State or federal student testing.

The School Board will adopt, upon recommendation of the Superintendent, a curriculum that meets the above criteria. [5]

Experimental Educational Programs and Pilot Projects [6]

The Superintendent may recommend experimental educational programs and/or pilot projects for Board consideration. Proposals must include goals, material needs, anticipated expenses, and an evaluation process. The Superintendent shall submit to the Board periodic progress reports for programs that exceed one year in duration and a final evaluation with recommendation upon the program's completion.

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[1] State or federal law controls this policy's content. For information about managing curriculum objections, see sample policy 6:260, *Complaints About Curriculum, Instructional Materials, and Programs*, and its footnotes.

[2] This section is not dictated by State or federal law, but reflects board work regarding curriculum. Each board should review this section to ensure it articulates the board's intent.

[3] State law mandates certain courses of study, but local school boards may set requirements exceeding State law-mandated courses of study. 105 ILCS 5/10-20.8 and 5/27-1 et seq.

[4] Alternative for unit districts:

5. The curriculum District-wide and articulated across all grade levels.

[5] The following is an alternative for boards that do not want the sample language's degree of delegation:

The School Board will consider the Superintendent's recommendation and adopt a curriculum that meets the above criteria.

[6] Experimental educational programs may require the approval of the Ill. State Board of Education and an agreement with the affected exclusive bargaining agent. 105 ILCS 5/10-19. Experimental educational programs may include, but are not limited to, e-learning days as authorized under 105 ILCS 5/10-20.56, amended by P.A.103-780; self-directed learning; or outside of formal class periods; other programs that comply with the requirements of the School Code for numbers of days of actual pupil attendance and courses of instruction.

Education preparation pilot programs are addressed in 105 ILCS 5/2-3.52A.

Single-Gender Classes and Activities [7]

The Superintendent may recommend a program of nonvocational[8] single-gender classes and/or activities to provide diverse educational opportunities and/or meet students' identified educational needs. Participation in the classes or activities must be voluntary, both genders must be treated with substantial equality, and the program must otherwise comply with State and federal law and with Board policy 7:10, *Equal Educational Opportunities*. At least every two years, the Superintendent must ~~periodically~~ evaluate any single-gender class or activity to ensure that: (1) it does not rely on overly broad generalizations about the different talents, capabilities, or preferences of either gender, (2) it is substantially related to the achievement of the important objective for the class or activity, and (3) it continues to comply with State and federal law and with Board policy 7:10, *Equal Educational Opportunities*.

Development [9]

The Superintendent shall develop a curriculum review program to monitor the current curriculum and promptly suggest changes to make the curriculum more effective, to take advantage of improved teaching methods and materials, and to be responsive to social change, technological developments, student needs, and community expectations.

The Superintendent shall report to the Board as appropriate, the curriculum review program's efforts to:

1. Regularly evaluate the curriculum and instructional program.
2. Ensure the curriculum continues to meet the stated adoption criteria.
3. Include input from a cross-section of teachers, administrators, parents/guardians, and students, representing all schools, grade levels, disciplines, and specialized and alternative programs.
4. Coordinate with the process for evaluating the instructional program and materials.

Curriculum Guides and Course Outlines

The Superintendent shall develop and provide subject area curriculum guides to appropriate staff members.

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[7] This subhead may be removed if a district will not offer single-gender classes or activities. The U.S. Dept. of Education (DOE) amended its regulation implementing Title IX of the Education Amendments of 1972 (Title IX) (20 U.S.C. §1681) to make it easier for schools to have single-sex classes and extracurricular activities. 34 C.F.R. §106.34. Title IX generally protects students from discrimination on the basis of sex. However, the DOE added flexibility to its rules on single-sex classes and activities, citing research that suggests that some students benefit in single-sex classes. 71 Fed. Reg. 62530 (10-25-06). The federal rules require districts to evaluate single-sex classes and extracurricular activities at least every two years. 34 C.F.R. §106.34(b)(4)(ii). The rules are very specific and should be reviewed with the board attorney when designing single-sex classes or activities. See also an FAQ from the U.S. Dept. of Education's Office of Civil Rights at: www.ed.gov/sites/ed/files/about/offices/list/ocr/docs/faqs-title-ix-single-sex-201412.pdf.

Consult the board attorney about accommodation issues for transgender or gender non-conforming students in single sex classes. State law prohibits gender-based discrimination, including transgender and gender non-conforming students. 775 ILCS 5/5-101(A)(11); 775 ILCS 5/1-103(O-1); and 23 Ill.Admin.Code §1.240. Title IX prohibits exclusion and discrimination on the basis of sex. 20 U.S.C. §1681(a). The DOE's Office for Civil Rights has taken varying positions on the application of Title IX to transgender or gender non-conforming students depending upon the administration in office. See sample procedure 7:10-AP1, *Accommodating Transgender Students or Gender Non-Conforming Students*.

[8] 34 C.F.R. §106.34(b)(1).

[9] The last two sections of this policy provide a process for the board to monitor the extent that its ends for curriculum development are being pursued. However, a board may be concerned that these sections offend the board's efforts to delegate authority to the superintendent to manage the district. If so, these sections should be deleted. See the IASB *Foundational Principles of Effective Governance* at: www.iasb.com/conference-training-and-events/training/training-resources/foundational-principles-of-effective-governance/.

LEGAL REF.: 20 U.S.C. §1681, Title IX of the Education Amendments of 1972; ~~implemented by;~~ 34 C.F.R. Part 106.
105 ILCS 5/10-20.8 and 5/10-19.

CROSS REF.: 6:60 (Curriculum Content), 6:65 (Student Social and Emotional Development), 6:70 (Teaching About Religions), 6:80 (Teaching About Controversial Issues) 6:100 (Using Animals in the Educational Program), 6:110 (Programs for Students At Risk of Academic Failure and/or Dropping Out of School and Graduation Incentives Program), 6:120 (Education of Children with Disabilities), 6:130 (Program for the Gifted), 6:135 (Accelerated Placement Program), 6:140 (Education of Homeless Children), 6:145 (Migrant Students), 6:150 (Home and Hospital Instruction), 6:160 (English Learners), 6:170 (Title I Programs), 6:180 (Extended Instructional Programs), 6:185 (Remote Educational Program), 7:10 (Equal Educational Opportunities), 7:15 (Student and Family Privacy Rights)

Instruction

Curriculum Content [1]

The curriculum shall contain instruction on subjects required by State statute or regulation as follows:

1. In kindergarten through grade 8,[2] subjects include: (a) language arts, (b) reading,[3] (c) other communication skills, (d) science, (e) mathematics[4], (f) social studies, (g) art, and (h) music. ~~and (i) drug and substance abuse prevention including the dangers of opioid abuse.~~ A reading opportunity of 60 minutes per day will be promoted for all students in kindergarten through grade 3 whose reading levels are one grade level or more lower than their current grade level.[5] Daily time of at least 30 minutes (with a minimum of at least 15 consecutive minutes if divided) will be provided for supervised, unstructured, child-directed play for all students in kindergarten through

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[1] Districts must have a policy on: (1) physical education (23 Ill.Admin.Code §1.425), (2) what grade level(s) students will be offered cursive writing instruction (105 ILCS 5/27-315, renumbered by P.A. 104-391), (3) educating students on the effective methods of preventing and avoiding traffic injuries related to walking and bicycling (105 ILCS 5/27-110, renumbered by P.A. 104-391), (4) activities to address intergroup conflict, if offered (105 ILCS 5/27-1050, amended by P.A. 103-542 and renumbered by P.A. 104-391), and (5) Internet safety education, if a district receives e-rate funding (47 C.F.R. §54.520(c)(1)(i)). Policies on the remaining topics in this policy are optional. State or federal law controls this policy's content. 23 Ill.Admin.Code §1.410, recommends that activities, including student internships and observations of government in action, be a part of the instructional program where appropriate.

State law mandates certain courses of study but local school boards may set requirements exceeding State-law mandated courses of study. 105 ILCS 5/10-20.8 and 5/27-1 et seq. For a resource on instructional mandates, see *Illinois Instructional Mandates* (formerly *Mandated Units of Study*), at: www.isbe.net/Pages/Learning-Standards.aspx, under the Administrator Resources tab.

[2] Items (a)-(h) are listed in 23 Ill.Admin.Code §1.430.

By 7-1-26, the Ill. State Board of Education (ISBE) will encourage districts to collect teaching resources to support American Sign Language (ASL) programs. 105 ILCS 5/2-3.206, added by P.A. 104-399, eff. 1-1-26. Teaching resources may include: (1) the importance and benefit of ASL instruction for early ages and the prevalence of ASL in the United States; (2) information on ways to implement ASL instruction into the K-8 curriculum; and (3) information on how to properly administer ASL for students in K-8. Id.

By 12-15-26, ISBE must adopt comprehensive guidance for districts about the establishment of new dual language education programs and the expansion of existing programs. 105 ILCS 5/14D, added by P.A. 104-266, eff. 1-1-26. By 7-1-27, ISBE must also establish recognition pathways for biliteracy at certain grade levels before high school. Id.

[3] 105 ILCS 5/2-3.200, added by P.A. 103-402 and renumbered by P.A. 103-605, required ISBE to develop a Statewide literacy plan by 1-31-24, make certain resources and guidance on literacy curriculum and instruction available to schools by 7-1-24, and offer training opportunities for teachers by 7-1-25. For further information and resources, see www.isbe.net/literacyplan.

[4] 105 ILCS 5/2-3.156 requires ISBE to coordinate, adapt and develop middle and high school math curriculum models. There is no consistent definition for *middle school or high school* in either State or federal law. Districts are not required to use ISBE's models and may develop their own mathematics curricula.

The purpose of the math curriculum models will be to aid school districts and teachers in implementing the *Common Core Standards*. ISBE adopted math and English language arts (ELA) standards for K-12 education referred to as the *New Ill. State Learning Standards Incorporating the Common Core*. The goal of incorporating the *Common Core Standards* into the *State Goals for Learning and Learning Standards* is to better prepare Ill. students for success in college and the workforce in a competitive global economy. See www.isbe.net/Documents/cc-overview-0913.pdf.

The terms *Common Core Standards* and the *New Ill. State Learning Standards Incorporating the Common Core* are synonymous. Referencing the Ill. Learning Standards includes them both. That is because they are incorporated by reference into ISBE's rules and *State Goals for Learning and Learning Standards*. A district that wants to include the term *Common Core Standards* in its policy may do so; however, districts should understand that referring to the *Common Core Standards* only will cover only math and ELA learning standards and goals and not any other subject areas that the *Ill. Learning Standards cover*. The best practice is to continue using *Ill. Learning Standards*, which includes the *Common Core Standards*.

[5] 105 ILCS 5/10-20.53.

grade 5.[6] Before the completion of grade 5, students will be offered at least one unit of cursive instruction.[7] In grades 6, 7, or 8, students must receive at least one semester of civics education in accordance with Illinois Learning Standards for social science.[8]

2. In grades 9 through 12, subjects include:[9] (a) language arts, (b) writing intensive courses, (c) science, (d) mathematics,[10] (e) social studies including U.S. history, American government and one semester of civics,[11] (f) foreign language,[12] (g) music, (h) art, (i) driver and safety education,[13] and (j) career and technical ~~vocational~~ education.
   Students otherwise eligible to take a driver education course must receive a passing grade in at least eight courses during the previous two semesters before enrolling in the course. The Superintendent

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6 105 ILCS 5/27-715, amended and renumbered by P.A. 104-391. Schools must provide at least 30 minutes of play time for any school day five clock hours or longer in length. For any school days less than that, the total time allotted during the school day must be at least one-tenth of a day of attendance for the student. Time spent dressing or undressing for outdoor play may not count towards the daily time allotment. Play time must be computer-, tablet-, phone-, and video-free. Play time may be withheld as a disciplinary or punitive action only if a student's participation poses an immediate threat to the safety of the student or others. Id. For ISBE guidance and resources, see www.isbe.net/Pages/School-Health-Issues.aspx (Unstructured Play Time/Recess dropdown).

7 105 ILCS 5/27-315, renumbered by P.A. 104-391, requires districts to offer students a unit of cursive instruction before they complete grade 5. Other than before completing grade 5, the law is silent about what grade level(s) in which students must receive their unit of cursive instruction. This provides an opportunity for a board to have a conversation with the superintendent about local community expectations and direct him or her to determine the appropriate grade level(s) in which students will be offered a unit of cursive instruction.

Use the following alternative if the board wants to specify grade level(s) before the end of grade 5 in which cursive instruction will be offered:

A unit of cursive instruction will be offered in grade(s) _____.

8 105 ILCS 5/27-510(b), added by P.A. 104-391. Course content must include discussion on current societal issues, service learning, simulations of the democratic process, and instruction on the Australian Ballot (secret ballot) system as a method of voting at elections. If taught in grade 7 or 8, at least one hour a week, or an amount of time equal to one hour per school week through the school year, must be devoted to civics education. 105 ILCS 5/27-515, amended and renumbered by P.A. 104-391.

9 105 ILCS 5/27-605, amended by P.A. 103-743 and 104-387 and renumbered by P.A. 104-391; 23 Ill.Admin.Code §1.440. ISBE may adopt rules to modify these requirements for students in grades 9 through 12 if the Governor declares a disaster due to a public health emergency pursuant to 20 ILCS 3305/7. 105 ILCS 5/27-605(e)(3.5) and 5/27-605(e-5)(3.5), both renumbered by P.A. 104-391, require "a year of a course that includes intensive instruction in computer literacy, which may be English, social studies, or any other subject." Because computer literacy may be included within another subject, it is not listed here, but in number 7 of this policy with f/n 26, below.

10 105 ILCS 5/2-3.156. See f/n 4.

105 ILCS 5/27-605(e-5)(3), renumbered by P.A. 104-391, allows the substitution of an advanced placement computer science course for a year of mathematics. For specific requirements, see sample exhibit 6:300-E2, *State Law Graduation Requirements*, and sample policy 6:310, *High School Credit for Non-District Experiences; Course Substitutions; Re-entering Students*.

11 105 ILCS 5/27-605(e-5)(5), renumbered by P.A. 104-391. The statute specifically states that school districts may utilize private funding available for offering civics education.

12 The General Assembly encouraged school boards to implement American Sign Language courses into the school foreign language curriculum. 105 ILCS 5/10-20.52. Senate Joint Resolution 68 (96th General Assembly, 2010) encourages school districts to explore the introduction of Arabic as a foreign language in their curriculums.

13 The ISBE rule on driver education personnel is found at 23 Ill.Admin.Code §252.40. School districts may contract with a commercial driver training school (CDTS) for driver education. 105 ILCS 5/27-815, renumbered by P.A. 104-391. To qualify to contract with a school district, a CDTS must: (a) hold a valid license issued by the Ill. Sec. of State; (b) provide teachers who meet the educator licensure and endorsement requirements under 105 ILCS 5/21B; and (c) follow the same evaluation and observation requirements that apply to non-tenured teachers under 105 ILCS 5/24A. Id. A district contracting with a CDTS must provide a list to ISBE of the CDTS instructors. Id. The list must include the name, personal ISBE identification number, birth date and driver's license number of each instructor who will teach driver education. Id. Although a formal waiver for outsourcing of driver's education is no longer required, districts must consider their applicable collective bargaining agreement(s), board policy, and the reduction in force (RIF) provisions of the School Code as they relate to outsourcing of instructional staff. Consult the board attorney for guidance.

A school district may decide to allow a student to take a portion of the driver education course through a distance learning course. This is determined on a case-by-case basis and must be approved by the district's administration, the student's driver's education teacher, and the student's parent/guardian. 105 ILCS 5/27-815, renumbered by P.A. 104-391; 23 Ill.Admin.Code §252.20(c)(2).

or designee may waive this requirement if he or she believes a waiver to be in the student's best interest.[14] The course shall include: (a) instruction necessary for the safe operation of motor vehicles, including motorcycles, to the extent that they can be taught in the classroom,[15] (b) classroom instruction on distracted driving as a major traffic safety issue,[16] (c) instruction on required safety and driving precautions that must be observed at emergency situations, highway construction and maintenance zones, including worker safety in those zones, and railroad crossings and their approaches,[17] and (d) instruction concerning law enforcement procedures for traffic stops, including a demonstration of the proper actions to be taken during a traffic stop and appropriate interactions with law enforcement.[18] Automobile safety instruction covering traffic regulations and highway safety must include instruction on the consequences of alcohol consumption and the operation of a motor vehicle.[19] The eligibility requirements contained in State law for the receipt of a certificate of completion from the Secretary of State shall be provided to students in writing at the time of their registration. [20]

3. In all schools, drug and alcohol abuse prevention education, including: (a) in each year in grades K though 4, age- and developmentally appropriate instruction, study, and discussion of effective methods for the prevention and avoidance of drugs and the dangers of opioid and substance abuse, (b) in grades 5 through 12, age- and developmentally appropriate classroom instruction on alcohol and drug use and abuse, (c) in grades 6-12, the dangers of fentanyl, and (d) in grades 7 through 12, ~~as well as in interscholastic athletic programs~~ anabolic steroid abuse prevention, which must also be taught in interscholastic athletic programs. [21]
4. In kindergarten through grade 12, provided it can be funded by private grants or the federal government, violence prevention and conflict resolution must be stressed, including: (a) causes of conflict, (b) consequences of violent behavior, (c) non-violent resolution, and (d) relationships between drugs, alcohol, and violence.[22] In addition, anti-bias education and intergroup conflict resolution may be taught as an effective method for preventing violence and lessening tensions in schools; these prevention methods are most effective when they are respectful of individuals and

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[14] 105 ILCS 5/27-810 and 5/27-815, both renumbered by P.A. 104-391; 23 Ill.Admin.Code §252.25.

[15] 105 ILCS 5/27-810 and 5/27-815, both renumbered by P.A. 104-391.

[16] Id.

[17] Id., amended by P.A. 103-944 and renumbered by P.A. 104-391.

[18] Id.

[19] Required if a board offers safety education under 105 ILCS 5/27-1020, amended and renumbered by P.A. 104-391.

[20] The Ill. Vehicle Code, 625 ILCS 5/6-408.5 contains these requirements; they are paraphrased below.

Before a certificate of completion will be requested from the Secretary of State, a student must receive a passing grade in at least eight courses during the two semesters last ending before requesting the certificate. A certificate of completion will not be requested for any person less than 18 years of age who has dropped out of school unless the individual provides:

1. Written verification of his or her enrollment in a high school equivalency or alternative education program or a State of Illinois High School Diploma (formerly GED certificate);
2. Written verification that before dropping out, the individual had received passing grades in at least eight courses during the two previous semesters last ending before requesting a certificate;
3. Written consent from the individual's parent/guardian and the Regional Superintendent (or appropriate Intermediate Service Center Executive Director); or
4. Written waiver from the Superintendent of the School District in which the individual resides or resided at the time he or she dropped out of school, or from the chief school administrator with respect to a dropout who attended a non-public high school. A waiver may be given if the Superintendent or chief administrator deems it to be in the individual's best interests.

[21] Requirements (a)-(d) are addressed in 105 ILCS 5/27-255, added by P.A. 104-391. These instructional requirements are also addressed in sample administrative procedure 6:60-AP1, *Comprehensive Health Education Program*.

[22] 105 ILCS 5/27-115, renumbered by P.A. 104-391.

their divergent viewpoints and religious beliefs, which are protected by the First Amendment to the Constitution of the United States. [23]

5. In grades kindergarten through 12, through the 2026-2027 school year, age-appropriate Internet safety must be taught, the scope of which shall be determined by the Superintendent or designee. The curriculum must incorporate Board policy 6:235, *Access to Electronic Networks*, and, at a minimum, include: (a) education about appropriate online behavior, (b) interacting with other individuals on social networking websites and in chat rooms, and (c) cyberbullying awareness and response. [24]
6. Beginning in the fall of 2027, in grades 3-8 each year, age- and developmentally appropriate instruction on online safety. [25]
7. In all grades, students must receive developmentally appropriate opportunities to gain computer literacy skills that are embedded in the curriculum. [26]

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[23] Optional. 105 ILCS 5/27-1050, (anti-bias education), amended by P.A. 103-542 and renumbered by P.A. 104-391, allows districts to incorporate activities to address intergroup conflict, with the objectives of improving intergroup relations on and beyond the school campus, defusing intergroup tensions, and promoting peaceful resolution of conflict. If a district does not offer anti-bias education, delete "5/27-1050" from the Legal References.

Boards that adopt a policy to incorporate activities to address intergroup conflict pursuant to this law must make information available to the public that describes the manner in which the district has implemented the activities. Methods for making this information available include: the district's website, if any, and in the district's offices upon request. See sample exhibit 2:250-E2, *Immediately Available District Public Records and Web-Posted Reports and Records*. Districts may also include the information in a student handbook and in district newsletters. The Ill. Principals Association (IPA) maintains a handbook service that coordinates with **PRESS** material, Online Model Student Handbook (MSH), at: www.ilprincipals.org/msh.

See f/n 12 in sample policy 6:180, *Extended Instructional Programs*, and ensure that these policies align.

[24] 47 C.F.R. §54.520 and 105 ILCS 5/27-410 (scheduled for repeal on 7-1-27), amended by P.A. 104-399, eff. 1-1-26, and renumbered by P.A. 104-391, control this section. "Grades kindergarten through 12" is used because federal law requires school districts that receive E-rate funding to certify that they have an Internet safety education policy for all minors. 47 C.F.R. §54.520(c)(1)(i). This federal law defines minors as any individual who has not attained the age of 17 years. 47 C.F.R. §54.520(a)(4)(i).

105 ILCS 5/27-410, amended by P.A. 104-391, only requires a unit on Internet safety for students in grades 3 or above. It recommends seven topics for the unit on Internet safety and required ISBE to "make available resource materials for educating children regarding child online safety." See www.isbe.net/Pages/Internet-Safety.aspx. It also invites schools to "adopt an age-appropriate curriculum for Internet safety instruction of students in grades kindergarten through 12."

For boards that do not receive E-rate funds and do not want to exceed the requirements of the School Code, replace this section with the following sentence:

In grades 3 or above, the curriculum contains a unit on Internet safety, the scope of which shall be determined by the Superintendent or designee.

For boards that do not receive E-rate funds, but want to exceed the requirements of 105 ILCS 5/27-410 to include grades K-2, replace this section with the following sentences:

In grades 3 or above, the curriculum contains a unit on Internet safety, the scope of which shall be determined by the Superintendent or designee. In kindergarten through grade 2, age-appropriate Internet safety must be taught.

[25] 105 ILCS 5/27-405(b), added by P.A. 104-391. Boards locally determine the scope and duration of this unit of instruction. Topics to include in online safety instruction are not mandated but the following are recommended: (1) safe and responsible use of the Internet, social networking websites, electronic mail, online messaging and posting, and other means of communication on the Internet; (2) recognizing, avoiding, and reporting online solicitations of students, their classmates, and their friends by sexual predators; (3) risks of transmitting personal information on the Internet; (4) recognizing and avoiding unsolicited or deceptive communications received online; (5) reporting online harassment, cyber-bullying, and illegal activities and communications on the Internet; (6) the legal penalties and social ramifications for illicit actions taken online, including infringement of copyright laws and the creation and sharing of harmful, defamatory, or sexually explicit content; and (7) the relationship between responsible use of online resources and social-emotional health. Id. *Online safety* means safe practices relating to an individual's or group's use of the Internet, social networking website, electronic mail, online messaging and posting, and other means of communication on the Internet. Id. at (a).

[26] 105 ILCS 5/10-20.79, 5/10-20.74, and 5/27-22(e-5)(3.5), amended by P.A. 102-894, and 5/27-605(e-5)(3.5), renumbered by P.A. 104-391. 105 ILCS 5/10-20.74 requires that districts submit an annual report to ISBE regarding educational technology capacities and policies. See the subhead **Educational Technology Committee** and f/n 20 in sample administrative procedure 2:150-AP, *Superintendent Committees*.

8. In all grades, ~~character education must be taught including respect, responsibility, fairness, caring, trustworthiness, and citizenship in order to raise students' honesty, kindness, justice, discipline, respect for others, and moral courage~~ instruction on behaviors that violate Board policy 7:180, *Prevention of and Response to Bullying, Intimidation, and Harassment*. **27**
9. In all schools, citizenship values must be taught, including: (a) American patriotism, (b) principles of representative government (the American Declaration of Independence, the Constitution of the United States of America and the Constitution of the State of Illinois), (c) proper use and display of the American flag, and (d) the Pledge of Allegiance ~~and the voting process~~. **28**
10. In all grades, physical education must be taught including a developmentally planned and sequential curriculum that fosters the development of movement skills, enhances health-related fitness, increases students' knowledge, offers direct opportunities to learn how to work cooperatively in a group setting, and encourages healthy habits and attitudes for a healthy lifestyle. Unless otherwise exempted, all students are required to engage in a physical education course with such frequency as determined by the Board after recommendation from the Superintendent,**29** but at a minimum of three days per five-day week.**30** For exemptions and substitutions, see Board policies 6:310, *High School Credit for Non-District Experiences; Course Substitutions; Re-Entering Students* and 7:260, *Exemption from Physical Education*.**31**

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27 Required as part of a district's Bullying Prevention and Response Plan pursuant to 105 ILCS 5/22-110, renumbered by P.A. 104-391. Because of the negative outcomes associated with bullying in schools, the Ill. General Assembly has found "that [school districts] should educate students, parents, and [school district personnel] about what behaviors constitute prohibited bullying." Id. at (a). This language aligns with sample policy 7:180, *Prevention of and Response to Bullying, Intimidation, and Harassment*.

The Ill. General Assembly invited boards to "make suitable provisions for instruction in gang resistance education in all grades and include such instruction in the courses of study regularly taught in those grades." See 105 ILCS 5/27-1055(c), amended by P.A. 103-542 and renumbered by P.A. 104-391. A board that shares this concern may add the following option and add "5/27-1055" to the Legal References (in numerical order): "In addition, in all grades gang resistance education must be taught."

28 105 ILCS 5/27-510(a), (c), added by P.A. 104-391. This instruction may be taught as part of the curriculum in the semester of civics education for student in grades 6 through 8. See f/n 8, above. 105 ILCS 5/27-510(c) requires the Pledge of Allegiance to be recited every day in elementary and secondary schools. See also Palmer v. City of Chicago, 466 F. Supp. 600 (N.D. Ill. 1979) (teacher would not teach and direct the Pledge of Allegiance to the flag of the United States for religious reasons and was terminated for not doing so because it was part of the curriculum). Requirements for displaying a U.S. flag at each school and in each classroom are found in 5 ILCS 465/3 and 465/3a.

Note that the Illinois statute does not require every student to recite the *Pledge* – that kind of mandatory participation would violate the U.S. Constitution. Schools may not coerce a student into saying the Pledge, nor may they punish students for refusing to participate in any aspect of the flag ritual, including standing, saluting the flag, and reciting the *Pledge*. West Virginia State Bd. of Educ. v. Barnette, 319 U.S. 624 (1943); Sherman v. Cmty. Consol. Sch. Dist. 21 of Wheeling Twp., 980 F.2d 437 (7th Cir. 1992). Consider using permissive rather than mandatory language to introduce the recitation of the *Pledge*, such as, "You may now stand to recite the *Pledge*." Schools may, of course, require that non-participants maintain order and decorum appropriate to the school environment.

29 The phrase "after recommendation by the Superintendent" is optional. If a superintendent does not bring this topic to the board for discussion, the board may not have a trigger to make the determination.

30 23 Ill.Admin.Code §1.425(b). Boards that want their daily physical education requirement to align with their goal in policy 6:50, *School Wellness*, may replace "minimum of three days per five-day week" with their local daily requirements. See f/n 10 in sample policy 6:50, *School Wellness*.

31 105 ILCS 5/27-705, renumbered by P.A. 104-391, requires school boards to provide for students' physical education and allows the P.E. course offered in grades 5 through 10 to include the health education courses required by the Critical Health Problems and Comprehensive Health Education Act (105 ILCS 5/27-205 through 5/27-230). See also 23 Ill.Admin.Code §1.425(c).

105 ILCS 5/27-710, amended and renumbered by P.A. 104-391, describes when students may be excused from P.E. See also 23 Ill.Admin.Code §1.425(d).

105 ILCS 5/27-710, amended and renumbered by P.A. 104-391, contains an exception to the minimum of three days per five-day week P.E. requirement for schools engaged in block scheduling; if this is applicable, substitute this sentence for the second-to-last sentence in this paragraph:

Unless otherwise exempted, all students are required to engage with such frequency as determined by the Board, but at a minimum of three days per five-day week, during the school day, except on block scheduled days, in a physical education course.

11. In all schools, health education must be stressed, including[32]: (a) human ecology, health, growth, development, personal health habits, and nutrition, (b) family life, (c) prevention and control of disease, ~~proper nutrition, (b) physical fitness, (c) personal health habits, (d) dangers and avoidance of abduction,~~ (d) age- and developmentally appropriate and evidence-informed sexual abuse and assault awareness and prevention education in all grades, (e) public health, environmental health, disaster preparedness, and safety education, (f) mental health and illness, (g) dental health, (h) cancer education, and (i) age- and developmentally appropriate consent education ~~and (f) in grades 6-12, the dangers of fentanyl~~.. The Superintendent shall implement a developmentally appropriate consent education curriculum in accordance with State law.[33]

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105 ILCS 5/27-720, renumbered by P.A. 104-391, describes physical fitness assessments required every school year for grades 3-12 in an effort to meet State Goal 20 of the Illinois Learning Standards for Physical Development and Health at: www.isbe.net/Pages/Enhanced-Physical-Education.aspx. Schools must integrate the testing into the curriculum as an instructional tool, to teach students how to assess their fitness levels, set goals for improvement, and monitor progress in reaching their goals.

See also 23 Ill.Admin.Code §1.425(g) and (h); ISBE's *IL Fitness Assessments and Data Reporting Requirements Questions and Answers (Rev. 2023)* at: www.isbe.net/Documents/Physical_Fitness_Assessment_FAQ.pdf.

105 ILCS 5/27-725, amended and renumbered by P.A. 104-391, describes the goals and requirements for P.E. courses; these are re-stated in this sample policy.

32 Letters (a) - (i) are required by the comprehensive health education program (CHEP), at 105 ILCS 5/27-215, added by P.A. 104-391, in this paragraph as follows:

(a) Id. at (a)(1); 105 ILCS 5/2-3.139(a)(2) (nutrition education) See also sample policy 6:50, *School Wellness*.

(b) Id. at (a)(2).

(c) Id. at (a)(3).

(d) Id. at (a)(4), and 105 ILCS 5/10-23.13, a/k/a *Erin's Law*. See f/n 11 in sample policy 4:165, *Awareness and Prevention of Child Sexual Abuse and Grooming Behaviors*, for a definition of *evidence-informed*. 105 ILCS 5/10-23.13. While 105 ILCS 5/10-23.13(b) states pre-K through 12th, this policy uses *all schools* for brevity and ease of administration. *Erin's Law* requires a policy addressing child sexual abuse prevention and curriculum content on that subject (see sample policy 4:165, *Awareness and Prevention of Child Sexual Abuse and Grooming Behaviors*). A sentence in sample administrative procedure 6:60-AP1, *Comprehensive Health Education Program*, restates the basic recommendations from page 16 of the *Erin's Law* Taskforce Final Report (Report) to Governor Quinn at: www.isbe.net/Documents/erins-law-final0512.pdf, which was the basis for *Erin's Law*. The professional educator training component of *Erin's Law* is addressed in sample policies 5:90, *Abused and Neglected Child Reporting* and 5:100, *Staff Development Program*. The Report also encouraged parental involvement because parents play a key role in protecting children from child sexual abuse.

(e) Id. at (a)(5). 105 ILCS 5/27-815, renumbered by P.A. 104-391, also requires safety instruction in each of grades 1 through 8, equivalent to one class period each week. Neither CHEP nor 105 ILCS 5/27-815 (as it pertains to grades 1-8) define safety education or explain how it differs from the optional safety education that boards can offer under 105 ILCS 5/27-1020, renumbered by P.A. 104-391, though districts could draw from the topics listed in that section.

(f) Id. at (a)(6).

(g) Id. at (a)(7).

(h) Id. at (a)(8).

(i) Id. at (a)(9). Consent education under CHEP is limited to the definition of *consent* under 105 ILCS 5/27-215(a), added by P.A. 104-391; this basic consent instruction is separate from the more extensive, optional consent education under 105 ILCS 5/27-1010, amended and renumbered by P.A. 104-391, discussed in f/n 33, below.

33 105 ILCS 5/27-215, added by P.A.104-391; and 23 Ill.Admin.Code §1.420(n).

More detailed comprehensive health education program content and other health education topics covered in the School Code are described in sample administrative procedure 6:60-AP1, *Comprehensive Health Education Program*. That procedure formerly included the requirements for the development of the now-repealed family life and sex education programs in 105 ILCS 5/27-9.1 and 9.2.

The former family life and sex education programs were replaced with the National Sex Education Standards (NSES) (105 ILCS 5/27-1015, renumbered by P.A. 104-391) and an age- and developmentally appropriate consent education curriculum (105 ILCS 5/27-1010, renumbered by P.A. 104-391). But the term *family life*, "including evidence-based and medically accurate information regarding sexual abstinence," remains in the CHEP. For ease of administration, sample administrative procedure 6:60-AP1, *Comprehensive Health Education Program*, content includes reference to the new NSES curriculum that is outlined in more detail at sample administrative procedure 6:60-AP2, *Comprehensive Personal Health and Safety and Sexual Health Education Program (National Sex Education Standards (NSES))*. 105 ILCS 5/27-1015, added by P.A. 104-391. ISBE's learning standards and resources are available at www.isbe.net/sexualhealth, however, no guidance exists about whether districts that provide the now-repealed family life and sex education programs formerly in 105 ILCS 5/27-9.1 and 9.2 could continue to do so. Consult the board attorney if the district offered the now-repealed family life and sex education program to assess whether that program may continue during future school years.

12. In all schools, abduction education that addresses the danger of and avoidance of abduction. [34]
13. In grades 9-12, the dangers of allergies must be taught. [35]
14. In grades 9-12, training on how to properly administer cardiopulmonary resuscitation and how to use an automated external defibrillator. [36]
15. In all schools, career/vocational education must be taught, including: (a) the importance of work, (b) the development of basic skills to enter the world of work and/or continue formal education, (c) good work habits and values, (d) the relationship between learning and work, and (e) if possible, a student work program that provides the student with work experience as an extension of the regular

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Two choices exist for school boards related to providing students with a sex education curriculum:

1. No sex education; or
2. NSES a/k/a Comprehensive Personal Health and Safety and Sexual Health Education Program (105 ILCS 5/27-1015, renumbered by P.A. 104-391, and see sample administrative procedure 6:60-AP2, *Comprehensive Personal Health and Safety and Sexual Health Education Program (National Sex Education Standards (NSES))*).

While boards are not required to include sex education curriculum information in their policies, if they offer it, the law requires them to identify the curriculum their districts use along with the name and contact information, including an email address, of a school staff member who can respond to inquiries about instruction and materials. Id. Methods for making this information available include: the district's website, if any, and in the district's offices upon request. See sample exhibit 2:250-E2, *Immediately Available District Public Records and Web-Posted Reports and Records*.

For boards that do offer NSES but do not wish to communicate it in this policy, ensure that superintendents: (1) identify the curriculum along with the name and contact information, including an email address of the school staff member designated to respond to inquiries about instruction and materials (see sample exhibit 2:250-E2, *Immediately Available District Public Records and Web-Posted Reports and Records*); and (2) implement both administrative procedures 6:60-AP1, *Comprehensive Health Education Program*, and 6:60-AP2, *Comprehensive Personal Health and Safety and Sexual Health Education Program (National Sex Education Standards (NSES))*.

For boards that want to communicate to their communities in this policy that they offer NSES, insert the following text into the last sentence in number 10:

The Superintendent shall implement a comprehensive health education program in accordance with State law, including a personal health and safety and sexual health education program (National Sex Education Standards) pursuant to 105 ILCS 5/27-1015.

Legal Reference insertions are not necessary with the statute in the text of the policy. Ensure: (1) the implementation of both administrative procedure 6:60-AP1, *Comprehensive Health Education Program* and administrative procedure 6:60-AP2, *Comprehensive Personal Health and Safety and Sexual Health Education Program (National Sex Education Standards (NSES))*, align with this policy; and (2) that the superintendent identifies the curriculum along with the name and contact information, including an email address of the school staff member designated to respond to inquiries about instruction and materials (see sample exhibit 2:250-E2, *Immediately Available District Public Records and Web-Posted Reports and Record*s).

For boards that communicated NSES in this policy and also want to communicate that they additionally offer developmentally appropriate consent education curriculum, insert the following sentence as the last sentence of the number 10 paragraph:

The Superintendent shall also implement an age- and developmentally appropriate consent education curriculum pursuant to 105 ILCS 5/27-1010.

Legal Reference insertion is not necessary with the statute in the text of the policy. Ensure the implementation of administrative procedure 6:60-AP3, *Developmentally Appropriate Consent Education*, aligns with this policy.

For boards that do offer NSES and do not communicate that in policy AND/OR boards that do not offer NSES, but want to communicate that they offer age and developmentally appropriate consent education curriculum, insert the following text into the last sentence in number 10:

The Superintendent shall implement a comprehensive health education program in accordance with State law, including an age- and developmentally appropriate consent education curriculum pursuant to 105 ILCS 5/27-1010.

Legal Reference insertion is not necessary with the statute in the text of the policy. Ensure that implementation of 6:60-AP3, *Developmentally Appropriate Consent Education*, aligns with this policy.

34 105 ILCS 5/27-105, added by P.A. 104-391. The Ill. State Police and ISBE must develop instruction on child abduction prevention. 20 ILCS 2605/2605-480. See www.isbe.net/Documents/Child-Abduction-Prevention.pdf. This instructional requirement is also addressed in sample administrative procedure 6:60-AP1, *Comprehensive Health Education Program*.

35 105 ILCS 5/27-245, added by P.A. 104-391. This instructional requirement is also addressed in sample administrative procedure 6:60-AP1, *Comprehensive Health Education Program*.

36 105 ILCS 5/27-250, added by P.A. 104-391. This instructional requirement is also addressed in sample administrative procedure 6:60-AP1, *Comprehensive Health Education Program*.

classroom. A career awareness and exploration program must be available at all grade levels.[37] In grades 6-12, students engage in career exploration and career development activities to prepare them to make informed plans and decisions about their future education and career goals.[38] In grades 9-12, a College and Career Pathway Endorsement is awarded to students who meet the requirements for a specific endorsement area. [39]

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37 23 Ill.Admin.Code §1.420(i). See 105 ILCS 435/, Vocational Education Act

A unit or high school district may offer workplace preparation instruction in grades 9 through 12 that covers legal protections in the workplace, including protection against sexual harassment and racial and other forms of discrimination and protections for employees. 105 ILCS 5/27-1065, renumbered by P.A. 104-391

For high school and unit boards, add "5/27-1065" to the Legal References (in numerical order) and the following text to the end of number 15 if the board wants to offer workplace preparation instruction:

In grades 9-12, workplace preparation instruction will be offered, covering legal protections in the workplace, including protection against sexual harassment and racial and other forms of discrimination and protections for employees.

105 ILCS 5/27-1075, added by P.A. 103-598 and renumbered by P.A. 104-391, allows high schools to designate and annually observe a Workplace Readiness Week. If the week is observed, students must be provided information on their rights as workers in accordance with the topics listed in 105 ILCS 5/27-1075(a), added by P.A. 103-598 and renumbered by P.A. 104-391. Students in grades 11 and 12 must be provided the required information within the regular school program, but it may also be provided during special events after regular school hours. Id. at (b).

38 105 ILCS 5/10-20.84(a), renumbered by P.A. 103-154. For elementary districts, revise the grade levels to grades 6-8. Unless a board opted out, career exploration and career development activities in grades 6-12 (or grades 6-8 in elementary districts) had to be implemented by 7-1-25 in accordance with the model framework adopted by State agencies known as the PaCE Framework. See www.isac.org/pace/il-pace-resource-materials.html for the middle school and high school frameworks and additional implementation resources.

To fully or partially opt out of career exploration and career development activities under 105 ILCS 5/10-20.84(d), a board must adopt a set of findings that considers the following: (1) the district's current systems for college and career readiness; (2) the district's cost of implementation balanced against the potential benefits to students and families through improved postsecondary education and career outcomes; (3) the willingness and capacity of local businesses to partner with the district for successful implementation of pathways other than education; (4) the willingness of institutions of higher education to partner with the district for successful implementation of the pathway and whether the district has sought and established a partnership agreement with a community college district incorporating provisions of the Model Partnership Agreement under the Dual Credit Quality Act (110 ILCS 27/) (see www.isbe.net/Documents/DCQA-Model-Partnership-Agreement-Form.pdf); (5) the availability of a statewide database of participating local business partners, as provided under the Postsecondary and Workforce Readiness Act (110 ILCS 148/), for the purpose of career readiness and the accessibility of those work experiences and apprenticeships listed in the database to district students (see the link to the *Work-based Learning Database* at www.isbe.net/cte); and (6) the availability of properly licensed teachers or teachers meeting faculty credential standards for dual credit courses to instruct in the program required for the endorsement areas. 105 ILCS 5/10-20.84(d)(1)-(6), renumbered by P.A. 103-154. A board opting out must report its findings and decision to ISBE. A board may also reverse its decision regarding implementation in whole or in part at any time. 105 ILCS 5/10-20.84(d), renumbered by P.A. 103-154.

In practice, unless a district has created its own career exploration and career development activities framework that does not align with the PaCE Framework, a board is unlikely to opt out of the PaCE Framework under 105 ILCS 5/10-20.84(a) and still implement College and Career Pathway Endorsements under 105 ILCS 5/10-20.84(c) (CCPE) because career exploration activities are a prerequisite to award of the endorsements. 23 Ill.Admin.Code §258.20. See f/n 39, below.

Delete this sentence if the board fully opted out of implementation of career exploration and career development activities under 105 ILCS 5/10-20.84(d), renumbered by P.A. 103-154. Regarding partial opt-out from this requirement, the law does not address the types of partial opt-out(s) available. As of the date of the publication of **PRESS** Issue 120 (Oct. 2025), ISBE had not issued any rulemaking or guidance on this topic or any details regarding reporting of a full or partial opt-out to ISBE, other than to indicate to IASB that districts can submit their decision to CTE@isbe.net. Boards interested in opting out from this requirement should consult the Board attorney and check for any further guidance that may be issued by ISBE.

39 105 ILCS 5/10-20.84(b) and (c), renumbered by P.A. 103-154; 23 Ill.Admin.Code Part 258.

16. In grades 9 through 12, consumer education must be taught, including: (a) financial literacy, including consumer debt and installment purchasing (including credit scoring, managing credit debt, and completing a loan application); budgeting; savings and investing; banking (including balancing a checkbook, opening a deposit account, and the use of interest rates); understanding simple contracts; State and federal income taxes; personal insurance policies; the comparison of prices; higher education student loans; identity-theft security; and homeownership (including the basic process of obtaining a mortgage and the concepts of fixed and adjustable rate mortgages, subprime loans, and predatory lending); and (b) the roles of consumers interacting with agriculture, business, labor unions and government in formulating and achieving the goals of the mixed free enterprise system. **40** **41**
17. In grades 9 through 12, intensive instruction in computer literacy, which may be included as a part of English, social studies, or any other subject. **42**
18. In grades 9 through 12, through the 2026-2027 school year, a unit of instruction on media literacy that includes, but is not limited to the following topics: (a) accessing information to evaluate multiple media platforms and better understand the general landscape and economics of the platforms, and issues regarding the trustworthiness of the source of information; (b) analyzing and evaluating media messages to deconstruct media representations according to the authors, target audience, techniques, agenda setting, stereotypes, and authenticity to distinguish fact from opinion; (c) creating media to convey a coherent message using multimodal practices to a specific target audience that includes, but is not limited to, writing blogs, composing songs, designing video

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By 7-1-25, a board had to either implement CCPE or take action to opt out of it. See www.isbe.net/pathwayendorsements for more information. 105 ILCS 5/10-20.84(c) requires a district to implement CCPE either independently, through an area career center, or through an inter-district cooperative, on the following schedule: (1) at least one endorsement area for the graduating class of 2027; (2) at least two endorsement areas for the graduating class of 2029; and (3) at least three endorsement areas for the graduating class of 2031, if a district 's grade 9-12 enrollment is more than 350 students, as calculated by ISBE for the 2022-2023 school year. A board implementing CCPE had to, by 7-1-25, submit the necessary application materials (including an Endorsement Plan, see 23 Ill.Admin.Code §258.20) to ISBE, or adopt a timeline for implementation of the number of endorsement areas required by 105 ILCS 5/10-20.84(c). A board may opt out of implementing CCPE entirely or it may initially implement an endorsement area for the class of 2027 and then later choose to partially opt out by opting out of the class of 2029 and/or class of 2031 endorsement area schedule. 105 ILCS 5/10-20.84(c) and (d), renumbered by P.A. 103-154; 23 Ill.Admin.Code §258.40(a) and (b). A board that chose to fully opt out of CCPE had to submit documentation of its decision and specific findings to ISBE by 7-1-25. A board that later chooses to partially opt out of CCPE by opting out of the 2029 and/or 2031 endorsement area schedule must submit documentation of its decision and specific findings no later than July 1 immediately before the school year the district would be required to award the endorsement. Id. at (b).

If fully opting out of CCPE by 7-1-25 or later partially opting out of the 2029 and/or 2031 endorsement area schedule, a board must adopt a set of findings that considers the six factors described in f/n 38, above. 105 ILCS 5/10-20.84(d)(1)-(6), renumbered by P.A. 103-154. A board opting out must report its findings and decision on implementation by submitting the following information to ISBE, via the College and Career Pathway Endorsement portal: (1) the reasoning for opting out, and (2) copies of the board's meeting agenda, board findings, and board meeting minutes. 23 Ill.Admin.Code §258.40(a). A board can manage compliance with the documentation requirements by adopting a written resolution or adopting findings set forth in another document. A board may also reverse its decision regarding implementation of CCPE in whole or in part at any time. 105 ILCS 5/10-20.84(d), renumbered by P.A. 103-154.

Delete this sentence if a board has fully opted out of implementing CCPE, and delete 105 ILCS 5/10-20.84 from the Legal References if the board has fully opted out of CCPE *and* also fully opted out of the career exploration and career development activities in grades 6-12 (see f/n 37, above).

40 105 ILCS 5/27-305, renumbered by P.A. 104-391; 23 Ill.Admin.Code §1.420(k).

41 For high school and unit boards that want to offer a unit of instruction about the process of naturalization pursuant to 105 ILCS 5/27-1070, renumbered by P.A. 104-391, add "5/27-1070" to the Legal References (in numerical order), insert an optional number 17, and amend numbers after it accordingly:

> 17. In grades 9 through 12, a unit of instruction about the process of naturalization by which a foreign citizen or foreign national becomes a U.S. citizen that includes content from the components of the naturalization test administered by the U.S. Citizenship and Immigration Services.

42 105 ILCS 5/27-605(e-5)(3.5), renumbered by P.A. 104-391. ISBE states that *computer literacy* is broadly defined as one's knowledge of and ability to use computers and related technologies efficiently and effectively. See www.isbe.net/keeplearning for more ISBE guidance on computer literacy.

games, producing podcasts, making videos, or coding a mobile or software application; (d) reflecting on media consumption to assess how media affects the consumption of information and how it triggers emotions and behavior; and (e) social responsibility and civics to suggest a plan of action in the class, school, or community for engaging others in a respectful, thoughtful, and inclusive dialogue over a specific issue using facts and reason. Beginning in the fall of 2027, in grades 9 through 12, a unit of instruction on media literacy and Internet safety that includes, but is not limited to, all of the following topics: (a) accessing and evaluating information; (b) creating media; (c) reflecting on media consumption and social responsibility; (d) legal and social penalties for illicit actions online; and (e) reporting illicit content online. [43]

19. In grades 9 through 12, an opportunity for students to take at least one computer science course aligned to Illinois learning standards. Computer science means the study of computers and algorithms, including their principles, hardware and software designs, implementation, and impact on society. Computer science does not include the study of everyday uses of computers and computer applications; e.g., keyboarding or accessing the Internet. [44]
20. In all schools, environmental education, including instruction on: (a) the current problems and needs in the conservation of natural resources and (b) beginning in the fall of 2026, instruction on climate change. [45]
21. In all schools, instruction as determined by the Superintendent or designee on United States (U.S.) history must be taught, including: (a) the principles of representative government, (b) the Constitutions of the U.S. and Illinois, (c) the role of the U.S. in world affairs, (d) the role of labor unions, (e) the role and contributions of ethnic groups, including but not limited to, African Americans, Albanians, Asian Americans, Bohemians, Czechs, French, Germans, Hispanics (including the events related to the forceful removal and illegal deportation of Mexican-American U.S. citizens during the Great Depression), Hungarians, Irish, Italians, Lithuanians, Polish, Russians, Scots, and Slovakians in the history of this country and State, (f) a study of the roles and contributions of lesbian, gay, bisexual, and transgender (LGBT) people in the history of the U.S. and Illinois, (g) Illinois history, (h) the contributions made to society by Americans of different faith practices, including, but not limited to, Muslim Americans, Jewish Americans, Christian Americans, Hindu Americans, Sikh Americans, Buddhist Americans, and any other collective community of faith that has shaped America, (i) Native American nations' sovereignty and self-determination, both historically and in the present day, with a focus on urban Native Americans,

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43 105 ILCS 5/27-20.08, scheduled to be repealed on 7-1-27 by P.A. 104-391; 105 ILCS 5/27-405, added by P.A. 104-391, details the requirements for media literacy and Internet safety instruction effective for the 2027-2028 school year. ISBE is required to make available instructional resources and professional development available for the development of a unit of instruction under 105 ILCS 5/27-405, subject to appropriation. Beginning with the 2027-2028 school year, media literacy instruction must also: (1) be age- and developmentally appropriate for each grade level being taught; (2) teach about the harmful physical, emotional, and psychological effects associated with unhealthy use of the Internet and social media; and (3) provide information on resources to report cyberbullying and the illicit online behavior of others. 105 ILCS 5/27-405, added by P.A. 104-391. *Media literacy* means the ability to access, analyze, evaluate, create, and communicate using a variety of objective forms, including, but not limited to, print, visual, audio, interactive, and digital texts. For additional resources, see www.isbe.net/keeplearning. See also f/n 24, above, regarding internet safety.

44 105 ILCS 5/27-310(b), renumbered by P.A. 104-391. Subject to appropriation, school districts can apply for a competitive grant to support computer science programs. 105 ILCS 5/2-3.199, added by P.A. 103-264 and renumbered by P.A. 103-605.

45 105 ILCS 5/27-260, amended by P.A. 103-837 and renumbered by P.A. 104-391; 23 Ill.Admin.Code §1.420(l). Instruction on the conservation of natural resources must include, but is not limited to, air pollution, water pollution, waste reduction and recycling, the effect of excessive use of pesticides, preservation of wilderness areas, forest management, protection of wildlife, and humane care of animals. Id. Instruction on climate change must include, but is not limited to, identifying the environmental and ecological impacts of climate change on individuals and communities and evaluating solutions for addressing and mitigating the impact of climate change. Id. Instruction on climate change must align with State learning standards, as appropriate and subject to funding, and ISBE is required to make instructional resources and professional development learning opportunities available for educators. Id.

and (j) the events of the Native American experience and Native American history within the Midwest and Illinois since time immemorial in accordance with 105 ILCS 5/27-20.05. **46**

In addition, all schools shall hold an educational program on the United States Constitution on Constitution Day, each September 17, commemorating the September 17, 1787 signing of the Constitution. However, when September 17 falls on a Saturday, Sunday, or holiday, Constitution Day shall be held during the preceding or following week. **47**

~~In grade 7 and all high school courses concerning U.S. history or a combination of U.S. history and American government, students must view a Congressional Medal of Honor film made by the Congressional Medal of Honor Foundation, provided there is no cost for the film~~.

22. In all schools, the curriculum includes instruction as determined by the Superintendent or designee on the Holocaust and crimes of genocide, including Nazi atrocities of 1933-1945, the Native American genocide in North America, Armenian Genocide, the Famine-Genocide in Ukraine, and more recent atrocities in Cambodia, Bosnia, Rwanda, and Sudan. **48**

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46 105 ILCS 5/27-505, amended by P.A. 103-422 (adding teaching about Native American nations' sovereignty and self-determination) and renumbered by P.A. 104-391, and 105 ILCS 5/27-520, added by P.A. 103-422 (adding instruction on Native American experience and history) and amended and renumbered by P.A. 104-391; 23 Ill.Admin.Code §1.420(r). 105 ILCS 5/27-505, amended by P.A. 103-422 and renumbered by P.A. 104-391, requires the school board to determine the minimum amount of instructional time. The sample policy complies by delegating this responsibility to the superintendent or designee. "[Evidence of having comprehensive knowledge [of United States history], which may be administered remotely" is not clear. The practical reading is that it refers to teachers collecting evidence through remote assessments when students are engaged in a remote learning program during a disaster declaration due to a public health emergency.

Instruction in events of the Native American experience and Native American history must include "the contributions of Native Americans in government and the arts, humanities, and sciences, as well as the contributions of Native Americans to the economic, cultural, social, and political development of their own nations and of the United States." Additionally, in grades 6 through 12, the instruction must include "the study of the genocide of and discrimination against Native Americans, as well as tribal sovereignty, treaties made between tribal nations and the United States, and the circumstances around forced Native American relocation." 105 ILCS 5/27-20.05, added by P.A. 103-422. See also f/n 48, below. ISBE's *Native American and Indigenous Peoples Resource Guide* (March 2025) is available at: www.isbe.net/keeplearning. ISBE has shared that professional development opportunities (for a fee) may also be available through Northwestern University, see Homepage | Teaching With and About Native Peoples. For additional resources, see https://americanindian.si.edu/nk360 and www.iste.org/explore/classroom/15-resources-teaching-native-american-history-and-culture. 105 ILCS 5/27-505 does not specify at what grade level districts must cover these topics as part of U.S. history instruction; however, no student may graduate from grade 8 unless the student has received instruction in U.S. history and demonstrated comprehensive knowledge of the subject matter.

For guidance about the requirements of adding the roles and contributions of LGBT people in U.S. and Illinois, see:

1. Inclusive Curriculum Law Frequently Asked Questions (FAQs) at: www.phimc.org/wp-content/uploads/2020/05/Inclusive-Curriculum-FAQs.pdf;
2. Inclusive Curriculum Law Overview at: www.phimc.org/wp-content/uploads/2020/05/Inclusive-Curriculum-One-Pager.pdf; and
3. Inclusive Curriculum Implementation Guidance (Condensed Edition) at: www.isbe.net/Documents/Support-Students-Implementation-Guidance.pdf

47 Section 111 of Division J of Pub. L. 108-447, the Consolidated Appropriations Act, 2005, 12-8-04; 118 Stat. 2809, 3344-45 (Section 111). Section 111(b) states: "[e]ach educational institution that receives Federal funds for a fiscal year shall hold an educational program on the U.S. Constitution on September 17 of such year for the student served by the educational institution."

48 105 ILCS 5/27-525, amended by P.A.s 103-422 and 103-564 and renumbered by P.A. 104-391. The statute requires the school board to determine the minimum amount of instructional time. The sample policy complies by delegating this responsibility to the superintendent or designee. Beginning with the 2024-2025 school year, instruction on Native American genocide in grades 6-12 is required by 105 ILCS 5/27-520, added by P.A. 103-422 and renumbered by P.A. 104-391.

A district may include in its curriculum a unit of instruction studying the causes and effects of mass starvation in mid-19th century Ireland, known as the "Irish Famine." 105 ILCS 5/27-1030, renumbered by P.A. 104-391. If offered, the board locally determines the minimum amount of instruction time. Id. For a resource originally developed by the NJ Commission on Holocaust Education, see www.oregon.gov/ode/educator-resources/standards/socialsciences/Documents/IrishFamine.pdf. If a board provides this instruction, insert "the Irish Famine" before the last item listed in this sentence and insert "5/27-1030" in the Legal References (in numerical order).

23. In all schools, the curriculum includes instruction as determined by the Superintendent or designee on the history, struggles, and contributions of women. [49]
24. In all schools, the curriculum includes instruction as determined by the Superintendent or designee on Black History, including the history of the pre-enslavement of Black people from 3,000 BCE to AD 1619, the African slave trade, slavery in America, the study of the reasons why Black people came to be enslaved, the vestiges of slavery in this country, the study of the American civil rights renaissance, as well as the struggles and contributions of African-Americans. [50]
25. In all schools offering a secondary agricultural education program, the curriculum includes courses as required by 105 ILCS 5/2-3.80. [51]
26. In all schools, instruction during courses as determined by the Superintendent or designee on disability history, awareness, and the disability rights movement. [52]
27. In all schools, instruction as determined by the Superintendent or designee on the events of Asian American history, including the history of Asian Americans in Illinois and the Midwest, as well as the contributions of Asian Americans toward advancing civil rights from the 19th century onward, which must include the contributions made by individual Asian Americans in government and the arts, humanities, and sciences, as well as the contributions of Asian American communities to the economic, cultural, social, and political development of the United States. [53]
28. In kindergarten through grade 8, education must be available to students concerning effective methods of preventing and avoiding traffic injuries related to walking and bicycling. [54] [55]

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[49] 105 ILCS 5/27-535, renumbered by P.A. 104-391. The statute requires the school board to determine the minimum amount of instructional time. The sample policy complies by delegating this responsibility to the superintendent or designee. House Resolution 365 (98th General Assembly, 2013) and Senate Resolution 1073 (98th General Assembly, 2014) both urge all Illinois educators to share with students of an appropriate age the story of *comfort women* when discussing the history of Asia or World War II, or the issue of human trafficking.

[50] 105 ILCS 5/27-530, renumbered by P.A. 104-391. The statute requires the school board to determine the minimum amount of instructional time. The sample policy complies by delegating this responsibility to the superintendent or designee. A school may meet this curriculum requirement through an online program or course. Id.

[51] 105 ILCS 5/2-3.80(e) or (f), as applicable.

[52] 105 ILCS 5/27-545, renumbered by P.A. 104-391. The statute requires the school board to determine the minimum amount of instructional time. The sample policy complies by delegating this responsibility to the superintendent or designee. The statute requires that the instruction be founded on the principle that all students, including students with disabilities, have the right to exercise self-determination. It urges districts to request individuals with disabilities to assist with the development and delivery of this instruction and allows instruction to be supplemented by knowledgeable guest speakers.

[53] 105 ILCS 5/27-540, renumbered by P.A. 104-391. Id. at (c) states that the regional superintendent of schools [or Intermediate Service Center Executive Director, whichever is appropriate] will monitor districts' compliance with this law during the annual compliance review visits. Districts may meet this law's requirements through online programs or courses. Id. at (d). 105 ILCS 5/3-0.01 states any reference to "regional superintendent" includes the chief administrative officer of Intermediate Service Centers established under 105 ILCS 5/2-3.62. For resources, see www.isbe.net/Pages/ContinueEDResources.aspx (TEACCH Act).

[54] 105 ILCS 5/27-110, renumbered by P.A. 104-391 requires districts that maintain any of the grades kindergarten through 8 to adopt a policy. The law is silent about how to educate students on this topic. See sample exhibit 6:60-AP1, E2, *Resources for Biking and Walking Safety Education*, for additional information.

[55] A school district may offer a course on hunting safety as part of its curriculum during the school day. 105 ILCS 5/27-1060, renumbered by P.A. 104-391. No grade levels are specified in the statute. Insert "5/27-1060," in the Legal References (in numerical order), and an optional number 29, if the board wants to offer a course on hunting safety as part of its curriculum:

In grade(s) [*insert grade level(s)*], a course on hunting safety will be offered during the school day.

LEGAL REF.: Pub. L. No. 108-447, Section 111 of Division J, Consolidated Appropriations Act of 2005.
Pub. L. No. 110-385, Title II, 122 stat. 4096 (2008), Protecting Children in the 21st Century Act.
47 C.F.R. §54.520.
5 ILCS 465/3 and 465/3a.
20 ILCS 2605/2605-480.
105 ILCS 5/2-3.80(e) and (f), 5/10-20.79, 5/10-20.84, 5/10-23.13, 5/22-110, 5/27-105, 5/27-110, 5/27-115, 5/27-210, 5/27-215, 5/27-245, 5/27-250, 5/27-255, 5/27-260, 5/27-305, 5/27-310, 5/27-315, 5/27-405, 5/27-410 (scheduled for repeal on 7-1-27), 5/27-415 (scheduled for repeal on 7-1-27), 5/27-505, 5/27-510, 5/27-515, 5/27-520, 5/27-525, 5/27-530, 5/27-535, 5/27-540, 5/27-545, 5/27-605, 5/27-705, 5/27-710, 5/27-715, 5/27-720, 5/27-725, 5/27-810, 5/27-815, and 5/27-1050.
~~105 ILCS 110/3, Comprehensive Health Education Program~~
105 ILCS 435/, Vocational Education Act.
625 ILCS 5/6-408.5, Ill. Vehicle Code.
23 Ill.Admin.Code §§1.420, 1.425, 1.430, and 1.440.

CROSS REF.: 4:165 (Awareness and Prevention of Child Sex Abuse and Grooming Behaviors), 6:20 (School Year Calendar and Day), 6:40 (Curriculum Development), 6:70 (Teaching About Religions), 6:235 (Access to Electronic Networks), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment), 7:185 (Teen Dating Violence Prohibited), 7:190 (Student Behavior), 7:260 (Exemption from Physical Education)

Highlighted section not recommended by PRESS, specific to our district.

Instruction

Program for the Gifted [1]

The Superintendent or designee shall implement an education program for gifted and talented learners that will challenge and motivate academically advanced learners and engage them in appropriately differentiated learning experiences to develop their unique abilities.[2] This program will be responsive to student needs and within the budget parameters as set by the Board. ~~If the State Superintendent of Education issues a Request for Proposals because sufficient State funding is available to support local programs of gifted education the Superintendent or designee shall inform the Board concerning the feasibility and advisability of developing a "plan for gifted education" that would qualify for State funding.~~[3]

Eligibility to participate in the gifted program shall not be conditioned upon race, religion, sex, disability, or any factor other than the student's identification as gifted or talented learner. [4]

The School Board will monitor this program's performance by meeting periodically with the Superintendent or designee to determine and/or review the indicators and data that evidence whether the educational program for gifted and talented learners is accomplishing its goals and objectives and is otherwise in compliance with this policy.

LEGAL REF.: 105 ILCS 5/14A.

~~23 Ill.Admin.Code Part 227~~

CROSS REF.: 6:135 (Accelerated Placement Program)

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[1] State law controls this policy's content ~~to the extent that districts can qualify for State funding for the education of gifted and talented children, should such funding be available~~ 105 ILCS 5/14A, amended by P.A. 104-129, eff. 1-1-26. While a policy on programs for gifted and talented children is not required, a policy on accelerated placement is required. 105 ILCS 5/14A-32 (the Accelerated Placement Act). See sample policy 6:135, *Accelerated Placement Program*, and sample administrative procedure 6:135-AP, *Accelerated Placement Program Procedures*.

[2] The goals and objectives of this program may be modified by the board.

[3] School districts have the authority and flexibility to design education programs for gifted and talented learners. 105 ILCS 5/14A-15 and 5/14A-30, amended by P.A. 104-129, eff. 1-1-26

~~If a board does not wish to tie the gifted program to requirements for State funding, use this alternative: The Superintendent or designee shall implement an education program for gifted and talented learners that is responsive to student needs and is within the budget parameters as set by the Board..~~

[4] 105 ILCS 5/14A-25.

Instruction

English Learners [1]

The District offers opportunities for resident English Learners to achieve at high levels in academic subjects and to meet the same challenging State academic standards that all children are expected to meet. The Superintendent or designee shall develop and maintain a program for English Learners that will:

1. Assist all English Learners to achieve English proficiency, facilitate effective communication in English, and encourage their full participation in school activities and programs as well as promote participation by the parents/guardians of English Learners. [2]
2. Appropriately identify students with limited English language proficiency. [3]

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[1] State or federal law controls this policy's content. The assessment and accountability provisions in the Elementary and Secondary Education Act (ESEA), as amended by the Every Student Succeeds Act, and State law include English Learners. 20 U.S.C. §§6312, 6314, 6315, and 6318; 34 C.F.R. Part 200.

ESEA Title III, Part A, also known as the English Language Acquisition, Language Enhancement, and Academic Achievement Act, provides funding to support schools' efforts to help children who are English learners "achieve at high levels in academic subjects so that all English learners can meet the same challenging State academic standards that all children are expected to meet." 20 U.S.C. §6812(2). Reimbursement for programs is contingent on the submission and approval of a program plan and request for reimbursement in accordance with the requirements in 105 ILCS 5/14C-12 and 23 Ill.Admin.Code Part 228. This policy uses *English Learners* (EL) rather than *English Language Learners* (ELL) or *Limited English Proficient* (LEP). LEP and ELL are no longer terms used generally among educators and researchers in the field of English language acquisition. 37 Ill. Reg. 16804. The Ill. State Board of Education (ISBE) now uses the term *English learners*, which are synonymous with LEP and ELL. P.A. 99-30 also deleted *language* from "English ~~language~~ learner."

For purposes of this policy, *English Learners* is synonymous with the School Code definition, which means: (1) all students in grades Pre-K through 12 who were not born in the United States, whose native tongue is a language other than English, and who are incapable of performing ordinary classwork in English; and (2) all students in grades Pre-K through 12 who were born in the United States of parents possessing no or limited English-speaking ability and who are incapable of performing ordinary classwork in English. 105 ILCS 5/14C-2. **Note**: The Ill. Administrative Code definition of *English Learner* still provides that *English Learner* means any student in preschool, kindergarten or any of grades 1 through 12, whose home language background is a language other than English and whose proficiency in speaking, reading, writing, or understanding English is not yet sufficient to provide the student with: (1) the ability to meet the State's proficient level of achievement on State assessments; (2) the ability to successfully achieve in classrooms where the language of instruction is English, or (3) the opportunity to participate fully in the school setting. 23 Ill.Admin.Code §228.10.

The Office for Civil Rights (OCR) at the U.S. Dept. of Education (DOE) and the Civil Rights Division at the U.S. Dept. of Justice (DOJ) have issued joint guidance to assist school districts and all public schools in meeting their legal obligations to ensure that English Learners can participate meaningfully and equally in educational programs and services. The guidance is available at: www2.ed.gov/about/offices/list/ocr/letters/colleague-el-201501.pdf (copy and paste link into browser if clicking doesn't work). In support of this guidance, the Office of English Language Acquisition released an *English Learner (EL) Tool Kit* to assist school districts in providing EL students with the support necessary to achieve their full academic potential. The *Tool Kit* is available at: www2.ed.gov/about/offices/list/oela/english-learner-toolkit/index.html.

[2] This policy's first sentence and the first numbered paragraph both allow a school board to consider the goals for its English Learners programs; a board should amend the sample policy accordingly.

[3] 23 Ill.Admin.Code §228.15. Districts must administer a home language survey to each student entering the district's schools for the first time within 30 days after the student's enrollment. The survey's purpose is to identify students of non-English background. ISBE's website contains useful information about communicating with parents/guardians of English Learners (www.isbe.net/Pages/Resources-for-Families-of-English-Learners.aspx), including sample Home Language Surveys and program letters in many languages (www.isbe.net/Pages/Screening-for-English-Language-Proficiency.aspx).

For purposes of identifying students eligible to receive special education, districts must administer non-discriminatory procedures to English Learners coming from homes in which a language other than English is used. 105 ILCS 5/14-8.02.

3. Comply with State law regarding the Transitional Bilingual Educational Program (TBE) or Transitional Program of Instruction (TPI), whichever is applicable. [4]
4. Comply with any applicable State and federal requirements for the receipt of grant money for English Learners and programs to serve them. [5]
5. Determine the appropriate instructional program and environment for English Learners. [6]
6. Annually assess the English proficiency of English Learners and monitor their progress in order to determine their readiness for a mainstream classroom environment. [7]
7. Include English Learners, to the extent required by State and federal law, in the District's student assessment program to measure their achievement in reading/language arts and mathematics. [8]
8. Provide information to the parents/guardians of English Learners about: (a) the reasons for their child's identification, (b) their child's level of English proficiency, (c) the method of instruction to be used, (d) how the program will meet their child's needs, (e) how the program will specifically help their child learn English and meet age-appropriate academic achievement standards for grade promotion and graduation, (f) specific exit requirements of the program, (g) how the program will meet their child's individualized education program, if applicable, and (h) information on parent/guardian rights. Parents/guardians will be regularly apprised of their child's progress and involvement will be encouraged. [9]

Parent/Guardian Involvement [10]

Parents/guardians of English Learners will be informed how they can: (1) be involved in the education of their children; (2) be active participants in assisting their children to attain English proficiency, achieve at high levels within a well-rounded education, and meet the challenging State academic standards expected of all students; and (3) participate and serve on the District's Transitional Bilingual Education Programs Parent Advisory Committee.

LEGAL REF.: 20 U.S.C. §§6312, 6314, 6315, and 6318.
20 U.S.C. §6801 et seq.
34 C.F.R. Part 200.
105 ILCS 5/14C-1 et seq.
23 Ill.Admin.Code Part 228.

CROSS REF.: 6:15 (School Accountability), 6:170 (Title I Programs), 6:340 (Student Testing and Assessment Program)

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[4] 105 ILCS 5/14C-3, amended by P.A. 104-261, eff. 1-1-26, and 23 Ill.Admin.Code §§228.25 and 228.30.

[5] 20 U.S.C. §§6312, 6314, 6315, 6318, and 6801 et seq.; 34 C.F.R. Part 200; 105 ILCS 5/14C-1 et seq.; and 23 Ill.Admin.Code Part 228.

[6] 23 Ill.Admin.Code §228.25.

[7] 23 Ill.Admin.Code §228.25(b). Districts must annually assess the English language proficiency of all English learners using the assessment prescribed by the State Superintendent of Education. This assessment is the Assessing Comprehension and Communication in English State to State for English Language Learners (ACCESS for ELLs) test. See www.isbe.net/Pages/AccessforELL.aspx

[8] 34 C.F.R. Part 200.

[9] 20 U.S.C. §6312(e)(3)(A) and 23 Ill.Admin.Code §228.40.

[10] 20 U.S.C. §6312(e)(3)(C) and 23 Ill.Admin.Code Part 228. 105 ILCS 5/14C-10 requires school districts to establish parental advisory committees for transitional bilingual education programs. See sample administrative procedure 2:150-AP, *Superintendent Committees*.

Instruction

Instructional Materials [1]

All District classrooms and learning centers should be equipped with an evenly-proportioned, wide assortment of instructional materials, including textbooks, workbooks, audio-visual materials, and electronic materials. These materials should provide quality learning experiences for students and: [2]

1. Enrich and support the curriculum;
2. Stimulate growth in knowledge, literary appreciation, aesthetic values, and ethical standards;
3. Provide background information to enable students to make informed judgments and promote critical reading and thinking;
4. Depict in an accurate and unbiased way the cultural diversity and pluralistic nature of American society; and
5. Contribute to a sense of the worth of all people regardless of sex, race, religion, nationality, ethnic origin, sexual orientation, disability, or any other differences that may exist.

The Superintendent or designee shall annually provide a list or description of textbooks and instructional materials used in the District to the School Board. Anyone may inspect any textbook or instructional material. [3]

Teachers are encouraged to use age-appropriate supplemental material only when it will enhance, or otherwise illustrate, the subjects being taught. No R-rated movie shall be shown to students unless prior approval is received from the Superintendent or designee, and no movie rated NC-17 (no one 17 and under admitted) shall be shown under any circumstances. These restrictions apply to television programs and other media with equivalent ratings. The Superintendent or designee shall give parents/guardians an opportunity to request that their child not participate in a class showing a movie, television program, or other media with an R or equivalent rating. [4]

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[1] State or federal law controls some of this policy's content.

[2] A local board may customize these standards to be consistent with the board's mission, vision, and goals. See sample policy 6:260, *Complaints About Curriculum, Instructional Materials, and Programs*, at f/n 3, for discussion of accommodation of parent religious objections to instructional materials.

[3] This paragraph is optional; either or both sentences may be struck although the second sentence describes a right granted by statute. 105 ILCS 5/28-19.1. The requirement to provide the board with a list or description of texts and instructional material allows the board to monitor this policy's implementation. Moreover, as 105 ILCS 5/28-19.1 grants anyone the right to inspect texts and instructional materials, having an annual list of texts and instructional materials facilitates compliance with such a request. Because some instructional materials, e.g., Internet sites, are difficult to list, the sample policy permits a list or *description*. Federal law grants parents/guardians the right to inspect all instructional material that will be used for a survey, analysis, or evaluation. 20 U.S.C. §1232h. See sample policy 7:15, *Student and Family Privacy Rights*.

[4] This paragraph is optional. Its content is at the board's discretion. While allowing parents/guardians to opt their child out of viewing such material is not a legal requirement, it is a best practice.

Instructional Materials Selection and Adoption

The Superintendent shall approve the selection of all textbooks and instructional materials according to the standards described in this policy.[5] The School Code governs the adoption and purchase of textbooks and instructional materials. [6]

LEGAL REF.: 105 ILCS 5/10-20.8 and 5/28-19.1.

CROSS REF.: 6:30 (Organization of Instruction), 6:40 (Curriculum Development), 6:80 (Teaching About Controversial Issues), 6:170 (Title I Programs), 6:260 (Complaints About Curriculum, Instructional Materials, and Programs), 7:10 (Equal Educational Opportunities), 7:15 (Student and Family Privacy Rights), 8:110 (Public Suggestions and Concerns)

[5] An alternative provision:

> The Superintendent shall recommend to the Board for consideration and adoption all textbooks and instructional materials and shall include the following information: (1) title, publisher, copyright dates, number of copies desired, and cost; (2) any texts being replaced; and (3) rationale for recommendation.

A board that does not have the capacity or desire to approve all instructional materials may use the following alternative:

> The Superintendent shall recommend to the Board for consideration and adoption all textbooks and primary instructional materials and shall include the following information: (1) title, publisher, copyright dates, number of copies desired, and cost; (2) any texts being replaced; and (3) rationale for recommendation. The Superintendent shall approve the selection of all other instructional materials.

[6] 105 ILCS 5/28. The term *textbook* includes electronic or digital textbooks used for educational purposes. 105 ILCS 5/28-20. The term *instructional materials* means both print and non-print materials, including electronic textbooks being used in the educational process. Id.

Instruction

Bring Your Own Technology (BYOT) Program; Responsible Use and Conduct [1]

The Superintendent or designee shall establish a *Bring Your Own Technology* (BYOT) *Program*. The program will: [2]

1. Promote educational excellence by facilitating resource sharing, innovation, and communication to enhance (a) technology use skills; (b) web-literacy and critical thinking skills about Internet resources and materials, including making wise choices; and (c) habits for responsible digital citizenship required in the 21st century. [3]
2. Provide sufficient wireless infrastructure within budget parameters. [4]
3. Provide access to the Internet only through the District's electronic networks. [5]
4. Identify approved BYOT devices and what District-owned technology devices may be available; e.g., laptops, tablet devices, E-readers, and/or smartphones.
5. Align with Board policies 4:140, *Waiver of Student Fees*; 5:120, *Employee Ethics; Code of Professional Conduct; and Conflict of Interest*; 5:125, *Personal Technology and Social Media; Usage and Conduct*; 5:170, *Copyright*; 6:120, *Education of Children with Disabilities*; 6:235, *Access to Electronic Networks*; 7:140, *Search and Seizure*; 7:180, *Prevention of and Response to Bullying, Intimidation, and Harassment*; 7:190, *Student Behavior*; 7:340, *Student Records*; and 7:345, *Use of Educational Technologies; Student Data Privacy and Security*. [6]

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[1] This policy is optional. It concerns an area in which the law is unsettled. This policy contains an item on which collective bargaining may be required. Any policy that impacts upon wages, hours, and terms and conditions of employment, is subject to collective bargaining upon request by the employee representative, even if the policy involves an inherent managerial right. Consult the board attorney and the district's information technology professional(s) for advice to create a legally sound program that fits your district's mission statement for instruction.

[2] Customize paragraphs 1-8 to reflect the how the program will align with the board's mission statement for instruction and goals for its program.

[3] 105 ILCS 5/27-410, renumbered by P.A. 104-391 and scheduled for repeal on 7-1-27; 5/27-405, added by P.A. 104-391, and 47 C.F.R. §54.520(c)(1)(i) require Internet safety instruction. See f/n 24 in 6:60, *Curriculum Content*, for more discussion.

[4] Districts may want to consider a *guest network*, similar to what hotels and other service industry hosts provide to their customers. This can protect a district's network from malicious software, which is discussed in f/n 5 below.

[5] Care must be taken to comply with the Children's Internet Protection Act (CIPA) (47 U.S.C. §254). CIPA requires the district to provide content filters, blocking lists, or district monitoring of Internet website traffic for patterns of usage that could indicate inappropriate network usage. While a program using district-owned technology devices is always subject to the district's electronic network rules, a BYOT program creates the possibility for students to bypass the district's electronic network and access the Internet through their own wireless providers' signals. This *bypass* complicates a district's duty under CIPA because it cannot guarantee students use its electronic network; preventing bypassing is hard for school officials to control.

Consult the board attorney about managing CIPA compliance issues in the context of a BYOT program. This sample policy is conservative, and it requires that CIPA govern the use of any BYOT device's Internet access capability while the device is at school. If the board will allow a student to bypass the district's electronic network and access his or her wireless providers' signals, consult the board attorney.

Care must also be taken to reduce the electronic network's vulnerability to malicious viruses and malware. Malicious viruses and malware may target smartphone users through spam text messages. The district may want to require students to ensure their BYOT devices contain an anti-virus and/or anti-malware software product. While many of these software products are free, some are not. Requiring all BYOT devices to have this type of software presents equity issues between students because it may require parents/guardians to spend funds to participate (see the discussion at f/n 6 below).

[6] A BYOT program must continue to follow established policies. Boards may use this alternative, "Align with established Board policies."

Managing the following board policy issues may require a consultation with the board attorney:

6. Provide relevant staff members with BYOT professional development opportunities, including the provision of: [7]
    a. Classroom management information about issues associated with the program, e.g., technical support, responsible use, etc.;
    b. A copy of or access to this policy and any building-specific rules for the program;
    c. Additional training, if necessary, about 5:170, *Copyright*; and
    d. Information concerning appropriate behavior of staff members as required by State law and Board policy 5:120, *Employee Ethics; Code of Professional Conduct; and Conflict of Interest*. [8]
7. Provide a method to inform parents/guardians and students about this policy.
8. Include the program in the annual report to the Board as required under Board policy 6:10, *Education Philosophy and Objectives*.

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1. 4:140, *Waiver of Student Fees*, needs examination because most BYOT programs require parents/guardians to spend funds to participate. 105 ILCS 5/10-20.13, amended by P.A. 104-391, requires districts, at a minimum, to waive charges for textbooks, instructional materials, and other fees for children whose families are unable to afford them. See also policy 6:210, *Instructional Materials*, stating that district classrooms and learning centers should be equipped with an evenly-proportioned, wide assortment of instructional materials, including textbooks, workbooks, audio-visual materials, and electronic materials.
2. Management issues concerning 5:125, *Personal Technology and Social Media; Usage and Conduct*, and 5:170, *Copyright* are discussed in f/ns 7 and 8 below.
3. 6:120, *Education of Children with Disabilities*, requires consideration for students with disabilities when integrating any technology programs into the educational environment. As with district-provided devices (often referred to as 1:1 *technology programs*), devices must be accessible to students with disabilities, including those who are blind, have low vision or have a disability that affects their ability to access print information. The use of mobile devices that do not allow a student with a disability to access the instructional materials would be a violation of the student's right under the Individuals With Disabilities Education Act (IDEA) (20 U.S.C. §1400 et seq.).
4. 6:235, *Access to Electronic Networks*, is discussed in f/n 5 above.
5. 7:140, *Search and Seizure*, still applies in a BYOT program. The Fourth Amendment protects individuals from searches only when the person has a legitimate expectation of privacy. However, 105 ILCS 5/10-22.6(e) allows school officials to inspect the personal effects left by a student on property owned or controlled by the school, e.g., lockers, desks, and parking lots. Many cases suggest that to search a student's possessions left in the locker, school officials need individualized suspicion of wrongdoing. Many of the issues re: the search of electronic devices that are discussed in 7:190-AP6, *Guidelines for Investigating Sexting Allegations*, will apply to investigations involving BYOT devices. To minimize mediating with law enforcement for parents/guardians about confiscated devices, districts should distinguish whether they are acting upon their own initiative or need to contact law enforcement. See f/ns in sample policy 7:140, *Search and Seizure*, and the policy's **Seizure of Property** subhead.
6. 7:180, *Prevention of and Response to Bullying, Intimidation, and Harassment*, and 7:190, *Student Behavior*, present similar issues to #3 and #4 above. Students must be aware that traditional expectations for appropriate behavior, and the consequences for inappropriate behavior, apply to a BYOT program.
7. See 7:340, *Student Records*. The law is not clear whether materials created by students participating in a BYOT program through a district's network access are *school student records*.
8. 7:345, *Use of Educational Technologies; Student Data Privacy and Security*, requires districts to comply with the Student Online Personal Protection Act (SOPPA), 105 ILCS 85/; see also 23 Ill.Admin.Code Part 380. Implementation of a BYOT program does not exempt a district from complying with SOPPA's contractual and security mandates, including implementation and maintenance of reasonable security procedures and practices designed to protect student's *covered information*. Reasonable security practice guidance adopted by ISBE recommends, in part, that districts create a separate wireless network for personal or untrusted devices. See sample policy 7:345, *Use of Educational Technologies; Student Data Privacy and Security*, at f/n 11 for more information.

[7] See f/n 1 above re: collective bargaining. Moving forward without properly training educators to manage BYOT issues may create pedagogical problems. One option for this training is to incorporate it into the training required during the in-service on educator ethics, teacher-student conduct, and school employee-student conduct required by board policy 5:120, *Employee Ethics; Code of Professional Conduct; and Conflict of Interest*. Many issues involved in BYOT programs intersect with maintenance of appropriate behavior and policy 5:125, *Personal Technology and Social Media; Usage and Conduct*.

[8] 23 Ill.Admin.Code §22.20 and 105 ILCS 5/21B-75.

The District reserves the right to discontinue its BYOT program at any time. The District does not provide liability protection for BYOT devices, and it is not responsible for any damages to them.

Responsible Use [9]

The District recognizes students participating in the program as responsible young adults and holds high expectations of their conduct in connection with their participation in the program. Teachers may encourage students to bring their own devices as supplemental in-class materials when: (a) using the devices will appropriately enhance, or otherwise illustrate, the subjects being taught; (b) the Building Principal has approved their use and found that their use is age-appropriate; and (c) the student's parent/guardian has signed the *Bring Your Own Technology* (BYOT) *Program Participation Authorization and Responsible Use Agreement Form*. A student's right to privacy in his or her device is limited; any reasonable suspicion of activities that violate law or Board policies will be treated according to policy 7:140, *Search and Seizure*.

Responsible use in the program incorporates into this policy the individual's *Acceptable Use of Electronic Networks* agreement pursuant to Board policy 6:235, *Access to Electronic Networks*. Responsible use also incorporates the established usage and conduct rules in Board policies 5:125, *Personal Technology and Social Media; Usage and Conduct*, for staff, and 7:190, *Student Behavior*, for students. Failure to follow these rules and the specific BYOT program student guidelines may result in: (a) the loss of access to the District's electronic network and/or student's BYOT privileges; (b) disciplinary action pursuant to Board policies 7:190, *Student Behavior*; 7:200, *Suspension Procedures*; or 7:210, *Expulsion Procedures*; and/or (c) appropriate legal action, including referrals of suspected or alleged criminal acts to appropriate law enforcement agencies.

LEGAL REF.: 15 U.S.C. §§6501-6506, Children's Online Privacy Protection Act; 16 C.F.R. Part 312, Children's Online Privacy Protection Rule.
20 U.S.C §7101, Every Student Succeeds Act. ~~Enhancing Education Through Technology Act.~~
47 U.S.C. §254(h) and (l), Children's Internet Protection Act.
47 C.F.R. Part 54, Subpart F, Universal Service Support for Schools and Libraries.

CROSS REF.: 1:30 (School District Philosophy), 4:140 (Waiver of Student Fees), 5:120 (Employee Ethics; Code of Professional Conduct; and Conflict of Interest), 5:125 (Personal Technology and Social Media; Usage and Conduct), 5:170 (Copyright), 6:10 (Educational Philosophy and Objectives), 6:40 (Curriculum Development), 6:120 (Education of Children with Disabilities), 6:210 (Instructional Materials), 6:235 (Access to Electronic Networks), 7:140 (Search and Seizure), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment), 7:190 (Student Behavior), 7:340 (Student Records), 7:345 (Use of Educational Technologies; Student Data Privacy and Security)

[9] This section provides general guidelines. A BYOT program will require a parent/guardian authorization to participate in it and specific guidelines for students. See sample exhibits 6:220-E1, *Authorization to Participate in the Bring Your Own Technology (BYOT) Program; Responsible Use and Conduct Agreement*; 6:220-E2, *Bring Your Own Technology (BYOT) Program Student Guidelines*; and 6:235-E5, *Children's Online Privacy Protection Act*. See f/ns 7 and 8 above re: teachers' guidelines. See f/n 1, above discussing how the application of additional guidelines for teachers may have collective bargaining implications.

Instruction

Complaints About Curriculum, Instructional Materials, and Programs

Parents/guardians have the right to inspect any instructional material used as part of their child's educational curriculum pursuant to School Board policy 7:15, *Student and Family Privacy Rights*. [1]

Parents/guardians, employees, and community members who believe that curriculum, instructional materials, or programs violate rights guaranteed by any law or Board policy may file a complaint using Board policy 2:260, *Uniform Grievance Procedure*. [2]

Parents/guardians, employees, and community members with other suggestions or complaints about curriculum, instructional materials, or programs should complete a *Curriculum Objection Form*. A parent/guardian may request that his/her child be exempt from using a particular instructional material or program by completing a *Curriculum Objection Form*. The Superintendent or designee shall establish criteria for the review of objections and inform the parent/guardian, employee, or community member, as applicable, of the District's decision. [3]

LEGAL REF.: 20 U.S.C. §1232h, Protection of Pupil Rights Amendment.
Mahmoud v. Taylor, 145 S.Ct. 2332 (2025).

CROSS REF.: 2:260 (Uniform Grievance Procedure), 7:15 (Student and Family Privacy Rights), 8:110 (Public Suggestions and Concerns)

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[1] 20 U.S.C. §1232h(c)(1)(C)(i).

[2] Limiting the scope of complainants in this policy to parents/guardians, employees, and community members aligns with sample policy 2:260, *Uniform Grievance Procedure*.

[3] The last sentence of this paragraph is optional. It strengthens the policy's connection to IASB's *Foundational Principles of Effective Governance*. See www.iasb.com/conference-training-and-events/training/training-resources/foundational-principles-of-effective-governance. For criteria that can be used in reviewing curriculum objections, see sample administrative procedure, 6:260-AP, *Responding to Complaints About Curriculum, Instructional Materials, and Programs*.

A school district is not required to automatically accommodate a parent's religious beliefs by allowing the parent to opt their child out of reading required materials or programs. Accommodation is required only if a district's requirement burdens the parent's free exercise of religion and the requirement is not justified by a compelling state interest. Mahmoud v. Taylor, 145 S.Ct. 2332 (2025). Instruction will burden parents' religious free exercise rights if it requires their children to submit to instruction "that poses 'a very real threat of undermining' the religious beliefs and practices that the parents wish to instill." Id. at 2342. Whether the instruction substantially interferes with the religious upbringing of a child is a fact-intensive inquiry. Relevant factors to consider include: (1) the specific religious beliefs/practices asserted, (2) the nature of the educational requirement or curriculum at issue, (3) the age of the students, and (4) whether the materials at issue are presented in a neutral manner or in a way that is hostile to religious viewpoints. Id. at 2353. In Mahmoud, the Court ruled that the district likely violated parents' free exercise rights when it refused to give notice and allow them to opt their elementary-age children out of literacy instruction that involved the use of LGBTQ+- inclusive storybooks. The Court found the books at issue contained normative messages to which young children were particularly susceptible. Moreover, the district's refusal to give notice and allow opt-outs based on administrative burden (where it previously provided notice and the ability to opt-out) was not a compelling enough a reason to justify the burden on the parents' religious exercise. Unless otherwise required by law, it is unclear from Mahmoud whether a district would ever need to give advance notice to all parents/guardians of the use of certain curriculum or instructional materials that could trigger religious objections. Doing so could present discrimination concerns. Given the many unsettled legal issues in this area and the fact-dependent nature of the analysis involved, boards should consult with the board attorney regarding any curriculum objections.

Instruction

Graduation Requirements [1]

To graduate from high school, unless otherwise exempted, each student is responsible for:

1. Completing all District graduation requirements that are in addition to the State requirements.[2]
2. Completing all courses as provided in the School Code, 105 ILCS 5/27-605. [3]
3. Completing all minimum requirements for graduation as specified in State law. [4]
4. Passing an examination on patriotism, principles of representative government, and proper use and display of the American flag ~~methods of voting, and the Pledge of Allegiance~~[5]
5. Participating in State assessments that are required for graduation by State law. [6]
6. Filing one of the following: (1) a Free Application for Federal Student Aid (FAFSA) with the U.S. Dept. of Education, (2) an application for State financial aid, or (3) an Ill. State Board of Education (ISBE) waiver form indicating that the student understands what these aid opportunities are and has chosen not to file an application. If the student is not at least 18 years of age or legally emancipated, the student's parent/guardian must file one of these documents on the student's behalf.

   A student is exempt from this requirement if: (1) the student is unable to file a financial aid application or an ISBE waiver due to extenuating circumstances, (2) the Building Principal attests the District made a good faith effort to assist the student or the student's parent/guardian with filing

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[1] State or federal law controls this policy's content. Graduation requirements are often published in student handbooks. The Illinois Principals Association maintains a handbook service that coordinates with **PRESS** material, *Online Model Student Handbook (MSH)*, at: www.ilprincipals.org/msh.

In accordance with 105 ILCS 5/2-3.159 and 23 Ill.Admin.Code Part 680, a school district may establish a program to recognize high school graduates who attained a high level of proficiency in one or more languages in addition to English by designating on a student's diploma and transcript a State Seal of Biliteracy. See sample policy 6:320, *High School Credit for Proficiency*.

[2] Optional. 23 Ill.Admin.Code §1.440(f). A school board should ensure that all district graduation requirements that are in addition to the State requirements are aligned with the district educational objectives. See sample policy 6:10, *Educational Philosophy and Objectives*.

[3] 105 ILCS 5/27-605(e), renumbered by P.A. 104-391, contains the list of required courses in effect for students entering 9th grade through the 2023-2024 school year. 105 ILCS 5/27-605(e-5), amended by P.A. 104-387 and renumbered by P.A. 104-391, contains the list of required courses for students entering 9th grade beginning with the 2024-2025 school year (to include two years of laboratory science). 105 ILCS 5/27-605(e-10) renumbered by P.A. 104-391, increases the foreign language requirement from one to two years beginning with the 2028-2029 school year. 105 ILCS 5/27-605(e)(3) and (e-5)(3) allow the substitution of an advanced placement computer science course for a year of mathematics, and it further states that a mathematics course that includes geometry content may be offered as an integrated, applied, interdisciplinary, or career and technical education course that prepares a student for a career readiness path. 105 ILCS 5/27-605(e)(5) and 105 ILCS 5/27-605(e-5)(5), both renumbered by P.A. 104-391, require students entering the 9th grade in the 2016-2017 school year and each year thereafter to complete one semester of civics. As part of the two-year social studies requirement, districts may include a financial literacy course that is one semester or part of one semester. Id. For specific requirements, see sample exhibit 6:300-E2, *State Law Graduation Requirements*, and sample policy 6:310, *High School Credit for Non-District Experiences; Course Substitutions; Re-Entering Students*. The Ill. State Board of Education (ISBE) may adopt rules modifying graduation requirements for students in grades 9-12 if the Governor has declared a disaster due to a public health emergency under 20 ILCS 3305/7. 105 ILCS 5/27-605(i), renumbered by P.A. 104-391.

[4] 105 ILCS 5/27-605(e), renumbered by P.A. 104-391 and (e-5), amended by P.A. 104-387 and renumbered by P.A. 104-391; 23 Ill.Admin.Code §1.440.

[5] Required by 105 ILCS 5/27-510, added by P.A. 104-391.

[6] 105 ILCS 5/2-3.64a-5(c) states that "[s]tudents who do not take the State's final accountability assessment or its approved alternate assessment may not receive a regular high school diploma unless the student is exempted." Assessments are not required if ISBE receives a waiver from the administration of assessments from the U.S. Dept. of Education. Id.

105 ILCS 5/2-3.64a-5(c); 23 Ill.Admin.Code §1.30. Section 2-3.64a-5(c) requires that the assessment administered by ISBE for the purpose of student application to or admissions consideration by institutions of higher education be administered on a school day during regular student attendance hours.

105 ILCS 5/2-3.64a-5(e) no longer requires that the scores attained by a student on an assessment that includes a college and career readiness determination be entered on the student's transcript. The student's final accountability assessment scores, however, must be placed in the student's permanent record. See also 23 Ill.Admin.Code §375.10.

a financial aid application or an ISBE waiver form, and (3) the student has met all other graduation requirements. [7]

The Superintendent or designee is responsible for: [8]

1. Maintaining a description of all course offerings that comply with the above graduation requirements.
2. Notifying students and their parents/guardians of graduation requirements.
3. Developing the criteria for #4 above.
4. Complying with State law requirements for students who transfer during their senior year because their parent(s)/guardian(s) are on active military duty. This includes making reasonable adjustments to ensure graduation if possible, or efforts to ensure that the original (transferor) school district issues the student a diploma.
5. Taking all other actions needed or necessary to implement this policy.

Early Graduation [9]

The Superintendent or designee shall implement procedures for students to graduate early, provided they finish seven semesters of high school and meet all graduation requirements.

Certificate of Completion [10]

A student with a disability who has an Individualized Education Program prescribing special education, transition planning, transition services, or related services beyond the student's four years of high school, qualifies for a certificate of completion after the student has completed four years of high school. The student is encouraged to participate in the graduation ceremony of his or her high school graduation class. The Superintendent or designee shall provide timely written notice of this requirement to children with disabilities and their parents/guardians.

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[7] 105 ILCS 5/22-87, amended by P.A.s 104-13 and 104-14; 23 Ill.Admin.Code §1.440(c)(4). See sample exhibit 6:300-E3, *Form for Exemption from Financial Aid Application Completion*. ISBE provides a waiver form, the FAFSA Nonparticipation Form, for a parent/guardian or eligible student to opt of this graduation requirement, which is available through the Ill. Student Assistance Commission's (ISAC) student portal, see https://studentportal.isac.org/. Instructions for the form are available at: www.isbe.net/Pages/FAFSA.aspx. The Alternative Application for Ill. Financial Aid referenced in that form is intended for use by qualifying undocumented and transgender students and is available at: https://studentportal.isac.org/alternativeapp.

Beginning with the 2025-2026 school year, each high school must: (1) designate at least one staff member as a contact for matters related to the financial aid application graduation requirement; (2) inform high school seniors of the designated staff member who is available to answer their questions about this requirement or refer them to an appropriate resource, such as ISAC (see www.isac.org/students/before-college/financial-aid-planning/index.html); and (3) annually provide the name and contact information of the designated staff member to ISBE and ISAC. 105 ILCS 5/22-87(b), amended by P.A.s 104-13 and 104-14. The designated staff member must complete an initial orientation and is encouraged to participate in annual briefings, for which the individual may receive professional development hours, if applicable. Id.

Additionally, beginning with the 2025-2026 school year, each district must offer appropriate supports to each high school student to educate and assist them with completion of the financial aid application. How, when, and where this support is offered is at a district's discretion; however, a district must provide an opportunity for students to get help during the school day completing the student portion of the application. Districts may request free assistance from ISAC to support completion of financial aid applications. Id.

[8] Items #1 and #2 are required by 23 Ill.Admin.Code §1.440(d) and (e), respectively. Item #3 must be addressed because the law leaves many implementation issues unanswered. A comprehensive Student Handbook can provide notice of the district's graduation requirements, conduct rules, and other important information. Item #4 includes discussion of the adjustments required by the Educational Opportunity for Military Children Act, 105 ILCS 70/35(d).

[9] This is optional. State law and rules are silent regarding early graduation. As an alternative, a board may delete the phrase "~~finish 7 semesters of high school and~~."

[10] Required by 105 ILCS 5/14-16.

Service Member Diploma [11]

The District will award a diploma to a service member who was killed in action while performing active military duty with the U.S. Armed Forces or an honorably discharged veteran of World War II, the Korean Conflict, or the Vietnam Conflict, provided that he or she (1) resided within an area currently within the District at the time he or she left high school, (2) left high school before graduating in order to serve in the U.S. Armed Forces, and (3) has not received a high school diploma.

LEGAL REF.: 105 ILCS 5/2-3.64a-5, 5/22-27, 5/22-87, 5/27-510, 5/27-605, and 5/27-615.
105 ILCS 70/, Educational Opportunity for Military Children Act.
23 Ill.Admin.Code §1.440.

CROSS REF.: 6:30 (Organization of Instruction), 6:310 (High School Credit for Non-District Experiences; Course Substitutions; Re-Entering Students), 6:315 (High School Credit for Students in Grade 7 or 8), 6:320 (High School Credit for Proficiency), 7:50 (School Admissions and Student Transfers To and From Non-District Schools)

[11] Optional. 105 ILCS 5/22-27 does not designate a time requirement for when the service member killed in action or veteran "resided within an area currently within the district." Thus, a reasonable interpretation may be adopted locally. The sample policy designates "at the time he or she left high school" as the pertinent time for residence. See sample exhibit 6:300-E1, *Application for a Diploma for a Service Member Killed in Action or for Veterans of WWII, the Korean Conflict, or the Vietnam Conflict*.

Instruction

High School Credit for Non-District Experiences; Course Substitutions; Re-Entering Students [1]

Credit for Non-District Experiences [2]

A student may receive high school credit for successfully completing any of the listed courses or experiences even when it is not offered in or sponsored by the District:

1. Distance learning course, including a correspondence, virtual, or online course
2. Courses in an accredited foreign exchange program
3. Summer school or community college courses [3]
4. College or high school courses offering dual credit at both the college and high school level [4]

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[1] State law requires that several of the programs in this policy be covered in policy. State law controls this policy's content. Note that 23 Ill.Admin.Code §1.420(b) requires "[e]very school district [to] have an organized plan for recording pupil progress and/or awarding credit, including credit for courses completed by correspondence, online, or from other external sources, that can be disseminated to other schools within the State." Section 1.460 requires "[e]ach local board of education with a high school [to] adopt a policy which defines the board's position with reference to the awarding of high school credit on the basis of local examinations to pupils who have achieved the necessary proficiencies through independent study, either with or without private tutoring, or for work taken in or from another institution." 23 Ill.Admin.Code §1.460.

Sample policy 6:185, *Remote Educational Program*, provides for educational programs **delivered by the district** in a location outside of the school.

Sample policy 6:315, *High School Credit for Students in Grade 7 or 8*, allows students enrolled in grade 7 or 8 to enroll in a course required for high school graduation. 105 ILCS 5/27-615(a), amended and renumbered by P.A. 104-391; 23 Ill.Admin.Code §1.440(c)(3).

[2] Each board may choose for which, if any, of the listed non-district experiences the district will grant high school credit. If a district does not grant credit for any of the listed activities, substitute the following alternative for all text in the entire section: "The District does not grant graduation credit for learning experiences that an enrolled student does not complete through the District."

[3] 105 ILCS 5/27-905, amended and renumbered by P.A. 104-391, provides that no fewer than 60 hours of classroom instruction in summer school is required for one semester of high school course credit. Districts may accept courses completed in a community college (CC) toward graduation. 23 Ill.Admin.Code §1.440(f). Superintendents, pursuant to 105 ILCS 5/10-21.4, must annually report to the Ill. State Board of Education (ISBE) the number of students enrolled in accredited courses at any CC along with the name(s) and number(s) of the course(s) each student is taking.

[4] The Dual Credit Quality Act (DCQA) (110 ILCS 27/, amended by P.A. 104-12) defines dual credit as a college course taken by a high school student for credit at both the college and high school level. 110 ILCS 27/5 and 105 ILCS 5/10-20.62(a). An instructor who teaches a dual credit course does not need the certification required by Article 21 of the School Code but must meet the minimum standards set forth in 110 ILCS 27/20(1), (2), (2.5), or (3). Dual credit programs require: (a) a specific partnership agreement between the district and a CC containing specified elements, as long as the district is in the CC's jurisdiction (110 ILCS 27/16), or (b) cooperation between the school district and the *postsecondary institution* (defined as an *institution of higher learning* under the Higher Education Student Assistance Act, 110 ILCS 947/10). Partnership agreements that are entered into, amended, renewed, or extended after 1-1-23, must allow high school students who do not otherwise meet the CC's academic eligibility requirements to enroll in a dual credit course taught at the high school, but only for high school credit. 110 ILCS 27/16.5(a). Upon a district's written request for a partnership agreement, the district and community college district must each designate a liaison and begin negotiations on an agreement within 60 calendar days of the district's initial request. Id. at 27/16(a), amended by P.A. 104-12. If the district and CC cannot agree within 180 days of a district's initial request to enter into a partnership agreement, the two parties must use the model partnership agreement referenced at 110 ILCS 27/19.

Out-of-state dual credit contracts are prohibited until a district first offers the CC in the CC district in which the district is located the opportunity to provide a dual credit course. 110 ILCS 27/17, amended by P.A. 104-12. In addition, a district seeking to enter into an agreement with an out-of-state postsecondary institution must provide notice to the Ill. Community College Board (ICCB) of its intent, to which the ICCB will have 30 days to provide the district with a list of in-state postsecondary institutions that can provide the district an equivalent dual credit opportunity. Id. Beginning 6-30-25, a district may not enter into a contract with an out-of-state postsecondary institution until it demonstrates to the ICCB that it has taken appropriate steps to consider the listing of in-state postsecondary institutions and provides a rationale as to why the course can only be provided by an out-of-state postsecondary institution. Id. A high school evaluation of a dual credit program must also incorporate the analysis of data from the ISBE statewide longitudinal data system (see the P-20 Longitudinal Education Data System Act, 105 ILCS 13/, for more information). Id. at 27/30.

5. Foreign language courses taken in an ethnic school program approved by the Illinois State Board of Education [5]
6. Work-related training at manufacturing facilities or agencies in a Tech Prep Partnership for Careers program [6]
7. Credit earned in a Vocational Academy [7]

The student must seek approval from the Superintendent or designee to receive graduation credit for any non-District course or experience. The Superintendent or designee shall determine the amount of credit and whether a proficiency examination is required before the credit is awarded. As approval is not guaranteed, students should seek conditional approval of the experience before participating in a non-District course or experience. The student assumes responsibility for any fee, tuition, supply, or other expense. The student seeking credit is responsible for (1) providing documents or transcripts that demonstrate successful completion of the experience, and (2) taking a proficiency examination, if requested. The Superintendent or designee shall determine which, if any, non-District courses or experiences, will count toward a student's grade point average, class rank, and eligibility for athletic and extracurricular activities. When applicable, the Building Principal or designee shall, prior to the first day of class, inform individual high school students enrolled in a mixed enrollment dual credit course that includes students who have and have not met the community college's criteria for dual credit coursework of whether or not they are eligible to earn college credit for the course.[8] This section does not govern the transfer of credits for students transferring into the District.

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105 ILCS 5/10-20.62(c), requires school boards to require the district's high schools, if any, to inform all 11th and 12th grade students of dual enrollment and dual credit opportunities at public CCs for qualified students. Qualified students may enroll in an unlimited amount of dual credit courses and earn an unlimited amount of academic credits from them if the course(s) are taught by an Ill. instructor, as provided by 110 ILCS 27/. Id. at (b). In addition, all dual credit coursework completed by a high school student must be transferred to all public institutions in Illinois on the same basis as coursework completed by a public CC student who previously earned a high school diploma in the manner set forth under the Ill. Articulation Initiative Act. Id. at 27/18.

The DCQA requires partnership agreements between districts and CCs to address access to dual credit courses by individual students with disabilities. 110 ILCS 27/16(b)(8.5), amended by P.A. 104-12. 105 ILCS 5/14-8.03 also requires districts to provide special education students with information about career and technical education (CTE) opportunities, including at the postsecondary level. See *Increasing Postsecondary Opportunities and Success for Students and Youth with Disabilities* at: www.sites.ed.gov/idea/idea-files/qa-increasing-postsecondary-opportunities-success-for-students-youth-with-disabilities-sept-17-2019/#Letter for information on providing transition services to high school students who have individualized education programs (IEPs), are receiving services under the IDEA, and take courses offered by a community college or other postsecondary education institution program prior to high school graduation.

5 105 ILCS 5/2-3.44 and 5/10-22.43a. An ethnic school is a part-time, private school that teaches the foreign language of a particular ethnic group as well as the culture, geography, history, and other aspects of a particular ethnic group. 105 ILCS 5/2-3.44; 23 Ill.Admin.Code §1.465(b). For requirements, see 23 Ill.Admin.Code §1.465.

6 Optional. 105 ILCS 5/2-3.115, amended by P.A. 104-261, eff. 1-1-26, authorizes ISBE to make grants to districts to be used for these programs. See also 23 Ill.Admin.Code §1.445.

7 Vocational Academies Act, 105 ILCS 433/. The Act's purpose is to "integrate workplace competencies and career and technical education with core academic subjects." School districts are permitted to partner with CCs, local employers, and community-based organizations to establish a vocational academy that functions as a two-year school within a school for grades 10 through 12. Grant funds may be available from ISBE when the vocational academy meets statutory requirements.

8 110 ILCS 27/16.5(c). Written notification is not required by the law, but it is a best practice to show compliance with this requirement.

Substitutions for Required Courses

Vocational or technical education.[9] A student in grades 9-12 may satisfy one or more high school courses (including physical education) or graduation requirements by successfully completing related vocational or technical education courses if: [10]

1. The Building Principal approves the substitution(s) and the vocational or technical education course is completely described in curriculum material along with its relationship to the required course; and
2. The student's parent/guardian requests and approves the substitution(s) in writing on forms provided by the District.

Registered Apprenticeship Program.[11] The Superintendent or designee will ensure that the District complies with State law requirements for registered apprenticeship programs.[12] The opportunities and requirements for registered apprenticeship programs contained in this policy will be posted on the District's

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9 Allowing for this substitution is optional, but, if offered, must be included in board policy. 105 ILCS 5/27-610, amended and renumbered by P.A. 104-391. By 7-1-26, ISBE is required to post on its website a form for organizations to submit opportunities for externships, internships, or volunteer work related to career and technical education pathways. After its review and approval, ISBE will annually post a list of approved opportunities on its website. 105 ILCS 5/2-3.206, added by P.A. 104-249, eff. 1-1-26.

10 The *related* requirement is met if the course contains at least 50% of the content of the required course. Id. 23 Ill.Admin.Code §1.445 requires that the vocational or technical education course be completely described in the policy along with its relationship to the required course. The sample policy satisfies these requirements by referring to the courses as described in curricular material.

ISBE requires that the parent/guardian of a student under the age of 18 request the course substitution "on forms that the school district makes available" and that the request must be maintained in the student's temporary record. 23 Ill.Admin.Code §1.445. See sample exhibit 6:310-E, *Class Substitution Request*. There is no parallel recordkeeping requirement in the rules for registered apprenticeships; however, it is best practice to maintain all types of substitution requests as evidence of compliance with the form requirement.

11 Allowing for this substitution is optional, but, if offered, must be included in board policy. 105 ILCS 5/2-3.175; 23 Ill.Admin.Code §255.200. A *registered apprenticeship program* is an industry-based occupational training program of study with standards reviewed and approved by the U.S. Dept. of Labor that meets characteristics set forth in State law and ISBE rules. The introductory sentence and listed items 1, 3, 4, and 6 are required to be in the policy if a board decides to allow students to participate in registered apprenticeship programs. See 23 Ill.Admin.Code §255.200(b). Item #2 is not required to be stated in policy, but is required to be included in a district's website notification (if any) to parents/guardians about registered apprenticeship opportunities. See f/n 13, below.

If a board adopts a policy to allow for student participation in registered apprenticeship programs, the policy must be posted on the district's website (if any) for students, parents, and members of the business and industry community to access. 23 Ill.Admin.Code §255.200(c)(1). See sample exhibit 2:250-E2, *Immediately Available District Public Records and Web-Posted Reports and Records*, and f/ns 13 and 14 below for other related website posting requirements.

Employers providing apprenticeships may be eligible for tax credits for certain educational expenses they incur on behalf of qualifying apprentices. 35 ILCS 5/231(b), amended by P.A. 103-1059. Districts that carry out registered apprenticeship programs should, but are not required to, aid an employer in claiming an available credit by providing a written receipt documenting the apprenticeship education expenses paid to the school by the employer. 14 Ill.Admin.Code §522.50(e). See https://dceo.illinois.gov/expandrelocate/incentives/ilapprenticeshiptaxcredit.html for more information about the credit.

12 105 ILCS 5/2-3.175; 23 Ill.Admin.Code Part 255. In addition to the requirements listed in the policy, districts allowing for student participation in registered apprenticeship programs must also: (1) submit data on participating students through ISBE's Student Information System, (2) identify and attempt to eliminate any barriers to student participation, and (3) include the program in the Career Pathway Endorsement if the district awards endorsements under the Postsecondary and Workforce Readiness Act (110 ILCS 148/). 23 Ill.Admin.Code §255.200(d)-(f).

website, and parents/guardians and students will also be notified of such opportunities in the appropriate school handbook(s). [13]

A student in grades 9-12 who is 16 years or older may satisfy one or more high school courses (including physical education) or graduation requirements by successfully completing a registered apprenticeship program if:

1. The registered apprenticeship program meets all criteria contained in State law;
2. The registered apprenticeship program is listed by the District, or the student identifies a registered (but not listed) apprenticeship program with a business or organization if one is not offered in the District;
3. The student enrolled in a registered apprenticeship program has the opportunity to earn post-secondary credit toward a certificate or degrees, as applicable;
4. The student's parent/guardian requests and approves the substitution(s) in writing on forms provided by the District and on its website; [14]
5. The Building Principal approves the substitution(s); and
6. All non-academic requirements mandated by the School Code for high school graduation that would otherwise prohibit or prevent the student from participating in the registered apprenticeship program are waived.

Advanced placement computer science.[15] The advanced placement computer science course is equivalent to a high school mathematics course. A student in grades 9-12 may substitute the advanced placement computer science course for one year of mathematics, in accordance with Section 27-22 of the School Code. The transcript of a student who completes the advanced placement computer science course will state that it qualifies as a mathematics-based, quantitative course.

Substitutions for physical education. A student in grades 9-12, unless otherwise stated, may submit a written request to the Building Principal to be excused from physical education courses for the reasons stated below.[16] The Superintendent or designee shall maintain records showing that the criteria set forth in this policy were applied to the student's individual circumstances, as appropriate. [17]

1. Ongoing participation in a marching band program for credit; [18]
2. Enrollment in Reserve Officer's Training Corps (ROTC) program sponsored by the District;[19]

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[13] 23 Ill.Admin.Code §255.200(c). The Illinois Principals Association maintains a handbook service that coordinates with **PRESS** material, *Online Model Student Handbook (MSH)*, at: www.ilprincipals.org/msh. The notification to students and parents on the district's website must include: (1) a statement that a student may participate in any registered apprenticeship program listed by the district; and (2) a statement that a student may find a registered, but not listed, apprenticeship program with a business or organization, if a registered apprenticeship program is not offered in the district. 23 Ill.Admin.Code §255.200(c)(2). See sample exhibit 2:250-E2, *Immediately Available District Public Records and Web-Posted Reports and Records*. For districts that do not maintain a website, use the following alternative sentence:

> Parents/guardians and students will be notified of opportunities for registered apprenticeship programs in the appropriate school handbook(s).

[14] 23 Ill.Admin.Code §255.200(b)(4). See sample exhibits 6:310-E, *Class Substitution Request*, and 2:250-E2, *Immediately Available District Public Records and Web-Posted Reports and Records*. If the district does not maintain a website, delete ~~and on its website~~.

[15] Optional, but allowed by 105 ILCS 5/27-605(e)(3) and 5/27-605(f-5), both renumbered by P.A. 104-391.

[16] Optional, but allowed by 105 ILCS 5/27-710(b), renumbered by P.A. 104-391; 23 Ill.Admin.Code §1.425(e). A board that wants to allow any of these P.E. exemptions must include the ones it selects in a policy that excuses students on an individual basis.

[17] 23 Ill.Admin.Code §1.425(e).

[18] 23 Ill.Admin.Code §1.425(e)(4)(A). This policy excuses students from P.E. only during the marching band season because the statute allows the exemption "for ongoing participation in such marching band program." Thus, if the marching band season is over, the student's *ongoing participation* has ceased and the student no longer qualifies for the P.E. exemption. Common sense, however, would allow the exemption to continue until the end of the current grading period.

[19] 23 Ill.Admin.Code §1.425(e)(4)(B).

3. Ongoing participation in an *interscholastic* or *extracurricular athletic program*; [20]
4. Enrollment in academic classes that are required for admission to an institution of higher learning (student must be in the 11th or 12th grade);[21] or
5. Enrollment in academic classes that are required for graduation from high school, provided that failure to take such classes will result in the student being unable to graduate (student must be in the 11th or 12th grade). [22]

A student who is eligible for special education may be excused from physical education courses pursuant to 7:260, *Exemption from Physical Education*.

Volunteer service credit.[23] A student participating in the District's Volunteer Service Credit Program, if any, may earn credit toward graduation for the performance of community service. The amount of credit given for program participation shall not exceed that given for completion of one semester of language arts, math, science, or social studies.

Re-Entering Students [24]

Individuals younger than 21 years of age may re-enter high school to acquire a high school diploma or an equivalency certificate, subject to the limitations in Board policy 7:50, *School Admissions and Student Transfers To and From Non-District Schools*. Re-entering students may obtain credit through the successful completion of the following (not all of these may be available at any one time):

1. District courses
2. Non-District experiences described in this policy

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20 23 Ill.Admin.Code §1.425(e)(2) and (e)(3)(A). Prior to P.A. 100-465, the statute only allowed students in grades 11 and 12 to be excused from P.E. "for ongoing participation in an interscholastic athletic program." 105 ILCS 5/27-710(b), renumbered by P.A. 104-391, states "on a case-by-case basis, excuse pupils in grades 7 through 12 who participate in an interscholastic or extracurricular athletic program." While the statute no longer requires such participation to be *ongoing*, 23 Ill.Admin.Code §1.425(e)(3) requires *ongoing participation*. Thus, if the athletic program is over, the student's *ongoing participation* has ceased and the student no longer qualifies for the P.E. exemption. Common sense, however, would allow the exemption to continue only until the end of the grading period during which the athletic program is active. 23 Ill. Admin. Code §1.425(e)(2) limits interscholastic and extracurricular athletic programs to those that are sponsored by the school district as defined in school board policy. Boards do not have the "authority to honor parental excuses based upon students' participation in athletic training, activities or competitions conducted outside the auspices of the school district." Id. at §1.425(e)(6).

State statutes do not define *interscholastic athletic program* or *extracurricular athletic program*; however, 105 ILCS 5/22-80 defines *interscholastic athletic activity* as "any organized school-sponsored or school-sanctioned activity for students, generally outside of school instructional hours, under the direction of a coach, athletic director, or band leader, including, but not limited to, baseball, basketball, cheerleading, cross country track, fencing, field hockey, football, golf, gymnastics, ice hockey, lacrosse, marching band, rugby, soccer, skating, softball, swimming and diving, tennis, track (indoor and outdoor), ultimate Frisbee, volleyball, water polo, and wrestling." 23 Ill.Admin.Code §1.425(e)(2) defines *interscholastic* and *extracurricular athletic programs* as "those programs that are sponsored by the school district as defined by school district policy." Boards have no authority to honor parental excuses based upon students' participation in athletic training, activities or competition conducted outside the auspices of the school district. 23 Ill.Admin.Code §1.425(e)(6).

For boards that want to explain the meaning of *interscholastic or extracurricular athletic program*, insert the following option at the end of #3:

> (organized school-sponsored or school-sanctioned activities for students that are not part of the curriculum, not graded, not for credit, generally take place outside of school instructional hours, and under the direction of a coach, athletic director, or band leader)

For unit districts, ensure the definition matches the definition in policy 7:260, *Exemption from Physical Education*.

21 23 Ill.Admin.Code §1.425(e)(3)(B).

22 23 Ill.Admin.Code §1.425(e)(3)(C).

23 Optional. The credit given for one semester may not exceed that stated in this policy. 105 ILCS 5/27-1035, renumbered by P.A. 104-391. The program may include participation in the organization of a high school or community blood drive or other blood donor recruitment campaign. Id. ISBE must provide assistance to districts opting to offer the program. 105 ILCS 5/2-3.108.

24 Required by 23 Ill.Admin.Code §1.470(a). While the sample policy does not provide for it, a school board may permit adults 21 years of age or older to re-enter high school. 23 Ill.Admin.Code §1.470(b). Items #4 & #5 are optional, but must be included in a policy if credit will be granted for them. 105 ILCS 5/27-6; 27-610, amended and renumbered by P.A. 104-391.

3. Classes in a program established under Section 10-22.20 of the School Code, in accordance with the standards established by the Illinois Community College Board
4. Proficiency testing, correspondence courses, life experiences, and other nonformal educational endeavors
5. Military service, provided the individual making the request has a recommendation from the American Council on Education

The provisions in the section **Credit for Non-District Experiences**, above, apply to the receipt of credit for any non-District course.

LEGAL REF.: 105 ILCS 5/2-3.44, 5/2-3.108, 5/2-3.115(b), 5/2-3.142, 5/2-3.175, 5/10-22.43a, 5/10-20.62, 5/27-610, 5/27-710, and 5/27-1035.
110 ILCS 27/, Dual Credit Quality Act.
23 Ill.Admin.Code §§1.425(e), 1.440(f), 1.470(c), and Part 255.

CROSS REF.: 6:180 (Extended Instructional Programs), 6:300 (Graduation Requirements), 6:315 (High School Credit for Students in Grade 7 or 8), 6:320 (High School Credit for Proficiency),
7:50 (School Admissions and Student Transfers To and From Non-District Schools),
7:260 (Exemption from Physical Education)

Instruction

High School Credit for Students in Grade 7 or 8 [1]

The Superintendent or designee may investigate, coordinate, and implement a program for students in grades 7 and 8 to enroll in a course required for a high school diploma.

[*The next two paragraphs are only for unit and high school districts; the final paragraph is only for elementary districts.*]

If a program is available, students in grades 7 and 8 may enroll in a course required for a high school diploma when the course is offered by the high school that the elementary student would attend and one of the following is satisfied: (1) the student participates in the course at the high school and the elementary student's enrollment in the course would not prevent a high school student from being able to enroll, or (2) the student participates in the course where the student attends school as long as the student passes the course and the end-of-course examination given at the high school granting the credit for the same course, demonstrating proficiency at the high school level, or (3) the course is taught by a teacher who holds a professional educator license with an endorsement for the grade level and content area of the course. [2]

A student who successfully completes a course required for a high school diploma while in grades 7 and 8 shall receive academic credit for the course.[3] That academic credit shall satisfy the requirements of ~~Section 27-22 of the School Code~~105 ILCS 5/27-615 for purposes of receiving a high school diploma, unless evidence about the course's rigor and content show that the course did not address the relevant Illinois learning standard at the level appropriate for the high school grade during which the course is usually taken.[4] The student's grade in the course shall also be included in the student's grade point average. [5]

[*Elementary school districts only*]

If a program is available, students in grades 7 and 8 may enroll in a course required for a high school diploma. Students in grades 7 and 8 who successfully complete a course required for a high school diploma will receive academic credit if permitted by, and in accordance with, the policy of the district where the elementary student will attend high school.

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[1] While State law controls this policy's content, districts are not required to implement it. The board of any district that maintains any grades 9-12 may adopt a policy for students enrolled in grade 7 or 8 to enroll in a course required for high school graduation. 105 ILCS 5/27-615(a), amended by P.A. 104-267, eff. 1-1-26, and renumbered by P.A. 104-391; 23 Ill.Admin.Code §1.440(c)(3). The first sentence recognizes that this policy's implementation requires cooperation between school districts, superintendents, building principals, and other administrators.

[2] A high school board may choose the following alternative if it believes condition (2) would be difficult to manage because its students come from multiple districts having been taught by multiple non-district teachers:

> If a program is available, students in grades 7 and 8 may enroll in a course required for a high school diploma when the course is offered by the high school that the elementary student would attend when the student participates in the course at the high school and the elementary student's enrollment in the course would not prevent a high school student from being able to enroll.

[3] 105 ILCS 5/27-615(c), amended and renumbered by P.A. 104-391.

[4] Id.

[5] Id. at (d), renumbered by P.A. 104-391.

LEGAL REF.: 105 ILCS 5/10-22.43 and 5/27-615.
23 Ill.Admin.Code §1.460.

CROSS REF.: 6:135 (Accelerated Placement Program), 6:300 (Graduation Requirements), 6:310 (High School Credit for Non-District Experiences; Course Substitutions; Re-Entering Students), 6:320 (High School Credit for Proficiency)

Instruction

High School Credit for Proficiency

Proficiency Credits [1]

Subject to the limitations in this policy and State law, the Superintendent or designee is authorized to establish and approve a program for granting credit for proficiency with the goal of allowing a student who would not benefit from a course because the student is proficient in the subject area to receive credit without having to take the course. A student who demonstrates competency under this program will receive course credit for the applicable course and be excused from any requirement to take the course as a graduation prerequisite. No letter grade will be given for purposes of the student's cumulative grade point average. The Superintendent or designee shall notify students of the availability of and requirements for receiving proficiency credit.

Proficiency credit will be offered in the following subject areas: [2]

Foreign language - A student is eligible to receive one year of foreign language credit if the student has graduated from an accredited elementary school and can demonstrate proficiency, according to this District's academic criteria, in a language other than English.[3] A student who demonstrates proficiency in American Sign Language is deemed proficient in a foreign language and will receive one year of foreign language credit.[4] A student who studied a foreign language in an approved ethnic school program is eligible to receive appropriate credit according to the level of proficiency reached; the student may be required to take a proficiency examination. [5]

Other proficiency testing - The program for granting credit for proficiency may allow, as the Superintendent deems appropriate, course credit to be awarded on the basis of a local examination to a student who has achieved the necessary proficiency through independent study or work taken in or through another institution.[6] Proficiency testing may also be used to determine eligible credit for other subjects whenever students enter from non-graded schools, non-recognized or non-accredited schools, or were in a home-schooling program.

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[1] An ISBE rule requires districts with a high school to have a policy on earning credit through proficiency exams. 23 Ill.Admin.Code §1.460. State law controls this policy's content. Students must *successfully complete* the courses listed in 105 ILCS 5/27-605, amended by P.A. 104-387, and amended and renumbered by P.A. 104-391, in order to receive a high school diploma. See 6:300-E2, *State Law Graduation Requirements*. 105 ILCS 5/27-305, renumbered by P.A. 104-391, no longer allows districts to grant consumer education proficiency credit.

In accordance with 105 ILCS 5/2-3.159 and 23 Ill.Admin.Code §680.20, a school district may establish a program to recognize high school graduates who attain a high level of proficiency in one or more languages in addition to English by designating on a student's diploma and transcript a State Seal of Biliteracy.

[2] This paragraph should be revised to reflect the actual practice concerning granting proficiency credits. A board may delete all text concerning foreign language proficiency credit and keep only the text in the second indented paragraph without using a subheading.

[3] Optional, but permitted by 105 ILCS 5/10-22.43.

[4] See f/n 2. Required only if the district offers proficiency credit for foreign language. Id.

[5] See f/n 2. Optional, but permitted by 105 ILCS 5/10-22.43a.

[6] Optional. *Local examination* is not defined but is generally understood to mean examinations developed by the district, school, or instructor, not standardized examinations developed by the state or an outside entity, e.g. advanced placement examinations by the College Board.

LEGAL REF.: 105 ILCS 5/10-22.43, 5/10-22.43a, and 5/27-605.
23 Ill.Admin.Code §1.460; Part 680, State Seal of Biliteracy.

CROSS REF.: 6:300 (Graduation Requirements), 6:310 (High School Credit for Non-District Experiences; Course Substitutions; Re-Entering Students), 6:315 (High School Credit for Students in Grade 7 or 8)

Students

Equal Educational Opportunities [1]

Equal educational and extracurricular opportunities shall be available for all students without regard to color, race,[2] national origin, religion, sex,[3] sexual orientation, ancestry, age, physical or mental disability, gender identity,[4] status of being homeless, immigration status, order of protection

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[1] State or federal law requires this subject matter be covered by policy and controls this policy's content. Many civil rights laws guarantee equal educational opportunities; see citations in the Legal References.

[2] The Ill. Human Rights Act (IHRA) defines *race* to include traits associated with race, including, but not limited to, hair texture and protective hairstyles such as braids, locks, and twists. 775 ILCS 5/1-103(M-5). The Ill. Dept. of Human Rights' (IDHR) jurisdiction over schools as "places of public accommodation" is limited, see f/n 4, below. See also sample policy 7:160, *Student Appearance*, regarding hairstyles associated with race.

[3] With some exceptions, Title IX of the Education Amendments of 1972 (Title IX) guarantees that "[n]o person in the United States shall, on the basis of sex, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any education program or activity receiving federal financial assistance…" 20 U.S.C. §1681(a). See sample policy 2:265, *Title IX Grievance Procedure*, for further discussion.

Title IX implementing regulations at 34 C.F.R. §106.40 and 49 C.F.R. §25.445 prohibit "any rule concerning a student's actual or potential parental, family, or marital status which treats students differently on the basis of sex." Ill. State Board of Education (ISBE) sex equity regulation at 23 Ill.Admin.Code §200.50(e) prohibits discrimination against a student "because of his or her actual or potential marital or parental status," and it specifies that: (1) pregnancy shall be treated as any other temporary disability, (2) pregnancy or parenthood shall not be considered cause for dismissal or exclusion from any program or activity, (3) participation in special programs provided for pregnant students or students who are parents shall be at the student's option, and (4) systems shall eliminate administrative and programmatic barriers to school attendance and school completion by pregnant students or students who are parents. Id. See f/n 8, below, regarding support services for pregnant and parenting students.

[4] The IHRA and an ISBE rule prohibit schools from discriminating against students on the basis of *sexual orientation* and *gender identity*. 775 ILCS 5/1-103(Q), 5/5-101(11), and 5/5-102; 23 Ill.Admin.Code §1.240. *Sexual orientation* is defined as the "actual or perceived heterosexuality, homosexuality, bisexuality, or gender related identity, whether or not traditionally associated with the person's designated sex at birth." 775 ILCS 5/1-103(O-1). *Gender identity* is included in the definition of sexual orientation in the IHRA. The IHRA permits schools to maintain single-sex facilities that are distinctly private in nature, e.g., restrooms and locker rooms. 775 ILCS 5/5-103.

Adopting separate policies or inserting policy statements about accommodations and inclusion of transgender students in the educational program are unsettled areas of the law. Some lawyers believe doing so may open boards to equal protection challenges for not creating separate policies for other protected statuses, e.g., race, national origin, religion, etc. Governor Pritzker issued Executive Order (EO) 2019-11, titled "Strengthening Our Commitment to Affirming and Inclusive Schools" which established the Affirming and Inclusive Schools Task Force (Task Force) to identify strategies and best practices for ensuring welcoming, safe, supportive, and inclusive school environments for transgender, nonbinary, and gender nonconforming students. The Task Force delivered a report that served as the basis for two non-regulatory guidance documents entitled *Supporting Transgender, Nonbinary and Gender Nonconforming Students* and *Sample District Policy and Administrative Procedures* at www.isbe.net/supportallstudents. ISBE hosts these documents on its website. The Ill. Dept. of Human Services, the Legal Council for Health Justice and other community organizations partnered to create ILPrideConnect, which has resources for school administrators, parents, and students at www.ilprideconnect.org/school-and-education.

Consult the board attorney if your board wishes to adopt a separate policy or insert policy statements about accommodations and inclusion of transgender students.

For boards that want to incorporate ISBE's *Sample District Policy and Administrative Procedures* policy recommendation into this policy, insert the following in place of "gender identity,": gender, gender identity (whether or not traditionally associated with the student's sex assigned at birth), gender expression.

If the board inserts this option, it must also insert the options in f/n 9, below and in f/n 2 of sample policy 7:20, *Harassment of Students Prohibited*, but note the protected statuses list in this policy is different and should not be copied from here into 7:20, *Harassment of Students Prohibited*.

See sample administrative procedure 7:10-AP1, *Accommodating Transgender, Nonbinary, or Gender Nonconforming Students*, for a case-by-case procedure that school officials may use when a student requests an accommodation based upon his or her gender identity.

For a list of policies that address the equal educational opportunities, health, safety, and general welfare of students within the District, see sample exhibit 7:10-E, *Equal Educational Opportunities Within the School Community*.

status, military status, unfavorable military discharge, reproductive health decisions, or actual or potential marital or parental status, including pregnancy.[5] Further, the District will not knowingly enter into agreements with any entity or any individual that discriminates against students on the basis of sex or any other protected status, except that the District remains viewpoint neutral when granting access to school facilities under Board policy 8:20, *Community Use of School Facilities*.[6] Any student may file a discrimination complaint by using Board policy 2:260, *Uniform Grievance Procedure*, or in the case of discrimination on the basis of race, color, or national origin, Board policy 2:270, *Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited.* [7]

[5] 105 ILCS 5/22-105, added by P.A. 104-288, eff. 1-1-26, codifies Plyler v. Doe, 457 U.S. 202 (1982), which held that it is unconstitutional for states to deny children a free public education based on immigration status. The law prohibits districts from taking any action that would deny a child free public education based on the child's or their parent's/guardian's actual or perceived citizenship or immigration status, and it requires districts to establish a policy and procedures regarding agency and law enforcement requests, to ensure this right is preserved. 105 ILCS 5/22-105(c)(1-3), added by P.A. 104-288, eff. 1-1-26. See sample policy 7:150, *Agency and Law Enforcement Requests*, and sample administrative procedure 7:150-AP, *Managing Agency and Law Enforcement Requests*. In 23 Ill.Admin.Code §1.240, ISBE states that "no school system may deny access to its schools or programs to students who lack documentation of their immigration status or legal presence in the United States, and no school system may inquire about the immigration status of a student (Plyler v. Doe, 457 U.S. 202 (1982))."

775 ILCS 5/1-102(A), amended by P.A.s 103-472 and 103-785, lists the following protected categories: race, color, religion, sex, national origin, ancestry, age, order of protection status, marital status, physical or mental disability, military status, sexual orientation, pregnancy, reproductive health decisions, or unfavorable discharge from military service in connection with employment, real estate transactions, access to financial credit, and the availability of public accommodations, including in elementary, secondary, and higher education. See sample policy 5:10, *Equal Employment Opportunity and Minority Recruitment*, and its footnotes for definitions of some of these terms.

The IHRA prohibits schools from discriminating against students on the bases of *reproductive health decisions*. 775 ILCS 5/1-103(Q), amended by P.A. 103-785. See 775 ILCS 5/1-103(O-2), amended by P.A. 103-785, for a definition of *reproductive health decisions*.

The IHRA's jurisdiction in regard to schools as places of public accommodation is specifically limited to: (1) failing to enroll an individual, (2) denying or refusing full and equal enjoyment of facilities, goods, or services, or (3) failing to take corrective action to stop severe or pervasive harassment of an individual. 775 ILCS 5/5-102.2.

[6] 23 Ill.Admin.Code §200.40(g) prohibits entering into agreements with entities that discriminate against students on the basis on sex. Section 200.80(a)(4) contains an exception for single sex youth organizations, e.g., Girl Scouts. Note that the U.S. Supreme Court refused to apply New Jersey's public accommodation law to the Boy Scouts because forcing the Scouts to accept a homosexual as a member would violate the Scouts' freedom of expressive association. Boy Scouts of America v. Dale, 530 U.S. 640 (2002). When deciding whether to allow non-school groups to use its facilities, a public school district may not engage in viewpoint discrimination. Good News Club v. Milford Central Sch., 533 U.S. 98 (2001).

[7] Districts must have a grievance procedure. See the Legal References following this policy and 105 ILCS 5/22-95, added by P.A. 103-472, regarding the internal complaint process for claims of discrimination on the basis of race, color, or national origin, which is addressed in sample policy 2:270, *Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited*. Absent a specific statute or rule, there is no consensus on whether students have the right to appeal a board's decision to the Regional Superintendent and thereafter to the State Superintendent pursuant to 105 ILCS 5/2-3.8.

Sex Equity [8]

No student shall, based on sex, sexual orientation, or gender identity[9] be denied equal access to programs, activities, services, or benefits or be limited in the exercise of any right, privilege, advantage, or denied equal access to educational and extracurricular programs and activities.

Any student may file a sex equity complaint by using Board policy 2:260, *Uniform Grievance Procedure*. A student may appeal the Board's resolution of the complaint to the Regional Superintendent (pursuant to 105 ILCS 5/3-10) and, thereafter, to the State Superintendent of Education (pursuant to 105 ILCS 5/2-3.8). [10]

Any student may file a sexual harassment complaint by using Board policy 2:265, *Title IX Grievance Procedure*.

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[8] Every district must have a policy on sex equity. 23 Ill.Admin.Code §200.40(b). The IHRA, Public Accommodation section, prohibits schools from: (1) failing to enroll an individual, (2) denying or refusing an individual full and equal enjoyment of its facilities, goods, or services, or (3) failing take corrective action to stop severe or pervasive harassment of an individual (775 ILCS 5/5-102.2), on the basis of the individual's sex or sexual orientation, among other classifications (775 ILCS 5/5-101(11)). Every four years, districts must evaluate their policies and practices to identify and eliminate sex discrimination as well as evaluate course enrollment data to identify disproportionate enrollment based on sex. In-service training for all staff members is required. 23 Ill.Admin.Code §200.40(e).

Every four years, districts must survey students about their athletic interests and must use survey results in planning for the future and assessing current program comparability. 23 Ill.Admin.Code §200.80(b)(1). Equal participation and equal opportunity in athletics is addressed in Title IX implementing regulations. 34 C.F.R. §106.41. Generally, when a school district offers a team for one gender but not for the other, a member of the excluded gender is allowed to try out for the team unless the sport is a *contact sport*. Contact sports are boxing, wrestling, rugby, ice hockey, football, basketball, and other sports involving bodily contact. The rules also list the factors that determine whether equal opportunities are available to both genders. These include: whether the selection of athletics accommodates the interests and abilities of both genders; equipment and supplies; scheduling; opportunity to receive coaching and academic tutoring; locker rooms, practice facilities, and fields; and publicity. Title IX prohibits any person from sexually harassing a student. See sample policy 2:265, *Title IX Grievance Procedure*, for further discussion.

105 ILCS 5/10-20.60 requires public schools to provide reasonable accommodations to breastfeeding students. See sample administrative procedure 7:10-AP2, *Accommodating Breastfeeding Students*, for specific *reasonable accommodations* under Illinois law.

105 ILCS 5/10-20.63 requires school districts to make menstrual hygiene products (defined as tampons and sanitary napkins for use in connection with the menstrual cycle) available, at no cost to students, in bathrooms of every school building that is open for student use in grades 4 through 12 during the regular school day. **Note:** While P.A. 102-340 expanded the availability of menstrual hygiene products to students in grades 4 and 5, it did not expand the definition of *school building*, which remains defined as serving students in grades 6 through 12. Consult with the board attorney about implementing this law.

105 ILCS 5/26A-40, added by P.A. 102-466, *a/k/a Ensuring Success in School Law*, requires schools to "facilitate the full participation of students who are parents, expectant parents, or victims of domestic or sexual violence" by providing certain in-school support services. For further information, see sample policy 7:255, *Students Who are Parents, Expectant Parents, or Victims of Domestic or Sexual Violence*.

[9] For boards that want to incorporate ISBE's *Sample District Policy and Administrative Procedures* policy recommendations into this policy (see f/n 4 above), insert:

1. In place of "or gender identity" as follows: "~~or~~ gender identity, or gender expression".
2. The following sentence as the second sentence of this subhead: "Students shall be supported in a manner consistent with their gender identity. This will include, but not be limited to, use of restrooms, locker rooms, and other facilities that correspond with the student's gender identity."

[10] Districts must have a sex equity grievance procedure and must tell students that they may appeal a board's resolution of a sex equity complaint to the Regional Superintendent and, thereafter, to the State Superintendent. 23 Ill.Admin.Code §200.40. Student complaints regarding breastfeeding accommodations must also be processed in accordance with these procedures. See sample policy 2:260, *Uniform Grievance Procedure*, at f/n 9.

Use this alternative for districts in suburban Cook County: replace "Regional Superintendent" with "appropriate Intermediate Service Center Executive Director."

Administrative Implementation

The Superintendent shall appoint a Nondiscrimination Coordinator and a Title IX Coordinator.[11] The Superintendent and Building Principal shall use reasonable measures to inform staff members and students of this policy and related grievance procedures. [12]

LEGAL REF.: 20 U.S.C. §1681 et seq., Title IX of the Education Amendments of 1972; 34 C.F.R. Part 106.
29 U.S.C. §791 et seq., Rehabilitation Act of 1973; 34 C.F.R. Part 104.
42 U.S.C. §2000d, Title VI of the Civil Rights Act of 1964; 34 C.F.R. Part 100.
42 U.S.C. §11431 et seq., McKinney-Vento Homeless Assistance Act.
Plyler v. Doe, 457 U.S. 202 (1982).
Good News Club v. Milford Central Sch., 533 U.S. 98 (2001).
Ill. Constitution, Art. I, §18.
105 ILCS 5/3.25b, 5/3.25d(b), 5/10-20.12, 5/10-20.60, 5/10-20.63, 5/10-22.5, 5/22-105, 5/26A, and 5/27-1.
775 ILCS 5/1-101 et seq., Illinois Human Rights Act.
775 ILCS 35/5, Religious Freedom Restoration Act.
23 Ill.Admin.Code §1.240 and Part 200.

CROSS REF.: 2:260 (Uniform Grievance Procedure), 2:265 (Title IX Grievance Procedure), 2:270 (Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited), 6:65 (Student Social and Emotional Development), 7:20 (Harassment of Students Prohibited), 7:50 (School Admissions and Student Transfers To and From Non-District Schools), 7:60 (Residence), 7:130 (Student Rights and Responsibilities), 7:150 (Agency and Law Enforcement Requests), 7:160 (Student Appearance), 7:165 (School Uniforms), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment), 7:185 (Teen Dating Violence Prohibited), 7:250 (Student Support Services), 7:255 (Students Who are Parents, Expectant Parents, or Victims of Domestic or Sexual Violence), 7:330 (Student Use of Buildings - Equal Access), 7:340 (Student Records), 8:20 (Community Use of School Facilities)

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11 Required by regulations implementing Title IX. 34 C.F.R. §106.8(a). See f/ns 24 and 25 in sample policy 2:260, *Uniform Grievance Procedure*. The Nondiscrimination Coordinator often also serves as the Title IX Coordinator.

12 Required by regulations implementing Title IX. 34 C.F.R. Part 106; 23 Ill.Admin.Code §200.40. Comprehensive faculty and student handbooks can provide required notices, along with other important information, to recipients. Handbooks can be developed by the building principal but should be reviewed and approved by the superintendent and board. Faculty handbooks may contain working conditions and be subject to mandatory collective bargaining. The Ill. Principals Association (IPA) maintains a handbook service that coordinates with **PRESS** material, *Online Model Student Handbook (MSH)*, at: www.ilprincipals.org/msh.

Students

Attendance and Truancy [1]

Compulsory School Attendance [2]

This policy applies to individuals who have custody or control of a child: (a) between the ages of six (on or before September 1) and 17 years (unless the child has graduated from high school), or (b) who is enrolled in any of grades kindergarten through 12 in the public school regardless of age.

Subject to specific requirements in State law, the following children are not required to attend public school: (1) any child attending a private school (including a home school) or parochial school, (2) any child who is physically or mentally unable to attend school (including a pregnant student suffering medical complications as certified by her physician), (3) any child lawfully and necessarily employed, (4) any child over 12 and under 14 years of age while in confirmation classes, (5) any child absent because of religious reasons, including to observe a religious holiday, for religious instruction, or because his or her religion forbids secular activity on a particular day(s) or time of day, and (6) any child 16 years of age or older who is employed and is enrolled in a graduation incentives program.

The parent/guardian of a student who is enrolled must authorize all absences from school and notify the school in advance or at the time of the student's absence. A valid cause for absence includes illness (including mental or behavioral health of the student),[3] attendance at a verified medical or therapeutic appointment (including a victim services provider),[4] observance of a religious holiday,

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[1] State law requires boards to adopt a policy covering some of the topics herein and controls this policy's content. 105 ILCS 5/22-92; 23 Ill.Admin Code Part 207. Any school receiving public funds must develop and annually communicate to its students and their parents/guardians an absenteeism and truancy policy. Id. The Ill. Principals Association (IPA) maintains a handbook service that coordinates with **PRESS** material, *Online Model Student Handbook* (MSH), at: www.ilprincipals.org/msh/.

This policy must be updated every two years and filed with the Ill. State Board of Education (ISBE) and the regional superintendent of schools [or Intermediate Service Center Executive Director, whichever is appropriate]. 105 ILCS 5/22-92(b); 23 Ill.Admin.Code §207.30(a). 105 ILCS 5/3-0.01 states that any references to *regional superintendent* include the chief administrative officer of Intermediate Service Centers established under 105 ILCS 5/2-3.62. See the **Updating** subhead and f/n 24, below.

[2] 105 ILCS 5/26-2 addresses enrolled students below or over set compulsory attendance ages. The law also requires any persons having custody or control of a child who is enrolled in grades kindergarten through 12 in the public school to cause the child to attend school.

105 ILCS 5/26-1 contains the compulsory school age exemptions. Each listed exception is specifically included in the statute, except the reference to *home school*. See sample policy 7:40, *Nonpublic School Students, Including Parochial and Home-Schooled Students*, regarding assigning students who enroll from a non-public school. See sample policy 6:150, *Home and Hospital Instruction*, regarding providing instruction to a pregnant student or other student who is medically unable to attend school.

[3] 105 ILCS 5/26-1 and 5/26-2a. A student may be absent for mental or behavioral health for up to five days without providing a medical note, and the student must be given an opportunity to make up any missed school work. *Medical note* is not defined, but the same portion of the statute discusses a student's inability to attend school due to a disability being certified by an Illinois licensed physician, chiropractic physician, advanced practice registered nurse, or physician assistant; presumably, any of these individuals could provide a *medical note*. After the second mental health day used, the student may be referred to the appropriate school support personnel. Id. See sample policy 7:250, *Student Support Services*.

[4] 105 ILCS 5/26-2a, amended by P.A. 102-466, a/k/a *Ensuring Success in School (ESS) Law*.

death in the immediate family, attendance at a civic event,[5] family emergency, other situations beyond the control of the student as determined by the Board, voting pursuant to Board policy 7:90, *Release During School Hours* (10 ILCS 5/7-42 and 5/17-15), other circumstances that cause reasonable concern to the parent/guardian for the student's mental, emotional, or physical health or safety, or other reason as approved by the Superintendent or designee.[6] For students who are parents, expectant parents, or victims of domestic or sexual violence, valid cause for absence also includes the fulfillment of a parenting responsibility and addressing circumstances resulting from domestic or sexual violence.[7] Students absent for a valid cause may make up missed homework and classwork assignments in a reasonable timeframe. [8]

Absenteeism and Truancy Program

The Superintendent or designee shall manage an absenteeism and truancy program in accordance with the School Code and School Board policy. The program shall include but not be limited to:

1. A protocol for excusing a student from attendance who is necessarily and lawfully employed. The Superintendent or designee is authorized to determine when the student's absence is justified. [9]

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[5] 105 ILCS 5/26-1 and 5/26-2a. Subject to ISBE guidelines, a middle or high school student shall be permitted one school day-long excused absence per school year to engage in a *civic event*, defined as "an event sponsored by a non-profit organization or governmental entity that is open to the public. *Civic event* includes, but is not limited to, an artistic or cultural performance or educational gathering that supports the mission of the sponsoring non-profit organization. Schools may require students to provide an appropriate administrator with reasonable advance notice of the intended absence and documentation of participation.

[6] 105 ILCS 5/22-92(a)(1) requires a policy with a definition of valid cause for absence in accordance with 105 ILCS 5/26-2a. These reasons are in 105 ILCS 5/26-2a except that (1) "other reason as approved by the Superintendent," and (2) absences for students to vote authorized by 10 ILCS 5/7-42 and 5/17-15 were added. An ISBE rule requires that the absenteeism and truancy policy define valid causes for absence. 23 Ill.Admin.Code §1.290.

For elementary districts, delete the following phrase from the second sentence of this paragraph: "~~voting pursuant to policy 7:90, *Release During School Hours* (10 ILCS 5/7-42 and 5/17-15),~~" and delete 7:90, *Release During School Hours*, from the Cross References.

For high school and unit districts that do not wish to include the **Voting** subhead in policy 7:90, *Release During School Hours*, amend the second sentence of this paragraph as follows: "~~policy 7:90, Release During School Hours (~~the Election Code, 10 ILCS 5/7-42 and 5/17-15~~,~~)"and delete 7:90, *Release During School Hours* from the Cross References.

[7] 105 ILCS 5/26-2a, amended by P.A. 102-466, a/k/a *ESS Law*. *Fulfillment of a parenting responsibility* includes, but is not limited to, arranging and providing child care, caring for a sick child, attending prenatal or other medical appointments for the expectant student, and attending medical appointments for a child. Id. *Circumstances resulting from domestic or sexual violence* includes, but is not limited to, experiencing domestic or sexual violence, recovering from physical or psychological injuries, seeking medical attention, seeking services from a domestic or sexual violence organization as defined in 105 ILCS 5/26A-10, seeking psychological or other counseling, participating in safety planning, temporarily or permanently relocating, seeking legal assistance or remedies, or taking any other action to increase the safety or health of the student or to protect the student from future domestic or sexual violence. Id. Before an absence of three or more consecutive days that is related to domestic or sexual violence, a district may require a student to verify his or her claim of domestic or sexual violence under 105 ILCS 5/26A-45. Id. See sample policy 7:255, *Students Who are Parents, Expectant Parents, or Victims of Domestic or Sexual Violence*, and sample administrative procedure 7:255-AP1, *Supporting Students Who are Parents, Expectant Parents, or Victims of Domestic or Sexual Violence*.

[8] See f/n 3. In addition, 105 ILCS 5/10-20.78 requires a written policy related to absences and missed homework or classwork assignments as a result of or related to a student's pregnancy. It makes sense to apply such a policy to all students who are absent for a valid cause.

[9] Any child "necessarily and lawfully employed" may be exempted from attendance by the superintendent "on certification of the facts by and the recommendation of the school board." 105 ILCS 5/26-1. The policy's language serves to delegate this "certification of the facts" to the superintendent or designee. The following option allows a board to consider and include specific criteria in the policy:

2. A protocol for excusing a student in grades 6 through 12 from attendance to sound *Taps* at a military honors funeral held in Illinois for a deceased veteran. [10]
3. A protocol for excusing a student from attendance on a particular day(s) or at a particular time of day when his/her parent/guardian is an active duty member of the uniformed services and has been called to duty for, is on leave from, or has immediately returned from deployment to a combat zone or combat-support postings. [11]
4. A process to telephone, within two hours after the first class, the parents/guardians of students in grade 8 or below who are absent without prior parent/guardian notification. [12]
5. A process to identify and track students who are truants, chronic or habitual truants, or truant minors as defined in 105 ILCS 5/26-2a.
6. A description of diagnostic procedures for identifying the cause(s) of a student's unexcused absenteeism, including interviews with the student, his or her parent(s)/guardian(s), and staff members or other people who may have information about the reasons for the student's attendance problem. [13]
7. The identification of supportive services that may be offered to truant, chronically truant, or chronically absent students, including parent-teacher conferences, student and/or family counseling, and information about available community services relevant to such students' needs.[14] See Board policy 6:110, *Programs for Students At Risk of Academic Failure and/or Dropping Out of School and Graduation Incentives Program*.
8. A process for the collection and review of chronic absence data and to:
    a. Determine what systems of support and resources are needed to engage chronically absent students and their families, and

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A student may be excused, at the Superintendent's discretion, when: (1) the student has a last period study hall, (2) the parent/guardian provides written permission, (3) the student's employer provides written verification of employment, (4) the student provides evidence of a valid work permit, or (5) other reason deemed justifiable by the Superintendent.

Child Labor laws include: 29 C.F.R. Part 570 (minimum age standards, occupations, conditions, etc.); Child Labor Law of 2024, 820 ILCS 206/, added by P.A. 103-721; 56 Ill.Admin.Code Part 250 (child labor regulations). To streamline the employment certificate process for minors, the Ill. Dept. of Labor (IDOL) has a paperless certification system for districts to provide IDOL with the name and contact information of the superintendent or designee as the *issuing officer*. The *school issuing officer* will then be granted access to electronically complete and submit either the IDOL's *Employment Certificate Form* or *Temporary Employment Certificate Form*, at: https://labor.illinois.gov/laws-rules/fls/employment-certificates-minors.html.

[10] 105 ILCS 5/26-1. A student must notify the building principal or other administrator at least two days prior to the absence providing the date, time, and location of the military honors funeral. This requirement may be waived if the student did not receive notice at least two days in advance, but the student shall notify the administration as soon as possible of the absence.

A student whose absence is excused to sound *Taps* shall be counted in attendance for purposes of calculating the average daily attendance of students in the district. The district must allow the student reasonable time to make up school work and if school work is satisfactorily completed, the day of absence is counted as an attendance day for the student.

[11] 105 ILCS 5/26-1. Such a student must be granted five days of excused absences in any school year and, at the board's discretion, may be granted additional excused absences to visit the student's parent/guardian. The student and his/her parent/guardian are responsible for obtaining assignments from the student's teacher prior to any period of excused absence and for ensuring that such assignments are completed by the student prior to his/her return to school from the excused absence period. Id.

[12] This notification is required by 105 ILCS 5/26-3b. Delete for high school districts.

[13] 105 ILCS 5/22-92(a)(2).

[14] Id. at (3). The School Code references to dropout prevention include: 105 ILCS 5/26-3a (regional superintendent activities and annual report); 105 ILCS 5/10-20.25a (annual report by boards); and 105 ILCS 5/1A-4(E) (ISBE report).

b. Encourage the habit of daily attendance and promote success. [15]

9. Reasonable efforts to provide ongoing professional development to all school personnel, Board members, and school resource officers on the appropriate and available supportive services for the promotion of student attendance and engagement. [16]
10. A process to request the assistance and resources of outside agencies, such as, the juvenile officer of the local police department or the truant office of the appropriate Regional Office of Education, if truancy continues after supportive services have been offered. [17]
11. A protocol for cooperating with non-District agencies including County or municipal authorities, the Regional Superintendent, truant officers, the Community Truancy Review Board, and a comprehensive community based youth service agency. Any disclosure of school student records must be consistent with Board policy 7:340, *Student Records*, as well as State and federal law concerning school student records. [18]
12. An acknowledgement that no punitive action, including out-of-school suspensions, expulsions, or court action, shall be taken against a truant minor for his or her truancy

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[15] 105 ILCS 5/22-92(a)(4) requires the incorporation of provisions relating to chronic absenteeism in accordance with 105 ILCS 5/26-18. 105 ILCS 5/26-18 requires districts to collect and review chronic absence data and determine what systems of support and resources are needed to engage chronically absent students and their families to encourage the habit of daily attendance and promote success. 105 ILCS 5/26-18(c). The review must include an analysis of chronic absence data from each attendance center. Id. Districts are also encouraged to: (1) provide a system of support to students at risk of reaching or exceeding chronic absence levels, i.e., those available through the Illinois Multi-tiered Systems of Support Network; and (2) make resources available to families, i.e., those available through ISBE's Family Engagement Framework, to support and engage students and their families. 105 ILCS 5/26-18(d). *Chronic absence* means "absences that total 10% or more of school days of the most recent school year, including absences with and without valid cause, as defined in Section 26-2a of this Code, and out-of-school suspensions for an enrolled student." 105 ILCS 5/26-18(a). In contrast, a *chronic or habitual truant* is "a child who is subject to compulsory school attendance and who is absent without valid cause from such attendance for 5% or more of the previous 180 regular attendance days." 105 ILCS 5/26-2a.

[16] 105 ILCS 5/10-22.6(c-5), amended by P.A. 103-896.

[17] Use this alternative for districts in suburban Cook County: replace "Regional Office of Education" with "appropriate Intermediate Service Center."

[18] 105 ILCS 5/26-9 requires school officers and superintendents to assist truant officers. A minor who is reported by the regional superintendent as a chronic truant may be adjudicated a "truant minor in need of supervision" if the minor declines or refuses to fully participate in truancy intervention services. 705 ILCS 405/3-33.5, amended by P.A. 103-379. Truant minors in need of supervision may be required by the court to perform reasonable public service that does not interfere with school hours, school-related activities, or work commitments of the minor or the minor's parent, guardian, or legal custodian. Id. Fees or costs may not be ordered or imposed in contempt proceedings related to the minor's adjudication as a truant minor in need of supervision. Id.

Counties may regulate truants by ordinance and impose fines and/or community services on truants, as permitted by law, or, if the truant is under 10 years of age, on the parent or custodian. 55 ILCS 5/5-1078.2; 55 ILCS 5/5-1101.3, amended by P.A. 103-379. Municipalities may regulate truants by ordinance and impose fines and/or community services on truants, as permitted by law, or, if the truant is under 13 years of age, on the parent or custodian. 65 ILCS 5/11-5-9. Local officials or authorities that enforce, prosecute, or adjudicate municipal ordinances adopted under 65 ILCS 5/11-5-9, or that work with school districts to address truancy problems, are designated as: (a) part of the juvenile justice system, established by the Juvenile Court Act of 1987, and (b) *juvenile authorities* within the definition set forth in subsection (a)(6.5) of Section 10-6 of the Ill. School Student Records Act. 105 ILCS 10/6(a)(6.5). Id. **A superintendent should consult with the board attorney before disclosing school student records to non-district entities.** See 7:340-AP1, *School Student Records*, for a sample procedure for release of such records to juvenile authorities.

Passed in response to a ProPublica article series entitled The Price Kids Pay, at: www.propublica.org/series/the-price-kids-pay, P.A. 103-379 restricts the ability of the juvenile courts and certain county boards to assess fines, fees, assessments, and costs to minors and the minor's parents/guardians, subject to the minor's adjudication under various ordinances and statutes.

unless available supportive services and other school resources have been provided to the student. [19]

13. The criteria to determine whether a student's non-attendance is due to extraordinary circumstances shall include economic or medical necessity or family hardship and such other criteria that the Superintendent believes qualifies. [20]
14. An approval process for students to attend activities allowed under 105 ILCS 5/10-19.05(k), including provisions for making up missed coursework that do not penalize students. [21]

[*For high school and unit districts only*]

15. A process for a 17-year-old resident to participate in the District's various programs and resources for truants.[22] The student must provide documentation of his/her dropout status for the previous six months. A request from an individual 19 years of age or older to re-enroll after having dropped out of school is handled according to provisions in Board policy 7:50, *School Admissions and Student Transfers To and From Non-District Schools*.
16. A process for the temporary exclusion of a student 17 years of age or older for failing to meet minimum attendance standards according to provisions in State law. A parent/guardian has the right to appeal a decision to exclude a student. [23]

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[19] 105 ILCS 5/26-12, amended by P.A. 104-430, prohibits punitive action "unless available supportive services and other school resources have been provided to the student." School personnel may not refer a truant, chronic truant, or truant minor to any other local public entity, school resource officer, or peace officer to issue the child a fine or fee as punishment for truancy. Id. In addition, "a truant minor may not be expelled for nonattendance unless he or she has accrued 15 consecutive days of absences without valid cause and the student cannot be located by the school district or the school district has located the student but cannot, after exhausting all available supportive services, compel the student to return to school." Id.

[20] 105 ILCS 5/26-3a requires the district to "establish, in writing, a set of criteria for use by the local superintendent of schools in determining whether a pupil's failure to attend school is the result of extraordinary circumstances, including but not limited to economic or medical necessity or family hardship."

This statute also requires the "clerk or secretary" of the board to quarterly report to the regional superintendent and Secretary of State the identity of students who were removed from the regular attendance roll, exclusive of transferees, because they were expelled; have withdrawn; left school; withdrew due to extraordinary circumstances; have re-enrolled in school since their names were removed from the attendance rolls; were certified to be chronic or habitual truants; or were previously certified as chronic or habitual truants who have resumed regular school attendance. The statute provides that the status of a driver's license or instructional permit will be jeopardized for a student who is the subject of this notification because of non-attendance unless the non-attendance is due to extraordinary circumstances as determined by the local district. State Superintendent Koch announced in his *Weekly Message*, 8-28-07, see **Funding & Disbursements** subhead, p.2, at: www.isbe.net/Documents_Superintendent_Weekly_Message/message_082807.pdf, that ISBE is delaying implementing this statute based upon legal guidance from the U.S. Dept. of Education's Family Policy Compliance Office that its implementation would violate the federal Family Educational Rights and Privacy Act.

[21] Required by 105 ILCS 5/10-19.05(k), amended by P.A. 104-250, eff. 1-1-26, no later than the beginning of the 2026-27 school year. Allowable activities are: (1) instruction in a college course where the student is dually enrolled for both high school and college credit, (2) participation in a Supervised Career Development Experience in which student participation and learning outcomes are approved by an educator licensed under 105 ILCS 5/21B for assessment of competencies, (3) participation in any work-based learning experience in which student participation and learning outcomes are approved by an educator who holds an Educator License with Stipulations with a career and technical educator endorsement and a work-based learning designation, (4) participation in a youth apprenticeship in which student participation and learning outcomes are approved by an educator licensed under 105 ILCS 5/21B for assessment of competencies, and (5) participation in a blended learning program approved by the district in which course content, student evaluation, and instructional methods are supervised by an educator licensed under 105 ILCS 5/21B. Id.

[22] A district must allow this participation; the length of the drop-out period and the documentation requirement contained in the next sentence are permissive. 105 ILCS 5/26-14.

[23] Optional, but provided in 105 ILCS 5/26-2(c)(3); ISBE's rule controls the appeal process, 23 Ill.Admin.Code §1.242.

Updating [24]

Pursuant to State law and Board policy 2:240, *Board Policy Development*, the Board updates this policy at least once every two years. The Superintendent or designee shall assist the Board with its update.

LEGAL REF.: 105 ILCS 5/10-19.05(k), 5/22-92, 5/26-1 through 5/26-3, 5/26-5 through 5/26-16, 5/26-18, and 5/26A.
705 ILCS 405/3-33.5, Juvenile Court Act of 1987.
23 Ill.Admin.Code §§1.242 and Part 207.

CROSS REF.: 5:100 (Staff Development Program), 6:110 (Programs for Students At Risk of Academic Failure and/or Dropping Out of School and Graduation Incentives Program), 6:150 (Home and Hospital Instruction), 7:10 (Equal Educational Opportunities), 7:50 (School Admissions and Student Transfers To and From Non-District Schools), 7:60 (Residence), 7:80 (Release Time for Religious Instruction/Observance), 7:90 (Release During School Hours), 7:190 (Student Behavior), 7:255 (Students Who are Parents, Expectant Parents, or Victims of Domestic or Sexual Violence), 7:340 (Student Records)

[24] 105 ILCS 5/22-92(b). Every two years this policy must be updated and, even if no updates are made, filed with ISBE and the regional superintendent of schools [or Intermediate Service Center Executive Director, whichever is appropriate]. Id.; 23 Ill.Admin.Code §207.30. The policy must contain all requirements of 105 ILCS 5/22-92, indicate the date of adoption (by month, day, and year) and any revision dates, and be filed electronically by September 30 each review year through ISBE's MyISBE (formerly Ill. Web Application Security (IWAS)) system. 23 Ill.Admin.Code §§207.20(a), 207.30(a). If, after review and re-evaluation of the policy, the district determines that no updates are necessary, either a copy of board minutes clearly indicating the policy was re-evaluated and no changes were deemed necessary or a signed statement from the board president indicating the policy was re-evaluated and no changes were deemed necessary must be submitted to MyISBE. 23 Ill.Admin.Code §207.30(a)(3). ISBE has stated that for districts that update the adoption date listed on a policy whenever the policy is updated, the date of adoption is sufficient to also indicate the revision date. See ISBE *Absenteeism and Truancy Policy FAQ*, at: www.isbe.net/Documents/Absenteeism-Truancy-Policy-FAQ.pdf.

Students

Student Rights and Responsibilities [1]

All students are entitled to enjoy the rights protected by the U.S. and Illinois Constitutions and laws for persons of their age and maturity in a school setting.[2] Students should exercise these rights reasonably and avoid violating the rights of others. Students who violate the rights of others or violate District policies or rules will be subject to disciplinary measures. [3]

Students may, during the school day, during noninstructional time, voluntarily engage in individually or collectively initiated, non-disruptive prayer or religious-based meetings that, consistent with the Free Exercise and Establishment Clauses of the U.S. and Illinois Constitutions, are not sponsored, promoted, or endorsed in any manner by the school or any school employee.[4] *Noninstructional time* means time set aside by a school before actual classroom instruction begins or after actual classroom instruction ends. [5]

LEGAL REF.: 20 U.S.C. §7904.
Tinker v. Des Moines Indep. Cmty. Sch. Dist., 393 U.S. 503 (1969).
105 ILCS 20/5, Silent Reflection and Student Prayer Act.

CROSS REF.: 7:140 (Search and Seizure), 7:150 (Agency and Law Enforcement Requests ~~Police Interviews~~), 7:160 (Student Appearance), 7:190 (Student Behavior), 7:330 (Student Use of Buildings - Equal Access)

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[1] State or federal law controls this policy's content.

[2] In 1969 the U.S. Supreme Court changed the relationship between schools and students by finding that students "do not shed their constitutional rights at the schoolhouse door." Tinker v. Des Moines Indep. Cmty. Sch. Dist., 393 U.S. 503 (1969).

[3] Consult the board attorney to ensure the district's non-discrimination coordinator and complaint managers are trained to appropriately respond to allegations of discrimination based upon bullying and/or sexual violence under Title IX's sexual harassment umbrella. U.S. Dept. of Education (DOE) guidance states that while acts of sexual violence are crimes, they may also be discrimination under Title IX. See *Dear Colleague Letter: Sexual Violence Background, Summary, and Fast Facts*, U.S. Dept. of Education Office for Civil Rights, 111 LRP 23852 (4-4-11), at https://obamawhitehouse.archives.gov/sites/default/files/fact_sheet_sexual_violence.pdf.

[4] This language is from 105 ILCS 20/5. The statute provides these examples of religious-based meetings: prayer groups, B I B L E (Basic Instruction Before Leaving Earth) clubs, and *meet at the flagpole for prayer* days.

In addition, federal law requires districts to certify that "no [district] policy... prevents, or otherwise denies participation in, constitutionally protected prayer in both public elementary and secondary schools." 20 U.S.C. §7904(b). The State provides certification instructions and DOE provides guidance on constitutionally protected prayer in public schools. See *Guidance on Constitutionally Protected Prayer in Public Elementary and Secondary Schools*, www.ed.gov/policy/gen/guid/religionandschools/prayer_guidance.html. Certification with the Ill. State Board of Education occurs through the signed assurances that a superintendent provides through the grant application process.

[5] 105 ILCS 20/5.

Students

Search and Seizure [1]

In order to maintain order and security in the schools, school authorities are authorized to conduct reasonable searches of school property and equipment, as well as of students and their personal effects. "School authorities" includes school liaison police officers. [2]

School Property and Equipment as well as Personal Effects Left on School Property by Students

School authorities may inspect and search school property and equipment owned or controlled by the school (such as, lockers, desks, and parking lots), as well as personal effects left there by a student, without notice to or the consent of the student. Students have no reasonable expectation of privacy in these places or areas or in their personal effects left there. [3]

The Superintendent may request the assistance of law enforcement officials to conduct inspections and searches of lockers, desks, parking lots, and other school property and equipment for illegal drugs, weapons, or other illegal or dangerous substances or materials, including searches conducted through the use of specially trained dogs. [4]

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[1] State or federal law controls this policy's content. This policy concerns an area in which the law is unsettled. Consult the board's attorney with questions about implementing this policy and searching students or seizing their possessions.

According to Fourth Amendment cases, a search by the police requires "probable cause" supported by a warrant. However, in a U.S. Supreme Court decision cited in every student search case, the Court upheld the warrantless search of a student. A search is: (1) justified at its inception when there are reasonable grounds for suspecting the search of a particular student will turn up evidence that the student violated the law or school rules, and (2) permissible in its scope when it is reasonably related to the search's objective and not excessively intrusive. T.L.O. v. New Jersey, 469 U.S. 325 (1985).

[2] The Ill. Supreme Court upheld a search conducted by a school liaison officer, saying: "Decisions … that involve police officers in school settings can generally be grouped into three categories: (1) those where school officials initiate a search or where police involvement is minimal, (2) those involving school police or liaison officers acting on their own authority, and (3) those where outside police officers initiate a search. Where school officials initiate the search or police involvement is minimal, most courts have held that the reasonable suspicion test [applies]. …The same is true in cases involving school police or liaison officers acting on their own authority. …However, where outside police officers initiate a search, or where school officials act at the behest of law enforcement agencies, the probable cause standard has been applied. In the present case, the record shows that Detective Ruettiger was a liaison police officer on staff at the Alternate School, which is a high school student with behavioral disorders. … We hold that the reasonable suspicion standard applies under these facts." People v. Dilworth, 169 Ill.2d 195 (1996).

[3] The School Code allows school officials to inspect the personal effects left by a student on property owned or controlled by the school, e.g., lockers, desks, and parking lots. 105 ILCS 5/10-22.6(e). This law does not mean that school officials have an excuse for unjustifiably opening students' possessions looking for contraband (see footnote 1). See Doe v. Little Rock Sch. Dist., 380 F.3d 349 (8th Cir. 2004) (searches conducted pursuant to the following policy were unconstitutional: "[B]ook bags, backpacks, purses and similar containers are permitted on school property as a convenience for students," and "if brought onto school property, such containers and their contents are at all times subject to random and periodic inspections by school officials.").

The Fourth Amendment protects individuals from searches only when the person has a legitimate expectation of privacy. While case law supports that lockers, as school property, may be searched without individualized suspicion of wrongdoing, many cases suggest that in order to search a student's possessions left in the locker, school officials need individualized suspicion of wrongdoing. This paragraph, as well as 105 ILCS 5/10-22.6(e), attempts to avoid Fourth Amendment protection for personal property left by students on school property by telling students not to expect privacy in these places or in their personal property left there. **This is an unsettled area of the law and should be reviewed with the school board's attorney.**

Option for high school and unit districts, insert the following paragraph:

> In addition, Building Principals shall require each high school student, in return for the privilege of parking on school property, to consent in writing to school searches of his or her vehicle, and personal effects therein, without notice and without suspicion of wrongdoing.

[4] 105 ILCS 5/10-22.6(e). The sample policy may be amended to name other staff members who are authorized to request law enforcement aid.

Students [5]

School authorities may search a student and/or the student's personal effects in the student's possession (such as, purses, wallets, knapsacks, book bags, lunch boxes, etc.) when there is a reasonable ground for suspecting that the search will produce evidence the particular student has violated or is violating either the law or the District's student conduct rules. [6] The search itself must be conducted in a manner that is reasonably related to its objective and not excessively intrusive in light of the student's age and sex, and the nature of the infraction. [7]

When feasible, the search should be conducted as follows: [8]

1. Outside the view of others, including students,
2. In the presence of a school administrator or adult witness, and
3. By a licensed employee or liaison police officer of the same sex as the student.

Immediately following a search, a written report shall be made by the school authority who conducted the search, and given to the Superintendent.

Seizure of Property

If a search produces evidence that the student has violated or is violating either the law or the District's policies or rules, such evidence may be seized and impounded by school authorities, and disciplinary action may be taken. When appropriate, such evidence may be transferred to law enforcement authorities. [9]

Notification Regarding Student Accounts or Profiles on Social Networking Websites [10]

The Superintendent or designee shall notify students and their parents/guardians of each of the following in accordance with the Right to Privacy in the School Setting Act, 105 ILCS 75/:

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[5] For more information about searches, seizures, and interviews of students, see *Guidelines for Interviews of Students at School by Law Enforcement Authorities*, published by the Ill. Council of School Attorneys and available at: www.iasb.com/law/ICSAGuidelinesforInterviewsofStudents.pdf.

[6] T.L.O., 469 U.S. at 342. An unsubstantiated tip from a student may serve as the grounds for a search. People v. Pruitt, 278 Ill.App.3d 194 (1st. Dist. 1996).

[7] 105 ILCS 5/10-22.6(e) and T.L.O., 469 U.S. at 326.

[8] Optional; these are practical guidelines that will help to ensure that all searches comply with constitutional requirements. State or federal law requires nothing in this paragraph. For an alternative to intrusive pat-down searches and guidelines on strip searches, see Cornfield v. Consolidated High Sch. Dist. No. 230, 991 F.2d 1316 (7th Cir. 1993). There, school officials had reason to believe that a high school student was concealing illegal drugs in his crotch area. Believing a pat down to be excessively intrusive and ineffective at detecting drugs, the school officials required the student to change into his gym clothes in a locked locker room while male school officials observed him. The search was upheld. But see Stuczynski v. Bremen High Sch., 423 F.Supp.2d 823 (N.D.Ill. 2006) (the requisite individualized, reasonable suspicion to conduct a strip search was missing where the only reason for the strip search was the dean's belief that the students were the last students in a locker room before the money was reported missing.). See also Safford Unified Sch. Dist. v. Redding, 557 U.S. 364 (2009) (finding a strip search of student was not justified under the circumstances even though the asst. principal had reasonable suspicion but still awarded qualified immunity to the asst. principal because the law was unclear).

A school district may randomly conduct a mass search by using a metal detector. People v. Pruitt, 278 Ill.App.3d 194 (1st. Dist. 1996). The use of a metal detector must be according to the district's standards for when and how metal detector searches are to be conducted.

The U.S. Supreme Court upheld a random drug testing policy for student athletes and extracurricular participants. Vernonia Sch. Dist. 47J v. Acton, 515 U.S. 646 (1995); and Indep. Sch. Dist. No. 92 of Pottawatomie County v. Earls, 536 U.S. 822 (2002). The circumstances justifying random drug searches do not exist for the entire student body; thus, random drug tests of the student body would probably not survive constitutional scrutiny.

[9] See 105 ILCS 5/10-22.6(e).

[10] Right to Privacy in the School Setting Act, 105 ILCS 75/15. This law prohibits school officials from requiring or requesting a student to provide a password or other related account information. It requires districts to provide parents/guardians with notice of the law. The notification must be published in the school's disciplinary rules, policies, or handbook, or communicated by similar means. The Ill. Principals Association maintains a handbook service that coordinates with **PRESS** material, *Online Model Student Handbook (MSH)*, at: www.ilprincipals.org/msh/.

1. School officials may not request or require a student or his or her parent/guardian to provide a password or other related account information to gain access to the student's account or profile on a social networking website.
2. School officials may conduct an investigation or require a student to cooperate in an investigation if there is specific information about activity on the student's account on a social networking website that violates a school disciplinary rule or policy. In the course of an investigation, the student may be required to share the content that is reported in order to allow school officials to make a factual determination.

LEGAL REF.: T.L.O. v. New Jersey, 469 U.S. 325 (1985).
Vernonia Sch. Dist. 47J v. Acton, 515 U.S. 646 (1995).
Safford Unified Sch. Dist. No. 1 v. Redding, 557 U.S. 364 (2009).
Cornfield v. Consolidated High Sch. Dist. No. 230, 991 F.2d 1316 (7th Cir. 1993).
105 ILCS 5/10-20.14, 5/10-22.6, and 5/10-22.10a.
105 ILCS 75/, Right to Privacy in the School Setting Act.
People v. Dilworth, 169 Ill.2d 195 (1996), *cert. denied*, 517 U.S. 1197 (1996).
People v. Pruitt, 278 Ill.App.3d 194 (1st Dist. 1996), *app. denied*, 167 Ill.2d 564 (1996).

CROSS REF.: 7:130 (Student Rights and Responsibilities), 7:150 (Agency and Law Enforcement Requests ~~Police Interviews~~), 7:190 (Student Behavior)

Students – RENAMED AND REWRITTEN

Agency and Law Enforcement Requests ~~Police Interviews~~ [1]

The District recognizes the right of every student to equal access to a free public education under State and federal law, consistent with Board policy 7:10, *Equal Educational Opportunities*. District administrators and staff stand *in loco parentis*[2] when government agency and law enforcement authority requests occur at school.

Federal and State Law Requirements Regarding Citizenship and Immigration Status in Schools [3]

No student shall be denied an education based on the student's, or their parent's/guardian's, actual or perceived citizenship or immigration status. Based on such status, the District will not:

1. Exclude a student from participating in, or deny them the benefits of, any District program or activity. [4]

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[1] By 7-1-26, 105 ILCS 5/22-105(d), added by P.A. 104-288, eff. 1-1-26, requires a board to adopt a policy to ensure that no child is denied a free public education based on the child's perceived or actual citizenship or immigration status, consistent with the U.S. Supreme Court's decision in Plyler v. Doe, 457 U.S. 202 (1982), which held that it is unconstitutional for states to deny children a free public education based on immigration status. The **Federal and State Law Requirements Regarding Citizenship and Immigration Status in Schools** subhead of this sample policy contains the policy elements required by 105 ILCS 5/22-105(d). By 7-1-26, districts are also required to develop procedures for reviewing and authorizing requests from *law enforcement agents* attempting to enter a school or school facility. 105 ILCS 5/22-105(c)(4), added by P.A. 104-288, eff. 1-1-26. 105 ILCS 5/22-105(b), added by P.A. 104-288, eff. 1-1-26, defines *law enforcement agent* as "an agent of federal, State, or local law enforcement authorized with the power to arrest or detain individuals or manage the custody of detained individuals for a law enforcement purpose, including civil immigration enforcement. *Law enforcement agent* does not include a school resource officer as defined in 105 ILCS 5/10-20.68. Id. See sample administrative procedure 7:150-AP, *Managing Agency and Law Enforcement Requests*.

The Illinois TRUST Act, 5 ILCS 805/, prohibits law enforcement agencies and officials from enforcing federal civil immigration laws. Under 5 ILCS 805/15(b), law enforcement cannot stop, arrest, search, detain, or continue to detain a person solely based on an individual's citizenship or immigration status. The Keep Illinois Families Together Act, 5 ILCS 835/, further provides that no law enforcement agency or official may enter into or remain in an agreement with U.S. Immigration and Customs Enforcement (ICE) under a federal 287(g) program, which would permit ICE to delegate certain enforcement duties to State and local law enforcement agencies.

An excellent resource is the *Guidelines for Interviews of Students*, published by the Ill. Council of School Attorneys (*ICSA Guidelines*) at: www.iasb.com/law/ICSAGuidelinesforInterviewsofStudents.pdf. Another resource, *Policing in Schools, Developing a Governance Document for School Resource Officers in K-12 Schools*, developed by the American Civil Liberties Union (ACLU), is available at: www.aclu.org/racial-justice/policing-schools-developing-governance-document-school-resource-officers-k-12-schools. It, like the *ICSA Guidelines*, highlights the need for collaboration between law enforcement and school officials. It recommends that school officials provide law enforcement agencies with information about the school's mission to ensure a safe school environment while respecting student rights. To accomplish this, the ACLU recommends that school officials create a *model governance document*, e.g., 7:150-AP, *Managing Agency and Law Enforcement Requests*, and provide it to law enforcement authorities with whom they work.

The Ill. State Board of Education (ISBE) published *Non-Regulatory Guidance on Immigration Enforcement Actions* (Jan. 2025) available at: www.isbe.net/Documents/Immigration-Enforcement-Guidance.pdf. In addition, ISBE published *Non-Regulatory Guidance on Registration: Residency & Enrollment, Immigrant Pupils, Homeless Pupils and School Fees & Waivers* (September 2025) available at: www.isbe.net/Documents/guidance_reg.pdf. Another helpful resource is *School Resource Officers, School Law Enforcement Units, and the Family Educational Rights and Privacy Act (FERPA)*, from the Privacy Technical Assistance Center of the U.S. Dept. of Educ. (2019), at: www.studentprivacy.ed.gov/resources/school-resource-officers-school-law-enforcement-units-and-ferpa.

105 ILCS 5/10-20.64 prohibits *student booking stations* from being established or maintained on school grounds. A *student booking station* is "a building, office, room, or any indefinitely established space or site, mobile or fixed, which operates concurrently as: (1) predominantly or regularly a place of operation for a municipal police department, county sheriff department, or other law enforcement agency, or under the primary control thereof, and (2) a site at which students are detained in connection with criminal charges or allegations against those students, taken into custody, or engaged with law enforcement personnel in any process that creates a law enforcement record of that contact with law enforcement personnel or processes." 105 ILCS 5/10-20.64(d).

[2] 105 ILCS 5/24-24. See the *ICSA Guidelines*, for a discussion of *in loco parentis*.

[3] The contents of this subhead are required by 105 ILCS 5/22-105(d), added by P.A. 104-288, eff. 1-1-26.

[4] 105 ILCS 5/22-105(c)(1), added by P.A. 104-288, eff. 1-1-26.

2. Use policies or procedures or engage in practices that have the effect of excluding a student from participating in or denying the benefits of any District program or activity. [5]
3. Use policies or procedures or engage in practices that have the effect of excluding participation of a student's parent(s)/guardian(s) from District parental engagement activities or programs. [6]
4. Threaten to disclose information related to the actual or perceived citizenship or immigration status of a student or a person associated with the student to any other person, entity, or immigration or law enforcement agency. [7]
5. Disclose information related to the perceived citizenship or immigration status of a student or a person associated with the student to any other person, entity, or immigration or law enforcement agency if the District does not have direct knowledge of the student's or associated person's actual citizenship or immigration status, subject to the requirements in 105 ILCS 5/22-105(c)(3). [8]
6. Disclose information related to the actual citizenship or immigration status of a student or a person associated with the student to any other person or nongovernmental entity if the District has direct knowledge of the student's or associated person's actual citizenship status, subject to the requirements in 105 ILCS 5/22-105(c)(3). [9]

State law does not prohibit or restrict the District from sending or receiving information about the citizenship or immigration status of an individual to or from the U.S. Dept. of Homeland Security or any other governmental entity under 8 U.S.C. §§1373 and 1644. [10]

Responding to Agency and Law Enforcement Requests [11]

The Superintendent shall develop procedures to manage requests by government agencies or law enforcement authorities regarding students at school. Procedures will:

1. Recognize individual student rights and privacy.
2. Recognize the potential impact the release of information or an interview may have on an individual student.
3. Minimize potential disruption.
4. Foster a cooperative relationship with government agencies and law enforcement authorities.

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[5] Id. at (c)(2), added by P.A. 104-288, eff. 1-1-26.

[6] Id., added by P.A. 104-288, eff. 1-1-26.

[7] Id. at (c)(3)(A), added by P.A. 104-288, eff. 1-1-26.

[8] Id. at (c)(3)(B), added by P.A. 104-288, eff. 1-1-26. Districts must also still comply with federal and State laws, e.g., FERPA and the Ill. School Student Records Act, governing the disclosure of student records or information. Id. 8 U.S.C. §1373(b) states, "Notwithstanding any other provision of Federal, State, or local law, no person or agency may prohibit, or in any way restrict, a Federal, State, or local government entity from doing any of the following with respect to information regarding the immigration status, lawful or unlawful, of any individual: (1) Sending such information to, or requesting or receiving such information from, the Immigration and Naturalization Service. (2) Maintaining such information. (3) Exchanging such information with any other Federal, State, or local government entity." 8 U.S.C. §1644 states, "Notwithstanding any other provision of Federal, State, or local law, no State or local government entity may be prohibited, or in any way restricted, from sending to or receiving from the Immigration and Naturalization Service information regarding the immigration status, lawful or unlawful, of an alien in the United States." See also, Section VII of the *ICSA Guidelines* for a discussion of the intersection of federal and state laws relating to compliance with immigration enforcement actions. This area of law is rapidly evolving and the subject of litigation by the federal government challenging Illinois laws that limit local and state cooperation with federal immigration authorities. **Consult the board attorney regarding legal requirements when requests are received from federal law enforcement agencies.**

[9] 105 ILCS 5/22-105(c)(3)(C), added by P.A. 104-288, eff. 1-1-26, and see f/n 8, above, for additional legal compliance considerations.

[10] See f/n 8, above.

[11] With the exception of items #6 and #7, the listed standards for procedures are at the local school board's discretion and may be omitted. For procedures addressing #1-6, refer to the *ICSA Guidelines* in consultation with the board attorney. For procedures addressing the items listed in #7, refer to sample administrative procedure 7:150-AP, *Managing Agency and Law Enforcement Requests*, in consultation with the board attorney. Procedures covering item #7 are required by 105 ILCS 5/22-105, added by P.A. 104-288, eff. 1-1-26, and must be implemented by 7-1-26.

5. Maintain discipline and recognize that school employees stand in the relationship of the parents/guardians to the students[12] during the school day.
6. Comply with State law including, but not limited to, ensuring that before a law enforcement agent, school resource officer, or other school security person detains and questions on school grounds a student under 18 years of age who is suspected of committing a criminal act, the Superintendent or designee will: [13]
    a. Notify or attempt to notify the student's parent(s)/guardian(s) and document the time and manner in writing;
    b. Make reasonable efforts to ensure the student's parent/guardian is present during questioning or, if they are not present, ensure that school employees (including, but not limited to, a school social worker, psychologist, nurse, counselor, or any other mental health professional) are present during the questioning; and
    c. If practicable, make reasonable efforts to ensure a trained law enforcement officer to promote safe interactions and communications with the student is present during questioning. [14]
7. Manage reviewing and authorizing requests from law enforcement agents attempting to enter a school or school facility, in accordance with the requirements of 105 ILCS 5/22-105(c)(4).[15]

[12] See f/n 2, above.

[13] 105 ILCS 5/22-88. The statute does not specifically assign these duties to a school official, but instead states that "a law enforcement officer, school resource officer, or other school security personnel" must ensure these conditions are met before detaining and questioning a student on school grounds. For ease of implementation, this policy assigns these duties to a school official as they routinely contact parents/guardians and can arrange for the presence of school personnel during an interview. See the *ICSA Guidelines* for further discussion of school officials' responsibilities when law enforcement authorities interview students at school.

[14] 105 ILCS 5/22-88(b)(4). 105 ILCS 5/22-88 uses the term *law enforcement officer* but does not define it, whereas 105 ILCS 5/22-105, added by P.A. 104-288, eff. 1-1-26, uses and defines the term *law enforcement agent*. See f/n 1, above. With the exception of *trained law enforcement officer* in Item #6.c, this sample policy and sample administrative procedure 7:150-AP, *Managing Agency and Law Enforcement Requests*, use *law enforcement agent*. A *trained law enforcement officer* is someone who: (1) received training in youth investigations approved or certified by his/her law enforcement agency or under 50 ILCS 705/10.22, or (2) is a juvenile police officer per 705 ILCS 405/1-3(17). 105 ILCS 5/22-88(b)(4).

[15] 105 ILCS 5/22-105(c)(4), added by P.A. 104-288, eff. 1-1-26, requires a district to develop procedures that: (1) designate authorized personnel at the school and the superintendent's office or school administrative office who may contact the board attorney, (2) require the designated authorized person and board attorney to work together to review requests from law enforcement agents to enter a school or school facility, including under judicial warrants, nonjudicial warrants, and subpoenas, (3) require the designated authorized personnel to monitor or accompany and to document all interactions with law enforcement agents while on the school's premises, and (4) require the designated authorized person to notify and seek consent from a student's parent/guardian, or from the student if the student is 18 years old or older or emancipated, if a law enforcement agent requests access to a student for immigration enforcement purposes, unless such access is in compliance with a judicial warrant or subpoena that restricts the disclosure of the information to the student's parent/guardian.

Regarding requirement #2 in the paragraph immediately above, ensure that the superintendent's authority to designate others to contact the board attorney aligns with policy 2:160, *Board Attorney*. The superintendent will need to work with the board attorney to create a list of administrators authorized to consult directly with the board attorney if any agency or law enforcement request is received. Factors to consider when drafting this list include: the type of request received, the type of agency or law enforcement unit making the request, whether or not a warrant is presented, and whether or not exigent circumstances are claimed.

LEGAL REF.: U.S. Constitution, Amend. IV.
8 U.S.C. §1373 and §1644.
Plyler v. Doe, 457 U.S. 202 (1982).
Ill. Constitution, Art. I, §6.
105 ILCS 5/10-20.64, 5/10-20.68, 5/22-88, 5/22-105, and 5/24-24.
55 ILCS 80/, Children's Advocacy Center Act.
325 ILCS 5/, Abused and Neglected Child Reporting Act.
720 ILCS 5/31-1 et seq., Interference with Public Officers Act.
725 ILCS 120/, Rights of Crime Victims and Witnesses Act.

CROSS REF.: 2:160 (Board Attorney), 2:260 (Uniform Grievance Procedure), and 2:270 (Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited), 5:90 (Abused and Neglected Child Reporting), 7:10 (Equal Educational Opportunities), 7:130 (Student Rights and Responsibilities), 7:140 (Search and Seizure), 7:190 (Student Behavior)

Prevention of and Response to Bullying, Intimidation, and Harassment [1]

Bullying, intimidation, and harassment diminish a student's ability to learn and a school's ability to educate. Preventing students from engaging in these disruptive behaviors and providing all students equal access to a safe, non-hostile learning environment are important District goals.

Bullying on the basis of actual or perceived race, color, religion, sex, national origin, ancestry, physical appearance, socioeconomic status, academic status, pregnancy, parenting status, homelessness, age, marital status, physical or mental disability, military status, sexual orientation, gender-related identity or expression, unfavorable discharge from military service, order of protection status, association with a person or group with one or more of the aforementioned actual or perceived characteristics, or any other distinguishing characteristic **is prohibited** in each of the following situations: [2]

1. During any school-sponsored education program or activity.
2. While in school, on school property, on school buses or other school vehicles, at designated school bus stops waiting for the school bus, or at school-sponsored or school-sanctioned events or activities.

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[1] All districts must have a policy on bullying, monitor it, review and re-evaluate it, and file it with the Ill. State Board of Education (ISBE) every two years, no later than September 30 of the review year. 105 ILCS 5/22-110, amended by P.A. 103-47 and renumbered by P.A. 104-391; 23 Ill.Admin.Code §1.295. The policy must be based on ISBE's template for a model bullying prevention policy (available at www.isbe.net/Documents/Model-Bullying-Prevention-Policy.pdf), contain all requirements of 105 ILCS 5/22-110, renumbered by P.A. 104-391, indicate the date of adoption (by month, day, and year), and be filed electronically each review year through ISBE's MyISBE system (formerly known as Ill. Web Application Security (IWAS)). 105 ILCS 5/22-110(d), amended by P.A. 103-47 and renumbered by P.A. 104-391; 23 Ill.Admin.Code §1.295(b), (c).

ISBE monitors policy implementation, including by providing technical assistance upon receipt of an allegation by a parent/guardian that a school or district has not substantially complied with its bullying policy. 23 Ill.Admin.Code §1.295(e). If ISBE finds that a school or district has not substantially complied with its bullying policy, the school or district must accept technical assistance from ISBE. 23 Ill.Admin.Code §1.295(f). If a district fails to file its policy by the deadline or submits a deficient policy, ISBE will provide a written request for filing and provide the district with technical assistance and resources to assist it in meeting bullying policy requirements and, as appropriate, notify the district's regional office of education or intermediate service center. 105 ILCS 5/22-110(d), renumbered by P.A. 104-391; 23 Ill.Admin.Code §1.295(g). If the district still fails to file its policy within 14 days of receipt of ISBE's written request, ISBE shall issue a letter of non-compliance, publish notice of non-compliance on its website, and maintain the school or district on its website until thirty days after the district comes into compliance. 105 ILCS 5/22-110(d), renumbered by P.A. 104-391; 23 Ill.Admin.Code §1.295(e)(3).

This sample policy's first paragraph allows a school board to consider its goals for preventing bullying and remedying its consequences; it may be amended.

In addition to a bullying prevention policy, all districts must have a policy on student behavior. 105 ILCS 5/10-20.14, amended by P.A. 104-430; 23 Ill.Admin.Code §1.280. Boards must, in consultation with their parent-teacher advisory committees and other community-based organizations, address aggressive behavior, including bullying, in their student behavior policy. See sample policy 7:190, *Student Behavior*, and sample exhibit 7:190-E1, *Aggressive Behavior Reporting Letter and Form.*

This policy contains an item on which collective bargaining may be required. Any policy that impacts upon wages, hours, and terms and conditions of employment is subject to collective bargaining upon request by the employee representative, even if the policy involves an inherent managerial right. See f/n 9, below.

Additionally, 105 ILCS 5/22-110(f), added by P.A. 103-47 and renumbered by P.A. 104-391, requires districts to collect non-identifiable data regarding verified allegations of bullying within the District and submit it in an annual report to ISBE by no later than August 15 of each year, beginning with the 2024-25 school year through the 2030-31 school year. ISBE rules for data submission require that data be submitted electronically on a form approved by ISBE and include: (1) a record of each verified allegation of bullying and action taken; (2) whether the instance of bullying was based on actual or perceived characteristics identified in 105 ILCS 5/22-110(a) and, if so, lists the relevant characteristics; and (3) a record demonstrating that the district adhered to its bullying policy. 23 Ill.Admin.Code §1.295(h). If a school or district fails to submit the required data, ISBE will provide a written request for submission. Id. See www.isbe.net/Pages/Bullying-Prevention.aspx for ISBE's *Racism-Free Schools Law and Bullying Prevention Data Collection Guidance* (8-7-24) and *Bullying Racism Free Schools Data Collection Template*.

[2] This paragraph and its subparts 1-4 are from the bullying prevention statute. 105 ILCS 5/22-110(a), renumbered by P.A. 104-391; see also 775 ILCS 5/1-103 and 23 Ill.Admin.Code §1.240. With the exception of order of protection status, the protected statuses are mandated by the bullying prevention statute. *Order of protection status* is not a basis for bullying in 105 ILCS 5/22-110, amended by P.A. 103-47 and renumbered by P.A. 104-391, but it is listed here because the Ill. Human Rights Act (IHRA) prohibits harassment based on *order of protection status*. 775 ILCS 5/1-103(K-5), (Q). Including *order of protection status* in the list of protected statuses aligns with the protected statuses listed in sample policy 7:20, *Harassment of Students Prohibited.*

3. Through the transmission of information from a school computer, a school computer network, or other similar electronic school equipment.
4. Through the transmission of information from a computer that is accessed at a nonschool-related location, activity, function, or program or from the use of technology or an electronic device that is not owned, leased, or used by the School District or school if the bullying causes a substantial disruption to the educational process or orderly operation of a school. This paragraph (item #4) applies only when a school administrator or teacher receives a report that bullying through this means has occurred; it does not require staff members to monitor any nonschool-related activity, function, or program.

Definitions from 105 ILCS 5/22-110 [3]

Artificial intelligence means a machine-based system that, for explicit or implicit objectives, infers, from the input it receives, how to generate outputs such as predictions, content, recommendations, or decisions that can influence physical or virtual environments. *Artificial intelligence* includes generative artificial intelligence.

Bullying includes *cyberbullying* and means any severe or pervasive physical or verbal act or conduct, including communications made in writing or electronically, directed toward a student or students that has or can be reasonably predicted to have the effect of one or more of the following:

1. Placing the student or students in reasonable fear of harm to the student's or students' person or property;
2. Causing a substantially detrimental effect on the student's or students' physical or mental health;
3. Substantially interfering with the student's or students' academic performance; or
4. Substantially interfering with the student's or students' ability to participate in or benefit from the services, activities, or privileges provided by a school.

Bullying may take various forms, including without limitation one or more of the following: harassment, threats, intimidation, stalking, physical violence, sexual harassment, sexual violence, posting or distributing sexually explicit images, theft, public humiliation, destruction of property, or retaliation for asserting or alleging an act of bullying. This list is meant to be illustrative and non-exhaustive.

Cyberbullying means bullying through the use of technology or any electronic communication, including without limitation any transfer of signs, signals, writing, images, sounds, data, or intelligence of any nature transmitted in whole or in part by a wire, radio, electromagnetic system, photo-electronic system, or photo-optical system, including without limitation electronic mail, Internet communications, instant messages, or facsimile communications. *Cyberbullying* includes the creation of a webpage or weblog in which the creator assumes the identity of another person or the knowing impersonation of another person as the author of posted content or messages if the creation or impersonation creates any of the effects enumerated in the definition of bullying. *Cyberbullying* also includes the distribution by electronic means of a communication to more than one person or the posting of material on an electronic medium that may be accessed by one or more persons if the distribution or posting creates any of the effects enumerated in the definition of *bullying*. *Cyberbullying* also includes the posting or distribution of an unauthorized digital replica by electronic means if the posting or distribution creates any of the effects enumerated in the definition of *bullying*.[4]

Digital replica means a newly created, electronic representation of the identity of an actual individual created using a computer, algorithm, software, tool, artificial intelligence, or other technology that is fixed in a sound recording or audiovisual work in which that individual did not actually perform or appear and

[3] All definitions are directly from 105 ILCS 5/22-110, amended by P.A. 104-338, eff. 7-1-26, and renumbered by P.A. 104-391, or any other statutes it incorporates by reference. See also resources from Cyberbullying Research Center, available at: www.cyberbullying.org/, and the U.S. School Safety Clearinghouse website at: www.SchoolSafety.gov, discussed in f/n 1, para. 3 of sample policy 4:170, *Safety*.

[4] This sentence is required beginning with the 2026-27 school year. 105 ILCS 5/22-110, amended by P.A. 104-338, eff. 7-1-26, and renumbered by P.A. 104-391.

that is so realistic that a reasonable observer would believe it is a performance by the individual being portrayed and no other individual.

Restorative measures means a continuum of school-based alternatives to exclusionary discipline, such as suspensions and expulsions, that: (i) are adapted to the particular needs of the school and community, (ii) contribute to maintaining school safety, (iii) protect the integrity of a positive and productive learning climate, (iv) teach students the personal and interpersonal skills they will need to be successful in school and society, (v) serve to build and restore relationships among students, families, schools, and communities, (vi) reduce the likelihood of future disruption by balancing accountability with an understanding of students' behavioral health needs in order to keep students in school, and (vii) increase student accountability if the incident of bullying is based on religion, race, ethnicity, or any other category that is identified in the Ill. Human Rights Act.

School personnel means persons employed by, on contract with, or who volunteer in a school district, including without limitation school and school district administrators, teachers, school social workers, school counselors, school psychologists, school nurses, cafeteria workers, custodians, bus drivers, school resource officers, and security guards.

Unauthorized digital replica means the use of a digital replica of an individual without the consent of the depicted individual.

Bullying Prevention and Response Plan

The Superintendent or designee shall develop and maintain a bullying prevention and response plan that advances the District's goal of providing all students with a safe learning environment free of bullying and harassment. This plan must be consistent with the requirements listed below. [5]

1. The District uses the definition of *bullying* as provided in this policy. [6]
2. Bullying is contrary to State law and the policy of this District. However, nothing in the District's bullying prevention and response plan is intended to infringe upon any right to exercise free expression or the free exercise of religion or religiously based views protected under the First Amendment to the U.S. Constitution or under Section 3 of Article I of the Illinois Constitution.
3. Students are encouraged to immediately report bullying. A report may be made orally or in writing to the Nondiscrimination Coordinator, Title IX Coordinator, Building Principal, Assistant Building Principal, Dean of Students, a Complaint Manager, or any staff member with whom the student is comfortable speaking.[7] Anyone, including staff members and parents/guardians, who has information about actual or threatened bullying is encouraged to report it to the District named officials or any staff member. The District named officials and all staff members are available for

[5] Each numbered requirement, 1-12, corresponds with the same number in 5/22-110(b)(1) - (b)(12), renumbered by P.A. 104-391, and the requirements of 105 ILCS 5/22-110(b)(13), renumbered by P.A. 104-391, are included in numbered requirement 4. As a result, there are no reference citations in footnotes. All non-statutory requirements, plus alternatives and optional provisions, are described in footnotes.

[6] 105 ILCS 5/22-110(b), para. 3(1), renumbered by P.A. 104-391. See f/n 4, above and ISBE's *School Policies for Bullying Prevention* at: www.isbe.net/Documents/Bullying-Prev-Policy-Req.pdf.

A board may augment the School Code requirement by using this alternative:

Using the definition of *bullying* as provided in this policy, the Superintendent or designee shall emphasize to the school community that: (a) the District prohibits bullying; and (b) all students should conduct themselves with a proper regard for the rights and welfare of other students. This may include a process for commending or acknowledging students for demonstrating appropriate behavior.

[7] The statute requires that the policy contain the email address and telephone number for the staff person(s) responsible for receiving bullying reports. Using the district Nondiscrimination Coordinator and Complaint Managers is consistent with sample policy 2:260, *Uniform Grievance Procedure*. While the names and contact information are required by law to be listed, they are not part of the adopted policy and do not require board action. This allows for additions and amendments to the names and contact information when necessary. It is important for updated names and contact information to be inserted into this policy and regularly monitored. A telephone number for making anonymous reports may also be added.

help with a bully or to make a report about bullying.[8] Anonymous reports are also accepted; however, this shall not be construed to permit formal disciplinary action solely on the basis of an anonymous report.

Nondiscrimination Coordinator: [9]

Rylan Rusk
Name

1100 E. Laurel St., Olney, IL 62450
Address

rrusk@rccu1.net
Email

618-395-2324
Telephone

Title IX Coordinator:

Kacie Rodgers
Name

1100 E. Laurel St., Olney, IL 62450
Address

krodgers@rccu1.net
Email

618-395-2324
Telephone

Complaint Managers:

Jeff Thompson
Name

1200 E. Laurel St., Olney, IL 62450
Address

jthompson@rccu1.net
Email

618-393-2191
Telephone

Jennifer Tedford
Name

1099 N. Van St., Olney, IL 62450
Address

jtedford@rccu1.net
Email

618-395-4372
Telephone

1. Consistent with federal and State laws and rules governing student privacy rights, the parents/guardians of all students involved in an alleged incident of bullying will be notified of such, along with threats, suggestions, or instances of self-harm determined to be the result of bullying, within 24 hours after the school's administration is made aware of the student's involvement in the incident. As appropriate, the school's administration shall also discuss the availability of social work services, counseling, school psychological services, other interventions, and restorative

[8] 105 ILCS 5/22-110(d), renumbered by P.A. 104-391, requires that "[s]chool personnel available for help with a bully or to make a report about bullying" be made known to parents/guardians, students, and school personnel.

[9] Sample policy 2:260, *Uniform Grievance Procedure*, states that a district's Nondiscrimination Coordinator often also serves as its Title IX Coordinator. Best practice is that throughout the board policy manual, the same individual be named as Nondiscrimination Coordinator. In contrast, Complaint Managers identified in individual policies may vary depending upon local district needs.

measures. The school shall make diligent efforts to notify a parent or legal guardian, utilizing all contact information the school has available or that can be reasonably obtained within the 24-hour period. [10]

2. The Superintendent or designee shall promptly investigate and address reports of bullying, by, among other things:
    a. Making all reasonable efforts to complete the investigation within 10 school days after the date the report of a bullying incident was received and taking into consideration additional relevant information received during the course of the investigation about the reported bullying incident.
    b. Involving appropriate school support personnel and other staff persons with knowledge, experience, and training on bullying prevention, as deemed appropriate, in the investigation process.
    c. Notifying the Building Principal or school administrator or designee of the reported incident of bullying as soon as possible after the report is received.
    d. Consistent with federal and State laws and rules governing student privacy rights, providing parents/guardians of the students who are parties to the investigation information about the investigation and an opportunity to meet with the Building Principal or school administrator or his or her designee to discuss the investigation, the findings of the investigation, and the actions taken to address the reported incident of bullying.

    The Superintendent or designee shall investigate whether a reported incident of bullying is within the permissible scope of the District's jurisdiction and shall require that the District provide the victim with information regarding services that are available within the District and community, such as counseling, support services, and other programs. [11]
3. The Superintendent or designee shall use interventions to address bullying, that may include, but are not limited to, school social work services, restorative measures, social-emotional skill building, counseling, school psychological services, and community-based services. [12]
4. A reprisal or retaliation against any person who reports an act of bullying **is prohibited**. Any person's act of reprisal or retaliation will be subject to disciplinary action, up to and including discharge with regard to employees, or suspension and/or expulsion[13] with regard to students.
5. A student will not be punished for reporting bullying or supplying information, even if the District's investigation concludes that no bullying occurred. However, a person who is found to have falsely accused another of bullying, as a means of retaliation, as a means of bullying, or provided false information will be treated as either: (a) *bullying*, (b) student discipline up to and including suspension and/or expulsion, and/or (c) both (a) and (b) for purposes of determining any consequences or other appropriate remedial actions.
6. The District's bullying prevention and response plan is based on the engagement of a range of school stakeholders, including students and parents/guardians.

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[10] 105 ILCS 5/10-20.14(d) contains a similar requirement. See sample exhibit 7:190-E1, *Aggressive Behavior Reporting Letter and Form.*

[11] This sentence contains requirements found in 105 ILCS 5/22-110(d), renumbered by P.A. 104-391.

[12] A grant may be available from ISBE for the promotion of a safe and healthy learning environment. 105 ILCS 5/2-3.180 and 3.181. A list of grant funding opportunities is available at: www.isbe.net/Pages/Grants.aspx. ISBE is also directed to create the Illinois Bullying and Cyberbullying Prevention Fund, through which a grant may be available to support anti-bullying programming. 30 ILCS 105/5.997 and 105 ILCS 5/22-110(i)-(j), all added by P.A. 103-47 and renumbered by P.A. 104-391.

[13] Consult the board attorney about the potential conflict of 105 ILCS 5/22-110(b)(7), renumbered by P.A. 104-391, (allowance of suspension and/or expulsion of students for reprisal/retaliation against reports of bullying) with 105 ILCS 5/10-22.6(b-20) (districts must resolve threats, address disruptions, and minimize the length (and implementation of) suspensions and expulsions to the greatest extent practicable). See sample policies 7:200, *Suspension Procedures*, at f/n 8 and 7:210, *Expulsion Procedures*, at f/ns 11 and 13.

7. The Superintendent or designee shall post this policy on the District's publicly accessible website, if any, and include it in the student handbook, and, where applicable, post it where other policies, rules, and standards of conduct are currently posted. The policy must be distributed annually to parents/guardians, students, and school personnel (including new employees when hired), and must also be provided periodically throughout the school year to students and faculty. [14]
8. Pursuant to State law and Board policy 2:240, *Board Policy Development*, the Board monitors this policy every two years by conducting a review and re-evaluation of this policy to make any necessary and appropriate revisions. The Superintendent or designee shall assist the Board with its re-evaluation and assessment of this policy's outcomes and effectiveness. Updates to this policy will reflect any necessary and appropriate revisions. This process shall include, without limitation: [15]
    a. The frequency of victimization;
    b. Student, staff, and family observations of safety at a school;
    c. Identification of areas of a school where bullying occurs;
    d. The types of bullying utilized; and
    e. Bystander intervention or participation.

    The evaluation process may use relevant data and information that the District already collects for other purposes. Acceptable documentation to satisfy the re-evaluated policy submission include one of the following:
        i. An updated version of the policy with the amendment/modification date specifying the date of adoption (indicated by month, date, and year) included in the reference portion of the policy;
        ii. If no revisions are deemed necessary, a copy of Board minutes indicating that the policy was re-evaluated and no changes were deemed to be necessary; or
        iii. A signed statement from the Board President indicating that the Board re-evaluated the policy and no changes to it were necessary.

    The Superintendent or designee must post the information developed as a result of the policy re-evaluation on the District's website, or if a website is not available, the information must be provided to school administrators, Board members, school personnel, parents/guardians, and students. Reviews and re-evaluations in years they are due must be submitted to ISBE by September 30.
9. The Superintendent or designee shall fully implement the Board policies, including without limitation, the following: [16]

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14 105 ILCS 5/22-110(b)(10), amended by P.A. 103-47 and renumbered by P.A. 104-391. The policy posted on the district's website may not be password protected and must be easily accessible to students and parents/guardians. 23 Ill. Admin. Code §1.295(c)(1).

15 105 ILCS 5/22-110, renumbered by P.A. 104-391. See the ISBE guidance document that is cited in f/n 7, above. Including the month, date, and year that an updated policy was adopted is required by 23 Ill. Admin.Code §1.295(c)(2).

16 The statute requires that the bullying policy *be consistent with* other board policies. The list of policies may be deleted and the following alternative used: "12. The District's bullying prevention plan must be consistent with other Board policies." If a policy list is included, be sure the referenced policies were adopted locally and amend the list accordingly.

The bullying statute does not identify staff member duties regarding the prevention of or response to student bullying. The following optional provision addresses staff member responsibilities and may be added as a new paragraph 13:

13. The Superintendent or designee shall fully inform staff members of the District's goal to prevent students from engaging in bullying and the measures being used to accomplish it. This includes each of the following:
    a. Communicating the District's expectation and State law requirement that teachers and other licensed employees maintain discipline.
    b. Establishing the expectation that staff members: (1) intervene immediately to stop a bullying incident that they witness or immediately contact building security and/or law enforcement if the incident involves a weapon or other illegal activity, (2) report bullying, whether they witness it or not, to an administrator, and (3) inform the administration of locations on school grounds where additional supervision or monitoring may be needed to prevent bullying.

a. 2:260, *Uniform Grievance Procedure*. A student may use this policy to complain about bullying.
b. 2:265, *Title IX Grievance Procedure*. Any person may use this policy to complain about sexual harassment in violation of Title IX of the Education Amendments of 1972.
c. 2:270, *Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited*. Any person may use this policy to complain about discrimination or harassment on the basis of race, color, or national origin in violation of Title VI of the Civil Rights Act of 1964 and/or the Illinois Human Rights Act.
d. 6:60, *Curriculum Content*. Bullying prevention and character instruction is provided in all grades in accordance with State law.
e. 6:65, *Student Social and Emotional Development*. Student social and emotional development is incorporated into the District's educational program as required by State law.
f. 6:235, *Access to Electronic Networks*. This policy states that the use of the District's electronic networks is limited to: (1) support of education and/or research, or (2) a legitimate business use.
g. 7:20, *Harassment of Students Prohibited*. This policy prohibits any person from harassing, intimidating, or bullying a student based on an identified actual or perceived characteristic (the list of characteristics in 7:20 is the same as the list in this policy).
h. 7:185, *Teen Dating Violence Prohibited*. This policy prohibits teen dating violence on school property, at school sponsored activities, and in vehicles used for school-provided transportation.
i. 7:190, *Student Behavior*. This policy prohibits, and provides consequences for, hazing, bullying, or other aggressive behaviors, or urging other students to engage in such conduct.
j. 7:310, *Restrictions on Publications; Elementary Schools*, and 7:315, *Restrictions on Publications; High Schools*. These policies prohibit students from and provide consequences for: (1) accessing and/or distributing at school any written, printed, or electronic material, including material from the Internet, that will cause substantial disruption of the proper and orderly operation and discipline of the school or school activities, and (2) creating and/or distributing written, printed, or electronic material, including photographic material and blogs, that causes substantial disruption to school operations or interferes with the rights of other students or staff members. **17**

c. Where appropriate in the staff development program, providing strategies to staff members to effectively prevent bullying and intervene when it occurs.
d. Establishing a process for staff members to fulfill their obligation to report alleged acts of bullying.

17 For elementary districts, delete: ~~and 7:315, *Restrictions on Publications; High Schools*~~ and delete the Cross Reference to 7:315, *Restrictions on Publications; High Schools*. For high school districts, delete ~~7:310, *Restrictions on Publications; Elementary Schools*, and~~ and delete the Cross Reference to 7:310, *Restrictions on Publications; Elementary Schools*. In both cases, revise the beginning of the sentence to read: "This~~e~~ policy~~ies~~ prohibits students from and provides."

LEGAL REF.: 105 ILCS 5/10-20.14, 5/10-22.6(b-20), 5/22-110, and 5/24-24.
405 ILCS 49/, Children's Mental Health Act.
775 ILCS 5/1-103, Ill. Human Rights Act.
23 Ill.Admin.Code §§1.240, 1.280, and 1.295.

CROSS REF.: 2:240 (Board Policy Development), 2:260 (Uniform Grievance Procedure), 2:265 (Title IX Grievance Procedure), 2:270 (Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited), 4:170 (Safety), 5:230 (Maintaining Student Discipline), 6:60 (Curriculum Content), 6:65 (Student Social and Emotional Development), 6:235 (Access to Electronic Networks), 7:20 (Harassment of Students Prohibited), 7:185 (Teen Dating Violence Prohibited), 7:190 (Student Behavior), 7:220 (Bus Conduct), 7:230 (Misconduct by Students with Disabilities), 7:240 (Conduct Code for Participants in Extracurricular Activities), 7:285 (Anaphylaxis Prevention, Response, and Management Program), 7:310 (Restrictions on Publications; Elementary Schools), 7:315 (Restrictions on Publications; High Schools)

Students

Student Behavior [1]

The goals and objectives of this policy are to provide effective discipline practices that: (1) ensure the safety and dignity of students and staff; (2) maintain a positive, weapons-free, and drug-free learning environment; (3) keep school property and the property of others secure; (4) address the causes of a student's misbehavior and provide opportunities for all individuals involved in an incident to participate in its resolution; and (5) teach students positive behavioral skills to become independent, self-disciplined citizens in the school community and society. [2]

When and *Where* Conduct Rules Apply [3]

A student is subject to disciplinary action for engaging in prohibited student conduct, as described in the section with that name below, whenever the student's conduct is reasonably related to school or school activities, including, but not limited to:

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[1] All districts must have a policy on student discipline, including school searches and bullying prevention (105 ILCS 5/10-20.14, amended by P.A.s 103-896); re-engagement of students returning from an exclusionary discipline or an alternative school (105 ILCS 5/10-22.6(b-25), amended by P.A. 103-896); and corporal punishment (105 ILCS 5/24-24). See also 23 Ill.Admin.Code §1.280. See the Cross References for policies on searches and bullying. Each district must furnish a copy of the discipline policy to parents/guardians within 15 days after the beginning of the school year, or within 15 days after starting classes for a student who transfers into the district. 105 ILCS 5/10-20.14(a), amended by P.A.s 103-896 and 104-391. The school board must require that each school inform its pupils of the discipline policy's contents. Id.

School boards, along with the parent-teacher advisory committee, must annually review their pupil discipline policies, those policies' implementation, and any other factors related to the safety of their schools, students, and staff. Id. For more information about the parent-teacher advisory committee, see sample policy 2:150, *Committees*. The parent-teacher advisory committee, in cooperation with local law enforcement agencies, must develop, with the school board, a reciprocal reporting system. 105 ILCS 5/10-20.14(b), amended by P.A.s 103-896 and 104-430. See sample administrative procedure 7:190-AP3, *Guidelines for Reciprocal Reporting of Offenses Committed by Students*. See also *Development of Reciprocal Reporting Systems Guidance*, developed by the Ill. State Board of Education (ISBE) in consultation with stakeholders, available at: www.isbe.net/Documents/Reciprocal-Reporting-June-2025.pdf.

105 ILCS 5/10-20.14(b), amended by P.A.s 103-896 and 104-430, encourages districts to create memoranda of understanding that define law enforcement's role in schools. Beginning 7-1-26, a memorandum of understanding with a local law enforcement agency is required for any district that uses a school resource officer. 105 ILCS 5/10-20.68(a-5), added by P.A. 104-430. See sample exhibit 7:190-E3, *Memorandum of Understanding*.

Given the unique concerns facing school officials, school disciplinary codes are not required to be drafted as narrowly or with the same precision as criminal statutes. Bethel Sch. Dist. v. Fraser, 478 U.S. 675 (1986).

[2] The goals and objectives in this policy give the board a focus for monitoring it. This list can be deleted, replaced, or modified by the board. Data on student discipline is available at: www.isbe.net/Pages/Expulsions-Suspensions-and-Truants-by-District.aspx.

See f/n 1 in sample policy 4:170, *Safety*, for information on the U.S. School Safety Clearinghouse website at: www.schoolsafety.gov.

[3] Board policy should provide a jurisdictional statement telling students and staff the circumstances under which the district will take disciplinary action. Jurisdictional rules in board policy should generally be as broad as possible to give staff members authority to respond to unforeseen situations. Taking jurisdiction over off-campus misconduct generally survives the test of reasonableness when the misconduct has a direct nexus to the school. A countervailing interest concerns liability for off-campus student injuries, i.e., the greater the jurisdiction a district is willing to impose, the greater the scope of liability it may be assuming. Ultimately, a decision whether to discipline for off-campus misconduct requires a thorough factual inquiry to determine the degree of nexus and impact on the school. Consult the board attorney in these situations.

A U.S. Supreme Court decision and many lower court decisions address disciplining a student for off-campus misconduct. See Mahanoy Area Sch. Dist. v. B.L., 594 U.S. 180 (2021), discussed in f/n 3 of sample policy 7:240, *Conduct Code for Participants in Extracurricular Activities*; and J.S. v. Blue Mountain Sch. Dist., 650 F.3d 915 (3rd Cir. 2011), combined with Layshock v. Hermitage Sch. Dist., 650 F.3d 205 (3d Cir. 2011), cert. denied 565 U.S. 1156 (2012)(absent evidence that parodies of school personnel caused, or could cause, substantial disruption, school districts may not punish out-of-school expressive conduct, even if it is lewd, indecent, or offensive speech).

1. On, or within sight of, school grounds before, during, or after school hours or at any time;
2. Off school grounds at a school-sponsored activity or event, or any activity or event that bears a reasonable relationship to school;
3. Traveling to or from school or a school activity, function, or event; or
4. Anywhere, if the conduct interferes with, disrupts, or adversely affects the school environment, school operations, or an educational function, including, but not limited to, conduct that may reasonably be considered to: (a) be a threat or an attempted intimidation of a staff member; or (b) endanger the health or safety of students, staff, or school property. [4]

Prohibited Student Conduct [5]

The school administration is authorized to discipline students for gross disobedience or misconduct, including but not limited to:

1. Using, possessing, distributing, purchasing, or selling tobacco or nicotine materials, including without limitation, electronic cigarettes. [6]
2. Using, possessing, distributing, purchasing, or selling alcoholic beverages.[7] Students who are under the influence of an alcoholic beverage are not permitted to attend school or school functions and are treated as though they had alcohol in their possession.
3. Using, possessing, distributing, purchasing, selling, or offering for sale:

In contrast, the 7th Circuit Court of Appeals upheld a student's expulsion for an article in an underground newspaper titled "So You Want to be a Hacker." The article's instructions for hacking into the school's computers clearly interfered with the school's operations. Boucher v. Sch. Bd. of the Sch. Dist. of Greenfield, 134 F.3d 821 (7th Cir. 1998). See also Wisniewski v. Bd. of Educ. of the Weedsport Central Sch. Dist., 494 F.3d 34 (2nd Cir. 2007), cert. denied 552 U.S. 1296 (2008), (holding a student's transmission of an icon of a pistol with blood splattering and the words "Kill Mr. VanDer Molen" crossed the boundary of protected speech and posed a reasonably foreseeable risk that the icon would come to the attention of school authorities and materially and substantially disrupt the school).

Historically, schools have had more leeway in disciplining participants in athletics and extracurricular activities; however, the Mahanoy decision raises unresolved questions about the degree of leeway now afforded to school officials. See sample policy 7:240, *Conduct Code for Participants in Extracurricular Activities* at f/n 3 for further discussion.

A judge may transfer a student to another school for committing stalking or non-consensual sexual contact against another student, or for aiding and abetting such an act; the parents/guardians are responsible for transportation and other costs associated with the transfer. Stalking No Contact Order Act and the Civil No Contact Order Act, 740 ILCS 21/80 and 22/213. A school district is seldom notified when a transfer order is requested. When notified, school officials should immediately seek the board attorney's advice concerning available options.

[4] The factual context will determine the appropriateness of taking jurisdiction. Contact the board attorney before disciplining a student for off-campus conduct. See, e.g., Doe v. Superintendent of Schs. of Stoughton, 767 N.E.2d 1054 (Mass. 2002)(suspension for off-campus commission of a felony was upheld). See f/n 3, above.

[5] Consult the board attorney for advice on deleting or modifying any of the items in this section on prohibited student conduct.

[6] 105 ILCS 5/10-20.5b prohibits use of tobacco on school property. Federal law prohibits smoking within schools by anyone. Pro-Children Act of 2004, 20 U.S.C. §7971 et seq. Districts that fail to comply risk a civil penalty of up to $1,000 per violation per day. 20 U.S.C. §7973(e)(1). See sample policy 8:30, *Visitors to and Conduct on School Property*, for more information.

The U.S. Food and Drug Administration now regulates electronic cigarettes. 21 C.F.R. Parts 1100, 1140, and 1143. An electronic or e-cigarette resembles a regular cigarette and contains a battery-operated heating element that turns a liquid into a mist for inhaling. The liquid may contain nicotine. E-cigarettes are sometimes referred to as e-cigs, vapes, e-hookahs, vape pens, and electronic nicotine delivery systems (ENDS), and they are generally involved in *vaping*. Vaping is the act of inhaling and exhaling the aerosol, often referred to as vapor that is produced by an e-cigarette or similar device. An e-cigarette resembles a cigarette and contains a battery-operated heating element that turns a liquid into a mist for inhaling. Some e-cigarettes do not look like tobacco products and are shaped like other objects, such as USB flash drives, and are more easily concealed.

Information and resources are available at:
www.isbe.net/Pages/School-Health-Issues.aspx
www.fda.gov/tobacco-products
www.cdc.gov/tobacco/e-cigarettes/index.html
www.dph.illinois.gov/topics-services/prevention-wellness/tobacco/e-cigarettes-and-vapes
https://nida.nih.gov/research-topics/tobacconicotine-vaping

[7] *Alcoholic beverages* are defined in 235 ILCS 5/1-3.01 to 3.05.

a. Any illegal drug or controlled substance, or cannabis (including marijuana, hashish, and medical cannabis unless the student is authorized to be administered a medical cannabis infused product under *Ashley's Law*). [8]
b. Any anabolic steroid unless it is being administered in accordance with a physician's or licensed practitioner's prescription. [9]
c. Any performance-enhancing substance on the Illinois High School Association's most current banned substance list unless administered in accordance with a physician's or licensed practitioner's prescription. [10]
d. Any prescription drug when not prescribed for the student by a physician or licensed practitioner, or when used in a manner inconsistent with the prescription or prescribing physician's or licensed practitioner's instructions. The use or possession of medical cannabis, even by a student for whom medical cannabis has been prescribed, is prohibited unless the student is authorized to be administered a medical cannabis infused product under Ashley's Law. [11]
e. Any inhalant, regardless of whether it contains an illegal drug or controlled substance: (a) that a student believes is, or represents to be capable of, causing intoxication, hallucination, excitement, or dulling of the brain or nervous system; or (b) about which the student engaged in behavior that would lead a reasonable person to believe that the student intended the inhalant to cause intoxication, hallucination, excitement, or dulling of the brain or nervous system. The prohibition in this section does not apply to a student's use of asthma or other legally prescribed inhalant medications.

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[8] *Controlled substance* is defined in 720 ILCS 570/102(f); *cannabis* is defined in 720 ILCS 550/3(a) and in 410 ILCS 705/1-10. Either spelling, *marihuana* or *marijuana*, is correct; however, *marijuana* is more common. See f/n 11 for a discussion of medical cannabis and *Ashley's Law*.

[9] *Anabolic steroid* is defined in 720 ILCS 570/102(c-1).

[10] See sample policies 7:240, *Conduct Code for Participants in Extracurricular Activities*, and 7:300, *Extracurricular Athletics*.

[11] To legally use medical cannabis, an individual must first become a *registered qualifying patient*. The use of cannabis by a *registered qualifying patient* is permitted only in accordance with the Compassionate Use of Medical Cannabis Program. 410 ILCS 130/. There are many situations in which no one, even a *registered qualifying patient*, may possess or use cannabis. This includes in a school bus or on the grounds of any preschool, or primary or secondary school unless the student meets the requirements of 105 ILCS 5/22-33, a/k/a *Ashley's Law*. 410 ILCS 130/30(a)(2) and (3). *Ashley's Law* provides that school districts "shall authorize a parent or guardian or any other individual registered with the Department of Public Health as a designated caregiver of a student who is a registered qualifying patient to administer a medical cannabis infused product to the student on the premises of the child's school or on the child's school bus if both the student (as a registered qualifying patient) and the parent or guardian or other individual (as a registered designated caregiver) have been issued registry identification cards under the Compassionate Use of Medical Cannabis Program Act." 105 ILCS 5/22-33(b). Once the product is administered, the designated caregiver must remove the product from the school premises/bus. Id. 105 ILCS 5/22-33(b-5) allows a properly trained school nurse or administrator to administer medical cannabis infused products to a student while at school, a school-sponsored activity, or before/after normal school activities, including while the student is in before-school or after-school care on school-operated property or while being transported on a school bus. The product may not be administered in a manner that would (in the school or district's opinion) create a disruption or expose other students to the product, and schools are not required to authorize use of the product if the school or district would lose federal funding as a result. 105 ILCS 5/22-33(c). For more information, see f/ns 22-32 in sample policy 7:270, *Administering Medicines to Students*. Contact the board attorney for advice concerning medical cannabis, including whether a federal or State law requires the district to accommodate a student who is a *registered qualifying patient*. See Americans with Disabilities Act of 1990, 42 U.S.C. §12101 et seq.; Individuals with Disabilities Education Improvement Act of 2004, 20 U.S.C. §1400 et seq.; Rehabilitation Act of 1973, Section 504, 29 U.S.C. §794; 105 ILCS 5/14-1.01 et seq., 5/14-7.02, and 5/14-7.02b; and 23 Ill.Admin.Code Part 226.

f. Any substance inhaled, injected, smoked, consumed, or otherwise ingested or absorbed with the intention of causing a physiological or psychological change in the body, including without limitation, pure caffeine in tablet or powdered form. [12]

g. *Look-alike* or counterfeit drugs, including a substance that is not prohibited by this policy, but one: (a) that a student believes to be, or represents to be, an illegal drug, controlled substance, or other substance that is prohibited by this policy; or (b) about which a student engaged in behavior that would lead a reasonable person to believe that the student expressly or impliedly represented to be an illegal drug, controlled substance, or other substance that is prohibited by this policy. [13]

h. Drug paraphernalia, including devices that are or can be used to: (a) ingest, inhale, or inject cannabis or controlled substances into the body; and (b) grow, process, store, or conceal cannabis or controlled substances. [14]

Students who are under the influence of any prohibited substance are not permitted to attend school or school functions and are treated as though they had the prohibited substance, as applicable, in their possession.

4. Using, possessing, controlling, or transferring a *weapon* as that term is defined in the **Weapons** section of this policy, or violating the **Weapons** section of this policy. [15]

5. Using or possessing an electronic paging device. [16]

6. Using a cellular telephone, video recording device, personal digital assistant (PDA), or other electronic device in any manner that disrupts the educational environment or violates the rights of others, including using the device to take photographs in locker rooms or bathrooms, cheat, or otherwise violate student conduct rules. Unless otherwise banned under this policy or by the Building Principal, all electronic devices must be kept powered off or silenced and out-of-sight[17] during the regular school day unless: (a) the supervising teacher grants permission; (b) use of the device is provided in a student's individualized education program (IEP) or Section 504 plan; (c) it is used during the student's lunch period, or (d) it is needed in an emergency that threatens the safety of students, staff, or other individuals. [18]

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[12] The Powdered Caffeine Control and Education Act states: "No person may sell, offer for sale, give away, or provide free samples of powdered pure caffeine to any person under age 18 located within the State or to any person under age 18 making the purchase from within the State." A limited exception to this prohibition exists for "the sale of any powdered pure caffeine product that receives explicit approval as safe and effective for its intended use under the federal Food, Drug, and Cosmetic Act or is lawfully marketed under an over-the-counter monograph issued by the United States Food and Drug Administration." 410 ILCS 647/20.

[13] *Counterfeit* and *look-alike substances* are defined in 720 ILCS 570/102(g) and (y). This provision is broader because it would apply, for example, if a student represents a powdered vitamin to be pure caffeine – pure caffeine is prohibited on campus even though it is a legal substance. Look-alike drugs should be defined; an unpublished Ill. appellate decision in 2000 found a policy prohibiting possession of *look-alikes* had vagueness problems.

[14] *Drug paraphernalia* is defined in 720 ILCS 600/2(d), amended by P.A. 103-336. Contact the board attorney for advice concerning a student who is a *registered qualifying patient*, as explained in f/n 11.

[15] This language is broader than the **Weapons** section of this policy. The **Weapons** section contains the statutorily required punishment for "a student who is determined to have brought" a weapon to school along with the statutory definition of *weapon*. 105 ILCS 5/10-22.6(d). The language in item #4 is broader because it prohibits "using, possessing, controlling, or transferring" a weapon in addition to violating the **Weapons** section. See the footnotes in the **Weapons** section for a discussion of the Firearm Concealed Carry Act's provisions.

[16] 105 ILCS 5/10-21.10.

[17] Delete "and out-of-sight" if the district wants to provide greater flexibility. A board should, in consultation with the superintendent and board attorney, carefully review its policy on the use of electronic devices to ensure it aligns with building-level practices and any student handbook provisions addressing student use of personal mobile devices, including, but not limited to, cell phones, smartwatches, and smart glasses.

[18] State law leaves to local boards the discretion whether to prohibit student possession of cellular phones. 105 ILCS 5/10-20.28. The misuse of camera phones can seriously invade a student's privacy. A board wanting a sweeping prohibition may use the following alternative for item #6:

7. *Sexting*, which, for purposes of this policy, is the act of creating, sending, sharing, viewing, receiving, or possessing sexually explicit messages, images, or videos electronically, regardless of whether they are authentic or computer-generated, through the use of a computer, electronic communication device, or cellular phone. Sexting also includes creating, sending, sharing, viewing, receiving, or possessing *indecent visual depictions*, *non-consensual dissemination of private sexual images*, and *non-consensual dissemination of sexually explicit digitized depictions*, as defined in State law. [19]
8. Using or possessing a laser pointer unless under a staff member's direct supervision and in the context of instruction.
9. Disobeying rules of student conduct or directives from staff members or school officials. Examples of disobeying staff directives include refusing a District staff member's request to stop, present school identification, or submit to a search.
10. Engaging in academic dishonesty, including cheating, intentionally plagiarizing, using a writing service and/or generative artificial intelligence technology in place of original work unless specifically authorized by staff,[20] wrongfully giving or receiving help during an academic examination, altering report cards, and wrongfully obtaining test copies or scores.
11. Engaging in hazing or any kind of bullying or aggressive behavior that does physical or psychological harm to a staff person or another student, or urging other students to engage in such conduct. Prohibited conduct specifically includes, without limitation, any use of violence, intimidation, force, noise, coercion, threats, stalking, harassment, sexual harassment, public humiliation, theft or destruction of property, retaliation, hazing, bullying, bullying using a school computer or a school computer network, or other comparable conduct. [21]

Using or possessing a cellular telephone, two-way radio, video recording device, and/or other telecommunication device, unless authorized and approved by the Building Principal.

Operating transmitters designed to jam or block wireless communications violates the federal Communications Act of 1934. 47 U.S.C. §§301, 302a, and 333. Fines are as high as $10,000 for each violation and/or imprisonment, and the device may also be seized. 47 U.S.C. §§501-510.

Making a video recording or live video transmission of another person without their consent in a restroom, locker room, or changing room is a Class 4 felony. 720 ILCS 5/26-4. A minor who distributes or disseminates an indecent visual depiction of another minor through the use of a computer or electronic communication device may be subject to adjudication as a minor in need of supervision. 705 ILCS 405/3-40.

[19] This definition of *sexting* is adapted from Merriam-Webster's definition at www.merriam-webster.com/dictionary/sexting, and it incorporates offenses under State law that address the dissemination of explicit images. A district may wish to use another definition or create its own with the board attorney. See sample administrative procedure 7:190-AP6, *Guidelines for Investigating Sexting Allegations*, for definitions of the italicized terms in this paragraph and their accompanying citations. See also sample administrative procedure 7:190-AP5, *Student Handbook - Electronic Devices*.

[20] Optional. *Artificial intelligence* (AI) is defined in State law to mean "a machine-based system that, for explicit or implicit objectives, infers, from the input it receives, how to generate outputs such as predictions, content, recommendations, or decisions that can influence physical or virtual environments" and to also include generative artificial intelligence. 105 ILCS 5/22-110, renumbered by P.A. 104-391 and incorporating by reference the definition of AI in the Digital Voice and Likeness Protection Act, 815 ILCS 550/. *Generative artificial intelligence* (Gen AI) is defined in State law as "an automated computing system that, when prompted with human prompts, descriptions, or queries, can produce outputs that simulate human-produced content, including, but not limited to, the following: (1) textual outputs, such as short answers, essays, poetry, or longer compositions or answers; (2) image outputs, such as fine art, photographs, conceptual art, diagrams, and other images; (3) multimedia outputs, such as audio or video in the form of compositions, songs, or short-form or long-form audio or video; and (4) other content that would be otherwise produced by human means." Id. When not used for academic dishonesty purposes, Gen AI tools may present innovative learning opportunities for students and teaching opportunities for educators. For further information, see sample policy 6:235, *Access to Electronic Networks*, and its f/n 17, and sample administrative procedure 6:235-AP3, *Development of an Artificial Intelligence (AI) Plan and AI Responsible Use Guidelines*.

[21] All districts must have a policy on bullying. 105 ILCS 5/22-110(d), amended by P.A. 103-47 and renumbered by P.A. 104-391. Sample policy 7:180, *Prevention of and Response to Bullying, Intimidation, and Harassment*, contains the statutory definition of bullying. Districts must also have an age-appropriate policy on sexual harassment. 105 ILCS 5/10-20.69. See sample policy 7:20, *Harassment of Students Prohibited*, and its f/n 9 for further detail.

12. Engaging in any sexual activity, including without limitation, offensive touching, sexual harassment, indecent exposure (including mooning), and sexual assault. This does not include the non-disruptive: (a) expression of gender or sexual orientation or preference, or (b) display of affection during non-instructional time.
13. Teen dating violence, as described in Board policy 7:185, *Teen Dating Violence Prohibited*.[22]
14. Causing or attempting to cause damage to, or stealing or attempting to steal, school property or another person's personal property. [23]
15. Entering school property or a school facility without proper authorization.
16. In the absence of a reasonable belief that an emergency exists, calling emergency responders (such as calling 911); signaling or setting off alarms or signals indicating the presence of an emergency; or indicating the presence of a bomb or explosive device on school grounds, school bus, or at any school activity.
17. Being absent without a recognized excuse; State law and School Board policy regarding truancy control will be used with chronic and habitual truants. [24]
18. Being involved with any public school fraternity, sorority, or secret society, by: (a) being a member; (b) promising to join; (c) pledging to become a member; or (d) soliciting any other person to join, promise to join, or be pledged to become a member. [25]
19. Being involved in gangs or gang-related activities, including displaying gang symbols or paraphernalia. [26]

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105 ILCS 5/10-20.14(d), amended by P.A. 103-896, requires boards, in consultation with their parent-teacher advisory committees and other community-based organizations, to include provisions in their student discipline policy to address aggressive behavior, including bullying. These provisions must include procedures for notifying a student's parents/guardians about his/her aggressive behavior and early intervention procedures based upon available community-based and district resources. See sample exhibit 7:190-E1, *Aggressive Behavior Reporting Letter and Form*. *Guidance for Evidence-Based Intervention Procedures*, developed by ISBE in consultation with stakeholders, is available at: www.isbe.net/Documents/Evidence-Based-Intervention-June-2025.pdf. *Evidence-based intervention* means an intervention that has demonstrated a statistically significant effect on improving student outcomes, documented in a peer-reviewed scholarly journal. Id.

Suspending students for hazing was upheld in Gendelman v. Glenbrook North High Sch. and Northfield Twp. Sch. Dist. 225, 2003 WL 21209880 (N.D.Ill. 2003). This decision may have been legislatively overturned by amending 105 ILCS 5/10-20.14.

The failure of a school official (including any administrator, teacher, counselor, support staff, or coach) to report hazing is a Class B misdemeanor. 720 ILCS 5/12C-50.1.

A person commits a felony hate crime when, by reason of the actual or perceived race, color, creed, religion, ancestry, gender, sexual orientation, physical or mental disability, or national origin of another individual or group of individuals, regardless of the existence of any other motivating factor or factors, he or she commits assault, battery, aggravated assault, intimidation, stalking, cyberstalking, misdemeanor theft, criminal trespass to residence, misdemeanor criminal damage to property, criminal trespass to vehicle, criminal trespass to real property, mob action, disorderly conduct, transmission of obscene message, harassment by telephone, or harassment through electronic communications as these crimes are defined in the Criminal Code. 720 ILCS 5/12-7.1. The penalty is heightened when the offense is committed in a school or administrative facility.

720 ILCS 5/26-1(a)(3.5) and (b) make transmitting a threat of violence, death, or bodily harm directed against persons at a school, school function, or school event, whether or not school is in session, or causing such a threat to be transmitted, a Class 4 felony.

[22] All school boards must have a policy on prohibited teen dating violence. 105 ILCS 5/27-240, renumbered by P.A. 104-391. Verify that the board adopted the policy listed and amend its title in this policy, if necessary.

[23] 720 ILCS 5/26-1(a)(3.5) and (b) make threatening to destroy a school building or school property, whether or not school is in session, or causing such a threat to be transmitted, a Class 4 felony.

[24] 105 ILCS 5/26-2a; 5/26-9; and 5/26-12. School personnel cannot refer a truant, chronic truant, or truant minor to any other local public entity, school resource officer, or peace officer to have them issue a fine or fee as punishment for truancy. 105 ILCS 5/26-12(b), amended by P.A. 104-430. See sample policies 6:110, *Programs for Students At Risk of Academic Failure and/or Dropping Out of School and Graduation Incentives Program*, and 7:70, *Attendance and Truancy*.

[25] State law requires schools to suspend or expel any student who engages in this activity. 105 ILCS 5/31-3.

[26] See Kelly v. Bd. of Educ. of McHenry Cmty. High Sch. Dist. 156, 2007 WL 114300 (N.D.Ill. 2007) (upheld student's expulsion for drawing gang symbols while at school; testimony that the danger posed by gang signs and the presence of gangs at school supported the board's insistence on strict enforcement of board policy prohibiting gang related behavior and made expulsion a proper remedy).

20. Violating any criminal law, including but not limited to, assault, battery, arson, theft, gambling, eavesdropping, vandalism, and hazing.
21. Making an explicit threat on an Internet website against a school employee, a student, or any school-related personnel if the Internet website through which the threat was made is a site that was accessible within the school at the time the threat was made or was available to third parties who worked or studied within the school grounds at the time the threat was made, and the threat could be reasonably interpreted as threatening to the safety and security of the threatened individual because of his or her duties or employment status or status as a student inside the school. [27]
22. Operating an unmanned aircraft system (UAS) or drone for any purpose on school grounds or at any school event unless granted permission by the Superintendent or designee. [28]
23. Engaging in any activity, on or off campus, that interferes with, disrupts, or adversely affects the school environment, school operations, or an educational function, including but not limited to, conduct that may reasonably be considered to: (a) be a threat or an attempted intimidation of a staff member; or (b) endanger the health or safety of students, staff, or school property. [29]

For purposes of this policy, the term possession includes having control, custody, or care, currently or in the past, of an object or substance, including situations in which the item is: (a) on the student's person; (b) contained in another item belonging to, or under the control of, the student, such as in the student's clothing, backpack, or automobile; (c) in a school's student locker, desk, or other school property; or (d) at any location on school property or at a school-sponsored event. [30]

Efforts, including the use of positive interventions and supports, shall be made to deter students, while at school or a school-related event, from engaging in aggressive behavior that may reasonably produce physical or psychological harm to someone else. The Superintendent or designee shall ensure that the parent/guardian of a student who engages in aggressive behavior is notified of the incident.[31] The failure to provide such notification does not limit the Board's authority to impose discipline, including suspension or expulsion, for such behavior.

No disciplinary action shall be taken against any student that is based totally or in part on the refusal of the student's parent/guardian to administer or consent to the administration of psychotropic or psychostimulant medication to the student. [32]

Disciplinary Measures [33]

School officials shall limit the number and duration of expulsions and out-of-school suspensions to the greatest extent practicable, and, where practicable and reasonable, shall consider forms of non-exclusionary

740 ILCS 147/15 et seq. allows a school district to bring a civil suit against a gang, gang officers, or gang members for losses it suffers due to their criminal activity.

[27] This statement of misconduct restates 105 ILCS 5/10-22.6(d-5). The following alternative provides a shorter statement but will require the administrator to check the statute before imposing discipline based on it:

> Making an explicit threat on an Internet website against a school, employee, or any school-related personnel under circumstances described in 105 ILCS 5/10-22.6(d-5).

[28] For more information regarding unmanned aircraft systems, see www.faa.gov/uas.

[29] A catchall provision, e.g., this one, gives staff members authority to respond to unforeseen situations.

If the board adopts a mandatory uniform policy (see sample policy 7:165, *School Uniforms*), add the following item to the list as number 22: "Failing to comply with the mandatory uniform policy, but only after repeated attempts to secure compliance, such as conferences with parents/guardians, have been unsuccessful."

[30] *Possession* should be defined to avoid vagueness problems.

[31] See f/n 21.

[32] Mandated by 105 ILCS 5/10-20.36.

[33] A student cannot be issued a monetary fine, fee, ticket, or citation as a school-based disciplinary consequence or for a municipal code violation on school grounds during school hours or while taking school transportation by any person. 105 ILCS 5/10-22.6(i), amended by P.A. 104-430.

discipline before using out-of-school suspensions or expulsions.[34] School personnel shall not advise or encourage students to drop out voluntarily due to behavioral or academic difficulties.[35] Potential disciplinary measures include, without limitation, any of the following: [36]

1. Notifying parent(s)/guardian(s).
2. Disciplinary conference.
3. Withholding of privileges.
4. Temporary removal from the classroom.
5. Return of property or restitution for lost, stolen, or damaged property. [37]
6. In-school suspension. The Building Principal or designee shall ensure that the student is properly supervised. [38]
7. After-school study or Saturday study[39] provided the student's parent/guardian has been notified. If transportation arrangements cannot be agreed upon, an alternative disciplinary measure must be used. The student must be supervised by the detaining teacher or the Building Principal or designee.

The practice of suspending or expelling a student based on the number of accumulated disciplinary infractions is illegal under 105 ILCS 5/10-22.6. This includes a system of assigning points to specific infractions and then tallying the points a student receives over a period of time to determine a disciplinary exclusion from school. Before amendments to 105 ILCS 5/10-22.6, courts used the following factors to determine if a board abused its discretion when it expelled a student: (1) the egregiousness of the student's conduct; (2) the record of the student's past conduct; (3) the likelihood that such conduct will affect the delivery of educational services to other students; (4) the severity of the punishment; and (5) the intent of the child. Robinson v. Oak Park, 213 Ill.App.3d 77 (1st Dist. 1991); Wilson ex rel. Geiger v. Hinsdale Elementary Dist., 349 Ill.App.3d 243 (2nd Dist. 2004). The amendments to 105 ILCS 5/10-22.6 called into question the validity of relying on past misconduct in suspension or expulsion decisions. At least one Ill. appellate court has held that the Robinson factors no longer apply because the legislature incorporated specific criteria for expulsion directly into 105 ILCS 5/10-22.6 when it amended the statute. A.A. v. Bd. of Educ., 257 N.E.3d 617 (Ill. App. Ct. 1st Dist. 2024). **Consult the board attorney for guidance**.

Aside from procedural due process protection, students have a constitutional substantive due process right. This right protects them from an abuse of government power which "shocks the conscience." While the scope of substantive due process is very limited, it is available to students who believe they were subject to arbitrary and excessive discipline. Generally, however, school officials need not fear being found guilty of a substantive due process violation. Federal courts are loath to second-guess school officials. See Tun v. Whitticker, 398 F.3d 899 (7th Cir. 2005) (expulsion did not amount to a substantive due process violation because it fell short of the required *shocks the conscience* standard).

34 105 ILCS 5/10-22.6(b-5). In addition, subsection c-5 states, "[s]chool districts must make reasonable efforts to provide ongoing professional development to all school personnel, school board members, and school resource officers on the requirements of [105 ILCS 5/10-20.14], the adverse consequences of school exclusion and justice-system involvement, effective classroom management strategies, culturally responsive discipline, trauma-responsive learning environments, as defined in [105 ILCS 5/3-11(b)], the appropriate and available supportive services for the promotion of student attendance and engagement, and developmentally appropriate disciplinary methods that promote positive and healthy school climates." 105 ILCS 5/10-22.6(c-5), amended by P.A. 103-896.

35 105 ILCS 5/10-22.6(h).

36 Most school attorneys advise against using a grade reduction as a disciplinary measure. A decision upholding such a policy is Knight v. Bd. of Educ., 38 Ill.App.3d 603 (4th Dist. 1976). A decision striking one is Smith v. Sch. City of Hobart, 811 F.Supp. 391 (N.D.Ind. 1993) (grade reduction policy requiring 9-week grades to be reduced 4% for each day of a suspension was found unconstitutional).

37 While restitution is permitted, issuing a fine or fee as a disciplinary consequence is not permitted. 105 ILCS 5/10-22.6(i). Possible parental liability for damages under the Parental Responsibility Law (740 ILCS 115/5) is discussed in f/n 2 in sample policy 7:170, *Vandalism*.

38 An in-school suspension program may focus on promoting non-violent conflict resolution and positive interaction with other students and school personnel, and districts may employ a school social worker or a licensed mental health professional to oversee in-school suspension programs. 105 ILCS 5/10-22.6(l). Providing programming during in-school suspensions is not required, however providing such programming will help distinguish them from exclusionary suspensions. See f/n 4 in sample policy 5:230, *Maintaining Student Discipline*, for further discussion of in-school suspension programs.

39 Teachers may not be required to teach on Saturdays. 105 ILCS 5/24-2.

8. Community service with local public and nonprofit agencies that enhances community efforts to meet human, educational, environmental, or public safety needs.[40] The District will not provide transportation. School administration shall use this option only as an alternative to another disciplinary measure, giving the student and/or parent/guardian the choice.
9. Seizure of contraband; confiscation and temporary retention of personal property that was used to violate this policy or school disciplinary rules. [41]
10. Suspension of bus riding privileges in accordance with Board policy 7:220, *Bus Conduct*. [42]
11. Out-of-school suspension from school and all school activities in accordance with Board policy 7:200, *Suspension Procedures*.[43] A student who has been suspended may also be restricted from being on school grounds and at school activities. [44]
12. Expulsion from school and all school activities for a definite time period not to exceed two calendar years in accordance with Board policy 7:210, *Expulsion Procedures*.[45] A student who has been expelled may also be restricted from being on school grounds and at school activities.[46]
13. Transfer to an alternative program if the student is expelled or otherwise qualifies for the transfer under State law. The transfer shall be in the manner provided in Article 13A or 13B of the School Code. [47]
14. Notifying juvenile authorities or other law enforcement whenever the conduct involves criminal activity, including but not limited to, illegal drugs (controlled substances), look-alikes, alcohol, or weapons or in other circumstances as authorized by the reciprocal reporting agreement between the District and local law enforcement agencies. [48]

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[40] See Herndon v. Chapel Hill-Carrboro City Bd., 89 F.3d 174 (4th Cir. 1996) (upheld policy requiring students to complete community service in order to graduate).

[41] Consult the board attorney for advice concerning confiscated devices. There is no binding Ill. court decision regarding school personnel seizing and retaining a student's property. The Supreme Court of Arkansas held that a teacher and principal did not violate a student's state or federal rights when they confiscated and retained a student's cell phone for two weeks for violating school rules on cell phones. Koch v. Adams, 361 S.W.3d 817 (Ark. 2010).

[42] 105 ILCS 5/10-22.6(b) and (b-30). *School Bus Safety Guidance*, developed by ISBE in consultation with stakeholders, is available at: www.isbe.net/Documents/Bus-Safety-Guidance-June-2025.pdf.

[43] A suspension may be imposed in only limited situations that vary according to the suspension's length. 105 ILCS 5/10-22.6(b-15)-(b-25). This is explained in sample board policy 7:200, *Suspension Procedures*, and its footnotes.

[44] This sentence is optional. A board may make this mandatory by replacing "may also be" with "shall also be."

[45] An expulsion may be imposed in only limited situations. 105 ILCS 5/10-22.6(b-20). This is explained in sample policy 7:210, *Expulsion Procedures*, and its footnotes.

105 ILCS 5/10-22.6(d) permits expulsion for a definite period of time not to exceed two calendar years. School officials must document whether other interventions were attempted or whether it was determined that there were no other appropriate and available interventions.

[46] This sentence is optional. A board may make this mandatory by replacing "may also be" with "shall also be."

[47] 105 ILCS 5/10-22.6(a) and (b), amended by P.A. 103-896. 105 ILCS 5/13A, amended by P.A. 103-473, a/k/a *Safe Schools Law*, governs the transfer of *disruptive students*, defined to include suspension- or expulsion-eligible students in grades 6-12, to an alternative school program. See sample administrative procedure 7:190-AP9, *Administrative Transfer to Regional Safe School Program*, and the ISBE regional safe schools program webpage at: www.isbe.net/Pages/Regional-Safe-Schools-Program.aspx. 105 ILCS 5/13B governs the transfer of students to an alternative learning opportunities program. See ISBE's alternative learning opportunities program webpage at: www.isbe.net/Pages/Special-Education-Alternative-Learning-Opportunities-Programs.aspx.

Contact the board attorney regarding the necessary due process procedures before imposing a disciplinary transfer to an alternative school. The court in Leak v. Rich Twp. High Sch. Dist. 227 (397 Ill.Dec. 90 (1st Dist. 2015)), held that placement in an alternative school is tantamount to an expulsion. Thus, according to dicta in this decision, districts must follow expulsion procedures before a student is transferred to an alternative school. Schools may still reach agreements with parents/guardians to transfer students to such schools without completing the expulsion procedures.

The alternative program may not deny the transfer on the basis of the suspension or expulsion, except in cases in which the transfer is deemed to cause a threat to the safety of students or staff in the alternative program.

[48] 105 ILCS 5/22-88. See sample policy 7:150, *Agency and Law Enforcement Requests*.

The above list of disciplinary measures is a range of options that will not always be applicable in every case. In some circumstances, it may not be possible to avoid suspending or expelling a student because behavioral interventions, other than a suspension and expulsion, will not be appropriate and available, and the only reasonable and practical way to resolve the threat and/or address the disruption is a suspension or expulsion. [49]

Corporal punishment is prohibited in all circumstances. *Corporal punishment* is defined as a discipline method in which a person deliberately inflicts pain upon a student in response to the student's unacceptable behavior or inappropriate language, with an aim to halt an offense, prevent its recurrence, or set an example for others.[50] It includes slapping, paddling, or prolonged maintenance of students in physically painful positions, or intentional infliction of bodily harm. Corporal punishment does not include reasonable force as permitted by 105 ILCS 5/10-20.33. [51]

[49] **Note:** Districts that receive early childhood block grant funding (authorized by 105 ILCS 5/1C-2, amended by P.A. 103-594, of the School Code) are prohibited from expelling children from their early childhood programs. 105 ILCS 5/2-3.71(a)(7), amended by P.A. 103-594 (making it inoperative on 7-1-26), and 105 ILCS 5/10-22.6(k). On and after 7-1-26, the Dept. of Early Childhood Act, 325 ILCS 3/15-30(a)(7), added by P.A. 103-594, will prohibit expulsion of children enrolled in early childhood programs funded under 325 ILCS 3/1-10. A district may, however, transition a child to a new program if: (1) it has documented evidence that all available interventions and supports recommended by a qualified professional have been exhausted; (2) the program determines that transitioning a child is necessary for the well-being of the child or his or her peers and staff; and (3) the current and pending programs create a transition plan for the child with parent or legal guardian permission. 105 ILCS 5/2-3.71(a)(7)(C) (inoperative on 7-1-26); 325 ILCS 3/15-30(a)(7)(C) on and after 7-1-26. A district may temporarily remove a child from attendance in the group setting in the case of a serious safety threat to a child or others, or in the case of possession of a weapon as described in 105 ILCS 5/10-22.6(d), but it must then begin the process of documenting interventions and supports as outlined in the law. 105 ILCS 5/2-3.71(a)(7)(E) (inoperative on 7-1-26); 325 ILCS 3/15-30(a)(7) on and after 7-1-26. ISBE rules implementing these requirements are at 23 Ill.Admin.Code §§ 235.300-235.340. For guidance on behavior support and transition plans, including links to ISBE Form 37-50A, *Early Childhood Block Grant (ECBG) Program Transition Plan*, and ISBE Form 37-50B, *Early Childhood Block Grant (ECBG) Behavior Support Plan*, see ISBE's *Frequently Asked Questions: Behavior Support and Program Transition* (November 2024) at: www.isbe.net/Documents/EC-FAQ-Behavior-Transition-Plan.pdf. **Consult the board attorney for advice to ensure compliance with ISBE rules.** Compliance with this law does not relieve a district of its obligations to also comply with the Individuals with Disabilities Education Improvement Act of 2004 when disciplining students with disabilities. For further information, see sample policy 7:230, *Misconduct by Students with Disabilities*. For districts that receive early childhood block grant funding, add the following:

Students enrolled in the District's State-funded preschool program(s) may be temporarily removed or transitioned to a new program in accordance with federal and State law. State law prohibits the expulsion of students from the program(s).

If this language is inserted, add 105 ILCS 5/2-3.71(a)(7) to the Legal References for this policy.

[50] 105 ILCS 5/22-100, added by **P.A. 103-806.**

[51] The last two sentences of this paragraph paraphrase 105 ILCS 5/24-24, amended by P.A. 103-806.

Isolated Time Out, Time Out, and Physical Restraint [52]

Neither isolated time out, time out, nor physical restraint shall be used to discipline or punish a student. These methods are only authorized for use as permitted in 105 ILCS 5/10-20.33, Ill. State Board of Education (ISBE) rules (23 Ill.Admin.Code §§ 1.280, 1.285), and the District's procedure(s).

Weapons [53]

A student who is determined to have brought one of the following objects to school, any school-sponsored activity or event, or any activity or event that bears a reasonable relationship to school shall be expelled for a period of at least one calendar year but not more than two calendar years:

1. A *firearm*, meaning any gun, rifle, shotgun, or weapon as defined by Section 921 of Title 18 of the United States Code (18 U.S.C. § 921), firearm as defined in Section 1.1 of the Firearm Owners Identification Card Act (430 ILCS 65/), or firearm as defined in Section 24-1 of the Criminal Code of 2012 (720 ILCS 5/24-1).
2. A knife, brass knuckles, or other knuckle weapon regardless of its composition, a billy club, or any other object if used or attempted to be used to cause bodily harm, including *look-alikes* of any *firearm* as defined above.

The expulsion requirement under either paragraph one or two above may be modified by the Superintendent, and the Superintendent's determination may be modified by the Board on a case-by-case basis. The Superintendent or designee may grant an exception to this policy, upon the prior request of an adult supervisor, for students in theatre, cooking, ROTC, martial arts, and similar programs, whether or not school-sponsored, provided the item is not equipped, nor intended, to do bodily harm. [54]

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[52] *Physical restraint* or *restraint* does not include momentary periods of physical restriction by direct person to person contact, without the aid of material or mechanical devices, that are accomplished with limited force and that are designed to prevent a student from completing an act that would result in potential physical harm to himself, herself, or another or damage to property. 105 ILCS 5/10-20.33(b). Isolated time out, time out, or physical restraint may be used by staff members **only if** their use is authorized by policy and administrative procedure. 105 ILCS 5/2-3.130 and 5/10-20.33; 105 ILCS 5/24-24; 23 Ill.Admin.Code §§1.280(c) and 1.285. See sample administrative procedure 7:190-AP4, *Use of Isolated Time Out, Time Out, and Physical Restraint*. **The sample policy allows the use of isolated time out, time out, and physical restraint pursuant *only* to the conditions allowed in the School Code and ISBE rules.** State statute and ISBE rules contain complex restrictions on the use of isolated time out, time out, and physical restraint. 105 ILCS 5/2-3.130 and 5/10-20.33; 105 ILCS 5/24-24; 23 Ill.Admin.Code §§1.280(c) and 1.285. According to the ISBE rule, isolated time out, time out, and physical restraints are allowed only if a board authorizes their use in a policy containing the numerous components identified in the rule. To comply with ISBE's rule, a board must also incorporate by reference the district's procedure, i.e., 7:190-AP4, *Use of Isolated Time Out, Time Out, and Physical Restraint*. By doing this, the policy includes the district's procedure. **For a board that wants to prohibit the use of isolated time out, time out, and physical restraint** (1) replace the contents of this subhead with "The district prohibits the use of isolated time out, time out, and physical restraint, as defined in 105 ILCS 5/10-20.33."; (2) amend the Legal References as follows "23 Ill.Admin.Code §~~§~~ 1.280~~, 1.285,~~" and (3) delete "Incorporated by Reference: 7:190-AP4 (Use of Isolated Time Out, Time Out, and Physical Restraint)."

[53] This section paraphrases 105 ILCS 5/10-22.6(d) and contains the statutorily required punishment for bringing a weapon to school along with the statutory definition of *weapon*. When preparing for a due process hearing, a principal needs to use the applicable State and federal law definitions of *firearm* – not just the School Code.

While subsection 105 ILCS 5/10-22.6(b-10) explicitly forbids zero tolerance policies, it provides an exception for those zero tolerance policies established by State or federal law, which includes weapons in school. Section 10-22.6(d) provides that a student who brings a weapon to school, as defined in the section, "shall be expelled for a period not less than one year," unless modified by the superintendent or board. The federal Gun-Free Schools Act (20 U.S.C. §7961 et seq.) provides for at least a one-year expulsion for students who bring firearms to school. As directed by 20 U.S.C. §7961(b)(1), 105 ILCS 5/10-22.6(d), the superintendent and the board may modify that consequence; however, the superintendent/board may decline to exercise that discretion and instead impose the maximum penalty authorized by law. Analyzing the student's circumstances on a case-by-case basis may avoid a judicial finding that an expulsion is too severe. See Washington v. Smith, 248 Ill.App.3d 534 (1st Dist. 1993).

Item #4 in the **Prohibited Student Conduct** section is broader because it prohibits "using, possessing, controlling, or transferring" a weapon in addition to violating the **Weapons** section.

[54] Optional.

This policy's prohibitions concerning weapons apply regardless of whether: (1) a student is licensed to carry a concealed firearm, or (2) the Board permits visitors, who are licensed to carry a concealed firearm, to store a firearm in a locked vehicle in a school parking area. [55]

Re-Engagement of Returning Students [56]

The Superintendent or designee shall maintain a process to facilitate the re-engagement of students who are returning from an out-of-school suspension, expulsion, or an alternative school setting. The goal of re-engagement shall be to support the student's ability to be successful in school following a period of exclusionary discipline and shall include the opportunity for students who have been suspended to complete or make up work for equivalent academic credit. [57]

Required Notices

A school staff member shall immediately notify the office of the Building Principal in the event that he or she: (1) observes any person in possession of a firearm on school grounds, becomes aware of any person in possession of a firearm on school grounds, or becomes aware of any threat of gun violence on school grounds; however, such action may be delayed if immediate notice would endanger students under his or her supervision, (2) observes or has reason to suspect that any person on school grounds is or was involved in a drug-related incident, or (3) observes a battery committed against any staff member or is subject to a battery.[58] *School grounds* includes modes of transportation to school activities and any public way within 1000 feet of the school, as well as school property itself.

Upon receiving a report of (1), above, the Building Principal or designee shall immediately notify local law enforcement. If the report of (1), above, pertains to a threat of firearm violence made by a student, the Building Principal or designee shall attempt to notify the student's parent/guardian as soon as possible and shall further attempt to contact the parent/guardian to ensure that the student does not have access to a firearm. In addition, upon receiving a report on any of the above (1)-(3), the Building Principal or designee shall notify the Superintendent or designee and any involved student's parent/guardian. [59]

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[55] The Firearm Concealed Carry Act permits a properly licensed individual to carry a concealed firearm within a vehicle into a school parking area and store it in a locked vehicle out of plain view. 430 ILCS 66/65(b). The federal Gun-Free Schools Act has a similar provision. 20 U.S.C. §7961(g). The School Code, however, contains no similar exception to the ban on firearms at schools. Contact the board attorney before permitting students to store their firearms in their vehicle's trunk while parked at school.

[56] Required by 105 ILCS 5/10-22.6(b-25), amended by P.A. 103-896. See sample administrative procedure 7:190-AP8, *Student Re-Engagement Guidelines*. *Guidance for Re-Engagement*, developed by ISBE in consultation with stakeholders, is available at: www.isbe.net/Documents/Re-Engagement-Guidance-June-2025.pdf.

[57] A goal for re-engagement is optional. Schools must permit students who were suspended, including students suspended from the school bus who do not have alternate transportation to school, to makeup work for equivalent academic credit. 105 ILCS 5/10-22.6(b-30).

[58] 105 ILCS 5/10-27.1A(a), amended by P.A. 104-174; 105 ILCS 5/10-27.1B, amended by P.A.s 103-609 (first to pass both houses) and 103-780 (second to pass both houses and controlling); and 105 ILCS 5/10-21.7. *School grounds* includes the real property comprising any school, any conveyance used to transport students to school or a school-related activity, and any public way within 1,000 feet of any school ground.

[59] Id. State law imposes the duty to report firearm possession only on school officials; this duty may be also imposed on volunteers and community members. Only staff members, however, are vulnerable to committing a petty offense for their failure to report, and only staff members are protected from civil or criminal liability that might arise as a result of making a report (although the liability potential for anyone making a report is remote).

The building principal must notify the student's parent/guardian only when the alleged offense is firearm possession by a student or a threat of firearm violence by a student. 105 ILCS 5/10-27.1A(b), amended by P.A. 104-174. The policy expands this notification duty to include drug-related incidents and battery of a staff member; a board disinclined to do this should amend the second sentence as follows:

> In addition, upon receiving a report on any of the above (1)-(3), the Building Principal or designee shall notify the Superintendent or designee and, if a student is reportedly in possession of a firearm or threatens firearm violence, also any involved student's parent/guardian.

Upon receiving a report on any of the above (1)-(3), the Superintendent or designee shall immediately notify local law enforcement. The Superintendent or designee shall also report these incidents to ISBE through its web-based School Incident Reporting System as they occur during the year and no later than July 31 for the preceding school year. [60]

Delegation of Authority

Each teacher, and any other school personnel when students are under his or her charge, is authorized to impose any disciplinary measure, other than suspension, expulsion, corporal punishment, or in-school suspension, that is appropriate and in accordance with the policies and rules on student discipline. Teachers, other licensed educational employees, and any other persons (whether or not a licensed employee) providing a related service for or with respect to a student, may only use reasonable force as permitted by 105 ILCS 5/10-20.33. Teachers may temporarily remove students from a classroom for disruptive behavior. [61]

The Superintendent, Building Principal, Assistant Building Principal, or Dean of Students is authorized to impose the same disciplinary measures as teachers and may suspend students guilty of gross disobedience or misconduct from school (including all school functions) and from riding the school bus, up to 10 consecutive school days, provided the appropriate procedures are followed.[62] The Board may suspend a student from riding the bus in excess of 10 school days for safety reasons.[63]

Student Handbook [64]

The Superintendent, with input from the parent-teacher advisory committee,[65] shall prepare disciplinary rules implementing the District's disciplinary policies. These disciplinary rules shall be presented annually to the Board for its review and approval.

A student handbook, including the District disciplinary policies and rules, shall be distributed to the students' parents/guardians within 15 days of the beginning of the school year or a student's enrollment.

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[60] 105 ILCS 5/10-27.1A, amended by P.A.s 103-34, 103-609 (first to pass both houses), 103-780 (second to pass both houses and controlling), and 104-174; 105 ILCS 5/10-27.1B, amended by P.A.s 103-609 (first to pass both houses) and 103-780 (second to pass both houses and controlling); and 105 ILCS 5/10-21.7. See f/n 6 and subhead **J. Required Notices** of sample administrative procedure 4:170-AP1, *Comprehensive Safety and Security Plan*. Reporting on SIRS does not satisfy the requirement to report incidents to local law enforcement authorities.

[61] 105 ILCS 5/24-24, amended by P.A. 103-806, requires: (1) teachers, other licensed educational employees, and any other person (whether or not a licensed employee) providing a related service for or with respect to a student (except for individuals employed as paraprofessionals) to maintain discipline, and (2) the district to have a policy on discipline that provides that:

[A] teacher, other licensed employee, and any other person, whether or not a licensed employee, providing a related service for or with respect to a student may only use reasonable force as permitted under [105 ILCS 5/10-20.33], shall provide that a teacher may remove a student from the classroom for disruptive behavior, and shall include provisions which provide due process to students. The policy shall prohibit the use of corporal punishment, as defined in [105 ILCS 5/22-100], in all circumstances. 105 ILCS 5/24-24, amended by P.A. 103-806.

[62] Required by 105 ILCS 5/10-22.6(b).

[63] Id.

[64] 105 ILCS 5/10-20.14(a), amended by P.A. 104-391, requires schools to provide a copy of the student discipline policy to parents/guardians within 15 days after the beginning of the school year, or within 15 days after a transfer student starts classes, but it does not specify how to provide copies. For ease of administration, this policy specifies that copies will be provided via student handbooks.

[65] The board must establish and maintain a parent-teacher advisory committee to develop guidelines on student discipline. See sample policy 2:150, *Committees.* This policy's dissemination requirements are from 105 ILCS 5/10-20.14.

A comprehensive student handbook can provide notice of the school's conduct rules, extracurricular and athletic participation requirements, and other important information. The handbook can be developed by the building principal, but should be reviewed and approved by the superintendent and board. The Illinois Principals Association maintains a handbook service that coordinates with **PRESS** material, *Online Model Student Handbook (MSH)*, at: www.ilprincipals.org/msh/.

Incorporated by Reference: 7:190-AP4 (Use of Isolated Time Out, Time Out, and Physical Restraint)

LEGAL REF.: 20 U.S.C. §7971 et seq., Pro-Children Act of 2004.
20 U.S.C. §7961 et seq., Gun Free Schools Act.
105 ILCS 5/10-20.5b, 5/10-20.14, 5/10-20.28, 5/10-20.36, 5/10-21.7, 5/10-21.10, 5/10-22.6, 5/10-27.1A, 5/10-27.1B, 5/22-33, 5/22-100, 5/22-110, 5/24-24, 5/26-12, 5/27-240, and 5/31-3.
410 ILCS 130/, Compassionate Use of Medical Cannabis Pilot Program.
410 ILCS 647/, Powdered Caffeine Control and Education Act.
430 ILCS 66/, Firearm Concealed Carry Act.
23 Ill.Admin.Code §§ 1.280, 1.285.

CROSS REF.: 2:150 (Committees), 2:240 (Board Policy Development), 5:230 (Maintaining Student Discipline), 6:110 (Programs for Students At Risk of Academic Failure and/or Dropping Out of School and Graduation Incentives Program), 7:70 (Attendance and Truancy), 7:130 (Student Rights and Responsibilities), 7:140 (Search and Seizure), 7:150 (Agency and Law Enforcement Requests), 7:160 (Student Appearance), 7:170 (Vandalism), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment), 7:185 (Teen Dating Violence Prohibited), 7:200 (Suspension Procedures), 7:210 (Expulsion Procedures), 7:220 (Bus Conduct), 7:230 (Misconduct by Students with Disabilities), 7:240 (Conduct Code for Participants in Extracurricular Activities), 7:270 (Administering Medicines to Students), 7:310 (Restrictions on Publications; Elementary Schools), 7:315 (Restrictions on Publications; High Schools), 8:30 (Visitors to and Conduct on School Property)

Students

Suicide and Depression Awareness and Prevention [1]

Youth suicide impacts the safety of the school environment. It also affects the school community, diminishing the ability of surviving students to learn and the school's ability to educate. Suicide and depression awareness and prevention are important Board goals.

Suicide and Depression Awareness and Prevention Program

The Superintendent or designee shall develop, implement, and maintain a suicide and depression awareness and prevention program (Program) that advances the Board's goals of increasing awareness and prevention of depression and suicide. This program must be consistent with the requirements of *Ann Marie's Law* listed below; each listed requirement, 1-6, corresponds with the list of required policy components in the School Code Section 5/2-3.166(c)(2)-(7). The Program shall include:

1. Protocols for administering youth suicide awareness and prevention education to students and staff. [2]
   a. For students, implementation will incorporate Board policy 6:60, C*urriculum Content*, which implements ~~105 ILCS 5/2-3.139 and~~105 ILCS 5/27-215 (requiring education for students on mental health and illness ~~to develop a sound mind and healthy body~~).
   b. For staff, implementation will incorporate Board policy 5:100, *Staff Development Program*, and teacher's institutes under 105 ILCS 5/3-14.8 (requiring coverage of the warning signs of suicidal behavior).
2. Procedures for methods of suicide prevention with the goal of early identification and referral of students possibly at risk of suicide.[3] Implementation will incorporate:

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[1] A suicide awareness and prevention policy is required by 105 ILCS 5/2-3.166(c). The first sentence of this policy is required by 105 ILCS 5/2-3.166(c)(1).

This policy contains an item on which collective bargaining may be required. See 105 ILCS 5/10-22.24b. Any policy that impacts upon wages, hours, and terms and conditions of employment, is subject to collective bargaining upon request by the employee representative, even if the policy involves an inherent managerial right.

[2] Required by 105 ILCS 5/2-3.166(c)(2). While this law is titled Youth Suicide Awareness and Prevention, it requires the policy to include protocols for administering youth suicide awareness and prevention education to *staff* and students.

For student protocols, see 105 ILCS 5/27-215, added by P.A. 104-391.

For staff protocols, see 105 ILCS 5/3-14.8, which requires the regional superintendents to cover the warning signs of suicidal behavior in teacher's institutes. In suburban Cook County, an Intermediate Service Center will perform the responsibilities that are performed in other locations by the regional superintendent.

[3] Required by 105 ILCS 5/2-3.166(c)(3). This policy adds *with the goal of* and *possibly* to modify the statute's use of "at risk of suicide." *With the goal of* acknowledges that identifying every student at risk of suicide is impossible. *Possibly* is added to inform the public that these identifications are not definitive. School staff members are not licensed medical professionals who are fully trained to make definitive determinations about whether a student is at risk of suicide, and parents/guardians should not take any referral under this requirement as such.

105 ILCS 5/10-22.39 requires licensed school personnel and administrators who work with students in kindergarten through grade 12 to be trained to identify the warning signs of suicidal behavior in youth along with appropriate intervention and referral techniques. 105 ILCS 5/10-22.39(b-20), added by P.A. 103-542, requires teachers, administrators, and school support personnel who work with pupils be trained on identifying warning signs of mental illness, trauma, and suicidal behavior in youth. Such training must include, but is not limited to, appropriate intervention and referral techniques, including resources and guidelines as outlined in 105 ILCS 5/3.166. 105 ILCS 5/10-22.39, amended by P.A. 103-542, uses the phrase *teachers, administrators, and school support personnel*, but for brevity this material uses the phrase *all District staff*.

While very little guidance is available for students in grades 6 and below, *Ann Marie's Law* directs the Ill. State Board of Education (ISBE) to compile, develop and post these items on its website. Districts may use the Ill. Mental Health training program, established under the Ill. Mental Health First Aid Training Act, to provide the training for this in-service requirement.

Ann Marie's Law requires ISBE to develop and recommend materials. See the discussion in f/n 7, below, on ISBE-recommended materials.

See f/n 1 in sample policy 4:170, *Safety*, for information on the U.S. School Safety Clearinghouse website at: www.schoolsafety.gov.

a. The training required by 105 ILCS 5/10-22.39 for all District staff who work with students to identify the warning signs of suicidal behavior in youth along with appropriate intervention and referral techniques, including methods of prevention, procedures for early identification, and referral of students at risk of suicide; and
b. Ill. State Board of Education (ISBE)-recommended guidelines and educational materials for staff training and professional development, along with ISBE-recommended resources for students containing age-appropriate educational materials on youth suicide and awareness, if available pursuant to *Ann Marie's Law* on ISBE's website.

3. Methods of intervention, including procedures that address an emotional or mental health safety plan for use during the school day and at school-sponsored events for a student identified as being at increased risk of suicide including those students who: (A) suffer from a mental health disorder; (B) suffer from a substance abuse disorder; (C) engage in self-harm or have previously attempted suicide; (D) reside in an out-of-home placement; (E) are experiencing homelessness; (F) are lesbian, gay, bisexual, transgender, or questioning (LGBTQ); (G) are bereaved by suicide; or (H) have a medical condition or certain types of disabilities. Implementation will incorporate paragraph number 2, above, along with Board policies: [4]
    a. 6:65, *Student Social and Emotional Development*, implementing the goals and benchmarks of the Ill. Learning Standards and 405 ILCS 49/15(b) (requiring student social and emotional development in the District's educational program);
    b. 6:120, *Education of Children with Disabilities*, implementing special education requirements for the District;
    c. 6:140, *Education of Homeless Children*, implementing provision of District services to students who are homeless;
    d. 6:270, *Guidance and Counseling Program*, implementing guidance and counseling program(s) for students, and 105 ILCS 5/10-22.24a and 22.24b, which allow a qualified guidance specialist or any licensed staff member to provide school counseling services;
    e. 7:10, *Equal Educational Opportunities*, and its implementing administrative procedure and exhibit, implementing supports for equal educational opportunities for students who are LGBTQ;
    f. 7:50, *School Admissions and Student Transfers To and From Non-District Schools*, implementing State law requirements related to students who are in foster care;
    g. 7:250, *Student Support Services*, implementing the Children's Mental Health Act, 405 ILCS 49/ (requiring protocols for responding to students with social, emotional, or mental health issues that impact learning ability); and
    h. State and/or federal resources that address emotional or mental health safety plans for students who are possibly at an increased risk for suicide, if available on the ISBE's website pursuant to *Ann Marie's Law*.
4. Methods of responding to a student or staff suicide or suicide attempt. Implementation of this requirement shall incorporate building-level Student Support Committee(s) established through Board policy 7:250, *Student Support Services*. [5]

See sample policy 5:100, *Staff Development Program*, for further discussion of these training requirements.

[4] Required by 105 ILCS 5/2-3.166(c)(4). For further discussion of 105 ILCS 5/10-22.24b, see f/n 2 in sample policy 6:270, *Guidance and Counseling Program*. This policy adds "for use during the school day and at school-sponsored events" to inform the public about the limitations concerning what schools can realistically provide students and their parent(s)/guardian(s). See the discussion in f/n 3, above, regarding the addition of the word *possibly*.

[5] Required by 105 ILCS 5/2-3.166(c)(5). See sample administrative procedure 7:250-AP2, *Protocol for Responding to Students with Social, Emotional, or Mental Health Needs* for information about building-level Student Support Committees. When sharing information from therapists and counselors, these committees are required to follow the Mental Health and Developmental Disabilities Confidentiality Act, 740 ILCS 110/, and the Children's Mental Health Act, 405 ILCS 49/.

5. Reporting procedures. Implementation of this requirement shall incorporate Board policy 6:270, *Guidance and Counseling Program*, and Board policy 7:250, *Student Support Services*, in addition to other State and/or federal resources that address reporting procedures.[6]
6. A process to incorporate ISBE-recommended resources[7] on youth suicide awareness and prevention programs, including current contact information for such programs in the District's Suicide and Depression Awareness and Prevention Program. [8]

Illinois Suicide Prevention Strategic Planning Committee

The Superintendent or designee shall attempt to develop a relationship between the District and the Illinois Suicide Prevention Strategic Planning Committee, the Illinois Suicide Prevention Coalition Alliance, and/or a community mental health agency. The purpose of the relationship is to discuss how to incorporate the goals and objectives of the Illinois Suicide Prevention Strategic Plan into the District's Suicide Prevention and Depression Awareness Program. [9]

Monitoring [10]

The Board will review and update this policy pursuant to *Ann Marie's Law* and Board policy 2:240, *Board Policy Development*.

Information to Staff, Parents/Guardians, and Students

The Superintendent shall inform each school district employee about this policy and ensure its posting on the District's website.[11] The Superintendent or designee shall provide a copy of this policy to the parent or legal guardian of each student enrolled in the District.[12] Student and staff identification (ID) cards, the District's website, and student handbooks and planners will contain the support information as required by State law. [13]

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[6] Required by 105 ILCS 5/2-3.166(c)(6).

[7] 105 ILCS 5/2-3.166(b)(2), directs ISBE to "compile, develop, and post on its publicly accessible Internet website both of the following, which may include materials already publicly available: (A) [r]ecommended guidelines and educational materials for training and professional development, and (B) [r]ecommended resources and age-appropriate educational materials on youth suicide awareness and prevention."

ISBE has created the *Illinois Youth Suicide Prevention Toolkit: A Reference for Administrators, Counselors, Teachers, and Staff*, at: www.isbe.net/Documents/Suicide-Prevention-Procedures.pdf, as well as listing other resources at: www.isbe.net/Pages/Suicide-Prevention.aspx.

[8] Required by 105 ILCS 5/2-3.166(c)(7).

[9] Optional. The *Illinois Suicide Prevention Strategic Plan* may be found at: https://dph.illinois.gov/content/dam/soi/en/web/idph/files/publications/illinoisstrategicplan2020reduced.pdf. Its goals and objectives reflect the input of public and private organizations and stakeholders that are concerned with mental health. It is designed to reduce suicide through a positive public health approach. See also the Suicide Prevention Resource Center page at https://sprc.org/ for more information.

[10] Required by 105 ILCS 5/2-3.166(d).

[11] Id. See sample exhibit 2:250-E2, *Immediately Available District Public Records and Web-Posted Reports and Records*. Consult the board attorney about whether a signature is required to prove compliance with the law's specific requirement that *each school district employee* and *each student enrolled in the district* are informed of and/or provided a copy of the policy.

[12] Id. Consult the board attorney about placing the policy in the student handbook instead of and/or in addition to providing a hard copy to each student's parent/guardian. Members of the Ill. Principals Assoc. (IPA) may subscribe to the IPA's Model Student Handbook Service, which are aligned with IASB's policy services. For more information, see: https://ilprincipals.org/msh/.

[13] 105 ILCS 5/10-20.81, amended by P.A. 103-143 (districts must insert contact information for the National Suicide Prevention Lifeline, the Crisis Text Line, and the Safe2Help Illinois helpline on student identification (ID) cards for students in grades 6-12, and contact information must identify each helpline that may be contacted through text messaging; the same must be included in student handbooks and planners (if a student planner is custom printed by a district or its schools for distribution to students in any of grades 6 through 12) and P.A. 104-264 (districts must insert the same contact information required for student ID cards on employee ID cards for employees serving any of grades 6 through 12). See f/n 1 in sample administrative procedure 7:290-AP, *Resource Guide for Implementation of Suicide and Depression Awareness and Prevention Program*, for further information regarding Safe2Help Illinois.

Implementation

This policy shall be implemented in a manner consistent with State and federal laws, including the Student Confidential Reporting Act, 5 ILCS 860/, Children's Mental Health Act, 405 ILCS 49/, Mental Health and Developmental Disabilities Confidentiality Act, 740 ILCS 110/, and the Individuals with Disabilities Education Act, 42 U.S.C. §12101 et seq.

The District, Board, and its staff are protected from liability by the Local Governmental and Governmental Employees Tort Immunity Act. Services provided pursuant to this policy: (1) do not replace the care of a physician licensed to practice medicine in all of its branches or a licensed medical practitioner or professional trained in suicide prevention, assessments and counseling services, (2) are strictly limited to the available resources within the District, (3) do not extend beyond the school day and/or school-sponsored events, and (4) cannot guarantee or ensure the safety of a student or the student body. [14]

[14] **Consult the board attorney for guidance concerning liability in this area.** Except for cases of willful and wanton conduct, the Local Governmental and Governmental Employees Tort Immunity Act, 745 ILCS 10/, likely protects districts from liability for failure to properly identify and/or respond to a student's mental health issue that results in suicide. See 745 ILCS 10/3-108 and Grant v. Bd. of Trustees of Valley View Sch. Dist. No. 365-U, 286 Ill.App.3d. 642 (3rd Dist. 1997). However, attorneys have concerns that failing to inform parents/guardians that services required under *Ann Marie's Law* are limited may open districts to potential litigation if services provided under the policy fail or are deemed inadequate. Every situation is fact specific and the issues require careful evaluation. A disclaimer, such as the one presented here, may not be sufficient. A district may take several actions, after discussion with its board attorney, to minimize liability, such as adding limiting phrases (see discussions in f/ns 3 & 4) and ensuring other policies are followed. Ultimately, the best way to minimize liability is to be sure that the district's insurance policies cover the training and other requirements under *Ann Marie's Law*.

In addition to the Tort Immunity Act, school officials and districts may also be entitled to qualified immunity in civil rights lawsuits that seek to hold them liable for a suicide. See Sanford v. Stiles, 456 F.3d 298 (3d Cir. 2006); Martin v. Shawano-Gresham Sch. Dist., 295 F.3d 701 (7th Cir. 2002); Armijo v. Wagon Mount Pub. Schs, 159 F.3d 1253 (10th Cir. 1998). Yet, recent trends in student-on-student harassment cases are emerging where parents whose children die of suicide allege that a school's failure to properly identify or respond to the child's mental health issues was a contributing cause for the suicide.

In these cases, the parents ask courts to apply Davis v. Monroe Cnty. Bd. of Educ., 526 U.S. 629 (1999), to *Section 504* cases. Under the *Davis standard*, parents must prove that: (1) their child was an individual with a disability; (2) their child was harassed based upon his or her disability; (3) the harassment was sufficiently severe or pervasive that it altered the condition of the child's education and created an abusive educational environment; (4) the school district knew about the harassment; and (5) the school district was deliberately indifferent to the harassment.

While not precedential in Illinois, several cases illustrate the uncertainty of a school district's liability in the emerging area of suicide prevention liability and/or failure to properly respond to a student's mental health issues and may indicate a trend toward courts allowing juries to determine a district's liability: Armijo (denying summary judgment to two individual defendant district employees based on a state-created danger theory and as to all defendant employees based on a special relationship theory); Estate of Barnwell ex rel. Barnwell v. Watson, 44 F.Supp.3d 859 (E.D. Ark. 2014) (allowing plaintiff parents to move forward in litigation alleging that school district's *Section 504* failures contributed to their son's suicide, but summary judgment in favor of school district eventually granted); and Walsh v. Tehachapi Unified Sch. Dist., 997 F.Supp.2d 1071 (E.D. Ca. 2014) (denying summary judgment because the school district's conduct may have been the proximate cause of the student suffering an uncontrollable impulse to commit suicide). But see Estate of Lance v. Lewisville Indep. Sch. Dist., 743 F.3d 982 (5th Cir. 2014) (finding in favor of the school district because the claimed special relationship theory and state-created danger theories were not actionable).

LEGAL REF.: 42 U.S.C. § 12101 et seq., Individuals with Disabilities Education Act.
105 ILCS 5/2-3.166, ~~105 ILCS 5/2-3.139~~ 5/3-14.8, ~~5/10-20.76~~, 5/10-20.81, 5/10-22.24a, 5/10-22.24b, 5/10-22.39, 5/14-1.01 et seq., 5/14-7.02, 5/14-7.02b, and 5/27-215.
5 ILCS 860/, Student Confidential Reporting Act.
405 ILCS 49/, Children's Mental Health Act.
740 ILCS 110/, Mental Health and Developmental Disabilities Confidentiality Act.
745 ILCS 10/, Local Governmental and Governmental Tort Immunity Act.

CROSS REF.: 2:240 (Board Policy Development), 5:100 (Staff Development Program), 6:60 (Curriculum Content), 6:65 (Student Social and Emotional Development), 6:120 (Education of Children with Disabilities), 6:270 (Guidance and Counseling Program), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment), 7:250 (Student Support Services)

Students

Restrictions on Publications; Elementary Schools [1]

[*For elementary or unit districts only*]

School-Sponsored Publications and Websites

School-sponsored publications, productions, and websites are part of the curriculum and are not a public forum for general student use.[2] School authorities may edit or delete material that is inconsistent with the District's educational mission.

All school-sponsored communications shall comply with the ethics and rules of responsible journalism. Text that is libelous, obscene, vulgar, lewd, invades the privacy of others, conflicts with the basic educational mission of the school, is socially inappropriate, is inappropriate due to the maturity of the students, or is materially disruptive to the educational process will not be tolerated.

The author's name will accompany personal opinions and editorial statements. An opportunity for the expression of differing opinions from those published/produced will be provided within the same media.

Non-School Sponsored Publications Accessed or Distributed On-Campus [3]

For purposes of this section and the following section, a *publication* includes, without limitation: (1) written or electronic print material, (2) audio-visual material on any medium including electromagnetic media (e.g., images, digital files, flash memory, etc.), or combinations of these whether off-line (e.g., a printed book, digital files, etc.) or online (e.g., any website, social networking site, database for information retrieval, etc.), or (3) information or material on electronic devices (e.g., text or voice messages delivered by cell phones, tablets, and other hand-held devices). [4]

Creating, distributing, and/or accessing non-school sponsored publications shall occur at a time and place and in a manner that will not cause disruption, be coercive, or result in the perception that the distribution or the publication is endorsed by the District.

Students are prohibited from creating, distributing, and/or accessing at school any publication that:

1. Will cause substantial disruption of the proper and orderly operation and discipline of the school or school activities; [5]

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[1] State or federal law controls this policy's content. This policy concerns an area in which the law is unsettled. It applies only to elementary or unit districts (both elementary and high school students). Unit districts should adopt this policy and policy 7:315, *Restrictions on Publications; High Schools*. The Speech Rights of Student Journalists Act, 105 ILCS 80/5, applies to high school and unit districts.

[2] School authorities may reasonably regulate student expression in school-sponsored publications for education-related reasons. Hazelwood Sch. Dist. v. Kuhlmeier, 484 U.S. 260 (1988). This policy allows such control by clearly stating that school-sponsored publications are not a "public forum" open for general student use but are, instead, part of the curriculum.

A school board that does not retain control of student publications can anticipate at least two problems: (1) how to keep content consistent with the district's mission, and (2) how to ensure that the Constitutional rights of third parties are not violated by student journalists. Concerning the second problem, a third party may seek to hold the district responsible for the student journalists' acts. See Yeo v. Town of Lexington, 131 F.3d 241 (1st Cir. 1997), *cert. denied* (1998).

[3] Non-school sponsored publications, like underground newspapers, cannot be subject to the same degree of regulation by school authorities as school-sponsored publications. Absent a showing of material and substantial interference with the requirements of good discipline, students retain their First Amendment free speech rights. The federal circuits disagree on whether school authorities may require prior approval before a student is allowed to distribute non-school-sponsored publications. The Seventh Circuit, which covers Illinois, refused to approve prior approval regulations. Fujishima v. Bd. of Ed., 460 F.2d 1355 (7th Cir. 1972), but see Baughman v. Freienmuth, 478 F.2d 1345 (4th Cir. 1973). Non-school sponsored websites should be regulated in the same manner as non-school sponsored publications.

A school policy prohibiting junior high students from distributing written material at school that is prepared by non-students was upheld in Hedges v. Wauconda Cmty. Unit Sch. Dist. No. 118, 9 F.3d 1295 (7th Cir. 1993).

[4] The definition of publication is optional and may be amended. This sample definition uses broad and generally understood terms to keep the policy current with rapid technology changes.

[5] For example, a school district may discipline a student for writing an underground newspaper, and distributing it at school, that contained an article on how to hack into the school's computer. School authorities could reasonably believe the article would be disruptive. Boucher v. Sch. Bd. of the Sch. Dist. of Greenfield, 134 F.3d 821 (7th Cir. 1998).

2. Violates the rights of others, including but not limited to material that is libelous, invades the privacy of others, or infringes on a copyright; [6]
3. Is socially inappropriate or inappropriate due to maturity level of the students, including but not limited to material that is obscene, pornographic, or pervasively lewd and vulgar, contains indecent and vulgar language, or *sexting* as defined by Board policy 7:190, *Student Behavior,* and/or Student Handbooks;
4. Is reasonably viewed as promoting illegal drug use;[7] or
5. Is distributed in kindergarten through eighth grade and is primarily prepared by non-students, unless it is being used for school purposes. Nothing herein shall be interpreted to prevent the inclusion of material from outside sources or the citation to such sources as long as the material to be distributed or accessed is primarily prepared by students. [8]

Accessing or distributing on-campus includes accessing or distributing on school property or at school-related activities. A student engages in gross disobedience and misconduct and may be disciplined for: (1) accessing or distributing forbidden material, or (2) for writing, creating, or publishing such material intending for it to be accessed or distributed at school. [9]

Non-School Sponsored Publications Accessed or Distributed Off-Campus [10]

A student engages in gross disobedience and misconduct and may be disciplined for creating and/or distributing a publication that: (1) causes a substantial disruption or a foreseeable risk of a substantial disruption to school operations, or (2) interferes with the rights of other students or staff members.

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[6] School officials may not regulate student speech based upon their fear or apprehension of disturbance. Many decisions address the tension between students' right to free speech and restrictions of it on campus. See, for example:

Brandt v. Bd. of Educ. of City of Chicago, 480 F.3d 460 (7th Cir. 2007), *cert. denied* (2007) (school did not violate students' First Amendment rights when it disciplined students for wearing T-shirts with a "talentless infantile drawing" that school officials reasonably found to undermine the educational atmosphere).

Nuxoll v. Indian Prairie Sch. Dist. #204, 523 F.3d 668 (7th Cir. 2008) (holding that the student was likely to succeed on merits of his claim that the school would violate his speech rights by preventing him from wearing T-shirt with slogan "Be Happy, Not Gay"). But see L.M. v. Town of Middleborough, Mass., 103 F.4th 854 (1st Cir. 2024)(holding a school could prohibit a student from wearing a shirt that read "There Are Only Two Genders" because the message directly attacked the personal characteristics of transgender and nonconforming students, which could cause lower grades and increased absences).

J.C. v. Beverly Hills Unified Sch. Dist., 711 F.Supp.2d 1094 (C.D.Cal. 2010) (discussed the "rights of others to be secure and let alone" argument from Tinker, but found that the school district violated a student's First Amendment rights for disciplining her when she posted a video clip on a website).

B.H. v. Easton Area Sch. Dist., 725 F.3d 293 (3rd Cir. 2013), *cert. denied* (2014) (school violated students' free speech rights by banning the wearing of cancer awareness bracelets containing the caption *I ♥boobies*).

[7] Morse v. Frederick, 551 U.S. 393 (2007).

[8] Optional. The rationale for this section is that prior to high school, students have not developed sufficient experience and education in critical review of external resource materials. Accordingly, in order to accomplish the district's educational mission, yet allow students the opportunity to communicate with their fellow students, widespread student distribution of written material in elementary and middle school may be limited to material primarily prepared by the students themselves. Hedges v. Wauconda Cmty. Unit Sch. Dist. No. 118, 9 F.3rd 1295 (7th Cir. 1993); Leal v. Everett Public Schs., 88 F.Supp.3d 1220 (W.D.Wa. 2015).

[9] See f/n 5, above.

[10] Optional. School officials must proceed carefully before disciplining a student for out-of-school conduct. A school's authority over off-campus expression is much more limited than expression on school grounds. Many decisions address the tension between public schools' authority to discipline students for off-campus speech and students' right to free speech. However, school officials may generally: (1) remove a student from extracurricular activities for failure to follow an extracurricular conduct code (see sample policy 7:240, *Conduct Code for Participants in Extracurricular Activities*); and (2) suspend or expel a student from school attendance when the student's expression causes substantial disruption to school operations, as provided in this policy (see also sample policy 7:190, *Student Behavior*). For example, see:

Mahanoy Area School Dist. v. B.L., 594 U.S. 180 (2021), (a school could not suspend a student from the cheerleading team for vulgar posts that she made on a social media platform where there was no evidence of substantial disruption of a school activity; schools also have more limited authority to punish students for vulgar, off-campus speech, unless there are circumstances involving severe bullying or harassment, threats aimed at teachers or other students, failure to follow rules concerning lessons, writing of papers, use of computers, participation in other online school activities, or breaches of school security devices including school computers).

Bullying and Cyberbullying [11]

The Superintendent or designee shall treat behavior that is bullying and/or cyberbullying according to Board policy 7:180, *Prevention of and Response to Bullying, Intimidation, and Harassment*, in addition to any response required by this policy.

LEGAL REF.: 105 ILCS 5/22-110.
Hazelwood v. Kuhlmeier, 484 U.S. 260 (1988).
Tinker v. Des Moines Indep. Cmty. Sch. Dist., 393 U.S. 503 (1969).
Hedges v. Wauconda Cmty. Unit Sch. Dist. No. 118, 9 F.3d 1295 (7th Cir. 1993).

CROSS REF.: 6:235 (Access to Electronic Networks), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment), 7:190 (Student Behavior), 7:315 (Restrictions on Publications; High Schools), 8:25 (Advertising and Distributing Materials in Schools Provided by Non-School Related Entities)

J.S. v. Blue Mountain Sch. Dist., 650 F.3d 915 (3rd Cir. 2011), combined with Layshock v. Hermitage Sch. Dist., 650 F.3d 205 (3d Cir. 2011), *cert. denied* (2012) (schools may not punish students for their off-campus indecent and offensive parodies of their principals, absent a showing that the parodies caused, or could cause, substantial disruption in the schools).

Kowalski v. Berkeley Cnty. Sch., 652 F.3d 565 (4th Cir. 2011), *cert. denied* (2012) (upheld a student's suspension for off-campus posts to a social network site that defamed a classmate because it was foreseeable that the expression would reach the school and the student's conduct involved substantial disruption and interference with the work and discipline of the school).

The statutory definition of *bullying* includes *cyberbullying* (105 ILCS 5/22-110, amended by P.A. 104-338, eff. 7-1-26, and renumbered by P.A. 104-391); these terms are defined in sample policy 7:180, *Prevention of and Response to Bullying, Intimidation, and Harassment*.

Consult the board attorney for guidance concerning off-campus speech. Every situation is fact-specific and the issues require careful evaluation.

[11] 105 ILCS 5/22-110, amended by P.A. 104-338, eff. 7-1-26, and renumbered by P.A. 104-391.

Students

Restrictions on Publications; High Schools [1]

[*For high school or unit districts only*]

Definitions [2]

Libel means the willful or negligent publication of provably false and unprivileged statements of fact that do demonstrable harm to a living person's reputation.

Obscene means lewd; impure; indecent; calculated to shock the moral sense of humans by a disregard of chastity or modesty. Objectionable or offensive to accepted standards of decency.

School official means a Building Principal or designee.

School-sponsored media means any material that is prepared, substantially written, published, or broadcast by a student journalist, distributed or generally made available to members of the student body, and prepared under the direction of a student media advisor. It does not include media intended for distribution or transmission solely in the classroom in which the media is produced.

Slander means the speaking of false statements of fact that seriously harm a living person's reputation.

Student journalist means a public high school student who gathers, compiles, writes, edits, photographs, records, or prepares information for dissemination in school-sponsored media.

Student media adviser[3] means an individual employed, appointed, or designated by the District to supervise or provide instruction relating to school-sponsored media.

School-Sponsored Media

School-sponsored publications, productions, and websites are governed by the Speech Rights of Student Journalists Act and School Board policies, and student journalists are responsible for determining the news, opinion, feature, and advertising content of those publications, productions, and websites. [4]

Student journalists must: [5]

1. Make decisions based upon news value and guided by the Code of Ethics provided by the Society of Professional Journalists, National Scholastic Press Association, Journalism Education Association, or other relevant group;
2. Produce media based upon professional standards of accuracy, objectivity, and fairness;

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[1] State or federal law controls this policy's content. This policy concerns an area in which the law is unsettled.

[2] Speech Rights of Student Journalists Act (SRSJA), 105 ILCS 80/5. See also *Black's Law Dictionary*, 11th ed. 2019.

[3] Id. uses *adviser*, not advisor. Adviser is used throughout this policy for consistency with the statute.

[4] Id. With some exceptions, the Act effectively restricts school authorities' power to reasonably regulate student expression in high school-sponsored publications for education-related reasons under Hazelwood Sch. Dist. v. Kuhlmeier, 484 U.S. 260 (1988). See the last sentence in f/n 6, below.

[5] Consult the board attorney about text that balances the student journalists' rights to have control of their media publications with the board's interests in (a) ensuring differing opinions are published, (b) the SRSJA, and (c) providing student journalists opportunities to apply the Illinois media literacy curriculum mandates.

Number 5 in the list is intended to align with the *media literacy* curriculum mandate for students in grades 9 through 12 and is listed at 105 ILCS 5/27-415, renumbered by P.A. 104-391 and scheduled for repeal on 7-1-27, and sample policy 6:60, *Curriculum Content*. Beginning with the 2027-2028 school year, media literacy instruction is combined with instruction on Internet safety under 105 ILCS 5/27-405(c), added by P.A. 104-391. *Media literacy* means the ability to access, analyze, evaluate, create, and communicate using a variety of objective forms, including, but not limited to, print, visual, audio, interactive, and digital texts. Id. Media literacy instruction must include a component on social responsibility and civics that includes "[s]uggesting a plan of action in the class, school, or community to engage others in a respectful, thoughtful, and inclusive dialogue over a specific issue using facts and reason." Providing opportunity and space for expression of differing opinions in media aligns with and promotes this inclusive dialog.

For boards that provide student journalists more flexibility, make the following three edits: (1) replace "must" with: "shall strive to," (2) amend number 5 to read: "In the use of personal opinions, editorial statements, and/or letters to the editor, determine the need to provide opportunity and space for the expression of differing opinions within the same media to align with the District's media literacy curriculum ~~mandate in 105 ILCS 5/27-20.08~~", and (3) delete number 6.

3. Review material to improve sentence structure, grammar, spelling, and punctuation;
4. Check and verify all facts and verify the accuracy of all quotations;
5. In the use of personal opinions, editorial statements, and/or letters to the editor, provide opportunity and space for the expression of differing opinions within the same media to align with the District's media literacy curriculum ~~mandate in 105 ILCS 5/27-20.08~~; and
6. Include an author's name with any personal opinions and editorial statements, if appropriate.

Student journalists may not create, produce, or distribute school-sponsored media that: [6]

1. Is libelous, slanderous, or obscene;
2. Constitutes an unwarranted invasion of privacy;
3. Violates federal or State law, including the Constitutional rights of third parties;[7] or
4. Incites students to: [8]
   a. Commit an unlawful act;
   b. Violate any of the District's policies; or
   c. Materially and substantially disrupt the orderly operation of the school.

The District will not engage in prior restraint of material prepared by student journalists for school-sponsored media, unless the material fits into one of the four prohibited categories listed above, in which case the Superintendent or designee and/or student media adviser may review, edit, and delete such media material before publication or distribution of the media. [9]

No expression made by students in the exercise of freedom of speech or freedom of the press under this policy shall be deemed to be an expression of the District or an expression of Board policy. [10]

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[6] 105 ILCS 80/15. A school board may retain control of material in student publications that falls within the listed exceptions. Consult the board attorney about how much control of high school student publications school officials may retain in the context of the Speech Rights of Student Journalists Act.

[7] 105 ILCS 80/15.

Delete "~~, including Constitutional rights of third parties~~" if the board wants only the word-for-word statutory language in its policy. Because the Constitutional rights of third parties are common controversies within the context of student-sponsored publications, the purpose of this additional text is to underscore that Constitutional rights of third parties are included under the exception of State and federal law.

While 105 ILCS 80/20 limits liability of school districts for a student journalist's expression, except in cases of willful or wanton misconduct, some attorneys believe it may still be possible that a third party may seek to hold the district responsible for the student journalists' acts. See Yeo v. Town of Lexington, 131 F.3d 241 (1st Cir. 1997), *cert. denied* (1998).

[8] 105 ILCS 80/15 broadly allows school boards to limit speech that would incite violation of any policy. This policy language follows the statute. Policies most often needing assessment are those that involve a district's educational mission and philosophy and social appropriateness language for student body's age(s)/maturity. School officials must be careful to understand that that law is written that student journalists using media to *incite* other students to act a certain way is the exception. Additional text may be added to (1) underscore that 105 ILCS 80/15 does not authorize or protect expression that *incites* students to violate board policies, and (2) reminds students and the community that school officials have many legal obligations to implement and enforce specific board policies and ensure school environments are safe and conducive to learning.

While 105 ILCS 80/20 limits liability of school districts for a student journalist's expression, except in cases of willful or wanton misconduct, discuss with the board attorney how to balance the rights of student journalists under this law and the other policy implementation duties that face school officials with board policies and laws.

For boards that want to provide additional text to the word-for-word statutory language in their policies, add to item 4.b:
, including but not limited to (1) its educational mission in Board policies 1:30, *School District Philosophy* and 6:10, *Educational Philosophy and Objectives*, and (2) speech that is socially inappropriate or inappropriate due to the maturity of the students pursuant to Board policies 6:65, *Student Social and Emotional Development* and 7:180 *Prevention of and Response to Bullying, Intimidation, and Harassment*.

[9] 105 ILCS 80/10 requires school officials to show justification without undue delay before limiting student expression. For boards that want the student media advisor to provide student journalists with written justification prior to limiting materials, insert the following sentence to end the paragraph:

> In such cases, the student media adviser will promptly provide the student journalist with a written justification prior to limiting the material.

[10] 105 ILCS 80/20.

Non-School Sponsored Publications Accessed or Distributed On Campus [11]

For purposes of this section and the following section, a *publication* includes, without limitation: (1) written or electronic print material, (2) audio-visual material on any medium including electromagnetic media (e.g., images, digital files, flash memory, etc.), or combinations of these whether off-line (e.g., a printed book, digital files, etc.) or online (e.g., any website, social networking site, database for information retrieval, etc.), or (3) information or material on electronic devices (e.g., text or voice messages delivered by cell phones, tablets, and other hand-held devices). [12]

Creating, distributing, and/or accessing non-school sponsored publications shall occur at a time and place and in a manner that will not cause disruption, be coercive, or result in the perception that the distribution or the publication is endorsed by the District.

Students are prohibited from creating, distributing, and/or accessing at school any publication that:

1. Will cause a material and substantial disruption of the proper and orderly operation and discipline of the school or school activities; [13]
2. Violates the rights of others, including but not limited to material that is libelous, slanderous or obscene, invades the privacy of others, or infringes on a copyright; [14]
3. Is socially inappropriate or inappropriate due to maturity level of the students, including but not limited to material that is obscene, pornographic, or pervasively lewd and vulgar, contains indecent and vulgar language, or *sexting* as defined by Board policy 7:190, *Student Behavior*, and/or Student Handbooks;
4. Is reasonably viewed as promoting illegal drug use; [15]
5. Is distributed in kindergarten through eighth grade and is primarily prepared by non-students, unless it is being used for school purposes. However, material from outside sources or the citation

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[11] Non-school sponsored publications, like underground newspapers, cannot be subject to the same degree of regulation by school authorities as school-sponsored publications. Absent a showing of material and substantial interference with the requirements of good discipline, students retain their First Amendment free speech rights. The federal circuits disagree on whether school authorities may require prior approval before a student is allowed to distribute non-school-sponsored publications. The Seventh Circuit, which covers Illinois, refused to approve prior approval regulations. Fujishima v. Bd. of Ed., 460 F.2d 1355 (7th Cir. 1972), but see Baughman v. Freienmuth, 478 F.2d 1345 (4th Cir. 1973). Non-school sponsored websites should be regulated in the same manner as non-school sponsored publications.

A school policy prohibiting junior high students from distributing written material at school that is prepared by non-students was upheld in Hedges v. Wauconda Cmty. Unit Sch. Dist. No. 118, 9 F.3d 1295 (7th Cir. 1993).

[12] The definition of *publication* is optional and may be amended. This sample definition uses broad and generally understood terms to keep the policy current with rapid technology changes.

[13] For example, a school district may discipline a student for writing an underground newspaper, and distributing it at school, that contained an article on how to hack into the school's computer. School authorities could reasonably believe the article would be disruptive. Boucher v. Sch. Bd. of the Sch. Dist. of Greenfield, 134 F.3d 821 (7th Cir. 1998).

[14] School officials may not regulate student speech based upon their fear or apprehension of disturbance. Many decisions address the tension between students' right to free speech and restrictions of it on campus. See, for example:

Brandt v. Bd. of Educ. of City of Chicago, 480 F.3d 460 (7th Cir. 2007), *cert. denied* (2007) (school did not violate students' First Amendment rights when it disciplined students for wearing T-shirts with a "talentless infantile drawing" that school officials reasonably found to undermine the educational atmosphere).

Nuxoll v. Indian Prairie Sch. Dist. #204, 523 F.3d 668 (7th Cir. 2008) (holding that the student was likely to succeed on merits of his claim that the school would violate his speech rights by preventing him from wearing T-shirt with slogan "Be Happy, Not Gay"). But see L.M. v. Town of Middleborough, Massachusetts, 103 F.4th 854 (1st Cir. 2024) (holding a school could prohibit a student from wearing a shirt which read "There Are Only Two Genders" because the message directly attacked the personal characteristics of transgender and nonconforming students, which could cause lower grades and increased absences).

J.C. v. Beverly Hills Unified Sch. Dist., 711 F.Supp.2d 1094 (C.D.Cal. 2010) (discussed the "rights of others to be secure and let alone" argument from Tinker v. Des Moines Indep. Cmty. Sch. Dist., 393 U.S. 503 (1969), but found that the school district violated a student's First Amendment rights for disciplining her when she posted a video clip on a website).

B.H. v. Easton Area Sch. Dist., 725 F.3d 293 (3rd Cir 2013), *cert. denied* (2014) (school violated students' free speech rights by banning the wearing of cancer awareness bracelets containing the caption *I ♥boobies*).

[15] Morse v. Frederick, 551 U.S. 393 (2007).

to such sources may be allowed, as long as the material to be distributed or accessed is primarily prepared by students; [16] or

6. Encourages or incites students to violate any Board policies.

Accessing or distributing *on-campus* includes accessing or distributing on school property or at school-related activities. A student engages in gross disobedience and misconduct and may be disciplined for: (1) accessing or distributing forbidden material, or (2) for writing, creating, or publishing such material intending for it to be accessed or distributed at school. [17]

Non-School Sponsored Publications Accessed or Distributed Off-Campus [18]

A student engages in gross disobedience and misconduct and may be disciplined for creating and/or distributing a publication that: (1) causes a substantial disruption or a foreseeable risk of a substantial disruption to school operations, or (2) interferes with the rights of other students or staff members.

Bullying and Cyberbullying [19]

The Superintendent or designee shall treat behavior that is *bullying* and/or *cyberbullying* according to Board policy 7:180, *Prevention of and Response to Bullying, Intimidation, and Harassment*, in addition to any response required by this policy.

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[16] Optional. The rationale for this section is that prior to high school, students have not developed sufficient experience and education in critical review of external resource materials. Accordingly, in order to accomplish the district's educational mission, yet allow students the opportunity to communicate with their fellow students, widespread student distribution of written material in elementary and middle school may be limited to material primarily prepared by the students themselves. Hedges v. Wauconda Cmty. Unit Sch. Dist. No. 118, 9 F.3rd 1295 (7th Cir. 1993); Leal v. Everett Pub. Schs., 88 F.Supp.3d 1220 (W.D.Wa. 2015).

[17] See f/n 13, above.

[18] Optional. School officials must proceed carefully before disciplining a student for out-of-school conduct. A school's authority over off-campus expression is much more limited than expression on school grounds. Many decisions address the tension between public schools' authority to discipline students for off-campus speech and students' right to free speech. However, school officials may generally: (1) remove a student from extracurricular activities when the conduct code for participation requires students to conduct themselves at all times as good citizens and exemplars of the school (see sample policy 7:240, *Conduct Code for Participants in Extracurricular Activities*); and (2) suspend or expel a student from school attendance when the student's expression causes substantial disruption to school operations, as provided in this policy (see also sample policy 7:190, *Student Behavior*). For example, see:

Mahanoy Area School Dist. v. B.L., 594 U.S. 180 (2021) (a school could not suspend a student from the cheerleading team for vulgar posts that she made on a social media platform where there was no evidence of substantial disruption of a school activity; schools have more limited authority to punish students for vulgar, off-campus speech, unless there are circumstances involving severe bullying or harassment, threats aimed at teachers or other students, failure to follow rules concerning lessons, writing of papers, use of computers, participation in other online school activities, or breaches of school security devices including school computers).

J.S. v. Blue Mountain Sch. Dist., 650 F.3d 915 (3rd Cir. 2011), combined with Layshock v. Hermitage Sch. Dist., 650 F.3d 205 (3rd Cir. 2011), *cert. denied*(2012) (schools may not punish students for their off-campus indecent and offensive parodies of their principals, absent a showing that the parodies caused, or could cause, substantial disruption in the schools).

Kowalski v. Berkeley Cnty. Sch., 652 F.3d 565 (4th Cir. 2011), *cert. denied* (2012) (upheld a student's suspension for off-campus posts to a social network site that defamed a classmate because it was foreseeable that the expression would reach the school and the student's conduct involved substantial disruption and interference with the work and discipline of the school).

The statutory definition of *bullying* includes *cyberbullying* (105 ILCS 5/22-110, renumbered by P.A. 104-391); these terms are defined in sample policy 7:180, *Prevention of and Response to Bullying, Intimidation, and Harassment*.

Consult the board attorney for guidance concerning off-campus speech. Every situation is fact specific, and the issues require careful evaluation.

[19] 105 ILCS 5/22-110, amended by P.A. 104-338, eff. 7-1-26 and renumbered by P.A. 104-391.

LEGAL REF.: 105 ILCS 5/22-110, ~~5/27-20.08 and 5/27-23.7~~ 5/27-405, and 5/27-415 (scheduled for repeal on 7-1-27).
105 ILCS 80/, Speech Rights of Student Journalists Act.
Tinker v. Des Moines Indep. Cmty. Sch. Dist., 393 U.S. 503 (1969).
Hazelwood v. Kuhlmeier, 484 U.S. 260 (1988).
Morse v. Frederick, 551 U.S. 393 (2007).
Hedges v. Wauconda Cmty. Unit Sch. Dist. No. 118, 9 F.3d 1295 (7th Cir. 1993).

CROSS REF.: 1:30 (School District Philosophy), 6:10 (Educational Philosophy and Objectives), 6:65 (Student Social and Emotional Development), 6:235 (Access to Electronic Networks), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment), 7:190 (Student Behavior), 7:310 (Restrictions on Publications; Elementary Schools), 8:25 (Advertising and Distributing Materials in Schools Provided by Non-School Related Entities)

Students

Student Records [1]

School student records are confidential. Information from them shall not be released other than as provided by law.[2] A school student record is any writing or other recorded information concerning a student and by

[1] State law requires school boards to adopt a policy and procedures implementing the Illinois School Student Records Act (ISSRA) and specifying the content of school student records. 23 Ill.Admin.Code §§375.100 and 226.740. Both State and federal law address school student records. See the federal Family Educational Rights and Privacy Act (FERPA) (20 U.S.C. §1232g) implemented by federal rules at 34 C.F.R. Part 99) and ISSRA (105 ILCS 10/, amended by P.A.s 102-466, *a/k/a Ensuring Success in School (ESS) Law*, and 104-356, eff. 7-1-26, implemented by ISBE rules at 23 Ill.Admin.Code Part 375).

In addition, the U.S. Dept. of Education's (DOE) *Protecting Student Privacy* webpage, a service of the Privacy Technical Assistance Center (PTAC) and the Student Privacy Policy Office, is a *one-stop* resource for education stakeholders to learn about student privacy and confidentiality, including data privacy and security practices related to student-level longitudinal data systems, at: www.studentprivacy.ed.gov/. PTAC published a guide for school officials titled *Protecting Student Privacy While Using Online Educational Services: Requirements and Best Practices* (2014), at:

www.studentprivacy.ed.gov/resources/protecting-student-privacy-while-using-online-educational-services-requirements-and-best.

The DOE also issued a summary of resources on FERPA and virtual learning (2020) at: www.studentprivacy.ed.gov/resources/ferpa-and-virtual-learning. **Boards that wish to enter into cloud computing and other operator contracts must comply with the Student Online Personal Protection Act (SOPPA), 105 ILCS 85/, and should contact the board attorney for implementation guidance.** See also f/n 2, item #7, below.

Confusion persists regarding the interplay between the FERPA and the Health Insurance Portability and Accountability Act of 1996 (HIPAA) (Pub. L. 104-191). The Privacy Rule implementing HIPAA, issued by the U.S. Dept. of Health and Human Services (HHS), addresses the disclosure of individuals' health information by *covered entities*. 45 C.F.R. Parts 160 and 164, Subparts A and E. Generally speaking, a school district becomes a *covered entity*, and must comply with applicable sections in the Privacy Rule, if it provides health care and transmits health information in electronic form in connection with transactions. However, *educational records* as defined by FERPA are excluded from HIPAA's definition of *protected health information*. 45 C.F.R. §160.103. In most cases this exception relieves school districts of complying with burdensome privacy notices and authorization forms. In December 2019, HHS and DOE issued an update to its *Joint Guidance on the Application of FERPA and HIPAA to Student Health* Records, at:

www.studentprivacy.ed.gov/resources/joint-guidance-application-ferpa-and-hipaa-student-health-records.

The board attorney should be consulted on all HIPAA-related questions.

[2] A plethora of statutory and decisional law protects student records. Aside from the laws identified in f/n 1, other laws protecting student records include:

1. Schools may not provide a student's *personal information* to a business organization or financial institution that issues credit or debit cards. 105 ILCS 5/10-20.38.
2. Schools may not sell personal information concerning a child under the age of 16, with a few exceptions, unless a parent has consented. Children's Privacy Protection and Parental Empowerment Act, 325 ILCS 17/.
3. The release of confidential information given by a student to a therapist, e.g., school counselor or psychologist, is governed by the Mental Health and Developmental Disabilities Confidentiality Act. 740 ILCS 110/.
4. Schools must keep a sex offender registration form received from law enforcement separately from school student records maintained on behalf of the juvenile sex offender. 730 ILCS 152/121.
5. Divorced or separated parents/guardians with and without *parental responsibility* (formerly custody) are both permitted to inspect and copy the student's school student records. The Ill. Marriage and Dissolution of Marriage Act (IMDMA), 750 ILCS 5/602.11.
6. Schools may not provide a parent/guardian access to his or her child's school records if the parent is prohibited by an order of protection from inspecting or obtaining such records pursuant to the Domestic Violence Act of 1986 or the Code of Criminal Procedure of 1963. Id.
7. SOPPA (105 ILCS 85/) addresses a school district's obligations related to *covered information* of students and contracts with educational technology *operators*. In some instances, covered information as defined under SOPPA may also qualify as education records under FERPA and school student records under ISSRA. See sample policy 7:345, *Use of Educational Technologies; Student Data Privacy and Security*, and sample administrative procedure 7:345-AP, *Use of Educational Technologies; Student Data Privacy and Security*, for a description of SOPPA obligations.

which a student may be identified individually that is maintained by a school or at its direction by a school employee, regardless of how or where the information is stored, except as provided in State or federal law as summarized below: [3]

1. Records kept in a staff member's sole possession.
2. Records maintained by law enforcement professionals ~~officers~~ working in the school. [4]
3. Video and other electronic recordings (including without limitation, electronic recordings made on school buses[5]) that are created in part for law enforcement, security, or safety reasons or purposes. The content of these recordings may become part of a school student record to the extent school officials create, use, and maintain this content, or it becomes available to them by law enforcement professionals ~~officials~~, for disciplinary or special education purposes regarding a particular student.
4. Any information, either written or oral, received from law enforcement officials concerning a student less than the age of 18 years who has been arrested or taken into custody. [6]

State and federal law grants students, parents/guardians, and when applicable, the Ill. Dept. of Children and Family Services' Office of Education and Transition Services, certain rights, including the right to inspect,

8. School employees or agents may not disclose information concerning a student's status and related experiences as a parent, expectant parent, or victim of domestic or sexual violence, or a student's status as a named perpetrator of domestic or sexual violence except under certain circumstances and only upon prior notice to, and discussion with, the student. 105 ILCS 5/26A-30, added by P.A. 102-466, *a/k/a ESS Law*. See sample policy 7:255, *Students Who are Parents, Expectant Parents, or Victims of Domestic or Sexual Violence*, and the **Confidentiality** subhead of sample administrative procedure 7:255-AP1, *Supporting Students Who are Parents, Expectant Parents, or Victims of Domestic or Sexual Violence.*

Note: Nos. 5 and 6 above may conflict with FERPA in that they restrict a parent/guardian's right to access his or her child's school records more than is expressly permitted by FERPA. 20 U.S.C. §1232g(a)(1)(A), (B); 34 C.F.R. §99.10(a). **Consult the board attorney for guidance.**

Allowing students to grade each other's papers does not violate FERPA; such student work is not a *school record* until it is recorded by the teacher. Owasso I.S.D. No. I-011 v. Falvo, 534 U.S. 426 (2002). School student records are *per se* prohibited from disclosure; a district is under no obligation to redact them. Chicago Tribune Co. v. Chicago Bd. of Educ., 332 Ill.App.3d 60 (1st Dist. 2002).

[3] 20 U.S.C. §1232g(a)(4); 34 C.F.R. §99.3; 105 ILCS 10/2(d); 705 ILCS 405/1-7 and 5-905; 23 Ill.Admin.Code §375.10. Rather than listing the exceptions in the policy, a school board may choose to end the sentence after the proviso "except as provided in State or federal law."

[4] For a helpful resource, see f/n 1 in sample policy 7:150, *Agency and ~~Police Interviews~~ Law Enforcement Requests*.

[5] For an explanation, see footnotes in sample policy 7:220, *Bus Conduct*.

[6] Many lawyers believe that once these records are received by a school, they are protected as *education records* under FERPA. Consult the board attorney for advice.

copy[7], and/or challenge school student records.[8] The information contained in school student records shall be kept current, accurate, clear, and relevant. All information maintained concerning a student receiving special education services shall be directly related to the provision of services to that child.[9] The District may release directory information as permitted by law, but a parent/guardian shall have the right to opt-out of the release of directory information regarding his or her child.[10] The District will comply with State or

[7] 105 ILCS 10/5(a). ISSRA does not give DCFS representatives the right to challenge student records. 105 ILCS 10/7. For more information about DCFS liaison qualifications and duties, see sample policy 7:50, *School Admissions and Student Transfers To and From Non-District Schools*, at f/n 16.

105 ILCS 10/5(c) requires that a parent's or student's request to inspect and copy records be granted no later than 10 business days (previously 15 school days) after the date of receipt of such a request by the official records custodian.

105 ILCS 10/5(c-5) outlines how a school district may extend the 10-business day timeline for response by not more than five business days from the original due date if one or more of these six reasons applies:

9. The requested records are stored in whole or in part at other locations than the office having charge of the requested records;
10. The request required the collection of a substantial number of specified records;
11. The request is couched in categorical terms and requires an extensive search for the records responsive to it;
12. The requested records have not been located in the course of routine search and additional efforts are being made to locate them;
13. The request for records cannot be complied with by the school district within the time limits prescribed by subsection (c) without unduly burdening or interfering with the operations of the school district; or
14. There is a need for consultation, which shall be conducted with all practicable speed, with another public body or school district among two or more components of a public body or school district having a substantial interest in the determination or in the subject matter of the request.

The person making the request and the school district may also agree in writing to extend the timeline for compliance for a period to be determined by the parties. Id.

[8] 23 Ill.Admin.Code §375.10 provides that districts may, through board policy, allow scores received on college entrance examinations to be included on a student's academic transcript if that inclusion is requested in writing by a student, parent or person who enrolled the student. If the board of a unit or high school district wants to allow this, insert:

A student or the student's parent/guardian may request, in writing, that scores received on college entrance examinations be included on the student's academic transcript.

Note: Though 23 Ill.Admin.Code §375.10 uses the phrase "student, parent or person who enrolled the student," student records rights under ISSRA and FERPA attach to *eligible students* and their parents/guardians, not to "a person who enrolled the student" (though that person is typically a parent or guardian).

If a board allows for the inclusion of college entrance examination scores on academic transcripts, amend the district's notification to parents/guardians and students of their school student records rights with the process for requesting the inclusion. 23 Ill.Admin.Code §375.30(d)(5). See sample exhibit 7:340-AP1, E1, *Notice to Parents/Guardians and Students of Their Rights Concerning a Student's School Records*, for an example.

[9] 23 Ill.Admin.Code §226.740(a).

[10] This sentence is required if the board allows schools to release student directory information. 20 U.S.C. §1232g; 23 Ill.Admin.Code §375.80; 34 C.F.R. §99.37. There is at least one instance in Illinois in which parents were upset that their school district released students' names and addresses pursuant to a Freedom of Information Act (FOIA) request. FOIA contains an exemption for home addresses. Many lawyers, however, say that a district must release student information pursuant to a FOIA request when each of the following has occurred: the FOIA request seeks information that is included in the district's definition of student directory information, the district notified parents that it releases directory information, and the parents did not opt out of allowing directory information to be released concerning their child. An opinion from the Ill. Public Access Counselor supports that a district may not rely on the FOIA exemption for home addresses. PAO 12-3.

This sample policy does not identify the components of *directory information*, leaving that task to implementing material. Boards may want to discuss this quagmire with the superintendent knowing that there are good reasons to release directory information, e.g., to allow the district to publish information about specific students, and good reasons to not release directory information, e.g., to avoid releasing names and addresses pursuant to a FOIA request.

federal law with regard to release of a student's school records, including, where applicable, without notice to, or the consent of, the student's parent/guardian or eligible student.[11] Upon request, the District discloses school student records without parent consent to the official records custodian of another school in which a student has enrolled or intends to enroll, as well as to any other person as specifically required or permitted by State or federal law. [12]

The Superintendent shall fully implement this policy and designate an *official records custodian* for each school who shall maintain and protect the confidentiality of school student records, inform staff members of this policy, and inform students and their parents/guardians of their rights regarding school student records. [13]

Student Biometric Information Collection [14]

The Superintendent or designee may recommend a student biometric information collection system solely for the purposes of identification and fraud prevention.[15] Such recommendation shall be consistent with budget requirements and in compliance with State law. Biometric information means any information that is collected through an identification process for individuals based on their unique behavioral or physiological characteristics, including fingerprint, hand geometry, voice, or facial recognition or iris or retinal scans.

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23 Ill.Admin.Code §375.80(a)(1) no longer includes *gender* as information which may be designated as directory information. This is consistent with attorneys' views that Illinois' past practice of including *gender* within directory information may have violated FERPA. FERPA regulations provide that directory information "means information contained in an education record of a student that would not generally be considered harmful or an invasion of privacy if disclosed" and it "includes, but is not limited to, the student's name; address; telephone listing; electronic mail address; photograph; date and place of birth; major field of study; grade level; enrollment status (e.g., undergraduate or graduate, full-time or part-time); dates of attendance; participation in officially recognized activities and sports; weight and height of members of athletic teams; degrees, honors, and awards received; and the most recent educational agency or institution attended." 34 C.F.R. §99.3. Though FERPA regulations do not explicitly preclude the designation of *gender* as directory information, DOE guidance has consistently advised schools not to disclose a student's sex as directory information because it would be considered harmful or an invasion of privacy. See *Letter to Institutions of Postsecondary Education*, DOE Family Policy Compliance Office (September 2009). Consult the board attorney about the practical implementation of this issue. Some attorneys, for example, believe photos of the "Girls Volleyball Team" may contradict DOE guidance.

See sample administrative procedure 7:150-AP, *Managing Agency and Law Enforcement Requests, at f/n 6, for a discussion about* 105 ILCS 5/22-105(c)(4)(B), added by P.A. 104-288, eff. 1-1-26, which prohibits districts from designating place of birth as *directory information*.

[11] 20 U.S.C. §1232g(j), as added by Sec. 507 of the U.S.A. Patriot Act of 2001.

[12] 34 C.F.R. §99.31; 105 ILCS 10/6, amended by P.A. 104-356, eff. 7-1-26.

[13] Each school must have an *official records custodian.* 105 ILCS 10/4(a). Districts must notify students and parents/guardians of their rights concerning school student records. 105 ILCS 10/3; 105 ILCS 10/4; 23 Ill.Admin.Code §375.30; 34 C.F.R. §99.7. Comprehensive faculty and student handbooks can provide required notices, along with other important information, to recipients. Handbooks can be developed by the building principal, but should be reviewed and approved by the superintendent and board. See sample exhibit 7:340-AP1, E1, *Notice to Parents/Guardians and Students of Their Rights Concerning a Student's School Records*, and sample administrative procedure 7:340-AP1, *School Student Records*.

[14] This program is optional; however, districts either wishing to implement such a program or districts that have already engaged in the collection of student biometric information must have a policy consistent with the requirements of 105 ILCS 5/10-20.40. This section restates the School Code's requirements for a student biometric information policy.

[15] For districts already collecting biometric information, the following is an alternative:

The Superintendent or designee shall maintain a biometric screening program that is consistent with budget requirements and in compliance with State law.

Before collecting student biometric information, the District shall obtain written permission from the person having legal custody/parental responsibility[16] or the student (if over the age of 18).[17] Upon a student's 18th birthday, the District shall obtain written permission from the student to collect student biometric information.[18] Failure to provide written consent to collect biometric information shall not be the basis for refusal of any services otherwise available to a student.

All collected biometric information shall be stored and transmitted in a manner that protects it from disclosure. Sale, lease, or other disclosure of biometric information to another person or entity is strictly prohibited. [19]

The District will discontinue use of a student's biometric information and destroy all collected biometric information within 30 days after: (1) the student graduates or withdraws from the School District, or (2) the District receives a written request to discontinue use of biometric information from the person having legal custody/parental responsibility of the student or the student (if over the age of 18).[20] Requests to discontinue using a student's biometric information shall be forwarded to the Superintendent or designee.

The Superintendent or designee shall develop procedures to implement this policy consistent with State and federal law. [21]

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[16] Several statutes define legal custody and when a court may grant it; the term requires statutory construction/interpretation and school boards should discuss this issue with their attorney prior to adopting a policy on collection of student biometric information.

105 ILCS 5/10-20.40(b)(1) states the definition of legal custody is the same as the definition of legal custody for purposes of residency, payment of tuition, hearings, and criminal penalties at 105 ILCS 5/10-20.12b(2)(i)-(v).

The IMDMA, 750 ILCS 5/, changed the terms *custody* and *visitation* to *parental responsibility* and *parenting time*, respectively. It also requires a *parenting plan* that allocates: (1) significant decision-making responsibilities; and (2) each parent's right to access his or her child's school records. The IMDMA does not amend ISSRA or the School Code.

[17] Based upon 105 ILCS 5/10-20.40, written permission is not required annually; it is valid until a request for discontinuation of the use of biometric information is received or until the student reaches the age of 18. See sample exhibit 7:340-AP1, E5, *Biometric Information Collection Authorization*.

[18] Districts must reissue exhibit 7:340-AP1, E5, *Biometric Information Collection Authorization* to students turning 18 years of age during the school year. This is because all rights and privileges accorded to a parent under ISSRA become exclusively those of the student upon his or her 18th birthday, graduation from secondary school, marriage, or entry into military service, whichever comes first. 105 ILCS 10/2(g).

[19] State law contains two exceptions: (1) the individual who has legal custody/parental responsibility of the student or the student (if over the age of 18) consents to the disclosure; and (2) the disclosure is required by court order. 105 ILCS 5/10-20.40(b)(5).

[20] 105 ILCS 5/10-20.40(d). No notification to or approval from the district's local records commission, pursuant to the Local Records Act, is required to destroy student biometric information. See f/n 16 for a discussion about the terms *custody* and *parental responsibility*.

[21] Whether the student biometric information is an education record under FERPA or falls under an exception to an education record under FERPA is an issue about which school boards should consult their board attorney. Protected Health Information under the DHS's interpretations of HIPAA excludes education records covered by FERPA, and thus HIPAA requirements are not expected to be triggered by districts collecting student biometric information. However, before implementing policies and procedures to collect student biometric information, a board should discuss these issues with the board attorney.

LEGAL REF.: 20 U.S.C. §1232g, Family Educational Rights and Privacy Act; 34 C.F.R. Part 99.
50 ILCS 205/7, Local Records Act.
105 ILCS 5/10-20.12b, 5/10-20.40, 5/14-1.01 et seq., and 5/26A-30.
105 ILCS 10/, Ill. School Student Records Act.
105 ILCS 85/, Student Online Personal Protection Act.
325 ILCS 17/, Children's Privacy Protection and Parental Empowerment Act.
750 ILCS 5/602.11, Ill. Marriage and Dissolution of Marriage Act.
23 Ill.Admin.Code Parts 226 and 375.
Owasso I.S.D. No. I-011 v. Falvo, 534 U.S. 426 (2002).
Chicago Tribune Co. v. Chicago Bd. of Ed., 332 Ill.App.3d 60 (1st Dist. 2002).

CROSS REF.: 5:100 (Staff Development Program), 5:130 (Responsibilities Concerning Internal Information), 7:15 (Student and Family Privacy Rights), 7:220 (Bus Conduct), 7:255 (*Students Who are Parents, Expectant Parents, or Victims of Domestic or Sexual Violence*), 7:345 (Use of Educational Technologies; Student Data Privacy and Security)

ADMIN. PROC.: 7:15-E (Notification to Parents of Family Privacy Rights), 7:255-AP1 (*Supporting Students Who are Parents, Expectant Parents, or Victims of Domestic or Sexual Violence*), 7:340-AP1 (School Student Records), 7:340-AP1, E1 (Notice to Parents/Guardians and Students of Their Rights Concerning a Student's School Records), 7:340-AP1, E3 (Letter to Parents and Eligible Students Concerning Military Recruiters and Postsecondary Institutions Receiving Student Directory Information), 7:340-AP1, E4 (Frequently Asked Questions Regarding Military Recruiter Access to Students and Student Information, 7:340-AP1, E5 (Biometric Information Collection Authorization), 7:340-AP2 (Storage and Destruction of School Student Records), 7:340-AP2, E1 (Letter Containing Schedule for Destruction of School Student Records)

Community Relations

Visitors to and Conduct on School Property [1]

The following definitions apply to this policy:

School property - District and school buildings, grounds, and parking areas; vehicles used for school purposes; and any location used for a School Board meeting, school athletic event, or other school-sponsored or school-sanctioned events or activities. [2]

Visitor - Any person other than an enrolled student or District employee.

All visitors to school property are required to report to the Building Principal's office and receive permission to remain on school property. All visitors must sign a visitors' log, show identification, and wear a visitor's badge. When leaving the school, visitors must return their badge.[3] On those occasions when large groups of parents/guardians, friends, and/or community members are invited onto school property or when community members are attending Board meetings, visitors are not required to sign in but must follow school officials' instructions. Persons on school property without permission will be directed to leave and may be subject to criminal prosecution. [4]

Except as provided in the next paragraph, any person wishing to confer with a staff member should contact that staff member to make an appointment. Conferences with teachers are held, to the extent possible, outside school hours or during the teacher's conference/preparation period.

Requests to access a school building, facility, and/or educational program, or to interview personnel or a student for purposes of assessing the student's special education needs, should be made at the appropriate building. Access shall be facilitated according to guidelines from the Superintendent or designee. [5]

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[1] State or federal law controls this policy's content. Boards may make and enforce reasonable rules of conduct and sportsmanship for school events and deny future admission to school events to violators for up to one year provided a notice and hearing are given. 105 ILCS 5/24-24. See f/n 20 below.

This policy contains an item on which collective bargaining may be required. Any policy that impacts upon wages, hours, and terms and conditions of employment, is subject to collective bargaining upon request by the employee representative, even if the policy involves an inherent managerial right.

[2] School-sponsored or school-sanctioned events or activities aligns with the text of 105 ILCS 5/22-110, renumbered by P.A. 104-391.

[3] This sentence and the one preceding it should be customized to reflect local practices for visitors.

[4] This paragraph is up to the local board's discretion. Many public school buildings were built before school security was the concern it is now. A first step in creating a secure environment is to manage access to school buildings. Along with limiting the entrances that may be used, school officials should post signs with instructions for visitors and a warning to trespassers. Signs may be as simple as "Visitors Must Report to Office" and "No Trespassing – Violators will be Prosecuted." Applicable criminal trespass laws include: 720 ILCS 5/21-1 (criminal damage to property); 5/21-1.2 (institutional vandalism); 5/21-3 (criminal trespass to real property); 5/21-5 (criminal trespass to State supported land); 5/21-5.5 (criminal trespass to a safe school zone); 5/21-9 (criminal trespass to a place of public amusement); 5/21-11 (distributing or delivering written or printed solicitation on school property). This sample policy identifies board members as visitors.

The following optional provisions must be modified according to local conditions:

Option 1: The Superintendent or designee may post certain school facilities for the community's use on non-school days when they are not being used for school purposes.

Option 2: The Superintendent or designee shall manage a program to allow community use of the following facilities on non-school days, during the daylight, provided they are not being used for school purposes: tennis courts, playground, and track.

[5] 105 ILCS 5/14-8.02(g-5). See sample administrative procedure 6:120-AP2, *Access to Classrooms and Personnel*, and sample exhibit 6:120-AP2, E1, *Request to Access Classroom(s) or Personnel for Special Education Evaluation and/or Observation Purposes*.

The School District expects mutual respect, civility, and orderly conduct among all people on school property or at a school event. No person on school property or at a school event (including visitors, students, and employees) shall perform any of the following acts:

1. Strike, injure, threaten, harass, or intimidate a staff member, Board member, sports official or coach, or any other person. [6]
2. Behave in an unsportsmanlike manner, or use vulgar or obscene language.
3. Unless specifically permitted by State law, possess a weapon, any object that can reasonably be considered a weapon or looks like a weapon, or any dangerous device. [7]
4. Damage or threaten to damage another's property. [8]
5. Damage or deface school property. [9]
6. Violate any Illinois law,[10] or town or county ordinance.
7. Smoke or otherwise use tobacco products. [11]
8. Distribute, consume, use, possess, or be impaired by or under the influence of an alcoholic beverage, cannabis, other lawful product, or illegal drug. [12]

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[6] See e.g., 720 ILCS 5/12-2 (aggravated assault); 5/12-2(b)(9) (aggravated assault against a sports official or coach); 5/12-3.05(c) (aggravated battery on public property); 5/12-3.05(d)(3) (aggravated battery against a school employee); 5/12-9 (threats to public officials); 5/24-1.2 (discharge of a firearm).

[7] With one exception, a license to carry a firearm does not permit an individual to carry a concealed firearm on or into any building, real property, and/or parking area under the control of an elementary or secondary school, or any bus paid for in whole or part with public funds. 430 ILCS 66/65(a). The following optional provision adds that exception, which is a restatement of 430 ILCS 66/65(b), to the text in number 3:

> An individual licensed to carry a concealed firearm under the Illinois Firearm Concealed Carry Act is permitted to: (a) carry a concealed firearm within a vehicle into a parking area controlled by a school or the District and may store a firearm or ammunition concealed in a case within a locked vehicle or locked container out of plain view within the vehicle in the parking area, and/or (b) carry a concealed firearm in the immediate area surrounding his or her vehicle in a parking area controlled by a school or the District for the limited purpose of storing or retrieving a firearm within the vehicle's trunk.

Other relevant weapons laws include 705 ILCS 405/5-407 (juvenile in possession of a firearm), 720 ILCS 5/24-9 (firearms; child protection); 720 ILCS 5/24-1(c) (unlawful use of weapons in schools); 720 ILCS 5/24-1.2, 5/24-3 (unlawful delivery or sale of a firearm near school); 705 ILCS 405/5-130, 405/5-805 (minor 15 years or older who commits aggravated battery with a firearm at school is tried as an adult).

720 ILCS 5/24-1(c)(3) states an exception to the criminal offense of unlawful possession of weapons where law enforcement officers or security officers of a school or students are "carrying or possessing firearms for use in training courses, parades, hunting, target shooting on school ranges, or otherwise with the consent of school authorities and which firearms are transported unloaded enclosed in a suitable case, box, or transportation package." Consult the board attorney about the presence of firearms on school property for use by school sports teams, such as trap and skeet teams.

[8] See e.g., 720 ILCS 5/2-19.5 (definition of school), 5/16-1 (theft), 5/18-1 (robbery; aggravated robbery), 5/19-1 (burglary), and 21-1 (criminal damage to property).

[9] See e.g., 720 ILCS 5/21-1.01 (criminal damage to government supported property), 21-1.2 (institutional vandalism), and 21-1.3 (criminal defacement of property).

[10] See e.g., 720 ILCS 5/11-9.3 (presence within school zone by child sex offenders prohibited), 5/11-14 (prostitution), and 5/11-18, amended by P.A. 103-1071, eff. 7-1-25 (patronizing a person engaged in the sex trade); 720 ILCS 5/21-11 (soliciting students to commit illegal acts).

[11] Required by 105 ILCS 5/10-20.5b and 410 ILCS 82/1 et seq. Federal law prohibits smoking inside schools (20 U.S.C. §7973); districts failing to comply with the federal no-smoking ban risk a civil penalty of up to $1000 per violation per day.

[12] See 720 ILCS 570/407 (delivery of controlled substance on or within 1000 feet of a school) and 410 ILCS 705/ (Cannabis Regulation and Tax Act). See also the discussion in f/ns 5 and 6 of sample policy 5:50, *Drug- and Alcohol-Free Workplace; E-Cigarette, Tobacco, and Cannabis Prohibition*; this statement must be consistent with employee working conditions and employee conduct standards (see sample administrative procedure 5:120-AP2, *Employee Conduct Standards*).

9. Be present when the person's alcoholic beverage, cannabis, other lawful product, or illegal drug consumption is detectible, regardless of when and/or where the use occurred. [13]
10. Use or possess medical cannabis, unless he or she has complied with policy 7:270, *Administering Medicines to Students*, implementing *Ashley's Law*. [14]
11. Impede, delay, disrupt, or otherwise interfere with any school activity or function (including using cellular phones in a disruptive manner). [15]
12. Enter upon any portion of school premises at any time for purposes other than those that are lawful and authorized by the Board.
13. Operate a motor vehicle: (a) in a risky manner, (b) in excess of 20 miles per hour, or (c) in violation of an authorized District employee's directive. [16]
14. Engage in any risky behavior, including roller-blading, roller-skating, or skateboarding. [17]
15. Violate other District policies or regulations, or a directive from an authorized security officer or District employee.
16. Engage in any conduct that interferes with, disrupts, or adversely affects the District or a School function.

Convicted Child Sex Offender [18]

State law prohibits a child sex offender from being present on school property or loitering within 500 feet of school property when persons under the age of 18 are present, unless the offender is:

1. A parent/guardian of a student attending the school and has notified the Building Principal of his or her presence at the school for the purpose of: (i) attending a conference at the school with

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[13] Each board and superintendent may want to engage in a conversation regarding how the district might partner with local law enforcement to enforce this policy and the penalties available under the Cannabis Regulation and Tax Act, e.g., posting signs barring community members from bringing in weapons, alcohol, cannabis, tobacco, etc. Signage reminding visitors of the policy may make it easier for staff and/or local law enforcement to enforce.

[14] Managing cannabis on district property and the school setting presents many unsettled and complex legal issues. To legally use medical cannabis in Illinois, an individual must first become a *registered qualifying patient*. The use of cannabis by a *registered qualifying patient* is permitted only in accordance with the Compassionate Use of Medical Cannabis Program Act (Medical Cannabis Program Act (MCPA)). 410 ILCS 130/. There are many situations in which no one, even a *registered qualifying patient*, may possess or use cannabis, including (a) in a school bus, (b) on the grounds of any preschool or primary or secondary school, or (c) in close physical proximity to anyone under the age of 18 years of age. 410 ILCS 130/30(a)(2), (3), and (4). However, *Ashley's Law*, 105 ILCS 5/22-33(b) and (g), allows parents/guardians and other *designated caregivers* to administer medical cannabis infused products to students who are *registered qualifying patients* at school or on the school bus, and requires school boards to adopt a policy to implement the law unless the district would lose federal funding. See sample policy 7:270, *Administering Medicines to Students* and its f/n 22.

Remember that *Ashley's Law* requires the designated caregiver to remove the product from the school premises or the school bus after administering it to the student, so as a result, sample policy 7:270, *Administering Medicines to Students*, requires immediate removal of medical cannabis infused products after administering them to the student (see f/n 27 of that policy for further discussions).

[15] See e.g., 720 ILCS 5/21.2-1 et seq. (interference with a public institution of education).

[16] See e.g., 625 ILCS 5/11-605 (special speed limit zones). 625 ILCS 5/12-610.1(e) prohibits wireless telephone use while operating a motor vehicle on a roadway in a school speed zone except for emergency purposes. 625 ILCS 5/12-803(f), added by P.A. 103-404, prohibits motor vehicle drivers from making contact with any portion of a stopped school bus or making contact with a school child within 30 feet of the school bus.

[17] The pivotal question in a negligence case is whether the defendant acted reasonably. A ban on rollerblading demonstrates that the district took reasonable steps to reduce the risk of injury.

[18] 720 ILCS 5/11-9.3(a). The definition of *child sex offender* is found at 720 ILCS 11-9.3(d), amended by P.A.s 103-1071 and 104-245. The statute assigns the child sex offender the "duty to remain under the direct supervision of a school official." In order to ensure this happens and to protect students, the sample policy requires the superintendent, or designee who is a certified employee, to supervise a child sex offender whenever the offender is in a child's vicinity. See also the Sex Offender Community Notification Law (730 ILCS 152/101 et seq.); Murderer and Violent Offender Against Youth Community Notification Law (730 ILCS 154/75 - 154/105); sample policy 4:170, *Safety*; and sample administrative procedure 4:175-AP1, *Criminal Offender Notification Laws; Screening*.

school personnel to discuss the progress of his or her child academically or socially, (ii) participating in child review conferences in which evaluation and placement decisions may be made with respect to his or her child regarding special education services, or (iii) attending conferences to discuss other student issues concerning his or her child such as retention and promotion; or

2. Has permission to be present from the Board, Superintendent, or Superintendent's designee. If permission is granted, the Superintendent or Board President shall provide the details of the offender's upcoming visit to the Building Principal.

In all cases, the Superintendent, or designee who is a licensed ~~certified~~ employee, shall supervise a child sex offender whenever the offender is in a child's vicinity.

Exclusive Bargaining Representative Agent [19]

Upon notifying the Building Principal's office, authorized agents of an exclusive bargaining representative will be provided reasonable access to employees in the bargaining unit they represent in accordance with State law. Such access shall be conducted in a manner that will not impede the normal operations of the District.

Enforcement

Any staff member may request identification from any person on school property; refusal to provide such information is a criminal act.[20] The Building Principal or designee shall seek the immediate removal of any person who refuses to provide requested identification.

Any person who engages in conduct prohibited by this policy may be ejected from or denied admission to school property in accordance with State law.[21] The person also may be subject to being denied admission to school athletic or extracurricular events for up to one calendar year in accordance with the procedures below. [22]

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[19] 105 ILCS 5/24-25; 115 ILCS 5/3(c). If a provision contained in a collective bargaining agreement addresses this issue, it will supersede this policy for those covered employees. In such cases, the board policy should be amended to state, "Please refer to the applicable collective bargaining agreement." For employees whose collective bargaining agreement does not address this subject, the policy should reflect the board's current practice. Consult the board attorney about this subhead. It is an item on which collective bargaining may be required. Any policy that impacts wages, hours, or terms and conditions of employment, is subject to collective bargaining upon request by the employee representative, even if the policy involves an inherent managerial right. Amend the language to reflect what is recommended by the board attorney.

The School Code permits bargaining representatives to meet with employees during *duty-free time* upon notice to the school office. The Ill. Educational Labor Relations Act expanded the rights of access by bargaining representatives to also include meeting with employees during the employee work day if the meeting: (1) is to investigate and discuss grievances and workplace-related complaints (no time limit is specified) or (2) is with a newly hired employee within the first two weeks of employment (or on a later date if mutually agreed upon by the employee and bargaining representative) for one hour or less. In those circumstances, the district may not dock employee pay or charge leave time. 115 ILCS 5/3(c). However, the access must be *reasonable* and "shall at all times be conducted in a manner so as not to impede normal operations." Id. Consult the board attorney for guidance regarding specific requests and whether, if granted, they would impede normal operations, e.g., requests for access to staff while they are performing instructional or supervisory duties. Determining whether normal operations are impeded will likely depend upon the position and duties of the employee in the district.

[20] 105 ILCS 5/24-25. Refusal to provide such information is a Class A misdemeanor.

[21] 105 ILCS 5/10-20.5 (rules), 5/10-22.10 (control and supervision of school houses and school grounds); 720 ILCS 5/21-3 (criminal trespass to real property), 5/21-5 (criminal trespass to State supported land), 5/21-5.5 (criminal trespass to a safe school zone). See f/n 3, above.

[22] See Nuding v. Cerro Gordo Comm. Unit Sch. Dist., 313 Ill. App.3d 344 (4th Dist. 2000) (board was authorized to ban parent from attending all school events and extracurricular activities by 105 ILCS 5/24-24 and to enforce conduct rules at its meetings by 105 ILCS 5/10-20.5; the ban was based on the parent's exposing a toy gun and a pocketknife at a board meeting); Jordan ex rel. Edwards v. O'Fallon Tp. High Sch. Dist., 302 Ill.App.3d 1070 (5th Dist. 1999) (105 ILCS 5/24-24 did not give a high school athlete the right, under the due process clause, to a notice and hearing before he could be suspended from participating in interscholastic athletics; the statute expands the schools' authority to ban people from attending school events for breaching conduct and sportsmanship code).

Procedures to Deny Future Admission to Athletic or Extracurricular School Events

Before any person may be denied admission to athletic or extracurricular school events, the person has a right to a hearing before the Board. The Superintendent may refuse the person admission pending such hearing. The Superintendent or designee must provide the person with a hearing notice, delivered or sent by certified mail with return receipt requested, at least ten days before the Board hearing date. The hearing notice must contain: [23]

1. The date, time, and place of the Board hearing;
2. A description of the prohibited conduct;
3. The proposed time period that admission to school events will be denied; and
4. Instructions on how to waive a hearing. [24]

LEGAL REF.: 20 U.S.C. §7971 et seq., Pro-Children Act of 2001.
Nuding v. Cerro Gordo Community Unit School Dist., 313 Ill. App.3d 344 (4th Dist. 2000).
105 ILCS 5/10-20.5, 10-20.5b, 5/10-22.10, 5/22-33, 5/22-110, and 5/24-25.
115 ILCS 5/3(c), Ill. Educational Labor Relations Act.
410 ILCS 130/, Compassionate Use of Medical Cannabis Program Act.
410 ILCS 705/, Cannabis Tax and Regulation Act.
430 ILCS 66/, Firearm Concealed Carry Act.
720 ILCS 5/11-9.3, 5/21-1, 5/21-1.2, 5/21-3, 5/21-5, 5/21-5.5, 5/21-9, and 5/21-11.

CROSS REF.: 2:200 (Types of School Board Meetings), 2:230 (Public Participation at School Board Meetings and Petitions to the Board), 4:170 (Safety), 5:50 (Drug- and Alcohol-Free Workplace; E-Cigarette, Tobacco, and Cannabis Prohibition), 6:120 (Education of Children with Disabilities), 6:250 (Community Resource Persons and Volunteers), 7:190 (Student Behavior), 7:270 (Administering Medicines to Students), 8:20 (Community Use of School Facilities)

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[23] 105 ILCS 5/24-24. If a violator is a student, the hearing should be held in a closed meeting. 5 ILCS 120/2(c)(9). Otherwise, a hearing regarding denial of admission to *school events or property* pursuant to 105 ILCS 5/24-24, may take place in an open meeting or in a closed meeting so long as the board prepares and makes available for public inspection a written decision setting forth its determinative reasoning. 5 ILCS 120/2(c)(4.5), added by P.A. 103-311. Note: while 5 ILCS 120/2(c)(4.5), added by P.A. 103-311, refers to *school events or property*, 105 ILCS 5/24-24, only authorizes boards to deny admission to athletic and extracurricular *events*. The term *events* is arguably broader than *property* as school events may take place offsite; consult the board attorney for guidance.

Some boards prefer an open meeting hearing to make it publicly known what alleged conduct could result in someone being denied admission to athletic or extracurricular events, while others prefer a closed meeting hearing so as not to provide a public platform to someone alleged to have engaged in prohibited conduct. Consult the board attorney to determine the best approach for the district and to ensure alignment with local practices and conditions.

This text aligns with 105 ILCS 5/24-24, and only requires a hearing for denying admission to *school events*. The court in Nuding (see f/n 20, above) did not specifically answer whether a board meeting qualified as a *school event* under 105 ILCS 5/24-24, but it upheld the board's right to enforce conduct rules at its meetings under 105 ILCS 5/10-20.5.

Consult the board attorney if the district would like to deny an individual admission to board meetings. This issue involves a balancing of a board's interest in the orderly transaction of its public business and the efficiency of its meetings against an individual's: (a) statutory rights to attend meetings and/or comment to and ask questions of the board (105 ILCS 5/10-16 and 5 ILCS 120/2.06(g)), and (b) constitutional freedoms and rights of speech, the press, assembly, and to petition the government (U.S. Constitution, First Amendment and Ill. Constitution, Art. I, §§ 1, 2, 4, and 5).

[24] The hearing requirement is for the violator's benefit and, consequently, the violator should be able to waive it.

Community Relations

Relations with Other Organizations and Agencies

The District shall cooperate with other organizations and agencies, including but not limited to:

- County Health Department
- Law enforcement agencies [1]
- Fire authorities
- Planning authorities
- Zoning authorities [2]
- Illinois Emergency Management Agency (IEMA), local organizations for civil defense, and other appropriate disaster relief organizations concerned with civil defense [3]
- Other school districts

CROSS REF.: 1:20 (District Organization, Operations, and Cooperative Agreements), 4:170 (Safety), 4:180 (Pandemic Preparedness; Management; and Recovery), 5:90 (Abused and Neglected Child Reporting), 7:150 (Agency and ~~Police Interviews~~ Law Enforcement Requests)

[1] A number of sample materials address interactions between schools and law enforcement. See e.g., sample policies 4:170, *Safety and* 7:150, *Agency and Law Enforcement Requests;* sample administrative procedures 4:170-AP1, *Comprehensive Safety and Security Plan* and 7:190-AP3, *Guidelines for Reciprocal Reporting of Offenses Committed by Students;* and sample exhibits 3:60-E, *Event Reporting and Notice Requirements for Building Principals Concerning School Safety and Security* and 7:190-E3, *Memorandum of Understanding*.

[2] 105 ILCS 5/10-22.13a, and Gruba v. Cmty. High Sch. Dist. 155, 40 N.E.3d 1 (Ill. 2015) (holding school districts are subject to, and school boards must comply with, local government zoning and storm water restrictions, i.e., a city's zoning powers). See also 55 ILCS 5/5-12021; 60 ILCS 1/110-70; and 65 ILCS 5/11-13-27 (outlining specific zoning provisions related to public schools, including requirements for counties, townships, and municipalities to refrain from regulating educational activities and make reasonable efforts to streamline zoning application and review process for public school districts, along with reducing fees and costs).

[3] 105 ILCS 5/10-22.35.

Richland County Community Unit #1
Olney, Illinois
Treasurer's Report

	Beginning Cash Balance	Cash Receipts/Adjusting Entries Month Ended	Cash Disbursements/ Adjusting Entries Month Ended	Investments Cashed(+) or Invested(-)	Cash Balance	Difference from Prior Month	Certificate of Deposit Investments	CD and Cash Total
Fund	10/31/25	11/30/25	11/30/25	11/30/25	11/30/25	11/30/25	11/30/25	11/30/25
Education	$ 10,173,566.34	$ 2,001,786.01	$ 1,928,673.97	$ 18,800,000.00	$ 29,046,678.38	$ 18,873,112.04	-	29,046,678.38
Operations & Maint	$ 2,193,263.58	$ 93,797.37	$ 302,709.07	$ 2,000,000.00	$ 3,984,351.88	$ 1,791,088.30	-	3,984,351.88
Debt Service	$ 1,178,823.77	$ 269,832.07	$ 677,802.50		$ 770,853.34	$ (407,970.43)	-	770,853.34
Transportation	$ 922,235.43	$ 38,039.04	$ 130,763.92	$ 500,000.00	$ 1,329,510.55	$ 407,275.12	-	1,329,510.55
IMRF/Social Security	$ 1,486,492.08	$ 55,205.22	$ 89,361.76		$ 1,452,335.54	$ (34,156.54)	-	1,452,335.54
Capital Projects	$ 881,573.34	$ 2,208.83	$ 16,747.49		$ 867,034.68	$ (14,538.66)		867,034.68
Working Cash	$ 394,221.56	$ 14,383.65		$ 1,200,000.00	$ 1,608,605.21	$ 1,214,383.65	-	1,608,605.21
Tort	$ 1,128,043.61	$ 75,873.09	$ 32,751.68		$ 1,171,165.02	$ 43,121.41		1,171,165.02
Fire Prevention/Life Safety	$ 359,375.41	$ 8,662.89	$ 592.50		$ 367,445.80			367,445.80
Total	**18,717,595.12**	**2,559,788.17**	**3,179,402.89**	**22,500,000.00**	**40,597,980.40**		**-**	**40,597,980.40**
					40,597,980.40			
Add CD's	22,500,000.00							
Total with CD's	**41,217,595.12**	**2,559,788.17**	**3,179,402.89**		**40,597,980.40**			
Assets								
Student Activity Fund	$ 553,965.84				$ 553,965.84			
IHI Reserve Checking	$ 14,429.68				$ 14,476.17			
Health Fund Checking	$ 61,293.53				$ 73,016.79			
Building Trades								
Revolving Funds	$ 8,000.00				$ 8,000.00			
Total Assets	**637,689.05**				**649,458.80**			
Total with Assets	**41,855,284.17**				**41,247,439.20**			

FDTLOC FUNC OBJ SJ	Account Level Description	Beginning Balance	November 2025-26 Beginning Balance	November 2025-26 Monthly Activity	Ending Balance	2025-26 FYTD Activity
10A010 1052 0000 00 000000	RCHS Revolving Fund	6,000.00	6,000.00	0.00	6,000.00	0.00
10A010 1053 0000 00 000000	RCMS Revolving Fund	2,000.00	2,000.00	0.00	2,000.00	0.00
10A010 1120 0000 00 000000	ED Cash On Hand	10,453,179.77	10,173,566.34	18,873,112.04	29,046,678.38	18,593,498.61
10A010 1125 0000 00 000000	IHI Reserve MMCH	13,031.06	13,221.67	46.49	13,268.16	237.10
10A010 1126 0000 00 000000	RCCU Health Ins CH	65,127.48	61,293.53	11,723.26	73,016.79	7,889.31
10A010 1210 0000 00 000000	ED CD	15,300,000.00	18,800,000.00	-18,800,000.00	0.00	-15,300,000.00
10A010 1721 0000 00 000000	Building Trades 1403 Heather L	0.00	0.00	0.00	0.00	0.00
10A010 1722 0000 00 000000		0.00	0.00	0.00	0.00	0.00
10A010 1723 0000 00 000000	1311 Heather Lane	0.00	0.00	0.00	0.00	0.00
10A999 1260 0000 00 000000	Studnt Activ Fnd Cash/Invest	553,965.84	553,965.84	0.00	553,965.84	0.00
10A--- ---- ---- -- ------		26,393,304.15	29,610,047.38	84,881.79	29,694,929.17	3,301,625.02
10L010 4310 0000 00 000000	Accounts Payable	-100.03	-100.03	0.00	-100.03	0.00
10L010 4811 0000 00 000000	TRS (Teacher Retire System)	0.00	0.00	0.00	0.00	0.00
10L010 4812 0000 00 000000	FIT (Federal Income Tax)	0.00	-7.36	0.00	-7.36	-7.36
10L010 4813 0000 00 000000	SIT (State Income Tax)	0.00	-45.97	0.00	-45.97	-45.97
10L010 4814 0000 00 000000	IMRF(IL Municipal Retire Fund)	0.00	0.00	0.00	0.00	0.00
10L010 4815 0000 00 000000	Annuities Payable	0.00	0.00	0.00	0.00	0.00
10L010 4816 0000 00 000000	Employee Ins Payable	-63,661.55	-60,003.32	-11,769.75	-71,773.07	-8,111.52
10L010 4817 0000 00 000000	FICA (Fed Ins Contrib Act)	0.00	-60.29	0.00	-60.29	-60.29
10L010 4817 0000 10 000000	Medicare - N/C	0.00	0.00	0.00	0.00	0.00
10L010 4818 0000 00 000000	Medicare Cert	0.00	-14.10	0.00	-14.10	-14.10
10L010 4819 0000 00 000000	Other P/R Deduction	-7,388.05	-7,388.05	0.00	-7,388.05	0.00
10L010 4990 0000 00 000000	Misc Liab Direct Deposit	0.00	0.00	0.00	0.00	0.00
10L100 9235 0000 00 000000	Future Tigers	0.00	0.00	0.00	0.00	0.00
10L--- ---- ---- -- ------		-71,149.63	-67,619.12	-11,769.75	-79,388.87	-8,239.24
10Q010 7300 0000 00 000000	ED Fund Balance	-2,170,047.95	-2,170,047.95	0.00	-2,170,047.95	0.00
10Q010 7310 0000 00 000000	ED Rev/Exp Summary	-22,485,308.29	-25,705,582.03	-73,112.04	-25,778,694.07	-3,293,385.78
10Q010 7320 0000 00 000000	Emcumbrance	0.00	0.00	0.00	0.00	0.00
10Q010 7330 0000 00 000000	Excess/Difference	-1,112,832.44	-1,112,832.44	0.00	-1,112,832.44	0.00
10Q999 7150 0000 00 000000	Reserved StudentActiv Fund Bal	-553,965.84	-553,965.84	0.00	-553,965.84	0.00
10Q--- ---- ---- -- ------		-26,322,154.52	-29,542,428.26	-73,112.04	-29,615,540.30	-3,293,385.78
10---- ---- ---- -- ------		0.00	0.00	0.00	0.00	0.00
20A010 1120 0000 00 000000	BLDG CASH ON HAND	1,797,936.99	2,193,263.58	1,791,088.30	3,984,351.88	2,186,414.89
20A010 1210 0000 00 000000	BLDG CD	1,200,000.00	2,000,000.00	-2,000,000.00	0.00	-1,200,000.00
20A010 1310 0000 00 000000	DUE FROM BLDG FUND	0.00	0.00	0.00	0.00	0.00
20A--- ---- ---- -- ------		2,997,936.99	4,193,263.58	-208,911.70	3,984,351.88	986,414.89

FDTLOC FUNC OBJ SJ	Account Level Description	Beginning Balance	November 2025-26 Beginning Balance	November 2025-26 Monthly Activity	Ending Balance	2025-26 FYTD Activity
20L010 4310 0000 00 000000	Accounts Payable	0.00	0.00	0.00	0.00	0.00
20L010 4812 0000 00 000000	FIT	0.00	0.00	0.00	0.00	0.00
20L010 4813 0000 00 000000	SIT	0.00	0.00	0.00	0.00	0.00
20L010 4814 0000 00 000000	IMRF	0.00	0.00	0.00	0.00	0.00
20L010 4815 0000 00 000000	ANNUITIES PAYABLE	0.00	0.00	0.00	0.00	0.00
20L010 4816 0000 00 000000	EMPLOYEE INS PAYABLE	0.00	0.00	0.00	0.00	0.00
20L010 4817 0000 00 000000	FICA	0.00	0.00	0.00	0.00	0.00
20L010 4817 0000 10 000000	MEDICARE N/C	0.00	0.00	0.00	0.00	0.00
20L010 4818 0000 00 000000	MEDICARE CERT	0.00	0.00	0.00	0.00	0.00
20L010 4819 0000 00 000000	OTHER P/R DEDUCTIONS	3.80	3.80	0.00	3.80	0.00
20L010 4990 0000 00 000000	MISC LIAB DIRECT DEP	0.00	0.00	0.00	0.00	0.00
20L--- ---- ---- -- ------		3.80	3.80	0.00	3.80	0.00
20Q010 7300 0000 00 000000	BLDG FUND BALANCE	-120,593.72	-120,593.72	0.00	-120,593.72	0.00
20Q010 7310 0000 00 000000	BLDG REV/EXP SUMMARY	-2,569,687.18	-3,765,013.77	208,911.70	-3,556,102.07	-986,414.89
20Q010 7320 0000 00 000000	Emcumbrance	0.00	0.00	0.00	0.00	0.00
20Q010 7330 0000 00 000000	EXCESS/DIFFERENCE	-307,659.89	-307,659.89	0.00	-307,659.89	0.00
20Q--- ---- ---- -- ------		-2,997,940.79	-4,193,267.38	208,911.70	-3,984,355.68	-986,414.89
20---- ---- ---- -- ------		0.00	0.00	0.00	0.00	0.00
30A010 1120 0000 00 000000	DEBT SERVICES CASH ON HAND	257,113.52	1,178,823.77	-407,970.43	770,853.34	513,739.82
30A010 1210 0000 00 000000	DEBT SERVICES CD	0.00	0.00	0.00	0.00	0.00
30A--- ---- ---- -- ------		257,113.52	1,178,823.77	-407,970.43	770,853.34	513,739.82
30L010 4310 0000 00 000000	Accounts Payable	0.00	0.00	0.00	0.00	0.00
30L--- ---- ---- -- ------		0.00	0.00	0.00	0.00	0.00
30Q010 7300 0000 00 000000	DEBT SERVICES FUND BALANCE	-282,524.23	-282,524.23	0.00	-282,524.23	0.00
30Q010 7310 0000 00 000000	BOND REV/EXP SUMMARY	539,844.21	-381,866.04	407,970.43	26,104.39	-513,739.82
30Q010 7320 0000 00 000000	BOND AND INTEREST	0.00	0.00	0.00	0.00	0.00
30Q010 7330 0000 00 000000	EXCESS/DIFFERENCE	-514,433.50	-514,433.50	0.00	-514,433.50	0.00
30Q--- ---- ---- -- ------		-257,113.52	-1,178,823.77	407,970.43	-770,853.34	-513,739.82
30---- ---- ---- -- ------		0.00	0.00	0.00	0.00	0.00
40A010 1120 0000 00 000000	TRANS CASH ON HAND	952,122.65	922,235.43	407,275.12	1,329,510.55	377,387.90
40A010 1125 0000 00 000000	TRANS IHI RESERVE	1,208.01	1,208.01	0.00	1,208.01	0.00
40A010 1210 0000 00 000000	TRANS CD	0.00	500,000.00	-500,000.00	0.00	0.00
40A--- ---- ---- -- ------		953,330.66	1,423,443.44	-92,724.88	1,330,718.56	377,387.90

FDTLOC FUNC OBJ SJ	Account Level Description	Beginning Balance	November 2025-26 Beginning Balance	November 2025-26 Monthly Activity	Ending Balance	2025-26 FYTD Activity
40L010 4310 0000 00 000000	Accounts Payable	0.00	0.00	0.00	0.00	0.00
40L010 4811 0000 00 000000	TRS	0.00	0.00	0.00	0.00	0.00
40L010 4812 0000 00 000000	FIT	0.00	0.00	0.00	0.00	0.00
40L010 4813 0000 00 000000	SIT	0.00	0.00	0.00	0.00	0.00
40L010 4814 0000 00 000000	IMRF	0.00	0.00	0.00	0.00	0.00
40L010 4815 0000 00 000000	ANNUITIES PAYABLE	0.00	0.00	0.00	0.00	0.00
40L010 4816 0000 00 000000	EMPLOYEE INS PAYABLE	0.00	0.00	0.00	0.00	0.00
40L010 4817 0000 00 000000	FICA	0.00	0.00	0.00	0.00	0.00
40L010 4817 0000 10 000000	MEDICARE N/C	0.00	0.00	0.00	0.00	0.00
40L010 4818 0000 00 000000	MEDICARE CERT	0.00	0.00	0.00	0.00	0.00
40L010 4819 0000 00 000000	OTHER P/R DEDUCTIONS	-121.45	-121.45	0.00	-121.45	0.00
40L010 4990 0000 00 000000	MISC LIAB DIRECT DEPOSIT	0.00	0.00	0.00	0.00	0.00
40L--- ---- ---- -- ------		-121.45	-121.45	0.00	-121.45	0.00
40Q010 7300 0000 00 000000	TRANS FUND BALANCE	191,152.90	191,152.90	0.00	191,152.90	0.00
40Q010 7310 0000 00 000000	TRAN REV/EXP SUMMARY	-1,028,015.01	-1,498,127.79	92,724.88	-1,405,402.91	-377,387.90
40Q010 7320 0000 00 000000	Emcumbrance	0.00	0.00	0.00	0.00	0.00
40Q010 7330 0000 00 000000	EXCESS/DIFFERENCE	-116,347.10	-116,347.10	0.00	-116,347.10	0.00
40Q--- ---- ---- -- ------		-953,209.21	-1,423,321.99	92,724.88	-1,330,597.11	-377,387.90
40---- ---- ---- -- ------		0.00	0.00	0.00	0.00	0.00
50A010 1120 0000 00 000000	IMRF CASH ON HAND	806,281.80	1,486,492.08	-34,156.54	1,452,335.54	646,053.74
50A010 1210 0000 00 000000	IMRF CD	0.00	0.00	0.00	0.00	0.00
50A--- ---- ---- -- ------		806,281.80	1,486,492.08	-34,156.54	1,452,335.54	646,053.74
50L010 4310 0000 00 000000	Accounts Payable	0.00	0.00	0.00	0.00	0.00
50L010 4814 0000 00 000000	IMRF	0.00	0.00	0.00	0.00	0.00
50L010 4816 2120 00 000000		0.00	0.00	0.00	0.00	0.00
50L010 4816 2130 00 000000		0.00	0.00	0.00	0.00	0.00
50L010 4816 2140 00 000000		0.00	0.00	0.00	0.00	0.00
50L010 4817 0000 00 000000	FICA	0.00	-60.29	0.00	-60.29	-60.29
50L010 4818 0000 00 000000	MEDICARE	0.00	-14.10	0.00	-14.10	-14.10
50L010 4990 0000 00 000000	MISC LIAB DD	0.00	0.00	0.00	0.00	0.00
50L--- ---- ---- -- ------		0.00	-74.39	0.00	-74.39	-74.39
50Q010 7300 0000 00 000000	IMRF FUND BALANCE	-108,931.74	-108,931.74	0.00	-108,931.74	0.00
50Q010 7310 0000 00 000000	IMRF/SS REV/EXP SUMMARY	-496,003.62	-1,176,139.51	34,156.54	-1,141,982.97	-645,979.35
50Q010 7330 0000 00 000000	EXCESS/DIFFERENCE	-201,346.44	-201,346.44	0.00	-201,346.44	0.00
50Q--- ---- ---- -- ------		-806,281.80	-1,486,417.69	34,156.54	-1,452,261.15	-645,979.35

FDTLOC FUNC OBJ SJ	Account Level Description	Beginning Balance	November 2025-26 Beginning Balance	November 2025-26 Monthly Activity	Ending Balance	2025-26 FYTD Activity
50---- ---- ---- -- ------		0.00	0.00	0.00	0.00	0.00
60A010 1120 0000 00 000000	Site & Construction Cash in on	1,029,516.35	881,573.34	-14,538.66	867,034.68	-162,481.67
60A010 1210 0000 00 000000	Site CD	0.00	0.00	0.00	0.00	0.00
60A--- ---- ---- -- ------		1,029,516.35	881,573.34	-14,538.66	867,034.68	-162,481.67
60L010 4310 0000 00 000000	Accounts Payable	0.00	0.00	0.00	0.00	0.00
60L--- ---- ---- -- ------		0.00	0.00	0.00	0.00	0.00
60Q010 7300 0000 00 000000	SITE & CONST FUND BALANCE	0.00	0.00	0.00	0.00	0.00
60Q010 7310 0000 00 000000	SITE/CONSTRUCTION REV/EXP SUM	-1,029,516.35	-881,573.34	14,538.66	-867,034.68	162,481.67
60Q010 7320 0000 00 000000	Emcumbrance	0.00	0.00	0.00	0.00	0.00
60Q010 7330 0000 00 000000	EXCESS/DIFFERENCE	0.00	0.00	0.00	0.00	0.00
60Q--- ---- ---- -- ------		-1,029,516.35	-881,573.34	14,538.66	-867,034.68	162,481.67
60---- ---- ---- -- ------		0.00	0.00	0.00	0.00	0.00
70A010 1120 0000 00 000000	WORKING CASH - CASH ON HAND	910,649.63	394,221.56	1,214,383.65	1,608,605.21	697,955.58
70A010 1210 0000 00 000000	WORKING CASH CD	500,000.00	1,200,000.00	-1,200,000.00	0.00	-500,000.00
70A--- ---- ---- -- ------		1,410,649.63	1,594,221.56	14,383.65	1,608,605.21	197,955.58
70Q010 7300 0000 00 000000	WORKING CASH FUND BALANCE	-1,482,040.21	-1,482,040.21	0.00	-1,482,040.21	0.00
70Q010 7310 0000 00 000000	WORKING CASH REV/EXP SUMMARY	185,893.04	2,321.11	-14,383.65	-12,062.54	-197,955.58
70Q010 7330 0000 00 000000	EXCESS/DIFFERENCE	-114,502.46	-114,502.46	0.00	-114,502.46	0.00
70Q--- ---- ---- -- ------		-1,410,649.63	-1,594,221.56	-14,383.65	-1,608,605.21	-197,955.58
70---- ---- ---- -- ------		0.00	0.00	0.00	0.00	0.00
80A010 1120 0000 00 000000	Tort Cash on Hand	13,752.77	1,128,043.61	43,121.41	1,171,165.02	1,157,412.25
80A--- ---- ---- -- ------		13,752.77	1,128,043.61	43,121.41	1,171,165.02	1,157,412.25
80L010 4310 0000 00 000000	Accounts Payable	0.00	0.00	0.00	0.00	0.00
80L010 4812 0000 00 000000		0.00	0.00	0.00	0.00	0.00
80L010 4813 0000 00 000000		0.00	0.00	0.00	0.00	0.00
80L010 4814 0000 00 000000		0.00	0.00	0.00	0.00	0.00
80L010 4817 0000 00 000000		0.00	0.00	0.00	0.00	0.00
80L010 4818 0000 00 000000		0.00	0.00	0.00	0.00	0.00
80L010 4990 0000 00 000000		0.00	0.00	0.00	0.00	0.00
80L--- ---- ---- -- ------		0.00	0.00	0.00	0.00	0.00

FDTLOC FUNC OBJ SJ	Account Level Description	Beginning Balance	November 2025-26 Beginning Balance	November 2025-26 Monthly Activity	Ending Balance	2025-26 FYTD Activity
80Q010 7300 0000 00 000000	Tort Fund Balance	0.00	0.00	0.00	0.00	0.00
80Q010 7310 0000 00 000000	TORT REV/EXP SUMMARY	213,577.67	-900,713.17	-43,121.41	-943,834.58	-1,157,412.25
80Q010 7320 0000 00 000000	Tort Encumbrance	0.00	0.00	0.00	0.00	0.00
80Q010 7330 0000 00 000000	EXCESS/DIFFERENCE	-227,330.44	-227,330.44	0.00	-227,330.44	0.00
80Q--- ---- ---- -- ------		-13,752.77	-1,128,043.61	-43,121.41	-1,171,165.02	-1,157,412.25
80---- ---- ---- -- ------		0.00	0.00	0.00	0.00	0.00
90A010 1120 0000 00 000000	LIFE SAFETY CASH ON HAND	213,877.76	359,375.41	8,070.39	367,445.80	153,568.04
90A010 1210 0000 00 000000	LIFE SAFETY CD	0.00	0.00	0.00	0.00	0.00
90A--- ---- ---- -- ------		213,877.76	359,375.41	8,070.39	367,445.80	153,568.04
90L010 4310 0000 00 000000	Accounts Payable	0.00	0.00	0.00	0.00	0.00
90L010 4812 0000 00 000000	L/S FIT	0.00	0.00	0.00	0.00	0.00
90L010 4813 0000 00 000000	L/S SIT	0.00	0.00	0.00	0.00	0.00
90L010 4817 0000 00 000000	L/S FICA	0.00	0.00	0.00	0.00	0.00
90L010 4817 0000 10 000000	L/S Medicare NC	0.00	0.00	0.00	0.00	0.00
90L--- ---- ---- -- ------		0.00	0.00	0.00	0.00	0.00
90Q010 7300 0000 00 000000	LIFE SAFETY FUND BALANCE	-1,128,737.03	-1,128,737.03	0.00	-1,128,737.03	0.00
90Q010 7310 0000 00 000000	LIFE SAFETY REV/EXP SUMMARY	204,256.93	58,759.28	-8,070.39	50,688.89	-153,568.04
90Q010 7320 0000 00 000000	Emcumbrance	0.00	0.00	0.00	0.00	0.00
90Q010 7330 0000 00 000000	EXCESS/DIFFERENCE	710,602.34	710,602.34	0.00	710,602.34	0.00
90Q--- ---- ---- -- ------		-213,877.76	-359,375.41	-8,070.39	-367,445.80	-153,568.04
90---- ---- ---- -- ------		0.00	0.00	0.00	0.00	0.00
Grand Asset Totals		34,075,763.63	41,855,284.17	-607,844.97	41,247,439.20	7,171,675.57
Grand Liability Totals		-71,267.28	-67,811.16	-11,769.75	-79,580.91	-8,313.63
Grand Equity Totals		-34,004,496.35	-41,787,473.01	619,614.72	-41,167,858.29	-7,163,361.94
Grand Totals		0.00	0.00	0.00	0.00	0.00

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Number of Accounts: 120

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

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REPORT SPECIFICATIONS

DISTRICT:	Richland County Community Unit #1		
REPORT TITLE:	AP Invoice Listing Report		
REQUESTED BY:	cgraves	DATE:	12/17/25
PROGRAM NAME:	fin/3aprpt01.	TIME:	11:58:52 AM
COPIES:	1	LPI:	6
RUN ON SERVER:	yes	CREATE ASCII FILE:	NO

****

REPORT SEQUENCE:	Vendor
INVOICE TYPE(S):	HISTORY
CHECK TYPE(S):	ALL

PRINT DETAIL:	no	PRINT ACCOUNTING:	no
STARTING PO #:	0	ENDING PO #:	9999999999
STARTING INVOICE #:		ENDING INVOICE #:	ZZZZZZZZZZZZZZZZZZZZ
STARTING VENDOR KEY:		ENDING VENDOR KEY:	ZZZZZZZZZZZ
STARTING BATCH #:	NOVA	ENDING BATCH #:	NOVZ
STARTING BANK CASH CODE:	TRUST	ENDING BANK CASH CODE:	TRUST
STARTING INVOICE DATE:		ENDING INVOICE DATE:	12/31/9999
STARTING DUE DATE:		ENDING DUE DATE:	12/31/9999
STARTING CREATED BY:		ENDING CREATED BY:	ZZZZZZZZZZZ
STARTING CREATED DATE:	07/01/2025	ENDING CREATED DATE:	12/31/9999
STARTING INVOICE AMOUNT:	-999,999,999.00	ENDING INVOICE AMOUNT:	9999,999,999.99

VEN-KEY	VENDOR NAME / ACH VOID DOWNLOAD	INVOICE # / DISCOUNT DESCRIPTION	PO NUMBER	BATCH / DISC AMT	BANK	DESCRIPTION / ADJUSTMENT DESCRIPTION	LQ	S	INV DATE / FY	DUE DATE	C	CHECK NBR	NET AMOUNT / INVOICE AMOUNT
BERRYNAT001	BERRY, NATALIE	110425	3002600245	NOVPP	Trust	Chocolate for office	H		11/04/2025	11/10/2025	A		$108.18
									25-26			252600336	$108.18
						NUMBER OF INVOICES: 1							**$108.18**
BORAHCHR000	BORAH, CHRISTINE	102425	0000000000	NOVPP	Trust	BUS LICNESE RENEWAL REIMBURSEMENT	H		10/24/2025	11/06/2025	A		$60.00
									25-26			252600275	$60.00
						NUMBER OF INVOICES: 1							**$60.00**
CUMMINS 001	CUMMINS CSSNA - US, INC	R5-241174083	8002500011	NOVPP	TRUST	MOVE SUPPLIES TO REPAIR	H		11/11/2024	11/19/2024	M		$0.00
									24-25			37951	$0.00
						NUMBER OF INVOICES: 1							**$0.00**
DEARBORN000	DEARBORN LIFE INSURANCE CO	120125	9002600007	NOVPP	Trust	LIFE INSURANCE	H		11/14/2025	11/24/2025	W		$3,390.68
									25-26			202500355	$3,390.68
DEARBORN000	DEARBORN LIFE INSURANCE CO	120125-2	9002600007	NOVPP	Trust	LIFE INSURANCE ADJUSTMENTS	H		11/14/2025	11/24/2025	W		$212.72
									25-26			202500356	$212.72
						NUMBER OF INVOICES: 2							**$3,603.40**
EAGLEMAD000	EAGLESON, MADISON	101425	1002600227	NOVPP	Trust	Reimbursement for plane ticket for Excellence in Education Conference	H		10/14/2025	11/03/2025	A		$374.97
									25-26			252600270	$374.97
						NUMBER OF INVOICES: 1							**$374.97**
GRAVECLA000	GRAVES, CLAIRE	103025	0000000000	novpp	Trust	HOTEL REIMBURSEMENT	H		10/31/2025	11/03/2025	A		$233.55
									25-26			252600265	$233.55
						NUMBER OF INVOICES: 1							**$233.55**
IL DEPT 002	IL DEPT OF EMPLOYMENT SEC	11/10/25	0000000000	NOVPP	Trust	501 PAYMENT MADE TO	H		11/10/2025	11/10/2025	W		$31,348.14

VEN-KEY	VENDOR NAME / ACH VOID DOWNLOAD	INVOICE # / DISCOUNT DESCRIPTION	PO NUMBER	BATCH / DISC AMT	BANK	DESCRIPTION / ADJUSTMENT DESCRIPTION	LQ / FY	S	INV DATE / ADJ AMT	DUE DATE	C	CHECK NBR	NET AMOUNT / INVOICE AMOUNT
IL DEPT 002	IL DEPT OF EMPLOYMENT SEC	11/10/25	******CONTINUED******			UNEMPLOYMENT IN ERROR WILL BE REFUNDED MINUS WHAT WE OWED FOR A CLAIM. (2104.00)	25-26					202500374	$31,348.14
						NUMBER OF INVOICES: 1							**$31,348.14**
IL STATE000	IL STATE BOARD OF ED	110525	0000000000	NOVPP	Trust	2025-3705-00-12-080--010-26 EARLY CHILDHOOD - BLOCK GRANT	25-26	H	11/20/2025	11/24/2025	R	39470	$110.00 $110.00
						NUMBER OF INVOICES: 1							**$110.00**
JOHN D H000	JOHN D HURN & SON, INC	600788	3002600268	NOVhurn	Trust	CTEI Supplies - Agriculture Science Course - Materials for Ag Mechanics Unit Construction Project	25-26	H	11/19/2025	11/10/2025	R	39469	$164.81 $164.81
JOHN D H000	JOHN D HURN & SON, INC	600838	0000000000	NOVHURN	Trust	BUS BARN SUPPLIES	25-26	H	11/20/2025	11/10/2025	R	39469	$83.53
					4.40								$87.93
JOHN D H000	JOHN D HURN & SON, INC	600930	3002600261	NOVHURN	Trust	shop supplies	25-26	H	11/21/2025	11/10/2025	R	39469	$31.34 $31.34
JOHN D H000	JOHN D HURN & SON, INC	600936	3002600261	NOVHURN	Trust	shop supplies	25-26	H	11/21/2025	11/10/2025	R	39469	$42.37
					2.23								$44.60
						NUMBER OF INVOICES: 4							**$322.05**
JOHN DEE000	JOHN DEERE FINANCIAL	D24848	8002600227	NOVJD	Trust	Mouse glue boards	25-26	H	11/17/2025	11/10/2025	R	39471	$6.99 $6.99

VEN-KEY	VENDOR NAME / ACH VOID DOWNLOAD	INVOICE # / DISCOUNT DESCRIPTION	PO NUMBER	BATCH / DISC AMT	BANK	DESCRIPTION / ADJUSTMENT DESCRIPTION	LQ / FY	S	INV DATE / ADJ AMT	DUE DATE	C	CHECK NBR	NET AMOUNT / INVOICE AMOUNT
JOHN DEE000	JOHN DEERE FINANCIAL	D25822	3002600223	NOVJD	Trust	grinding wheels, blades, paint, primer, bolts, nuts, strap steel, etc	H 25-26		11/19/2025	11/10/2025	R	39471	$27.96 $27.96
						NUMBER OF INVOICES: 2							**$34.95**
JOHNSDAR000	JOHNSON, DARLA	110225	6502600004	NOVPP	Trust	Darla Johnson RN- SCRUBS- $100	H 25-26		10/17/2025	11/03/2025	A	252600271	$100.00 $100.00
						NUMBER OF INVOICES: 1							**$100.00**
JULIAAMY000	JULIAN, AMY	110725	0000000000	NOVPP	Trust	HOTELS XC STATE	H 25-26		08/29/2025	11/10/2025	A	252600276	$618.41 $618.41
JULIAAMY000	JULIAN, AMY	110825	0000000000	NOVPP	Trust	FUEL STATE XC MEET	H 25-26		11/08/2025	11/06/2025	A	252600276	$45.93 $45.93
						NUMBER OF INVOICES: 2							**$664.34**
KINKAHAY000	KINKADE, HAYDEN	110125	3002600214	NOVPP	Trust	FFA NATIONAL CONFERENCE	H 25-26		11/01/2025	11/03/2025	A	252600272	$111.31 $111.31
KINKAHAY000	KINKADE, HAYDEN	110725	3002600214	NOVPP	Trust	CHICK FIL A STATE FOOD SCIENCE	H 25-26		11/07/2025	11/10/2025	A	252600277	$10.35 $10.35
KINKAHAY000	KINKADE, HAYDEN	111225	3002600214	NOVPP	Trust	TACO BELL	H 25-26		11/12/2025	11/10/2025	A	252600337	$17.31 $17.31
						NUMBER OF INVOICES: 3							**$138.97**
MARRIOTT002	MARRIOTT CHICAGO MAGNIFICENT MILE	RCCU #1	0000000000	NOVPP	Trust	RICHLAND COUNTY COMMUNITY UNIT DISTRICT #1	H 25-26		11/03/2025	11/03/2025	R	39346	$5,585.63 $5,585.63

VEN-KEY	VENDOR NAME / ACH VOID DOWNLOAD	INVOICE # / DISCOUNT DESCRIPTION	PO NUMBER	BATCH / DISC AMT	BANK	DESCRIPTION / ADJUSTMENT DESCRIPTION	LQ / FY	S	INV DATE / ADJ AMT	DUE DATE / CHECK NBR	C	NET AMOUNT / INVOICE AMOUNT
						NUMBER OF INVOICES: 1						**$5,585.63**
MILLSJAM000	MILLS, JAMI	103025	0000000000	novpp	Trust	FUEL REIMBURSEMENT	H		10/31/2025	11/03/2025	A	$33.00
							25-26			252600266		$33.00
						NUMBER OF INVOICES: 1						**$33.00**
MUELLALE000	MUELLER, ALEXIS	102825	3002600237	NOVPP	Trust	CTEI Travel Reimburse Mueller Dinner at National Convention CHICK FIL A	H		10/28/2025	11/10/2025	A	$10.25
							25-26			252600280		$10.25
MUELLALE000	MUELLER, ALEXIS	102925	3002600242	NOVPP	Trust	CTEI Travel Reimburse Mueller Lunch at National Convention SUBWAY	H		10/29/2025	11/10/2025	A	$13.95
							25-26			252600280		$13.95
MUELLALE000	MUELLER, ALEXIS	102925-2	3002600243	NOVPP	Trust	CTEI Travel Reimburse Mueller Dinner at National Convention FAZOLIS	H		10/29/2025	11/10/2025	A	$13.17
							25-26			252600280		$13.17
MUELLALE000	MUELLER, ALEXIS	103025	3002600241	NOVPP	Trust	CTEI Travel Reimburse Meal Dinner ar National Convention CULVERS	H		10/30/2025	11/10/2025	A	$15.47
							25-26			252600280		$15.47
MUELLALE000	MUELLER, ALEXIS	103125	3002600239	NOVPP	Trust	CTEI Travel Reimburse Mueller Lunch at National Convention CHICK FIL A	H		10/31/2025	11/10/2025	A	$5.66
							25-26			252600280		$5.66
MUELLALE000	MUELLER, ALEXIS	103125-2	3002600240	NOVPP	Trust	CTEI Travel Reimburse Mueller Dinner at National Convention LUCAS OIL STADIUM	H		10/31/2025	11/10/2025	A	$17.44
							25-26			252600280		$17.44

VEN-KEY	VENDOR NAME / ACH VOID DOWNLOAD	INVOICE # / DISCOUNT DESCRIPTION	PO NUMBER	BATCH	BANK / DISC AMT	DESCRIPTION / ADJUSTMENT DESCRIPTION	LQ / FY	S	INV DATE / ADJ AMT	DUE DATE	C	CHECK NBR	NET AMOUNT / INVOICE AMOUNT
MUELLALE000	MUELLER, ALEXIS	110125	3002600238	NOVPP	Trust	CTEI Travel Reimburse Mueller Lunch at National Convention STARBUCKS	H 25-26		10/28/2025	11/10/2025	A	252600280	$18.28 $18.28
MUELLALE000	MUELLER, ALEXIS	110225	3002600236	NOVPP	Trust	CTEI Supply- Reimburse Mueller Supplies for Intro to Ag Class Food Science Unit Making Pickles and Bread, Miracle Grow, and White Out	H 25-26		11/02/2025	11/10/2025	A	252600280	$275.88 $275.88
MUELLALE000	MUELLER, ALEXIS	110725	3002600255	NOVPP	Trust	Ag Supply Reimburse Mueller Walmart Padfolios with Note Pads	H 25-26		11/07/2025	11/10/2025	A	252600280	$43.16 $43.16
MUELLALE000	MUELLER, ALEXIS	110825	3002600254	NOVPP	Trust	Ag Travel - Reimburse Mueller Breakfast for State Job Interview Mattoon - MCDONALDS	H 25-26		11/08/2025	11/10/2025	A	252600280	$4.22 $4.22
MUELLALE000	MUELLER, ALEXIS	110825-2	3002600253	NOVPP	Trust	Ag Travel - Reimburse Mueller Lunch for State Job Interview Mattoon. LA LUNA	H 25-26		11/08/2025	11/10/2025	A	252600280	$15.25 $15.25
MUELLALE000	MUELLER, ALEXIS	111525	3002600266	NOVPP	Trust	CTEI PD Travel - L Mueller Reimbursement - Chicago High School for Agriculture Sciences Exchange Trip - Meals during traveling with students	H 25-26		11/17/2025	11/10/2025	A	252600349	$44.69 $44.69

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MUELLALE000	MUELLER, ALEXIS	111725	3002600267	NOVPP	Trust	CTEI Supplies - L Mueller Reimbursement - Walmart - Introduction to Agriculture Course Supplies - Pickle Making Project	H		11/17/2025	11/10/2025	A		$96.92
							25-26					252600349	$96.92
						NUMBER OF INVOICES: 13							**$574.34**
PIXLESUE000	PIXLEY, SUE	112025	3002600228	NOVPP	Trust	Inks, Plastic Cups, Saran Wrap, etc.	H		11/17/2025	11/24/2025	A		$294.33
							25-26					252600350	$294.33
						NUMBER OF INVOICES: 1							**$294.33**
POWELMAT000	POWELL, MATTHEW	111725	0000000000	NOVPP	Trust	FUEL TRIP TO PEORIA TO IHSA SAC FORUM	H		11/17/2025	11/10/2025	A		$70.00
							25-26					252600343	$70.00
						NUMBER OF INVOICES: 1							**$70.00**
RCCU #1 000	RCCU #1	26003	0000000000	NOVPP	Trust	NEW TEACHER BREAKFAST	H		09/10/2025	11/03/2025	W		$0.00
							25-26					202500316	$0.00
RCCU #1 000	RCCU #1	26007	0000000000	NOVPP	Trust	BOARD MEETING	H		09/18/2025	11/03/2025	W		$0.00
							25-26					202500314	$0.00
RCCU #1 000	RCCU #1	26011	0000000000	NOVPP	Trust	NEW TEACHER BREAKFAST	H		10/08/2025	11/03/2025	W		$0.00
							25-26					202500318	$0.00
RCCU #1 000	RCCU #1	26012	0000000000	NOVPP	Trust	BOARD MEETING	H		10/16/2025	11/03/2025	W		$0.00
							25-26					202500315	$0.00
RCCU #1 000	RCCU #1	26016	0000000000	NOVPP	Trust	DISTRICT BAKED POTATO BAR	H		10/21/2025	11/03/2025	W		$0.00
							25-26					202500317	$0.00

VEN-KEY	VENDOR NAME / ACH VOID DOWNLOAD	INVOICE # / DISCOUNT DESCRIPTION	PO NUMBER	BATCH	BANK / DISC AMT	DESCRIPTION / ADJUSTMENT DESCRIPTION	LQ / FY	S	INV DATE / ADJ AMT	DUE DATE	C / CHECK NBR	NET AMOUNT / INVOICE AMOUNT
RCCU #1 000	RCCU #1	26018	0000000000	NOVPP	Trust	FOODSERVICE INVOICE NEW TEACHER BREAKFAST	H 25-26		11/05/2025 202500352	11/10/2025	W	$0.00 $0.00
RCCU #1 000	RCCU #1	26020	2002600085	NOVPP	Trust	RCMS Building Supplies foodservice invoice 26020	H 25-26		11/13/2025 202500351	11/10/2025	W	$0.00 $0.00
RCCU #1 000	RCCU #1	26021	0000000000	NOVPP	Trust	FOODSERVICE INVOICE NOVEMBER BOARD MEETING	H 25-26		11/18/2025 202500353	11/10/2025	W	$0.00 $0.00
						NUMBER OF INVOICES: 8						**$0.00**
RCHS - R000	RCHS - REVOLVING	103125	0000000000	NOVPP	Trust	RCHS REVOLVING REIMBURSEMENT	H 25-26		10/31/2025 39350	11/10/2025	R	$7,584.61 $7,584.61
						NUMBER OF INVOICES: 1						**$7,584.61**
RCMS 000	RCMS	103125	0000000000	NOVPP	Trust	RCMS REVOLVING REIMBURSEMENT	H 25-26		10/31/2025 39351	11/10/2025	R	$160.00 $160.00
						NUMBER OF INVOICES: 1						**$160.00**
RUSK RYL000	RUSK, RYLAN	103025	0000000000	NOVPP	Trust	FUEL REIMBURSEMENT	H 25-26		10/30/2025 252600267	10/24/2025	A	$52.19 $52.19
RUSK RYL000	RUSK, RYLAN	ERIN20251031A	0000000000	NOVPP	Trust	10/29/2025 Skyward Conference meals	H 25-26		10/31/2025 252600267	08/01/2024	A	$120.19 $120.19
RUSK RYL000	RUSK, RYLAN	ERIN20251103A	0000000000	NOVPP	Trust	10/31/2025 Skyward Conference rooms Mindy Fox and Rylan Rusk	H 25-26		11/03/2025 252600267	08/01/2024	A	$931.96 $931.96

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						NUMBER OF INVOICES: 3							**$1,104.34**
SMITHJAS000	SMITH, JASON	102825	2002600073	NOVPP	Trust	Registration for ACT Summit at Champaign. I used my personal credit card to register. I would like to be reimbursed.	H		10/28/2025	10/31/2025	A		$175.00
							25-26					252600268	$175.00
						NUMBER OF INVOICES: 1							**$175.00**
STALLBRE000	STALLARD, BRENDA	111625	0000000000	NOVPP	Trust	FUEL FBLA TRIP	H		11/16/2025	11/10/2025	A		$38.39
							25-26					252600344	$38.39
						NUMBER OF INVOICES: 1							**$38.39**
STEBEMAR000	STEBER, MARK	110625	4502600019	NOVPP	Trust	Items for CTE- iga	H		11/17/2025	11/24/2025	A		$11.13
							25-26					252600351	$11.13
						NUMBER OF INVOICES: 1							**$11.13**
VANDYJAM000	VANDYKE, JAMIE	103125	3002600159	NOVPP	Trust	FFA CONVENTION MEALS REIMBURSEMENT	H		10/31/2025	10/31/2025	A		$89.58
							25-26					252600269	$89.58
VANDYJAM000	VANDYKE, JAMIE	110625	3002600159	NOVPP	Trust	METRA, POTBELLY, CHIK FIL A, PETONE TRAVEL CENTER, STARBUCKS	H		11/16/2025	11/10/2025	A		$42.76
							25-26					252600345	$42.76
						NUMBER OF INVOICES: 2							**$132.34**
VANDYJES000	VANDYKE, JESSICA	111725	0000000000	NOVPP	Trust	FUEL IHSA CONFERENCE	H		11/17/2025	11/10/2025	A		$12.50
							25-26					252600346	$12.50

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						NUMBER OF INVOICES: 1						**$12.50**
VANMACHR000	VANMATRE, CHRISTINA	112125	0000000000	NOVPP	Trust	CTE SUPPLIES	H		11/21/2025	11/24/2025	A	$19.00
							25-26			252600352		$19.00
						NUMBER OF INVOICES: 1						**$19.00**
WEASE EQ000	WEASE EQUIPMENT, INC	W28622	8002500012	NOVPP	Trust	TRUST MOVE SUPPLIES TO REPAIR	H		11/07/2024	11/18/2024	M	$0.00
							24-25			37961		$0.00
						NUMBER OF INVOICES: 1						**$0.00**
						TOTAL NUMBER OF HISTORY INVOICES:	**59**					**$52,893.16**
						36 ACH CHECK INVOICES						$4,144.38
						10 COMPUTER CHECK INVOICES						$13,797.24
						2 MANUAL CHECK INVOICES						$0.00
						11 WIRE TRAN CHECK INVOICES						$34,951.54
						TOTAL INVOICES:	**59**					**$52,893.16**

BANK TOTALS:	BANK	BANK ACCOUNT #	INVOICE AMOUNT	NET AMOUNT
	Trust	**A010 1120 0000 00 000000	$52,899.79	$52,893.16

LIQUIDATION STATUS (LQ) CODE LEGEND:

L = LIQUIDATION PENDING C = CLOSED PO/NOT RECEIVING

P = PARTIAL LIQUIDATION F = FULL LIQUIDATION

BLANK = NO LIQUIDATION

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

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REPORT SPECIFICATIONS

DISTRICT:	Richland County Community Unit #1		
REPORT TITLE:	AP Invoice Listing Report		
REQUESTED BY:	cgraves	DATE:	12/17/25
PROGRAM NAME:	fin/3aprpt01.	TIME:	4:37:13 PM
COPIES:	1	LPI:	6
RUN ON SERVER:	yes	CREATE ASCII FILE:	NO

****

REPORT SEQUENCE:	Vendor
INVOICE TYPE(S):	HISTORY
CHECK TYPE(S):	ALL

PRINT DETAIL:	no	PRINT ACCOUNTING:	no
STARTING PO #:	0	ENDING PO #:	9999999999
STARTING INVOICE #:		ENDING INVOICE #:	ZZZZZZZZZZZZZZZZZZZZ
STARTING VENDOR KEY:		ENDING VENDOR KEY:	ZZZZZZZZZZZ
STARTING BATCH #:	BBDEC	ENDING BATCH #:	BBDECC
STARTING BANK CASH CODE:		ENDING BANK CASH CODE:	ZZZZZ
STARTING INVOICE DATE:		ENDING INVOICE DATE:	12/31/9999
STARTING DUE DATE:		ENDING DUE DATE:	12/31/9999
STARTING CREATED BY:		ENDING CREATED BY:	ZZZZZZZZZZZ
STARTING CREATED DATE:	07/01/2025	ENDING CREATED DATE:	12/31/9999
STARTING INVOICE AMOUNT:	-999,999,999.00	ENDING INVOICE AMOUNT:	9999,999,999.99

VEN-KEY	VENDOR NAME / ACH VOID DOWNLOAD	INVOICE # / DISCOUNT DESCRIPTION	PO NUMBER	BATCH / DISC AMT	BANK	DESCRIPTION / ADJUSTMENT DESCRIPTION	LQ / FY	S	INV DATE / ADJ AMT	DUE DATE	C	CHECK NBR	NET AMOUNT / INVOICE AMOUNT
A-1 QUAL001	A-1 QUALITY GLASS CO INC	114515	8002600268	BBDEC	Trust	Bus #8 - Replace driver side glass	H 25-26		12/16/2025	12/09/2025	R	39559	$314.00 $314.00
						NUMBER OF INVOICES: 1							**$314.00**
ACKERMAN000	ACKERMAN OIL	859831	8002600251	BBDEC	Trust	DEF 150gal	H 25-26		12/02/2025	12/09/2025	R	39483	$358.50 $358.50
ACKERMAN000	ACKERMAN OIL	860140	8002600244	BBDEC	Trust	Bulk Oil and Drum of Oil	H 25-26		11/25/2025	12/04/2025	R	39483	$2,558.33 $2,558.33
						NUMBER OF INVOICES: 2							**$2,916.83**
AFPLANSE000	AFPLANSERV	25103179884	9002600003	BBDEC	Trust	PLAN FEE BILLING	H 25-26		11/21/2025	12/01/2025	R	39484	$48.00 $48.00
						NUMBER OF INVOICES: 1							**$48.00**
AMAZON C000	AMAZON CAPITAL SERVICES, INC	11NR-MX17-GHFV	6502600017	BBDEC	Trust	RCES nurse order Amazon-attn, Darla Johnson RN	H 25-26		12/10/2025	12/09/2025	A	252600369	$184.25 $184.25
AMAZON C000	AMAZON CAPITAL SERVICES, INC	11WT-1T3V-9KW1	2002600090	BBDEC	Trust	Advisory supplies	H 25-26		12/09/2025	12/09/2025	A	252600369	$160.95 $160.95
AMAZON C000	AMAZON CAPITAL SERVICES, INC	137G-HND1-Q4KN	9502600047	BBDEC	Trust	Cables/Supplies	H 25-26		11/21/2025	11/10/2025	A	252600369	$256.28 $256.28
AMAZON C000	AMAZON CAPITAL SERVICES, INC	13KR-RT4L-9RNP	3002600258	BBDEC	Trust	Books for the library.	H 25-26		11/22/2025	11/24/2025	A	252600369	$100.69 $100.69
AMAZON C000	AMAZON CAPITAL SERVICES, INC	13MP-9F7D-37Q1	1002600252	BBDEC	Trust	Classroom Rug for Maci Deimel	H 25-26		12/01/2025	12/04/2025	A	252600369	$384.84 $384.84

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AMAZON	C000 AMAZON CAPITAL SERVICES, INC	1411-VCDW-6YJG	1002600256	BBDEC	Trust	First Grade Reading Reward	H 25-26		12/01/2025	12/04/2025 252600369	A	$71.97 $71.97
AMAZON	C000 AMAZON CAPITAL SERVICES, INC	144T-DYYD-RG7X	9002600062	BBDEC	Trust	high school	H 25-26		11/26/2025	12/04/2025 252600369	A	$179.99 $179.99
AMAZON	C000 AMAZON CAPITAL SERVICES, INC	14HC-Y6MV-9MYR	1002600209	BBDEC	Trust	Laminating Film	H 25-26		11/22/2025	11/24/2025 252600369	A	$-146.31 $-146.31
AMAZON	C000 AMAZON CAPITAL SERVICES, INC	14V7-FGVX-3KW1	3002600269	BBDEC	Trust	Books and supplies for the library.	H 25-26		12/08/2025	12/09/2025 252600369	A	$85.19 $85.19
AMAZON	C000 AMAZON CAPITAL SERVICES, INC	14V7-FGVX-FTLT	9502600050	BBDEC	Trust	Bus Barn Printer/AI Key/Computer&Arm.	H 25-26		12/08/2025	12/09/2025 252600404	A	$108.56 $108.56
AMAZON	C000 AMAZON CAPITAL SERVICES, INC	16LN-3GGY-6NPQ	8002600240	BBDEC	Trust	Supplies for School Year 2025-2026	H 25-26		12/10/2025	12/09/2025 252600369	A	$407.54 $407.54
AMAZON	C000 AMAZON CAPITAL SERVICES, INC	17DX-RRVY-34XF	4502600021	BBDEC	Trust	Supplies for RiseUp	H 25-26		12/01/2025	12/04/2025 252600369	A	$146.25 $146.25
AMAZON	C000 AMAZON CAPITAL SERVICES, INC	17N9-T1L7-763W	6002600046	BBDEC	Trust	Binders	H 25-26		12/01/2025	12/04/2025 252600369	A	$326.31 $326.31
AMAZON	C000 AMAZON CAPITAL SERVICES, INC	17VR-1RKQ-JDD4	1002600279	BBDEC	Trust	Wooden Christmas Ornaments-B. Shan Crinkle Cut Paper-A. Shawver Hand Towels-T. Tarr	H 25-26		12/08/2025	12/09/2025 252600369	A	$73.92 $73.92
AMAZON	C000 AMAZON CAPITAL SERVICES, INC	17WM-4YM6-KFVX	3002600277	BBDEC	Trust	Books for the library.	H 25-26		12/15/2025	12/09/2025 252600404	A	$271.54 $271.54

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AMAZON C000	AMAZON CAPITAL SERVICES, INC	19L3-116D-RJX9	1002600282	BBDEC	Trust	STEM Supplies	H 25-26		12/10/2025	12/09/2025 252600369	A	$39.95 $39.95
AMAZON C000	AMAZON CAPITAL SERVICES, INC	19XL-DFN7-C9GL	1002600264	BBDEC	Trust	Books and Library Supplies	H 25-26		12/02/2025	12/04/2025 252600369	A	$200.33 $200.33
AMAZON C000	AMAZON CAPITAL SERVICES, INC	19XL-WJD7-GNPN	9502600051	BBDEC	Trust	Printers	H 25-26		12/08/2025	12/09/2025 252600404	A	$254.97 $254.97
AMAZON C000	AMAZON CAPITAL SERVICES, INC	1C9D-NQ37-4WNJ	2002600072	BBDEC	Trust	New books	H 25-26		11/18/2025	11/24/2025 252600369	A	$40.00 $40.00
AMAZON C000	AMAZON CAPITAL SERVICES, INC	1DQQ-TKKY-M6X9	6502600019	BBDEC	Trust	Amazon nurse order for ELC-Attn, Harmon, RN	H 25-26		12/11/2025	12/09/2025 252600369	A	$108.76 $108.76
AMAZON C000	AMAZON CAPITAL SERVICES, INC	1DV9-QJ1L-K1JG	1002600254	BBDEC	Trust	Classroom/Art Supplies for Heidi Inskeep	H 25-26		12/06/2025	12/04/2025 252600369	A	$430.81 $430.81
AMAZON C000	AMAZON CAPITAL SERVICES, INC	1FHY-9Q3H-G16C	9502600052	BBDEC	Trust	usb power tester	H 25-26		12/15/2025	12/09/2025 252600404	A	$38.36 $38.36
AMAZON C000	AMAZON CAPITAL SERVICES, INC	1FPX-LNP3-L39N	1002600257	BBDEC	Trust	Ukulele Picks	H 25-26		11/24/2025	11/24/2025 252600369	A	$13.88 $13.88
AMAZON C000	AMAZON CAPITAL SERVICES, INC	1FWD-YVMN-CJ7P	5502600053	BBDEC	Trust	PFA supplies and B3 supplies	H 25-26		12/03/2025	12/04/2025 252600369	A	$153.41 $153.41
AMAZON C000	AMAZON CAPITAL SERVICES, INC	1H1W-LF7R-7G76	1002600281	BBDEC	Trust	Library Supplies	H 25-26		12/08/2025	12/09/2025 252600369	A	$49.99 $49.99
AMAZON C000	AMAZON CAPITAL SERVICES, INC	1H7M-MD3K-JM14	6502600020	BBDEC	Trust	RCMS Nurse order- Attn Berger	H 25-26		12/11/2025	12/09/2025 252600369	A	$205.02 $205.02

VEN-KEY	VENDOR NAME / ACH VOID DOWNLOAD	INVOICE # / DISCOUNT DESCRIPTION	PO NUMBER	BATCH / DISC AMT	BANK	DESCRIPTION / ADJUSTMENT DESCRIPTION	LQ / FY	S	INV DATE / ADJ AMT	DUE DATE / CHECK NBR	C	NET AMOUNT / INVOICE AMOUNT
AMAZON	C000 AMAZON CAPITAL SERVICES, INC	1LWD-QCCF-L4JQ	1002600255	BBDEC	Trust	Items for waterless snowglobes	H 25-26		11/24/2025 252600369	12/01/2025	A	$232.58 $232.58
AMAZON	C000 AMAZON CAPITAL SERVICES, INC	1M9L-KNLG-V3YM	1002600247	BBDEC	Trust	Cabinet for Mrs. Fox	H 25-26		11/21/2025 252600369	11/24/2025	A	$149.99 $149.99
AMAZON	C000 AMAZON CAPITAL SERVICES, INC	1N13-XX3D-MWMW	3002600269	BBDEC	Trust	Books and supplies for the library.	H 25-26		12/06/2025 252600369	12/09/2025	A	$143.15 $143.15
AMAZON	C000 AMAZON CAPITAL SERVICES, INC	1PDL-X1Y6-CXMN	6502600018	BBDEC	Trust	HS Nurse order- Wall RN.	H 25-26		12/10/2025 252600369	12/09/2025	A	$64.13 $64.13
AMAZON	C000 AMAZON CAPITAL SERVICES, INC	1QN4-CHFJ-6N3X	3002600263	BBDEC	Trust	Custom Text Office Stamp, Large, Black Ink, 3 Lines of Text Line 1: ISSUED TO STUDENT Line 2: IN A SEALED ENVELOPE Line 3: UNOFFICAL IF SEAL BROKEN	H 25-26		12/01/2025 252600369	12/04/2025	A	$14.24 $14.24
AMAZON	C000 AMAZON CAPITAL SERVICES, INC	1QYG-WKWF-RK77	3002600203	BBDEC	Trust	METT	H 25-26		12/05/2025 252600369	12/04/2025	A	$91.99 $91.99
AMAZON	C000 AMAZON CAPITAL SERVICES, INC	1R44-FJ6P-6C69	6002600047	BBDEC	Trust	BeanBag Chair - Scherer's Class	H 25-26		12/04/2025 252600369	12/04/2025	A	$96.98 $96.98
AMAZON	C000 AMAZON CAPITAL SERVICES, INC	1TKV-VJMM-NLVV	9002600060	BBDEC	Trust	high school	H 25-26		11/19/2025 252600369	11/10/2025	A	$44.99 $44.99
AMAZON	C000 AMAZON CAPITAL SERVICES, INC	1TY6-GJGG-K9WR	1002600273	BBDEC	Trust	Science Supplies	H 25-26		12/12/2025 252600369	12/09/2025	A	$22.36 $22.36

VEN-KEY	VENDOR NAME / ACH VOID DOWNLOAD	INVOICE # / DISCOUNT DESCRIPTION	PO NUMBER	BATCH / DISC AMT	BANK	DESCRIPTION / ADJUSTMENT DESCRIPTION	LQ / FY	S	INV DATE / ADJ AMT	DUE DATE / CHECK NBR	C	NET AMOUNT / INVOICE AMOUNT
AMAZON	C000 AMAZON CAPITAL SERVICES, INC	1V1N-4LVX-69F4	1002600273	BBDEC	Trust	Science Supplies	H 25-26		12/10/2025	12/09/2025 252600369	A	$222.75 $222.75
AMAZON	C000 AMAZON CAPITAL SERVICES, INC	1W17-KFFL-73MT	1002600268	BBDEC	Trust	Office Supplies	H 25-26		12/08/2025	12/09/2025 252600369	A	$287.09 $287.09
AMAZON	C000 AMAZON CAPITAL SERVICES, INC	1WXK-DDYV-3MWN	3002600234	BBDEC	Trust	2nd floor copier staples	H 25-26		12/08/2025	12/09/2025 252600369	A	$136.80 $136.80
AMAZON	C000 AMAZON CAPITAL SERVICES, INC	1X64-JKX6-11VN	3002600203	BBDEC	Trust	METT	H 25-26		11/09/2025	12/04/2025 252600369	A	$476.93 $476.93
AMAZON	C000 AMAZON CAPITAL SERVICES, INC	1XG6-46TC-H93L	1002600271	BBDEC	Trust	Computer mice	H 25-26		12/08/2025	12/09/2025 252600369	A	$118.41 $118.41
AMAZON	C000 AMAZON CAPITAL SERVICES, INC	1xr3-f9kw-71nl	3002600271	BBDEC	Trust	pop up soccer goals for PE	H 25-26		12/01/2025	12/04/2025 252600369	A	$50.98 $50.98
AMAZON	C000 AMAZON CAPITAL SERVICES, INC	1XYX-9XNM-6QRK	1002600249	BBDEC	Trust	Sensory Tools	H 25-26		11/20/2025	11/10/2025 252600369	A	$51.45 $51.45
AMAZON	C000 AMAZON CAPITAL SERVICES, INC	1XYX-W9TN-C4XK	9002600064	BBDEC	Trust	middle school	H 25-26		12/16/2025	12/09/2025 252600404	A	$53.99 $53.99
AMAZON	C000 AMAZON CAPITAL SERVICES, INC	1xyx-w9tn-p6hn	1002600280	BBDEC	Trust	Library books and supplies	H 25-26		12/16/2025	12/09/2025 252600404	A	$43.67 $43.67
AMAZON	C000 AMAZON CAPITAL SERVICES, INC	1Y3L-MTX7-WDQV	3002600203	BBDEC	Trust	METT	H 25-26		12/05/2025	12/04/2025 252600369	A	$-339.99 $-339.99
AMAZON	C000 AMAZON CAPITAL SERVICES, INC	1YDP-FKYH-Y4XF	5502600053	BBDEC	Trust	PFA supplies and B3 supplies	H 25-26		11/26/2025	12/01/2025 252600369	A	$103.56 $103.56
AMAZON	C000 AMAZON CAPITAL SERVICES, INC	1YFW-9K9L-7HYX	3002600244	BBDEC	Trust	CTEI Supplies - Intro to Ag Class Hard and Soft Wheat and Hydroponics Strawberry	H		11/18/2025	11/10/2025	A	$6.17

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AMAZON	C000 AMAZON CAPITAL SERVICES, INC	1YFW-9K9L-7HYX	******CONTINUED******			and Lettuce Seed						
							25-26			252600369		$6.17
AMAZON	C000 AMAZON CAPITAL SERVICES, INC	1YJR-4JPL-P3QY	9502600050	BBDEC	Trust	Bus Barn Printer/AI Key/Computer&Arm.	H		12/06/2025	12/09/2025	A	$2,109.91
							25-26			252600404		$2,109.91
AMAZON	C000 AMAZON CAPITAL SERVICES, INC	1YRH-PRNH-KX9W	2002600087	BBDEC	Trust	Random supplies. Bookmarks, storage solutions, rubber bands, sticky notes, sign holders	H		11/24/2025	11/24/2025	A	$121.58
							25-26			252600369		$121.58
AMAZON	C000 AMAZON CAPITAL SERVICES, INC	1YWF-7L76-WJTQ	9502600050	BBDEC	Trust	Bus Barn Printer/AI Key/Computer&Arm.	H		12/01/2025	12/09/2025	A	$960.99
							25-26			252600404		$960.99
AMAZON	C000 AMAZON CAPITAL SERVICES, INC	1YWF-7L76-Y7XM	1002600258	BBDEC	Trust	Caterpillar Activity Wall for Sensory Room	H		12/01/2025	12/04/2025	A	$181.84
							25-26			252600369		$181.84
						NUMBER OF INVOICES: 51						**$9,593.99**
AMEREN	I000 AMEREN ILLINOIS	12012025	9002600014	BBDEC	Trust	ELECTRIC CHARGES	H		12/01/2025	12/09/2025	R	$12,892.01
							25-26			39485		$12,892.01
						NUMBER OF INVOICES: 1						**$12,892.01**
AMPLIFY	000 AMPLIFY	INV-424086	5002600019	BBDEC	Trust	Amplify 3rd grade Skills kit	H		11/13/2025	12/04/2025	R	$5,824.00
							25-26			39486		$5,824.00
						NUMBER OF INVOICES: 1						**$5,824.00**
APPTEGY	000 APPTEGY	INV34645	0000000000	BBDEC	Trust	THRILLSHARE	H		12/10/2025	12/10/2025	A	$13,671.00
							25-26			252600370		$13,671.00

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						NUMBER OF INVOICES: 1							**$13,671.00**
AUTO WHE000	AUTO WHEEL AND RIM SERVICE CO, INC	4078199-00	8002600220	BBDEC	Trust	Scotseal (2)	H		11/06/2025	11/10/2025	R		$98.48
							25-26					39487	$98.48
AUTO WHE000	AUTO WHEEL AND RIM SERVICE CO, INC	4078199-01	8002600224	BBDEC	Trust	Rotor (1)	H		11/06/2025	11/10/2025	R		$335.33
							25-26					39487	$335.33
AUTO WHE000	AUTO WHEEL AND RIM SERVICE CO, INC	4078529-00	8002600230	BBDEC	Trust	Transmission spin on (7), Lube spin on (7), fuel spin on (5), & fuel/water separator spin on (3)	H		11/14/2025	11/24/2025	R		$487.99
							25-26					39487	$487.99
						NUMBER OF INVOICES: 3							**$921.80**
BIELECAR000	BIELECKI, CARRIE	080525	0000000000	BBDEC	Trust	REGISTRATION REFUND	H		08/05/2025	12/09/2025	R		$100.00
							25-26					39560	$100.00
						NUMBER OF INVOICES: 1							**$100.00**
BISHOSUS001	BISHOP, SUSAN	120925	0000000000	BBDEC	Trust	CONSULTING	H		12/09/2025	12/09/2025	A		$1,200.00
							25-26					252600371	$1,200.00
						NUMBER OF INVOICES: 1							**$1,200.00**
BM TRUCK000	BM TRUCK EQUIPMENT	112559598	0000000000	BBDEC	Trust	HS REPAIR	H		12/10/2025	12/10/2025	R		$451.20
							25-26					39488	$451.20
						NUMBER OF INVOICES: 1							**$451.20**
BROOKES 000	BROOKES PUBLISHING CO	1333427	5502600056	BBDEC	Trust	ASQ Pro Annual and Family Access Annual Subscription	H		10/25/2025	11/10/2025	A		$499.90
							25-26					252600372	$499.90

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						NUMBER OF INVOICES: 1						**$499.90**
BSN SPOR001	BSN SPORTS LLC	932399764	3502600006	BBDEC	Trust	Boys Basketball Uniform Rotation 25-26	H 25-26		12/05/2025 39489	12/04/2025	R	$2,520.00 $2,520.00
						NUMBER OF INVOICES: 1						**$2,520.00**
BUGOUR R000	BUGOUT RENTOKIL	89431952	0000000000	BBDEC	Trust	RCHS MAINTENANCE	H 25-26		12/04/2025 39490	12/08/2025	R	$1,046.40 $1,046.40
						NUMBER OF INVOICES: 1						**$1,046.40**
BUSHUE B000	BUSHUE BACKGROUND SCREENING	1-20251130	0000000000	BBDEC	Trust	FINGERPRINTING	H 25-26		12/01/2025 252600373	12/01/2025	A	$270.00 $270.00
BUSHUE B000	BUSHUE BACKGROUND SCREENING	VOLS-20251130	0000000000	BBDEC	Trust	VOLUNTEERS	H 25-26		12/01/2025 252600373	12/01/2025	A	$110.00 $110.00
						NUMBER OF INVOICES: 2						**$380.00**
BYRNE & 000	BYRNE & JONES CONSTRUCTION	1	0000000000	BBDEC	Trust	RCHS SPORT COMPLEX PRE PLANNING	H 25-26		11/25/2025 39491	12/01/2025	R	$40,000.00 $40,000.00
						NUMBER OF INVOICES: 1						**$40,000.00**
C & T / 000	C & T / RICHLAND MOTOR PARTS	251137	0000000000	BBDEC	Trust	SHOP SUPPLIES	H 25-26		11/13/2025 39492	11/10/2025	R	$140.62 $140.62
C & T / 000	C & T / RICHLAND MOTOR PARTS	251903	0000000000	BBDEC	Trust	HS SUPPLIES	H 25-26		11/24/2025 39492	11/24/2025	R	$8.49 $8.49
						NUMBER OF INVOICES: 2						**$149.11**
CAR CHEM000	CAR CHEM	552799	8002600261	BBDEC	Trust	Bugs Off 5gal	H		12/09/2025	12/09/2025	R	$85.99

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CAR CHEM000	CAR CHEM	552799	******CONTINUED******										
							25-26					39493	$85.99
						NUMBER OF INVOICES: 1							**$85.99**
CARLE 000	CARLE	111325	8002600237	BBDEC	Trust	Bus driver drug tests for renewal (5)		H	11/06/2025	11/24/2025	R		$190.00
							25-26					39494	$190.00
						NUMBER OF INVOICES: 1							**$190.00**
CENTRAL 003	CENTRAL STATES BUS SALES	CM25600	8002600187	BBDEC	Trust	Calipers (2), Core Charge (2), and Black 5in Number Decals (50)		H	11/07/2025	11/10/2025	R		$-200.00
							25-26					39495	$-200.00
CENTRAL 003	CENTRAL STATES BUS SALES	CM25601	8002600063	BBDEC	Trust	Transmission Cable for Book Bus and mudflaps (3)		H	11/07/2025	11/10/2025	R		$-129.13
							25-26					39495	$-129.13
CENTRAL 003	CENTRAL STATES BUS SALES	IN680417	8002600212	BBDEC	Trust	Window handle kit (3)		H	11/04/2025	12/09/2025	R		$479.73
							25-26					39495	$479.73
CENTRAL 003	CENTRAL STATES BUS SALES	IN680672	8002600216	BBDEC	Trust	Dome Light		H	11/05/2025	12/09/2025	R		$18.76
							25-26					39495	$18.76
CENTRAL 003	CENTRAL STATES BUS SALES	IN680847	8002600219	BBDEC	Trust	RH Heater blower assy (2), under seat heater motor (2), & heater fan (2)		H	11/06/2025	11/10/2025	R		$532.22
							25-26					39495	$532.22
CENTRAL 003	CENTRAL STATES BUS SALES	IN682213	8002600231	BBDEC	Trust	Park brake raloid (3) & parking brake cover assy (2)		H	11/18/2025	11/24/2025	R		$1,176.88
							25-26					39495	$1,176.88

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CENTRAL 003	CENTRAL STATES BUS SALES	IN683590	8002600249	BBDEC	Trust	Rocker button (3) & Base switch (3)	H		12/03/2025	12/09/2025	R	$99.42
							25-26			39495		$99.42
CENTRAL 003	CENTRAL STATES BUS SALES	IN683591	8002600250	BBDEC	Trust	Retractable cup holder (2)	H		12/03/2025	12/09/2025	R	$113.46
							25-26			39495		$113.46
						NUMBER OF INVOICES: 8						**$2,091.34**
CHADDOCK000	CHADDOCK	CATSIN-003665	0000000000	BBDEC	Trust	TUITION	H		11/26/2025	12/01/2025	A	$177.00
							25-26			252600374		$177.00
CHADDOCK000	CHADDOCK	CATSIN-003691	0000000000	BBDEC	Trust	TUITION	H		12/01/2025	12/04/2025	A	$22,026.34
							25-26			252600374		$22,026.34
						NUMBER OF INVOICES: 2						**$22,203.34**
CINTAS 000	CINTAS	4248473605	0000000000	BBDEC	Trust	ELC SERVICE	H		11/04/2025	11/04/2025	R	$96.16
							25-26			39496		$96.16
CINTAS 000	CINTAS	4249214438	0000000000	BBDEC	Trust	ELEMENTARY SERVICE	H		11/12/2025	11/13/2025	R	$241.94
							25-26			39496		$241.94
CINTAS 000	CINTAS	4249214478	0000000000	BBDEC	Trust	MIDDLE SCHOOL	H		11/12/2025	11/13/2025	R	$239.04
							25-26			39496		$239.04
CINTAS 000	CINTAS	4249214511	0000000000	BBDEC	Trust	HS SERVICE	H		11/12/2025	11/13/2025	R	$140.00
							25-26			39496		$140.00
CINTAS 000	CINTAS	4250682948	0000000000	BBDEC	Trust	RCMS SERVICE	H		11/24/2025	11/24/2025	R	$239.04
							25-26			39496		$239.04
CINTAS 000	CINTAS	4250682986	0000000000	BBDEC	Trust	RCHS SERVICE	H		11/24/2025	11/24/2025	R	$140.00
							25-26			39496		$140.00

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CINTAS 000	CINTAS	4250682995	0000000000	BBDEC	Trust	RCES SERVICE	H 25-26		11/24/2025	11/24/2025 39496	R	$241.94 $241.94
						NUMBER OF INVOICES: 7						**$1,338.12**
CITY OF 002	CITY OF OLNEY	120325	9002600004	BBDEC	Trust	WATER BILL	H 25-26		11/03/2025	12/09/2025 39561	R	$4,855.11 $4,855.11
CITY OF 002	CITY OF OLNEY	120525	9002600004	BBDEC	Trust	WATER BILL	H 25-26		11/19/2025	11/10/2025 39497	R	$5,252.03 $5,252.03
						NUMBER OF INVOICES: 2						**$10,107.14**
CLAY CIT003	CLAY CITY SCHOOL DISTRICT #10	2026-1212	0000000000	BBDEC	Trust	LUNCHES AND BREAKFASTS	H 25-26		12/16/2025	12/17/2025 39562	R	$365.10 $365.10
						NUMBER OF INVOICES: 1						**$365.10**
CLAY COU002	CLAY COUNTY HEALTH DEPT	120325	0000000000	BBDEC	Trust	FOOD INSPECTION FOR SCHOOLS	H 25-26		12/10/2025	12/10/2025 39498	R	$210.00 $210.00
						NUMBER OF INVOICES: 1						**$210.00**
DAKTRONI000	DAKTRONICS, INC	7179564	3502600013	BBDEC	Trust	Hard case for Auxiliary gym clock	H 25-26		12/11/2025	12/09/2025 252600375	A	$1,000.00 $1,000.00
						NUMBER OF INVOICES: 1						**$1,000.00**
EFFINGHA021	EFFINGHAM ASPHALT, INC	19142	0000000000	BBDEC	Trust	RCMS PLAYGROUND	H 25-26		12/04/2025	12/04/2025 39499	R	$206,702.90 $206,702.90
						NUMBER OF INVOICES: 1						**$206,702.90**
ENTEC SE000	ENTEC SERVICES, INC	SIN061165	0000000000	BBDEC	Trust	RCHS SERVICE	H 25-26		12/11/2025	12/12/2025 252600376	A	$4,606.40 $4,606.40

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						NUMBER OF INVOICES: 1							**$4,606.40**
ERWINMEL000	ERWIN, MELISSA	ERIN20251125A	0000000000	BBDEC	Trust	11/3/2025-11/24/2025 Mileage for November home visits	H		11/25/2025	08/01/2024	A		$193.90
							25-26					252600377	$193.90
						NUMBER OF INVOICES: 1							**$193.90**
ESI 000	ESI	2177930	0000000000	BBDEC	Trust	ES SUPPLIES	H		12/10/2025	12/10/2025	R		$307.12
							25-26					39500	$307.12
						NUMBER OF INVOICES: 1							**$307.12**
EWELL ED000	EWELL EDUCATIONAL SERVICE, INC	292-23988	3002600265	BBDEC	Trust	CTEI Registration - Virtual Proficiency Writing Workshop for Lexi Mueller	H		11/23/2025	11/10/2025	R		$50.00
							25-26					39501	$50.00
						NUMBER OF INVOICES: 1							**$50.00**
FEHRENBA001	FEHRENBACHER OIL CO, INC	1014944	8002600241	BBDEC	Trust	Bus #54 Inspection	H		11/26/2025	12/04/2025	R		$66.00
							25-26					39502	$66.00
FEHRENBA001	FEHRENBACHER OIL CO, INC	1028709	8002600208	BBDEC	Trust	Book Bus Inspection	H		11/04/2025	11/24/2025	R		$47.00
							25-26					39502	$47.00
FEHRENBA001	FEHRENBACHER OIL CO, INC	1028738	8002600242	BBDEC	Trust	Bus #7 Inspection	H		11/26/2025	12/04/2025	R		$66.00
							25-26					39502	$66.00
FEHRENBA001	FEHRENBACHER OIL CO, INC	1028767	8002600243	BBDEC	Trust	Bus #56 Inspection	H		11/26/2025	12/04/2025	R		$66.00
							25-26					39502	$66.00
						NUMBER OF INVOICES: 4							**$245.00**
FEHRENBA002	FEHRENBACHER TRUCK REPAIR	38035	8002600232	BBDEC	Trust	Bus #18 - Replaced broken	H		11/18/2025	11/24/2025	R		$528.96

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FEHRENBA002	FEHRENBACHER TRUCK REPAIR	38035	******CONTINUED******			spring leaf, center bolt, and u-bolts for R&R driver side							
							25-26					39503	$528.96
FEHRENBA002	FEHRENBACHER TRUCK REPAIR	38278	0000000000	BBDEC	Trust	HS TRUCK REPAIR		H	12/02/2025	12/04/2025	R		$178.96
							25-26					39503	$178.96
						NUMBER OF INVOICES: 2							**$707.92**
FGM ARCH000	FGM ARCHITECTS INC	25-4232.01-4	0000000000	BBDEC	Trust	ATHLETIC COMPLEX		H	12/16/2025	12/17/2025	R		$41,715.00
							25-26					39563	$41,715.00
						NUMBER OF INVOICES: 1							**$41,715.00**
FISHER A000	FISHER AUTO PARTS	358-230591	8002600233	BBDEC	Trust	Windshield wash (9)		H	11/19/2025	11/24/2025	R		$39.96
							25-26					39504	$39.96
FISHER A000	FISHER AUTO PARTS	358-230594	8002600234	BBDEC	Trust	Antifreeze (2)		H	11/19/2025	11/24/2025	R		$23.90
							25-26					39504	$23.90
FISHER A000	FISHER AUTO PARTS	358-230652	8002600238	BBDEC	Trust	Multi-purpose light bulbs (7)		H	11/25/2025	12/01/2025	R		$52.78
							25-26					39504	$52.78
						NUMBER OF INVOICES: 3							**$116.64**
FOLLETT 004	FOLLETT CONTENT SOLUTIONS, LLC	646745F	1002600218	BBDEC	Trust	Library Books		H	11/17/2025	11/24/2025	A		$271.98
							25-26					252600378	$271.98
FOLLETT 004	FOLLETT CONTENT SOLUTIONS, LLC	650038F	1002600226	BBDEC	Trust	Library Books		H	12/04/2025	12/09/2025	A		$369.13
							25-26					252600378	$369.13
						NUMBER OF INVOICES: 2							**$641.11**
FRANCZEK000	FRANCZEK P.C.	243051	0000000000	BBDEC	Trust	PROFESSIONAL SERVICES		H	12/01/2025	12/03/2025	R		$504.00

VEN-KEY	VENDOR NAME / ACH VOID DOWNLOAD	INVOICE # / DISCOUNT DESCRIPTION	PO NUMBER	BATCH	BANK / DISC AMT	DESCRIPTION / ADJUSTMENT DESCRIPTION	LQ	S	INV DATE / ADJ AMT	DUE DATE	C	NET AMOUNT / INVOICE AMOUNT
FRANCZEK000	FRANCZEK P.C.	243051	******CONTINUED******									
							25-26		39505			$504.00
FRANCZEK000	FRANCZEK P.C.	243832	0000000000	BBDEC	Trust	PROFESSIONAL SERVICES		H	12/01/2025	12/03/2025	R	$1,360.00
							25-26		39505			$1,360.00
FRANCZEK000	FRANCZEK P.C.	244702	0000000000	BBDEC	Trust	PROFESSIONAL SERVICES		H	12/01/2025	12/03/2025	R	$572.50
							25-26		39505			$572.50
FRANCZEK000	FRANCZEK P.C.	245423	0000000000	BBDEC	Trust	PROFESSIONAL SERVICES		H	12/11/2025	12/12/2025	A	$336.25
							25-26		252600379			$336.25
						NUMBER OF INVOICES: 4						**$2,772.75**
FRITCJEN000	FRITCHLEY, JENNIFER	121025	0000000000	BBDEC	Trust	LEE FRITCHLEY FOODSERVICE REFUND		H	12/10/2025	12/09/2025	R	$48.45
							25-26		39506			$48.45
						NUMBER OF INVOICES: 1						**$48.45**
GFI DIGI000	GFI DIGITAL	3347619	1002600245	BBDEC	Trust	Staples for FH827 and FG791 Invoice #3347619		H	10/29/2025	11/24/2025	A	$210.50
							25-26		252600380			$210.50
GFI DIGI000	GFI DIGITAL	3348507	1002600244	BBDEC	Trust	Staples for Copier ET758 and ET757 Invoice #3348507		H	10/30/2025	11/24/2025	A	$210.50
							25-26		252600380			$210.50
						NUMBER OF INVOICES: 2						**$421.00**
GOODHEAR000	GOODHEART-WILLCOX PUBLISH	INV09816854	3002600015	BBDEC	Trust	FCS Textbooks	F	H	07/11/2025	12/04/2025	R	$3,535.84
							25-26		39507			$3,535.84
						NUMBER OF INVOICES: 1						**$3,535.84**
GOODMAN 000	GOODMAN SUPPLY INC	88944	3002600283	BBDEC	Trust	Ground cable and ground		H	12/02/2025	12/09/2025	R	$357.00

VEN-KEY	VENDOR NAME / ACH VOID DOWNLOAD	INVOICE # / DISCOUNT DESCRIPTION	PO NUMBER	BATCH / DISC AMT	BANK	DESCRIPTION / ADJUSTMENT DESCRIPTION	LQ / FY	S	INV DATE / ADJ AMT	DUE DATE	C	CHECK NBR	NET AMOUNT / INVOICE AMOUNT
GOODMAN 000	GOODMAN SUPPLY INC	88944	******CONTINUED******			clamp - Goodman Supply	25-26					39564	$357.00
						NUMBER OF INVOICES: 1							**$357.00**
GRAINGER000	GRAINGER	9717988852	0000000000	BBDEC	Trust	HS SUPPLIES	25-26	H	11/21/2025	11/24/2025	R	39508	$843.31 $843.31
GRAINGER000	GRAINGER	9743716723	0000000000	BBDEC	Trust	HS SUPPLIES	25-26	H	12/15/2025	12/09/2025	R	39565	$218.31 $218.31
						NUMBER OF INVOICES: 2							**$1,061.62**
HARMOMIR000	HARMON, MIRANDA	ERIN20251201A	0000000000	BBDEC	Trust	11/1/2025-11/25/2025 School Nurse Travel Reimbursement	25-26	H	12/01/2025	08/01/2024	A	252600381	$40.60 $40.60
						NUMBER OF INVOICES: 1							**$40.60**
HD SUPPL000	HD SUPPLY FACILITIES MAINTENANCE	9243269658	1002600262	BBDEC	Trust	custodial supplies	25-26	H	11/20/2025	12/04/2025	R	39509	$387.14 $387.14
HD SUPPL000	HD SUPPLY FACILITIES MAINTENANCE	9243273640	0000000000	BBDEC	Trust	ELC SUPPLIES	25-26	H	11/20/2025	12/04/2025	R	39509	$172.48 $172.48
						NUMBER OF INVOICES: 2							**$559.62**
HENDRBRE000	HENDRICKSON, BRENDA	ERIN20251203A	0000000000	BBDEC	Trust	11/1/2025-11/30/2025 November home visits	25-26	H	12/03/2025	12/03/2025	A	252600382	$221.20 $221.20
						NUMBER OF INVOICES: 1							**$221.20**
HIGGISAR000	HIGGINBOTHAM, SARAH	ERIN20251211A	0000000000	BBDEC	Trust	11/3/2025-11/25/2025		H	12/11/2025	08/01/2024	A		$19.60

VEN-KEY	VENDOR NAME / ACH VOID DOWNLOAD	INVOICE # / DISCOUNT DESCRIPTION	PO NUMBER	BATCH / DISC AMT	BANK	DESCRIPTION / ADJUSTMENT DESCRIPTION	LQ / FY	S	INV DATE / ADJ AMT	DUE DATE	C / CHECK NBR	NET AMOUNT / INVOICE AMOUNT
HIGGISAR000	HIGGINBOTHAM, SARAH	ERIN20251211A	******CONTINUED******			November mileage	25-26	H			252600383	$19.60
						NUMBER OF INVOICES: 1						**$19.60**
HILLYARD000	HILLYARD/ST LOUIS	700691509	1002600277	BBDEC	Trust	wired hose hil449788 vac hose Hil446963	25-26	H	11/25/2025	12/04/2025	R 39510	$223.41 / $223.41
HILLYARD000	HILLYARD/ST LOUIS	700691768	1002600277	BBDEC	Trust	wired hose hil449788 vac hose Hil446963	25-26	H	11/20/2025	12/04/2025	R 39510	$9.22 / $9.22
						NUMBER OF INVOICES: 2						**$232.63**
HINCKLEY001	HINCKLEY SPRINGS	16201054-112325	8002600239	BBDEC	Trust	Water for Bus Barn	25-26	H	11/23/2025	12/01/2025	R 39511	$82.94 / $82.94
						NUMBER OF INVOICES: 1						**$82.94**
HOLCOMB 000	HOLCOMB FOUNDATION ENGINEERING	H-25264	0000000000	BBDEC	Trust	ATHLETIC COMPLEX COMPLEX EXTRA	25-26	H	11/25/2025	12/01/2025	R 39512	$9,201.00 / $9,201.00
						NUMBER OF INVOICES: 1						**$9,201.00**
HOME DEP000	HOME DEPOT PRO	901294066	3002600231	BBDEC	Trust	trash liners, tissues, go jo, fan, plungers	25-26	H	11/06/2025	11/24/2025	R 39513	$285.52 / $285.52
HOME DEP000	HOME DEPOT PRO	901294090	0000000000	BBDEC	Trust	ELC SUPPLIES	25-26	H	11/06/2025	11/24/2025	R 39513	$173.86 / $173.86
						NUMBER OF INVOICES: 2						**$459.38**
HOMETOWN000	HOMETOWN REGISTER-MT CARMEL, SO IL	112925	0000000000	BBDEC	Trust	STATEMENT OF AFFAIRS AND		H	11/25/2025	12/01/2025	R	$1,309.60

VEN-KEY	VENDOR NAME / ACH VOID DOWNLOAD	INVOICE # / DISCOUNT DESCRIPTION	PO NUMBER	BATCH / DISC AMT	BANK	DESCRIPTION / ADJUSTMENT DESCRIPTION	LQ / FY	S	INV DATE / ADJ AMT	DUE DATE	C	CHECK NBR	NET AMOUNT / INVOICE AMOUNT
HOMETOWN000	HOMETOWN REGISTER-MT CARMEL, SO IL	112925	******CONTINUED******			FUEL BID NOTICE							
							25-26					39514	$1,309.60
						NUMBER OF INVOICES: 1							**$1,309.60**
HOUCHENS000	HOUCHENS NORTH FOODS, LLC	001-00303188	3002600178	BBDEC	Trust	Local purchases for FCS Department Shared by all 3 teachers Food and supplies.	H		11/13/2025	12/04/2025	R		$3.99
							25-26					39515	$3.99
HOUCHENS000	HOUCHENS NORTH FOODS, LLC	00299553	8002600196	BBDEC	Trust	Candy for Family Night at ELC for Bus	H		10/28/2025	10/31/2025	R		$24.98
							25-26					39515	$24.98
HOUCHENS000	HOUCHENS NORTH FOODS, LLC	00312441	0000000000	BBDEC	Trust	SANDY'S RETIREMENT PARTY	H		11/24/2025	11/24/2025	R		$25.99
							25-26					39515	$25.99
HOUCHENS000	HOUCHENS NORTH FOODS, LLC	FLOWERS 1125	0000000000	BBDEC	Trust	FLOWERS DISTRICT 113025 003-00304930 003-00305105	H		11/30/2025	12/04/2025	R		$67.00
							25-26					39515	$67.00
						NUMBER OF INVOICES: 4							**$121.96**
HUMMERT 000	HUMMERT INTERNATIONAL	206037	3002600282	BBDEC	Trust	Hummert Greenhouse Insecticide Marathon 1% and Marathon II	H		12/02/2025	12/09/2025	A		$206.00
							25-26					252600405	$206.00
HUMMERT 000	HUMMERT INTERNATIONAL	206038	3002600282	BBDEC	Trust	Hummert Greenhouse Insecticide Marathon 1% and Marathon II	H		12/02/2025	12/09/2025	A		$110.00
							25-26					252600405	$110.00
						NUMBER OF INVOICES: 2							**$316.00**
IL GAS C000	IL GAS COMPANY	120825	9002600008	BBDEC	Trust	GAS BILL	H		12/08/2025	12/09/2025	R		$10,863.73

VEN-KEY	VENDOR NAME / ACH VOID DOWNLOAD	INVOICE # / DISCOUNT DESCRIPTION	PO NUMBER	BATCH / DISC AMT	BANK	DESCRIPTION / ADJUSTMENT DESCRIPTION	LQ / FY	S / ADJ AMT	INV DATE	DUE DATE	C / CHECK NBR	NET AMOUNT / INVOICE AMOUNT
IL GAS C000	IL GAS COMPANY	120825	******CONTINUED******									
							25-26				39566	$10,863.73
						NUMBER OF INVOICES: 1						**$10,863.73**
IL OFFIC001	IL OFFICE OF THE STATE FIRE MARSHA	10004107	0000000000	BBDEC	Trust	BOILER CERTIFICATE	H		12/16/2025	12/17/2025	R	$395.00
							25-26				39567	$395.00
						NUMBER OF INVOICES: 1						**$395.00**
ILLINOIS033	ILLINOIS ASSOCIATION FFA	06-28905	3002600278	BBDEC	Trust	Ag Entry Fees - IL FFA BUILD Conference at Illinois State University - 8 students x $95/each + 1 advisor x $50/each	H		12/03/2025	12/09/2025	R	$780.00
							25-26				39516	$780.00
						NUMBER OF INVOICES: 1						**$780.00**
INTELLIG000	INTELLIGENT MARKING USA,INC DBA TU	INV00015537	3502600009	BBDEC	Trust	Palate of paint for football/soccer fields	H		10/15/2025	12/09/2025	A	$1,992.40
							25-26				252600406	$1,992.40
						NUMBER OF INVOICES: 1						**$1,992.40**
INTERSTA000	INTERSTATE BATTERY OF SOUTH CENTRA	11145928	8002600221	BBDEC	Trust	Bus Batteries (3)	H		11/10/2025	11/10/2025	R	$434.85
							25-26				39517	$434.85
INTERSTA000	INTERSTATE BATTERY OF SOUTH CENTRA	11146184	8002600259	BBDEC	Trust	Battery	H		12/09/2025	12/09/2025	R	$144.95
							25-26				39517	$144.95
						NUMBER OF INVOICES: 2						**$579.80**
IXL SUBS000	IXL SUBSCRIPTIONS DEPT	S559990	1002600203	BBDEC	Trust	IXL Renewal for Math Only at RCES for Grades 4 and 5 Please change the Account	H		11/22/2025	11/24/2025	A	$4,306.25

VEN-KEY	VENDOR NAME / ACH VOID DOWNLOAD	INVOICE # / DISCOUNT DESCRIPTION	PO NUMBER	BATCH / DISC AMT	BANK	DESCRIPTION / ADJUSTMENT DESCRIPTION	LQ / FY	S	INV DATE / ADJ AMT	DUE DATE	C / CHECK NBR	NET AMOUNT / INVOICE AMOUNT
IXL SUBS000	IXL SUBSCRIPTIONS DEPT	S559990	******CONTINUED******			Number to 10E500 1250 3190.	25-26				252600384	$4,306.25
						NUMBER OF INVOICES: 1						**$4,306.25**
JOHN D H000	JOHN D HURN & SON, INC	601382	1002600263	BBDEC	Trust	custodial supplies	H		11/26/2025	12/01/2025	R	$79.30
				4.17			25-26				39518	$83.47
JOHN D H000	JOHN D HURN & SON, INC	601498	1002600263	BBDEC	Trust	custodial supplies	H		11/29/2025	12/01/2025	R	$51.25
				2.70			25-26				39518	$53.95
JOHN D H000	JOHN D HURN & SON, INC	601545	0000000000	BBDEC	Trust	PLAN FEE BILLING	H		12/01/2025	12/01/2025	R	$44.63
							25-26				39518	$44.63
JOHN D H000	JOHN D HURN & SON, INC	601750	0000000000	BBDEC	Trust	ES SUPPLIES	H		12/02/2025	12/04/2025	R	$38.80
				2.04			25-26				39518	$40.84
JOHN D H000	JOHN D HURN & SON, INC	601838	0000000000	BBDEC	Trust	ES SUPPLIES	H		12/03/2025	12/04/2025	R	$52.04
				2.74			25-26				39518	$54.78
JOHN D H000	JOHN D HURN & SON, INC	601866	0000000000	BBDEC	Trust	HS SUPPLIES	H		12/03/2025	12/04/2025	R	$29.72
							25-26				39518	$29.72
JOHN D H000	JOHN D HURN & SON, INC	601887	3002600261	BBDEC	Trust	shop supplies	H		12/03/2025	12/04/2025	R	$87.71
							25-26				39518	$87.71
JOHN D H000	JOHN D HURN & SON, INC	601989	3002600261	BBDEC	Trust	shop supplies	H		12/04/2025	12/04/2025	R	$65.83
				3.47			25-26				39518	$69.30
JOHN D H000	JOHN D HURN & SON, INC	602150	0000000000	BBDEC	Trust	Food & Supply Purchases Nov 2025	H		12/05/2025	12/04/2025	R	$5.98
				0.31			25-26				39518	$6.29
JOHN D H000	JOHN D HURN & SON, INC	602468	0000000000	BBDEC	Trust	HS SUPPLIES	H		12/10/2025	12/09/2025	R	$59.80
				2.99			25-26				39518	$62.79

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JOHN D H000	JOHN D HURN & SON, INC	602489	1002600263	BBDEC	Trust 2.33	custodial supplies	H 25-26		12/10/2025	12/09/2025	R	 39518	$44.28 $46.61
JOHN D H000	JOHN D HURN & SON, INC	602877	0000000000	BBDEC	Trust 3.47	MS SUPPLIES	H 25-26		12/15/2025	12/09/2025	R	 39518	$65.86 $69.33
JOHN D H000	JOHN D HURN & SON, INC	602927	1002600263	BBDEC	Trust 1.61	custodial supplies	H 25-26		12/15/2025	12/09/2025	R	 39568	$30.59 $32.20
JOHN D H000	JOHN D HURN & SON, INC	602963	0000000000	BBDEC	Trust	MS SUPPLIES	H 25-26		12/16/2025	12/09/2025	R	 39568	$89.98 $89.98
JOHN D H000	JOHN D HURN & SON, INC	603174	0000000000	BBDEC	Trust 0.86	MS SUPPLIES	H 25-26		12/17/2026	12/09/2025	R	 39568	$16.42 $17.28
JOHN D H000	JOHN D HURN & SON, INC	603192	0000000000	BBDEC	Trust 3.34	MS SUPPLIES	H 25-26		12/17/2026	12/09/2025	R	 39568	$63.43 $66.77
JOHN D H000	JOHN D HURN & SON, INC	K05422	0000000000	BBDEC	Trust 0.90	BUS BARN SUPPLIES	H 25-26		12/08/2025	12/09/2025	R	 39518	$17.04 $17.94
JOHN D H000	JOHN D HURN & SON, INC	K11801	3002600261	BBDEC	Trust	shop supplies	H 25-26		12/08/2025	12/09/2025	R	 39518	$96.90 $96.90
						NUMBER OF INVOICES: 18							**$939.56**
JOHN DEE000	JOHN DEERE FINANCIAL	D28500	3002600215	BBDEC	Trust	paint, tape, bolts, and other supplies	H 25-26		11/26/2025	12/09/2025	R	 39520	$34.99 $34.99
JOHN DEE000	JOHN DEERE FINANCIAL	D31587	3002600223	BBDEC	Trust	grinding wheels, blades, paint, primer, bolts, nuts, strap steel, etc	H 25-26		12/01/2025	12/01/2025	R	 39520	$5.61 $5.61

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JOHN DEE000	JOHN DEERE FINANCIAL	D32739	3002600223	BBDEC	Trust	grinding wheels, blades, paint, primer, bolts, nuts, strap steel, etc	H 25-26		12/03/2025 39520	12/04/2025	R	$4.49 $4.49
JOHN DEE000	JOHN DEERE FINANCIAL	D33366	3002600223	BBDEC	Trust	grinding wheels, blades, paint, primer, bolts, nuts, strap steel, etc	H 25-26		12/05/2025 39520	12/04/2025	R	$19.98 $19.98
JOHN DEE000	JOHN DEERE FINANCIAL	D34383	3002600223	BBDEC	Trust	grinding wheels, blades, paint, primer, bolts, nuts, strap steel, etc	H 25-26		12/08/2025 39520	12/09/2025	R	$2.99 $2.99
JOHN DEE000	JOHN DEERE FINANCIAL	D34687	3002600223	BBDEC	Trust	grinding wheels, blades, paint, primer, bolts, nuts, strap steel, etc	H 25-26		12/08/2025 39520	12/08/2025	R	$71.89 $71.89
JOHN DEE000	JOHN DEERE FINANCIAL	D34785	3002600223	BBDEC	Trust	grinding wheels, blades, paint, primer, bolts, nuts, strap steel, etc	H 25-26		12/09/2025 39520	12/09/2025	R	$75.95 $75.95
JOHN DEE000	JOHN DEERE FINANCIAL	D35266	0000000000	BBDEC	Trust	SALT FOR SPREADER	H 25-26		12/10/2025 39520	12/10/2025	R	$1,057.52 $1,057.52
JOHN DEE000	JOHN DEERE FINANCIAL	D37712	8002600267	BBDEC	Trust	Red-orange marking paint (6)	H 25-26		12/16/2025 39569	12/09/2025	R	$50.94 $50.94
						NUMBER OF INVOICES: 9						**$1,324.36**
KELLEMAR000	KELLEY, MARTIN	121525	1002600278	BBDEC	Trust	Author Visit for RCES March 2026 Account Number 10E500 1250 3190	H		12/15/2025	12/09/2025	R	$4,344.27

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KELLEMAR000	KELLEY, MARTIN	121525	******CONTINUED******									
							25-26				39570	$4,344.27
						NUMBER OF INVOICES: 1						**$4,344.27**
KOCHEBRI000	KOCHER, BRITTANIA	ERIN20251201A	0000000000	BBDEC	Trust	11/1/2025-11/30/2025 November 2025 Mileage	H		12/01/2025	08/01/2024	A	$236.60
							25-26				252600385	$236.60
						NUMBER OF INVOICES: 1						**$236.60**
KOHL WHO000	KOHL WHOLESALE	111225	4002600037	BBDEC	Trust	Food & Supply Purchases Nov 2025	H		11/12/2025	12/04/2025	R	$33,299.29
							25-26				39521	$33,299.29
						NUMBER OF INVOICES: 1						**$33,299.29**
KONE CHI000	KONE CHICAGO	871871446	0000000000	BBDEC	Trust	MAINTENANCE MIDDLE SCHOOL	H		12/10/2025	12/10/2025	R	$1,298.52
							25-26				39522	$1,298.52
						NUMBER OF INVOICES: 1						**$1,298.52**
LAKECOOK000	LAKECOOK DISTRIBUTORS INC	20240397	0000000000	BBDEC	Trust	BLUE STEM BOOKS	H		04/22/2024	12/04/2025	R	$694.33
							25-26				39523	$694.33
						NUMBER OF INVOICES: 1						**$694.33**
LAKESHOR000	LAKESHORE LEARNING MATERIALS, LLC	92650401	1002600266	BBDEC	Trust	Mavalus Tape	H		11/28/2025	12/09/2025	A	$269.90
							25-26				252600386	$269.90
LAKESHOR000	LAKESHORE LEARNING MATERIALS, LLC	92769207	1002600269	BBDEC	Trust	Kidney Table for Kelsi Geltz	H		12/03/2025	12/09/2025	A	$439.00
							25-26				252600386	$439.00
						NUMBER OF INVOICES: 2						**$708.90**
LINCOLN 000	LINCOLN PRAIRIE BHC	2021-21930	0000000000	BBDEC	Trust	TUITION	H		11/20/2025	12/04/2025	R	$525.00

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LINCOLN 000	LINCOLN PRAIRIE BHC	2021-21930	******CONTINUED******										
							25-26					39524	$525.00
						NUMBER OF INVOICES: 1							**$525.00**
MARATHON002	MARATHON TIRE SERV, INC	122573855	0000000000	BBDEC	Trust	Computer mice		H	12/12/2025	12/09/2025	R		$536.92
							25-26					39525	$536.92
						NUMBER OF INVOICES: 1							**$536.92**
MCCASLIN000	MCCASLIN CPR	8	0000000000	BBDEC	Trust	CPR TRAINING		H	12/01/2025	12/03/2025	R		$1,025.00
							25-26					39526	$1,025.00
						NUMBER OF INVOICES: 1							**$1,025.00**
MEYER TR000	MEYER TRUCK EQUIPMENT	EVJ20171	8002600248	BBDEC	Trust	Saltdogg electric poly hopper spreader		H	12/05/2025	12/04/2025	R		$6,270.00
							25-26					39527	$6,270.00
						NUMBER OF INVOICES: 1							**$6,270.00**
MICROSCO000	MICROSCOPE WORLD	I250812	3002600204	BBDEC	Trust	(19) M3604C-3; Swift M3603 Series Cordless Compound Microscope with mechanical stage, 4x, 10x, 40x objective lenses		H	11/20/2025	12/09/2025	A		$9,999.00
							25-26					252600387	$9,999.00
						NUMBER OF INVOICES: 1							**$9,999.00**
MID-WEST000	MID-WEST TRUCKERS ASN INC	181877	8002600228	BBDEC	Trust	Pre-employment query & yearly charge for G Longbons		H	11/15/2025	11/10/2025	R		$104.00
							25-26					39528	$104.00
MID-WEST000	MID-WEST TRUCKERS ASN INC	183053	8002600269	BBDEC	Trust	Annual Query & November bill		H	12/15/2025	12/09/2025	R		$700.00
							25-26					39571	$700.00

VEN-KEY	VENDOR NAME / ACH VOID DOWNLOAD	INVOICE # / DISCOUNT DESCRIPTION	PO NUMBER	BATCH / DISC AMT	BANK	DESCRIPTION / ADJUSTMENT DESCRIPTION	LQ / FY	S	INV DATE / ADJ AMT	DUE DATE / CHECK NBR	C	NET AMOUNT / INVOICE AMOUNT
						NUMBER OF INVOICES: 2						**$804.00**
MILLER O000	MILLER OFFICE EQUIPMENT, INC	133990	4502600020	BBDEC	Trust	Toner and toner collect container	H 25-26		11/10/2025 39529	11/24/2025	R	$137.95 $137.95
MILLER O000	MILLER OFFICE EQUIPMENT, INC	134055	6002600045	BBDEC	Trust	Toner	H 25-26		11/17/2025 39529	11/24/2025	R	$270.00 $270.00
						NUMBER OF INVOICES: 2						**$407.95**
NCS PEAR000	NCS PEARSON, INC	30062172	6002600021	BBDEC	Trust	Preschool Language Scales, Fifth Edition Test Protocols	H 25-26		11/24/2025 252600388	12/01/2025	A	$252.01 $252.01
						NUMBER OF INVOICES: 1						**$252.01**
NORRIS E000	NORRIS ELECTRIC CO-OP	121825	9002600013	BBDEC	Trust	ELECTRIC ES & ELC	H 25-26		12/08/2025 39530	12/09/2025	R	$18,605.86 $18,605.86
						NUMBER OF INVOICES: 1						**$18,605.86**
NORTH AM001	NORTH AMERICAN CORP OF ILLINOIS	E218476	2002600068	BBDEC	Trust	Laundry Detergent and Towel Dispenser	H 25-26		10/17/2025 39531	11/24/2025	R	$112.92 $112.92
NORTH AM001	NORTH AMERICAN CORP OF ILLINOIS	E249167	2002600068	BBDEC	Trust	Laundry Detergent and Towel Dispenser	H 25-26		10/30/2025 39531	11/24/2025	R	$199.80 $199.80
NORTH AM001	NORTH AMERICAN CORP OF ILLINOIS	E297691	0000000000	BBDEC	Trust	CREDIT	H 25-26		11/21/2025 39531	12/04/2025	R	$-56.46 $-56.46
NORTH AM001	NORTH AMERICAN CORP OF ILLINOIS	E318468	2002600088	BBDEC	Trust	Building supplies	H 25-26		12/03/2025 39531	12/04/2025	R	$1,625.92 $1,625.92

VEN-KEY	VENDOR NAME / ACH VOID DOWNLOAD	INVOICE # / DISCOUNT DESCRIPTION	PO NUMBER	BATCH / DISC AMT	BANK	DESCRIPTION / ADJUSTMENT DESCRIPTION	LQ / FY	S	INV DATE / ADJ AMT	DUE DATE	C	CHECK NBR	NET AMOUNT / INVOICE AMOUNT
						NUMBER OF INVOICES: 4							**$1,882.18**
O'REILLY001	O'REILLY AUTO PARTS	1411-273006	0000000000	BBDEC	Trust	SUPPLIES	H 25-26		10/30/2025	10/31/2025	R	39532	$106.99 $106.99
O'REILLY001	O'REILLY AUTO PARTS	1411-273768	8002600213	BBDEC	Trust	Adhesive & ultra black gasket maker	H 25-26		11/05/2025	11/24/2025	R	39532	$22.32 $22.32
O'REILLY001	O'REILLY AUTO PARTS	1411-273878	8002600217	BBDEC	Trust	Oil filters (4)	H 25-26		11/06/2025	11/24/2025	R	39532	$48.04 $48.04
O'REILLY001	O'REILLY AUTO PARTS	1411-274968	8002600223	BBDEC	Trust	Oil Filter (1)	H 25-26		11/14/2025	11/10/2025	R	39532	$17.47 $17.47
O'REILLY001	O'REILLY AUTO PARTS	1411-275366	8002600226	BBDEC	Trust	Primary Wire	H 25-26		11/17/2025	11/10/2025	R	39532	$13.99 $13.99
O'REILLY001	O'REILLY AUTO PARTS	1411-275373	8002600225	BBDEC	Trust	Conduit	H 25-26		11/17/2025	11/10/2025	R	39532	$9.49 $9.49
O'REILLY001	O'REILLY AUTO PARTS	1411-276207	8002600235	BBDEC	Trust	Black Traverse - oil filter	H 25-26		11/24/2025	11/24/2025	R	39532	$3.28 $3.28
O'REILLY001	O'REILLY AUTO PARTS	1411-276224	8002600236	BBDEC	Trust	White Traverse - Oil filter	H 25-26		11/24/2025	11/24/2025	R	39532	$5.48 $5.48
						NUMBER OF INVOICES: 8							**$227.06**
OCH'S PL000	OCH'S PLUMBING & HEATING, INC	5789	0000000000	BBDEC	Trust	T & I HALL SEWER CLEANOUT	H 25-26		11/20/2025	11/24/2025	A	252600389	$340.00 $340.00
						NUMBER OF INVOICES: 1							**$340.00**
OLNEY CE001	OLNEY CENTRAL COLLEGE	111325	0000000000	BBDEC	Trust	DUAL CREDIT FEES	H 25-26		11/13/2025	11/24/2025	R	39533	$17,485.00 $17,485.00

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						NUMBER OF INVOICES: 1					**$17,485.00**
PRAIRIE 001	PRAIRIE FARMS DAIRY, INC	113025	4002600036	BBDEC	Trust	Milk and Dairy Purchases Nov 2025	H	11/30/2025	12/04/2025	A	$9,533.47
							25-26			252600390	$9,533.47
						NUMBER OF INVOICES: 1					**$9,533.47**
PRECISIO002	PRECISION LADDERS, LLC	66574	9002600001	BBDEC	Trust	PRECISION LADDERS MIDDLE SCHOOL	P H	10/02/2025	11/24/2025	R	$4,710.00
							25-26			39534	$4,710.00
PRECISIO002	PRECISION LADDERS, LLC	66575	0000000000	BBDEC	Trust	RCMS LADDER	H	11/25/2025	12/01/2025	R	$3,061.00
							25-26			39534	$3,061.00
PRECISIO002	PRECISION LADDERS, LLC	66577	9002600001	BBDEC	Trust	PRECISION LADDERS MIDDLE SCHOOL	P H	10/02/2025	11/24/2025	R	$2,427.00
							25-26			39534	$2,427.00
						NUMBER OF INVOICES: 3					**$10,198.00**
PRINTFOR000	PRINTFORCE, INC	302845	1002600276	BBDEC	Trust	Car/Bus Passes - Invoice 302845	H	12/01/2025	12/04/2025	R	$483.50
							25-26			39535	$483.50
						NUMBER OF INVOICES: 1					**$483.50**
QUILL CO000	QUILL CORPORATION	46412426	3002600233	BBDEC	Trust	Office supplies: Sharpies, Cardstock Custodial: Vacuum for Tara	H	10/31/2025	11/24/2025	A	$364.04
							25-26			252600391	$364.04
QUILL CO000	QUILL CORPORATION	46736947	1002600267	BBDEC	Trust	Red/Green Copy Paper	H	11/25/2025	12/09/2025	A	$298.33
							25-26			252600391	$298.33

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QUILL CO000	QUILL CORPORATION	46889589	3002600279	BBDEC	Trust	Orange Copy Paper for Office	H 25-26		12/08/2025	12/09/2025	A	252600391	$106.20 $106.20
						NUMBER OF INVOICES: 3							**$768.57**
RCHS - A000	RCHS - ACTIVITY	112025	3002600262	BBDEC	Trust	Angling AI fishing molds REIMBURSMENT	H 25-26		11/20/2025	12/04/2025	R	39536	$1,715.00 $1,715.00
RCHS - A000	RCHS - ACTIVITY	90315	3002600270	BBDEC	Trust	Illinois FBLA Eastern Area Conference Registration	H 25-26		11/20/2025	11/10/2025	R	39536	$350.00 $350.00
						NUMBER OF INVOICES: 2							**$2,065.00**
RENNIMIC001	RENNIER, MICHELLE	121025	0000000000	BBDEC	Trust	EPHRAM RENNIER FOODSERVICE REFUND	H 25-26		12/10/2025	12/09/2025	R	39537	$50.00 $50.00
						NUMBER OF INVOICES: 1							**$50.00**
REPUBLIC000	REPUBLIC SERVICES, INC	0694-003908140	9002600010	BBDEC	Trust	TRASH SERVICES	H 25-26		11/20/2025	11/24/2025	A	252600392	$6,565.35 $6,565.35
						NUMBER OF INVOICES: 1							**$6,565.35**
REVTRAK,000	REVTRAK, INC	120425	9002600011	BBDEC	Trust	FEES	H 25-26		12/03/2025	12/04/2025	W	202500372	$148.90 $148.90
						NUMBER OF INVOICES: 1							**$148.90**
REYNOBOB001	REYNOLDS, BOBBY	ERIN20251203A	0000000000	BBDEC	Trust	11/1/2025-11/30/2025 Nov Mileage	H 25-26		12/03/2025	12/03/2025	A	252600393	$11.20 $11.20

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						NUMBER OF INVOICES: 1							**$11.20**
RICHLAND009	RICHLAND CO TREASURER	12- 121025	0000000000	BBDEC	Trust	SRO OFFICERS NOVEMBER 2025	H		12/11/2025	12/12/2025	R		$14,234.81
							25-26					39538	$14,234.81
						NUMBER OF INVOICES: 1							**$14,234.81**
ROE 12 -001	ROE 12 - ROBINSON	1664	0000000000	BBDEC	Trust	ADVANCED CANVA RACHEL FRYE	H		11/17/2025	11/24/2025	R		$35.00
							25-26					39539	$35.00
						NUMBER OF INVOICES: 1							**$35.00**
ROUTIROS000	ROUTIEN, ROSA	113025	0000000000	BBDEC	Trust	NOVEMBER MILEAGE	H		11/30/2025	12/04/2025	R		$2,801.40
							25-26					39540	$2,801.40
						NUMBER OF INVOICES: 1							**$2,801.40**
RUDOLDUS000	RUDOLPHI, DUSTIN	121025	0000000000	BBDEC	Trust	FOODSERVICE REFUND	H		12/10/2025	12/09/2025	R		$24.70
							25-26					39541	$24.70
						NUMBER OF INVOICES: 1							**$24.70**
SCHOLAST006	SCHOLASTIC BOOK CLUB	13624642	5502600049	BBDEC	Trust	Book Order for PK Holiday Event	H		11/08/2025	12/04/2025	R		$272.00
							25-26					39542	$272.00
						NUMBER OF INVOICES: 1							**$272.00**
SCHOOL H003	SCHOOL HEALTH & CONSULTING	1160	0000000000	BBDEC	Trust	VISION AND HEARING SCREENINGS	H		11/21/2025	11/24/2025	R		$5,034.00
							25-26					39543	$5,034.00
						NUMBER OF INVOICES: 1							**$5,034.00**
SECURITY000	SECURITY ALARM CORP, INC	241421	0000000000	BBDEC	Trust	FIRE ALARM RCHS	H		12/10/2025	12/10/2025	R		$310.00
							25-26					39544	$310.00

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						NUMBER OF INVOICES: 1							**$310.00**
SHELTWIL000	SHELTON, WILLIAM	2026	0000000000	BBDEC	Trust	WATER SUPPLY PUMP MAINTENACE BUS BARN	H		12/04/2025	12/04/2025	R		$320.00
							25-26					39545	$320.00
						NUMBER OF INVOICES: 1							**$320.00**
SNIDESHE000	SNIDER, SHERRI	120725	3002600274	BBDEC	Trust	Concerts and musical pit practices and performances.	H		12/07/2025	12/01/2025	R		$550.00
							25-26					39546	$550.00
						NUMBER OF INVOICES: 1							**$550.00**
SOUTH EA000	SOUTH EASTERN SPECIAL EDUCATION	010126	0000000000	BBDEC	Trust	PROFESSIONAL SERVICES	H		12/04/2025	12/04/2025	R		$148,951.25
							25-26					39547	$148,951.25
						NUMBER OF INVOICES: 1							**$148,951.25**
SPILLSCO000	SPILLMAN, SCOTT	113025	0000000000	BBDEC	Trust	MILEAGE NOVEMBER 2025	H		11/30/2025	12/04/2025	A		$919.80
							25-26					252600394	$919.80
						NUMBER OF INVOICES: 1							**$919.80**
STREMME 000	STREMME SEPTIC SERV, INC	110325-2	0000000000	BBDEC	Trust	8 WEEK RENTAL SERVICE	H		11/18/2025	11/19/2025	R		$600.00
							25-26					39548	$600.00
						NUMBER OF INVOICES: 1							**$600.00**
SUMMIT F000	SUMMIT FINANCIAL RESOURCES, LP	S285552	4002600034	BBDEC	Trust	November 2025 Commodity Delivery Fees	H		11/21/2025	12/01/2025	A		$538.01
							25-26					252600395	$538.01
						NUMBER OF INVOICES: 1							**$538.01**
SYSCO FO000	SYSCO FOOD SERVICE	120125	4002600035	BBDEC	Trust	Items not available through	H		12/01/2025	12/04/2025	R		$3,447.81

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SYSCO FO000	SYSCO FOOD SERVICE	120125	******CONTINUED******			Kohls Nov 2025						
							25-26		39549			$3,447.81
						NUMBER OF INVOICES: 1						**$3,447.81**
TCI-TEAC000	TCI-TEACHERS' CURRICULUM INSTITUTE	INV145899	3002600230	BBDEC	Trust	TCI / High School - 4YR Contract		H	11/07/2025	12/04/2025	R	$32,139.20
							25-26		39550			$32,139.20
						NUMBER OF INVOICES: 1						**$32,139.20**
THE MUSI000	THE MUSIC SHOPPE, INC	3985341	3002600041	BBDEC	Trust	Yamaha Accoustic Acoustic Guitar Yamaha C40 ($169.99 each x 8) for Guitar 1 class		H	08/01/2025	12/09/2025	R	$1,359.92
							25-26		39551			$1,359.92
THE MUSI000	THE MUSIC SHOPPE, INC	3997671	2002600017	BBDEC	Trust	Keyboard for RCMS Choir Room		H	08/19/2025	12/01/2025	R	$799.00
							25-26		39551			$799.00
THE MUSI000	THE MUSIC SHOPPE, INC	4020133	1002600140	BBDEC	Trust	Ukulele's w/bag and Ukulele Straps		H	09/09/2025	12/09/2025	R	$1,000.00
							25-26		39551			$1,000.00
THE MUSI000	THE MUSIC SHOPPE, INC	4021803	1002600140	BBDEC	Trust	Ukulele's w/bag and Ukulele Straps		H	09/11/2025	12/09/2025	R	$100.00
							25-26		39551			$100.00
						NUMBER OF INVOICES: 4						**$3,258.92**
TIMING M000	TIMING MD LLC	63	2502600021	BBDEC	Trust	Payment for Timing MD for a bill that was sent 5/7/25		H	05/07/2025	12/04/2025	R	$750.00
							25-26		39552			$750.00
						NUMBER OF INVOICES: 1						**$750.00**
TK ELEVA000	TK ELEVATOR CORPORATION	3009072017	0000000000	BBDEC	Trust	MAINTENANCE		H	12/10/2025	12/10/2025	R	$3,756.15

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TK ELEVA000	TK ELEVATOR CORPORATION	3009072017	******CONTINUED******										
							25-26					39553	$3,756.15
						NUMBER OF INVOICES: 1							**$3,756.15**
TURNITIN000	TURNITIN, LLC	IN-TII-69060	3002600273	BBDEC	Trust	Addition of AI Originality Service to the existing subscription	H		11/29/2025	12/01/2025	A		$660.00
							25-26					252600396	$660.00
						NUMBER OF INVOICES: 1							**$660.00**
VERIZONW000	VERIZONWIRELESS	6130260689	0000000000	BBDEC	Trust	CELL PHONE BILL	H		12/16/2025	12/17/2025	R		$637.39
							25-26					39572	$637.39
						NUMBER OF INVOICES: 1							**$637.39**
VISA 000	VISA	093025	0000000000	BBDECC	Trust	SJS VISA OCTOBER 2025	H		10/01/2025	12/09/2025	R		$290.80
							25-26					39482	$290.80
VISA 000	VISA	10	0000011262	BBDEC	Trust	CC CGRAVES ACTE CTEI CONFERENCE X6	H		11/26/2025	12/09/2025	R		$5,190.00
							25-26					39575	$5,190.00
VISA 000	VISA	11	0000000000	BBDEC	Trust	CC JFOX Triple I Conference and remarkable subscription	H		11/26/2025	12/09/2025	R		$359.21
							25-26					39575	$359.21
VISA 000	VISA	12	4002600031	BBDEC	Trust	CC A THOMAS WALMART	H		11/26/2025	12/09/2025	R		$37.92
							25-26					39575	$37.92
VISA 000	VISA	120125	0000000000	BBDECC	Trust	SJS VISA DECEMBER 2025	H		12/01/2025	12/09/2025	R		$351.13
							25-26					39482	$351.13
VISA 000	VISA	13	4002600033	BBDEC	Trust	CC A THOMAS WALMART	H		11/14/2025	12/09/2025	R		$43.25
							25-26					39575	$43.25

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VEN-KEY	VENDOR NAME / ACH VOID DOWNLOAD	INVOICE # / DISCOUNT DESCRIPTION	PO NUMBER	BATCH / DISC AMT	BANK	DESCRIPTION / ADJUSTMENT DESCRIPTION	LQ / FY	S	INV DATE / ADJ AMT	DUE DATE / CHECK NBR	C	NET AMOUNT / INVOICE AMOUNT
VISA	000 VISA	14	4002600038	BBDEC	Trust	CC A THOMAS MIS TRES	H 25-26		11/26/2025 39575	12/09/2025	R	$68.27 $68.27
VISA	000 VISA	15	2002600082	BBDEC	Trust	CC J TEDFORD J ADAMS TPT	H 25-26		11/26/2025 39575	12/09/2025	R	$58.25 $58.25
VISA	000 VISA	16	0000000000	BBDEC	Trust	CC A WISNER III, USPS, RING CENTRAL	H 25-26		11/30/2025 39575	12/09/2025	R	$757.08 $757.08
VISA	000 VISA	17	5502600057	BBDEC	Trust	CC J WEIDNER J FANCHER WALMART	H 25-26		11/30/2025 39575	12/09/2025	R	$123.98 $123.98
VISA	000 VISA	18	5502600055	BBDEC	Trust	CC J WEIDNER J FANCHER WALMART	H 25-26		11/30/2025 39575	12/09/2025	R	$153.14 $153.14
VISA	000 VISA	19	5502600054	BBDEC	Trust	CC J WEIDNER WALMART J FANCHER WALMART	H 25-26		11/30/2025 39575	12/09/2025	R	$218.06 $218.06
VISA	000 VISA	20	5502600052	BBDEC	Trust	CC J FANCHER J WEIDNER WALMART	H 25-26		11/18/2025 39575	12/09/2025	R	$289.72 $289.72
VISA	000 VISA	21	5502600050	BBDEC	Trust	CC J WEIDNER J FANCHER WALMART	H 25-26		11/18/2025 39575	12/09/2025	R	$350.82 $350.82
VISA	000 VISA	22	5502600048	BBDEC	Trust	CC J WEIDNER J FANCHER WALMART	H 25-26		11/03/2025 39575	12/09/2025	R	$228.73 $228.73
VISA	000 VISA	23	0000000000	BBDEC	Trust	CC K RODGERS NOVEMBER 2025	H 25-26		11/03/2025 39575	12/09/2025	R	$304.29 $304.29

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VISA	000 VISA	24	0000000000	BBDEC	Trust	CC JEN FOX III CONFERENCE EXPENSES	H		11/03/2025	12/09/2025	R	$82.10
							25-26			39575		$82.10
VISA	000 VISA	25	1002600272	BBDEC	Trust	CC JEN FOX ORIENTAL TRADING	H		11/03/2025	12/09/2025	R	$112.90
							25-26			39575		$112.90
VISA	000 VISA	26	1002600265	BBDEC	Trust	CC JEN FOX GIA PUBLICATIONS	H		11/03/2025	12/09/2025	R	$427.03
							25-26			39575		$427.03
VISA	000 VISA	27	1002600260	BBDEC	Trust	CC JEN FOX AUTISMPRODUCTS.COM	H		11/03/2025	12/09/2025	R	$310.93
							25-26			39575		$310.93
VISA	000 VISA	28	1002600259	BBDEC	Trust	CC JEN FOX JUNLGE ROO	H		11/03/2025	12/09/2025	R	$525.90
							25-26			39575		$525.90
VISA	000 VISA	29	0000000000	BBDEC	Trust	CC JEN FOX CESD SECTION 504 CONFERENCE	H		11/03/2025	12/09/2025	R	$490.00
							25-26			39575		$490.00
VISA	000 VISA	30	0000000000	BBDEC	Trust	CC JEN FOX ILASCD CONFERENCE	H		11/03/2025	12/09/2025	R	$1,400.00
							25-26			39575		$1,400.00
VISA	000 VISA	31	1002600251	BBDEC	Trust	CC JEN FOX BOBES	H		11/03/2025	12/09/2025	R	$130.99
							25-26			39575		$130.99
VISA	000 VISA	32	1002600246	BBDEC	Trust	CC JEN FOX K WEIDNER WALMART	H		11/03/2025	12/09/2025	R	$166.98
							25-26			39575		$166.98
VISA	000 VISA	33	1002600250	BBDEC	Trust	CC JEN FOX M SEALS MOUTAIN HOME BIOLOGICAL	H		11/03/2025	12/09/2025	R	$381.56
							25-26			39575		$381.56
VISA	000 VISA	34	1002600248	BBDEC	Trust	CC JEN FOX N VANBLARICUM WALMART	H		11/03/2025	12/09/2025	R	$42.39

VEN-KEY	VENDOR NAME / ACH VOID DOWNLOAD	INVOICE # / DISCOUNT DESCRIPTION	PO NUMBER	BATCH	BANK / DISC AMT	DESCRIPTION / ADJUSTMENT DESCRIPTION	LQ	S	INV DATE	DUE DATE	C	NET AMOUNT / INVOICE AMOUNT
VISA	000 VISA	34	******CONTINUED******									
							25-26			39575		$42.39
VISA	000 VISA	35	1002600242	BBDEC	Trust	CC JEN FOX NASCO		H	11/03/2025	12/09/2025	R	$26.00
							25-26			39575		$26.00
VISA	000 VISA	36	1002600241	BBDEC	Trust	CC JEN FOX BLICK		H	11/03/2025	12/09/2025	R	$153.03
							25-26			39575		$153.03
VISA	000 VISA	37	1002600239	BBDEC	Trust	CC JEN FOX WALMART		H	11/03/2025	12/09/2025	R	$22.41
							25-26			39575		$22.41
VISA	000 VISA	38	1002600234	BBDEC	Trust	CC JEN FOX K WEIDNER WALMART		H	11/03/2025	12/09/2025	R	$276.05
							25-26			39575		$276.05
VISA	000 VISA	39	1002600236	BBDEC	Trust	CC JEN FOX WALMART		H	11/03/2025	12/09/2025	R	$53.93
							25-26			39575		$53.93
VISA	000 VISA	40	3002600264	BBDEC	Trust	CC J THOMPSON FCS WALMART		H	11/03/2025	12/09/2025	R	$853.28
							25-26			39575		$853.28
VISA	000 VISA	41	3002600250	BBDEC	Trust	CC J THOMPSON H KINKADE CTEI Travel - Ag Travel - Hotel Room for HKinkade for BUILD Conference in Bloomington, IL.		H	11/03/2025	12/09/2025	R	$133.28
							25-26			39575		$133.28
VISA	000 VISA	42	0000000000	BBDEC	Trust	CC J THOMPSON H KINKADE CTEI Travel		H	11/03/2025	12/09/2025	R	$46.14
							25-26			39575		$46.14
VISA	000 VISA	43	3002600256	BBDEC	Trust	CC J THOMPSON J VANDYKE DOUBLE TREE		H	11/03/2025	12/09/2025	R	$467.25
							25-26			39575		$467.25

VEN-KEY	VENDOR NAME / ACH VOID DOWNLOAD	INVOICE # / DISCOUNT DESCRIPTION	PO NUMBER	BATCH / DISC AMT	BANK	DESCRIPTION / ADJUSTMENT DESCRIPTION	LQ / FY	S	INV DATE / ADJ AMT	DUE DATE	C / CHECK NBR	NET AMOUNT / INVOICE AMOUNT
VISA 000	VISA	44	0000000000	BBDEC	Trust	CC J THOMPSON J VANDYKE FUEL	H 25-26		11/03/2025	12/09/2025	R 39575	$82.10 $82.10
VISA 000	VISA	45	0000000000	BBDEC	Trust	CC J THOMPSON M GROVE IPA DEAN SUMMIT	H 25-26		11/03/2025	12/09/2025	R 39575	$275.00 $275.00
VISA 000	VISA	46	9502600046	BBDEC	Trust	CC J THOMPSON R ROARK INK TECH	H 25-26		11/03/2025	12/09/2025	R 39575	$190.85 $190.85
VISA 000	VISA	47	9502600044	BBDEC	Trust	CC J THOMPSON R ROARK INK TECH	H 25-26		11/03/2025	12/09/2025	R 39575	$83.70 $83.70
						NUMBER OF INVOICES: 40						**$15,558.45**
WABASH C003	WABASH COMMUNICATIONS	110125	0000000000	BBDEC	Trust	MONTHLY SERVICE AND PHONE EQUIPMENT	H 25-26		11/24/2025	11/24/2025	R 39554	$55,714.65 $55,714.65
WABASH C003	WABASH COMMUNICATIONS	120125	9002600030	BBDEC	Trust	INTERNET SERVICE	H 25-26		12/05/2025	12/09/2025	R 39554	$4,491.05 $4,491.05
						NUMBER OF INVOICES: 2						**$60,205.70**
WABASH V002	WABASH VALLEY SERVICE CO	113025	8002600105	BBDEC	TRUST	Fuel for School Year 2025-2026	H 25-26		11/30/2025	12/03/2025	R 39555	$9,012.68 $9,012.68
WABASH V002	WABASH VALLEY SERVICE CO	113025-2	8002600229	BBDEC	TRUST	Fuel for School Year 2025-2026	H 25-26		11/30/2025	12/03/2025	R 39555	$8,336.10 $8,336.10
WABASH V002	WABASH VALLEY SERVICE CO	315054358	0000000000	BBDEC	Trust	LP BOTTLE REFILL	H 25-26		11/05/2025	12/04/2025	R 39555	$26.00 $26.00

VEN-KEY	VENDOR NAME / ACH VOID DOWNLOAD	INVOICE # / DISCOUNT DESCRIPTION	PO NUMBER	BATCH / DISC AMT	BANK	DESCRIPTION / ADJUSTMENT DESCRIPTION	LQ / FY	S	INV DATE / ADJ AMT	DUE DATE / CHECK NBR	C	NET AMOUNT / INVOICE AMOUNT
WABASH V002	WABASH VALLEY SERVICE CO	315054602	0000000000	BBDEC	TRUST	forklife	H 25-26		11/13/2025	12/03/2025 39555	R	$23.00 $23.00
						NUMBER OF INVOICES: 4						**$17,397.78**
WEASE EQ000	WEASE EQUIPMENT, INC	W31687	8002600222	BBDEC	Trust	Bus #14 - Replace LR ABS Sensor	H 25-26		11/06/2025	11/10/2025 39556	R	$211.34 $211.34
WEASE EQ000	WEASE EQUIPMENT, INC	W31984	8002600252	BBDEC	Trust	Bus #7 - Diagnose fault for RF steer wheel speed sensor	H 25-26		11/26/2025	12/09/2025 39556	R	$129.60 $129.60
						NUMBER OF INVOICES: 2						**$340.94**
WELLS FA005	WELLS FARGO	5036793209	0000000000	BBDEC	Trust	COPIER LEASE	H 25-26		12/02/2025	12/09/2025 39557	R	$6,109.54 $6,109.54
						NUMBER OF INVOICES: 1						**$6,109.54**
WELLSKAC000	WELLS, KACI	120825	0000000000	BBDEC	Trust	MEDICAL REIMBURSEMENT FOR EMPLOYEE WHO DOES NOT TAKE GROUP HEALTH INSURANCE	H 25-26		12/09/2025	12/10/2025 252600397	A	$189.62 $189.62
						NUMBER OF INVOICES: 1						**$189.62**
WILLIAM 000	WILLIAM H SADLIER, INC	INV258237	1002600240	BBDEC	Trust	KG Teacher's Edition of From Phonics to Reading - Quote #QO74438	H 25-26		11/25/2025	12/09/2025 39576	R	$65.30 $65.30
						NUMBER OF INVOICES: 1						**$65.30**
XEROX IT000	XEROX IT SOLUTIONS, INC	01608211	9502600049	BBDEC	Trust	Adobe Renewal	H 25-26		11/20/2025	11/24/2025 39558	R	$2,495.00 $2,495.00

VEN-KEY	VENDOR NAME / ACH VOID DOWNLOAD	INVOICE # / DISCOUNT DESCRIPTION	PO NUMBER	BATCH	BANK / DISC AMT	DESCRIPTION / ADJUSTMENT DESCRIPTION	LQ / FY	S	INV DATE / ADJ AMT	DUE DATE / CHECK NBR	C	NET AMOUNT / INVOICE AMOUNT
XEROX IT000	XEROX IT SOLUTIONS, INC	01611892	9502600048	BBDEC	Trust	Windows Server 25 license and CALs	H		12/11/2025	12/09/2025	R	$1,530.00
							25-26			39577		$1,530.00
						NUMBER OF INVOICES:	**2**					**$4,025.00**
YELLOW F000	YELLOW FOLDER	20216191	0000000000	BBDEC	Trust	1-IL-SR	H		12/01/2025	12/03/2025	A	$9,271.68
							25-26			252600398		$9,271.68
YELLOW F000	YELLOW FOLDER	20216197	0000000000	BBDEC	Trust	1-IL-HR	H		12/01/2025	12/03/2025	A	$6,377.40
							25-26			252600398		$6,377.40
						NUMBER OF INVOICES:	**2**					**$15,649.08**

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TOTAL NUMBER OF HISTORY INVOICES:	**300**	**$894,895.28**
91 ACH CHECK INVOICES		$108,014.55
208 COMPUTER CHECK INVOICES		$786,731.83
1 WIRE TRAN CHECK INVOICES		$148.90
TOTAL INVOICES:	**300**	**$894,895.28**

BANK TOTALS:	BANK	BANK ACCOUNT #	INVOICE AMOUNT	NET AMOUNT
	Trust	**A010 1120 0000 00 000000	$894,926.21	$894,895.28

LIQUIDATION STATUS (LQ) CODE LEGEND:

L = LIQUIDATION PENDING C = CLOSED PO/NOT RECEIVING

P = PARTIAL LIQUIDATION F = FULL LIQUIDATION

BLANK = NO LIQUIDATION

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

Comparison of Funds for November		
FUND	**November 2024**	**November 2025**
Education	$ 26,185,087.02	$ 29,046,678.38
Operations and Maintenance	$ 3,450,409.25	$ 3,984,351.88
Debt Services	$ 730,092.41	$ 770,853.34
Transportation	$ 1,502,215.29	$ 1,329,510.55
IMRF/Social Security	$ 1,411,339.63	$ 1,452,335.54
Capital Projects	$ 175,543.76	$ 867,034.68
Working Cash	$ 1,367,709.78	$ 1,608,605.21
Tort Fund	$ 1,042,549.85	$ 1,171,165.02
Fire Prevention and Safety	$ 244,513.32	$ 367,445.80
Total Cash (Includes CD's)	$ 36,109,460.31	$ 40,597,980.40
Assets	$ 639,486.72	$ 649,458.80
Total Cash and Assets	$ 36,748,947.03	$ 41,247,439.20
GRAND TOTAL	**$ 36,748,947.03**	**$ 41,247,439.20**

FDTLOC FUNC OBJ SJ	Account Level Description	2025-26 Budget	November 2025-26 Monthly Activity	2025-26 FYTD Activity	2025-26 Batch Activity	Encumbered Amount	2025-26 Available Funds
10R010 1110 0000 00 000000	Tax Levy Education	6,340,000.00	280,477.32	6,315,256.61	0.00	0.00	24,743.39
10R--- 1110 0--- -- ------		6,340,000.00	280,477.32	6,315,256.61	0.00	0.00	24,743.39
10R010 1140 0000 00 000000	Sp Ed Levy	137,000.00	6,060.12	136,372.99	0.00	0.00	627.01
10R--- 1140 0--- -- ------		137,000.00	6,060.12	136,372.99	0.00	0.00	627.01
10R010 1210 0000 00 000000	Mobile Home Tax	28,000.00	26,127.59	26,127.59	0.00	0.00	1,872.41
10R--- 1210 0--- -- ------		28,000.00	26,127.59	26,127.59	0.00	0.00	1,872.41
10R010 1220 0000 00 000000	Local Housing Aut Tax	18,000.00	19,451.85	19,451.85	0.00	0.00	-1,451.85
10R--- 1220 0--- -- ------		18,000.00	19,451.85	19,451.85	0.00	0.00	-1,451.85
10R010 1230 0000 00 000000	Corp Pers Prop Tax	750,000.00	0.00	218,887.06	0.00	0.00	531,112.94
10R--- 1230 0--- -- ------		750,000.00	0.00	218,887.06	0.00	0.00	531,112.94
10R010 1311 0000 00 000000	Jump Start Tuition	0.00	162.30	162.30	0.00	0.00	-162.30
10R--- 1311 0--- -- ------		0.00	162.30	162.30	0.00	0.00	-162.30
10R010 1510 0000 00 000000	Earnings on Investments	1,100,000.00	111,300.52	573,565.47	0.00	0.00	526,434.53
10R--- 1510 0--- -- ------		1,100,000.00	111,300.52	573,565.47	0.00	0.00	526,434.53
10R010 1611 0000 00 000000	Sales to Pupils Lunch	0.00	0.00	0.00	0.00	0.00	0.00
10R--- 1611 0--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10R010 1612 0000 00 000000	Sales to Pupils Bfast	0.00	0.00	0.00	0.00	0.00	0.00
10R--- 1612 0--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10R010 1613 0000 00 000000	Sales to Pupil Ala Carte	6,000.00	774.00	3,749.50	0.00	0.00	2,250.50
10R--- 1613 0--- -- ------		6,000.00	774.00	3,749.50	0.00	0.00	2,250.50
10R010 1614 0000 00 000000	Sales to Pupil Vending	0.00	0.00	0.00	0.00	0.00	0.00
10R--- 1614 0--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10R010 1615 0000 00 000000	Bfst Lunch Debit Card	15,000.00	-93.55	1,612.05	0.00	0.00	13,387.95
10R--- 1615 0--- -- ------		15,000.00	-93.55	1,612.05	0.00	0.00	13,387.95
10R010 1620 0000 00 000000	Sales to Adults	8,000.00	1,037.40	3,796.70	0.00	0.00	4,203.30
10R--- 1620 0--- -- ------		8,000.00	1,037.40	3,796.70	0.00	0.00	4,203.30
10R010 1621 0000 00 000000	Summer Food Program	0.00	0.00	0.00	0.00	0.00	0.00
10R--- 1621 0--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10R010 1690 0000 00 000000	Other Food Sales	2,500.00	0.00	485.26	0.00	0.00	2,014.74
10R--- 1690 0--- -- ------		2,500.00	0.00	485.26	0.00	0.00	2,014.74
10R010 1711 0000 00 000000	Athletic Admissions	60,000.00	10,576.00	38,580.50	0.00	0.00	21,419.50
10R--- 1711 0--- -- ------		60,000.00	10,576.00	38,580.50	0.00	0.00	21,419.50
10R010 1720 0000 00 000000	Lab/Lock Fees	0.00	4.40	24.80	0.00	0.00	-24.80
10R--- 1720 0--- -- ------		0.00	4.40	24.80	0.00	0.00	-24.80
10R010 1730 0000 00 000000	Pupil Book Sales	0.00	0.00	0.00	0.00	0.00	0.00
10R--- 1730 0--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10R010 1790 0000 00 000000	Other Pupil Fees	7,000.00	30.00	5,876.80	0.00	0.00	1,123.20
10R010 1790 0000 01 000000	Xtra Curr PE Fees	0.00	0.00	0.00	0.00	0.00	0.00
10R--- 1790 0--- -- ------		7,000.00	30.00	5,876.80	0.00	0.00	1,123.20
10R999 1799 0000 00 000000	Student Activity Receipts	0.00	0.00	0.00	0.00	0.00	0.00

FDTLOC FUNC OBJ SJ	Account Level Description	2025-26 Budget	November 2025-26 Monthly Activity	2025-26 FYTD Activity	2025-26 Batch Activity	Encumbered Amount	2025-26 Available Funds
10R--- 1799 0--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10R010 1811 0000 00 000000	Book Rental Fees	160,000.00	3,594.00	136,930.10	0.00	0.00	23,069.90
10R--- 1811 0--- -- ------		160,000.00	3,594.00	136,930.10	0.00	0.00	23,069.90
10R010 1910 0000 00 000000	Facilities Rental	5,000.00	0.00	60,800.00	0.00	0.00	-55,800.00
10R--- 1910 0--- -- ------		5,000.00	0.00	60,800.00	0.00	0.00	-55,800.00
10R010 1920 0000 00 000000	CONTRIB PRIV SOURCES	0.00	0.00	0.00	0.00	0.00	0.00
10R730 1920 0000 00 000000	JFF Programs-Athletic Restroom	0.00	0.00	0.00	0.00	0.00	0.00
10R--- 1920 0--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10R010 1940 0000 00 000000	Serv Provided For SESE	0.00	0.00	0.00	0.00	0.00	0.00
10R--- 1940 0--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10R010 1950 0000 00 000000	Refund Pr Yr Expenses	75,000.00	0.00	100.44	0.00	0.00	74,899.56
10R--- 1950 0--- -- ------		75,000.00	0.00	100.44	0.00	0.00	74,899.56
10R010 1970 0000 00 000000	Drivers Ed Fees	20,000.00	0.00	14,134.75	0.00	0.00	5,865.25
10R--- 1970 0--- -- ------		20,000.00	0.00	14,134.75	0.00	0.00	5,865.25
10R010 1980 0000 00 000000	Proceeds from Vendor Contracts	0.00	0.00	0.00	0.00	0.00	0.00
10R--- 1980 0--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10R010 1992 0000 00 000000	Sale of Voc House	0.00	0.00	0.00	0.00	0.00	0.00
10R--- 1992 0--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10R010 1999 0000 00 000000	Other Non-Pupil Fees	1,500.00	14,472.88	40,286.25	4,577.92	0.00	-43,364.17
10R010 1999 0000 01 000000	E-Rate Refund	30,000.00	41,565.12	41,565.12	0.00	0.00	-11,565.12
10R010 1999 0000 09 000000	Other Local Revenues	2,000.00	0.00	0.00	0.00	0.00	2,000.00
10R030 1999 0000 00 000000	Fuel Up 60	0.00	0.00	0.00	0.00	0.00	0.00
10R060 1999 0000 00 000000	Fine Arts Grant	0.00	0.00	0.00	0.00	0.00	0.00
10R130 1999 0000 00 130000	C Winters Birth -3	0.00	0.00	0.00	0.00	0.00	0.00
10R170 1999 0000 00 170000	JFF	0.00	0.00	0.00	0.00	0.00	0.00
10R230 1999 0000 00 230000	JFF CNA Program	0.00	0.00	0.00	0.00	0.00	0.00
10R290 1999 0000 00 290000	JFF Web/Bio	0.00	0.00	0.00	0.00	0.00	0.00
10R670 1999 0000 00 670000	Tiger Safari	0.00	0.00	0.00	0.00	0.00	0.00
10R680 1999 0000 00 680000	Carrie Winters	1,500.00	0.00	0.00	0.00	0.00	1,500.00
10R690 1999 0000 00 690000	CEO Program	37,000.00	0.00	18,285.68	0.00	0.00	18,714.32
10R730 1999 0000 00 730000	JFF Programs	5,000.00	0.00	0.00	0.00	0.00	5,000.00
10R880 1999 0000 00 880000	JFF Chat/Music Therapy	0.00	0.00	0.00	0.00	0.00	0.00
10R--- 1999 0--- -- ------		77,000.00	56,038.00	100,137.05	4,577.92	0.00	-27,714.97
10R--- 1--- ---- -- ------		8,808,500.00	515,539.95	7,656,051.82	4,577.92	0.00	1,147,870.26
10R110 2100 0000 00 110000	ROE Pre K	0.00	0.00	0.00	0.00	0.00	0.00
10R--- 2100 0--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10R810 2200 0000 00 810000	ROE Flow Thru	0.00	0.00	0.00	0.00	0.00	0.00
10R--- 2200 0--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10R--- 2--- ---- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10R010 3001 0000 00 000000	General State Aid	11,954,019.00	1,086,728.00	4,346,912.00	0.00	0.00	7,607,107.00

FDTLOC FUNC OBJ SJ	Account Level Description	2025-26 Budget	November 2025-26 Monthly Activity	2025-26 FYTD Activity	2025-26 Batch Activity	Encumbered Amount	2025-26 Available Funds
10R010 3001 0000 00 140000	EBF-Sp Ed Personnel	0.00	0.00	0.00	0.00	0.00	0.00
10R010 3001 0000 00 280000	EBF-Sp Ed Funding Children	0.00	0.00	0.00	0.00	0.00	0.00
10R010 3001 0000 00 550000	State Aide-Spec Ed Summner Sch	0.00	0.00	0.00	0.00	0.00	0.00
10R--- 3001 0--- -- ------		11,954,019.00	1,086,728.00	4,346,912.00	0.00	0.00	7,607,107.00
10R010 3002 0000 00 000000	GSA Hold Harm	0.00	0.00	0.00	0.00	0.00	0.00
10R--- 3002 0--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10R010 3010 0000 00 000000	GSA Difference Incentive	0.00	0.00	0.00	0.00	0.00	0.00
10R--- 3010 0--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10R010 3015 0000 00 000000	Salary Diff for annex	0.00	0.00	0.00	0.00	0.00	0.00
10R--- 3015 0--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10R010 3020 0000 00 000000	Reorganization Inc Cert Sal	0.00	0.00	0.00	0.00	0.00	0.00
10R--- 3020 0--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10R260 3100 0000 00 260000	Sp Ed Priv Facility	0.00	0.00	0.00	0.00	0.00	0.00
10R--- 3100 0--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10R280 3105 0000 00 280000	Spec Ed Extraordinary	0.00	0.00	0.00	0.00	0.00	0.00
10R--- 3105 0--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10R140 3110 0000 00 140000	Sp Ed Personnel	0.00	0.00	0.00	0.00	0.00	0.00
10R--- 3110 0--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10R640 3120 0000 00 640000	Sp Ed Orphan	100,000.00	0.00	193,383.86	0.00	0.00	-93,383.86
10R--- 3120 0--- -- ------		100,000.00	0.00	193,383.86	0.00	0.00	-93,383.86
10R010 3145 0000 00 000000	Sp Ed Summer Sch	0.00	0.00	0.00	0.00	0.00	0.00
10R--- 3145 0--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10R820 3220 0000 00 820000	K12 Career Exploration Grant	0.00	0.00	0.00	0.00	0.00	0.00
10R--- 3220 0--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10R490 3235 0000 00 490000	Ag Inc 3 Circles	38,000.00	11,720.00	11,720.00	0.00	0.00	26,280.00
10R--- 3235 0--- -- ------		38,000.00	11,720.00	11,720.00	0.00	0.00	26,280.00
10R490 3299 0000 00 490000	Voc Ed Ag Incent Grant	0.00	0.00	0.00	0.00	0.00	0.00
10R710 3299 0000 00 710000	Elementary Career Grant	0.00	0.00	0.00	0.00	0.00	0.00
10R780 3299 0000 00 780000	Voc Ed Formula	110,000.00	0.00	27,981.67	0.00	0.00	82,018.33
10R--- 3299 0--- -- ------		110,000.00	0.00	27,981.67	0.00	0.00	82,018.33
10R350 3360 0000 00 350000	St Lunch/Bfast Reimb	12,000.00	940.96	3,958.39	0.00	0.00	8,041.61
10R--- 3360 0--- -- ------		12,000.00	940.96	3,958.39	0.00	0.00	8,041.61
10R010 3365 0000 00 000000	Breakfast Incentive	0.00	0.00	0.00	0.00	0.00	0.00
10R--- 3365 0--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10R310 3370 0000 00 310000	Drivers Education Reimb	24,000.00	0.00	5,405.20	0.00	0.00	18,594.80
10R--- 3370 0--- -- ------		24,000.00	0.00	5,405.20	0.00	0.00	18,594.80
10R550 3695 0000 00 550000	TAOEP	0.00	0.00	0.00	0.00	0.00	0.00
10R750 3695 0000 00 750000	TAOEP	0.00	0.00	0.00	0.00	0.00	0.00
10R--- 3695 0--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10R110 3705 0000 00 110000	Early Child Block Grant	800,000.00	0.00	128,838.00	0.00	0.00	671,162.00

FDTLOC FUNC OBJ SJ	Account Level Description	2025-26 Budget	November 2025-26 Monthly Activity	2025-26 FYTD Activity	2025-26 Batch Activity	Encumbered Amount	2025-26 Available Funds
10R510 3705 0000 00 510000	ECE Block Grant-FY06	140,000.00	25,378.00	234,556.00	0.00	0.00	-94,556.00
10R--- 3705 0--- -- ------		940,000.00	25,378.00	363,394.00	0.00	0.00	576,606.00
10R010 3999 0000 00 000000	Other State	0.00	0.00	0.00	0.00	0.00	0.00
10R010 3999 0000 05 000000	National Bd Cert	0.00	0.00	0.00	0.00	0.00	0.00
10R060 3999 0000 00 000000	Fine Arts Grant	0.00	0.00	0.00	0.00	0.00	0.00
10R120 3999 0000 00 120000	Laptop Grant	0.00	0.00	0.00	0.00	0.00	0.00
10R240 3999 0000 00 240000	Library Grant	1,500.00	0.00	0.00	0.00	0.00	1,500.00
10R--- 3999 0--- -- ------		1,500.00	0.00	0.00	0.00	0.00	1,500.00
10R--- 3--- ---- -- ------		13,179,519.00	1,124,766.96	4,952,755.12	0.00	0.00	8,226,763.88
10R190 4107 0000 00 190000	Title VI Rural Ed	0.00	0.00	0.00	0.00	0.00	0.00
10R--- 4107 0--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10R420 4210 0000 00 420000	Fed Lunch Prog Reimb	720,000.00	81,435.29	208,672.46	0.00	0.00	511,327.54
10R--- 4210 0--- -- ------		720,000.00	81,435.29	208,672.46	0.00	0.00	511,327.54
10R420 4215 0000 00 420000	Fed Special Milk Program	240,000.00	0.00	0.00	0.00	0.00	240,000.00
10R--- 4215 0--- -- ------		240,000.00	0.00	0.00	0.00	0.00	240,000.00
10R430 4220 0000 00 430000	Fed Bfast Prog Reimb	180,000.00	22,301.42	55,420.22	0.00	0.00	124,579.78
10R--- 4220 0--- -- ------		180,000.00	22,301.42	55,420.22	0.00	0.00	124,579.78
10R460 4225 0000 00 460000	Fed Summer Food Program	0.00	0.00	0.00	0.00	0.00	0.00
10R--- 4225 0--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10R440 4299 0000 00 440000	NSLP Equip Asst Grant	0.00	0.00	0.00	0.00	0.00	0.00
10R--- 4299 0--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10R100 4300 0000 00 100000	Title I Grant - Reading	500,000.00	0.00	273,138.00	0.00	0.00	226,862.00
10R270 4300 0000 00 270000	Title I School Imp& Acct	0.00	0.00	0.00	0.00	0.00	0.00
10R500 4300 0000 00 500000	Title I	700,000.00	137,601.00	137,601.00	0.00	0.00	562,399.00
10R--- 4300 0--- -- ------		1,200,000.00	137,601.00	410,739.00	0.00	0.00	789,261.00
10R270 4331 0000 00 270000	Title I School Imp & Acctabili	0.00	0.00	0.00	0.00	0.00	0.00
10R--- 4331 0--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10R170 4400 0000 00 170000	Title IV Grant	18,000.00	767.00	767.00	0.00	0.00	17,233.00
10R570 4400 0000 00 570000	Title IV Grant	50,000.00	0.00	21,199.00	0.00	0.00	28,801.00
10R--- 4400 0--- -- ------		68,000.00	767.00	21,966.00	0.00	0.00	46,034.00
10R070 4421 0000 00 000000	21st Century Comm Learning	0.00	0.00	0.00	0.00	0.00	0.00
10R470 4421 0000 00 470000	21st Century Grant	0.00	0.00	0.00	0.00	0.00	0.00
10R--- 4421 0--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10R250 4490 0000 00 250000	Federal Library Grant	0.00	0.00	0.00	0.00	0.00	0.00
10R--- 4490 0--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10R150 4600 0000 00 150000	Sp Ed IDEA Pre School	40,000.00	2,453.00	12,265.00	0.00	0.00	27,735.00
10R344 4600 0000 00 344000	ARP IDEA Pre School	0.00	0.00	0.00	0.00	0.00	0.00
10R--- 4600 0--- -- ------		40,000.00	2,453.00	12,265.00	0.00	0.00	27,735.00
10R150 4620 0000 00 150000	Sp Ed Flow thru SESE	700,000.00	51,044.00	252,047.00	0.00	0.00	447,953.00
10R344 4620 0000 00 344000	ARP IDEA Flow Thru SESE	50,000.00	0.00	0.00	0.00	0.00	50,000.00

FDTLOC FUNC OBJ SJ	Account Level Description	2025-26 Budget	November 2025-26 Monthly Activity	2025-26 FYTD Activity	2025-26 Batch Activity	Encumbered Amount	2025-26 Available Funds
10R--- 4620 0--- -- ------		750,000.00	51,044.00	252,047.00	0.00	0.00	497,953.00
10R260 4625 0000 00 260000	Fed SpEd IDEA Rm/Board	0.00	0.00	60,325.24	0.00	0.00	-60,325.24
10R--- 4625 0--- -- ------		0.00	0.00	60,325.24	0.00	0.00	-60,325.24
10R782 4745 0000 00 000000	METT Grant Revenue	35,000.00	0.00	0.00	0.00	0.00	35,000.00
10R--- 4745 0--- -- ------		35,000.00	0.00	0.00	0.00	0.00	35,000.00
10R390 4799 0000 00 390000	V E Perkins T-IIC 2 Tutor	20,000.00	0.00	0.00	0.00	0.00	20,000.00
10R--- 4799 0--- -- ------		20,000.00	0.00	0.00	0.00	0.00	20,000.00
10R090 4876 0000 00 000000	Cloud Grant ICCP	0.00	0.00	0.00	0.00	0.00	0.00
10R--- 4876 0--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10R180 4901 0000 00 180000	Race To The Top	0.00	0.00	0.00	0.00	0.00	0.00
10R180 4901 0000 01 180000	Race To The Top Induction	0.00	0.00	0.00	0.00	0.00	0.00
10R--- 4901 0--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10R010 4920 0000 00 000000	McKinney Homeless Grant	0.00	0.00	0.00	0.00	0.00	0.00
10R--- 4920 0--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10R330 4932 0000 00 330000	Title II Teacher Quality	65,000.00	0.00	39,743.00	0.00	0.00	25,257.00
10R530 4932 0000 00 530000	Title II	120,500.00	12,394.00	21,627.00	0.00	0.00	98,873.00
10R--- 4932 0--- -- ------		185,500.00	12,394.00	61,370.00	0.00	0.00	124,130.00
10R920 4991 0000 00 920000	Medicaid Adm Outreach	25,000.00	39,927.11	64,407.35	0.00	0.00	-39,407.35
10R--- 4991 0--- -- ------		25,000.00	39,927.11	64,407.35	0.00	0.00	-39,407.35
10R920 4992 0000 00 920000	Medicaid Fee For Service	90,000.00	0.00	2,487.92	0.00	0.00	87,512.08
10R--- 4992 0--- -- ------		90,000.00	0.00	2,487.92	0.00	0.00	87,512.08
10R220 4998 0000 00 220000	FEMA GRANT	0.00	0.00	0.00	0.00	0.00	0.00
10R345 4998 0000 00 000000	ARP McKinney Vento	2,500.00	0.00	0.00	0.00	0.00	2,500.00
10R410 4998 0000 00 410000	JROTC Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00
10R--- 4998 0--- -- ------		2,500.00	0.00	0.00	0.00	0.00	2,500.00
10R250 4999 0000 00 250000	Federal Library Grant	0.00	0.00	0.00	0.00	0.00	0.00
10R340 4999 0000 00 340000	ESSER	0.00	0.00	0.00	0.00	0.00	0.00
10R342 4999 0000 00 000000	ESSER II	0.00	0.00	0.00	0.00	0.00	0.00
10R343 4999 0000 00 000000	ESSER III EDUCATION	0.00	0.00	0.00	0.00	0.00	0.00
10R370 4999 0000 00 370000	Digital Equity - ESSER	0.00	0.00	0.00	0.00	0.00	0.00
10R410 4999 0000 00 000000	JROTC	65,000.00	13,556.28	27,019.28	0.00	0.00	37,980.72
10R--- 4999 0--- -- ------		65,000.00	13,556.28	27,019.28	0.00	0.00	37,980.72
10R--- 4--- ---- -- ------		3,621,000.00	361,479.10	1,176,719.47	0.00	0.00	2,444,280.53
10R010 7130 0000 00 000000	Transfer Among Funds	0.00	0.00	0.00	0.00	0.00	0.00
10R--- 7130 0--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10R010 7990 0000 00 000000	Other -WR Fund Balances	0.00	0.00	0.00	0.00	0.00	0.00
10R--- 7990 0--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10R--- 7--- ---- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
1-R--- ---- ---- -- ------		25,609,019.00	2,001,786.01	13,785,526.41	4,577.92	0.00	11,818,914.67
20R010 1111 0000 00 000000	Building Levy	1,722,000.00	75,660.65	1,704,570.87	0.00	0.00	17,429.13

FDTLOC FUNC OBJ SJ	Account Level Description	2025-26 Budget	November 2025-26 Monthly Activity	2025-26 FYTD Activity	2025-26 Batch Activity	Encumbered Amount	2025-26 Available Funds
20R--- 1111 0--- -- ------		1,722,000.00	75,660.65	1,704,570.87	0.00	0.00	17,429.13
20R010 1510 0000 00 000000	Earnings on Investments	130,000.00	18,136.72	68,446.91	0.00	0.00	61,553.09
20R--- 1510 0--- -- ------		130,000.00	18,136.72	68,446.91	0.00	0.00	61,553.09
20R010 1950 0000 00 000000	Building Refunds Previous Year	0.00	0.00	0.00	0.00	0.00	0.00
20R--- 1950 0--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
20R010 1999 0000 00 000000	Other Bldg Rev-Ins Reim etc	0.00	0.00	3,678.36	0.00	0.00	-3,678.36
20R010 1999 0000 01 000000	Other Bldg Rev-erate	0.00	0.00	0.00	0.00	0.00	0.00
20R730 1999 0000 00 730000	JFF Programs Facility Improvem	0.00	0.00	0.00	0.00	0.00	0.00
20R--- 1999 0--- -- ------		0.00	0.00	3,678.36	0.00	0.00	-3,678.36
20R--- 1--- ---- -- ------		1,852,000.00	93,797.37	1,776,696.14	0.00	0.00	75,303.86
20R010 3925 0000 00 000000	St Maint Grant Bldg	50,000.00	0.00	0.00	0.00	0.00	50,000.00
20R--- 3925 0--- -- ------		50,000.00	0.00	0.00	0.00	0.00	50,000.00
20R220 3999 0000 00 220000	IEMA Grant	0.00	0.00	0.00	0.00	0.00	0.00
20R--- 3999 0--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
20R--- 3--- ---- -- ------		50,000.00	0.00	0.00	0.00	0.00	50,000.00
20R342 4999 0000 00 342000	ESSER II Building Revenue	0.00	0.00	0.00	0.00	0.00	0.00
20R--- 4999 0--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
20R--- 4--- ---- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
20R010 7320 0000 00 000000	SALE OF PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00
20R--- 7320 0--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
20R010 7990 0000 00 000000	Other-WR Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00
20R--- 7990 0--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
20R--- 7--- ---- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
2-R--- ---- ---- -- ------		1,902,000.00	93,797.37	1,776,696.14	0.00	0.00	125,303.86
30R010 1112 0000 00 000000	Bond & Interest Levy	1,859,000.00	89,496.68	1,847,978.84	0.00	0.00	11,021.16
30R--- 1112 0--- -- ------		1,859,000.00	89,496.68	1,847,978.84	0.00	0.00	11,021.16
30R010 1510 0000 00 000000	Earnings on Investments	25,000.00	5,164.20	21,845.73	0.00	0.00	3,154.27
30R--- 1510 0--- -- ------		25,000.00	5,164.20	21,845.73	0.00	0.00	3,154.27
30R010 1983 0000 00 000000	School Facility Occp Sales Tax	987,769.00	175,171.19	935,462.13	0.00	0.00	52,306.87
30R--- 1983 0--- -- ------		987,769.00	175,171.19	935,462.13	0.00	0.00	52,306.87
30R010 1999 0000 00 000000	Other Bond and Int Rev	0.00	0.00	0.00	0.00	0.00	0.00
30R--- 1999 0--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
30R--- 1--- ---- -- ------		2,871,769.00	269,832.07	2,805,286.70	0.00	0.00	66,482.30
30R010 7990 0000 00 000000	Other-WR Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00
30R--- 7990 0--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
30R--- 7--- ---- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
3-R--- ---- ---- -- ------		2,871,769.00	269,832.07	2,805,286.70	0.00	0.00	66,482.30
40R080 1113 0000 00 000000	Trans Levy	688,700.00	30,300.69	681,864.82	0.00	0.00	6,835.18
40R--- 1113 0--- -- ------		688,700.00	30,300.69	681,864.82	0.00	0.00	6,835.18
40R080 1130 0000 00 000000	Leasing Levy	0.00	0.00	0.00	0.00	0.00	0.00

FDTLOC FUNC OBJ SJ	Account Level Description	2025-26 Budget	November 2025-26 Monthly Activity	2025-26 FYTD Activity	2025-26 Batch Activity	Encumbered Amount	2025-26 Available Funds
40R--- 1130 0--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
40R080 1412 0000 00 000000	Reg Trans from Pre-K	10,000.00	0.00	33,086.40	0.00	0.00	-23,086.40
40R--- 1412 0--- -- ------		10,000.00	0.00	33,086.40	0.00	0.00	-23,086.40
40R080 1413 0000 00 000000	Reg Trans Fee Private	1,500.00	3,115.08	3,115.08	0.00	0.00	-1,615.08
40R--- 1413 0--- -- ------		1,500.00	3,115.08	3,115.08	0.00	0.00	-1,615.08
40R080 1415 0000 00 000000	Reg Trans Pupil Co-Curr	15,000.00	0.00	0.00	0.00	0.00	15,000.00
40R--- 1415 0--- -- ------		15,000.00	0.00	0.00	0.00	0.00	15,000.00
40R080 1442 0000 00 000000	Sp Ed Trans from SESE	0.00	0.00	0.00	0.00	0.00	0.00
40R--- 1442 0--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
40R080 1510 0000 00 000000	Earnings on Investments	45,000.00	4,623.27	18,677.85	0.00	0.00	26,322.15
40R--- 1510 0--- -- ------		45,000.00	4,623.27	18,677.85	0.00	0.00	26,322.15
40R080 1950 0000 00 000000	Refund Prior Yr Expense	0.00	0.00	0.00	0.00	0.00	0.00
40R--- 1950 0--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
40R080 1999 0000 00 000000	Insrnc Rmb/Othr Misc	2,500.00	0.00	46.00	0.00	0.00	2,454.00
40R--- 1999 0--- -- ------		2,500.00	0.00	46.00	0.00	0.00	2,454.00
40R--- 1--- ---- -- ------		762,700.00	38,039.04	736,790.15	0.00	0.00	25,909.85
40R010 3001 0000 00 000000	State Aide	0.00	0.00	0.00	0.00	0.00	0.00
40R--- 3001 0--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
40R080 3500 0000 00 000000	Transportation Regular	650,000.00	0.00	140,100.18	0.00	0.00	509,899.82
40R--- 3500 0--- -- ------		650,000.00	0.00	140,100.18	0.00	0.00	509,899.82
40R620 3510 0000 00 620000	State Trans Spec Ed	140,000.00	0.00	64,251.43	0.00	0.00	75,748.57
40R--- 3510 0--- -- ------		140,000.00	0.00	64,251.43	0.00	0.00	75,748.57
40R--- 3--- ---- -- ------		790,000.00	0.00	204,351.61	0.00	0.00	585,648.39
40R010 7300 0000 00 000000	Sale of CompensationFixedAsset	0.00	0.00	0.00	0.00	0.00	0.00
40R--- 7300 0--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
40R010 7990 0000 00 000000	Other-WR Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00
40R--- 7990 0--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
40R--- 7--- ---- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
4-R--- ---- ---- -- ------		1,552,700.00	38,039.04	941,141.76	0.00	0.00	611,558.24
50R010 1114 0000 00 000000	IMRF Levy	445,950.00	23,669.56	445,550.59	0.00	0.00	399.41
50R--- 1114 0--- -- ------		445,950.00	23,669.56	445,550.59	0.00	0.00	399.41
50R010 1150 0000 00 000000	Tax Levy Social Security	516,100.00	26,569.32	514,812.64	0.00	0.00	1,287.36
50R--- 1150 0--- -- ------		516,100.00	26,569.32	514,812.64	0.00	0.00	1,287.36
50R010 1230 0000 00 000000	Corp Pers Prop Tax	96,000.00	0.00	96,000.00	0.00	0.00	0.00
50R--- 1230 0--- -- ------		96,000.00	0.00	96,000.00	0.00	0.00	0.00
50R010 1510 0000 00 000000	Earnings on Investments	25,000.00	4,966.34	18,825.31	0.00	0.00	6,174.69
50R--- 1510 0--- -- ------		25,000.00	4,966.34	18,825.31	0.00	0.00	6,174.69
50R--- 1--- ---- -- ------		1,083,050.00	55,205.22	1,075,188.54	0.00	0.00	7,861.46
50R010 7990 0000 00 000000	Other-WR Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00
50R--- 7990 0--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00

FDTLOC FUNC OBJ SJ	Account Level Description	2025-26 Budget	November 2025-26 Monthly Activity	2025-26 FYTD Activity	2025-26 Batch Activity	Encumbered Amount	2025-26 Available Funds
50R--- 7--- ---- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
5-R--- ---- ---- -- ------		1,083,050.00	55,205.22	1,075,188.54	0.00	0.00	7,861.46
60R010 1510 0000 00 000000	Cap Projects Int	15,000.00	2,208.83	14,860.55	0.00	0.00	139.45
60R--- 1510 0--- -- ------		15,000.00	2,208.83	14,860.55	0.00	0.00	139.45
60R010 1950 0000 00 000000	Refunds from Previous Year	0.00	0.00	0.00	0.00	0.00	0.00
60R--- 1950 0--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
60R010 1983 0000 00 000000	School Fac Occp Sales Tax	850,000.00	0.00	0.00	0.00	0.00	850,000.00
60R--- 1983 0--- -- ------		850,000.00	0.00	0.00	0.00	0.00	850,000.00
60R010 1999 0000 01 000000	E-Rate Refund	0.00	0.00	0.00	0.00	0.00	0.00
60R--- 1999 0--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
60R--- 1--- ---- -- ------		865,000.00	2,208.83	14,860.55	0.00	0.00	850,139.45
60R010 3925 0000 00 000000	State Maintenance Grant	0.00	0.00	0.00	0.00	0.00	0.00
60R--- 3925 0--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
60R--- 3--- ---- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
60R342 4999 0000 00 000000	ESSER II CONSTRUCTION REVENUE	0.00	0.00	0.00	0.00	0.00	0.00
60R343 4999 0000 00 000000	ESSER III CONSTRUCTION	0.00	0.00	0.00	0.00	0.00	0.00
60R--- 4999 0--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
60R--- 4--- ---- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
60R010 7110 0000 00 000000	Transfer of Working Cash	0.00	0.00	0.00	0.00	0.00	0.00
60R--- 7110 0--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
60R010 7210 0000 00 000000	Bonds Sold	0.00	0.00	0.00	0.00	0.00	0.00
60R--- 7210 0--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
60R010 7990 0000 00 000000	Other WR Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00
60R--- 7990 0--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
60R--- 7--- ---- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
60R010 8990 0000 00 000000	Transfer to Fund Balance to LS	0.00	0.00	0.00	0.00	0.00	0.00
60R--- 8990 0--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
60R--- 8--- ---- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
6-R--- ---- ---- -- ------		865,000.00	2,208.83	14,860.55	0.00	0.00	850,139.45
70R010 1115 0000 00 000000	Working Cash Levy	172,170.00	7,575.17	170,466.16	0.00	0.00	1,703.84
70R--- 1115 0--- -- ------		172,170.00	7,575.17	170,466.16	0.00	0.00	1,703.84
70R010 1510 0000 00 000000	Earnings on Investments	45,000.00	6,808.48	27,489.42	0.00	0.00	17,510.58
70R--- 1510 0--- -- ------		45,000.00	6,808.48	27,489.42	0.00	0.00	17,510.58
70R--- 1--- ---- -- ------		217,170.00	14,383.65	197,955.58	0.00	0.00	19,214.42
70R010 7130 0000 00 000000	Transfer Among Funds	0.00	0.00	0.00	0.00	0.00	0.00
70R--- 7130 0--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
70R010 7990 0000 00 000000	Other WR Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00
70R--- 7990 0--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
70R--- 7--- ---- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
70R010 8110 0000 00 000000	Abatement of Working Cash	0.00	0.00	0.00	0.00	0.00	0.00

FDTLOC FUNC OBJ SJ	Account Level Description	2025-26 Budget	November 2025-26 Monthly Activity	2025-26 FYTD Activity	2025-26 Batch Activity	Encumbered Amount	2025-26 Available Funds
70R--- 8110 0--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
70R--- 8--- ---- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
7-R--- ---- ---- -- ------		217,170.00	14,383.65	197,955.58	0.00	0.00	19,214.42
80R010 1120 0000 00 000000	TORT LEVY	1,703,400.00	71,284.50	1,682,906.59	0.00	0.00	20,493.41
80R--- 1120 0--- -- ------		1,703,400.00	71,284.50	1,682,906.59	0.00	0.00	20,493.41
80R010 1510 0000 00 000000	Tort Int	25,000.00	4,588.59	9,385.42	0.00	0.00	15,614.58
80R--- 1510 0--- -- ------		25,000.00	4,588.59	9,385.42	0.00	0.00	15,614.58
80R010 1950 0000 00 000000	Refund of Prior yr Exp	0.00	0.00	0.00	0.00	0.00	0.00
80R--- 1950 0--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
80R--- 1--- ---- -- ------		1,728,400.00	75,873.09	1,692,292.01	0.00	0.00	36,107.99
80R010 7990 0000 00 000000	Other WR Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00
80R--- 7990 0--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
80R--- 7--- ---- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
8-R--- ---- ---- -- ------		1,728,400.00	75,873.09	1,692,292.01	0.00	0.00	36,107.99
90R010 1118 0000 00 000000	Life Safety Levy	172,170.00	7,575.17	170,466.16	0.00	0.00	1,703.84
90R--- 1118 0--- -- ------		172,170.00	7,575.17	170,466.16	0.00	0.00	1,703.84
90R010 1510 0000 00 000000	Earnings on Investments	5,000.00	1,087.72	4,627.85	0.00	0.00	372.15
90R--- 1510 0--- -- ------		5,000.00	1,087.72	4,627.85	0.00	0.00	372.15
90R--- 1--- ---- -- ------		177,170.00	8,662.89	175,094.01	0.00	0.00	2,075.99
90R010 3925 0000 00 000000	State Maint Grant	0.00	0.00	0.00	0.00	0.00	0.00
90R--- 3925 0--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
90R--- 3--- ---- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
90R010 7990 0000 00 000000	Other WR Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00
90R--- 7990 0--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
90R--- 7--- ---- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
9-R--- ---- ---- -- ------		177,170.00	8,662.89	175,094.01	0.00	0.00	2,075.99
--R--- ---- ---- -- ------		36,006,278.00	2,559,788.17	22,464,041.70	4,577.92	0.00	13,537,658.38
10E070 1100 1100 00 000000	21st Century Sal	0.00	0.00	0.00	0.00	0.00	0.00
10E342 1100 1100 00 000000	ESSER II Instruction Salary	0.00	0.00	0.00	0.00	0.00	0.00
10E343 1100 1110 00 000000	ESSER III AIDE/ASST SALARY	0.00	0.00	0.00	0.00	0.00	0.00
10E470 1100 1110 00 470000	21st Century Aide Sal	0.00	0.00	0.00	0.00	0.00	0.00
10E730 1100 1200 00 730000	JFF Sub Salaries	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1100 1--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10E343 1100 2100 00 000000		0.00	0.00	0.00	0.00	0.00	0.00
10E730 1100 2110 00 730000	JFF Sub TRS	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1100 2--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10E730 1100 3190 00 730000	JFF Purchased Services	4,000.00	0.00	0.00	0.00	0.00	4,000.00
10E730 1100 3320 00 730000	JFF Travel	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1100 3--- -- ------		4,000.00	0.00	0.00	0.00	0.00	4,000.00
10E680 1100 4100 00 680000	CarrieWinters Supplies	0.00	0.00	0.00	0.00	0.00	0.00

FDTLOC FUNC OBJ SJ	Account Level Description	2025-26 Budget	November 2025-26 Monthly Activity	2025-26 FYTD Activity	2025-26 Batch Activity	Encumbered Amount	2025-26 Available Funds
10E730 1100 4100 00 730000	JFF SUPPLIES	10,000.00	0.00	0.00	0.00	0.00	10,000.00
10E010 1100 4990 00 000000	Teacher Retention Supplies	0.00	1,043.28	1,043.28	448.36	0.00	-1,491.64
10E--- 1100 4--- -- ------		10,000.00	1,043.28	1,043.28	448.36	0.00	8,508.36
10E730 1100 5500 00 730000	JFF Equipment	10,000.00	0.00	0.00	0.00	0.00	10,000.00
10E--- 1100 5--- -- ------		10,000.00	0.00	0.00	0.00	0.00	10,000.00
10E010 1100 6000 00 000000	Other Expenditures	15,000.00	31,458.14	33,864.27	5,494.00	0.00	-24,358.27
10E--- 1100 6--- -- ------		15,000.00	31,458.14	33,864.27	5,494.00	0.00	-24,358.27
10E015 1105 1100 00 000000	ELC Mentoring Salaries	0.00	0.00	165.00	0.00	0.00	-165.00
10E--- 1105 1--- -- ------		0.00	0.00	165.00	0.00	0.00	-165.00
10E015 1105 2110 00 000000		0.00	0.00	18.58	0.00	0.00	-18.58
10E--- 1105 2--- -- ------		0.00	0.00	18.58	0.00	0.00	-18.58
10E015 1105 3190 00 000000	RCELC Purchased Services	6,200.00	627.34	795.52	0.00	0.00	5,404.48
10E--- 1105 3--- -- ------		6,200.00	627.34	795.52	0.00	0.00	5,404.48
10E015 1105 4100 00 000000	Early Learning Center Supplies	3,000.00	41.82	118.06	0.00	87.37	2,794.57
10E015 1105 4700 00 000000	Early Learning Center Software	500.00	0.00	0.00	0.00	0.00	500.00
10E--- 1105 4--- -- ------		3,500.00	41.82	118.06	0.00	87.37	3,294.57
10E015 1105 5500 00 000000	Early Learning Center Equipm	3,000.00	0.00	0.00	0.00	0.00	3,000.00
10E015 1105 5500 61 000000	ELC Computer Equipment	2,000.00	0.00	0.00	0.00	0.00	2,000.00
10E--- 1105 5--- -- ------		5,000.00	0.00	0.00	0.00	0.00	5,000.00
10E020 1110 1100 00 000000	RCES Teach Sal	2,977,580.00	188,201.21	1,022,161.51	0.00	0.00	1,955,418.49
10E020 1110 1110 00 000000	RCES Aide/TA Sal	179,257.00	12,787.75	49,541.04	0.00	0.00	129,715.96
10E020 1110 1200 00 000000	RCES Sub Teach Sal	20,867.00	16,574.28	46,053.26	0.00	0.00	-25,186.26
10E020 1110 1210 00 000000	RCES Sub Teach Aide Sal	42,641.00	3,946.25	21,514.90	0.00	0.00	21,126.10
10E--- 1110 1--- -- ------		3,220,345.00	221,509.49	1,139,270.71	0.00	0.00	2,081,074.29
10E020 1110 2110 00 000000	RCES TRS	327,616.00	21,410.20	120,354.53	0.00	0.00	207,261.47
10E020 1110 2200 00 000000	RCES Ins Benefit	235,000.00	26,282.17	141,664.73	189.62	0.00	93,145.65
10E020 1110 2300 00 000000	RCES Tuition Reimbursement	15,000.00	0.00	11,680.00	0.00	0.00	3,320.00
10E--- 1110 2--- -- ------		577,616.00	47,692.37	273,699.26	189.62	0.00	303,727.12
10E020 1110 3190 00 000000	RCES Pur Ser Agreements	153,000.00	3,183.43	25,488.93	0.00	0.00	127,511.07
10E020 1110 3190 12 000000	RCES Music Purchased Service	260.00	0.00	0.00	0.00	0.00	260.00
10E020 1110 3190 31 000000	RCES Stem Purchased Services	1,000.00	0.00	0.00	0.00	0.00	1,000.00
10E020 1110 3230 00 000000	RCES Repair/Maintenance	500.00	0.00	0.00	0.00	0.00	500.00
10E020 1110 3230 61 000000	RCES Computer Rep/Maint	500.00	0.00	0.00	0.00	0.00	500.00
10E020 1110 3240 00 000000	RCES Copier Repair	0.00	0.00	0.00	0.00	0.00	0.00
10E020 1110 3260 00 000000	RCES Postage	0.00	0.00	0.00	0.00	0.00	0.00
10E020 1110 3320 00 000000	RCES Travel	500.00	0.00	0.00	0.00	0.00	500.00
10E020 1110 3400 00 000000	RCES Internet	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1110 3--- -- ------		155,760.00	3,183.43	25,488.93	0.00	0.00	130,271.07
10E020 1110 4100 00 000000	RCES Supplies	130,000.00	4,062.91	48,758.35	574.51	10,887.22	69,779.92
10E020 1110 4100 61 000000	RCES Computer Supplies	0.00	0.00	0.00	0.00	0.00	0.00

FDTLOC FUNC OBJ SJ	Account Level Description	2025-26 Budget	November 2025-26 Monthly Activity	2025-26 FYTD Activity	2025-26 Batch Activity	Encumbered Amount	2025-26 Available Funds
10E020 1110 4110 00 000000	RCES Instructional Supp	2,500.00	0.00	0.00	0.00	0.00	2,500.00
10E020 1110 4200 00 000000	RCES Textbooks	1,250.00	0.00	0.00	0.00	0.00	1,250.00
10E020 1110 4220 00 000000	RCES Workbooks	0.00	0.00	0.00	0.00	0.00	0.00
10E020 1110 4240 00 000000	RCES Copier Paper/Toner	10,000.00	0.00	10,735.08	0.00	0.00	-735.08
10E020 1110 4250 00 000000	RCES Copier Parts	0.00	0.00	0.00	0.00	0.00	0.00
10E020 1110 4700 00 000000	RCES Software	10,000.00	0.00	1,598.75	0.00	0.00	8,401.25
10E--- 1110 4--- -- ------		153,750.00	4,062.91	61,092.18	574.51	10,887.22	81,196.09
10E020 1110 5500 00 000000	RCES Equipment	10,000.00	0.00	622.71	0.00	0.00	9,377.29
10E020 1110 5500 31 000000	RCES Stem Equipment	0.00	0.00	0.00	0.00	0.00	0.00
10E020 1110 5500 61 000000	RCES Computer Equipment	4,000.00	0.00	0.00	0.00	0.00	4,000.00
10E--- 1110 5--- -- ------		14,000.00	0.00	622.71	0.00	0.00	13,377.29
10E040 1120 1100 00 000000	RCMS Teach Sal	1,642,463.00	115,966.57	633,253.13	0.00	0.00	1,009,209.87
10E040 1120 1110 00 000000	RCMS TA/Aide Sal	32,036.00	2,252.45	13,085.91	0.00	0.00	18,950.09
10E040 1120 1200 00 000000	RCMS Sub Teach Sal	60,000.00	2,056.00	8,321.14	0.00	0.00	51,678.86
10E040 1120 1210 00 000000	RCMS Sub TA/Aide Sal	1,000.00	145.00	1,371.75	0.00	0.00	-371.75
10E--- 1120 1--- -- ------		1,735,499.00	120,420.02	656,031.93	0.00	0.00	1,079,467.07
10E040 1120 2110 00 000000	RCMS TRS	179,795.00	13,109.89	71,452.39	0.00	0.00	108,342.61
10E040 1120 2200 00 000000	RCMS Ins Benefit	265,000.00	14,928.18	86,079.83	0.00	0.00	178,920.17
10E040 1120 2300 00 000000	RCES Tuition Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1120 2--- -- ------		444,795.00	28,038.07	157,532.22	0.00	0.00	287,262.78
10E040 1120 3190 00 000000	RCMS Pur Serv Agreements	48,400.00	1,532.94	38,762.19	0.00	0.00	9,637.81
10E040 1120 3190 05 000000	RCMS Lang Arts Purchase Servic	0.00	0.00	0.00	0.00	0.00	0.00
10E040 1120 3190 11 000000	RCMS Math Pur Serv	0.00	0.00	0.00	0.00	0.00	0.00
10E040 1120 3190 61 000000	RCMS Comp Pur Serv	0.00	0.00	0.00	0.00	0.00	0.00
10E040 1120 3230 00 000000	RCMS Repair/Maintenance	0.00	0.00	0.00	0.00	0.00	0.00
10E040 1120 3230 61 000000	RCMS Computer Rep/Maint	0.00	0.00	0.00	0.00	0.00	0.00
10E040 1120 3240 00 000000	RCMS Copier Repair ONLY	0.00	0.00	0.00	0.00	0.00	0.00
10E040 1120 3260 00 000000	RCMS Postage	0.00	0.00	0.00	0.00	0.00	0.00
10E040 1120 3320 00 000000	RCMS Travel	0.00	0.00	0.00	0.00	0.00	0.00
10E040 1120 3400 00 000000	RCMS Internet	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1120 3--- -- ------		48,400.00	1,532.94	38,762.19	0.00	0.00	9,637.81
10E040 1120 4100 00 000000	RCMS Gen Classsroom Supp	6,500.00	42.66	896.06	66.48	331.88	5,205.58
10E040 1120 4100 02 000000	RCMS Art Supplies	3,500.00	2,733.55	3,038.23	0.00	51.96	409.81
10E040 1120 4100 05 000000	RCMS Lang Art Supp	650.00	0.00	0.00	0.00	0.00	650.00
10E040 1120 4100 08 000000	RCMS Health Class Supp	150.00	0.00	0.00	0.00	0.00	150.00
10E040 1120 4100 10 000000	RCMS Enrichment Class Supplies	250.00	0.00	0.00	0.00	0.00	250.00
10E040 1120 4100 11 000000	RCMS Math Supplies	1,000.00	0.00	0.00	0.00	0.00	1,000.00
10E040 1120 4100 12 000000	RCMS Band Supp	2,400.00	0.00	0.00	0.00	489.84	1,910.16
10E040 1120 4100 13 000000	RCMS Science Supplies	2,000.00	248.68	248.68	0.00	900.55	850.77
10E040 1120 4100 15 000000	RCMS Social Studies Supp	1,000.00	0.00	0.00	0.00	0.00	1,000.00

FDTLOC FUNC OBJ SJ	Account Level Description	2025-26 Budget	November 2025-26 Monthly Activity	2025-26 FYTD Activity	2025-26 Batch Activity	Encumbered Amount	2025-26 Available Funds
10E040 1120 4100 50 000000	RCMS PE Supplies	1,300.00	0.00	0.00	0.00	0.00	1,300.00
10E040 1120 4100 61 000000	RCMS Computer Supplies	4,000.00	0.00	0.00	0.00	0.00	4,000.00
10E040 1120 4100 80 000000	RCMS Chorus Supp	0.00	0.00	0.00	0.00	0.00	0.00
10E170 1120 4100 00 170000	NCTM Math Supp	0.00	0.00	0.00	0.00	0.00	0.00
10E040 1120 4200 00 000000	RCMS Textbooks	30,000.00	0.00	18,093.60	0.00	0.00	11,906.40
10E040 1120 4220 00 000000	RCMS Workbooks	0.00	0.00	0.00	0.00	0.00	0.00
10E040 1120 4230 00 000000	RCMS A.R. Books	0.00	0.00	0.00	0.00	0.00	0.00
10E040 1120 4240 00 000000	RCMS Copier Ppr/Tnr	10,000.00	0.00	5,046.16	0.00	0.00	4,953.84
10E040 1120 4700 00 000000	RCMS Software	1,000.00	0.00	0.00	0.00	0.00	1,000.00
10E040 1120 4900 00 000000	RCMS PE Locks	0.00	0.00	0.00	0.00	0.00	0.00
10E040 1120 4910 00 000000	RCMS PE Uniforms	7,625.00	0.00	6,870.00	0.00	0.00	755.00
10E--- 1120 4--- -- ------		71,375.00	3,024.89	34,192.73	66.48	1,774.23	35,341.56
10E040 1120 5500 00 000000	RCMS Equipment	12,000.00	0.00	2,892.32	0.00	0.00	9,107.68
10E040 1120 5500 50 000000	RCMS PE Equipment	0.00	0.00	0.00	0.00	0.00	0.00
10E040 1120 5500 61 000000	RCMS Computer Equipment	2,000.00	0.00	0.00	0.00	0.00	2,000.00
10E040 1120 5500 80 000000	RCMS Band & Chorus Equip	2,400.00	0.00	0.00	0.00	799.00	1,601.00
10E--- 1120 5--- -- ------		16,400.00	0.00	2,892.32	0.00	799.00	12,708.68
10E110 1125 1100 00 110000	Pre K Teacher Salary	24,500.00	0.00	13,394.94	0.00	0.00	11,105.06
10E510 1125 1100 00 510000	Pre K Teacher Salary	254,149.00	22,754.90	84,272.29	0.00	0.00	169,876.71
10E110 1125 1110 00 110000	Pre K Aide Salary	0.00	0.00	15,018.61	0.00	0.00	-15,018.61
10E510 1125 1110 00 510000	Pre K Aide Salary	176,791.00	14,871.15	50,459.60	0.00	0.00	126,331.40
10E110 1125 1200 00 110000	Pre K Sub Teach Salary	0.00	0.00	0.00	0.00	0.00	0.00
10E510 1125 1200 00 510000	Pre K Sub Teach Salary	5,206.00	632.50	990.00	0.00	0.00	4,216.00
10E110 1125 1210 00 110000	Pre K Sub Aide Salary	2,000.00	0.00	57.75	0.00	0.00	1,942.25
10E510 1125 1210 00 510000	Pre K Sub Aide Salary	3,940.00	57.75	519.75	0.00	0.00	3,420.25
10E--- 1125 1--- -- ------		466,586.00	38,316.30	164,712.94	0.00	0.00	301,873.06
10E110 1125 2110 00 110000	Pre K TRS	6,100.00	0.00	1,508.68	0.00	0.00	4,591.32
10E510 1125 2110 00 510000	Pre K TRS	22,446.00	2,084.20	8,049.74	0.00	0.00	14,396.26
10E110 1125 2200 00 110000	Pre K Ins Ben	75,000.00	0.00	4,931.65	0.00	0.00	70,068.35
10E510 1125 2200 00 510000	Pre K Ins Ben	12,000.00	6,013.61	21,505.43	0.00	0.00	-9,505.43
10E--- 1125 2--- -- ------		115,546.00	8,097.81	35,995.50	0.00	0.00	79,550.50
10E110 1125 3190 00 110000	Pre K Pur Serv	0.00	0.00	0.00	0.00	0.00	0.00
10E510 1125 3190 00 510000	Pre K Pur Serv	1,990.00	0.00	1,990.00	0.00	0.00	0.00
10E--- 1125 3--- -- ------		1,990.00	0.00	1,990.00	0.00	0.00	0.00
10E110 1125 4100 00 110000	Pre K Supplies	0.00	0.00	0.00	0.00	0.00	0.00
10E510 1125 4100 00 510000	Pre K Supplies	2,000.00	143.98	445.03	0.00	240.90	1,314.07
10E--- 1125 4--- -- ------		2,000.00	143.98	445.03	0.00	240.90	1,314.07
10E110 1125 5500 00 110000	Pre K Equip	0.00	0.00	0.00	0.00	0.00	0.00
10E510 1125 5500 00 510000	Pre K Equip	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1125 5--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00

FDTLOC FUNC OBJ SJ	Account Level Description	2025-26 Budget	November 2025-26 Monthly Activity	2025-26 FYTD Activity	2025-26 Batch Activity	Encumbered Amount	2025-26 Available Funds
10E110 1125 6900 00 110000	Refund of PreK Proceeds	0.00	0.00	0.00	0.00	0.00	0.00
10E510 1125 6900 00 510000	Refund of PreK Proceeds	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1125 6--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10E050 1130 1100 00 000000	RCHS Teacher Salary	1,880,827.00	133,609.14	730,585.15	0.00	0.00	1,150,241.85
10E050 1130 1110 00 000000	RCHS Aide/Asst Sal	77,126.00	4,104.90	8,072.20	0.00	0.00	69,053.80
10E050 1130 1200 00 000000	RCHS Sub Teach Sal	16,564.00	4,765.50	14,332.88	0.00	0.00	2,231.12
10E050 1130 1210 00 000000	RCHS Sub Aide/Asst Sal	0.00	0.00	0.00	0.00	0.00	0.00
10E050 1130 1300 00 000000	RCHS Remedial Tutoring	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1130 1--- -- ------		1,974,517.00	142,479.54	752,990.23	0.00	0.00	1,221,526.77
10E050 1130 2110 00 000000	RCHS Teach TRS	202,968.00	26,520.34	102,820.27	0.00	0.00	100,147.73
10E050 1130 2200 00 000000	RCHS Ins Benefit	245,000.00	16,678.56	92,280.09	0.00	0.00	152,719.91
10E050 1130 2300 00 000000	RCHS Tuition Reimbursement	10,000.00	0.00	0.00	0.00	0.00	10,000.00
10E--- 1130 2--- -- ------		457,968.00	43,198.90	195,100.36	0.00	0.00	262,867.64
10E050 1130 3190 00 000000	RCHS Purchase Serv	28,200.00	1,990.87	17,512.56	0.00	19,955.00	-9,267.56
10E050 1130 3190 06 000000	RCHS Foreign Lang P/S	2,100.00	0.00	1,550.35	0.00	0.00	549.65
10E050 1130 3190 11 000000	HS Math Purchased Services	2,000.00	0.00	26.17	0.00	550.00	1,423.83
10E050 1130 3190 12 000000	RCHS Vocal Music Pur Ser	1,800.00	0.00	100.00	0.00	210.00	1,490.00
10E050 1130 3190 13 000000	RCHS Science Pur Serv	11,000.00	0.00	4.56	0.00	0.00	10,995.44
10E050 1130 3190 50 000000	RCHS PE Purchase Serv	0.00	0.00	0.00	0.00	0.00	0.00
10E050 1130 3190 60 000000	RCHS Ren Scholarship	1,000.00	0.00	0.00	0.00	0.00	1,000.00
10E050 1130 3190 80 000000	RCHS Instr Music Pur Ser	8,065.00	0.00	6,099.00	0.00	1,341.75	624.25
10E050 1130 3230 00 000000	RCHS Repair/Maint	750.00	0.00	0.00	0.00	0.00	750.00
10E050 1130 3230 02 000000	RCHS Art Rep/Maint	0.00	0.00	0.00	0.00	0.00	0.00
10E050 1130 3230 13 000000	RCHS Science Rep/Maint	500.00	0.00	0.00	0.00	0.00	500.00
10E050 1130 3230 61 000000	RCHS Computer Rep/Maint	2,000.00	0.00	0.00	0.00	0.00	2,000.00
10E050 1130 3230 80 000000	RCHS Instr Mus Rep/Maint	4,090.00	0.00	3,780.00	0.00	306.00	4.00
10E050 1130 3240 00 000000	RCHS Copier Repair Only	0.00	0.00	0.00	0.00	0.00	0.00
10E050 1130 3320 00 000000	RCHS Travel	1,000.00	0.00	0.00	0.00	273.77	726.23
10E050 1130 3320 12 000000	RCHS Vocal Travel	200.00	0.00	0.00	0.00	0.00	200.00
10E050 1130 3320 80 000000	RCHS Band Travel	1,600.00	0.00	0.00	0.00	0.00	1,600.00
10E--- 1130 3--- -- ------		64,305.00	1,990.87	29,072.64	0.00	22,636.52	12,595.84
10E050 1130 4100 00 000000	RCHS Gen Clsrm Supplies	2,100.00	0.00	2,073.64	0.00	0.00	26.36
10E050 1130 4100 02 000000	RCHS Art Supplies	5,400.00	1,158.31	2,537.43	0.00	0.00	2,862.57
10E050 1130 4100 04 000000	RCHS Yearbook Supplies	1,500.00	0.00	0.00	0.00	0.00	1,500.00
10E050 1130 4100 05 000000	RCHS Drama	800.00	0.00	0.00	0.00	0.00	800.00
10E050 1130 4100 06 000000	RCHS Foreign Lang Supp	250.00	0.00	263.51	0.00	0.00	-13.51
10E050 1130 4100 08 000000	RCHS Health Supplies	250.00	0.00	0.00	0.00	0.00	250.00
10E050 1130 4100 11 000000	RCHS Math Supplies	12,000.00	0.00	11,835.46	0.00	24.68	139.86
10E050 1130 4100 12 000000	RCHS Vocal Music Supp	1,200.00	548.91	966.69	0.00	33.31	200.00
10E050 1130 4100 13 000000	RCHS Science Supplies	6,350.00	46.98	567.52	0.00	0.00	5,782.48

FDTLOC FUNC OBJ SJ	Account Level Description	2025-26 Budget	November 2025-26 Monthly Activity	2025-26 FYTD Activity	2025-26 Batch Activity	Encumbered Amount	2025-26 Available Funds
10E050 1130 4100 15 000000	RCHS Social Studies Supp	1,215.00	683.44	683.44	0.00	0.00	531.56
10E050 1130 4100 28 000000	RCHS Communications Supp	810.00	0.00	0.00	0.00	0.00	810.00
10E050 1130 4100 50 000000	RCHS PE Supplies	3,000.00	0.00	95.24	0.00	50.98	2,853.78
10E050 1130 4100 60 000000	RCHS Renaissance Supp	3,500.00	0.00	0.00	0.00	0.00	3,500.00
10E050 1130 4100 61 000000	RCHS Computer Supplies	5,000.00	694.89	2,788.83	0.00	256.28	1,954.89
10E050 1130 4100 80 000000	RCHS Instrum Music Supp	3,845.00	0.00	172.99	0.00	2,950.79	721.22
10E050 1130 4200 00 000000	RCHS New Textbooks	30,000.00	0.00	17,293.21	0.00	12,184.20	522.59
10E050 1130 4210 00 000000	RCHS Replacement Textbks	0.00	0.00	0.00	0.00	0.00	0.00
10E050 1130 4220 00 000000	RCHS Workbooks	0.00	0.00	0.00	0.00	0.00	0.00
10E050 1130 4240 00 000000	RCHS Copier Paper/Toner	9,500.00	7,008.56	9,837.05	0.00	0.00	-337.05
10E050 1130 4400 06 000000	RCHS Foreign Language Subscrpt	0.00	0.00	0.00	0.00	0.00	0.00
10E050 1130 4700 00 000000	RCHS Software	1,000.00	0.00	0.00	0.00	0.00	1,000.00
10E050 1130 4900 00 000000	RCHS Student Locks	0.00	0.00	0.00	0.00	0.00	0.00
10E050 1130 4910 00 000000	RCHS PE Uniforms	7,000.00	0.00	5,413.00	0.00	0.00	1,587.00
10E--- 1130 4--- -- ------		94,720.00	10,141.09	54,528.01	0.00	15,500.24	24,691.75
10E050 1130 5500 00 000000	RCHS Equipment	15,000.00	0.00	699.96	0.00	9,999.00	4,301.04
10E050 1130 5500 02 000000	RCHS Art Equipment	2,500.00	0.00	0.00	0.00	0.00	2,500.00
10E050 1130 5500 61 000000	RCHS Computer Equipment	2,000.00	0.00	0.00	0.00	0.00	2,000.00
10E050 1130 5500 80 000000	RCHS Instru Music Equipment	5,080.00	0.00	540.00	0.00	4,184.86	355.14
10E--- 1130 5--- -- ------		24,580.00	0.00	1,239.96	0.00	14,183.86	9,156.18
10E045 1145 1100 00 000000	RISE UP Certified Salary	114,109.00	8,985.24	26,493.70	0.00	0.00	87,615.30
10E045 1145 1110 00 000000	RISE Up Support Staff Salary	46,884.00	138.90	138.90	0.00	0.00	46,745.10
10E045 1145 1200 00 000000		0.00	0.00	135.00	0.00	0.00	-135.00
10E045 1145 1210 00 000000	Rise Up Non Cert Subs Salary	0.00	115.50	302.75	0.00	0.00	-302.75
10E--- 1145 1--- -- ------		160,993.00	9,239.64	27,070.35	0.00	0.00	133,922.65
10E045 1145 2110 00 000000	RISE UP Teacher TRS	12,853.00	948.88	2,574.43	0.00	0.00	10,278.57
10E045 1145 2200 00 000000		0.00	1,587.68	3,175.36	0.00	0.00	-3,175.36
10E--- 1145 2--- -- ------		12,853.00	2,536.56	5,749.79	0.00	0.00	7,103.21
10E045 1145 3190 00 000000	Rise Up Purchased Services	3,000.00	0.00	0.00	0.00	0.00	3,000.00
10E045 1145 3320 00 000000	RISE UP Travel	2,500.00	0.00	64.67	0.00	0.00	2,435.33
10E--- 1145 3--- -- ------		5,500.00	0.00	64.67	0.00	0.00	5,435.33
10E045 1145 4100 00 000000	Rise Up Supplies	6,500.00	113.98	1,735.36	0.00	486.00	4,278.64
10E--- 1145 4--- -- ------		6,500.00	113.98	1,735.36	0.00	486.00	4,278.64
10E045 1145 5500 00 000000	Rise Up Equipment	6,500.00	0.00	4,917.00	0.00	0.00	1,583.00
10E045 1145 5500 61 000000	Rise Up Computer Equipment	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1145 5--- -- ------		6,500.00	0.00	4,917.00	0.00	0.00	1,583.00
10E330 1170 1100 00 330000	Title II Teach Qual Salary	80,000.00	0.00	15,087.85	0.00	0.00	64,912.15
10E530 1170 1100 00 530000	Title II Teach Sal	69,043.00	6,276.80	18,830.36	0.00	0.00	50,212.64
10E--- 1170 1--- -- ------		149,043.00	6,276.80	33,918.21	0.00	0.00	115,124.79
10E330 1170 2110 00 330000	Title II Teach Qual TRS	18,000.00	0.00	3,413.53	0.00	0.00	14,586.47

FDTLOC FUNC OBJ SJ	Account Level Description	2025-26 Budget	November 2025-26 Monthly Activity	2025-26 FYTD Activity	2025-26 Batch Activity	Encumbered Amount	2025-26 Available Funds
10E530 1170 2110 00 530000	Title II Teach TRS	5,000.00	707.00	2,120.99	0.00	0.00	2,879.01
10E530 1170 2200 00 530000	Title II Ins Ben	6,884.00	0.00	0.00	0.00	0.00	6,884.00
10E--- 1170 2--- -- ------		29,884.00	707.00	5,534.52	0.00	0.00	24,349.48
10E710 1180 3190 00 710000	Elementary Careers Purchase Se	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1180 3--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10E710 1180 4100 00 710000	Elementary Career Supplies	5,337.00	991.90	12,739.91	0.00	996.20	-8,399.11
10E--- 1180 4--- -- ------		5,337.00	991.90	12,739.91	0.00	996.20	-8,399.11
10E020 1200 1100 00 000000	RCES IEP Meeting Salaries	0.00	0.00	0.00	0.00	0.00	0.00
10E140 1200 1100 00 140000	Special Ed IEP Salaries	4,080.00	214.50	1,336.50	0.00	0.00	2,743.50
10E140 1200 1210 00 140000		0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1200 1--- -- ------		4,080.00	214.50	1,336.50	0.00	0.00	2,743.50
10E020 1200 2110 00 000000		0.00	0.00	0.00	0.00	0.00	0.00
10E140 1200 2110 00 140000		0.00	24.14	150.48	0.00	0.00	-150.48
10E--- 1200 2--- -- ------		0.00	24.14	150.48	0.00	0.00	-150.48
10E140 1204 1110 00 140000	Prsnl Aide/Asst Sal	289,460.00	15,375.74	91,495.78	0.00	0.00	197,964.22
10E140 1204 1210 00 140000	Prsnl Aide/Ast Sub Sal	34,932.00	346.50	1,848.50	0.00	0.00	33,083.50
10E--- 1204 1--- -- ------		324,392.00	15,722.24	93,344.28	0.00	0.00	231,047.72
10E140 1204 2110 00 140000	Prsnl Aide/Ast TRS	0.00	0.00	5.07	0.00	0.00	-5.07
10E140 1204 2200 00 140000	Prsnl Aide/Ast Ins Ben	55,000.00	1,146.68	6,615.40	0.00	0.00	48,384.60
10E--- 1204 2--- -- ------		55,000.00	1,146.68	6,620.47	0.00	0.00	48,379.53
10E920 1204 4100 00 920000	Ind Supp 504 status	500.00	345.00	454.99	0.00	0.00	45.01
10E--- 1204 4--- -- ------		500.00	345.00	454.99	0.00	0.00	45.01
10E920 1204 5500 00 920000	Ind Equip 504 Status	1,000.00	0.00	28.83	0.00	0.00	971.17
10E--- 1204 5--- -- ------		1,000.00	0.00	28.83	0.00	0.00	971.17
10E140 1205 1100 00 140000	LD Teacher Sal	305,533.00	16,563.90	103,308.88	0.00	0.00	202,224.12
10E140 1205 1110 00 140000	LD Aide/Asst Sal	0.00	0.00	0.00	0.00	0.00	0.00
10E140 1205 1200 00 140000	LD Sub Teacher Sal	18,700.00	1,017.50	1,895.00	0.00	0.00	16,805.00
10E140 1205 1210 00 140000	LD Sub Aide/Asst Sal	0.00	0.00	0.00	0.00	0.00	0.00
10E140 1205 1300 00 140000	Late Stay Salaries	5,167.00	342.50	1,420.74	0.00	0.00	3,746.26
10E--- 1205 1--- -- ------		329,400.00	17,923.90	106,624.62	0.00	0.00	222,775.38
10E140 1205 2110 00 140000	LD Teacher TRS	34,414.00	1,872.45	11,988.46	0.00	0.00	22,425.54
10E140 1205 2200 00 140000	LD Insurance Ben	31,000.00	2,381.52	17,464.48	0.00	0.00	13,535.52
10E--- 1205 2--- -- ------		65,414.00	4,253.97	29,452.94	0.00	0.00	35,961.06
10E920 1205 3190 00 920000	LD Speaker Fee	3,000.00	0.00	2,100.00	0.00	0.00	900.00
10E920 1205 3320 00 920000	LD Travel	625.00	0.00	0.00	0.00	0.00	625.00
10E--- 1205 3--- -- ------		3,625.00	0.00	2,100.00	0.00	0.00	1,525.00
10E920 1205 4100 00 920000	LD Self Cont Supp	500.00	55.04	55.04	0.00	0.00	444.96
10E920 1205 4110 00 920000	LD Inclusion Supplies	1,000.00	122.74	122.74	0.00	0.00	877.26
10E920 1205 4200 00 920000	LD Self Cont Txtbks	0.00	0.00	0.00	0.00	0.00	0.00
10E920 1205 4220 00 920000	LD Inclus Wkbks	0.00	0.00	0.00	0.00	0.00	0.00

FDTLOC FUNC OBJ SJ	Account Level Description	2025-26 Budget	November 2025-26 Monthly Activity	2025-26 FYTD Activity	2025-26 Batch Activity	Encumbered Amount	2025-26 Available Funds
10E--- 1205 4--- -- ------		1,500.00	177.78	177.78	0.00	0.00	1,322.22
10E920 1205 5500 00 920000	LD Equipment	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1205 5--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10E140 1206 1110 00 140000	Visually Imaired Non Cert Sal	0.00	0.00	1,585.25	0.00	0.00	-1,585.25
10E140 1206 1200 00 140000		0.00	0.00	250.50	0.00	0.00	-250.50
10E140 1206 1210 00 140000		0.00	0.00	231.00	0.00	0.00	-231.00
10E--- 1206 1--- -- ------		0.00	0.00	2,066.75	0.00	0.00	-2,066.75
10E140 1206 2110 00 140000		0.00	0.00	1.69	0.00	0.00	-1.69
10E--- 1206 2--- -- ------		0.00	0.00	1.69	0.00	0.00	-1.69
10E920 1206 3190 00 920000	Visually Impaired Purch Serv	150.00	0.00	0.00	0.00	0.00	150.00
10E--- 1206 3--- -- ------		150.00	0.00	0.00	0.00	0.00	150.00
10E920 1206 4100 00 920000	Visual Imp Supplies	500.00	0.00	0.00	0.00	0.00	500.00
10E--- 1206 4--- -- ------		500.00	0.00	0.00	0.00	0.00	500.00
10E920 1206 5500 00 920000	Visual Equipment	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1206 5--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10E920 1207 3230 00 920000	Hearing Imprd Rep/Maint	500.00	0.00	0.00	0.00	0.00	500.00
10E--- 1207 3--- -- ------		500.00	0.00	0.00	0.00	0.00	500.00
10E920 1207 4100 00 920000	Hearing Imprd Supplies	500.00	0.00	0.00	0.00	0.00	500.00
10E--- 1207 4--- -- ------		500.00	0.00	0.00	0.00	0.00	500.00
10E920 1207 5500 00 920000	Hearing Equipment	3,000.00	615.09	615.09	0.00	0.00	2,384.91
10E--- 1207 5--- -- ------		3,000.00	615.09	615.09	0.00	0.00	2,384.91
10E920 1212 4100 00 920000	RCHS ED Supp	300.00	0.00	0.00	0.00	0.00	300.00
10E--- 1212 4--- -- ------		300.00	0.00	0.00	0.00	0.00	300.00
10E280 1213 1100 00 280000	Homebound Teach Sal	19,965.00	792.00	1,848.00	0.00	0.00	18,117.00
10E280 1213 1200 00 280000		263.00	0.00	0.00	0.00	0.00	263.00
10E--- 1213 1--- -- ------		20,228.00	792.00	1,848.00	0.00	0.00	18,380.00
10E280 1213 2110 00 280000	Homebound Teach TRS	2,500.00	66.90	148.68	0.00	0.00	2,351.32
10E--- 1213 2--- -- ------		2,500.00	66.90	148.68	0.00	0.00	2,351.32
10E920 1213 3190 00 920000	Homebound Pur Service	0.00	0.00	0.00	0.00	0.00	0.00
10E920 1213 3320 00 920000	Homebound Travel	1,000.00	0.00	0.00	0.00	0.00	1,000.00
10E--- 1213 3--- -- ------		1,000.00	0.00	0.00	0.00	0.00	1,000.00
10E140 1216 1100 00 140000	Autism Cert Sal	0.00	0.00	0.00	0.00	0.00	0.00
10E280 1216 1110 00 280000	Autism Aide Sal	25,000.00	0.00	4,347.42	0.00	0.00	20,652.58
10E280 1216 1200 00 280000	Autism Sub Salary	112.00	0.00	0.00	0.00	0.00	112.00
10E280 1216 1210 00 280000	Autism Sub Aide Sal	458.00	0.00	0.00	0.00	0.00	458.00
10E--- 1216 1--- -- ------		25,570.00	0.00	4,347.42	0.00	0.00	21,222.58
10E920 1216 2110 00 920000		0.00	0.00	0.00	0.00	0.00	0.00
10E280 1216 2130 00 280000	Autism FICA	0.00	0.00	0.00	0.00	0.00	0.00
10E280 1216 2200 00 280000	Autsim Ins Ben	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1216 2--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00

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10E920 1216 3190 00 920000	Autism Purchase Serv	750.00	0.00	0.00	0.00	0.00	750.00
10E920 1216 3320 00 920000	Autism Travel	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1216 3--- -- ------		750.00	0.00	0.00	0.00	0.00	750.00
10E920 1216 4100 00 920000	Autism Supplies	1,000.00	0.00	0.00	0.00	0.00	1,000.00
10E920 1216 4220 00 920000	Autism Workbks	0.00	0.00	0.00	0.00	0.00	0.00
10E920 1216 4700 00 920000	Mecca Tech-Autism Software	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1216 4--- -- ------		1,000.00	0.00	0.00	0.00	0.00	1,000.00
10E920 1216 5500 00 920000	Autism Equipment	1,000.00	0.00	0.00	0.00	0.00	1,000.00
10E--- 1216 5--- -- ------		1,000.00	0.00	0.00	0.00	0.00	1,000.00
10E140 1220 1100 00 140000	Cross Cat Teacher Sal	690,615.00	55,914.42	286,125.05	0.00	0.00	404,489.95
10E140 1220 1110 00 140000	Cross Cat Aide/Asst Sal	159,512.00	11,776.36	56,306.78	0.00	0.00	103,205.22
10E140 1220 1200 00 140000	Cross Cat Sub Teach Sal	9,518.00	1,905.00	5,325.50	0.00	0.00	4,192.50
10E140 1220 1210 00 140000	Cross Cat Sub Aide/Asst Sal	3,704.00	173.25	288.75	0.00	0.00	3,415.25
10E--- 1220 1--- -- ------		863,349.00	69,769.03	348,046.08	0.00	0.00	515,302.92
10E140 1220 2110 00 140000	Cross Cat Teacher TRS	73,303.00	6,315.60	32,262.74	0.00	0.00	41,040.26
10E140 1220 2200 00 140000	Cross Cat Insurance Ben	130,000.00	8,911.94	53,293.28	0.00	0.00	76,706.72
10E--- 1220 2--- -- ------		203,303.00	15,227.54	85,556.02	0.00	0.00	117,746.98
10E920 1220 3190 00 920000	Cross Cat PUR SERV	1,000.00	0.00	168.00	0.00	0.00	832.00
10E920 1220 3320 00 920000	Cross Cat Travel	800.00	0.00	0.00	0.00	0.00	800.00
10E--- 1220 3--- -- ------		1,800.00	0.00	168.00	0.00	0.00	1,632.00
10E920 1220 4100 00 920000	Cross Cat Supplies	5,000.00	166.30	1,703.52	0.00	839.77	2,456.71
10E920 1220 4100 61 000000	Cross Cat Comp Supp	500.00	0.00	0.00	0.00	0.00	500.00
10E920 1220 4200 00 920000	Cross Cat Textbks	2,500.00	57.09	1,241.40	0.00	0.00	1,258.60
10E920 1220 4220 00 920000	Cross Cat Workbks	0.00	0.00	0.00	0.00	0.00	0.00
10E920 1220 4700 00 000000	Cross Cat Software	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1220 4--- -- ------		8,000.00	223.39	2,944.92	0.00	839.77	4,215.31
10E920 1220 5500 00 920000	Cross Cat Equipment	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1220 5--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10E100 1250 1100 00 100000	Title I Teacher Sal	75,000.00	0.00	3,554.82	0.00	0.00	71,445.18
10E500 1250 1100 00 500000	Title I Teach Sal Prior	260,432.00	2,950.75	11,360.97	0.00	0.00	249,071.03
10E100 1250 1110 00 100000	Title I Aide/Asst Sal	80,000.00	1,826.10	73,360.46	0.00	0.00	6,639.54
10E140 1250 1110 00 140000		0.00	0.00	0.00	0.00	0.00	0.00
10E500 1250 1110 00 500000	Title I Aide/Asst Sal Pr	281,680.00	32,514.01	102,168.39	0.00	0.00	179,511.61
10E100 1250 1200 00 100000	Title I Sub Teach Sal	0.00	0.00	0.00	0.00	0.00	0.00
10E500 1250 1200 00 500000	Title I Sub	0.00	0.00	0.00	0.00	0.00	0.00
10E100 1250 1210 00 100000	Title I Sub Aide/Ast Sal	0.00	0.00	0.00	0.00	0.00	0.00
10E500 1250 1210 00 500000	Title I Sub TA Sal	0.00	115.50	115.50	0.00	0.00	-115.50
10E100 1250 1300 00 100000	Title I Tutoring Sal	8,250.00	0.00	6,225.76	0.00	0.00	2,024.24
10E500 1250 1300 00 500000	Title I Tutor Sal	32,102.00	0.00	0.00	0.00	0.00	32,102.00
10E100 1250 1310 00 100000	Title I N/C Tutoring	1,000.00	0.00	2,814.20	0.00	0.00	-1,814.20

FDTLOC FUNC OBJ SJ	Account Level Description	2025-26 Budget	November 2025-26 Monthly Activity	2025-26 FYTD Activity	2025-26 Batch Activity	Encumbered Amount	2025-26 Available Funds
10E500 1250 1310 00 500000	Title I Tutor Aide Sal	3,827.00	0.00	0.00	0.00	0.00	3,827.00
10E--- 1250 1--- -- ------		742,291.00	37,406.36	199,600.10	0.00	0.00	542,690.90
10E100 1250 2110 00 100000	Title I Teacher TRS	16,000.00	0.00	3,442.87	0.00	0.00	12,557.13
10E500 1250 2110 00 500000	Title I TRS	73,351.00	1,717.17	2,785.39	0.00	0.00	70,565.61
10E100 1250 2200 00 100000	Title I Insurance Ben	51,500.00	793.84	5,953.80	0.00	0.00	45,546.20
10E500 1250 2200 00 500000	Title I Ins Ben Prior	0.00	4,200.64	10,325.41	0.00	0.00	-10,325.41
10E--- 1250 2--- -- ------		140,851.00	6,711.65	22,507.47	0.00	0.00	118,343.53
10E100 1250 3190 00 100000	Title I Pur Serv	0.00	0.00	36,052.00	0.00	0.00	-36,052.00
10E170 1250 3190 00 170000	Title IV P/S for students	0.00	0.00	0.00	0.00	0.00	0.00
10E500 1250 3190 00 500000	Title I Pur Serv	55,000.00	0.00	0.00	0.00	30,358.25	24,641.75
10E--- 1250 3--- -- ------		55,000.00	0.00	36,052.00	0.00	30,358.25	-11,410.25
10E100 1250 4100 00 100000	Title I Supplies	15,000.00	0.00	7,588.15	0.00	0.00	7,411.85
10E500 1250 4100 00 500000	Title I Supp	17,000.00	272.13	3,342.69	1,442.70	0.00	12,214.61
10E570 1250 4100 00 570000	Title IV Ed deprived supplies	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1250 4--- -- ------		32,000.00	272.13	10,930.84	1,442.70	0.00	19,626.46
10E100 1250 5500 00 100000	Title Equipment	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1250 5--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10E360 1275 1100 00 360000	Jump Start Teach Sal	0.00	0.00	0.00	0.00	0.00	0.00
10E360 1275 1110 00 360000	Jump Start Aide Sal	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1275 1--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10E050 1400 1100 00 000000	RCHS Voc Teach Sal	538,499.00	41,818.64	224,929.69	0.00	0.00	313,569.31
10E390 1400 1100 00 390000	Vocational Tutor-Perki Sal	6,205.00	66.00	363.00	0.00	0.00	5,842.00
10E480 1400 1100 00 480000	Ag 3 Circles	26,867.00	1,665.36	9,869.43	0.00	0.00	16,997.57
10E490 1400 1100 00 490000	AG Incent Sal	0.00	0.00	0.00	0.00	0.00	0.00
10E780 1400 1100 00 780000	CTEI SALARIES	5,000.00	0.00	17,074.63	0.00	0.00	-12,074.63
10E050 1400 1110 00 000000	BT Salaries	0.00	0.00	0.00	0.00	0.00	0.00
10E050 1400 1200 00 000000	RCHS Voc Sub Teach Sal	12,000.00	3,077.50	5,267.50	0.00	0.00	6,732.50
10E782 1400 1200 00 000782	METT Sub Salaries	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1400 1--- -- ------		588,571.00	46,627.50	257,504.25	0.00	0.00	331,066.75
10E050 1400 2110 00 000000	RCHS Voc TRS	60,654.00	4,741.60	28,659.88	0.00	0.00	31,994.12
10E390 1400 2110 00 390000	Perkins TRS	705.00	14.92	60.15	0.00	0.00	644.85
10E480 1400 2110 00 480000	Ag 3 Circles TRS	3,026.00	187.56	1,111.63	0.00	0.00	1,914.37
10E490 1400 2110 00 490000	AG Incent TRS	0.00	0.00	0.00	0.00	0.00	0.00
10E780 1400 2110 00 780000		0.00	0.00	1,923.22	0.00	0.00	-1,923.22
10E782 1400 2110 00 000782		0.00	0.00	0.00	0.00	0.00	0.00
10E050 1400 2200 00 000000	RCHS Voc Ins Benefit	75,000.00	4,855.38	29,483.03	0.00	0.00	45,516.97
10E390 1400 2200 00 390000	Vocational Tutor Ins Ben	0.00	0.00	0.00	0.00	0.00	0.00
10E480 1400 2200 00 480000		0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1400 2--- -- ------		139,385.00	9,799.46	61,237.91	0.00	0.00	78,147.09
10E050 1400 3140 00 000000	RCHS OCC Dual Credit Classes	65,000.00	0.00	33,443.00	17,485.00	0.00	14,072.00

FDTLOC FUNC OBJ SJ	Account Level Description	2025-26 Budget	November 2025-26 Monthly Activity	2025-26 FYTD Activity	2025-26 Batch Activity	Encumbered Amount	2025-26 Available Funds
10E050 1400 3190 01 000000	RCHS Ag Entry Fees	7,000.00	772.66	3,903.66	0.00	624.00	2,472.34
10E050 1400 3190 07 000000	RCHS Health Pur Serv	0.00	0.00	0.00	0.00	0.00	0.00
10E050 1400 3190 10 000000	RCHS Inc Occ Pur Serv	0.00	0.00	0.00	0.00	0.00	0.00
10E050 1400 3190 14 000000	RCHS Business Services	0.00	0.00	0.00	0.00	0.00	0.00
10E390 1400 3190 00 390000	Perkins Pur Serv	13,320.00	0.00	12,751.00	0.00	0.00	569.00
10E490 1400 3190 00 490000	RCHS AG Grant Pur Serv	0.00	0.00	0.00	0.00	0.00	0.00
10E780 1400 3190 00 780000	CTEI Pur Serv	14,952.00	1,564.00	10,349.00	0.00	2,845.00	1,758.00
10E050 1400 3230 00 000000	RCHS Gen Voc Rep/Maint	1,500.00	0.00	0.00	0.00	0.00	1,500.00
10E050 1400 3230 01 000000	RCHS Ag Repair/Maint	100.00	0.00	0.00	0.00	0.00	100.00
10E050 1400 3230 09 000000	RCHS FACS Rep/Main	0.00	0.00	0.00	0.00	0.00	0.00
10E050 1400 3230 10 000000	RCHS Ind Occ Rep/Maint	0.00	0.00	0.00	0.00	0.00	0.00
10E050 1400 3230 61 000000	RCHS Comp Lab Rep/Maint	0.00	0.00	0.00	0.00	0.00	0.00
10E050 1400 3320 01 000000	RCHS Ag Travel	3,650.00	362.23	2,349.87	0.00	581.45	718.68
10E050 1400 3320 07 000000	RCHS Health Occ Travel	0.00	0.00	0.00	0.00	0.00	0.00
10E050 1400 3320 09 000000	RCHS FACS Travel	0.00	0.00	0.00	0.00	0.00	0.00
10E050 1400 3320 10 000000	RCHS Voc Ed Inc OCC Travel	0.00	0.00	0.00	0.00	0.00	0.00
10E050 1400 3320 14 000000	RCHS Business Travel	0.00	0.00	0.00	0.00	0.00	0.00
10E390 1400 3320 00 390000	Perkins Travel	0.00	0.00	0.00	0.00	0.00	0.00
10E780 1400 3320 00 780000	CTEI Travel	4,100.00	111.31	1,796.88	0.00	135.00	2,168.12
10E--- 1400 3--- -- ------		109,622.00	2,810.20	64,593.41	17,485.00	4,185.45	23,358.14
10E050 1400 4100 01 000000	RCHS Ag Supplies	10,000.00	988.99	3,937.26	0.00	1,791.75	4,270.99
10E050 1400 4100 07 000000	RCHS Health Occ Supplies	500.00	75.98	75.98	0.00	0.00	424.02
10E050 1400 4100 09 000000	RCHS FCS SUPPLIES	6,480.00	2.49	263.55	0.00	118.76	6,097.69
10E050 1400 4100 10 000000	RCHS Ind Occ Supplies	0.00	0.00	0.00	0.00	0.00	0.00
10E050 1400 4100 14 000000	RCHS Business Supplies	1,000.00	152.57	195.17	0.00	0.00	804.83
10E050 1400 4100 61 000000	RCHS Computer Lab Supp	2,500.00	0.00	1,500.23	0.00	274.55	725.22
10E390 1400 4100 00 390000	Perkins Grant Supp	1,680.00	0.00	0.00	0.00	0.00	1,680.00
10E490 1400 4100 00 490000	RCHS AG Grant Supplies	2,000.00	591.22	3,132.76	0.00	7.53	-1,140.29
10E780 1400 4100 00 780000	CTEI Supplies	35,506.00	1,211.25	14,097.75	0.00	5,418.71	15,989.54
10E782 1400 4100 00 000782	METT Supplies	5,000.00	569.54	3,049.85	0.00	625.52	1,324.63
10E050 1400 4200 00 000000	RCHS Textbooks	90,000.00	0.00	805.73	0.00	486.00	88,708.27
10E050 1400 4400 09 000000	RCHS Home Ec Subscriptions	0.00	0.00	0.00	0.00	0.00	0.00
10E050 1400 4400 10 000000	RCHS Ind Occ Subscrption Renwl	0.00	0.00	0.00	0.00	0.00	0.00
10E780 1400 4400 00 780000	CTEI Subscriptions	0.00	0.00	0.00	0.00	0.00	0.00
10E050 1400 4700 09 000000	RCHS Voc Ed-FACS Dept Software	0.00	0.00	0.00	0.00	0.00	0.00
10E780 1400 4700 00 780000	CTEI Software	4,389.00	0.00	614.25	0.00	0.00	3,774.75
10E782 1400 4700 00 000782	METT Software	5,000.00	0.00	0.00	0.00	0.00	5,000.00
10E--- 1400 4--- -- ------		164,055.00	3,592.04	27,672.53	0.00	8,722.82	127,659.65
10E050 1400 5500 01 000000	RCHS Ag Equipment	5,000.00	0.00	539.59	0.00	0.00	4,460.41
10E050 1400 5500 09 000000	RCHS Home Econ Equip	0.00	0.00	0.00	0.00	0.00	0.00

FDTLOC FUNC OBJ SJ	Account Level Description	2025-26 Budget	November 2025-26 Monthly Activity	2025-26 FYTD Activity	2025-26 Batch Activity	Encumbered Amount	2025-26 Available Funds
10E050 1400 5500 10 000000	RCHS Ind Occ Equip	0.00	0.00	0.00	0.00	0.00	0.00
10E050 1400 5500 14 000000	RCHS Voc Busns Equip	500.00	0.00	0.00	0.00	0.00	500.00
10E380 1400 5500 00 380000	Voc Ed Tech Prep Equip	0.00	0.00	0.00	0.00	0.00	0.00
10E390 1400 5500 00 390000	Perkins Equip	0.00	0.00	0.00	0.00	0.00	0.00
10E490 1400 5500 00 490000	Ag Grant Equip	3,000.00	0.00	0.00	0.00	0.00	3,000.00
10E780 1400 5500 00 780000	CTEI Equipment	40,962.00	0.00	32,034.60	-37.99	0.00	8,965.39
10E782 1400 5500 00 000782	METT Equipment	35,000.00	0.00	14,556.09	0.00	0.00	20,443.91
10E--- 1400 5--- -- ------		84,462.00	0.00	47,130.28	-37.99	0.00	37,369.71
10E050 1400 6400 00 000000	RCHS Dues/Fees	3,000.00	0.00	0.00	0.00	0.00	3,000.00
10E050 1400 6410 00 000000	RCHS Voc Reg Del Match Fee	3,000.00	0.00	0.00	0.00	0.00	3,000.00
10E490 1400 6900 00 490000	Refund Of Ag Grant	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1400 6--- -- ------		6,000.00	0.00	0.00	0.00	0.00	6,000.00
10E410 1459 1110 00 410000	JROTC Instructor Sal	210,967.00	13,226.20	62,604.92	0.00	0.00	148,362.08
10E--- 1459 1--- -- ------		210,967.00	13,226.20	62,604.92	0.00	0.00	148,362.08
10E410 1459 2200 00 410000	JROTC Insurance Ben	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1459 2--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10E050 1500 1100 00 000000	RCHS A D Sal	58,420.00	4,384.68	25,549.11	0.00	0.00	32,870.89
10E--- 1500 1--- -- ------		58,420.00	4,384.68	25,549.11	0.00	0.00	32,870.89
10E050 1500 2110 00 000000	RCHS A D TRS	6,420.00	493.86	5,397.02	0.00	0.00	1,022.98
10E050 1500 2200 00 000000		0.00	476.30	2,143.35	0.00	0.00	-2,143.35
10E--- 1500 2--- -- ------		6,420.00	970.16	7,540.37	0.00	0.00	-1,120.37
10E050 1500 3100 00 000000	RCHS Athletic Train/RMH	0.00	0.00	0.00	0.00	0.00	0.00
10E050 1500 3190 00 000000	RCHS AD Purchased Services	20,000.00	0.00	16,796.00	0.00	0.00	3,204.00
10E050 1500 3230 00 000000	RCHS A D Rep/Maint	600.00	0.00	198.85	0.00	0.00	401.15
10E050 1500 3260 00 000000	RCHS A D Postage	100.00	0.00	0.00	0.00	11.50	88.50
10E050 1500 3320 00 000000	RCHS A D Travel	900.00	0.00	0.00	0.00	0.00	900.00
10E050 1500 3600 00 000000	RCHS AD Printing	0.00	0.00	0.00	0.00	0.00	0.00
10E050 1500 3910 00 000000	RCHS A D Playoffs	8,000.00	1,574.11	1,574.11	0.00	0.00	6,425.89
10E--- 1500 3--- -- ------		29,600.00	1,574.11	18,568.96	0.00	11.50	11,019.54
10E050 1500 4100 00 000000	RCHS A D Supplies	1,500.00	0.00	1,006.99	0.00	236.50	256.51
10E050 1500 4110 00 000000	RCHS A D Awards	3,000.00	0.00	800.00	0.00	0.00	2,200.00
10E050 1500 4120 00 000000	RCHS Sport uniforms	12,000.00	0.00	0.00	0.00	2,520.00	9,480.00
10E050 1500 4700 00 000000	RCHS AD Software	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1500 4--- -- ------		16,500.00	0.00	1,806.99	0.00	2,756.50	11,936.51
10E050 1500 5500 00 000000	RCHS AD Equipment	6,000.00	0.00	750.00	0.00	1,992.40	3,257.60
10E--- 1500 5--- -- ------		6,000.00	0.00	750.00	0.00	1,992.40	3,257.60
10E050 1500 6400 00 000000	RCHS A D Dues/Fees	150.00	0.00	156.00	0.00	0.00	-6.00
10E--- 1500 6--- -- ------		150.00	0.00	156.00	0.00	0.00	-6.00
10E050 1505 1100 00 000000	RCHS FBLA Sponsor Sal	3,358.00	258.40	1,384.56	0.00	0.00	1,973.44
10E--- 1505 1--- -- ------		3,358.00	258.40	1,384.56	0.00	0.00	1,973.44

FDTLOC FUNC OBJ SJ	Account Level Description	2025-26 Budget	November 2025-26 Monthly Activity	2025-26 FYTD Activity	2025-26 Batch Activity	Encumbered Amount	2025-26 Available Funds
10E050 1505 2110 00 000000	RCHS FBLA Spon TRS	370.00	29.10	155.96	0.00	0.00	214.04
10E--- 1505 2--- -- ------		370.00	29.10	155.96	0.00	0.00	214.04
10E050 1509 1100 00 000000	RCHS Pep Club Advisor Sal	1,247.00	96.00	623.88	0.00	0.00	623.12
10E--- 1509 1--- -- ------		1,247.00	96.00	623.88	0.00	0.00	623.12
10E050 1509 2110 00 000000	RCHS Pep Club TRS	140.00	10.82	70.28	0.00	0.00	69.72
10E--- 1509 2--- -- ------		140.00	10.82	70.28	0.00	0.00	69.72
10E050 1510 1100 00 000000	RCHS Cheerldr Spons Sal	11,432.00	5,099.76	5,099.76	0.00	0.00	6,332.24
10E050 1510 1110 00 000000	RCHS NonCert Cheer Salary	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1510 1--- -- ------		11,432.00	5,099.76	5,099.76	0.00	0.00	6,332.24
10E050 1510 2110 00 000000	RCHS Cheerldr Spons TRS	450.00	287.21	287.21	0.00	0.00	162.79
10E--- 1510 2--- -- ------		450.00	287.21	287.21	0.00	0.00	162.79
10E050 1510 3190 00 000000	RCHS Cheerldr Part Exp	750.00	375.00	375.00	500.00	0.00	-125.00
10E050 1510 3320 00 000000	RCHS Cheerldr Travel	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1510 3--- -- ------		750.00	375.00	375.00	500.00	0.00	-125.00
10E050 1510 4100 00 000000	RCHS Cheerldr Supplies	230.00	0.00	0.00	0.00	0.00	230.00
10E--- 1510 4--- -- ------		230.00	0.00	0.00	0.00	0.00	230.00
10E050 1511 1100 00 000000	RCHS Golf Coach Sal	9,166.00	9,746.69	9,746.69	0.00	0.00	-580.69
10E050 1511 1110 00 000000	RCHS Golf Non Cert	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1511 1--- -- ------		9,166.00	9,746.69	9,746.69	0.00	0.00	-580.69
10E050 1511 2110 00 000000	RCHS Golf Coach TRS	1,050.00	643.36	643.36	0.00	0.00	406.64
10E050 1511 2120 00 000000	RCHS Golf IMRF	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1511 2--- -- ------		1,050.00	643.36	643.36	0.00	0.00	406.64
10E050 1511 3190 00 000000	RCHS Golf Part Exp	2,000.00	353.91	2,032.91	0.00	0.00	-32.91
10E050 1511 3320 00 000000	RCHS Golf Trav	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1511 3--- -- ------		2,000.00	353.91	2,032.91	0.00	0.00	-32.91
10E050 1511 4100 00 000000	RCHS Golf Supplies	275.00	0.00	242.00	0.00	0.00	33.00
10E--- 1511 4--- -- ------		275.00	0.00	242.00	0.00	0.00	33.00
10E050 1512 1100 00 000000	RCHS X-Country Sal	8,609.00	8,609.09	8,609.09	0.00	0.00	-0.09
10E050 1512 1110 00 000000	RCHS Non Cert XC Coach Salary	0.00	0.00	0.00	0.00	0.00	0.00
10E050 1512 1120 00 000000	RCHS X-Country Workers	63.00	45.00	250.80	0.00	0.00	-187.80
10E--- 1512 1--- -- ------		8,672.00	8,654.09	8,859.89	0.00	0.00	-187.89
10E050 1512 2110 00 000000	RCHS X-Country TRS	915.00	1,034.82	1,034.82	0.00	0.00	-119.82
10E--- 1512 2--- -- ------		915.00	1,034.82	1,034.82	0.00	0.00	-119.82
10E050 1512 3190 00 000000	RCHS X-Country Part Exp	1,000.00	0.00	987.20	0.00	0.00	12.80
10E050 1512 3320 00 000000	RCHS X-Country Travel	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1512 3--- -- ------		1,000.00	0.00	987.20	0.00	0.00	12.80
10E050 1512 4100 00 000000	RCHS X-Country Supplies	250.00	0.00	0.00	0.00	250.00	0.00
10E--- 1512 4--- -- ------		250.00	0.00	0.00	0.00	250.00	0.00
10E050 1514 3190 00 000000	RCHS Girl's Golf Entry Fees	500.00	0.00	705.00	0.00	0.00	-205.00
10E--- 1514 3--- -- ------		500.00	0.00	705.00	0.00	0.00	-205.00

FDTLOC FUNC OBJ SJ	Account Level Description	2025-26 Budget	November 2025-26 Monthly Activity	2025-26 FYTD Activity	2025-26 Batch Activity	Encumbered Amount	2025-26 Available Funds
10E050 1514 4100 00 000000	RCHS Girl's Golf Supplies	275.00	0.00	0.00	0.00	0.00	275.00
10E--- 1514 4--- -- ------		275.00	0.00	0.00	0.00	0.00	275.00
10E050 1520 1100 00 000000	RCHS Girls Tennis Coach	4,082.00	0.00	0.00	0.00	0.00	4,082.00
10E050 1520 1110 00 000000	RCHS NonCert Girl Tennis Coach	0.00	4,034.97	4,034.97	0.00	0.00	-4,034.97
10E--- 1520 1--- -- ------		4,082.00	4,034.97	4,034.97	0.00	0.00	47.03
10E050 1520 2110 00 000000	RCHS Girls Tennis TRS	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1520 2--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10E050 1520 3190 00 000000	RCHS Girls Tennis Part Exp	150.00	0.00	110.00	0.00	0.00	40.00
10E050 1520 3320 00 000000	RCHS Girls Tennis Tvl	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1520 3--- -- ------		150.00	0.00	110.00	0.00	0.00	40.00
10E050 1520 4100 00 000000	RCHS Girls Tennis Supplies	225.00	0.00	0.00	0.00	0.00	225.00
10E--- 1520 4--- -- ------		225.00	0.00	0.00	0.00	0.00	225.00
10E050 1521 1100 00 000000	RCHS Volleyballl Coach Salary	22,532.00	15,596.36	15,596.36	0.00	0.00	6,935.64
10E050 1521 1110 00 000000	RCHS Non Cert Volleyball Coach	0.00	0.00	65.00	0.00	0.00	-65.00
10E050 1521 1120 00 000000	RCHS Volleyball Game Wrks Sal	1,780.00	405.00	1,385.00	0.00	0.00	395.00
10E--- 1521 1--- -- ------		24,312.00	16,001.36	17,046.36	0.00	0.00	7,265.64
10E050 1521 2110 00 000000	RCHS Volleyball Coach TRS	850.00	1,447.56	1,447.56	0.00	0.00	-597.56
10E--- 1521 2--- -- ------		850.00	1,447.56	1,447.56	0.00	0.00	-597.56
10E050 1521 3100 00 000000	RCHS Volleyball Officials	1,750.00	720.00	1,440.00	0.00	0.00	310.00
10E050 1521 3190 00 000000	RCHS Volleyballl Part Exp	1,250.00	580.00	1,020.00	0.00	0.00	230.00
10E050 1521 3320 00 000000	RCHS Volleyball Travel	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1521 3--- -- ------		3,000.00	1,300.00	2,460.00	0.00	0.00	540.00
10E050 1521 4100 00 000000	RCHS Volleyball Supplies	700.00	0.00	700.00	0.00	0.00	0.00
10E--- 1521 4--- -- ------		700.00	0.00	700.00	0.00	0.00	0.00
10E050 1521 5500 00 000000	RCHS Volleyball Equip	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1521 5--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10E050 1522 1100 00 000000	RCHS Girls Basketball Coach	16,507.00	0.00	0.00	0.00	0.00	16,507.00
10E050 1522 1120 00 000000	RCHS Girls Basketball Wkr Sal	1,045.00	0.00	0.00	0.00	0.00	1,045.00
10E--- 1522 1--- -- ------		17,552.00	0.00	0.00	0.00	0.00	17,552.00
10E050 1522 2110 00 000000	RCHS Girls Basketball Cch TRS	1,500.00	0.00	0.00	0.00	0.00	1,500.00
10E--- 1522 2--- -- ------		1,500.00	0.00	0.00	0.00	0.00	1,500.00
10E050 1522 3100 00 000000	RCHS Girls Basketball Offical	4,000.00	0.00	0.00	150.00	0.00	3,850.00
10E050 1522 3190 00 000000	RCHS Girls Basketball Part Exp	500.00	0.00	0.00	0.00	0.00	500.00
10E050 1522 3320 00 000000	RCHS Girls Basketballl Travel	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1522 3--- -- ------		4,500.00	0.00	0.00	150.00	0.00	4,350.00
10E050 1522 4100 00 000000	RCHS Girls Basketballl Supp	1,275.00	0.00	0.00	0.00	0.00	1,275.00
10E--- 1522 4--- -- ------		1,275.00	0.00	0.00	0.00	0.00	1,275.00
10E050 1523 1100 00 000000	RCHS Girls Track Coach Sal	8,383.00	0.00	700.00	0.00	0.00	7,683.00
10E050 1523 1120 00 000000	RCHS Girls Track Workers	877.00	0.00	40.00	0.00	0.00	837.00
10E--- 1523 1--- -- ------		9,260.00	0.00	740.00	0.00	0.00	8,520.00

FDTLOC FUNC OBJ SJ	Account Level Description	2025-26 Budget	November 2025-26 Monthly Activity	2025-26 FYTD Activity	2025-26 Batch Activity	Encumbered Amount	2025-26 Available Funds
10E050 1523 2110 00 000000	RCHS Girls Track TRS	675.00	0.00	0.00	0.00	0.00	675.00
10E--- 1523 2--- -- ------		675.00	0.00	0.00	0.00	0.00	675.00
10E050 1523 3100 00 000000	RCHS Girls Track Official	500.00	0.00	0.00	0.00	0.00	500.00
10E050 1523 3190 00 000000	RCHS Girls Track Part Exp	1,750.00	0.00	150.00	0.00	0.00	1,600.00
10E050 1523 3320 00 000000	RCHS Girls Track Travel	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1523 3--- -- ------		2,250.00	0.00	150.00	0.00	0.00	2,100.00
10E050 1523 4100 00 000000	RCHS Girls Track Supplies	640.00	0.00	0.00	0.00	0.00	640.00
10E--- 1523 4--- -- ------		640.00	0.00	0.00	0.00	0.00	640.00
10E050 1524 1100 00 000000	RCHS Girls Softball Cch Sal	8,434.00	0.00	0.00	0.00	0.00	8,434.00
10E050 1524 1120 00 000000	RCHS Girls Softball Workers	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1524 1--- -- ------		8,434.00	0.00	0.00	0.00	0.00	8,434.00
10E050 1524 2110 00 000000	RCHS Girls Softball Cch TRS	1,210.00	0.00	0.00	0.00	0.00	1,210.00
10E--- 1524 2--- -- ------		1,210.00	0.00	0.00	0.00	0.00	1,210.00
10E050 1524 3100 00 000000	RCHS Girls Softball Official	4,250.00	0.00	0.00	0.00	0.00	4,250.00
10E050 1524 3190 00 000000	RCHS Girls Softball Part Exp	1,100.00	0.00	0.00	0.00	0.00	1,100.00
10E050 1524 3320 00 000000	RCHS Girls Softball Travel	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1524 3--- -- ------		5,350.00	0.00	0.00	0.00	0.00	5,350.00
10E050 1524 4100 00 000000	RCHS Girls Softtball Supplies	1,575.00	0.00	0.00	0.00	0.00	1,575.00
10E--- 1524 4--- -- ------		1,575.00	0.00	0.00	0.00	0.00	1,575.00
10E050 1525 1100 00 000000	RCHS Girls Soccer Coach	11,152.00	2,241.65	2,241.65	0.00	0.00	8,910.35
10E050 1525 1120 00 000000	RCHS Girls Soccer Ticket	230.00	0.00	0.00	0.00	0.00	230.00
10E--- 1525 1--- -- ------		11,382.00	2,241.65	2,241.65	0.00	0.00	9,140.35
10E050 1525 2110 00 000000	RCHS Girls Soccer TRS	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1525 2--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10E050 1525 3100 00 000000	RCHS Girls Soccer Officl	2,500.00	0.00	0.00	0.00	0.00	2,500.00
10E050 1525 3190 00 000000	RCHS Girls Soccer Part Exp	500.00	0.00	70.00	0.00	0.00	430.00
10E050 1525 3320 00 000000	RCHS Girls Soccer Trav	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1525 3--- -- ------		3,000.00	0.00	70.00	0.00	0.00	2,930.00
10E050 1525 4100 00 000000	RCHS Girls Soccer Supp	900.00	0.00	0.00	0.00	0.00	900.00
10E--- 1525 4--- -- ------		900.00	0.00	0.00	0.00	0.00	900.00
10E050 1530 1100 00 000000	RCHS Boys Tennis Coach Sal	4,930.00	0.00	0.00	0.00	0.00	4,930.00
10E--- 1530 1--- -- ------		4,930.00	0.00	0.00	0.00	0.00	4,930.00
10E050 1530 2110 00 000000	RCHS Boys Tennis Cch TRS	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1530 2--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10E050 1530 3190 00 000000	RCHS Boys Tennis Part Exp	400.00	0.00	0.00	0.00	0.00	400.00
10E050 1530 3320 00 000000	RCHS Boys Tennis Trav	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1530 3--- -- ------		400.00	0.00	0.00	0.00	0.00	400.00
10E050 1530 4100 00 000000	RCHS Boys Tennis Supplies	225.00	0.00	0.00	0.00	0.00	225.00
10E--- 1530 4--- -- ------		225.00	0.00	0.00	0.00	0.00	225.00
10E050 1531 1100 00 000000	RCHS Football Coach Sal	22,476.00	29,289.92	29,422.47	0.00	0.00	-6,946.47

FDTLOC FUNC OBJ SJ	Account Level Description	2025-26 Budget	November 2025-26 Monthly Activity	2025-26 FYTD Activity	2025-26 Batch Activity	Encumbered Amount	2025-26 Available Funds
10E050 1531 1110 00 000000	RCHS Non Cert Football Coach	0.00	0.00	0.00	0.00	0.00	0.00
10E050 1531 1120 00 000000	RCHS Football Game Wrks	3,366.00	875.00	3,876.00	0.00	0.00	-510.00
10E--- 1531 1--- -- ------		25,842.00	30,164.92	33,298.47	0.00	0.00	-7,456.47
10E050 1531 2110 00 000000	RCHS Football Coach TRS	1,900.00	1,493.50	1,600.79	0.00	0.00	299.21
10E050 1531 2200 00 000000		0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1531 2--- -- ------		1,900.00	1,493.50	1,600.79	0.00	0.00	299.21
10E050 1531 3100 00 000000	RCHS Football Officials	5,000.00	2,100.00	4,650.00	0.00	0.00	350.00
10E050 1531 3190 00 000000	RCHS Football Part Exp	500.00	860.00	6,080.25	0.00	0.00	-5,580.25
10E050 1531 3230 00 000000	RCHS Football Recond Equip	6,000.00	0.00	0.00	0.00	0.00	6,000.00
10E050 1531 3320 00 000000	RCHS Football Travel	0.00	0.00	0.00	0.00	0.00	0.00
10E050 1531 3800 00 000000	RCHS Football Insurance	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1531 3--- -- ------		11,500.00	2,960.00	10,730.25	0.00	0.00	769.75
10E050 1531 4100 00 000000	RCHS Football Supplies	7,450.00	0.00	904.80	0.00	215.40	6,329.80
10E--- 1531 4--- -- ------		7,450.00	0.00	904.80	0.00	215.40	6,329.80
10E050 1531 5500 00 000000	RCHS Football Equipment	17,550.00	0.00	17,519.37	0.00	0.00	30.63
10E--- 1531 5--- -- ------		17,550.00	0.00	17,519.37	0.00	0.00	30.63
10E050 1532 1100 00 000000	RCHS Boys Basketball Cch Sal	19,747.00	0.00	-3,446.62	0.00	0.00	23,193.62
10E050 1532 1120 00 000000	RCHS Boys Basketball Wrk Sal	2,599.00	0.00	0.00	0.00	0.00	2,599.00
10E050 1532 1200 00 000000	RCHS Boys BB Sub	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1532 1--- -- ------		22,346.00	0.00	-3,446.62	0.00	0.00	25,792.62
10E050 1532 2110 00 000000	RCHS Boys Basketball TRS	1,500.00	0.00	-388.21	0.00	0.00	1,888.21
10E--- 1532 2--- -- ------		1,500.00	0.00	-388.21	0.00	0.00	1,888.21
10E050 1532 3100 00 000000	RCHS Boys Basketball Official	4,900.00	0.00	0.00	0.00	0.00	4,900.00
10E050 1532 3190 00 000000	RCHS Boys Basketball Part Exp	500.00	0.00	0.00	0.00	0.00	500.00
10E050 1532 3320 00 000000	RCHS Boys Basketball Travel	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1532 3--- -- ------		5,400.00	0.00	0.00	0.00	0.00	5,400.00
10E050 1532 4100 00 000000	RCHS Boys Basketball Supplies	1,275.00	243.39	849.79	0.00	0.00	425.21
10E--- 1532 4--- -- ------		1,275.00	243.39	849.79	0.00	0.00	425.21
10E050 1533 1100 00 000000	RCHS Boys Track Coach Sal	9,019.00	0.00	700.00	0.00	0.00	8,319.00
10E050 1533 1110 00 000000	RCHS Boys Track Non Cert Coach	750.00	0.00	-1,576.33	0.00	0.00	2,326.33
10E050 1533 1120 00 000000	RCHS Boys Track Wrkrs Salary	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1533 1--- -- ------		9,769.00	0.00	-876.33	0.00	0.00	10,645.33
10E050 1533 2110 00 000000	RCHS Boys Track Coach TRS	1,030.00	0.00	0.00	0.00	0.00	1,030.00
10E050 1533 2200 00 000000		0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1533 2--- -- ------		1,030.00	0.00	0.00	0.00	0.00	1,030.00
10E050 1533 3100 00 000000	RCHS Boys Track Officials	500.00	0.00	0.00	0.00	0.00	500.00
10E050 1533 3190 00 000000	RCHS Boys Track Part Exp	2,250.00	0.00	150.00	0.00	0.00	2,100.00
10E050 1533 3320 00 000000	RCHS Boys Track Travel	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1533 3--- -- ------		2,750.00	0.00	150.00	0.00	0.00	2,600.00
10E050 1533 4100 00 000000	RCHS Boys Track Supplies	640.00	0.00	0.00	0.00	0.00	640.00

FDTLOC FUNC OBJ SJ	Account Level Description	2025-26 Budget	November 2025-26 Monthly Activity	2025-26 FYTD Activity	2025-26 Batch Activity	Encumbered Amount	2025-26 Available Funds
10E--- 1533 4--- -- ------		640.00	0.00	0.00	0.00	0.00	640.00
10E050 1533 5500 00 000000	RCHS Boys Track Equipment	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1533 5--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10E050 1534 1100 00 000000	RCHS Boys Baseball Cch Sal	6,567.00	0.00	0.00	0.00	0.00	6,567.00
10E050 1534 1120 00 000000	RCHS Baseball Workers	750.00	0.00	0.00	0.00	0.00	750.00
10E--- 1534 1--- -- ------		7,317.00	0.00	0.00	0.00	0.00	7,317.00
10E050 1534 2110 00 000000	RCHS Boys Baseball TRS	760.00	0.00	0.00	0.00	0.00	760.00
10E050 1534 2200 00 000000		0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1534 2--- -- ------		760.00	0.00	0.00	0.00	0.00	760.00
10E050 1534 3100 00 000000	RCHS Boys Baseball Official	3,750.00	0.00	0.00	0.00	0.00	3,750.00
10E050 1534 3190 00 000000	RCHS Boys Baseball Part Exp	150.00	0.00	0.00	0.00	0.00	150.00
10E050 1534 3320 00 000000	RCHS Boys Baseball Travel	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1534 3--- -- ------		3,900.00	0.00	0.00	0.00	0.00	3,900.00
10E050 1534 4100 00 000000	RCHS Boys Baseball Supplies	1,575.00	0.00	0.00	0.00	0.00	1,575.00
10E--- 1534 4--- -- ------		1,575.00	0.00	0.00	0.00	0.00	1,575.00
10E050 1536 1100 00 000000	RCHS Soccer Coach Sal	8,776.00	6,949.12	6,949.12	0.00	0.00	1,826.88
10E050 1536 1110 00 000000	RCHS NonCert Boys Soccer Coach	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1536 1--- -- ------		8,776.00	6,949.12	6,949.12	0.00	0.00	1,826.88
10E050 1536 2110 00 000000	RCHS Soccer Coach TRS	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1536 2--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10E050 1536 3100 00 000000	RCHS Soccer Officials	2,500.00	1,250.00	2,570.00	0.00	0.00	-70.00
10E050 1536 3190 00 000000	RCHS Soccer Part Exp	500.00	0.00	575.00	135.00	0.00	-210.00
10E050 1536 3320 00 000000	RCHS Soccer Travel	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1536 3--- -- ------		3,000.00	1,250.00	3,145.00	135.00	0.00	-280.00
10E050 1536 4100 00 000000	RCHS Soccer Supplies	900.00	0.00	900.00	0.00	60.75	-60.75
10E--- 1536 4--- -- ------		900.00	0.00	900.00	0.00	60.75	-60.75
10E050 1537 1100 00 000000	RCHS Bass Fishing Coach Sal	2,465.00	0.00	0.00	0.00	0.00	2,465.00
10E--- 1537 1--- -- ------		2,465.00	0.00	0.00	0.00	0.00	2,465.00
10E050 1537 3190 00 000000	Bass Fishing Particip Expenses	300.00	0.00	0.00	0.00	0.00	300.00
10E--- 1537 3--- -- ------		300.00	0.00	0.00	0.00	0.00	300.00
10E040 1540 1100 00 000000	RCMS A D Sal	38,000.00	2,923.12	16,077.16	0.00	0.00	21,922.84
10E--- 1540 1--- -- ------		38,000.00	2,923.12	16,077.16	0.00	0.00	21,922.84
10E040 1540 2110 00 000000	RCMS A D TRS	4,280.00	329.26	1,189.84	0.00	0.00	3,090.16
10E040 1540 2200 00 000000		0.00	317.54	1,628.93	0.00	0.00	-1,628.93
10E--- 1540 2--- -- ------		4,280.00	646.80	2,818.77	0.00	0.00	1,461.23
10E040 1540 3190 00 000000	RCMS AD Pur Serv	250.00	0.00	300.00	0.00	0.00	-50.00
10E040 1540 3320 00 000000	RCMS A D Travel	700.00	0.00	0.00	0.00	0.00	700.00
10E040 1540 3910 00 000000	RCMS A D State Plyoffs	365.00	245.93	245.93	0.00	0.00	119.07
10E--- 1540 3--- -- ------		1,315.00	245.93	545.93	0.00	0.00	769.07
10E040 1540 4100 00 000000	RCMS A D Supplies	305.00	0.00	199.85	0.00	0.00	105.15

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10E040 1540 4110 00 000000	RCMS A D Awards	1,700.00	0.00	697.25	0.00	0.00	1,002.75
10E040 1540 4120 00 000000	RCMS Athletic Uniforms	20,000.00	339.20	6,474.30	0.00	0.00	13,525.70
10E--- 1540 4--- -- ------		22,005.00	339.20	7,371.40	0.00	0.00	14,633.60
10E040 1540 6400 00 000000	RCMS A D Dues/Fees	1,200.00	550.00	550.00	0.00	0.00	650.00
10E--- 1540 6--- -- ------		1,200.00	550.00	550.00	0.00	0.00	650.00
10E040 1550 1100 00 000000	RCMS Chrldr Spons Sal	5,604.00	0.00	0.00	0.00	0.00	5,604.00
10E040 1550 1110 00 000000	RCMS Cheer Sponsor Non Cert	5,000.00	0.00	0.00	0.00	0.00	5,000.00
10E--- 1550 1--- -- ------		10,604.00	0.00	0.00	0.00	0.00	10,604.00
10E040 1550 2110 00 000000	RCMS Chrldr Spons TRS	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1550 2--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10E040 1550 3190 00 000000	RCMS Chrldr Part Exp	0.00	0.00	0.00	0.00	0.00	0.00
10E040 1550 3320 00 000000	RCMS Chrldr Travel	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1550 3--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10E040 1550 4100 00 000000	RCMS Chrldr Supplies	500.00	0.00	0.00	0.00	0.00	500.00
10E--- 1550 4--- -- ------		500.00	0.00	0.00	0.00	0.00	500.00
10E040 1550 6400 00 000000	RCMS Chrldr Dues/Fees	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1550 6--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10E040 1551 1100 00 000000	RCMS X-Country Coach Sal	4,386.00	0.00	5,416.33	0.00	0.00	-1,030.33
10E040 1551 1120 00 000000	RCMS X-Country Wrk Sal	770.00	0.00	0.00	0.00	0.00	770.00
10E--- 1551 1--- -- ------		5,156.00	0.00	5,416.33	0.00	0.00	-260.33
10E040 1551 2110 00 000000	RCMS X-Country Coach TRS	510.00	0.00	508.14	0.00	0.00	1.86
10E040 1551 2200 00 000000		0.00	0.00	395.02	0.00	0.00	-395.02
10E--- 1551 2--- -- ------		510.00	0.00	903.16	0.00	0.00	-393.16
10E040 1551 3100 00 000000	MS Cross Country Officials	100.00	0.00	382.00	0.00	0.00	-282.00
10E040 1551 3190 00 000000	RCMS X-Country Part Exp	150.00	0.00	485.00	0.00	0.00	-335.00
10E040 1551 3320 00 000000	RCMS X-Country Travel	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1551 3--- -- ------		250.00	0.00	867.00	0.00	0.00	-617.00
10E040 1551 4100 00 000000	RCMS X-Country Supplies	500.00	432.26	500.00	0.00	0.00	0.00
10E--- 1551 4--- -- ------		500.00	432.26	500.00	0.00	0.00	0.00
10E040 1551 6400 00 000000	RCMS X-Country Dues/Fees	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1551 6--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10E040 1552 1100 00 000000	RCMS Baseball Coaches Salary	3,699.00	0.00	2,784.43	0.00	0.00	914.57
10E--- 1552 1--- -- ------		3,699.00	0.00	2,784.43	0.00	0.00	914.57
10E040 1552 2110 00 000000	RCMS Baseball Coaches TRS	275.00	0.00	275.72	0.00	0.00	-0.72
10E--- 1552 2--- -- ------		275.00	0.00	275.72	0.00	0.00	-0.72
10E040 1552 3100 00 000000	RCMS Baseball Officals	1,500.00	0.00	480.00	0.00	0.00	1,020.00
10E040 1552 3190 00 000000	RCMS Baseball Particip Expense	750.00	0.00	550.00	0.00	0.00	200.00
10E040 1552 3320 00 000000	RCMS Baseball Travel	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1552 3--- -- ------		2,250.00	0.00	1,030.00	0.00	0.00	1,220.00
10E040 1552 4100 00 000000	RCMS Baseball Supplies	1,250.00	0.00	105.90	0.00	500.04	644.06

FDTLOC FUNC OBJ SJ	Account Level Description	2025-26 Budget	November 2025-26 Monthly Activity	2025-26 FYTD Activity	2025-26 Batch Activity	Encumbered Amount	2025-26 Available Funds
10E--- 1552 4--- -- ------		1,250.00	0.00	105.90	0.00	500.04	644.06
10E040 1552 5500 00 000000	RCMS Baseball Equipment	750.00	0.00	0.00	0.00	0.00	750.00
10E--- 1552 5--- -- ------		750.00	0.00	0.00	0.00	0.00	750.00
10E040 1553 1100 00 000000	RCMS Softball Coaches Salary	3,923.00	0.00	4,079.80	0.00	0.00	-156.80
10E--- 1553 1--- -- ------		3,923.00	0.00	4,079.80	0.00	0.00	-156.80
10E040 1553 2110 00 000000	RCMS Softball Coaches TRS	320.00	0.00	459.53	0.00	0.00	-139.53
10E040 1553 2200 00 000000		0.00	-475.65	940.87	0.00	0.00	-940.87
10E--- 1553 2--- -- ------		320.00	-475.65	1,400.40	0.00	0.00	-1,080.40
10E040 1553 3100 00 000000	RCMS Softball Officials	1,500.00	0.00	160.00	0.00	0.00	1,340.00
10E040 1553 3190 00 000000	RCMS Softball Particip Expense	750.00	0.00	1,030.00	0.00	0.00	-280.00
10E040 1553 3320 00 000000	RCMS Softball Travel	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1553 3--- -- ------		2,250.00	0.00	1,190.00	0.00	0.00	1,060.00
10E040 1553 4100 00 000000	RCMS Softball Supplies	1,250.00	0.00	393.25	0.00	0.00	856.75
10E--- 1553 4--- -- ------		1,250.00	0.00	393.25	0.00	0.00	856.75
10E040 1553 5500 00 000000	RCMS Softball Equipment	750.00	0.00	0.00	0.00	0.00	750.00
10E--- 1553 5--- -- ------		750.00	0.00	0.00	0.00	0.00	750.00
10E040 1560 1100 00 000000	RCMS Girls Basketball Cch Sal	8,070.00	0.00	4,034.97	0.00	0.00	4,035.03
10E040 1560 1110 00 000000	RCMS Girls Basketball Coach NC	0.00	0.00	0.00	0.00	0.00	0.00
10E040 1560 1120 00 000000	RCMS Girls Basketball Wrks Sal	3,003.00	130.00	130.00	0.00	0.00	2,873.00
10E--- 1560 1--- -- ------		11,073.00	130.00	4,164.97	0.00	0.00	6,908.03
10E040 1560 2110 00 000000	RCMS Girls Basketball Coach TR	420.00	0.00	0.00	0.00	0.00	420.00
10E--- 1560 2--- -- ------		420.00	0.00	0.00	0.00	0.00	420.00
10E040 1560 3100 00 000000	RCMS Girls Basketball Official	2,500.00	160.00	160.00	0.00	0.00	2,340.00
10E040 1560 3190 00 000000	RCMS Girls Basketball Part Exp	0.00	0.00	100.00	0.00	0.00	-100.00
10E040 1560 3320 00 000000	RCMS Girls Basketball Travel	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1560 3--- -- ------		2,500.00	160.00	260.00	0.00	0.00	2,240.00
10E040 1560 4100 00 000000	RCMS Girls Basketball Supplies	1,250.00	197.00	347.00	0.00	0.00	903.00
10E--- 1560 4--- -- ------		1,250.00	197.00	347.00	0.00	0.00	903.00
10E040 1560 5400 00 000000	RCMS Girls Basketball Equip	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1560 5--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10E040 1560 6400 00 000000	RCMS Girls Basktball Due/Fees	100.00	0.00	0.00	0.00	0.00	100.00
10E--- 1560 6--- -- ------		100.00	0.00	0.00	0.00	0.00	100.00
10E040 1561 1100 00 000000	RCMS Volleybl Coach Sal	9,606.00	0.00	0.00	0.00	0.00	9,606.00
10E040 1561 1110 00 000000	RCMS Vball Coach Non Cert Sal	0.00	0.00	0.00	0.00	0.00	0.00
10E040 1561 1120 00 000000	RCMS Volleybl Gm Wrk Sal	767.00	75.00	75.00	0.00	0.00	692.00
10E--- 1561 1--- -- ------		10,373.00	75.00	75.00	0.00	0.00	10,298.00
10E040 1561 2110 00 000000	RCMS Volleybl Coach TRS	1,800.00	0.00	0.00	0.00	0.00	1,800.00
10E040 1561 2200 00 000000		0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1561 2--- -- ------		1,800.00	0.00	0.00	0.00	0.00	1,800.00
10E040 1561 3100 00 000000	RCMS Volleybl Officials	1,100.00	0.00	0.00	0.00	0.00	1,100.00

FDTLOC FUNC OBJ SJ	Account Level Description	2025-26 Budget	November 2025-26 Monthly Activity	2025-26 FYTD Activity	2025-26 Batch Activity	Encumbered Amount	2025-26 Available Funds
10E040 1561 3190 00 000000	RCMS Volleybl Part Exp	700.00	0.00	0.00	0.00	0.00	700.00
10E040 1561 3320 00 000000	RCMS Volleybl Travel	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1561 3--- -- ------		1,800.00	0.00	0.00	0.00	0.00	1,800.00
10E040 1561 4100 00 000000	RCMS Volleybl Supplies	500.00	0.00	0.00	0.00	0.00	500.00
10E--- 1561 4--- -- ------		500.00	0.00	0.00	0.00	0.00	500.00
10E040 1561 6400 00 000000	RCMS Volleybl Dues/Fees	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1561 6--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10E040 1562 1100 00 000000	RCMS Grls Trk Coach Sal	3,531.00	0.00	0.00	0.00	0.00	3,531.00
10E040 1562 1120 00 000000	RCMS Girls Track Workers	1,084.00	0.00	0.00	0.00	0.00	1,084.00
10E--- 1562 1--- -- ------		4,615.00	0.00	0.00	0.00	0.00	4,615.00
10E040 1562 2110 00 000000	RCMS Grls Trk Cch TRS	420.00	0.00	0.00	0.00	0.00	420.00
10E--- 1562 2--- -- ------		420.00	0.00	0.00	0.00	0.00	420.00
10E040 1562 3100 00 000000	RCMS Grls Trk Officials	300.00	0.00	0.00	0.00	0.00	300.00
10E040 1562 3190 00 000000	RCMS Girls Track Part Exp	100.00	0.00	0.00	0.00	0.00	100.00
10E040 1562 3320 00 000000	RCMS Grls Trk Travel	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1562 3--- -- ------		400.00	0.00	0.00	0.00	0.00	400.00
10E040 1562 4100 00 000000	RCMS Grls Trk Supplies	750.00	0.00	0.00	0.00	0.00	750.00
10E--- 1562 4--- -- ------		750.00	0.00	0.00	0.00	0.00	750.00
10E040 1562 6400 00 000000	RCMS Grls Trk Dues/Fees	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1562 6--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10E040 1563 1100 00 000000	RCMS 6th girls BBall Coach Sal	3,100.00	0.00	0.00	0.00	0.00	3,100.00
10E040 1563 1110 00 000000	RCMS 6th Girls Basketball NC	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1563 1--- -- ------		3,100.00	0.00	0.00	0.00	0.00	3,100.00
10E040 1563 2110 00 000000	RCMS 6th girls BBall Coach TRS	330.00	0.00	0.00	0.00	0.00	330.00
10E--- 1563 2--- -- ------		330.00	0.00	0.00	0.00	0.00	330.00
10E040 1563 3100 00 000000	RCMS 6th girls BBall Officials	1,000.00	0.00	0.00	0.00	0.00	1,000.00
10E040 1563 3190 00 000000	MS 6th girls BBall Partic Exp	100.00	0.00	0.00	0.00	0.00	100.00
10E040 1563 3320 00 000000	RCMS 6th girls B-Ball Travel	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1563 3--- -- ------		1,100.00	0.00	0.00	0.00	0.00	1,100.00
10E040 1563 5500 00 000000	RCMS 6th girls BBall Equipment	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1563 5--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10E040 1564 1100 00 000000	RCMS 6th Boys Bb Coach Salary	3,138.00	0.00	0.00	0.00	0.00	3,138.00
10E040 1564 1110 00 000000	RCMS Boys 6th Basketball NC	0.00	0.00	0.00	0.00	0.00	0.00
10E040 1564 1120 00 000000	RCMS 6th Boys Bball workers	84.00	0.00	0.00	0.00	0.00	84.00
10E--- 1564 1--- -- ------		3,222.00	0.00	0.00	0.00	0.00	3,222.00
10E040 1564 2110 00 000000	RCMS 6th Boys Bball Coach TRS	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1564 2--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10E040 1564 3100 00 000000	RCMS 6th Boys Bball Officials	1,000.00	0.00	0.00	0.00	0.00	1,000.00
10E040 1564 3190 00 000000	RCMS 6th Boys Bball Partic Exp	100.00	0.00	0.00	0.00	0.00	100.00
10E040 1564 3320 00 000000	RCMS 6th Boys Bball Travel	0.00	0.00	0.00	0.00	0.00	0.00

FDTLOC FUNC OBJ SJ	Account Level Description	2025-26 Budget	November 2025-26 Monthly Activity	2025-26 FYTD Activity	2025-26 Batch Activity	Encumbered Amount	2025-26 Available Funds
10E--- 1564 3--- -- ------		1,100.00	0.00	0.00	0.00	0.00	1,100.00
10E040 1564 5500 00 000000	RCMS 6th Boys Bball Equipment	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1564 5--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10E040 1570 1100 00 000000	RCMS Boys Basketball Coach Sal	8,070.00	0.00	0.00	0.00	0.00	8,070.00
10E040 1570 1110 00 000000	RCMS Boys Basketball Coach NC	0.00	0.00	0.00	0.00	0.00	0.00
10E040 1570 1120 00 000000	RCMS Boys Basketball Wrk Sal	1,756.00	0.00	0.00	0.00	0.00	1,756.00
10E040 1570 1210 00 000000		0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1570 1--- -- ------		9,826.00	0.00	0.00	0.00	0.00	9,826.00
10E040 1570 2110 00 000000	RCMS Boys Basketball Coach TRS	730.00	0.00	0.00	0.00	0.00	730.00
10E--- 1570 2--- -- ------		730.00	0.00	0.00	0.00	0.00	730.00
10E040 1570 3100 00 000000	RCMS Boys Basketball Official	2,500.00	0.00	0.00	0.00	0.00	2,500.00
10E040 1570 3190 00 000000	RCMS Boys Basketball Part Exp	0.00	0.00	0.00	0.00	0.00	0.00
10E040 1570 3320 00 000000	RCMS Boys Basketball Travel	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1570 3--- -- ------		2,500.00	0.00	0.00	0.00	0.00	2,500.00
10E040 1570 4100 00 000000	RCMS Boys Basketball Supplies	1,250.00	25.00	322.00	0.00	0.00	928.00
10E--- 1570 4--- -- ------		1,250.00	25.00	322.00	0.00	0.00	928.00
10E040 1570 6400 00 000000	RCMS Boys Basketball Due/Fees	100.00	0.00	0.00	0.00	0.00	100.00
10E--- 1570 6--- -- ------		100.00	0.00	0.00	0.00	0.00	100.00
10E040 1571 1100 00 000000	RCMS Boys Track Coach Sal	5,915.00	0.00	0.00	0.00	0.00	5,915.00
10E040 1571 1120 00 000000	RCMS Boys Track Workers	717.00	0.00	0.00	0.00	0.00	717.00
10E--- 1571 1--- -- ------		6,632.00	0.00	0.00	0.00	0.00	6,632.00
10E040 1571 2110 00 000000	RCMS Boys Track Coach TRS	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1571 2--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10E040 1571 3100 00 000000	RCMS Boys Track Officials	300.00	0.00	0.00	0.00	0.00	300.00
10E040 1571 3190 00 000000	RCMS Boys Track Part Exp	100.00	0.00	0.00	0.00	0.00	100.00
10E040 1571 3320 00 000000	RCMS Boys Track Travel	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1571 3--- -- ------		400.00	0.00	0.00	0.00	0.00	400.00
10E040 1571 4100 00 000000	RCMS Boys Track Supplies	750.00	0.00	0.00	0.00	0.00	750.00
10E--- 1571 4--- -- ------		750.00	0.00	0.00	0.00	0.00	750.00
10E040 1571 6400 00 000000	RCMS Boys Track Dues/Fees	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1571 6--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10E050 1572 1100 00 000000	RCHS Wrestling Coach	7,846.00	0.00	0.00	0.00	0.00	7,846.00
10E050 1572 1110 00 000000	RCHS Wrestling Coach NC	0.00	0.00	0.00	0.00	0.00	0.00
10E050 1572 1120 00 000000	RCHS Wrestling Workers Sal	108.00	0.00	0.00	0.00	0.00	108.00
10E--- 1572 1--- -- ------		7,954.00	0.00	0.00	0.00	0.00	7,954.00
10E050 1572 2110 00 000000	RCHS Wrestling TRS	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1572 2--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10E050 1572 3100 00 000000	RCHS Wrestling Officials	1,400.00	390.00	390.00	0.00	0.00	1,010.00
10E050 1572 3190 00 000000	RCHS Wrestling Entry Fees	1,300.00	0.00	0.00	550.00	0.00	750.00
10E050 1572 3320 00 000000	RCHS Wrestling Travel	0.00	0.00	0.00	0.00	0.00	0.00

FDTLOC FUNC OBJ SJ	Account Level Description	2025-26 Budget	November 2025-26 Monthly Activity	2025-26 FYTD Activity	2025-26 Batch Activity	Encumbered Amount	2025-26 Available Funds
10E--- 1572 3--- -- ------		2,700.00	390.00	390.00	550.00	0.00	1,760.00
10E040 1572 4100 00 000000	Wrestling Supplies	0.00	0.00	0.00	0.00	0.00	0.00
10E050 1572 4100 00 000000	RCHS Wrestling Supp	510.00	0.00	0.00	0.00	0.00	510.00
10E--- 1572 4--- -- ------		510.00	0.00	0.00	0.00	0.00	510.00
10E040 1575 1100 00 000000	RCMS Yearbook Sponsor Sal	4,158.00	319.90	1,918.85	0.00	0.00	2,239.15
10E--- 1575 1--- -- ------		4,158.00	319.90	1,918.85	0.00	0.00	2,239.15
10E040 1575 2110 00 000000	RCMS Yearbook Sponsor TRS	425.00	36.04	216.14	0.00	0.00	208.86
10E040 1575 2200 00 000000		0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1575 2--- -- ------		425.00	36.04	216.14	0.00	0.00	208.86
10E040 1576 1100 00 000000	RCMS Student Council Sp	2,354.00	188.40	640.64	0.00	0.00	1,713.36
10E--- 1576 1--- -- ------		2,354.00	188.40	640.64	0.00	0.00	1,713.36
10E040 1576 2110 00 000000	RCMS Student Council TRS	230.00	21.24	77.57	0.00	0.00	152.43
10E040 1576 2200 00 000000		0.00	0.00	13.98	0.00	0.00	-13.98
10E--- 1576 2--- -- ------		230.00	21.24	91.55	0.00	0.00	138.45
10E040 1577 1100 00 000000	RCMS Musical Salary	1,569.00	0.00	0.00	0.00	0.00	1,569.00
10E--- 1577 1--- -- ------		1,569.00	0.00	0.00	0.00	0.00	1,569.00
10E040 1577 2110 00 000000	RCMS Musical TRS	140.00	0.00	0.00	0.00	0.00	140.00
10E040 1577 2200 00 000000		0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1577 2--- -- ------		140.00	0.00	0.00	0.00	0.00	140.00
10E050 1580 1100 00 000000	RCHS Scholastic Bowl Coach Sal	2,401.00	0.00	831.65	0.00	0.00	1,569.35
10E050 1580 1120 00 000000	RCHS Scholar Bowl Workers	918.00	0.00	0.00	0.00	0.00	918.00
10E--- 1580 1--- -- ------		3,319.00	0.00	831.65	0.00	0.00	2,487.35
10E050 1580 2110 00 000000	RCHS Scholastic Bowl TRS	365.00	0.00	93.67	0.00	0.00	271.33
10E050 1580 2200 00 000000		0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1580 2--- -- ------		365.00	0.00	93.67	0.00	0.00	271.33
10E050 1580 3190 00 000000	RCHS Scholastic Bowl Purch Ser	0.00	0.00	0.00	80.00	0.00	-80.00
10E050 1580 3320 00 000000	RCHS Scholastic Bowl Travel	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1580 3--- -- ------		0.00	0.00	0.00	80.00	0.00	-80.00
10E050 1580 4100 00 000000	RCHSScholastic Bowl Supp	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1580 4--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10E050 1581 1100 00 000000	RCHS Play Director Salary	3,923.00	0.00	0.00	0.00	0.00	3,923.00
10E--- 1581 1--- -- ------		3,923.00	0.00	0.00	0.00	0.00	3,923.00
10E050 1581 2110 00 000000	HS Play TRS	460.00	0.00	0.00	0.00	0.00	460.00
10E050 1581 2200 00 000000		0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1581 2--- -- ------		460.00	0.00	0.00	0.00	0.00	460.00
10E050 1582 1100 00 000000	RCHS Musical Sponsor Salary	14,066.00	8,002.72	8,002.72	0.00	0.00	6,063.28
10E--- 1582 1--- -- ------		14,066.00	8,002.72	8,002.72	0.00	0.00	6,063.28
10E050 1582 2110 00 000000	RCHS Musical Sponsor TRS	1,320.00	901.41	901.41	0.00	0.00	418.59
10E--- 1582 2--- -- ------		1,320.00	901.41	901.41	0.00	0.00	418.59
10E050 1582 3190 00 000000	RCHS Musical Purchase Serv	2,200.00	0.00	0.00	0.00	0.00	2,200.00

FDTLOC FUNC OBJ SJ	Account Level Description	2025-26 Budget	November 2025-26 Monthly Activity	2025-26 FYTD Activity	2025-26 Batch Activity	Encumbered Amount	2025-26 Available Funds
10E--- 1582 3--- -- ------		2,200.00	0.00	0.00	0.00	0.00	2,200.00
10E050 1582 4100 00 000000	RCHS Musical Supplies	300.00	0.00	0.00	0.00	0.00	300.00
10E--- 1582 4--- -- ------		300.00	0.00	0.00	0.00	0.00	300.00
10E050 1583 1100 00 000000	RCHS Marching Band Dir Sal	23,271.00	1,357.80	8,159.54	0.00	0.00	15,111.46
10E050 1583 1110 00 000000	RCHS Band Camp Sal	4,600.00	2,447.88	2,447.88	0.00	0.00	2,152.12
10E--- 1583 1--- -- ------		27,871.00	3,805.68	10,607.42	0.00	0.00	17,263.58
10E050 1583 2110 00 000000	RCHS Marching Band Dir TRS	1,542.00	527.68	1,143.06	0.00	0.00	398.94
10E050 1583 2200 00 000000		0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1583 2--- -- ------		1,542.00	527.68	1,143.06	0.00	0.00	398.94
10E050 1583 3190 00 000000	RCHS Marching Band Part Exp	3,920.00	350.00	3,920.00	0.00	0.00	0.00
10E--- 1583 3--- -- ------		3,920.00	350.00	3,920.00	0.00	0.00	0.00
10E010 1583 4100 00 000000	Band Uniforms	6,000.00	0.00	0.00	0.00	0.00	6,000.00
10E050 1583 4100 00 000000	RCHS Marching Band Supplies	2,400.00	0.00	271.27	0.00	1,348.86	779.87
10E--- 1583 4--- -- ------		8,400.00	0.00	271.27	0.00	1,348.86	6,779.87
10E050 1583 5500 00 000000	RCHS Band Equipment	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1583 5--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10E050 1584 1100 00 000000	RCHS Chorus Spons Sal	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1584 1--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10E050 1585 1100 00 000000	RCHS Jr Cls Spons Sal	8,042.00	645.60	3,386.93	0.00	0.00	4,655.07
10E--- 1585 1--- -- ------		8,042.00	645.60	3,386.93	0.00	0.00	4,655.07
10E050 1585 2110 00 000000	RCHS Jr Cls Spons TRS	850.00	72.74	381.56	0.00	0.00	468.44
10E050 1585 2200 00 000000		0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1585 2--- -- ------		850.00	72.74	381.56	0.00	0.00	468.44
10E050 1586 1100 00 000000	RCHS Yearbook Sponsor Sal	3,531.00	282.50	1,526.54	0.00	0.00	2,004.46
10E--- 1586 1--- -- ------		3,531.00	282.50	1,526.54	0.00	0.00	2,004.46
10E050 1586 2110 00 000000	RCHS Yearbook Sponsor TRS	420.00	31.81	171.88	0.00	0.00	248.12
10E050 1586 2200 00 000000		0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1586 2--- -- ------		420.00	31.81	171.88	0.00	0.00	248.12
10E050 1586 4100 00 000000	RCHS Yearbook Supplies	1,500.00	69.89	259.88	0.00	793.10	447.02
10E--- 1586 4--- -- ------		1,500.00	69.89	259.88	0.00	793.10	447.02
10E050 1588 1100 00 000000	RCHS X-Curr Sprvsn Sal	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1588 1--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10E050 1588 2110 00 000000	RCHS X-Curr Sprvsn TRS	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1588 2--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10E050 1589 1100 00 000000	RCHS Student Council Sal	2,354.00	188.70	1,089.79	0.00	0.00	1,264.21
10E--- 1589 1--- -- ------		2,354.00	188.70	1,089.79	0.00	0.00	1,264.21
10E050 1589 2110 00 000000	RCHS Student Council TRS	320.00	21.26	122.75	0.00	0.00	197.25
10E050 1589 2200 00 000000		0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1589 2--- -- ------		320.00	21.26	122.75	0.00	0.00	197.25
10E050 1590 1110 00 000000	RCHS Rifle/Drill Sal	7,771.00	366.20	1,680.60	0.00	0.00	6,090.40

FDTLOC FUNC OBJ SJ	Account Level Description	2025-26 Budget	November 2025-26 Monthly Activity	2025-26 FYTD Activity	2025-26 Batch Activity	Encumbered Amount	2025-26 Available Funds
10E--- 1590 1--- -- ------		7,771.00	366.20	1,680.60	0.00	0.00	6,090.40
10E050 1590 3320 00 000000	RCHS Rifle/Drill Travel	50.00	0.00	0.00	0.00	0.00	50.00
10E--- 1590 3--- -- ------		50.00	0.00	0.00	0.00	0.00	50.00
10E040 1591 1100 00 000000	RCMS Band Director Sal	4,708.00	690.20	3,643.51	0.00	0.00	1,064.49
10E--- 1591 1--- -- ------		4,708.00	690.20	3,643.51	0.00	0.00	1,064.49
10E040 1591 2110 00 000000	RCMS Band Directors TRS	300.00	77.74	410.37	0.00	0.00	-110.37
10E040 1591 2200 00 000000		0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1591 2--- -- ------		300.00	77.74	410.37	0.00	0.00	-110.37
10E040 1591 3190 00 000000	RCMS Band Pur Serv	1,000.00	0.00	0.00	0.00	0.00	1,000.00
10E040 1591 3230 00 000000	RCMS Band Rep/Main	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1591 3--- -- ------		1,000.00	0.00	0.00	0.00	0.00	1,000.00
10E040 1591 4100 00 000000	RCMS Music Supp/Parts	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1591 4--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10E040 1591 5500 00 000000	RCMS Band Equipment	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1591 5--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10E040 1591 6400 00 000000	RCMS Band Dues/Fees	100.00	0.00	100.00	0.00	0.00	0.00
10E--- 1591 6--- -- ------		100.00	0.00	100.00	0.00	0.00	0.00
10E040 1592 3190 00 000000	RCMS Choir Entry Fees	1,000.00	0.00	90.00	0.00	70.00	840.00
10E--- 1592 3--- -- ------		1,000.00	0.00	90.00	0.00	70.00	840.00
10E040 1593 1100 00 000000	RCMS Talent Shw Spon Sal	1,569.00	0.00	1,631.92	0.00	0.00	-62.92
10E--- 1593 1--- -- ------		1,569.00	0.00	1,631.92	0.00	0.00	-62.92
10E040 1593 2110 00 000000	RCMS Talent Shw Spon TRS	185.00	0.00	183.81	0.00	0.00	1.19
10E040 1593 2200 00 000000		0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1593 2--- -- ------		185.00	0.00	183.81	0.00	0.00	1.19
10E040 1593 4100 00 000000	RCMS Talent Shw Supp	200.00	0.00	0.00	0.00	116.37	83.63
10E--- 1593 4--- -- ------		200.00	0.00	0.00	0.00	116.37	83.63
10E040 1594 4100 00 000000	RCMS Drama Supplies	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1594 4--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10E040 1598 1100 00 000000	RCMS Dance/Grad Sup Sal	250.00	0.00	0.00	0.00	0.00	250.00
10E--- 1598 1--- -- ------		250.00	0.00	0.00	0.00	0.00	250.00
10E040 1598 2110 00 000000	RCMS Dance/Grad TRS	30.00	0.00	0.00	0.00	0.00	30.00
10E--- 1598 2--- -- ------		30.00	0.00	0.00	0.00	0.00	30.00
10E040 1599 1100 00 000000	RCMS Math Counts Sponsor	2,000.00	0.00	0.00	0.00	0.00	2,000.00
10E--- 1599 1--- -- ------		2,000.00	0.00	0.00	0.00	0.00	2,000.00
10E040 1599 2110 00 000000	RCMS Math Counts Sponsor TRS	230.00	0.00	0.00	0.00	0.00	230.00
10E--- 1599 2--- -- ------		230.00	0.00	0.00	0.00	0.00	230.00
10E040 1599 3320 00 000000	RCMS Team Quest Travel	1,000.00	0.00	0.00	0.00	0.00	1,000.00
10E--- 1599 3--- -- ------		1,000.00	0.00	0.00	0.00	0.00	1,000.00
10E050 1700 1100 00 000000	Drivers Ed Teach Salary	50,435.00	412.50	19,321.50	0.00	0.00	31,113.50
10E050 1700 1200 00 000000	Drivers Ed Sub Sal	0.00	1,963.50	1,963.50	0.00	0.00	-1,963.50

FDTLOC FUNC OBJ SJ	Account Level Description	2025-26 Budget	November 2025-26 Monthly Activity	2025-26 FYTD Activity	2025-26 Batch Activity	Encumbered Amount	2025-26 Available Funds
10E--- 1700 1--- -- ------		50,435.00	2,376.00	21,285.00	0.00	0.00	29,150.00
10E050 1700 2110 00 000000	Drivers Ed TRS	11,000.00	5.15	994.88	0.00	0.00	10,005.12
10E050 1700 2200 00 000000	Drivers Ed Ins Ben	5,200.00	0.00	0.00	0.00	0.00	5,200.00
10E--- 1700 2--- -- ------		16,200.00	5.15	994.88	0.00	0.00	15,205.12
10E050 1700 3190 00 000000	Drivers Ed Pur Serv	230.00	20.00	110.00	0.00	0.00	120.00
10E050 1700 3230 00 000000	Drivers Ed Rep/Maint	500.00	0.00	56.40	0.00	0.00	443.60
10E050 1700 3320 00 000000	Drivers Ed Travel	25.00	0.00	0.00	0.00	0.00	25.00
10E--- 1700 3--- -- ------		755.00	20.00	166.40	0.00	0.00	588.60
10E050 1700 4100 00 000000	Drivers Ed Supplies	1,000.00	0.00	45.53	0.00	0.00	954.47
10E050 1700 4640 00 000000	Drivers Ed Fuel	2,500.00	0.00	0.00	0.00	0.00	2,500.00
10E--- 1700 4--- -- ------		3,500.00	0.00	45.53	0.00	0.00	3,454.47
10E050 1700 5500 00 000000	Drivers Ed Equipment	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1700 5--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10E010 1800 1100 00 000000	Bilingual Prog Sal	1,421.00	0.00	767.25	0.00	0.00	653.75
10E010 1800 1110 00 000000	LLS Aide Sal	10,000.00	0.00	0.00	0.00	0.00	10,000.00
10E010 1800 1200 00 000000	Bilingual Sub Salary	0.00	0.00	0.00	0.00	0.00	0.00
10E010 1800 1210 00 000000	Bilingual Aide Sub Salary	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1800 1--- -- ------		11,421.00	0.00	767.25	0.00	0.00	10,653.75
10E010 1800 2110 00 000000	Bilingual Program TRS	500.00	0.00	86.42	0.00	0.00	413.58
10E010 1800 2200 00 000000	LLS Aide Ins Ben	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1800 2--- -- ------		500.00	0.00	86.42	0.00	0.00	413.58
10E010 1800 4100 00 000000	Bilingual Supplies	1,000.00	0.00	128.00	0.00	0.00	872.00
10E--- 1800 4--- -- ------		1,000.00	0.00	128.00	0.00	0.00	872.00
10E010 1911 6700 00 000000	Residential Tuition	5,000.00	670.48	1,570.48	525.00	0.00	2,904.52
10E--- 1911 6--- -- ------		5,000.00	670.48	1,570.48	525.00	0.00	2,904.52
10E260 1912 6700 00 260000	Sp Ed Priv Tuition	200,000.00	23,088.66	120,238.05	22,203.34	0.00	57,558.61
10E260 1912 6830 00 260000	Chaddock	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1912 6--- -- ------		200,000.00	23,088.66	120,238.05	22,203.34	0.00	57,558.61
10E999 1999 0000 00 000000	Student Activity Disbursements	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1999 0--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10E--- 1--- ---- -- ------		15,249,544.00	1,123,820.01	5,656,686.69	49,806.02	119,812.75	9,423,238.54
10E020 2110 1110 00 000000	RCES Social Workers Sal	0.00	0.00	0.00	0.00	0.00	0.00
10E750 2110 1200 00 750000		0.00	0.00	0.00	0.00	0.00	0.00
10E--- 2110 1--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10E100 2110 3190 00 100000	Title I Coaching Purch Service	0.00	0.00	3,800.00	0.00	0.00	-3,800.00
10E500 2110 3190 00 500000	Title I Purchased Services	3,500.00	0.00	0.00	0.00	0.00	3,500.00
10E920 2110 3190 00 920000	District Social Worker Purchas	0.00	0.00	0.00	0.00	0.00	0.00
10E010 2110 3320 00 000000	Social Worker Travel	0.00	0.00	0.00	0.00	0.00	0.00
10E920 2110 3320 00 920000	District Social Worker Mileage	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 2110 3--- -- ------		3,500.00	0.00	3,800.00	0.00	0.00	-300.00

FDTLOC FUNC OBJ SJ	Account Level Description	2025-26 Budget	November 2025-26 Monthly Activity	2025-26 FYTD Activity	2025-26 Batch Activity	Encumbered Amount	2025-26 Available Funds
10E920 2110 4100 00 920000	District Social Worker Supplie	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 2110 4--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10E020 2120 1100 00 000000	RCES Guidance Sal	61,218.00	4,593.70	24,718.24	0.00	0.00	36,499.76
10E040 2120 1100 00 000000	RCMS Guidance Sal	96,924.00	7,734.50	32,728.74	0.00	0.00	64,195.26
10E050 2120 1100 00 000000	RCHS Guidance Salary SAL	119,732.00	13,494.54	72,602.71	0.00	0.00	47,129.29
10E342 2120 1100 00 000000	ESSER II Social Work Salary	0.00	0.00	0.00	0.00	0.00	0.00
10E020 2120 1110 00 000000	RCES Guidance Non Cert	0.00	0.00	0.00	0.00	0.00	0.00
10E050 2120 1110 00 000000	RCHS Guidance Sec Salary	35,560.00	2,865.06	15,586.88	0.00	0.00	19,973.12
10E100 2120 1110 00 100000	Title I Neg/Deliq NC Salary	0.00	0.00	0.00	0.00	0.00	0.00
10E500 2120 1110 00 500000	Title I Neg/Deliq NC Salary	0.00	0.00	-0.12	0.00	0.00	0.12
10E020 2120 1200 00 000000	RCES Counselor Sub	0.00	0.00	0.00	0.00	0.00	0.00
10E100 2120 1200 00 100000		0.00	0.00	0.00	0.00	0.00	0.00
10E500 2120 1200 00 500000		0.00	0.00	0.00	0.00	0.00	0.00
10E050 2120 1210 00 000000	RCHS Guidance Sub Sec Sal	0.00	0.00	0.00	0.00	0.00	0.00
10E100 2120 1210 00 100000		0.00	0.00	0.00	0.00	0.00	0.00
10E500 2120 1210 00 500000		0.00	0.00	0.00	0.00	0.00	0.00
10E--- 2120 1--- -- ------		313,434.00	28,687.80	145,636.45	0.00	0.00	167,797.55
10E020 2120 2110 00 000000	RCES Guidance TRS	11,500.00	517.42	2,784.11	0.00	0.00	8,715.89
10E040 2120 2110 00 000000	RCMS Guidance TRS	5,500.00	871.22	3,686.46	0.00	0.00	1,813.54
10E050 2120 2110 00 000000	RCHS Guidance TRS	20,000.00	1,520.02	8,456.66	0.00	0.00	11,543.34
10E020 2120 2200 00 000000	RCES Ins Ben	21,000.00	793.84	4,366.12	0.00	0.00	16,633.88
10E040 2120 2200 00 000000	RCMS Guidance Ins Ben	10,500.00	1,587.68	6,747.64	0.00	0.00	3,752.36
10E050 2120 2200 00 000000	RCHS Guidance Ins Ben	42,500.00	3,258.50	18,004.61	0.00	0.00	24,495.39
10E--- 2120 2--- -- ------		111,000.00	8,548.68	44,045.60	0.00	0.00	66,954.40
10E010 2120 3140 00 000000	District Testing Services	0.00	0.00	0.00	0.00	0.00	0.00
10E020 2120 3190 00 000000	RCES Guid Pur Serv	100.00	0.00	0.00	0.00	0.00	100.00
10E040 2120 3190 00 000000	RCMS Guidance Purchase Service	150.00	0.00	0.00	0.00	0.00	150.00
10E050 2120 3190 00 000000	RCHS Guidance Pur Serv	0.00	0.00	0.00	0.00	0.00	0.00
10E100 2120 3190 00 100000	Title I CHAT Pur Serv	0.00	0.00	0.00	0.00	0.00	0.00
10E170 2120 3190 00 170000	Title IV Counseling Consulting	5,000.00	900.00	3,100.00	0.00	0.00	1,900.00
10E390 2120 3190 00 390000	Perkins Guidance Software Rene	0.00	0.00	0.00	0.00	0.00	0.00
10E500 2120 3190 00 500000	Title I Guid Pur Serv CHAT	5,000.00	0.00	0.00	0.00	0.00	5,000.00
10E570 2120 3190 00 570000	TilteIV Counseling Consult Sal	5,000.00	0.00	0.00	0.00	0.00	5,000.00
10E050 2120 3230 00 000000	RCHS Guidance Rep/Maint	0.00	0.00	0.00	0.00	0.00	0.00
10E050 2120 3260 00 000000	RCHS Guidance Postage	0.00	0.00	0.00	0.00	0.00	0.00
10E040 2120 3320 00 000000	RCMS Guidance Travel	500.00	0.00	0.00	0.00	0.00	500.00
10E050 2120 3320 00 000000	RCHS Guidance Travel	600.00	0.00	0.00	0.00	0.00	600.00
10E050 2120 3600 00 000000	RCHS Guidance Printing	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 2120 3--- -- ------		16,350.00	900.00	3,100.00	0.00	0.00	13,250.00
10E010 2120 4100 00 000000	District Testing Supplies	0.00	0.00	0.00	0.00	0.00	0.00

FDTLOC FUNC OBJ SJ	Account Level Description	2025-26 Budget	November 2025-26 Monthly Activity	2025-26 FYTD Activity	2025-26 Batch Activity	Encumbered Amount	2025-26 Available Funds
10E020 2120 4100 00 000000	RCES Guid Supp	0.00	0.00	0.00	0.00	0.00	0.00
10E040 2120 4100 00 000000	RCMS Guidance Supplies	500.00	0.00	437.88	0.00	0.00	62.12
10E050 2120 4100 00 000000	RCHS Guidance Supplies	500.00	0.00	154.82	0.00	14.24	330.94
10E170 2120 4100 00 170000	Title IV Improv of Inst Suppl	1,257.00	15.71	677.73	0.00	0.00	579.27
10E500 2120 4100 00 500000	Title I Counselor Supp	0.00	0.00	0.00	0.00	0.00	0.00
10E050 2120 4240 00 000000	RCHS Guidance Paper/Toner	0.00	0.00	0.00	0.00	0.00	0.00
10E050 2120 4700 00 000000	RCHS Guidance Software	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 2120 4--- -- ------		2,257.00	15.71	1,270.43	0.00	14.24	972.33
10E050 2120 5500 00 000000	RCHS Guidance Equipment	1,000.00	0.00	0.00	0.00	0.00	1,000.00
10E--- 2120 5--- -- ------		1,000.00	0.00	0.00	0.00	0.00	1,000.00
10E050 2120 6400 00 000000	RCHS Guidance Membership/Dues	150.00	378.00	378.00	0.00	0.00	-228.00
10E--- 2120 6--- -- ------		150.00	378.00	378.00	0.00	0.00	-228.00
10E010 2130 1100 00 000000	District Nurse Salary	32,502.00	9,858.20	52,719.27	0.00	0.00	-20,217.27
10E010 2130 1110 00 000000	District Nurse NC	27,470.00	11,715.10	55,310.97	0.00	0.00	-27,840.97
10E010 2130 1200 00 000000	District Sub Nurse Sal	1,044.00	0.00	0.00	0.00	0.00	1,044.00
10E010 2130 1210 00 000000	Sub Nurse Sec Sal	0.00	243.25	243.25	0.00	0.00	-243.25
10E--- 2130 1--- -- ------		61,016.00	21,816.55	108,273.49	0.00	0.00	-47,257.49
10E010 2130 2110 00 000000	District Nurse TRS	15,500.00	1,110.40	5,938.02	0.00	0.00	9,561.98
10E010 2130 2130 00 000000		0.00	0.00	0.00	0.00	0.00	0.00
10E010 2130 2200 00 000000	District Nurse Ins Ben	21,000.00	1,587.68	8,732.24	0.00	0.00	12,267.76
10E--- 2130 2--- -- ------		36,500.00	2,698.08	14,670.26	0.00	0.00	21,829.74
10E010 2130 3190 00 000000	District Nurse V & H Screening	7,500.00	0.00	0.00	5,034.00	0.00	2,466.00
10E920 2130 3190 00 920000	District Immuniz/Reg Fee	3,500.00	0.00	2,161.00	0.00	0.00	1,339.00
10E920 2130 3230 00 920000	District Nurse Rep/Maint	500.00	0.00	0.00	0.00	0.00	500.00
10E920 2130 3320 00 920000	District Nurse Travel	0.00	107.10	149.80	40.60	0.00	-190.40
10E--- 2130 3--- -- ------		11,500.00	107.10	2,310.80	5,074.60	0.00	4,114.60
10E920 2130 4400 00 920000	Subscription Renewals	0.00	0.00	0.00	0.00	0.00	0.00
10E920 2130 4700 00 920000	Nurses Software	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 2130 4--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10E920 2130 5500 00 920000	District Nurse Equipment	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 2130 5--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10E140 2140 1100 00 140000	Physchologist Sal	970.00	0.00	0.00	0.00	0.00	970.00
10E--- 2140 1--- -- ------		970.00	0.00	0.00	0.00	0.00	970.00
10E920 2140 3190 00 920000	Pysh Pur Serv	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 2140 3--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10E920 2140 4130 00 920000	Psych Supp	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 2140 4--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10E150 2150 1100 00 150000	Speech ELL Students Sal	0.00	0.00	0.00	0.00	0.00	0.00
10E280 2150 1100 00 280000	District Speech Salary	309,995.00	23,830.10	128,226.72	0.00	0.00	181,768.28
10E280 2150 1110 00 280000	District Speech Aide	0.00	0.00	0.00	0.00	0.00	0.00

FDTLOC FUNC OBJ SJ	Account Level Description	2025-26 Budget	November 2025-26 Monthly Activity	2025-26 FYTD Activity	2025-26 Batch Activity	Encumbered Amount	2025-26 Available Funds
10E--- 2150 1--- -- ------		309,995.00	23,830.10	128,226.72	0.00	0.00	181,768.28
10E150 2150 2110 00 150000	Speech ELL Students TRS	0.00	0.00	0.00	0.00	0.00	0.00
10E280 2150 2110 00 280000	District Speech TRS	34,893.00	2,684.14	14,442.81	0.00	0.00	20,450.19
10E280 2150 2200 00 280000	District Speech Ins Ben	45,000.00	3,175.36	17,464.48	0.00	0.00	27,535.52
10E--- 2150 2--- -- ------		79,893.00	5,859.50	31,907.29	0.00	0.00	47,985.71
10E920 2150 3190 00 920000	Speech Purchase Services	600.00	0.00	387.00	0.00	0.00	213.00
10E920 2150 3320 00 920000	District Speech Travel	500.00	0.00	0.00	0.00	0.00	500.00
10E--- 2150 3--- -- ------		1,100.00	0.00	387.00	0.00	0.00	713.00
10E920 2150 4100 00 920000	District Speech Supplies	800.00	0.00	261.27	0.00	0.00	538.73
10E920 2150 4130 00 920000	District Speech Testing Suppli	617.00	0.00	159.04	0.00	271.54	186.42
10E920 2150 4200 00 920000	District Bilingual Test Suppli	1,000.00	0.00	0.00	0.00	0.00	1,000.00
10E920 2150 4220 00 920000	District Speech Workbooks	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 2150 4--- -- ------		2,417.00	0.00	420.31	0.00	271.54	1,725.15
10E920 2150 5500 00 000000	District Speech Equip	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 2150 5--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10E920 2150 6400 00 920000	District Speech Dues & Fees	2,700.00	0.00	1,761.25	0.00	250.00	688.75
10E--- 2150 6--- -- ------		2,700.00	0.00	1,761.25	0.00	250.00	688.75
10E020 2190 1100 00 000000	RCES Behavior Interv. Salary	1,000.00	836.25	12,332.38	0.00	0.00	-11,332.38
10E040 2190 1100 00 000000	RCMS Detention/In School Susp	347.00	0.00	0.00	0.00	0.00	347.00
10E050 2190 1100 00 000000	RCHS Detention/In School Susp	2,108.00	0.00	0.00	0.00	0.00	2,108.00
10E020 2190 1110 00 000000	Supervision Aide Salary	135,728.00	8,719.56	50,014.49	0.00	0.00	85,713.51
10E020 2190 1200 00 000000	Sub Supervision Cert Sal	0.00	0.00	115.50	0.00	0.00	-115.50
10E020 2190 1210 00 000000	RCES Sub Supervision Aide	3,000.00	57.75	767.25	0.00	0.00	2,232.75
10E--- 2190 1--- -- ------		142,183.00	9,613.56	63,229.62	0.00	0.00	78,953.38
10E040 2190 2110 00 000000		0.00	0.00	0.00	0.00	0.00	0.00
10E050 2190 2110 00 000000		0.00	0.00	0.00	0.00	0.00	0.00
10E--- 2190 2--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10E010 2210 1100 00 000000	District Instructional Coach	143,191.00	11,040.10	59,276.85	0.00	0.00	83,914.15
10E100 2210 1100 00 100000	Title I Imp Stipends	56,000.00	0.00	0.00	0.00	0.00	56,000.00
10E110 2210 1100 00 110000	At Risk Improv Salary	0.00	0.00	0.00	0.00	0.00	0.00
10E120 2210 1100 00 120000	Improv of Instr Laptop Grant	0.00	0.00	0.00	0.00	0.00	0.00
10E170 2210 1100 00 170000	Title IV Stipends	2,500.00	0.00	0.00	0.00	0.00	2,500.00
10E180 2210 1100 00 180000	RTTT Improv Instr Stipends	0.00	0.00	0.00	0.00	0.00	0.00
10E330 2210 1100 00 330000	Title II Teach Stipend	0.00	0.00	0.00	0.00	0.00	0.00
10E340 2210 1100 00 340000	ESSER Prof Development Salary	0.00	0.00	0.00	0.00	0.00	0.00
10E480 2210 1100 00 480000	Ag 3 Circles Impr of Inst Sal	11,000.00	416.34	2,289.85	0.00	0.00	8,710.15
10E490 2210 1100 00 490000	Ag Grant Improv of Inst Sal	0.00	0.00	0.00	0.00	0.00	0.00
10E500 2210 1100 00 500000	Title I Imp Stipends	0.00	5,036.80	15,110.40	0.00	0.00	-15,110.40
10E510 2210 1100 00 510000	At Risk Improv Sal	1,335.00	0.00	0.00	0.00	0.00	1,335.00
10E530 2210 1100 00 530000	Title II Stipend	3,300.00	0.00	330.00	1,200.00	0.00	1,770.00

FDTLOC FUNC OBJ SJ	Account Level Description	2025-26 Budget	November 2025-26 Monthly Activity	2025-26 FYTD Activity	2025-26 Batch Activity	Encumbered Amount	2025-26 Available Funds
10E810 2210 1100 00 810000	ROE Flow Thru	0.00	0.00	0.00	0.00	0.00	0.00
10E110 2210 1110 00 110000	PFA Professional DevelopmentNC	0.00	0.00	0.00	0.00	0.00	0.00
10E510 2210 1110 00 510000	PreK Professional Devel Salary	50.00	0.00	0.00	0.00	0.00	50.00
10E010 2210 1200 00 000000	District Improv of Instr	0.00	0.00	0.00	0.00	0.00	0.00
10E100 2210 1200 00 100000	Title I Improv Subs	1,000.00	0.00	0.00	0.00	0.00	1,000.00
10E110 2210 1200 00 110000	EC Subs Sal	0.00	0.00	0.00	0.00	0.00	0.00
10E170 2210 1200 00 170000	Title IV Subs	0.00	0.00	0.00	0.00	0.00	0.00
10E180 2210 1200 00 180000	RTTT IM Sub Sal	0.00	0.00	0.00	0.00	0.00	0.00
10E180 2210 1200 01 180000	RTTT IMentoring Sub Sal	0.00	0.00	0.00	0.00	0.00	0.00
10E330 2210 1200 00 330000	Title II Teach Sub Sal	2,500.00	0.00	0.00	0.00	0.00	2,500.00
10E500 2210 1200 00 500000	Title I Improv Sub	0.00	0.00	0.00	0.00	0.00	0.00
10E510 2210 1200 00 510000	Pre K Imp Inst Sub Salary	456.00	0.00	0.00	0.00	0.00	456.00
10E570 2210 1200 00 570000	Title IV Sub Sal	5,000.00	0.00	0.00	0.00	0.00	5,000.00
10E580 2210 1200 00 580000		0.00	0.00	0.00	0.00	0.00	0.00
10E100 2210 1210 00 100000	Title I Improv of Inst NC Sub	0.00	0.00	0.00	0.00	0.00	0.00
10E110 2210 1210 00 110000	Pre K Imp Ins Aide Sub Salary	0.00	0.00	0.00	0.00	0.00	0.00
10E500 2210 1210 00 500000	Title I Improv of Inst NC Sub	0.00	0.00	0.00	0.00	0.00	0.00
10E510 2210 1210 00 510000	Pre K Imp Inst Aide Sub Salary	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 2210 1--- -- ------		226,332.00	16,493.24	77,007.10	1,200.00	0.00	148,124.90
10E010 2210 2110 00 000000	District Improv of Instr TRS	16,128.00	1,243.54	6,676.64	0.00	0.00	9,451.36
10E100 2210 2110 00 100000	Title I Improv TRS	23,000.00	0.00	0.00	0.00	0.00	23,000.00
10E110 2210 2110 00 110000	EC Sub TRS	0.00	0.00	0.00	0.00	0.00	0.00
10E170 2210 2110 00 170000	Title IV Subs TRS	535.00	0.00	0.00	0.00	0.00	535.00
10E480 2210 2110 00 480000	Ag 3 Circles TRS	1,300.00	46.86	257.80	0.00	0.00	1,042.20
10E490 2210 2110 00 490000	Ag Grant TRS	0.00	0.00	0.00	0.00	0.00	0.00
10E500 2210 2110 00 500000	Title I TRS	250.00	567.32	1,701.95	0.00	0.00	-1,451.95
10E510 2210 2110 00 510000	EC TRS	0.00	0.00	0.00	0.00	0.00	0.00
10E530 2210 2110 00 530000	Prior Yr Title II TRS	0.00	0.00	37.10	0.00	0.00	-37.10
10E570 2210 2110 00 570000	Title IV Sub TRS	600.00	0.00	0.00	0.00	0.00	600.00
10E010 2210 2200 00 000000	District Instr Coach Insurance	31,500.00	2,123.08	11,676.94	0.00	0.00	19,823.06
10E100 2210 2200 00 100000	Title I Impr Of Instruc Insura	10,500.00	0.00	0.00	0.00	0.00	10,500.00
10E500 2210 2200 00 500000	Title I Imp of Inst. Insurance	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 2210 2--- -- ------		83,813.00	3,980.80	20,350.43	0.00	0.00	63,462.57
10E010 2210 3110 00 000000	Workshop	0.00	0.00	0.00	0.00	0.00	0.00
10E100 2210 3140 00 100000	Title I Improv Consult	0.00	0.00	0.00	0.00	0.00	0.00
10E330 2210 3140 00 330000	Title II Consultant	3,000.00	0.00	0.00	0.00	0.00	3,000.00
10E500 2210 3140 00 500000	Title I Consultant	0.00	0.00	0.00	0.00	0.00	0.00
10E530 2210 3140 00 530000	Title II Consultant	0.00	0.00	0.00	0.00	0.00	0.00
10E570 2210 3140 00 570000	Title IV Consultant	0.00	0.00	0.00	0.00	0.00	0.00
10E010 2210 3190 00 000000	District Improv of Instr Regis	3,000.00	0.00	0.00	0.00	0.00	3,000.00

FDTLOC FUNC OBJ SJ	Account Level Description	2025-26 Budget	November 2025-26 Monthly Activity	2025-26 FYTD Activity	2025-26 Batch Activity	Encumbered Amount	2025-26 Available Funds
10E100 2210 3190 00 100000	Title I Improv Reg Fee	5,000.00	0.00	32,653.25	0.00	0.00	-27,653.25
10E110 2210 3190 00 110000	EC 3-5 Pur Serv	0.00	0.00	750.00	0.00	0.00	-750.00
10E170 2210 3190 00 170000	Title IV Purchase Service	6,500.00	60.00	3,177.00	0.00	70.00	3,253.00
10E330 2210 3190 00 330000	Title II Purchase Serv	5,000.00	0.00	5,523.00	0.00	0.00	-523.00
10E390 2210 3190 00 390000	Perkins Registration	0.00	0.00	0.00	0.00	0.00	0.00
10E490 2210 3190 00 490000	Ag Grant Imp Inst Pur Serv	0.00	0.00	0.00	0.00	0.00	0.00
10E500 2210 3190 00 500000	Title I Pur Serv	28,000.00	0.00	0.00	0.00	0.00	28,000.00
10E510 2210 3190 00 510000	PI Reg, Mileage	1,990.00	0.00	0.00	0.00	0.00	1,990.00
10E530 2210 3190 00 530000	Title II Pur Serv	14,000.00	979.00	3,864.00	0.00	0.00	10,136.00
10E570 2210 3190 00 570000	Title IV Purchase Service	6,000.00	0.00	4,206.91	0.00	0.00	1,793.09
10E780 2210 3190 00 780000	CTEI PD Purch Service	4,100.00	1,935.00	1,935.00	0.00	4,375.00	-2,210.00
10E782 2210 3190 00 000782	METT Workshop	0.00	0.00	0.00	0.00	865.00	-865.00
10E010 2210 3320 00 000000	District Improv of Instr Mieag	1,000.00	0.00	0.00	0.00	0.00	1,000.00
10E100 2210 3320 00 100000	Title I Improv Travel	0.00	0.00	0.00	0.00	0.00	0.00
10E110 2210 3320 00 110000	EC 3-5 Trav	0.00	0.00	0.00	0.00	0.00	0.00
10E110 2210 3320 01 110000	EC 0-3 Trav	0.00	0.00	0.00	0.00	0.00	0.00
10E170 2210 3320 00 170000	Title IV Meals Mile Motel Reg	0.00	0.00	0.00	0.00	0.00	0.00
10E330 2210 3320 00 330000	Title II Travel	3,000.00	0.00	4,510.65	0.00	0.00	-1,510.65
10E390 2210 3320 00 390000	Perkins Travel	0.00	0.00	0.00	0.00	0.00	0.00
10E500 2210 3320 00 500000	Title I Travel	0.00	0.00	0.00	0.00	0.00	0.00
10E510 2210 3320 00 510000	At Risk Improv Trav	3,000.00	0.00	0.00	0.00	0.00	3,000.00
10E530 2210 3320 00 530000	Prior Yr Title II Travel	8,000.00	374.97	897.54	0.00	0.00	7,102.46
10E570 2210 3320 00 570000	Title IV Travel	5,000.00	0.00	4,026.60	0.00	0.00	973.40
10E780 2210 3320 00 780000	CTEI PD Travel	4,410.00	383.77	490.17	48.24	467.25	3,404.34
10E782 2210 3320 00 000782	METT PD Travel	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 2210 3--- -- ------		101,000.00	3,732.74	62,034.12	48.24	5,777.25	33,140.39
10E010 2210 4100 00 000000	Dist Improv of Instr Supplies	0.00	0.00	0.00	0.00	0.00	0.00
10E100 2210 4100 00 100000	Title I Supp	0.00	0.00	1,429.02	0.00	0.00	-1,429.02
10E110 2210 4100 00 110000	EC IMPROV OF INSTR SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
10E170 2210 4100 00 170000	Title IV Improv Instr Supp	0.00	0.00	0.00	0.00	0.00	0.00
10E330 2210 4100 00 330000	Title II Improv of Instruct Su	0.00	0.00	0.00	0.00	0.00	0.00
10E500 2210 4100 00 500000	Title I Supplies	0.00	97.22	97.22	0.00	5,824.00	-5,921.22
10E510 2210 4100 00 510000	Early Childhood PD Supplies	250.00	0.00	0.00	0.00	0.00	250.00
10E530 2210 4100 00 530000	Title II Supplies	1,598.00	0.00	153.72	0.00	0.00	1,444.28
10E570 2210 4100 00 570000	Title IV Supplies	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 2210 4--- -- ------		1,848.00	97.22	1,679.96	0.00	5,824.00	-5,655.96
10E100 2210 6400 00 100000	Title I Annual Membership Dues	0.00	0.00	0.00	0.00	0.00	0.00
10E500 2210 6400 00 500000	Title I Annual Membership Dues	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 2210 6--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10E020 2220 1100 00 000000	RCES IMC Salary	62,068.00	4,774.60	25,691.45	0.00	0.00	36,376.55

FDTLOC FUNC OBJ SJ	Account Level Description	2025-26 Budget	November 2025-26 Monthly Activity	2025-26 FYTD Activity	2025-26 Batch Activity	Encumbered Amount	2025-26 Available Funds
10E040 2220 1100 00 000000	RCMS IMC Salary	51,168.00	3,936.10	21,179.44	0.00	0.00	29,988.56
10E050 2220 1100 00 000000	RCHS IMC Teach Sal	75,254.00	5,788.90	31,019.13	0.00	0.00	44,234.87
10E020 2220 1110 00 000000	RCES IMC Aide/Asst Sal	0.00	0.00	0.00	0.00	0.00	0.00
10E040 2220 1110 00 000000	RCMS Aide/Asst Salary	14,124.00	1,043.56	5,810.34	0.00	0.00	8,313.66
10E050 2220 1110 00 000000	RCHS Library TA	14,102.00	1,043.54	5,810.26	0.00	0.00	8,291.74
10E020 2220 1200 00 000000	RCES IMC Sub Sal	634.00	405.00	540.00	0.00	0.00	94.00
10E040 2220 1200 00 000000	RCMS Lib Sub Sal	1,000.00	0.00	0.00	0.00	0.00	1,000.00
10E050 2220 1200 00 000000	RCHS IMC Sub Teach Sal	395.00	0.00	0.00	0.00	0.00	395.00
10E020 2220 1210 00 000000	RCES IMC Sub Aide/Asst	0.00	0.00	0.00	0.00	0.00	0.00
10E040 2220 1210 00 000000	RCMS IMC Sub Aide	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 2220 1--- -- ------		218,745.00	16,991.70	90,050.62	0.00	0.00	128,694.38
10E020 2220 2110 00 000000	RCES IMC TRS	6,991.00	542.88	2,900.53	0.00	0.00	4,090.47
10E040 2220 2110 00 000000	RCMS IMC TRS	5,763.00	443.34	2,385.55	0.00	0.00	3,377.45
10E050 2220 2110 00 000000	RCHS IMC TRS	8,476.00	652.06	3,493.90	0.00	0.00	4,982.10
10E020 2220 2200 00 000000	RCES IMC Ins Benefit	10,500.00	1,061.54	5,838.47	0.00	0.00	4,661.53
10E040 2220 2200 00 000000	RCMS IMC Ins Benefit	10,500.00	793.84	4,366.12	0.00	0.00	6,133.88
10E050 2220 2200 00 000000	RCHS IMC Ins Benefit	10,500.00	793.84	4,366.12	0.00	0.00	6,133.88
10E--- 2220 2--- -- ------		52,730.00	4,287.50	23,350.69	0.00	0.00	29,379.31
10E020 2220 3140 00 000000	RCES Library Fees	1,000.00	0.00	0.00	0.00	0.00	1,000.00
10E020 2220 3190 00 000000	RCES Library Purchased Service	2,100.00	0.00	1,135.56	0.00	0.00	964.44
10E040 2220 3190 00 000000	RCMS Library Pur Serv	1,230.00	0.00	1,135.56	0.00	0.00	94.44
10E050 2220 3190 00 000000	RCHS IMC Pur Service	4,000.00	0.00	1,913.97	0.00	17.97	2,068.06
10E020 2220 3230 00 000000	RCES IMC Repair/Maint	1,000.00	0.00	0.00	0.00	0.00	1,000.00
10E040 2220 3230 00 000000	RCMS IMC Rep/Maint	0.00	0.00	0.00	0.00	0.00	0.00
10E050 2220 3320 00 000000	RCHS IMC Trav	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 2220 3--- -- ------		9,330.00	0.00	4,185.09	0.00	17.97	5,126.94
10E020 2220 4100 00 000000	RCES IMC Supplies	3,500.00	925.78	1,337.49	0.00	57.95	2,104.56
10E040 2220 4100 00 000000	RCMS IMC Supplies	1,620.00	-39.92	830.90	0.00	238.08	551.02
10E050 2220 4100 00 000000	RCHS IMC Supplies	1,200.00	247.28	1,170.67	0.00	11.79	17.54
10E240 2220 4100 00 240000	IL St Library Grnt Supp	3,000.00	494.93	494.93	0.00	321.31	2,183.76
10E250 2220 4100 00 250000	Fed Lib Grant Supp	0.00	0.00	0.00	0.00	0.00	0.00
10E570 2220 4100 00 570000	Title IV LibraryMedia Supplies	0.00	0.00	3,550.60	0.00	0.00	-3,550.60
10E050 2220 4110 00 000000	RCHS IMC Video Purchase	0.00	0.00	0.00	0.00	0.00	0.00
10E020 2220 4300 00 000000	RCES IMC Books	7,000.00	863.12	4,135.98	0.00	556.45	2,307.57
10E040 2220 4300 00 000000	RCMS IMC Books	6,600.00	919.15	4,512.40	0.00	146.59	1,941.01
10E050 2220 4300 00 000000	RCHS IMC Books	7,000.00	484.20	3,541.14	0.00	758.64	2,700.22
10E020 2220 4400 00 000000	RCES IMC Periodicals	300.00	0.00	0.00	0.00	0.00	300.00
10E050 2220 4400 00 000000	RCHS IMC Periodicals	2,000.00	0.00	0.00	0.00	0.00	2,000.00
10E020 2220 4700 00 000000	RCES IMC Software	300.00	0.00	0.00	0.00	0.00	300.00
10E040 2220 4700 00 000000	RCMS IMC Software/E-Resources	3,000.00	0.00	3,000.00	0.00	0.00	0.00

FDTLOC FUNC OBJ SJ	Account Level Description	2025-26 Budget	November 2025-26 Monthly Activity	2025-26 FYTD Activity	2025-26 Batch Activity	Encumbered Amount	2025-26 Available Funds
10E050 2220 4700 00 000000	RCHS IMC Software	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 2220 4--- -- ------		35,520.00	3,894.54	22,574.11	0.00	2,090.81	10,855.08
10E020 2220 5500 00 000000	RCES IMC Equipment	0.00	0.00	0.00	0.00	0.00	0.00
10E040 2220 5500 00 000000	RCMS IMC Equip	0.00	0.00	0.00	0.00	0.00	0.00
10E050 2220 5500 00 000000	RCHS IMC Equip	1,000.00	0.00	0.00	0.00	0.00	1,000.00
10E--- 2220 5--- -- ------		1,000.00	0.00	0.00	0.00	0.00	1,000.00
10E020 2220 6400 00 000000	RCES IMC Dues/Fees	400.00	0.00	0.00	0.00	0.00	400.00
10E040 2220 6400 00 000000	RCMS IMC Dues/Fees	700.00	0.00	0.00	0.00	0.00	700.00
10E050 2220 6400 00 000000	RCHS IMC Dues/Fees	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 2220 6--- -- ------		1,100.00	0.00	0.00	0.00	0.00	1,100.00
10E100 2230 3140 00 100000	Title I Scoring	35,000.00	0.00	0.00	0.00	0.00	35,000.00
10E500 2230 3140 00 500000	Title I Scoring	27,000.00	0.00	26,615.15	0.00	0.00	384.85
10E710 2230 3190 00 710000	Elementry Careers Purchase Ser	0.00	0.00	0.00	0.00	0.00	0.00
10E780 2230 3190 00 780000	CTEI Testing/Certification	1,279.00	0.00	0.00	0.00	0.00	1,279.00
10E--- 2230 3--- -- ------		63,279.00	0.00	26,615.15	0.00	0.00	36,663.85
10E100 2230 4100 00 100000	Title I Testing	0.00	0.00	0.00	0.00	0.00	0.00
10E500 2230 4100 00 500000	Title I Testing	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 2230 4--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10E010 2310 1110 00 000000	BOE Sec/Treasure Sal	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 2310 1--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10E010 2310 2130 00 000000		0.00	0.00	0.00	0.00	0.00	0.00
10E010 2310 2200 00 000000	BOE Sec Ins Ben	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 2310 2--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10E010 2310 3140 00 000000	District Feasibility Consultan	0.00	0.00	0.00	0.00	0.00	0.00
10E010 2310 3160 00 000000	BOE Architectural Fees	0.00	0.00	0.00	0.00	0.00	0.00
10E010 2310 3170 00 000000	BOE Audit Fee	34,000.00	0.00	18,000.00	0.00	0.00	16,000.00
10E010 2310 3180 00 000000	BOE Reg Chicago	20,000.00	10,442.03	10,442.03	100.97	0.00	9,457.00
10E010 2310 3190 00 000000	BOE Other Pur Ser	12,000.00	184.68	214.68	0.00	0.00	11,785.32
10E220 2310 3190 00 220000	BOE Background Checks	0.00	0.00	0.00	0.00	0.00	0.00
10E010 2310 3230 00 000000	BOE Repair/Maint	0.00	0.00	0.00	0.00	0.00	0.00
10E010 2310 3320 00 000000	BOE Travel	1,600.00	0.00	150.97	0.00	0.00	1,449.03
10E010 2310 3500 00 000000	BOE Advertising	2,000.00	0.00	195.55	1,309.60	0.00	494.85
10E010 2310 3600 00 000000	BOE Printing	0.00	0.00	0.00	0.00	0.00	0.00
10E010 2310 3800 00 000000	BOE Pd Cert Life Ins	42,000.00	3,603.40	16,833.10	0.00	0.00	25,166.90
10E010 2310 3850 00 000000	BOE Unemployment Comp	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 2310 3--- -- ------		111,600.00	14,230.11	45,836.33	1,410.57	0.00	64,353.10
10E010 2310 4100 00 000000	BOE Supplies	15,000.00	4,194.60	11,388.63	67.00	0.00	3,544.37
10E010 2310 4110 00 000000	BOE Serv Awards Supp	250.00	0.00	0.00	0.00	0.00	250.00
10E--- 2310 4--- -- ------		15,250.00	4,194.60	11,388.63	67.00	0.00	3,794.37
10E010 2310 5500 00 000000	BOE Equipment	0.00	0.00	0.00	0.00	0.00	0.00

FDTLOC FUNC OBJ SJ	Account Level Description	2025-26 Budget	November 2025-26 Monthly Activity	2025-26 FYTD Activity	2025-26 Batch Activity	Encumbered Amount	2025-26 Available Funds
10E--- 2310 5--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10E010 2310 6400 00 000000	BOE Dues/Fees	7,200.00	0.00	0.00	0.00	0.00	7,200.00
10E--- 2310 6--- -- ------		7,200.00	0.00	0.00	0.00	0.00	7,200.00
10E010 2320 1100 00 000000	Superintendent Salary	168,575.00	13,730.80	79,238.15	0.00	0.00	89,336.85
10E010 2320 1110 00 000000	Supt Secretary Salary	63,779.00	4,862.07	26,347.21	0.00	0.00	37,431.79
10E--- 2320 1--- -- ------		232,354.00	18,592.87	105,585.36	0.00	0.00	126,768.64
10E010 2320 2110 00 000000	Superintendent TRS	20,105.00	1,546.58	8,924.97	0.00	0.00	11,180.03
10E010 2320 2130 00 000000		0.00	0.00	0.00	0.00	0.00	0.00
10E010 2320 2200 00 000000	Supt Office Ins Ben	10,500.00	1,061.54	5,838.47	0.00	0.00	4,661.53
10E--- 2320 2--- -- ------		30,605.00	2,608.12	14,763.44	0.00	0.00	15,841.56
10E010 2320 3140 00 000000	District Consulting	0.00	0.00	0.00	0.00	0.00	0.00
10E010 2320 3190 00 000000	Supt Office Pur Serv	6,700.00	224.35	2,130.93	0.00	0.00	4,569.07
10E010 2320 3230 00 000000	Supt Office Repair/Maint	0.00	0.00	0.00	0.00	0.00	0.00
10E010 2320 3240 00 000000	Supt Office Copier Rep	0.00	0.00	0.00	0.00	0.00	0.00
10E010 2320 3250 00 000000	Supt Office Rental	4,000.00	951.96	1,903.92	0.00	0.00	2,096.08
10E010 2320 3260 00 000000	Supt Office Postage	3,000.00	0.00	0.00	0.00	0.00	3,000.00
10E010 2320 3320 00 000000	Supt Office Travel	5,000.00	65.54	740.75	0.00	0.00	4,259.25
10E010 2320 3400 00 000000	Supt Office Telephone	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 2320 3--- -- ------		18,700.00	1,241.85	4,775.60	0.00	0.00	13,924.40
10E010 2320 4100 00 000000	Supt Office Supplies	10,000.00	55.13	3,064.86	25.99	0.00	6,909.15
10E010 2320 4240 00 000000	Supt Office Copier Paper	0.00	0.00	0.00	0.00	0.00	0.00
10E010 2320 4400 00 000000	District Off Subscription Renw	0.00	0.00	0.00	0.00	0.00	0.00
10E010 2320 4700 00 000000	Supt Office Software	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 2320 4--- -- ------		10,000.00	55.13	3,064.86	25.99	0.00	6,909.15
10E010 2320 5500 00 000000	District Off Equipment	5,000.00	0.00	0.00	0.00	0.00	5,000.00
10E--- 2320 5--- -- ------		5,000.00	0.00	0.00	0.00	0.00	5,000.00
10E010 2320 6400 00 000000	Supt Office Dues/Fees	3,000.00	0.00	0.00	0.00	0.00	3,000.00
10E--- 2320 6--- -- ------		3,000.00	0.00	0.00	0.00	0.00	3,000.00
10E010 2330 1100 00 000000	Asst Supt/Cur Dir Sal	171,100.00	16,077.04	89,269.88	0.00	0.00	81,830.12
10E100 2330 1100 00 100000	Title I Admin Sal	11,000.00	0.00	1,269.24	0.00	0.00	9,730.76
10E500 2330 1100 00 500000	Title Admin Salary	14,000.00	846.16	2,538.48	0.00	0.00	11,461.52
10E010 2330 1110 00 000000	Asst Supt Sec Sal	48,464.00	4,160.00	19,951.53	0.00	0.00	28,512.47
10E100 2330 1110 00 100000	Title I Admin Sec Sal	6,273.00	0.00	629.77	0.00	0.00	5,643.23
10E110 2330 1110 00 110000	PreK Admin Sec Sal	2,100.00	0.00	3,310.91	0.00	0.00	-1,210.91
10E500 2330 1110 00 500000	Title I Admin Sec Salary	661.00	493.92	1,481.75	0.00	0.00	-820.75
10E510 2330 1110 00 510000	PreK Adm Sec Sal Prior	25,472.00	1,968.68	6,913.73	0.00	0.00	18,558.27
10E--- 2330 1--- -- ------		279,070.00	23,545.80	125,365.29	0.00	0.00	153,704.71
10E010 2330 2110 00 000000	Asst Supt TRS	23,541.00	1,897.40	10,540.46	0.00	0.00	13,000.54
10E100 2330 2110 00 100000	Title I Admin TRS	1,239.00	0.00	157.38	0.00	0.00	1,081.62
10E500 2330 2110 00 500000	Title I TRS	75.00	104.92	314.76	0.00	0.00	-239.76

FDTLOC FUNC OBJ SJ	Account Level Description	2025-26 Budget	November 2025-26 Monthly Activity	2025-26 FYTD Activity	2025-26 Batch Activity	Encumbered Amount	2025-26 Available Funds
10E010 2330 2130 00 000000		0.00	0.00	0.00	0.00	0.00	0.00
10E010 2330 2200 00 000000	Asst Supt/CurDir/Sec Ben	10,500.00	1,497.70	8,316.73	0.00	0.00	2,183.27
10E100 2330 2200 00 100000		0.00	0.00	119.07	0.00	0.00	-119.07
10E110 2330 2200 00 110000	PreK Adm Sec Ben	0.00	0.00	0.00	0.00	0.00	0.00
10E500 2330 2200 00 500000		0.00	79.38	238.14	0.00	0.00	-238.14
10E510 2330 2200 00 510000	Pre K Sec Ins Ben	8.00	0.00	0.00	0.00	0.00	8.00
10E--- 2330 2--- -- ------		35,363.00	3,579.40	19,686.54	0.00	0.00	15,676.46
10E100 2330 3170 00 100000	Title I Audit Fee	1,500.00	0.00	1,500.00	0.00	0.00	0.00
10E500 2330 3170 00 500000	Title I Audit Fee	0.00	0.00	0.00	0.00	0.00	0.00
10E010 2330 3190 00 000000	Asst Supt Purchase Serv	3,500.00	29.29	532.31	0.00	0.00	2,967.69
10E010 2330 3320 00 000000	Asst Supt Travel	1,500.00	1,170.45	1,488.35	0.00	0.00	11.65
10E100 2330 3320 00 100000	Title I Adm Travel	0.00	0.00	0.00	0.00	0.00	0.00
10E500 2330 3320 00 500000	Title I Adm Trav	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 2330 3--- -- ------		6,500.00	1,199.74	3,520.66	0.00	0.00	2,979.34
10E100 2330 4100 00 100000	Title I Adm Supplies	0.00	0.00	0.00	0.00	0.00	0.00
10E110 2330 4100 00 110000	Pre K Adm Supp	40.00	0.00	339.30	0.00	0.00	-299.30
10E500 2330 4100 00 500000	Title I Adm Supp	0.00	0.00	0.00	0.00	0.00	0.00
10E510 2330 4100 00 510000	Pre K Adm Supp	750.00	0.00	0.00	0.00	0.00	750.00
10E--- 2330 4--- -- ------		790.00	0.00	339.30	0.00	0.00	450.70
10E110 2330 5500 00 110000	PRE K ADM EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
10E510 2330 5500 00 510000	Pre K Adm Equip	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 2330 5--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10E010 2330 6400 00 000000	Asst Supt Dues/Fees	600.00	0.00	1,398.00	0.00	0.00	-798.00
10E--- 2330 6--- -- ------		600.00	0.00	1,398.00	0.00	0.00	-798.00
10E280 2331 1100 00 280000	Sp Ed Dir Sal	105,912.00	7,686.00	42,272.65	0.00	0.00	63,639.35
10E110 2331 1110 00 110000	Admin PI Sec Sal	0.00	0.00	2,446.95	0.00	0.00	-2,446.95
10E280 2331 1110 00 280000	Sp Ed Sec Sal	38,000.00	2,302.14	16,628.82	0.00	0.00	21,371.18
10E510 2331 1110 00 510000	0-3 Pre K Adm Sec	10,917.00	843.72	2,963.02	0.00	0.00	7,953.98
10E--- 2331 1--- -- ------		154,829.00	10,831.86	64,311.44	0.00	0.00	90,517.56
10E280 2331 2110 00 280000	Sp Needs Dir TRS	11,929.00	865.74	4,761.35	0.00	0.00	7,167.65
10E110 2331 2200 00 110000	Admin PI Sec Ben	0.00	0.00	0.00	0.00	0.00	0.00
10E280 2331 2200 00 280000	Sp Ed Ins Ben	21,000.00	793.84	6,269.82	0.00	0.00	14,730.18
10E510 2331 2200 00 510000	Admin PI Sec Ben	4.00	0.00	0.00	0.00	0.00	4.00
10E--- 2331 2--- -- ------		32,933.00	1,659.58	11,031.17	0.00	0.00	21,901.83
10E110 2331 3190 00 110000	PI Pur Serv	0.00	0.00	0.00	0.00	0.00	0.00
10E510 2331 3190 00 510000	PI Pur Serv	2,000.00	0.00	2,000.00	0.00	0.00	0.00
10E920 2331 3190 00 920000	Sp Ed Purchase Service	20,000.00	0.00	8,998.80	0.00	0.00	11,001.20
10E920 2331 3230 00 920000	Sp Ed Rep/Maint	0.00	0.00	0.00	0.00	0.00	0.00
10E920 2331 3240 00 920000	Sp Ed Copier Repair	0.00	0.00	0.00	0.00	0.00	0.00
10E920 2331 3260 00 920000	Sp Ed Postage	0.00	0.00	0.00	0.00	0.00	0.00

FDTLOC FUNC OBJ SJ	Account Level Description	2025-26 Budget	November 2025-26 Monthly Activity	2025-26 FYTD Activity	2025-26 Batch Activity	Encumbered Amount	2025-26 Available Funds
10E920 2331 3320 00 920000	Sp Ed Travel	650.00	0.00	0.00	0.00	0.00	650.00
10E920 2331 3400 00 920000	Sp Ed Telephone	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 2331 3--- -- ------		22,650.00	0.00	10,998.80	0.00	0.00	11,651.20
10E110 2331 4100 00 110000	PI Adm Supplies	0.00	0.00	0.00	0.00	0.00	0.00
10E510 2331 4100 00 510000	PI Adm Supp	1,500.00	0.00	0.00	0.00	0.00	1,500.00
10E920 2331 4100 00 920000	Sp Ed Supplies	5,000.00	54.95	114.60	0.00	306.45	4,578.95
10E920 2331 4130 00 920000	Sp Ed Test Supplies	0.00	0.00	0.00	0.00	0.00	0.00
10E920 2331 4240 00 920000	Sp Ed Copy Paper	0.00	0.00	0.00	0.00	0.00	0.00
10E920 2331 4700 00 920000	Sp Ed Dir Software	10,000.00	0.00	8,435.94	0.00	0.00	1,564.06
10E--- 2331 4--- -- ------		16,500.00	54.95	8,550.54	0.00	306.45	7,643.01
10E920 2331 5400 00 920000	Sp Ed Dir Equipment	0.00	0.00	0.00	0.00	0.00	0.00
10E920 2331 5500 00 920000	Sp Ed Adm Equip	2,500.00	0.00	0.00	0.00	0.00	2,500.00
10E--- 2331 5--- -- ------		2,500.00	0.00	0.00	0.00	0.00	2,500.00
10E920 2331 6400 00 920000	Sp Needs Coord. Dues/Fees	300.00	0.00	424.00	0.00	0.00	-124.00
10E--- 2331 6--- -- ------		300.00	0.00	424.00	0.00	0.00	-124.00
10E015 2410 1100 00 000000	ELC Principal Salary	67,500.00	5,769.30	31,731.15	0.00	0.00	35,768.85
10E020 2410 1100 00 000000	RCES Prin Sal	282,615.00	24,155.30	132,854.15	0.00	0.00	149,760.85
10E040 2410 1100 00 000000	RCMS Principal Sal	185,825.00	15,882.60	87,354.30	0.00	0.00	98,470.70
10E045 2410 1100 00 000000	RISE UP Director Salary	72,000.00	5,538.50	30,461.75	0.00	0.00	41,538.25
10E050 2410 1100 00 000000	RCHS Principal Salary	184,500.00	15,769.40	86,731.70	0.00	0.00	97,768.30
10E020 2410 1110 00 000000	RCES Sec Sal	160,088.00	13,173.60	56,764.71	0.00	0.00	103,323.29
10E040 2410 1110 00 000000	RCMS Secretarial Sal	62,634.00	5,535.05	26,831.24	0.00	0.00	35,802.76
10E045 2410 1110 00 000000	RISE UP Secretary Salary	33,024.00	3,281.76	9,721.44	0.00	0.00	23,302.56
10E050 2410 1110 00 000000	RCHS Principal Sec Sal	101,827.00	8,411.69	47,558.93	0.00	0.00	54,268.07
10E020 2410 1200 00 000000		0.00	0.00	0.00	0.00	0.00	0.00
10E050 2410 1200 00 000000		0.00	0.00	0.00	0.00	0.00	0.00
10E020 2410 1210 00 000000	RCES Sub Sec Sal	2,000.00	0.00	0.00	0.00	0.00	2,000.00
10E040 2410 1210 00 000000	RCMS Sub Secretary Sal	0.00	0.00	0.00	0.00	0.00	0.00
10E050 2410 1210 00 000000	RCHS Principal Sub Sec Sal	2,000.00	0.00	0.00	0.00	0.00	2,000.00
10E--- 2410 1--- -- ------		1,154,013.00	97,517.20	510,009.37	0.00	0.00	644,003.63
10E015 2410 2110 00 000000	ELC Principal TRS	8,448.00	649.84	7,272.12	0.00	0.00	1,175.88
10E020 2410 2110 00 000000	RCES Prin TRS	35,369.00	2,720.76	14,963.94	0.00	0.00	20,405.06
10E040 2410 2110 00 000000	RCMS Principal TRS	23,256.00	1,788.98	9,839.23	0.00	0.00	13,416.77
10E045 2410 2110 00 000000	RISE UP Director TRS	8,110.00	623.84	5,622.43	0.00	0.00	2,487.57
10E050 2410 2110 00 000000	RCHS Principal TRS	23,090.00	1,776.18	9,768.99	0.00	0.00	13,321.01
10E015 2410 2200 00 000000	ELC Principal Ins Benefit	10,500.00	1,061.54	5,838.47	0.00	0.00	4,661.53
10E020 2410 2200 00 000000	RCES Prin Ins Benefit	41,500.00	1,855.38	12,096.79	0.00	0.00	29,403.21
10E040 2410 2200 00 000000	RCMS Principal Ins Ben	21,000.00	1,587.68	8,732.24	0.00	0.00	12,267.76
10E045 2410 2200 00 000000	RISE UP Director Insurance	0.00	793.84	3,969.20	0.00	0.00	-3,969.20
10E050 2410 2200 00 000000	RCHS Principal Ins Ben	21,000.00	793.84	4,366.12	0.00	0.00	16,633.88

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10E--- 2410 2--- -- ------		192,273.00	13,651.88	82,469.53	0.00	0.00	109,803.47
10E015 2410 3190 00 000000	ELC Principal Purch Services	2,500.00	0.00	30.00	2,317.92	0.00	152.08
10E020 2410 3190 00 000000	RCES Prin Off Pur Serv	13,000.00	0.00	8,415.66	2,317.92	0.00	2,266.42
10E040 2410 3190 00 000000	RCMS Principal Purchase Serv	10,000.00	0.00	8,664.63	2,317.92	310.00	-1,292.55
10E050 2410 3190 00 000000	RCHS Principal Purchase Serv	13,000.00	18.95	8,682.16	2,317.92	0.00	1,999.92
10E020 2410 3230 00 000000	RCES Prin Off Rep/Maint	0.00	0.00	0.00	0.00	0.00	0.00
10E040 2410 3230 00 000000	RCMS Principal Rep/Maint	0.00	0.00	0.00	0.00	0.00	0.00
10E015 2410 3320 00 000000	ELC Principal Travel	1,000.00	0.00	0.00	0.00	0.00	1,000.00
10E020 2410 3320 00 000000	RCES Prin Off Travel	2,500.00	67.20	67.20	0.00	0.00	2,432.80
10E040 2410 3320 00 000000	RCMS Principal Travel	1,000.00	0.00	213.17	0.00	0.00	786.83
10E045 2410 3320 00 000000	RISE UP Director Travel	1,000.00	0.00	30.00	0.00	0.00	970.00
10E050 2410 3320 00 000000	RCHS Principal Travel	1,800.00	0.00	0.00	0.00	0.00	1,800.00
10E020 2410 3400 00 000000	RCES Prin Off Telephone	0.00	0.00	0.00	0.00	0.00	0.00
10E040 2410 3400 00 000000	RCMS Principal Telephone	0.00	0.00	0.00	0.00	0.00	0.00
10E020 2410 3600 00 000000	RCES Printing	2,500.00	0.00	447.30	0.00	0.00	2,052.70
10E040 2410 3600 00 000000	RCMS Printing	1,400.00	0.00	322.00	0.00	0.00	1,078.00
10E050 2410 3600 00 000000	RCHS Printing	500.00	0.00	135.74	0.00	0.00	364.26
10E--- 2410 3--- -- ------		50,200.00	86.15	27,007.86	9,271.68	310.00	13,610.46
10E015 2410 4100 00 000000	ELC Principal Office Supplies	1,000.00	0.00	106.85	181.39	0.00	711.76
10E020 2410 4100 00 000000	RCES Prin Off Supplies	10,000.00	0.00	556.51	0.00	149.99	9,293.50
10E040 2410 4100 00 000000	RCMS Principal Supplies	5,000.00	359.54	925.91	0.00	54.70	4,019.39
10E050 2410 4100 00 000000	RCHS Principal Supplies	10,000.00	2,228.15	6,214.65	0.00	859.10	2,926.25
10E015 2410 4240 00 000000	ELC Principal Copier/Toner	0.00	0.00	0.00	0.00	0.00	0.00
10E015 2410 4700 00 000000	ELC Principal Office Software	0.00	0.00	0.00	0.00	0.00	0.00
10E020 2410 4700 00 000000	RCES Prin Off Software	0.00	0.00	0.00	0.00	0.00	0.00
10E040 2410 4700 00 000000	RCMS Princiapl Software	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 2410 4--- -- ------		26,000.00	2,587.69	7,803.92	181.39	1,063.79	16,950.90
10E020 2410 5500 00 000000	RCES Principal Equip	5,000.00	0.00	0.00	0.00	0.00	5,000.00
10E040 2410 5500 00 000000	RCMS Principal Equip	5,000.00	0.00	0.00	0.00	0.00	5,000.00
10E050 2410 5500 00 000000	RCHS Principal Equip	3,000.00	0.00	625.00	0.00	0.00	2,375.00
10E--- 2410 5--- -- ------		13,000.00	0.00	625.00	0.00	0.00	12,375.00
10E015 2410 6400 00 000000	ELC Principal Dues/Fees	750.00	0.00	349.00	0.00	0.00	401.00
10E020 2410 6400 00 000000	RCES Prin Dues/Fees	2,000.00	0.00	1,247.00	0.00	0.00	753.00
10E040 2410 6400 00 000000	RCMS Principal Dues/Fees	1,200.00	0.00	449.00	0.00	0.00	751.00
10E045 2410 6400 00 000000	RISE UP Director Dues/Fees	800.00	0.00	150.00	0.00	0.00	650.00
10E050 2410 6400 00 000000	RCHS Principal Dues/Fees	1,500.00	0.00	798.00	0.00	0.00	702.00
10E--- 2410 6--- -- ------		6,250.00	0.00	2,993.00	0.00	0.00	3,257.00
10E010 2490 1100 00 000000	Program Supervisor Sal	0.00	0.00	0.00	0.00	0.00	0.00
10E020 2490 1100 00 000000	RCES Team Leader Salary	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 2490 1--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00

FDTLOC FUNC OBJ SJ	Account Level Description	2025-26 Budget	November 2025-26 Monthly Activity	2025-26 FYTD Activity	2025-26 Batch Activity	Encumbered Amount	2025-26 Available Funds
10E010 2490 2110 00 000000	Program Suprvr TRS	0.00	0.00	0.00	0.00	0.00	0.00
10E020 2490 2110 00 000000	RCES Team Leader TRS	0.00	0.00	0.00	0.00	0.00	0.00
10E010 2490 2200 00 000000	Program Suprvr Ins Ben	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 2490 2--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10E010 2490 3190 00 000000	Purchase Service	0.00	0.00	0.00	0.00	0.00	0.00
10E010 2490 3320 00 000000	Travel	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 2490 3--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10E010 2490 6400 00 000000	Program Supervisor Dues/ Fees	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 2490 6--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10E010 2520 1110 00 000000	Fiscal Service Salaries	185,532.00	12,209.81	76,421.96	0.00	0.00	109,110.04
10E--- 2520 1--- -- ------		185,532.00	12,209.81	76,421.96	0.00	0.00	109,110.04
10E010 2520 2110 00 000000		0.00	0.00	0.00	0.00	0.00	0.00
10E010 2520 2200 00 000000	Fiscal Service Ins Ben	10,500.00	1,061.54	5,838.47	0.00	0.00	4,661.53
10E--- 2520 2--- -- ------		10,500.00	1,061.54	5,838.47	0.00	0.00	4,661.53
10E010 2520 3100 00 000000	Medicaid Fee	0.00	0.00	0.00	0.00	0.00	0.00
10E010 2520 3190 00 000000	Fiscal Service Pur Serv	48,000.00	345.18	39,728.39	6,377.40	0.00	1,894.21
10E010 2520 3230 00 000000	Fiscal Sevice Repair/Maint	0.00	0.00	0.00	0.00	0.00	0.00
10E010 2520 3320 00 000000	Fiscal Service Travel	2,000.00	233.55	233.55	0.00	0.00	1,766.45
10E--- 2520 3--- -- ------		50,000.00	578.73	39,961.94	6,377.40	0.00	3,660.66
10E010 2520 4100 00 000000	Fiscal Service Supplies	4,000.00	785.32	917.15	0.00	0.00	3,082.85
10E010 2520 4700 00 000000	Fiscal Service Software	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 2520 4--- -- ------		4,000.00	785.32	917.15	0.00	0.00	3,082.85
10E010 2520 5500 00 000000	Fiscal Service Equipment	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 2520 5--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10E010 2521 3190 00 000000	Coop Wrhs Rental	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 2521 3--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10E010 2521 4100 00 000000	District Co-op Supplies	10,000.00	7,078.27	7,078.27	0.00	0.00	2,921.73
10E050 2521 4100 00 000000	RCHS Co-op Supplies	0.00	0.00	0.00	0.00	0.00	0.00
10E080 2521 4100 00 000000	Trans Co-op Supplies	500.00	108.92	342.74	0.00	24.98	132.28
10E420 2521 4100 00 420000	Food Service Co-op Supplies	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 2521 4--- -- ------		10,500.00	7,187.19	7,421.01	0.00	24.98	3,054.01
10E015 2540 1110 00 000000	ELC Custodian Salary	32,000.00	3,199.48	17,517.33	0.00	0.00	14,482.67
10E020 2540 1110 00 000000	RCES Cust Sal	211,137.00	20,150.39	104,830.76	0.00	0.00	106,306.24
10E040 2540 1110 00 000000	RCMS Custodial Salary	128,255.00	13,553.07	72,958.99	0.00	0.00	55,296.01
10E045 2540 1110 00 000000	RISE UP Custodian Salary	0.00	0.00	0.00	0.00	0.00	0.00
10E050 2540 1110 00 000000	RCHS Custodial Salary	348,461.00	22,894.18	131,980.52	0.00	0.00	216,480.48
10E020 2540 1200 00 000000	RCES Cust Sub Sal	0.00	0.00	0.00	0.00	0.00	0.00
10E040 2540 1200 00 000000	RCMS Custodial Sub Sal	0.00	0.00	0.00	0.00	0.00	0.00
10E050 2540 1200 00 000000	RCHS Custodial Sub Sal	0.00	272.88	1,646.52	0.00	0.00	-1,646.52
10E015 2540 1210 00 000000	ELC Sub Custodian Salary	265.00	0.00	0.00	0.00	0.00	265.00

FDTLOC FUNC OBJ SJ	Account Level Description	2025-26 Budget	November 2025-26 Monthly Activity	2025-26 FYTD Activity	2025-26 Batch Activity	Encumbered Amount	2025-26 Available Funds
10E020 2540 1210 00 000000	RCES Cust Sub Sal	2,410.00	527.25	1,325.35	0.00	0.00	1,084.65
10E040 2540 1210 00 000000	RCMS Custodial Sub Sal	841.00	0.00	0.00	0.00	0.00	841.00
10E045 2540 1210 00 000000	RISE UP Sub Custodian Salary	0.00	0.00	0.00	0.00	0.00	0.00
10E050 2540 1210 00 000000	RCHS Custodial Sub Salary	8,323.00	1,090.25	2,830.76	0.00	0.00	5,492.24
10E--- 2540 1--- -- ------		731,692.00	61,687.50	333,090.23	0.00	0.00	398,601.77
10E050 2540 2110 00 000000	RCHS Custodial Benefits	0.00	0.00	0.00	0.00	0.00	0.00
10E015 2540 2200 00 000000	ELC Custodian Ins Benefit	10,500.00	793.84	4,366.12	0.00	0.00	6,133.88
10E020 2540 2200 00 000000	RCES Cust Ins Benefit	41,500.00	3,175.36	17,464.48	0.00	0.00	24,035.52
10E040 2540 2200 00 000000	RCMS Custodial Ins Ben	31,000.00	1,670.76	9,189.18	0.00	0.00	21,810.82
10E045 2540 2200 00 000000	RISE UP Custodian Ins Benefit	0.00	0.00	0.00	0.00	0.00	0.00
10E050 2540 2200 00 000000	RCHS Custodial Ins Ben	53,000.00	2,649.22	16,952.23	0.00	0.00	36,047.77
10E--- 2540 2--- -- ------		136,000.00	8,289.18	47,972.01	0.00	0.00	88,027.99
10E110 2540 3190 00 110000	Pre K Playground Pur Serv	0.00	0.00	1,950.00	0.00	0.00	-1,950.00
10E510 2540 3190 00 510000	Pre K Playground Purch Serv	0.00	0.00	0.00	0.00	0.00	0.00
10E050 2540 3200 00 000000	RCHS Prop Serv - Rental Repair	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 2540 3--- -- ------		0.00	0.00	1,950.00	0.00	0.00	-1,950.00
10E015 2540 4100 00 000000	ELC Playground Supplies	500.00	0.00	0.00	0.00	0.00	500.00
10E110 2540 4100 00 110000	Pre K Playground Supp	0.00	0.00	3,145.00	0.00	0.00	-3,145.00
10E170 2540 4100 00 170000	Title IV SRO Supplies	500.00	0.00	0.00	0.00	0.00	500.00
10E510 2540 4100 00 510000	Pre K playground supp	0.00	0.00	0.00	0.00	0.00	0.00
10E570 2540 4100 00 570000	Title IV Maintenance Supplies	0.00	0.00	4,300.00	0.00	0.00	-4,300.00
10E010 2540 4650 00 000000	Admin Natural Gas	0.00	0.00	0.00	0.00	0.00	0.00
10E020 2540 4650 00 000000	RCES Natural Gas	55,000.00	2,789.32	10,113.82	0.00	0.00	44,886.18
10E040 2540 4650 00 000000	RCMS Natural Gas	8,000.00	335.01	897.51	0.00	0.00	7,102.49
10E050 2540 4650 00 000000	RCHS Natural Gas	35,000.00	1,875.03	5,249.52	0.00	0.00	29,750.48
10E015 2540 4660 00 000000	ELC Electric	60,000.00	2,260.60	16,845.54	0.00	0.00	43,154.46
10E020 2540 4660 00 000000	RCES Electric	215,000.00	18,667.61	98,781.49	0.00	0.00	116,218.51
10E040 2540 4660 00 000000	RCMS Electric	105,000.00	7,767.06	46,367.96	0.00	0.00	58,632.04
10E045 2540 4660 00 000000	RISE UP Electric	15,000.00	172.84	1,122.63	0.00	0.00	13,877.37
10E050 2540 4660 00 000000	RCHS Electric	165,000.00	13,934.40	94,077.40	0.00	0.00	70,922.60
10E--- 2540 4--- -- ------		659,000.00	47,801.87	280,900.87	0.00	0.00	378,099.13
10E110 2540 5500 00 110000	Pre K Playground Equip	0.00	0.00	0.00	0.00	0.00	0.00
10E220 2540 5500 00 220000	FEMA GRANT EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
10E510 2540 5500 00 510000	Pre K Playground Equip	0.00	0.00	0.00	0.00	0.00	0.00
10E570 2540 5500 00 570000	Title IV Maintenance Equipment	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 2540 5--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10E100 2550 1110 00 100000	Summer School Trans Sal	5,000.00	0.00	0.00	0.00	0.00	5,000.00
10E110 2550 1110 00 110000	PreK Transport Sal	4,500.00	0.00	2,171.74	0.00	0.00	2,328.26
10E500 2550 1110 00 500000	Summer School Trans Sal	0.00	0.00	0.00	0.00	0.00	0.00
10E510 2550 1110 00 510000	At Risk Trans Sal	137,665.00	7,172.24	24,474.75	0.00	0.00	113,190.25

FDTLOC FUNC OBJ SJ	Account Level Description	2025-26 Budget	November 2025-26 Monthly Activity	2025-26 FYTD Activity	2025-26 Batch Activity	Encumbered Amount	2025-26 Available Funds
10E110 2550 1210 00 110000	Pre K Bus Sub Salary	0.00	0.00	16.00	0.00	0.00	-16.00
10E510 2550 1210 00 510000	Pre K Sub Bus Salary	1,739.00	148.51	408.39	0.00	0.00	1,330.61
10E--- 2550 1--- -- ------		148,904.00	7,320.75	27,070.88	0.00	0.00	121,833.12
10E110 2550 2200 00 110000	PreK Trans Ben	0.00	0.00	0.00	0.00	0.00	0.00
10E510 2550 2200 00 510000	PRE K Trans Ins Ben	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 2550 2--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10E080 2550 3190 00 000000	Trans Pur Serv	100.00	0.00	173.00	0.00	0.00	-73.00
10E080 2550 3230 00 000000	Van Repair / Maintenance	4,000.00	0.00	0.00	0.00	0.00	4,000.00
10E100 2550 3310 00 100000	Title I Summer School	10,000.00	0.00	0.00	0.00	0.00	10,000.00
10E110 2550 3310 00 110000	Pre-K Trans Operations	40,500.00	0.00	33,086.40	0.00	0.00	7,413.60
10E500 2550 3310 00 500000	Title I Trans Operation Exp.	0.00	0.00	0.00	0.00	0.00	0.00
10E510 2550 3310 00 510000	PreK Trans Operation Exp	1,884.00	0.00	0.00	0.00	0.00	1,884.00
10E080 2550 3400 00 000000	Bus Barn Telephone	0.00	0.00	0.00	0.00	0.00	0.00
10E080 2550 3700 00 000000	Bus Barn Water/Sewer	500.00	0.00	0.00	320.00	0.00	180.00
10E--- 2550 3--- -- ------		56,984.00	0.00	33,259.40	320.00	0.00	23,404.60
10E080 2550 4100 00 000000	Van Supplies	4,000.00	0.00	165.50	0.00	8.76	3,825.74
10E100 2550 4100 00 100000	Title I Book Bus	0.00	0.00	0.00	0.00	0.00	0.00
10E080 2550 4640 00 000000	Bus Barn Van Fuel(Wh/Sil)	21,000.00	433.51	973.31	0.00	0.00	20,026.69
10E080 2550 4650 00 000000	Bus Barn Natural Gas	4,000.00	180.36	551.63	0.00	0.00	3,448.37
10E080 2550 4660 00 000000	Bus Barn Electric	3,000.00	209.10	1,606.29	0.00	0.00	1,393.71
10E--- 2550 4--- -- ------		32,000.00	822.97	3,296.73	0.00	8.76	28,694.51
10E080 2550 5520 00 000000	Other vehicle purchase	150,000.00	0.00	148,501.18	0.00	0.00	1,498.82
10E--- 2550 5--- -- ------		150,000.00	0.00	148,501.18	0.00	0.00	1,498.82
10E510 2551 1110 00 510000	At Risk New Bus/Aide Sal	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 2551 1--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10E420 2560 1110 00 420000	Food Service Salary	467,464.00	38,123.22	185,534.04	0.00	0.00	281,929.96
10E420 2560 1200 00 420000	Food Serv Sub Sal	0.00	0.00	877.60	0.00	0.00	-877.60
10E420 2560 1210 00 420000	Food Service Sub Sal	9,676.00	1,692.50	3,637.22	0.00	0.00	6,038.78
10E--- 2560 1--- -- ------		477,140.00	39,815.72	190,048.86	0.00	0.00	287,091.14
10E420 2560 2110 00 420000		0.00	0.00	0.00	0.00	0.00	0.00
10E420 2560 2130 00 420000		0.00	0.00	67.65	0.00	0.00	-67.65
10E420 2560 2200 00 420000	Food Service Ins Ben	70,000.00	6,112.78	27,392.18	0.00	0.00	42,607.82
10E--- 2560 2--- -- ------		70,000.00	6,112.78	27,459.83	0.00	0.00	42,540.17
10E350 2560 3140 00 350000	Food Service Train,Lic	0.00	0.00	0.00	0.00	0.00	0.00
10E350 2560 3190 00 350000	Food Service Purch Serv	15,000.00	0.00	11,438.00	0.00	0.00	3,562.00
10E350 2560 3230 00 350000	Food Service Rep/Maint	0.00	0.00	0.00	0.00	0.00	0.00
10E350 2560 3260 00 350000	Food Service Postage	0.00	0.00	0.00	0.00	0.00	0.00
10E350 2560 3320 00 350000	Food Service Travel	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 2560 3--- -- ------		15,000.00	0.00	11,438.00	0.00	0.00	3,562.00
10E110 2560 4100 00 110000	PreK Food Serv Supp	0.00	0.00	0.00	0.00	0.00	0.00

FDTLOC FUNC OBJ SJ	Account Level Description	2025-26 Budget	November 2025-26 Monthly Activity	2025-26 FYTD Activity	2025-26 Batch Activity	Encumbered Amount	2025-26 Available Funds
10E420 2560 4100 00 420000	Food Service Supplies	595,000.00	47,401.60	165,423.83	0.00	81.17	429,495.00
10E510 2560 4100 00 510000	Pre K Food Supp	10,000.00	832.64	2,522.71	183.99	696.19	6,597.11
10E110 2560 4110 00 110000	0-3 Food Service Supplies	0.00	0.00	0.00	0.00	0.00	0.00
10E510 2560 4110 00 510000	0-3 Food Serv Suppl	0.00	0.00	0.00	0.00	0.00	0.00
10E420 2560 4640 00 420000	Food Service Fuel	100.00	0.00	0.00	0.00	0.00	100.00
10E420 2560 4700 00 420000	Food Service Software	5,200.00	0.00	0.00	0.00	0.00	5,200.00
10E--- 2560 4--- -- ------		610,300.00	48,234.24	167,946.54	183.99	777.36	441,392.11
10E430 2560 5500 00 430000	Food Serv Equip	30,000.00	0.00	0.00	0.00	0.00	30,000.00
10E--- 2560 5--- -- ------		30,000.00	0.00	0.00	0.00	0.00	30,000.00
10E010 2620 1100 00 000000	Resource/Consultant Teacher	0.00	0.00	0.00	0.00	0.00	0.00
10E010 2620 1110 00 000000	JFF research sal	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 2620 1--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10E010 2620 2110 00 000000	Res/Consult Teach TRS	0.00	0.00	0.00	0.00	0.00	0.00
10E010 2620 2200 00 000000	Res/Consult Teach Ins Ben	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 2620 2--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10E010 2620 3190 00 000000	District Accreditation Pur Ser	0.00	0.00	0.00	0.00	0.00	0.00
10E010 2620 3320 00 000000	District Accreditation M M M	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 2620 3--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10E010 2620 4100 00 000000	District Staff Devlpmnt Supp	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 2620 4--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10E010 2620 5500 00 000000	RTI Instr Equip	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 2620 5--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10E010 2630 3190 00 000000	Maintenance Plan/Warranty	0.00	0.00	0.00	0.00	0.00	0.00
10E010 2630 3400 00 000000	District Alert Now System	0.00	0.00	0.00	0.00	0.00	0.00
10E010 2630 3410 00 000000	District Wide Phone System	10,000.00	61.72	886.17	0.00	0.00	9,113.83
10E010 2630 3420 00 000000	District Wide Internet	40,000.00	0.00	7,702.50	1,833.22	0.00	30,464.28
10E--- 2630 3--- -- ------		50,000.00	61.72	8,588.67	1,833.22	0.00	39,578.11
10E010 2630 4100 00 000000	District Information Supplies	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 2630 4--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10E330 2640 3190 00 330000	Title II RECRUITING	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 2640 3--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10E010 2660 1100 00 000000	District Comp Tech Salary	0.00	0.00	0.00	0.00	0.00	0.00
10E010 2660 1110 00 000000	District Comp Tech Salary	263,145.00	19,894.86	114,269.92	0.00	0.00	148,875.08
10E010 2660 1120 00 000000	RCPAC Tech Support Salary	0.00	143.33	1,588.03	0.00	0.00	-1,588.03
10E--- 2660 1--- -- ------		263,145.00	20,038.19	115,857.95	0.00	0.00	147,287.05
10E010 2660 2110 00 000000	District Comp Tech TRS	0.00	0.00	18.58	0.00	0.00	-18.58
10E010 2660 2200 00 000000	District Computer Tech Ins	21,000.00	2,464.60	13,555.30	0.00	0.00	7,444.70
10E--- 2660 2--- -- ------		21,000.00	2,464.60	13,573.88	0.00	0.00	7,426.12
10E010 2660 3190 00 000000	District Comp Tech Pur Serv	180,000.00	558.69	161,848.89	5,315.65	0.00	12,835.46
10E010 2660 3230 00 000000	District Comp Tech Rep/Maint	1,000.00	0.00	0.00	0.00	0.00	1,000.00

FDTLOC FUNC OBJ SJ	Account Level Description	2025-26 Budget	November 2025-26 Monthly Activity	2025-26 FYTD Activity	2025-26 Batch Activity	Encumbered Amount	2025-26 Available Funds
10E010 2660 3320 00 000000	District Computer Tech Mileage	500.00	23.80	123.90	11.20	0.00	364.90
10E010 2660 3400 00 000000	District Phone Service	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 2660 3--- -- ------		181,500.00	582.49	161,972.79	5,326.85	0.00	14,200.36
10E010 2660 4100 00 000000	District Comp Tech Supplies	100,000.00	7,036.50	70,456.50	0.00	3,748.47	25,795.03
10E010 2660 4700 00 000000	District Comp Tech Software	2,500.00	240.00	1,040.00	0.00	0.00	1,460.00
10E--- 2660 4--- -- ------		102,500.00	7,276.50	71,496.50	0.00	3,748.47	27,255.03
10E010 2660 5500 00 000000	District Comp Tech Equipment	225,800.00	0.00	28,634.99	48,565.78	960.99	147,638.24
10E--- 2660 5--- -- ------		225,800.00	0.00	28,634.99	48,565.78	960.99	147,638.24
10E020 2900 1100 00 000000	ES Team Leader	16,869.00	1,351.30	8,302.13	0.00	0.00	8,566.87
10E040 2900 1100 00 000000	MS Team Leader	17,199.00	1,146.30	6,235.89	0.00	0.00	10,963.11
10E050 2900 1100 00 000000	HS Team Leader	21,776.00	1,530.90	8,979.22	0.00	0.00	12,796.78
10E070 2900 1100 00 000000	21st Century Fac Sal	0.00	16.27	16.27	0.00	0.00	-16.27
10E--- 2900 1--- -- ------		55,844.00	4,044.77	23,533.51	0.00	0.00	32,310.49
10E020 2900 2110 00 000000	ES Team Leader TRS	1,900.00	152.18	935.14	0.00	0.00	964.86
10E040 2900 2110 00 000000	MS Team Leader TRS	1,700.00	139.96	702.46	0.00	0.00	997.54
10E050 2900 2110 00 000000	HS Team Leader TRS	2,600.00	172.38	1,011.28	0.00	0.00	1,588.72
10E020 2900 2200 00 000000		0.00	0.00	0.00	0.00	0.00	0.00
10E040 2900 2200 00 000000		0.00	0.00	0.00	0.00	0.00	0.00
10E--- 2900 2--- -- ------		6,200.00	464.52	2,648.88	0.00	0.00	3,551.12
10E100 2900 3190 00 100000	Title I SES services	0.00	0.00	0.00	0.00	0.00	0.00
10E500 2900 3190 00 500000	Title I SES Services	1,000.00	0.00	0.00	0.00	0.00	1,000.00
10E--- 2900 3--- -- ------		1,000.00	0.00	0.00	0.00	0.00	1,000.00
10E100 2900 4100 00 100000	Title I Homeless Supplies	5,000.00	0.00	2,846.16	0.00	0.00	2,153.84
10E500 2900 4100 00 500000	Title I Homeless supplies	5,000.00	636.50	1,158.15	50.00	500.00	3,291.85
10E--- 2900 4--- -- ------		10,000.00	636.50	4,004.31	50.00	500.00	5,445.69
10E010 2900 6900 00 000000	Property Taxes	1,760.00	0.00	5,636.16	0.00	0.00	-3,876.16
10E--- 2900 6--- -- ------		1,760.00	0.00	5,636.16	0.00	0.00	-3,876.16
10E--- 2--- ---- -- ------		8,614,443.00	625,046.64	3,778,655.83	79,936.71	21,946.61	4,733,903.85
10E100 3000 1100 00 100000	Title I Prnt Invl Sal	0.00	0.00	800.25	0.00	0.00	-800.25
10E110 3000 1100 00 110000	PreK 0-3 Teach Sal	3,500.00	0.00	37,808.89	0.00	0.00	-34,308.89
10E150 3000 1100 00 150000	SESE Flow Thru St Joe Spch Sal	7,879.00	0.00	0.00	0.00	0.00	7,879.00
10E500 3000 1100 00 500000	Title I Prnt Invl Sal Pr	11,065.00	627.00	899.25	0.00	0.00	10,165.75
10E510 3000 1100 00 510000	Prek 0-3 Cert Salary	177,471.00	11,004.30	33,172.56	0.00	0.00	144,298.44
10E100 3000 1110 00 100000	Title I N/C	10,000.00	0.00	0.00	0.00	0.00	10,000.00
10E110 3000 1110 00 110000	PreK 0-3 Salary Non Cert	0.00	0.00	0.00	0.00	0.00	0.00
10E500 3000 1110 00 500000	Title I N/C sal	0.00	0.00	0.00	0.00	0.00	0.00
10E510 3000 1110 00 510000	Pre K Non Cert Salary	6,930.00	0.00	0.00	0.00	0.00	6,930.00
10E530 3000 1110 00 530000	Title II Parent Cord NC Salary	0.00	0.00	0.00	0.00	0.00	0.00
10E100 3000 1200 00 100000		0.00	0.00	0.00	0.00	0.00	0.00
10E110 3000 1200 00 110000	PreK 0-3 Sub Sal	0.00	0.00	0.00	0.00	0.00	0.00

FDTLOC FUNC OBJ SJ	Account Level Description	2025-26 Budget	November 2025-26 Monthly Activity	2025-26 FYTD Activity	2025-26 Batch Activity	Encumbered Amount	2025-26 Available Funds
10E510 3000 1200 00 510000	PI Sub Salary	0.00	0.00	0.00	0.00	0.00	0.00
10E100 3000 1300 00 100000	Title I St Joe Tutor Sal	0.00	0.00	0.00	0.00	0.00	0.00
10E500 3000 1300 00 500000	St Joe Title I Tutoring	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 3000 1--- -- ------		216,845.00	11,631.30	72,680.95	0.00	0.00	144,164.05
10E100 3000 2110 00 100000	Title I Prnt Invl TRS	0.00	0.00	0.00	0.00	0.00	0.00
10E110 3000 2110 00 110000	PreK 0-3 Teacher TRS	433.00	0.00	2,994.36	0.00	0.00	-2,561.36
10E150 3000 2110 00 150000	SESE St Joe Flow Thru TRS	0.00	0.00	0.00	0.00	0.00	0.00
10E500 3000 2110 00 500000	Title I Prnt Inl Vl TRS	1,257.00	0.00	0.00	0.00	0.00	1,257.00
10E510 3000 2110 00 510000	PI 0-3 TRS	18,836.00	1,239.48	3,722.15	0.00	0.00	15,113.85
10E100 3000 2200 00 100000	Title I Prnt Inl Ins Ben	0.00	0.00	0.00	0.00	0.00	0.00
10E110 3000 2200 00 110000	PreK 0-3 Teach Ins Ben	8,280.00	0.00	0.00	0.00	0.00	8,280.00
10E150 3000 2200 00 150000		0.00	0.00	0.00	0.00	0.00	0.00
10E500 3000 2200 00 500000	Title I Ins Ben Prior	0.00	0.00	0.00	0.00	0.00	0.00
10E510 3000 2200 00 510000	PI 0-3 Ins Ben Prior	102.00	0.00	0.00	0.00	0.00	102.00
10E--- 3000 2--- -- ------		28,908.00	1,239.48	6,716.51	0.00	0.00	22,191.49
10E100 3000 3140 00 100000	Title I St Joe Reg Fee	0.00	0.00	0.00	0.00	0.00	0.00
10E500 3000 3140 00 500000	Title I St Joe Reg	0.00	0.00	0.00	0.00	0.00	0.00
10E010 3000 3190 00 000000	District Comm Serv Pur Serv	1,000.00	0.00	0.00	0.00	0.00	1,000.00
10E100 3000 3190 00 100000	Title I Comm TAPP	0.00	0.00	0.00	0.00	0.00	0.00
10E110 3000 3190 00 110000	PI Purchase Serv	0.00	0.00	0.00	0.00	0.00	0.00
10E130 3000 3190 00 130000	CWinters B3 Pur Serv	0.00	0.00	0.00	0.00	0.00	0.00
10E170 3000 3190 00 170000	Title IV St Joe M M M	0.00	0.00	0.00	0.00	0.00	0.00
10E500 3000 3190 00 500000	Title I Comm Serv Pur Serv	0.00	0.00	0.00	0.00	0.00	0.00
10E510 3000 3190 00 510000	PI 0-3 Pur Servcs	1,126.00	0.00	70.00	0.00	0.00	1,056.00
10E100 3000 3250 00 100000	Title I Prnt Invl Pur Serv	0.00	0.00	0.00	0.00	0.00	0.00
10E010 3000 3320 00 000000	District Comm Serv Mileage	0.00	0.00	0.00	0.00	0.00	0.00
10E100 3000 3320 00 100000	Title I St Joe Travel	0.00	0.00	0.00	0.00	0.00	0.00
10E110 3000 3320 00 110000	PreK 0-3 Travel	492.00	0.00	1,195.60	0.00	0.00	-703.60
10E500 3000 3320 00 500000	Title I Parent Coord Mileage	0.00	0.00	0.00	0.00	0.00	0.00
10E500 3000 3320 01 500000	Title I St Joe Mileage	0.00	0.00	0.00	0.00	0.00	0.00
10E510 3000 3320 00 510000	PI 0-3 Trav	0.00	655.20	1,362.20	651.70	0.00	-2,013.90
10E--- 3000 3--- -- ------		2,618.00	655.20	2,627.80	651.70	0.00	-661.50
10E010 3000 4100 00 000000	District Comm Serv Supp	0.00	0.00	0.00	0.00	0.00	0.00
10E100 3000 4100 00 100000	Title I Prnt Invl Supp	7,500.00	0.00	2,952.10	0.00	0.00	4,547.90
10E110 3000 4100 00 110000	PreK 0-3 Supplies	32,600.00	4,645.38	21,942.65	0.00	0.00	10,657.35
10E130 3000 4100 00 130000	CW Birth-3 Store	0.00	0.00	0.00	0.00	0.00	0.00
10E170 3000 4100 00 170000	Title IV St Joe Supp	0.00	0.00	0.00	0.00	0.00	0.00
10E500 3000 4100 00 500000	Title I Parent Coord Supplies	7,000.00	0.00	441.64	0.00	0.00	6,558.36
10E510 3000 4100 00 510000	PI 0-3 Supp	29,975.00	535.28	1,005.96	86.58	281.77	28,600.69
10E100 3000 4110 00 100000	Title I St Joe Supp	0.00	0.00	0.00	0.00	0.00	0.00

FDTLOC FUNC OBJ SJ	Account Level Description	2025-26 Budget	November 2025-26 Monthly Activity	2025-26 FYTD Activity	2025-26 Batch Activity	Encumbered Amount	2025-26 Available Funds
10E500 3000 4110 00 500000	Title I St Joe Supp	250.00	0.00	0.00	0.00	0.00	250.00
10E--- 3000 4--- -- ------		77,325.00	5,180.66	26,342.35	86.58	281.77	50,614.30
10E110 3000 5500 00 110000	PI Equipment	0.00	0.00	0.00	0.00	0.00	0.00
10E510 3000 5500 00 510000	PI Com Serv Equip	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 3000 5--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10E110 3001 1100 00 110000	PreK 3-5 Teach Sal	0.00	0.00	0.00	0.00	0.00	0.00
10E510 3001 1100 00 510000	PreK 3-5 Teach Sal Prior	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 3001 1--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10E110 3001 2110 00 110000	PreK 3-5 Teach TRS	0.00	0.00	0.00	0.00	0.00	0.00
10E510 3001 2110 00 510000	Pre-K 3-5 TRS	0.00	0.00	0.00	0.00	0.00	0.00
10E110 3001 2200 00 110000	PreK 3-5 Teach Ins Ben	0.00	0.00	0.00	0.00	0.00	0.00
10E510 3001 2200 00 510000	PreK 3-5 Ins Ben Prior	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 3001 2--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10E110 3002 1100 00 110000	PreK Comm Serv Sal	12,813.00	0.00	1,072.49	0.00	0.00	11,740.51
10E510 3002 1100 00 510000	PreK Com Serv Sal Prior	16,964.00	536.25	2,244.00	0.00	0.00	14,720.00
10E110 3002 1110 00 110000	PreK Block Com Serv Sec	0.00	0.00	0.00	0.00	0.00	0.00
10E510 3002 1110 00 510000	PreK Block Com Prior	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 3002 1--- -- ------		29,777.00	536.25	3,316.49	0.00	0.00	26,460.51
10E110 3002 2110 00 110000	PreK Comm Serv TRS	0.00	0.00	99.42	0.00	0.00	-99.42
10E510 3002 2110 00 510000	Pre-K Comm Serv TRS	1,911.00	0.00	39.96	0.00	0.00	1,871.04
10E110 3002 2200 00 110000	PreK Comm Serv Ins Ben	0.00	0.00	0.00	0.00	0.00	0.00
10E510 3002 2200 00 510000	PreK Block Com Prior	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 3002 2--- -- ------		1,911.00	0.00	139.38	0.00	0.00	1,771.62
10E110 3002 3190 00 110000	PreK Comm Serv Pur Serv	0.00	0.00	0.00	0.00	0.00	0.00
10E510 3002 3190 00 510000	PreK Comm Serv Purch Services	202.00	320.00	320.00	0.00	499.90	-617.90
10E110 3002 3250 00 110000	PreK Comm Serv Rental	0.00	0.00	0.00	0.00	0.00	0.00
10E510 3002 3250 00 510000	Pre K Rental	0.00	0.00	0.00	0.00	0.00	0.00
10E110 3002 3320 00 110000	PreK Comm Serv Travel	0.00	0.00	0.00	0.00	0.00	0.00
10E510 3002 3320 00 510000	Pre K Travel	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 3002 3--- -- ------		202.00	320.00	320.00	0.00	499.90	-617.90
10E110 3002 4100 00 110000	PreK Comm Serv Supplies	0.00	0.00	0.00	0.00	0.00	0.00
10E510 3002 4100 00 510000	PreKdg. Comm Serv Supp	0.00	0.00	41.48	0.00	489.21	-530.69
10E--- 3002 4--- -- ------		0.00	0.00	41.48	0.00	489.21	-530.69
10E150 3700 1100 00 150000	SESE Flow Thru-NonPublicSpeech	53,639.00	4,789.80	18,639.39	0.00	0.00	34,999.61
10E170 3700 1100 00 170000	Title IV St Joe Salary	0.00	0.00	0.00	0.00	0.00	0.00
10E150 3700 1110 00 150000	Non Cert SpecialEd Flow St Joe	0.00	0.00	150.00	0.00	0.00	-150.00
10E100 3700 1300 00 100000	Title I St Joe Tutor Sal	10,500.00	0.00	5,842.50	0.00	0.00	4,657.50
10E500 3700 1300 00 500000	Title I St Joe Tutor Sal	13,041.00	416.50	1,593.75	0.00	0.00	11,447.25
10E--- 3700 1--- -- ------		77,180.00	5,206.30	26,225.64	0.00	0.00	50,954.36
10E100 3700 2110 00 100000		0.00	0.00	0.00	0.00	0.00	0.00

FDTLOC FUNC OBJ SJ	Account Level Description	2025-26 Budget	November 2025-26 Monthly Activity	2025-26 FYTD Activity	2025-26 Batch Activity	Encumbered Amount	2025-26 Available Funds
10E150 3700 2110 00 150000	SESE Flow Thru Non Public TRS	9,636.00	825.96	3,793.15	0.00	0.00	5,842.85
10E500 3700 2110 00 500000	Title I St. Joe TRS	1,481.00	0.00	0.00	0.00	0.00	1,481.00
10E150 3700 2200 00 150000		0.00	0.00	0.00	0.00	0.00	0.00
10E--- 3700 2--- -- ------		11,117.00	825.96	3,793.15	0.00	0.00	7,323.85
10E500 3700 3140 00 500000	Title I St Joe Reg	0.00	0.00	0.00	0.00	0.00	0.00
10E100 3700 3190 00 100000	NonPublic School Purchase Serv	6,000.00	0.00	0.00	0.00	0.00	6,000.00
10E170 3700 3190 00 170000	Title IV St Joe MMM Reg	1,900.00	0.00	0.00	0.00	0.00	1,900.00
10E500 3700 3190 00 500000	TITLE I ST JOE PURCHASED SERV	6,000.00	970.58	5,158.25	0.00	0.00	841.75
10E530 3700 3190 00 500000	Title II St Joe Reg	7,243.00	2,500.00	5,935.00	35.00	0.00	1,273.00
10E530 3700 3190 00 530000	NonPublic School Purchase Serv	0.00	0.00	0.00	0.00	0.00	0.00
10E570 3700 3190 00 570000	Title IV St Joe Pur Serv	1,000.00	0.00	0.00	0.00	0.00	1,000.00
10E100 3700 3320 00 100000	Title I St Joe MMM	0.00	0.00	0.00	0.00	0.00	0.00
10E150 3700 3320 00 150000	SESE Flow Thru Mileage	0.00	0.00	0.00	0.00	0.00	0.00
10E330 3700 3320 00 330000	Title II St Joe MMM	3,000.00	0.00	883.52	0.00	0.00	2,116.48
10E500 3700 3320 00 500000	Title I St Joe Trav	0.00	0.00	219.30	0.00	0.00	-219.30
10E530 3700 3320 00 500000	Title II St Joe Trav	0.00	812.49	1,108.38	0.00	0.00	-1,108.38
10E570 3700 3320 00 570000	Title IV St Joe MMM	1,500.00	0.00	0.00	0.00	0.00	1,500.00
10E--- 3700 3--- -- ------		26,643.00	4,283.07	13,304.45	35.00	0.00	13,303.55
10E100 3700 4100 00 100000	Title ST Joe	10,000.00	0.00	162.08	0.00	0.00	9,837.92
10E530 3700 4100 00 530000	Title II St Joe Supplies	0.00	0.00	0.00	0.00	0.00	0.00
10E500 3700 4110 00 500000	Title I St Joe Supp	6,000.00	672.46	2,254.15	0.00	0.00	3,745.85
10E--- 3700 4--- -- ------		16,000.00	672.46	2,416.23	0.00	0.00	13,583.77
10E--- 3--- ---- -- ------		488,526.00	30,550.68	157,924.43	773.28	1,270.88	328,557.41
10E150 4120 3190 00 150000	IDEA Flow thru SESE	587,453.00	45,683.17	274,099.02	45,683.17	0.00	267,670.81
10E150 4120 3190 01 150000	IDEA Flow Thru SESE PreSchool	25,725.00	2,453.08	14,718.48	2,453.08	0.00	8,553.44
10E--- 4120 3--- -- ------		613,178.00	48,136.25	288,817.50	48,136.25	0.00	276,224.25
10E050 4170 3190 00 000000	IECC Distance Learning Pur Ser	6,000.00	0.00	0.00	0.00	0.00	6,000.00
10E--- 4170 3--- -- ------		6,000.00	0.00	0.00	0.00	0.00	6,000.00
10E010 4190 3190 00 000000	In-State Govt Purchased Serv	5,000.00	0.00	0.00	0.00	0.00	5,000.00
10E--- 4190 3--- -- ------		5,000.00	0.00	0.00	0.00	0.00	5,000.00
10E010 4190 6100 00 000000	SESE Debt Certificate	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 4190 6--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10E010 4210 6740 00 000000	Reg Ed Public Carbondale Tuiti	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 4210 6--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10E150 4220 3190 00 150000	IDEA Part B flow thru SESE	0.00	0.00	0.00	0.00	0.00	0.00
10E150 4220 3190 01 150000	IDEA Pre School flow thru SESE	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 4220 3--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10E010 4220 6700 00 000000	Sp Ed Public SESE Tutition	1,210,000.00	100,815.00	604,890.00	100,815.00	0.00	504,295.00
10E--- 4220 6--- -- ------		1,210,000.00	100,815.00	604,890.00	100,815.00	0.00	504,295.00
10E--- 4--- ---- -- ------		1,834,178.00	148,951.25	893,707.50	148,951.25	0.00	791,519.25

FDTLOC FUNC OBJ SJ	Account Level Description	2025-26 Budget	November 2025-26 Monthly Activity	2025-26 FYTD Activity	2025-26 Batch Activity	Encumbered Amount	2025-26 Available Funds
10E010 8130 0000 00 000000	Transfer Among Funds	0.00	0.00	0.00	0.00	0.00	0.00
10E--- 8130 0--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
10E--- 8--- ---- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
1-E--- ---- ---- -- ------		26,186,691.00	1,928,368.58	10,486,974.45	279,467.26	143,030.24	15,277,219.05
20E010 2530 3190 00 000000	District Construct Purch Serv	0.00	0.00	0.00	0.00	0.00	0.00
20E--- 2530 3--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
20E010 2530 5200 00 000000	District Purch. Real Property	0.00	0.00	0.00	0.00	0.00	0.00
20E050 2530 5310 00 000000	ERHS Building Improvement	0.00	0.00	0.00	0.00	0.00	0.00
20E--- 2530 5--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
20E010 2540 3190 00 000000	District Maint-Purch Serv/Phys	1,500.00	409.00	854.00	375.00	0.00	271.00
20E015 2540 3190 00 000000	ELC Maintenance Agreement	5,000.00	96.16	288.48	192.32	0.00	4,519.20
20E020 2540 3190 00 000000	RCES Maint Agreement	230,000.00	201,193.62	267,439.92	483.88	0.00	-37,923.80
20E040 2540 3190 00 000000	RCMS Maint agreement	15,000.00	1,315.52	6,177.82	717.12	2,749.80	5,355.26
20E045 2540 3190 00 000000	RISE UP Custodian P/S	2,000.00	1,910.00	2,045.00	0.00	0.00	-45.00
20E050 2540 3190 00 000000	RCHS Purchase Services	55,000.00	30,548.38	49,940.28	1,360.00	2,749.80	949.92
20E050 2540 3200 00 000000	RCHS Athletic Fld Maintenance	5,000.00	0.00	0.00	0.00	0.00	5,000.00
20E010 2540 3210 00 000000	District Terminx	0.00	0.00	375.00	0.00	0.00	-375.00
20E015 2540 3210 00 000000	ELC Terminix/Trash Services	10,000.00	459.43	1,505.01	0.00	0.00	8,494.99
20E020 2540 3210 00 000000	RCES Termnx/Trash Serv	15,000.00	1,604.11	6,556.62	0.00	0.00	8,443.38
20E040 2540 3210 00 000000	RCMS Termnxs/Trash Serv	10,000.00	1,914.13	4,131.74	0.00	0.00	5,868.26
20E045 2540 3210 00 000000	RISE UP Terminix/Trash	1,500.00	0.00	0.00	0.00	1.00	1,499.00
20E050 2540 3210 00 000000	RCHS Termnx/Trash Serv	32,000.00	3,184.39	10,716.51	1,046.40	0.00	20,237.09
20E010 2540 3230 00 000000	District Maint Rep/Maint	0.00	0.00	0.00	0.00	0.00	0.00
20E015 2540 3230 00 000000	ELC Repair/Maintenance	0.00	0.00	0.00	0.00	0.00	0.00
20E020 2540 3230 00 000000	RCES Repair/Maint	0.00	0.00	0.00	0.00	0.00	0.00
20E040 2540 3230 00 000000	RCMS Custodial Rep/Maint	0.00	0.00	0.00	0.00	0.00	0.00
20E050 2540 3230 00 000000	RCHS Custodial Rep/Maint	0.00	0.00	0.00	0.00	0.00	0.00
20E010 2540 3250 00 000000	District Maint Rental	0.00	0.00	0.00	0.00	0.00	0.00
20E010 2540 3260 00 000000	District Wide UPS/Postage	0.00	0.00	0.00	0.00	0.00	0.00
20E010 2540 3320 00 000000	District Maint Travel	500.00	0.00	0.00	0.00	0.00	500.00
20E015 2540 3700 00 000000	ELC Water/Sewer	1,500.00	198.38	449.97	0.00	0.00	1,050.03
20E020 2540 3700 00 000000	RCES Water/Sewer	22,000.00	2,782.45	5,240.37	0.00	0.00	16,759.63
20E040 2540 3700 00 000000	RCMS Water/Sewer	20,000.00	1,553.81	5,214.38	0.00	0.00	14,785.62
20E045 2540 3700 00 000000	RISE UP Water & Sewer	2,500.00	40.69	135.78	0.00	0.00	2,364.22
20E050 2540 3700 00 000000	RCHS Water/Sewer	18,000.00	2,356.00	6,084.99	0.00	0.00	11,915.01
20E--- 2540 3--- -- ------		446,500.00	249,566.07	367,155.87	4,174.72	5,500.60	69,668.81
20E010 2540 4100 00 000000	District Maint Supplies	15,000.00	1,140.20	9,731.56	163.62	0.00	5,104.82
20E015 2540 4100 00 000000	ELC Custodian Supplies	8,000.00	258.60	674.76	346.34	0.00	6,978.90
20E020 2540 4100 00 000000	RCES Cust Supp	45,000.00	3,169.14	11,867.68	332.78	10,346.04	22,453.50
20E040 2540 4100 00 000000	RCMS Custodial Supplies	22,000.00	1,433.53	6,661.41	-56.46	2,454.85	12,940.20

FDTLOC FUNC OBJ SJ	Account Level Description	2025-26 Budget	November 2025-26 Monthly Activity	2025-26 FYTD Activity	2025-26 Batch Activity	Encumbered Amount	2025-26 Available Funds
20E045 2540 4100 00 000000	RISE UP Custodian Supplies	3,500.00	283.39	2,549.46	44.63	723.65	182.26
20E050 2540 4100 00 000000	RCHS Custodial Supplies	40,000.00	4,303.94	16,471.39	1,529.07	2,599.18	19,400.36
20E050 2540 4110 00 000000	RCHS Athletic Fld Supp	5,000.00	0.00	0.00	0.00	0.00	5,000.00
20E010 2540 4640 00 000000	District Maint Fuel	5,000.00	0.00	0.00	0.00	0.00	5,000.00
20E--- 2540 4--- -- ------		143,500.00	10,588.80	47,956.26	2,359.98	16,123.72	77,060.04
20E010 2540 5500 00 000000	District Maint Equip	5,000.00	16,500.00	16,500.00	0.00	0.00	-11,500.00
20E015 2540 5500 00 000000	ELC Custodian Equipment	2,500.00	0.00	0.00	0.00	0.00	2,500.00
20E020 2540 5500 00 000000	RCES Cust Equipment	8,000.00	10,400.00	11,073.62	0.00	189.23	-3,262.85
20E040 2540 5500 00 000000	RCMS Custodial Equip	5,000.00	0.00	0.00	0.00	6,189.70	-1,189.70
20E045 2540 5500 00 000000	RISE UP Custodian Equipment	0.00	0.00	0.00	0.00	0.00	0.00
20E050 2540 5500 00 000000	RCHS Custodian Equip	10,000.00	7,100.00	8,156.00	0.00	0.00	1,844.00
20E--- 2540 5--- -- ------		30,500.00	34,000.00	35,729.62	0.00	6,378.93	-11,608.55
20E010 2540 6100 00 000000	Building Lease Agreement Princ	0.00	0.00	0.00	0.00	0.00	0.00
20E010 2540 6200 00 000000	Building Lease Agreement Int	0.00	0.00	0.00	0.00	0.00	0.00
20E--- 2540 6--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
20E010 2541 1110 00 000000	District Maint Sal	82,177.00	7,686.88	41,932.28	0.00	0.00	40,244.72
20E--- 2541 1--- -- ------		82,177.00	7,686.88	41,932.28	0.00	0.00	40,244.72
20E010 2541 2130 00 000000		0.00	0.00	0.00	0.00	0.00	0.00
20E010 2541 2200 00 000000	District Maint Ins Ben	10,500.00	793.84	4,366.12	0.00	0.00	6,133.88
20E--- 2541 2--- -- ------		10,500.00	793.84	4,366.12	0.00	0.00	6,133.88
20E010 2541 4650 00 000000	District Warehouse Nat Gas	3,000.00	73.48	212.17	0.00	0.00	2,787.83
20E--- 2541 4--- -- ------		3,000.00	73.48	212.17	0.00	0.00	2,787.83
20E010 2541 5520 00 000000	District Maint Truck	0.00	0.00	0.00	0.00	0.00	0.00
20E--- 2541 5--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
20E010 2542 1110 00 000000	District Summer Maint Sal	138,282.00	0.00	80,270.26	0.00	0.00	58,011.74
20E--- 2542 1--- -- ------		138,282.00	0.00	80,270.26	0.00	0.00	58,011.74
20E010 2542 2200 00 000000	Summer Maint Ins Ben	0.00	0.00	0.00	0.00	0.00	0.00
20E--- 2542 2--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
20E010 2542 3190 00 000000	District Summer Maint Pur Serv	950,000.00	0.00	164,416.16	0.00	0.00	785,583.84
20E010 2542 3320 00 000000	District Summer Maint Trav	500.00	0.00	116.71	0.00	0.00	383.29
20E--- 2542 3--- -- ------		950,500.00	0.00	164,532.87	0.00	0.00	785,967.13
20E010 2542 4100 00 000000	District Summer Maint Supp	60,000.00	0.00	39,079.98	0.00	0.00	20,920.02
20E--- 2542 4--- -- ------		60,000.00	0.00	39,079.98	0.00	0.00	20,920.02
20E010 2542 5500 00 000000	Sumr Maint Equipment	10,000.00	0.00	9,045.82	0.00	0.00	954.18
20E010 2542 5510 00 000000	Summer Maint Building	0.00	0.00	0.00	0.00	0.00	0.00
20E--- 2542 5--- -- ------		10,000.00	0.00	9,045.82	0.00	0.00	954.18
20E--- 2--- ---- -- ------		1,874,959.00	302,709.07	790,281.25	6,534.70	28,003.25	1,050,139.80
2-E--- ---- ---- -- ------		1,874,959.00	302,709.07	790,281.25	6,534.70	28,003.25	1,050,139.80
30E010 5200 3190 00 000000	Long Term Bond Purch Service	0.00	0.00	0.00	0.00	0.00	0.00
30E--- 5200 3--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00

FDTLOC FUNC OBJ SJ	Account Level Description	2025-26 Budget	November 2025-26 Monthly Activity	2025-26 FYTD Activity	2025-26 Batch Activity	Encumbered Amount	2025-26 Available Funds
30E010 5200 6200 00 000000	Long Term Bond Interest	1,444,140.00	382,802.50	760,546.88	0.00	0.00	683,593.12
30E010 5200 6250 00 000000	Long Term Bond Maintenance Fee	2,000.00	0.00	1,000.00	0.00	0.00	1,000.00
30E--- 5200 6--- -- ------		1,446,140.00	382,802.50	761,546.88	0.00	0.00	684,593.12
30E010 5300 6100 00 000000	Long Term Bond Principal	1,385,000.00	295,000.00	1,530,000.00	0.00	0.00	-145,000.00
30E--- 5300 6--- -- ------		1,385,000.00	295,000.00	1,530,000.00	0.00	0.00	-145,000.00
30E--- 5--- ---- -- ------		2,831,140.00	677,802.50	2,291,546.88	0.00	0.00	539,593.12
3-E--- ---- ---- -- ------		2,831,140.00	677,802.50	2,291,546.88	0.00	0.00	539,593.12
40E080 2550 1100 00 000000	Trans Director Salary	0.00	0.00	0.00	0.00	0.00	0.00
40E080 2550 1110 00 000000	Trans Mechanic/Maint Sal	91,864.00	8,809.25	30,934.89	0.00	0.00	60,929.11
40E080 2550 1110 61 000000	Trans Bus Drivers Sal	309,934.00	44,317.09	195,408.40	0.00	0.00	114,525.60
40E080 2550 1110 70 000000	Trans Sec/Supervisior Sal	320,716.00	11,260.62	63,552.71	0.00	0.00	257,163.29
40E610 2550 1110 00 610000	Trans Voc Ed Salary	0.00	0.00	0.00	0.00	0.00	0.00
40E620 2550 1110 00 620000	Trans Spec Ed bus Aide Sal	159,040.00	9,155.34	30,124.00	0.00	0.00	128,916.00
40E620 2550 1200 00 620000	Trans Spec Ed Aide Sub Sal	0.00	0.00	0.00	0.00	0.00	0.00
40E080 2550 1210 00 000000	Trans Sub Drivers Sal	0.00	4,173.16	6,082.53	0.00	0.00	-6,082.53
40E080 2550 1210 61 000000	Reg Rte Sub Bus Driver Sal	15,114.00	1,622.50	4,322.98	0.00	0.00	10,791.02
40E620 2550 1210 00 620000	Trans Sub Spec Ed Aide Sal	786.00	285.00	285.00	0.00	0.00	501.00
40E080 2550 1310 00 000000	Trans Trip Drvr Sal	71,285.00	6,262.03	26,417.40	0.00	0.00	44,867.60
40E--- 2550 1--- -- ------		968,739.00	85,884.99	357,127.91	0.00	0.00	611,611.09
40E080 2550 2110 00 000000	Trans TRS	0.00	0.00	75.15	0.00	0.00	-75.15
40E080 2550 2200 00 000000	Trans Dir Ins Benefit	0.00	1,146.68	1,146.69	0.00	0.00	-1,146.69
40E080 2550 2200 61 000000	Trans Drivers Ins Ben	125,000.00	8,211.78	40,032.25	0.00	0.00	84,967.75
40E080 2550 2200 70 000000	Trans Sec/Supvr Ins Ben	21,000.00	793.84	16,670.72	0.00	0.00	4,329.28
40E620 2550 2200 00 620000	Trans Spec Ed Ins Ben	24,000.00	2,293.36	6,880.08	0.00	0.00	17,119.92
40E--- 2550 2--- -- ------		170,000.00	12,445.66	64,804.89	0.00	0.00	105,195.11
40E080 2550 3140 00 000000	Trans Micro Renewal	0.00	0.00	0.00	0.00	0.00	0.00
40E080 2550 3190 00 000000	Trans Physicals/LicenseRenewal	10,000.00	330.00	-1,086.44	0.00	0.00	11,086.44
40E620 2550 3190 00 620000	Sp Ed Trans Contract Fee	16,000.00	4,771.20	11,543.00	3,721.20	0.00	735.80
40E080 2550 3210 00 000000	Trans Trash P/U	2,500.00	286.80	765.68	0.00	0.00	1,734.32
40E080 2550 3220 00 000000	Trans Towel Service	0.00	0.00	0.00	0.00	0.00	0.00
40E080 2550 3230 00 000000	Trans Repair/Maint	40,000.00	1,103.06	26,794.49	0.00	1,187.59	12,017.92
40E080 2550 3240 00 000000	Trans Copier Rep/Maint	0.00	0.00	0.00	0.00	0.00	0.00
40E080 2550 3250 00 000000	Trans Rental	0.00	0.00	0.00	0.00	0.00	0.00
40E080 2550 3260 00 000000	Trans Postage	0.00	0.00	0.00	0.00	0.00	0.00
40E080 2550 3270 00 000000	Trans Charter Bus Service	1,500.00	0.00	0.00	0.00	0.00	1,500.00
40E080 2550 3310 00 000000	Trans Pupil/Other LEA's	0.00	0.00	0.00	0.00	0.00	0.00
40E080 2550 3320 00 000000	Trans Travel	0.00	0.00	51.46	0.00	0.00	-51.46
40E080 2550 3390 00 000000	Trans Drug/Fngrprnt Fee	5,000.00	38.00	3,492.00	0.00	294.00	1,214.00
40E080 2550 3600 00 000000	Trans Printing	500.00	0.00	18.88	0.00	0.00	481.12
40E080 2550 3900 00 000000	Trans Bus Inspection Fee	7,500.00	554.00	2,491.00	198.00	47.00	4,764.00

FDTLOC FUNC OBJ SJ	Account Level Description	2025-26 Budget	November 2025-26 Monthly Activity	2025-26 FYTD Activity	2025-26 Batch Activity	Encumbered Amount	2025-26 Available Funds
40E--- 2550 3--- -- ------		83,000.00	7,083.06	44,070.07	3,919.20	1,528.59	33,482.14
40E080 2550 4100 00 000000	Trans Supplies	65,000.00	3,469.25	32,431.46	1,115.57	3,748.54	27,704.43
40E080 2550 4240 00 000000	Trans. Copier Paper & Toner	250.00	0.00	0.00	0.00	0.00	250.00
40E080 2550 4620 00 000000	Trans Oil	8,000.00	0.00	0.00	0.00	0.00	8,000.00
40E080 2550 4640 00 000000	Trans Fuel	180,000.00	17,943.63	57,267.58	0.00	40,262.42	82,470.00
40E080 2550 4700 00 000000	Trans Software	20,000.00	0.00	0.00	0.00	0.00	20,000.00
40E--- 2550 4--- -- ------		273,250.00	21,412.88	89,699.04	1,115.57	44,010.96	138,424.43
40E080 2550 5500 00 000000	Trans Equipment	50,000.00	3,937.33	8,051.95	0.00	0.00	41,948.05
40E080 2550 5510 00 000000	Trans Other Vehicle Purchase	0.00	0.00	0.00	0.00	0.00	0.00
40E080 2550 5520 00 000000	Trans Vehicle Purchase	0.00	0.00	0.00	0.00	0.00	0.00
40E080 2550 5530 00 000000	Trans Radio	0.00	0.00	0.00	0.00	0.00	0.00
40E--- 2550 5--- -- ------		50,000.00	3,937.33	8,051.95	0.00	0.00	41,948.05
40E--- 2--- ---- -- ------		1,544,989.00	130,763.92	563,753.86	5,034.77	45,539.55	930,660.82
40E620 4120 3310 00 620000	Trans Sp Ed Out of Dist	0.00	0.00	0.00	0.00	0.00	0.00
40E--- 4120 3--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
40E--- 4--- ---- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
40E080 5370 6200 00 000000	Bus Lease Agreement	0.00	0.00	0.00	0.00	0.00	0.00
40E--- 5370 6--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
40E--- 5--- ---- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
40E010 8130 0000 00 000000	Transfer Among Funds	0.00	0.00	0.00	0.00	0.00	0.00
40E--- 8130 0--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
40E--- 8--- ---- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
4-E--- ---- ---- -- ------		1,544,989.00	130,763.92	563,753.86	5,034.77	45,539.55	930,660.82
50E030 1100 2120 00 000000	Fuel Up 60 IMRF	0.00	0.00	0.00	0.00	0.00	0.00
50E070 1100 2120 00 000000	21st Century IMRF	0.00	0.00	0.00	0.00	0.00	0.00
50E340 1100 2120 00 340000	ESSER IMRF	0.00	0.00	0.00	0.00	0.00	0.00
50E342 1100 2120 00 342000	ESSER II Nursing IMRF	0.00	0.00	0.00	0.00	0.00	0.00
50E343 1100 2120 00 000000	ESSER III IMRF	1,000.00	0.00	0.00	0.00	0.00	1,000.00
50E470 1100 2120 00 470000	21st Century IMRF	3,700.00	0.00	0.00	0.00	0.00	3,700.00
50E030 1100 2130 00 000000	Fuel Up 60 FICA	0.00	0.00	0.00	0.00	0.00	0.00
50E060 1100 2130 00 000000	Fine Arts FICA	0.00	0.00	0.00	0.00	0.00	0.00
50E070 1100 2130 00 000000	21st Century FICA	10.00	0.00	0.00	0.00	0.00	10.00
50E340 1100 2130 00 340000	ESSER FICA	0.00	0.00	0.00	0.00	0.00	0.00
50E342 1100 2130 00 000000	ESSER II FICA	0.00	0.00	0.00	0.00	0.00	0.00
50E343 1100 2130 00 000000	ESSER III FICA	750.00	0.00	0.00	0.00	0.00	750.00
50E470 1100 2130 00 470000	21st Century FICA	4,400.00	0.00	0.00	0.00	0.00	4,400.00
50E030 1100 2140 00 000000	Fuel Up 60 Med	0.00	0.00	0.00	0.00	0.00	0.00
50E060 1100 2140 00 000000	Fine Arts Medicare	0.00	0.00	0.00	0.00	0.00	0.00
50E070 1100 2140 00 000000	21st Century Med	30.00	0.00	0.00	0.00	0.00	30.00
50E190 1100 2140 00 190000	Title VI Rural Ed Med	0.00	0.00	0.00	0.00	0.00	0.00

FDTLOC FUNC OBJ SJ	Account Level Description	2025-26 Budget	November 2025-26 Monthly Activity	2025-26 FYTD Activity	2025-26 Batch Activity	Encumbered Amount	2025-26 Available Funds
50E340 1100 2140 00 000000	ESSER Inst Medicare	0.00	0.00	0.00	0.00	0.00	0.00
50E340 1100 2140 00 340000	ESSER Instructions Medicare	0.00	0.00	0.00	0.00	0.00	0.00
50E342 1100 2140 00 000000	ESSER II Medicare	0.00	0.00	0.00	0.00	0.00	0.00
50E343 1100 2140 00 000000	ESSER III Inst. Medicare	750.00	0.00	0.00	0.00	0.00	750.00
50E470 1100 2140 00 470000	21st Century Med	3,350.00	0.00	0.00	0.00	0.00	3,350.00
50E730 1100 2140 00 730000		0.00	0.00	0.00	0.00	0.00	0.00
50E--- 1100 2--- -- ------		13,990.00	0.00	0.00	0.00	0.00	13,990.00
50E015 1105 2120 00 000000	ELC IMRF	510.00	0.00	0.00	0.00	0.00	510.00
50E015 1105 2130 00 000000	ELC FICA	510.00	0.00	0.00	0.00	0.00	510.00
50E015 1105 2140 00 000000	ELC Medicare	255.00	0.00	2.35	0.00	0.00	252.65
50E--- 1105 2--- -- ------		1,275.00	0.00	2.35	0.00	0.00	1,272.65
50E020 1110 2120 00 000000	RCES IMRF	2,289.00	1,264.70	5,433.42	0.00	0.00	-3,144.42
50E020 1110 2130 00 000000	RCES FICA	14,897.00	1,051.68	4,284.72	0.00	0.00	10,612.28
50E030 1110 2130 00 000000	WRES FICA	0.00	0.00	0.00	0.00	0.00	0.00
50E020 1110 2140 00 000000	RCES Medicare	45,626.00	3,033.87	15,506.47	0.00	0.00	30,119.53
50E030 1110 2140 00 000000	WRES Medicare	0.00	0.00	0.00	0.00	0.00	0.00
50E160 1110 2140 00 160000	Ed Jobs Fund Med	0.00	0.00	0.00	0.00	0.00	0.00
50E--- 1110 2--- -- ------		62,812.00	5,350.25	25,224.61	0.00	0.00	37,587.39
50E040 1120 2120 00 000000	RCMS IMRF	3,168.00	222.76	1,294.20	0.00	0.00	1,873.80
50E040 1120 2130 00 000000	RCMS FICA	10,009.00	135.51	781.37	0.00	0.00	9,227.63
50E040 1120 2140 00 000000	RCMS Medicare	24,280.00	1,580.48	8,617.05	0.00	0.00	15,662.95
50E--- 1120 2--- -- ------		37,457.00	1,938.75	10,692.62	0.00	0.00	26,764.38
50E110 1125 2120 00 110000	Pre K IMRF	12,000.00	0.00	1,485.35	0.00	0.00	10,514.65
50E210 1125 2120 00 210000	ROE Pre K IIMRF	0.00	0.00	0.00	0.00	0.00	0.00
50E510 1125 2120 00 510000	Pre K IMRF	3,016.00	1,894.15	6,260.60	0.00	0.00	-3,244.60
50E015 1125 2130 00 000000		0.00	0.00	0.00	0.00	0.00	0.00
50E110 1125 2130 00 110000	Pre K FICA	7,350.00	0.00	880.64	0.00	0.00	6,469.36
50E210 1125 2130 00 210000	ROE Pre K FICA	0.00	0.00	0.00	0.00	0.00	0.00
50E510 1125 2130 00 510000	Pre K FICA	12,087.00	1,126.07	3,745.87	0.00	0.00	8,341.13
50E015 1125 2140 00 000000		0.00	0.00	0.00	0.00	0.00	0.00
50E110 1125 2140 00 110000	Pre K Medicare	3,500.00	0.00	377.51	0.00	0.00	3,122.49
50E210 1125 2140 00 210000	ROE Pre K Medicare	0.00	0.00	0.00	0.00	0.00	0.00
50E510 1125 2140 00 510000	Pre K Medicare	5,716.00	517.91	1,830.80	0.00	0.00	3,885.20
50E--- 1125 2--- -- ------		43,669.00	3,538.13	14,580.77	0.00	0.00	29,088.23
50E050 1130 2120 00 000000	RCHS IMRF	3,675.00	407.60	803.21	0.00	0.00	2,871.79
50E050 1130 2130 00 000000	RCHS FICA	5,250.00	247.80	482.03	0.00	0.00	4,767.97
50E050 1130 2140 00 000000	RCHS Medicare	27,922.00	1,926.43	10,140.48	0.00	0.00	17,781.52
50E--- 1130 2--- -- ------		36,847.00	2,581.83	11,425.72	0.00	0.00	25,421.28
50E570 1140 2120 00 570000	Reading Improv IMRF Prior	0.00	0.00	0.00	0.00	0.00	0.00
50E570 1140 2130 00 570000	Reading Improv FICA Prior	0.00	0.00	0.00	0.00	0.00	0.00

FDTLOC FUNC OBJ SJ	Account Level Description	2025-26 Budget	November 2025-26 Monthly Activity	2025-26 FYTD Activity	2025-26 Batch Activity	Encumbered Amount	2025-26 Available Funds
50E--- 1140 2--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
50E045 1145 2120 00 000000		0.00	13.73	13.73	0.00	0.00	-13.73
50E045 1145 2130 00 000000		2,907.00	15.61	27.22	0.00	0.00	2,879.78
50E045 1145 2140 00 000000		2,334.00	124.88	371.84	0.00	0.00	1,962.16
50E--- 1145 2--- -- ------		5,241.00	154.22	412.79	0.00	0.00	4,828.21
50E530 1170 2120 00 530000	TITLE II IMRF	0.00	0.00	0.00	0.00	0.00	0.00
50E530 1170 2130 00 530000	Title II FICA	0.00	0.00	0.00	0.00	0.00	0.00
50E330 1170 2140 00 330000	Title II Teach Qual MED	1,900.00	0.00	218.78	0.00	0.00	1,681.22
50E530 1170 2140 00 530000	Title II Med	0.00	91.00	273.00	0.00	0.00	-273.00
50E--- 1170 2--- -- ------		1,900.00	91.00	491.78	0.00	0.00	1,408.22
50E140 1200 2120 00 140000		0.00	0.00	0.00	0.00	0.00	0.00
50E020 1200 2130 00 000000		0.00	0.00	0.00	0.00	0.00	0.00
50E140 1200 2130 00 140000		253.00	0.00	0.00	0.00	0.00	253.00
50E020 1200 2140 00 000000		0.00	0.00	0.00	0.00	0.00	0.00
50E140 1200 2140 00 140000		59.00	2.92	15.80	0.00	0.00	43.20
50E--- 1200 2--- -- ------		312.00	2.92	15.80	0.00	0.00	296.20
50E140 1203 2120 00 140000	EMH Aide/Asst IMRF	0.00	0.00	0.00	0.00	0.00	0.00
50E140 1203 2130 00 140000	EMH Aide/Asst FICA	0.00	0.00	0.00	0.00	0.00	0.00
50E140 1203 2140 00 140000	EMH Medicare	0.00	0.00	0.00	0.00	0.00	0.00
50E--- 1203 2--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
50E140 1204 2120 00 140000	Prsnl Aide/Ast IMRF	4,186.00	1,520.65	9,048.92	0.00	0.00	-4,862.92
50E140 1204 2130 00 140000	Prsnl Aide/Ast FICA	11,770.00	952.67	5,591.58	0.00	0.00	6,178.42
50E140 1204 2140 00 140000	Prsnl Aide/Ast Med	2,753.00	222.80	1,313.63	0.00	0.00	1,439.37
50E--- 1204 2--- -- ------		18,709.00	2,696.12	15,954.13	0.00	0.00	2,754.87
50E140 1205 2120 00 140000	LD Aide/Asst IMRF	0.00	33.87	140.50	0.00	0.00	-140.50
50E140 1205 2130 00 140000	LD Aide/Asst FICA	7,048.00	372.14	1,140.79	0.00	0.00	5,907.21
50E140 1205 2140 00 140000	LD Medicare	4,776.00	244.03	1,444.26	0.00	0.00	3,331.74
50E--- 1205 2--- -- ------		11,824.00	650.04	2,725.55	0.00	0.00	9,098.45
50E140 1206 2120 00 140000		0.00	0.00	156.78	0.00	0.00	-156.78
50E280 1206 2120 00 280000	Visual Aide IMRF	0.00	0.00	0.00	0.00	0.00	0.00
50E140 1206 2130 00 140000		0.00	0.00	119.77	0.00	0.00	-119.77
50E280 1206 2130 00 280000	Visual Aide FICA	0.00	0.00	0.00	0.00	0.00	0.00
50E140 1206 2140 00 140000		0.00	0.00	29.97	0.00	0.00	-29.97
50E--- 1206 2--- -- ------		0.00	0.00	306.52	0.00	0.00	-306.52
50E280 1213 2130 00 280000	Homebound FICA	1,254.00	0.00	0.00	0.00	0.00	1,254.00
50E280 1213 2140 00 280000	Homebound Medicare	293.00	11.27	26.23	0.00	0.00	266.77
50E--- 1213 2--- -- ------		1,547.00	11.27	26.23	0.00	0.00	1,520.77
50E140 1216 2120 00 140000	Autism IMRF	0.00	0.00	0.00	0.00	0.00	0.00
50E280 1216 2120 00 280000	Autism IMRF	3,000.00	0.00	429.96	0.00	0.00	2,570.04
50E140 1216 2130 00 140000	Autism FICA	0.00	0.00	0.00	0.00	0.00	0.00

FDTLOC FUNC OBJ SJ	Account Level Description	2025-26 Budget	November 2025-26 Monthly Activity	2025-26 FYTD Activity	2025-26 Batch Activity	Encumbered Amount	2025-26 Available Funds
50E280 1216 2130 00 280000	Autism FICA	35.00	0.00	264.86	0.00	0.00	-229.86
50E140 1216 2140 00 140000	Autism Med	0.00	0.00	0.00	0.00	0.00	0.00
50E280 1216 2140 00 280000	Autism Med	8.00	0.00	61.95	0.00	0.00	-53.95
50E920 1216 2140 00 920000		0.00	0.00	0.00	0.00	0.00	0.00
50E--- 1216 2--- -- ------		3,043.00	0.00	756.77	0.00	0.00	2,286.23
50E140 1220 2120 00 140000	EMH/LD Aide/Asst IMRF	4,696.00	1,164.69	5,568.79	0.00	0.00	-872.79
50E140 1220 2130 00 140000	EMH/LD Aide/Asst FICA	8,189.00	672.73	3,200.19	0.00	0.00	4,988.81
50E140 1220 2140 00 140000	EMH/LD Medicare	10,965.00	934.20	4,681.62	0.00	0.00	6,283.38
50E--- 1220 2--- -- ------		23,850.00	2,771.62	13,450.60	0.00	0.00	10,399.40
50E100 1250 2120 00 100000	Title I IMRF	38,000.00	180.60	6,993.60	0.00	0.00	31,006.40
50E500 1250 2120 00 500000	Title I IMRF Prior	0.00	3,132.90	10,104.38	0.00	0.00	-10,104.38
50E100 1250 2130 00 100000	Title I FICA	27,500.00	107.26	4,294.21	0.00	0.00	23,205.79
50E500 1250 2130 00 500000	Title I FICA Prior	21,545.00	1,913.71	6,154.93	0.00	0.00	15,390.07
50E100 1250 2140 00 100000	Title I Medicare	8,400.00	25.08	1,212.85	0.00	0.00	7,187.15
50E500 1250 2140 00 500000	Title I Medicare Prior	7,050.00	496.49	1,588.05	0.00	0.00	5,461.95
50E--- 1250 2--- -- ------		102,495.00	5,856.04	30,348.02	0.00	0.00	72,146.98
50E360 1275 2120 00 360000	Jump Start IMRF	0.00	0.00	0.00	0.00	0.00	0.00
50E360 1275 2130 00 360000	Jump Start FICA	0.00	0.00	0.00	0.00	0.00	0.00
50E360 1275 2140 00 360000	Jump Start Medicare	0.00	0.00	0.00	0.00	0.00	0.00
50E--- 1275 2--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
50E050 1400 2120 00 000000	RCHS Voc TA IMRF	0.00	0.00	0.00	0.00	0.00	0.00
50E390 1400 2120 00 390000	Voc Tutor IMRF	0.00	0.00	0.00	0.00	0.00	0.00
50E050 1400 2130 00 000000	RCHS BT/Voc FICA	850.00	0.00	57.50	0.00	0.00	792.50
50E390 1400 2130 00 390000	Voc Tutor FICA	385.00	0.00	0.00	0.00	0.00	385.00
50E780 1400 2130 00 780000		310.00	0.00	0.00	0.00	0.00	310.00
50E050 1400 2140 00 000000	RCHS Voc Medicare	7,808.00	598.30	3,021.66	0.00	0.00	4,786.34
50E390 1400 2140 00 390000	Voc Tutor Med	90.00	0.90	5.07	0.00	0.00	84.93
50E480 1400 2140 00 480000	Ag 3 Circles Med	390.00	21.94	131.31	0.00	0.00	258.69
50E490 1400 2140 00 490000	Ag Incent Med	0.00	0.00	0.00	0.00	0.00	0.00
50E780 1400 2140 00 780000		73.00	0.00	241.68	0.00	0.00	-168.68
50E782 1400 2140 00 000782		0.00	0.00	0.00	0.00	0.00	0.00
50E--- 1400 2--- -- ------		9,906.00	621.14	3,457.22	0.00	0.00	6,448.78
50E410 1459 2120 00 410000	JROTC Instructor IMRF	16,000.00	1,308.06	6,191.60	0.00	0.00	9,808.40
50E410 1459 2130 00 410000	JROTC Instructor FICA	13,080.00	820.02	3,881.48	0.00	0.00	9,198.52
50E410 1459 2140 00 410000	JROTC Instructor Med	3,059.00	191.78	907.76	0.00	0.00	2,151.24
50E--- 1459 2--- -- ------		32,139.00	2,319.86	10,980.84	0.00	0.00	21,158.16
50E050 1500 2120 00 000000	RCHS AD IMRF	55.00	0.00	0.00	0.00	0.00	55.00
50E050 1500 2130 00 000000	RCHS AD FICA	88.00	0.00	0.00	0.00	0.00	88.00
50E050 1500 2140 00 000000	RCHS A D Medicare	847.00	62.98	367.73	0.00	0.00	479.27
50E--- 1500 2--- -- ------		990.00	62.98	367.73	0.00	0.00	622.27

FDTLOC FUNC OBJ SJ	Account Level Description	2025-26 Budget	November 2025-26 Monthly Activity	2025-26 FYTD Activity	2025-26 Batch Activity	Encumbered Amount	2025-26 Available Funds
50E050 1505 2140 00 000000	RCHS FBLA Spon Med	49.00	2.94	15.45	0.00	0.00	33.55
50E--- 1505 2--- -- ------		49.00	2.94	15.45	0.00	0.00	33.55
50E050 1509 2140 00 000000	RCHS Pep Club Med	18.00	1.40	9.06	0.00	0.00	8.94
50E--- 1509 2--- -- ------		18.00	1.40	9.06	0.00	0.00	8.94
50E050 1510 2120 00 000000	RCHS Cheerldr Spons IMRF	325.00	0.00	0.00	0.00	0.00	325.00
50E050 1510 2130 00 000000	RCHS Cheerldr Spons FICA	280.00	158.09	158.09	0.00	0.00	121.91
50E050 1510 2140 00 000000	RCHS Cheerldr Spons Medi	166.00	72.92	72.92	0.00	0.00	93.08
50E--- 1510 2--- -- ------		771.00	231.01	231.01	0.00	0.00	539.99
50E050 1511 2120 00 000000	HS Golf IMRF	55.00	399.06	399.06	0.00	0.00	-344.06
50E050 1511 2130 00 000000	HS Golf FICA	228.00	228.18	228.18	0.00	0.00	-0.18
50E050 1511 2140 00 000000	RCHS Golf Medicare	133.00	136.18	136.18	0.00	0.00	-3.18
50E--- 1511 2--- -- ------		416.00	763.42	763.42	0.00	0.00	-347.42
50E050 1512 2120 00 000000	RCHS X-Country IMRF	0.00	0.00	12.45	0.00	0.00	-12.45
50E050 1512 2130 00 000000	RCHS X Country FICA	254.00	536.56	549.06	0.00	0.00	-295.06
50E050 1512 2140 00 000000	RCHS X Country Medicare	126.00	124.35	127.05	0.00	0.00	-1.05
50E--- 1512 2--- -- ------		380.00	660.91	688.56	0.00	0.00	-308.56
50E050 1513 2120 00 000000	RCHS Dance IMRF	0.00	0.00	0.00	0.00	0.00	0.00
50E050 1513 2130 00 000000	RCHS Dance Team FICA	0.00	0.00	0.00	0.00	0.00	0.00
50E050 1513 2140 00 000000	RCHS Dance Med	0.00	0.00	0.00	0.00	0.00	0.00
50E--- 1513 2--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
50E050 1520 2120 00 000000		0.00	399.06	399.06	0.00	0.00	-399.06
50E050 1520 2130 00 000000	RCHS Girls Tennis FICA	253.00	250.17	250.17	0.00	0.00	2.83
50E050 1520 2140 00 000000	RCHS Girls Tennis Medicare	59.00	58.51	58.51	0.00	0.00	0.49
50E--- 1520 2--- -- ------		312.00	707.74	707.74	0.00	0.00	-395.74
50E050 1521 2120 00 000000	RCHS Volleyball Wkrs IMRF	35.00	17.80	38.07	0.00	0.00	-3.07
50E050 1521 2130 00 000000	RCHS Volleyball Wkrs FICA	277.00	459.91	524.56	0.00	0.00	-247.56
50E050 1521 2140 00 000000	RCHS Volleyball Medi	353.00	226.24	240.52	0.00	0.00	112.48
50E--- 1521 2--- -- ------		665.00	703.95	803.15	0.00	0.00	-138.15
50E050 1522 2120 00 000000	RCHS Girls Basketball IMRF	60.00	0.00	0.00	0.00	0.00	60.00
50E050 1522 2130 00 000000	RCHS Grls Basketball Wkr FICA	65.00	0.00	0.00	0.00	0.00	65.00
50E050 1522 2140 00 000000	RCHS Grls Basketballl Cch Med	255.00	0.00	0.00	0.00	0.00	255.00
50E--- 1522 2--- -- ------		380.00	0.00	0.00	0.00	0.00	380.00
50E050 1523 2120 00 000000	RCHS Girls Track IMRF	0.00	0.00	69.23	0.00	0.00	-69.23
50E050 1523 2130 00 000000	RCHS Girls Track FICA	54.00	0.00	45.88	0.00	0.00	8.12
50E050 1523 2140 00 000000	RCHS Girls Track Medicare	134.00	0.00	10.68	0.00	0.00	123.32
50E--- 1523 2--- -- ------		188.00	0.00	125.79	0.00	0.00	62.21
50E050 1524 2120 00 000000	RCHS Girls Softball IMRF	0.00	0.00	0.00	0.00	0.00	0.00
50E050 1524 2130 00 000000	RCHS Girls Softball FICA	146.00	0.00	0.00	0.00	0.00	146.00
50E050 1524 2140 00 000000	RCHS Girls Softtball Medicare	122.00	0.00	0.00	0.00	0.00	122.00
50E--- 1524 2--- -- ------		268.00	0.00	0.00	0.00	0.00	268.00

FDTLOC FUNC OBJ SJ	Account Level Description	2025-26 Budget	November 2025-26 Monthly Activity	2025-26 FYTD Activity	2025-26 Batch Activity	Encumbered Amount	2025-26 Available Funds
50E050 1525 2120 00 000000	RCHS Girls Soccer IMRF	0.00	0.00	0.00	0.00	0.00	0.00
50E050 1525 2130 00 000000	RCHS Girls Soccer FICA	691.00	138.98	138.98	0.00	0.00	552.02
50E050 1525 2140 00 000000	RCHS Girls Soccer Med	162.00	32.50	32.50	0.00	0.00	129.50
50E--- 1525 2--- -- ------		853.00	171.48	171.48	0.00	0.00	681.52
50E050 1530 2130 00 000000	RCHS Boys Tennis FICA	306.00	0.00	0.00	0.00	0.00	306.00
50E050 1530 2140 00 000000	RCHS Boys Tennis Cch Med	71.00	0.00	0.00	0.00	0.00	71.00
50E--- 1530 2--- -- ------		377.00	0.00	0.00	0.00	0.00	377.00
50E050 1531 2120 00 000000	RCHS Football IMRF	110.00	35.10	123.11	0.00	0.00	-13.11
50E050 1531 2130 00 000000	RCHS Football FICA	1,167.00	1,439.11	1,632.94	0.00	0.00	-465.94
50E050 1531 2140 00 000000	RCHS Football Coach Medicare	375.00	434.09	491.36	0.00	0.00	-116.36
50E--- 1531 2--- -- ------		1,652.00	1,908.30	2,247.41	0.00	0.00	-595.41
50E050 1532 2120 00 000000	RCHS Boys Basketball IMRF	170.00	0.00	0.00	0.00	0.00	170.00
50E050 1532 2130 00 000000	RCHS Boys Basketball FICA	829.00	0.00	0.00	0.00	0.00	829.00
50E050 1532 2140 00 000000	RCHS Boys Basketball Medicare	324.00	0.00	-49.42	0.00	0.00	373.42
50E--- 1532 2--- -- ------		1,323.00	0.00	-49.42	0.00	0.00	1,372.42
50E050 1533 2120 00 000000	RCHS Boys Track IMRF	60.00	0.00	0.00	0.00	0.00	60.00
50E050 1533 2130 00 000000	RCHS Boys Track FICA	130.00	0.00	43.40	0.00	0.00	86.60
50E050 1533 2140 00 000000	RCHS Boys Track Medicare	131.00	0.00	10.15	0.00	0.00	120.85
50E--- 1533 2--- -- ------		321.00	0.00	53.55	0.00	0.00	267.45
50E050 1534 2120 00 000000	RCHS Boys Baseball IMRF	0.00	0.00	0.00	0.00	0.00	0.00
50E050 1534 2130 00 000000	RCHS Boys Baseball FICA	152.00	0.00	0.00	0.00	0.00	152.00
50E050 1534 2140 00 000000	RCHS Boys Baseball Med	95.00	0.00	0.00	0.00	0.00	95.00
50E--- 1534 2--- -- ------		247.00	0.00	0.00	0.00	0.00	247.00
50E050 1536 2130 00 000000	RCHS Soccer Coach FICA	152.00	430.85	430.85	0.00	0.00	-278.85
50E050 1536 2140 00 000000	RCHS Soccer Coach Med	127.00	100.76	100.76	0.00	0.00	26.24
50E--- 1536 2--- -- ------		279.00	531.61	531.61	0.00	0.00	-252.61
50E050 1537 2130 00 000000	HS Bass Fishing FICA	153.00	0.00	0.00	0.00	0.00	153.00
50E050 1537 2140 00 000000	HS Bass Fishing Medicare	36.00	0.00	0.00	0.00	0.00	36.00
50E--- 1537 2--- -- ------		189.00	0.00	0.00	0.00	0.00	189.00
50E040 1540 2130 00 000000	RCMS AD FICA	0.00	0.00	0.00	0.00	0.00	0.00
50E040 1540 2140 00 000000	RCMS AD Med	551.00	42.00	231.39	0.00	0.00	319.61
50E--- 1540 2--- -- ------		551.00	42.00	231.39	0.00	0.00	319.61
50E040 1550 2130 00 000000	RCMS Chrldr Spons FICA	347.00	0.00	0.00	0.00	0.00	347.00
50E040 1550 2140 00 000000	RCMS Cheerleader Medicare	81.00	0.00	0.00	0.00	0.00	81.00
50E--- 1550 2--- -- ------		428.00	0.00	0.00	0.00	0.00	428.00
50E040 1551 2120 00 000000	RCMS X-Country IMRF	0.00	0.00	0.00	0.00	0.00	0.00
50E040 1551 2130 00 000000	RCMS X-Country FICA	48.00	0.00	320.34	0.00	0.00	-272.34
50E040 1551 2140 00 000000	RCMS X-Country Medicare	75.00	0.00	76.88	0.00	0.00	-1.88
50E--- 1551 2--- -- ------		123.00	0.00	397.22	0.00	0.00	-274.22
50E040 1552 2130 00 000000	RCMS Baseball IMRF	83.00	0.00	20.87	0.00	0.00	62.13

FDTLOC FUNC OBJ SJ	Account Level Description	2025-26 Budget	November 2025-26 Monthly Activity	2025-26 FYTD Activity	2025-26 Batch Activity	Encumbered Amount	2025-26 Available Funds
50E040 1552 2140 00 000000	RCMS Baseball Medicare	54.00	0.00	40.38	0.00	0.00	13.62
50E--- 1552 2--- -- ------		137.00	0.00	61.25	0.00	0.00	75.75
50E040 1553 2130 00 000000		0.00	0.00	73.43	0.00	0.00	-73.43
50E040 1553 2140 00 000000	RCMS Softball Medicare	57.00	0.00	57.15	0.00	0.00	-0.15
50E--- 1553 2--- -- ------		57.00	0.00	130.58	0.00	0.00	-73.58
50E040 1560 2120 00 000000	RCMS Girls Basketball IMRF	275.00	0.00	0.00	0.00	0.00	275.00
50E040 1560 2130 00 000000	RCMS Girls Basketball FICA	687.00	8.06	258.23	0.00	0.00	428.77
50E040 1560 2140 00 000000	RCMS Girls Basketball Medicare	161.00	1.44	59.95	0.00	0.00	101.05
50E--- 1560 2--- -- ------		1,123.00	9.50	318.18	0.00	0.00	804.82
50E040 1561 2120 00 000000	RCMS Volleyball Workers IMRF	170.00	0.00	0.00	0.00	0.00	170.00
50E040 1561 2130 00 000000	RCMS Volleyball Workers FICA	157.00	4.65	4.65	0.00	0.00	152.35
50E040 1561 2140 00 000000	RCMS Volleyball Medicare	150.00	1.07	1.07	0.00	0.00	148.93
50E--- 1561 2--- -- ------		477.00	5.72	5.72	0.00	0.00	471.28
50E040 1562 2120 00 000000	RCMS Girls Track IMRF	60.00	0.00	0.00	0.00	0.00	60.00
50E040 1562 2130 00 000000	RCMS Girls Track FICA	67.00	0.00	0.00	0.00	0.00	67.00
50E040 1562 2140 00 000000	RCMS Girls Track Med	67.00	0.00	0.00	0.00	0.00	67.00
50E--- 1562 2--- -- ------		194.00	0.00	0.00	0.00	0.00	194.00
50E040 1563 2120 00 000000	RCMS 6th Girls Basketball IMRF	25.00	0.00	0.00	0.00	0.00	25.00
50E040 1563 2130 00 000000	RCMS 6th Girls Basketball FICA	200.00	0.00	0.00	0.00	0.00	200.00
50E040 1563 2140 00 000000	RCMS 6th Girls Basktb Medicare	60.00	0.00	0.00	0.00	0.00	60.00
50E--- 1563 2--- -- ------		285.00	0.00	0.00	0.00	0.00	285.00
50E040 1564 2120 00 000000	RCMS 6th Boys Basketball IMRF	30.00	0.00	0.00	0.00	0.00	30.00
50E040 1564 2130 00 000000	RCMS 6th Boys Basketball FICA	200.00	0.00	0.00	0.00	0.00	200.00
50E040 1564 2140 00 000000	RCMS 6th Boy Basketbl Medicare	47.00	0.00	0.00	0.00	0.00	47.00
50E--- 1564 2--- -- ------		277.00	0.00	0.00	0.00	0.00	277.00
50E040 1570 2120 00 000000	RCMS Boys Basketball IMRF	105.00	0.00	0.00	0.00	0.00	105.00
50E040 1570 2130 00 000000	RCMS Boys Basketball FICA	609.00	0.00	0.00	0.00	0.00	609.00
50E040 1570 2140 00 000000	RCMS Boys Basketball Medicare	142.00	0.00	0.00	0.00	0.00	142.00
50E--- 1570 2--- -- ------		856.00	0.00	0.00	0.00	0.00	856.00
50E040 1571 2120 00 000000	RCMS Boys Track IMRF	60.00	0.00	0.00	0.00	0.00	60.00
50E040 1571 2130 00 000000	RCMS Boys Track FICA	411.00	0.00	0.00	0.00	0.00	411.00
50E040 1571 2140 00 000000	RCMS Boys Track Medicare	96.00	0.00	0.00	0.00	0.00	96.00
50E--- 1571 2--- -- ------		567.00	0.00	0.00	0.00	0.00	567.00
50E050 1572 2120 00 000000	RCHS Wrestling IMRF	60.00	0.00	0.00	0.00	0.00	60.00
50E050 1572 2130 00 000000	RCHS Wrestling Workers FICA	493.00	0.00	0.00	0.00	0.00	493.00
50E050 1572 2140 00 000000	RCHS Wrestling Medicare	115.00	0.00	0.00	0.00	0.00	115.00
50E--- 1572 2--- -- ------		668.00	0.00	0.00	0.00	0.00	668.00
50E040 1575 2140 00 000000	RCMS Yearbook Sponsor Med	60.00	3.74	24.51	0.00	0.00	35.49
50E--- 1575 2--- -- ------		60.00	3.74	24.51	0.00	0.00	35.49
50E040 1576 2130 00 000000		0.00	0.00	0.00	0.00	0.00	0.00

FDTLOC FUNC OBJ SJ	Account Level Description	2025-26 Budget	November 2025-26 Monthly Activity	2025-26 FYTD Activity	2025-26 Batch Activity	Encumbered Amount	2025-26 Available Funds
50E040 1576 2140 00 000000	RCMS Student Council Med	34.00	2.60	8.67	0.00	0.00	25.33
50E--- 1576 2--- -- ------		34.00	2.60	8.67	0.00	0.00	25.33
50E040 1577 2130 00 000000	RCMS Musical FICA	0.00	0.00	0.00	0.00	0.00	0.00
50E040 1577 2140 00 000000	RCMS Musical Medicare	23.00	0.00	0.00	0.00	0.00	23.00
50E--- 1577 2--- -- ------		23.00	0.00	0.00	0.00	0.00	23.00
50E050 1580 2130 00 000000	RCHS Scholar Bowl FICA	57.00	0.00	0.00	0.00	0.00	57.00
50E050 1580 2140 00 000000	RCHS Scholastic Bowl Med	48.00	0.00	10.22	0.00	0.00	37.78
50E--- 1580 2--- -- ------		105.00	0.00	10.22	0.00	0.00	94.78
50E050 1581 2130 00 000000	HS Play FICA	60.00	0.00	0.00	0.00	0.00	60.00
50E050 1581 2140 00 000000	HS Play Medicare	57.00	0.00	0.00	0.00	0.00	57.00
50E--- 1581 2--- -- ------		117.00	0.00	0.00	0.00	0.00	117.00
50E050 1582 2130 00 000000	HS Musical FICA	167.00	246.45	246.45	0.00	0.00	-79.45
50E050 1582 2140 00 000000	RCHS Musical Spons Med	204.00	113.54	113.54	0.00	0.00	90.46
50E--- 1582 2--- -- ------		371.00	359.99	359.99	0.00	0.00	11.01
50E050 1583 2130 00 000000	RCHS Marching Band Dir FICA	278.00	0.00	0.00	0.00	0.00	278.00
50E050 1583 2140 00 000000	RCHS Marching Band Dir Med	337.00	65.97	161.61	0.00	0.00	175.39
50E--- 1583 2--- -- ------		615.00	65.97	161.61	0.00	0.00	453.39
50E050 1584 2140 00 000000	RCHS Chorus Sponsor Med	0.00	0.00	0.00	0.00	0.00	0.00
50E--- 1584 2--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
50E050 1585 2140 00 000000	RCHS Jr Class Sponsor Med	117.00	8.68	45.63	0.00	0.00	71.37
50E--- 1585 2--- -- ------		117.00	8.68	45.63	0.00	0.00	71.37
50E050 1586 2140 00 000000	RCHS Yearbook Sponsor Medicare	51.00	3.76	20.07	0.00	0.00	30.93
50E--- 1586 2--- -- ------		51.00	3.76	20.07	0.00	0.00	30.93
50E050 1588 2120 00 000000	RCHS X-Curr Sprvsn IMRF	35.00	0.00	0.00	0.00	0.00	35.00
50E050 1588 2130 00 000000	RCHS X-Curr Sprvsn FICA	35.00	0.00	0.00	0.00	0.00	35.00
50E050 1588 2140 00 000000	RCHS X-Curr Sprvsn Med	35.00	0.00	0.00	0.00	0.00	35.00
50E--- 1588 2--- -- ------		105.00	0.00	0.00	0.00	0.00	105.00
50E050 1589 2130 00 000000		0.00	0.00	0.00	0.00	0.00	0.00
50E050 1589 2140 00 000000	RCHS Student Council Medicare	34.00	2.50	14.92	0.00	0.00	19.08
50E--- 1589 2--- -- ------		34.00	2.50	14.92	0.00	0.00	19.08
50E050 1590 2120 00 000000	RCHS Rifle/Drill IMRF	710.00	36.22	166.22	0.00	0.00	543.78
50E050 1590 2130 00 000000	RCHS Rifle/Drill FICA	482.00	22.72	104.21	0.00	0.00	377.79
50E050 1590 2140 00 000000	RCHS Rifle/Drill Med	113.00	5.32	24.39	0.00	0.00	88.61
50E--- 1590 2--- -- ------		1,305.00	64.26	294.82	0.00	0.00	1,010.18
50E040 1591 2130 00 000000		0.00	13.62	40.86	0.00	0.00	-40.86
50E040 1591 2140 00 000000	RCMS BAND MED	68.00	10.00	52.79	0.00	0.00	15.21
50E--- 1591 2--- -- ------		68.00	23.62	93.65	0.00	0.00	-25.65
50E040 1593 2140 00 000000	RCMS Talent Shw Spon Med	23.00	0.00	22.63	0.00	0.00	0.37
50E--- 1593 2--- -- ------		23.00	0.00	22.63	0.00	0.00	0.37
50E040 1594 2140 00 000000	RCMS Drama Spon Medicare	35.00	0.00	0.00	0.00	0.00	35.00

FDTLOC FUNC OBJ SJ	Account Level Description	2025-26 Budget	November 2025-26 Monthly Activity	2025-26 FYTD Activity	2025-26 Batch Activity	Encumbered Amount	2025-26 Available Funds
50E--- 1594 2--- -- ------		35.00	0.00	0.00	0.00	0.00	35.00
50E040 1598 2120 00 000000	RCMS Dance/Grad IMRF	10.00	0.00	0.00	0.00	0.00	10.00
50E040 1598 2130 00 000000	RCMS Dance/Grad FICA	10.00	0.00	0.00	0.00	0.00	10.00
50E040 1598 2140 00 000000	RCMS Dance/Grad Medicare	10.00	0.00	0.00	0.00	0.00	10.00
50E--- 1598 2--- -- ------		30.00	0.00	0.00	0.00	0.00	30.00
50E040 1599 2140 00 000000	RCMS Math Counts Sponsor Med	30.00	0.00	0.00	0.00	0.00	30.00
50E--- 1599 2--- -- ------		30.00	0.00	0.00	0.00	0.00	30.00
50E050 1700 2120 00 000000	RCHS Dr Ed TA IMRF	0.00	0.00	0.00	0.00	0.00	0.00
50E050 1700 2130 00 000000	RCHS Dr Ed TA FICA	3,127.00	0.00	0.00	0.00	0.00	3,127.00
50E050 1700 2140 00 000000	RCHS Dr Ed Medicare	731.00	34.45	308.04	0.00	0.00	422.96
50E--- 1700 2--- -- ------		3,858.00	34.45	308.04	0.00	0.00	3,549.96
50E010 1800 2120 00 000000	LLS Aide IMRF	2,200.00	0.00	0.00	0.00	0.00	2,200.00
50E010 1800 2130 00 000000	LLS AIDE FICA	88.00	0.00	0.00	0.00	0.00	88.00
50E010 1800 2140 00 000000	LLS Aide Med	21.00	0.00	10.22	0.00	0.00	10.78
50E--- 1800 2--- -- ------		2,309.00	0.00	10.22	0.00	0.00	2,298.78
50E550 1900 2120 00 550000	TAOEP IMRF	0.00	0.00	0.00	0.00	0.00	0.00
50E750 1900 2120 00 750000	TAOEP IMRF	0.00	0.00	0.00	0.00	0.00	0.00
50E550 1900 2130 00 550000	TAOEP FICA	0.00	0.00	0.00	0.00	0.00	0.00
50E750 1900 2130 00 750000	TAOEP FICA	0.00	0.00	0.00	0.00	0.00	0.00
50E550 1900 2140 00 550000	TAOEP Med	0.00	0.00	0.00	0.00	0.00	0.00
50E750 1900 2140 00 750000	TAOEP Med	0.00	0.00	0.00	0.00	0.00	0.00
50E--- 1900 2--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
50E--- 1--- ---- -- ------		431,727.00	34,955.72	150,038.18	0.00	0.00	281,688.82
50E550 2110 2120 00 550000	TAEOP IMRF	0.00	0.00	0.00	0.00	0.00	0.00
50E750 2110 2120 00 750000	TAOEP IMRF	0.00	0.00	0.00	0.00	0.00	0.00
50E020 2110 2130 00 000000	RCES Guidance FICA	0.00	0.00	0.00	0.00	0.00	0.00
50E550 2110 2130 00 550000	TAOEP FICA	0.00	0.00	0.00	0.00	0.00	0.00
50E750 2110 2130 00 750000	TAOEP FICA	0.00	0.00	0.00	0.00	0.00	0.00
50E010 2110 2140 00 000000	Social Worker Med	0.00	0.00	0.00	0.00	0.00	0.00
50E020 2110 2140 00 000000	RCES Guidance Medicare	0.00	0.00	0.00	0.00	0.00	0.00
50E342 2110 2140 00 000000	ESSER II Social Wrkr Medicare	0.00	0.00	0.00	0.00	0.00	0.00
50E550 2110 2140 00 550000	TAOEP	0.00	0.00	0.00	0.00	0.00	0.00
50E750 2110 2140 00 750000	TAOEP Social Worker Med	0.00	0.00	0.00	0.00	0.00	0.00
50E--- 2110 2--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
50E020 2120 2120 00 000000	RCES Guid IMRF	0.00	0.00	0.00	0.00	0.00	0.00
50E050 2120 2120 00 000000	RCHS Guidance IMRF	3,475.00	283.35	1,541.54	0.00	0.00	1,933.46
50E070 2120 2120 00 000000	21st Century IMRF	0.00	0.00	0.00	0.00	0.00	0.00
50E100 2120 2120 00 100000		0.00	0.00	0.00	0.00	0.00	0.00
50E500 2120 2120 00 500000		0.00	0.00	-0.01	0.00	0.00	0.01
50E020 2120 2130 00 000000	RCES Guid FICA	93.00	0.00	0.00	0.00	0.00	93.00

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50E050 2120 2130 00 000000	RCHS Guidance FICA	2,218.00	139.53	671.61	0.00	0.00	1,546.39
50E070 2120 2130 00 000000	21st Century IMRF	0.00	0.00	0.00	0.00	0.00	0.00
50E100 2120 2130 00 100000		0.00	0.00	0.00	0.00	0.00	0.00
50E500 2120 2130 00 500000		0.00	0.00	-0.43	0.00	0.00	0.43
50E020 2120 2140 00 000000	RCES Guid Med	888.00	66.14	355.88	0.00	0.00	532.12
50E040 2120 2140 00 000000	RCMS Guid Medicare	1,395.00	104.65	435.76	0.00	0.00	959.24
50E050 2120 2140 00 000000	RCHS Guidance Medicare	2,252.00	215.03	1,133.93	0.00	0.00	1,118.07
50E070 2120 2140 00 000000	21st Century Med	0.00	0.00	0.00	0.00	0.00	0.00
50E100 2120 2140 00 100000		0.00	0.00	0.00	0.00	0.00	0.00
50E342 2120 2140 00 000000	ESSER II Guidance Medicare	0.00	0.00	0.00	0.00	0.00	0.00
50E470 2120 2140 00 470000	21st Century Med	25.00	0.00	0.00	0.00	0.00	25.00
50E500 2120 2140 00 500000		0.00	0.00	-0.11	0.00	0.00	0.11
50E--- 2120 2--- -- ------		10,346.00	808.70	4,138.17	0.00	0.00	6,207.83
50E010 2130 2120 00 000000	District Nurse Aide IMRF	6,300.00	1,158.62	5,470.26	0.00	0.00	829.74
50E320 2130 2120 00 320000		0.00	13.05	27.74	0.00	0.00	-27.74
50E342 2130 2120 00 342000	ESSER II Social Worker IMRF	0.00	0.00	0.00	0.00	0.00	0.00
50E010 2130 2130 00 000000	District Nurse FICA	6,988.00	728.69	3,374.60	0.00	0.00	3,613.40
50E320 2130 2130 00 320000		0.00	7.95	16.89	0.00	0.00	-16.89
50E342 2130 2130 00 342000	ESSER II Social Worker FICA	0.00	0.00	0.00	0.00	0.00	0.00
50E010 2130 2140 00 000000	District Nurse Medicare	3,493.00	303.23	1,497.91	0.00	0.00	1,995.09
50E320 2130 2140 00 320000		0.00	1.86	3.95	0.00	0.00	-3.95
50E342 2130 2140 00 342000	ESSER II Social Work Medicare	0.00	0.00	0.00	0.00	0.00	0.00
50E--- 2130 2--- -- ------		16,781.00	2,213.40	10,391.35	0.00	0.00	6,389.65
50E140 2140 2130 00 140000		60.00	0.00	0.00	0.00	0.00	60.00
50E140 2140 2140 00 140000	Psychologist Med	14.00	0.00	0.00	0.00	0.00	14.00
50E--- 2140 2--- -- ------		74.00	0.00	0.00	0.00	0.00	74.00
50E280 2150 2120 00 280000	District Speech IMRF	0.00	0.00	0.00	0.00	0.00	0.00
50E280 2150 2130 00 280000	District Speech FICA	13.00	0.00	0.00	0.00	0.00	13.00
50E150 2150 2140 00 150000	Speech Path Med	0.00	0.00	0.00	0.00	0.00	0.00
50E280 2150 2140 00 280000	District Speech Medicare	4,495.00	323.01	1,736.10	0.00	0.00	2,758.90
50E--- 2150 2--- -- ------		4,508.00	323.01	1,736.10	0.00	0.00	2,771.90
50E020 2190 2120 00 000000	RCES Supervision Aide IMRF	12,000.00	945.09	5,359.98	0.00	0.00	6,640.02
50E020 2190 2130 00 000000	RCES Supervision Aide FICA	6,944.00	592.49	3,355.56	0.00	0.00	3,588.44
50E040 2190 2130 00 000000		21.00	0.00	0.00	0.00	0.00	21.00
50E050 2190 2130 00 000000		131.00	0.00	0.00	0.00	0.00	131.00
50E020 2190 2140 00 000000	RCES Behavior Intervention Med	1,624.00	138.59	903.00	0.00	0.00	721.00
50E040 2190 2140 00 000000		5.00	0.00	0.00	0.00	0.00	5.00
50E050 2190 2140 00 000000		31.00	0.00	0.00	0.00	0.00	31.00
50E--- 2190 2--- -- ------		20,756.00	1,676.17	9,618.54	0.00	0.00	11,137.46
50E070 2210 2120 00 000000	21st Century IMRF	0.00	0.00	0.00	0.00	0.00	0.00

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50E100 2210 2120 00 100000	Title I IMRF	0.00	0.00	0.00	0.00	0.00	0.00
50E110 2210 2120 00 110000	PreK Improv Instr IMRF	35.00	0.00	0.00	0.00	0.00	35.00
50E120 2210 2120 00 120000	Improv Instruc Laptop IMRF	0.00	0.00	0.00	0.00	0.00	0.00
50E170 2210 2120 00 170000	Title IV IMRF	0.00	0.00	0.00	0.00	0.00	0.00
50E180 2210 2120 01 180000	RTtT NC IMRF	0.00	0.00	0.00	0.00	0.00	0.00
50E330 2210 2120 00 330000	Title II IMRF	0.00	0.00	0.00	0.00	0.00	0.00
50E340 2210 2120 00 340000	ESSER Prof Development IMRF	0.00	0.00	0.00	0.00	0.00	0.00
50E470 2210 2120 00 470000	21st Century IMRF	55.00	0.00	0.00	0.00	0.00	55.00
50E500 2210 2120 00 500000	Title I Improv Inst IMRF	0.00	0.00	0.00	0.00	0.00	0.00
50E510 2210 2120 00 510000	PreK Improv Inst IMRF	0.00	0.00	0.00	0.00	0.00	0.00
50E530 2210 2120 00 530000	Title II IMRF	0.00	0.00	0.00	0.00	0.00	0.00
50E070 2210 2130 00 000000	21st Century FICA	0.00	0.00	0.00	0.00	0.00	0.00
50E100 2210 2130 00 100000	Title I Improv Of Instru FICA	0.00	0.00	0.00	0.00	0.00	0.00
50E110 2210 2130 00 110000	Pre K Imp Inst FICA	35.00	0.00	0.00	0.00	0.00	35.00
50E120 2210 2130 00 120000	Improve Instruc Laptop FICA	0.00	0.00	0.00	0.00	0.00	0.00
50E170 2210 2130 00 170000	Title IV Imp Inst FICA	0.00	0.00	0.00	0.00	0.00	0.00
50E180 2210 2130 00 180000	RTT Improv Inst FICA	0.00	0.00	0.00	0.00	0.00	0.00
50E180 2210 2130 01 180000	RTTT FICA	0.00	0.00	0.00	0.00	0.00	0.00
50E330 2210 2130 00 330000	Title II FICA	0.00	0.00	0.00	0.00	0.00	0.00
50E340 2210 2130 00 340000	ESSER Prof Development FICA	0.00	0.00	0.00	0.00	0.00	0.00
50E470 2210 2130 00 470000	21st Century FICA	110.00	0.00	0.00	0.00	0.00	110.00
50E500 2210 2130 00 500000	Title I FICA/NC	0.00	0.00	0.00	0.00	0.00	0.00
50E510 2210 2130 00 510000	At Risk Fica/NC	114.00	0.00	0.00	0.00	0.00	114.00
50E530 2210 2130 00 530000	Title II FICA	0.00	0.00	0.00	0.00	0.00	0.00
50E810 2210 2130 00 810000	ROE Flow Thru FICA	0.00	0.00	0.00	0.00	0.00	0.00
50E010 2210 2140 00 000000	Improv of Instru Dist Med	2,076.00	142.80	764.46	0.00	0.00	1,311.54
50E060 2210 2140 00 000000	Fine Arts Grant Med	0.00	0.00	0.00	0.00	0.00	0.00
50E070 2210 2140 00 000000	21st Century Med	0.00	0.00	0.00	0.00	0.00	0.00
50E100 2210 2140 00 100000	Title I Improv Medicare	35.00	0.00	0.00	0.00	0.00	35.00
50E110 2210 2140 00 110000	PreK Improv Instr Med	0.00	0.00	0.00	0.00	0.00	0.00
50E120 2210 2140 00 120000	Improv Instruc Laptop Grant	0.00	0.00	0.00	0.00	0.00	0.00
50E170 2210 2140 00 170000	Title IV SUB MED	0.00	0.00	0.00	0.00	0.00	0.00
50E180 2210 2140 00 180000	RTT Improv Inst Med	0.00	0.00	0.00	0.00	0.00	0.00
50E180 2210 2140 01 180000	RTTT IMentoring MED	0.00	0.00	0.00	0.00	0.00	0.00
50E270 2210 2140 00 270000	Title I S&A Impr Inst Med	0.00	0.00	0.00	0.00	0.00	0.00
50E330 2210 2140 00 330000	Title II Teach Medicare	35.00	0.00	0.00	0.00	0.00	35.00
50E340 2210 2140 00 340000	ESSER Prof Development Medicar	0.00	0.00	0.00	0.00	0.00	0.00
50E342 2210 2140 00 000000	ESSER II Imp Of Instr Medicare	0.00	0.00	0.00	0.00	0.00	0.00
50E343 2210 2140 00 000000	ESSER III Imp of Instr Med	400.00	0.00	0.00	0.00	0.00	400.00
50E470 2210 2140 00 470000	21st Century Med	55.00	0.00	0.00	0.00	0.00	55.00

FDTLOC FUNC OBJ SJ	Account Level Description	2025-26 Budget	November 2025-26 Monthly Activity	2025-26 FYTD Activity	2025-26 Batch Activity	Encumbered Amount	2025-26 Available Funds
50E480 2210 2140 00 480000	Ag 3 Circles Med	175.00	5.49	30.34	0.00	0.00	144.66
50E490 2210 2140 00 490000	Ag Grant Medicare	0.00	0.00	0.00	0.00	0.00	0.00
50E500 2210 2140 00 500000	Title I Med	0.00	72.04	216.12	0.00	0.00	-216.12
50E510 2210 2140 00 510000	At Risk Med	27.00	0.00	0.00	0.00	0.00	27.00
50E530 2210 2140 00 530000	Prior Yr Title II Med	0.00	0.00	4.53	0.00	0.00	-4.53
50E550 2210 2140 00 550000	TAOEP Medicare	0.00	0.00	0.00	0.00	0.00	0.00
50E570 2210 2140 00 570000	Title IV Improv Instruc Med	100.00	0.00	0.00	0.00	0.00	100.00
50E810 2210 2140 00 810000	Pat Burk Flow Thru MED	0.00	0.00	0.00	0.00	0.00	0.00
50E--- 2210 2--- -- ------		3,252.00	220.33	1,015.45	0.00	0.00	2,236.55
50E020 2220 2120 00 000000	RCES IMC IMRF	0.00	0.00	0.00	0.00	0.00	0.00
50E040 2220 2120 00 000000	RCMS IMC IMRF	0.00	103.22	574.67	0.00	0.00	-574.67
50E050 2220 2120 00 000000	RCHS IMC IMRF	440.00	103.20	574.62	0.00	0.00	-134.62
50E020 2220 2130 00 000000	RCES IMC FICA	39.00	0.00	0.00	0.00	0.00	39.00
50E040 2220 2130 00 000000	RCMS IMC FICA	876.00	64.70	360.25	0.00	0.00	515.75
50E050 2220 2130 00 000000	RCHS IMC FICA	899.00	64.70	360.22	0.00	0.00	538.78
50E020 2220 2140 00 000000	RCES IMC Medicare	909.00	61.39	304.92	0.00	0.00	604.08
50E040 2220 2140 00 000000	RCMS IMC Medicare	947.00	70.04	379.47	0.00	0.00	567.53
50E050 2220 2140 00 000000	RCHS IMC Medicare	1,301.00	96.62	515.41	0.00	0.00	785.59
50E--- 2220 2--- -- ------		5,411.00	563.87	3,069.56	0.00	0.00	2,341.44
50E340 2230 2140 00 340000	ESSER MTSS Medicare	0.00	0.00	0.00	0.00	0.00	0.00
50E--- 2230 2--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
50E010 2310 2120 00 000000	BOE Treasure/Sec IMRF	950.00	0.00	0.00	0.00	0.00	950.00
50E010 2310 2130 00 000000	BOE Treasure/Sec FICA	550.00	0.00	0.00	0.00	0.00	550.00
50E010 2310 2140 00 000000	BOE Treas/Sec Med	110.00	0.00	0.00	0.00	0.00	110.00
50E--- 2310 2--- -- ------		1,610.00	0.00	0.00	0.00	0.00	1,610.00
50E010 2320 2120 00 000000	Supt Office IMRF	5,800.00	481.15	2,606.05	0.00	0.00	3,193.95
50E010 2320 2130 00 000000	Supt Office FICA	3,954.00	301.45	1,633.54	0.00	0.00	2,320.46
50E010 2320 2140 00 000000	Supt Office Medicare	3,513.00	268.30	1,421.22	0.00	0.00	2,091.78
50E--- 2320 2--- -- ------		13,267.00	1,050.90	5,660.81	0.00	0.00	7,606.19
50E010 2330 2120 00 000000	Asst Supt Sec IMRF	4,300.00	411.42	1,973.19	0.00	0.00	2,326.81
50E070 2330 2120 00 000000	21st Century Sec IMRF	0.00	0.00	0.00	0.00	0.00	0.00
50E100 2330 2120 00 100000	Title I Admin IMRF	110.00	0.00	62.28	0.00	0.00	47.72
50E110 2330 2120 00 110000	PreK Administrative IMRF	0.00	0.00	327.45	0.00	0.00	-327.45
50E470 2330 2120 00 470000	21st Century IMRF	250.00	0.00	0.00	0.00	0.00	250.00
50E500 2330 2120 00 500000	Title I IMRF	0.00	48.84	146.51	0.00	0.00	-146.51
50E510 2330 2120 00 510000	PreK Admin IMRF Prior	0.00	194.70	683.76	0.00	0.00	-683.76
50E010 2330 2130 00 000000	Asst Supt Sec FICA	3,005.00	251.58	1,202.12	0.00	0.00	1,802.88
50E070 2330 2130 00 000000	21st Century FICA	10.00	0.00	0.00	0.00	0.00	10.00
50E100 2330 2130 00 100000	Title I Admin FICA	389.00	0.00	39.05	0.00	0.00	349.95
50E110 2330 2130 00 110000	PreK Administrative FICA	2,100.00	0.00	202.59	0.00	0.00	1,897.41

FDTLOC FUNC OBJ SJ	Account Level Description	2025-26 Budget	November 2025-26 Monthly Activity	2025-26 FYTD Activity	2025-26 Batch Activity	Encumbered Amount	2025-26 Available Funds
50E470 2330 2130 00 470000	21st Century FICA	145.00	0.00	0.00	0.00	0.00	145.00
50E500 2330 2130 00 500000	Title I FICA	41.00	30.62	91.85	0.00	0.00	-50.85
50E510 2330 2130 00 510000	PreK Admin FICA Prior	1,579.00	120.42	423.25	0.00	0.00	1,155.75
50E010 2330 2140 00 000000	Building & Grounds Dir Med	3,733.00	287.32	1,549.53	0.00	0.00	2,183.47
50E070 2330 2140 00 000000	21st Century Med	160.00	0.00	0.00	0.00	0.00	160.00
50E100 2330 2140 00 100000	Title I Adm Medicare	250.00	0.00	26.78	0.00	0.00	223.22
50E110 2330 2140 00 110000	PreK Adm Med	1,300.00	0.00	47.38	0.00	0.00	1,252.62
50E345 2330 2140 00 345000	ARP McKin Ven Liaison Medicare	0.00	0.00	0.00	0.00	0.00	0.00
50E470 2330 2140 00 470000	21st Century Med	110.00	0.00	0.00	0.00	0.00	110.00
50E500 2330 2140 00 500000	Title I Med	10.00	18.92	56.77	0.00	0.00	-46.77
50E510 2330 2140 00 510000	PreK Admin Med	369.00	28.16	98.98	0.00	0.00	270.02
50E--- 2330 2--- -- ------		17,861.00	1,391.98	6,931.49	0.00	0.00	10,929.51
50E110 2331 2120 00 110000	PI Sec IMRF	1,100.00	0.00	242.00	0.00	0.00	858.00
50E280 2331 2120 00 280000	Sp Ed Sec IMRF	3,700.00	227.68	1,644.56	0.00	0.00	2,055.44
50E510 2331 2120 00 510000	PI Adm Sec IMRF	0.00	83.44	293.03	0.00	0.00	-293.03
50E110 2331 2130 00 110000	PI Sec FICA	950.00	0.00	149.70	0.00	0.00	800.30
50E280 2331 2130 00 280000	Sp Ed Sec FICA	2,200.00	140.13	1,005.42	0.00	0.00	1,194.58
50E510 2331 2130 00 510000	PI Adm Fica	677.00	51.62	181.42	0.00	0.00	495.58
50E110 2331 2140 00 110000	PI Sec Med	265.00	0.00	35.02	0.00	0.00	229.98
50E280 2331 2140 00 280000	Sp Needs Dir Med	1,536.00	142.09	836.41	0.00	0.00	699.59
50E510 2331 2140 00 510000	Pre K Adm Sec Med	158.00	12.08	42.45	0.00	0.00	115.55
50E--- 2331 2--- -- ------		10,586.00	657.04	4,430.01	0.00	0.00	6,155.99
50E320 2333 2140 00 320000	Building Grounds Dir Med	0.00	0.00	0.00	0.00	0.00	0.00
50E--- 2333 2--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
50E015 2410 2120 00 000000	ELC Principal IMRF	510.00	0.00	0.00	0.00	0.00	510.00
50E020 2410 2120 00 000000	RCES Principal IMRF	11,000.00	1,114.19	5,425.38	0.00	0.00	5,574.62
50E030 2410 2120 00 000000	WRES Prins IMRF	0.00	0.00	0.00	0.00	0.00	0.00
50E040 2410 2120 00 000000	RCMS Principal IMRF	5,250.00	548.12	2,654.32	0.00	0.00	2,595.68
50E045 2410 2120 00 000000		0.00	324.56	961.44	0.00	0.00	-961.44
50E050 2410 2120 00 000000	RCHS Principal IMRF	12,600.00	831.93	4,399.30	0.00	0.00	8,200.70
50E015 2410 2130 00 000000	ELC Principal FICA	510.00	0.00	0.00	0.00	0.00	510.00
50E020 2410 2130 00 000000	RCES Principal FICA	9,925.00	805.73	3,461.09	0.00	0.00	6,463.91
50E030 2410 2130 00 000000	WRES Princ FICA	0.00	0.00	0.00	0.00	0.00	0.00
50E040 2410 2130 00 000000	RCMS Principal FICA	3,883.00	336.62	1,648.54	0.00	0.00	2,234.46
50E045 2410 2130 00 000000		2,047.00	195.82	583.60	0.00	0.00	1,463.40
50E050 2410 2130 00 000000	RCHS Principal FICA	6,313.00	509.55	2,883.12	0.00	0.00	3,429.88
50E015 2410 2140 00 000000	ELC Principal Medicare	1,088.00	70.74	389.07	0.00	0.00	698.93
50E020 2410 2140 00 000000	RCES Principal Medicare	6,875.00	527.31	2,673.30	0.00	0.00	4,201.70
50E030 2410 2140 00 000000	WRES Princ MED	0.00	0.00	0.00	0.00	0.00	0.00
50E040 2410 2140 00 000000	RCMS Principal Medicare	3,902.00	299.20	1,598.21	0.00	0.00	2,303.79

FDTLOC FUNC OBJ SJ	Account Level Description	2025-26 Budget	November 2025-26 Monthly Activity	2025-26 FYTD Activity	2025-26 Batch Activity	Encumbered Amount	2025-26 Available Funds
50E045 2410 2140 00 000000		1,523.00	123.72	566.25	0.00	0.00	956.75
50E050 2410 2140 00 000000	RCHS Principal Medicare	4,449.00	340.35	1,890.71	0.00	0.00	2,558.29
50E--- 2410 2--- -- ------		69,875.00	6,027.84	29,134.33	0.00	0.00	40,740.67
50E010 2490 2140 00 000000	Program Suprvr Medicare	0.00	0.00	0.00	0.00	0.00	0.00
50E020 2490 2140 00 000000	RCES Team Leader Medicare	0.00	0.00	0.00	0.00	0.00	0.00
50E040 2490 2140 00 000000	RCMS Team Leader Medicare	0.00	0.00	0.00	0.00	0.00	0.00
50E050 2490 2140 00 000000	RCHS Team leader Medicare	250.00	0.00	0.00	0.00	0.00	250.00
50E--- 2490 2--- -- ------		250.00	0.00	0.00	0.00	0.00	250.00
50E010 2520 2120 00 000000	Fiscal Service IMRF	11,500.00	1,207.55	7,558.16	0.00	0.00	3,941.84
50E010 2520 2130 00 000000	Fiscal Services FICA	11,503.00	635.66	4,070.72	0.00	0.00	7,432.28
50E010 2520 2140 00 000000	Fiscal Serv Med	2,690.00	148.65	952.00	0.00	0.00	1,738.00
50E--- 2520 2--- -- ------		25,693.00	1,991.86	12,580.88	0.00	0.00	13,112.12
50E010 2530 2120 00 000000		0.00	0.00	0.00	0.00	0.00	0.00
50E010 2530 2130 00 000000		0.00	0.00	0.00	0.00	0.00	0.00
50E010 2530 2140 00 000000		0.00	0.00	0.00	0.00	0.00	0.00
50E--- 2530 2--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
50E015 2540 2120 00 000000	ELC Custodian IMRF	4,052.00	316.42	1,732.43	0.00	0.00	2,319.57
50E020 2540 2120 00 000000	RCES Cust IMRF	13,008.00	2,040.45	10,494.30	0.00	0.00	2,513.70
50E030 2540 2120 00 000000	WRES Cust IMRF	0.00	0.00	0.00	0.00	0.00	0.00
50E040 2540 2120 00 000000	RCMS Custodial IMRF	4,362.00	1,340.40	7,215.65	0.00	0.00	-2,853.65
50E050 2540 2120 00 000000	RCHS Custodial IMRF	17,752.00	2,268.66	12,881.01	0.00	0.00	4,870.99
50E015 2540 2130 00 000000	ELC Custodian FICA	5,591.00	186.18	1,015.86	0.00	0.00	4,575.14
50E020 2540 2130 00 000000	RCES Cust FICA	16,512.00	1,192.83	6,103.55	0.00	0.00	10,408.45
50E030 2540 2130 00 000000	WRES Cust FICA	0.00	0.00	0.00	0.00	0.00	0.00
50E040 2540 2130 00 000000	RCMS Custodial FICA	9,992.00	746.11	4,005.44	0.00	0.00	5,986.56
50E050 2540 2130 00 000000	RCHS Custodial FICA	27,522.00	1,419.43	7,919.26	0.00	0.00	19,602.74
50E015 2540 2140 00 000000	ELC Custodian Medicare	1,308.00	43.55	237.59	0.00	0.00	1,070.41
50E020 2540 2140 00 000000	RCES Cust Med	3,862.00	278.97	1,427.44	0.00	0.00	2,434.56
50E030 2540 2140 00 000000	WRES Cust Med	0.00	0.00	0.00	0.00	0.00	0.00
50E040 2540 2140 00 000000	RCMS Custodial Med	2,337.00	174.49	936.72	0.00	0.00	1,400.28
50E050 2540 2140 00 000000	RCHS Custodial Med	6,437.00	331.95	1,852.01	0.00	0.00	4,584.99
50E--- 2540 2--- -- ------		112,735.00	10,339.44	55,821.26	0.00	0.00	56,913.74
50E010 2541 2120 00 000000	District Maint IMRF	7,800.00	760.23	4,147.11	0.00	0.00	3,652.89
50E010 2541 2130 00 000000	District Maint FICA	5,095.00	453.03	2,470.24	0.00	0.00	2,624.76
50E010 2541 2140 00 000000	District Maint Med	1,192.00	105.95	577.72	0.00	0.00	614.28
50E--- 2541 2--- -- ------		14,087.00	1,319.21	7,195.07	0.00	0.00	6,891.93
50E010 2542 2120 00 000000	District Summer Maint IMRF	7,300.00	0.00	2,586.06	0.00	0.00	4,713.94
50E010 2542 2130 00 000000	District Summer Maint FICA	8,574.00	0.00	4,940.92	0.00	0.00	3,633.08
50E010 2542 2140 00 000000	District Summer Maint Med	2,005.00	0.00	1,155.55	0.00	0.00	849.45
50E--- 2542 2--- -- ------		17,879.00	0.00	8,682.53	0.00	0.00	9,196.47

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50E070 2550 2120 00 000000	21st Century Trans IMRF	750.00	0.00	0.00	0.00	0.00	750.00
50E080 2550 2120 00 000000	Trans IMRF	11,500.00	1,609.74	5,193.86	0.00	0.00	6,306.14
50E080 2550 2120 61 000000	Trans Reg Driver IMRF	44,000.00	4,365.62	19,205.98	0.00	0.00	24,794.02
50E080 2550 2120 70 000000	TRans Sec IMRF	12,600.00	1,113.68	6,285.35	0.00	0.00	6,314.65
50E100 2550 2120 00 100000	Summer School IMRF	110.00	0.00	0.00	0.00	0.00	110.00
50E110 2550 2120 00 110000	PreK Trans IMRF	8,000.00	0.00	205.86	0.00	0.00	7,794.14
50E210 2550 2120 00 210000	ROE Pre K Trans IMRF	0.00	0.00	0.00	0.00	0.00	0.00
50E345 2550 2120 61 000000	ARP McKin Vento Transp IMRF	0.00	0.00	0.00	0.00	0.00	0.00
50E470 2550 2120 00 470000	21st Century IMRF	1,700.00	0.00	0.00	0.00	0.00	1,700.00
50E500 2550 2120 00 500000	Title I Summer School IMRF	0.00	0.00	0.00	0.00	0.00	0.00
50E510 2550 2120 00 510000	Prek Trans IMRF	0.00	710.67	2,417.45	0.00	0.00	-2,417.45
50E610 2550 2120 00 610000	Trans Voc Ed IMRF	6,600.00	0.00	0.00	0.00	0.00	6,600.00
50E620 2550 2120 00 620000	Trans Spec Ed IMRF	6,000.00	899.80	2,821.83	0.00	0.00	3,178.17
50E070 2550 2130 00 000000	21st Century Trans FICA	450.00	0.00	0.00	0.00	0.00	450.00
50E080 2550 2130 00 000000	Trans FICA	10,115.00	1,163.64	3,824.47	0.00	0.00	6,290.53
50E080 2550 2130 61 000000	TRANS Reg Driver FICA	20,153.00	2,589.60	11,017.53	0.00	0.00	9,135.47
50E080 2550 2130 70 000000	Trans Sec FICA	19,114.00	682.43	3,846.65	0.00	0.00	15,267.35
50E100 2550 2130 00 100000	Summer School FICA	110.00	0.00	0.00	0.00	0.00	110.00
50E110 2550 2130 00 110000	PreK Trans FICA	5,500.00	0.00	139.37	0.00	0.00	5,360.63
50E210 2550 2130 00 210000	ROE Pre K Trans FICA	0.00	0.00	0.00	0.00	0.00	0.00
50E345 2550 2130 61 000000	ARP McKin Ven Transp FICA	0.00	0.00	0.00	0.00	0.00	0.00
50E470 2550 2130 00 470000	21st Century FICA	550.00	0.00	0.00	0.00	0.00	550.00
50E500 2550 2130 00 500000	Title I Summer School FICA	0.00	0.00	0.00	0.00	0.00	0.00
50E510 2550 2130 00 510000	Prek Trans FICA	8,643.00	404.61	1,375.35	0.00	0.00	7,267.65
50E610 2550 2130 00 610000	Trans Voc Ed FICA	5,500.00	0.00	0.00	0.00	0.00	5,500.00
50E620 2550 2130 00 620000	Trans Spec Ed FICA	6,854.00	511.60	1,665.23	0.00	0.00	5,188.77
50E070 2550 2140 00 000000	21st Century Trans Med	110.00	0.00	0.00	0.00	0.00	110.00
50E080 2550 2140 00 000000	Trans Medicare	2,366.00	269.96	903.61	0.00	0.00	1,462.39
50E080 2550 2140 61 000000	Trans Reg Driv Med	4,713.00	605.59	2,576.61	0.00	0.00	2,136.39
50E080 2550 2140 70 000000	Trans Sec Med	4,650.00	159.61	899.62	0.00	0.00	3,750.38
50E100 2550 2140 00 100000	Summer School MED	60.00	0.00	0.00	0.00	0.00	60.00
50E110 2550 2140 00 110000	PreK Trans Med	1,150.00	0.00	32.59	0.00	0.00	1,117.41
50E345 2550 2140 61 000000	ARP McKin Vent Trans Medicare	0.00	0.00	0.00	0.00	0.00	0.00
50E470 2550 2140 00 470000	21st Century Trans Med	220.00	0.00	0.00	0.00	0.00	220.00
50E500 2550 2140 00 500000	Title I Summer School Tran Med	0.00	0.00	0.00	0.00	0.00	0.00
50E510 2550 2140 00 510000	Prek Tran Med	2,021.00	94.65	321.68	0.00	0.00	1,699.32
50E610 2550 2140 00 610000	Trans Voc Ed Med	1,100.00	0.00	0.00	0.00	0.00	1,100.00
50E620 2550 2140 00 620000	Trans Spec Ed Med	1,603.00	119.66	389.43	0.00	0.00	1,213.57
50E--- 2550 2--- -- ------		186,242.00	15,300.86	63,122.47	0.00	0.00	123,119.53
50E510 2551 2130 00 510000	PreK Trans FICA	0.00	0.00	0.00	0.00	0.00	0.00

FDTLOC FUNC OBJ SJ	Account Level Description	2025-26 Budget	November 2025-26 Monthly Activity	2025-26 FYTD Activity	2025-26 Batch Activity	Encumbered Amount	2025-26 Available Funds
50E510 2551 2140 00 510000	Prek Trans Medicare	0.00	0.00	0.00	0.00	0.00	0.00
50E--- 2551 2--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
50E070 2560 2120 00 000000	21st Century Food Serv IMRF	40.00	0.00	0.00	0.00	0.00	40.00
50E420 2560 2120 00 420000	Food Service IMRF	9,082.00	3,827.18	18,391.08	0.00	0.00	-9,309.08
50E460 2560 2120 00 460000	Summer Food Prog IMRF	0.00	0.00	0.00	0.00	0.00	0.00
50E470 2560 2120 00 470000	21st Century Food Serv IMRF	775.00	0.00	0.00	0.00	0.00	775.00
50E070 2560 2130 00 000000	21st Century Food Serv FICA	10.00	0.00	0.00	0.00	0.00	10.00
50E420 2560 2130 00 420000	Food Service FICA	31,108.00	2,277.97	10,830.70	0.00	0.00	20,277.30
50E440 2560 2130 00 440000	Healthier US FICA	0.00	0.00	0.00	0.00	0.00	0.00
50E460 2560 2130 00 460000	Summer Food Prog FICA	0.00	0.00	0.00	0.00	0.00	0.00
50E470 2560 2130 00 470000	21st Century Food Serv FICA	775.00	0.00	0.00	0.00	0.00	775.00
50E070 2560 2140 00 000000	21st Century Food Serv Med	0.00	0.00	0.00	0.00	0.00	0.00
50E420 2560 2140 00 420000	Food Serv Med	7,275.00	532.73	2,532.90	0.00	0.00	4,742.10
50E440 2560 2140 00 440000	Healthier US Med	0.00	0.00	0.00	0.00	0.00	0.00
50E460 2560 2140 00 460000	Summer Food Prog Med	0.00	0.00	0.00	0.00	0.00	0.00
50E470 2560 2140 00 470000	21st Century Food Serv Med	90.00	0.00	0.00	0.00	0.00	90.00
50E--- 2560 2--- -- ------		49,155.00	6,637.88	31,754.68	0.00	0.00	17,400.32
50E070 2620 2120 00 000000	21st Century P/D IMRF	0.00	0.00	0.00	0.00	0.00	0.00
50E470 2620 2120 00 470000	21st Century Eval IMRF	80.00	0.00	0.00	0.00	0.00	80.00
50E010 2620 2130 00 000000	Plan/Research FICA	0.00	0.00	0.00	0.00	0.00	0.00
50E070 2620 2130 00 000000	21st Century P/D FICA	0.00	0.00	0.00	0.00	0.00	0.00
50E470 2620 2130 00 470000	21st Century Eval FICA	25.00	0.00	0.00	0.00	0.00	25.00
50E010 2620 2140 00 000000	Plan/Research Med	0.00	0.00	0.00	0.00	0.00	0.00
50E070 2620 2140 00 000000	21st Century Plan/Research Med	0.00	0.00	0.00	0.00	0.00	0.00
50E470 2620 2140 00 470000	21st Century Plan/Research Med	25.00	0.00	0.00	0.00	0.00	25.00
50E--- 2620 2--- -- ------		130.00	0.00	0.00	0.00	0.00	130.00
50E010 2660 2120 00 000000	District Comp Tech IMRF	23,000.00	1,981.78	11,442.04	0.00	0.00	11,557.96
50E010 2660 2130 00 000000	District Comp Tech FICA	16,315.00	1,112.20	6,459.11	0.00	0.00	9,855.89
50E010 2660 2140 00 000000	District Comp Tech Medicare	3,816.00	260.11	1,512.90	0.00	0.00	2,303.10
50E--- 2660 2--- -- ------		43,131.00	3,354.09	19,414.05	0.00	0.00	23,716.95
50E020 2900 2120 00 000000		0.00	0.00	0.00	0.00	0.00	0.00
50E070 2900 2120 00 000000	21st Century IMRF	0.00	1.61	1.61	0.00	0.00	-1.61
50E470 2900 2120 00 470000	21st Century Other IMRF	950.00	0.00	0.00	0.00	0.00	950.00
50E020 2900 2130 00 000000		0.00	0.00	0.00	0.00	0.00	0.00
50E040 2900 2130 00 000000		146.00	0.00	0.00	0.00	0.00	146.00
50E050 2900 2130 00 000000		146.00	0.00	0.00	0.00	0.00	146.00
50E070 2900 2130 00 000000	21st Century FICA	0.00	1.01	1.01	0.00	0.00	-1.01
50E470 2900 2130 00 470000	21st Century Other FICA	550.00	0.00	0.00	0.00	0.00	550.00
50E020 2900 2140 00 000000	ES Team Leader Medicare	245.00	18.88	116.27	0.00	0.00	128.73
50E040 2900 2140 00 000000	MS Team Leader Medicare	249.00	13.26	73.67	0.00	0.00	175.33

FDTLOC FUNC OBJ SJ	Account Level Description	2025-26 Budget	November 2025-26 Monthly Activity	2025-26 FYTD Activity	2025-26 Batch Activity	Encumbered Amount	2025-26 Available Funds
50E050 2900 2140 00 000000	HS Team Leader Medicare	316.00	19.68	116.46	0.00	0.00	199.54
50E070 2900 2140 00 000000	21st Century Med	0.00	0.24	0.24	0.00	0.00	-0.24
50E470 2900 2140 00 470000	21st Century Med	440.00	0.00	0.00	0.00	0.00	440.00
50E--- 2900 2--- -- ------		3,042.00	54.68	309.26	0.00	0.00	2,732.74
50E--- 2--- ---- -- ------		626,671.00	53,931.26	275,006.01	0.00	0.00	351,664.99
50E070 3000 2120 00 000000	21st Century Comm Serv IMRF	0.00	0.00	0.00	0.00	0.00	0.00
50E100 3000 2120 00 100000	Title I Pnt Inl Sec IMRF	0.00	0.00	0.00	0.00	0.00	0.00
50E110 3000 2120 00 110000	Pre K Babysit IMRF	5,800.00	0.00	1,110.04	0.00	0.00	4,689.96
50E470 3000 2120 00 470000	21st Century Comm Serv IMRF	0.00	0.00	0.00	0.00	0.00	0.00
50E500 3000 2120 00 500000	Title I Pnt Inl IMRF Pr	0.00	0.00	0.00	0.00	0.00	0.00
50E510 3000 2120 00 510000	PreK 0-3 Comm Serv IMRF	0.00	0.00	12.53	0.00	0.00	-12.53
50E070 3000 2130 00 000000	21st Century Comm Serv FICA	0.00	0.00	0.00	0.00	0.00	0.00
50E100 3000 2130 00 100000	Title I Pnt Inl Sec FICA	0.00	0.00	49.62	0.00	0.00	-49.62
50E110 3000 2130 00 110000	Pre K FICA	3,400.00	0.00	682.99	0.00	0.00	2,717.01
50E150 3000 2130 00 150000		489.00	0.00	0.00	0.00	0.00	489.00
50E470 3000 2130 00 470000	21st Century Comm Serv FICA	0.00	0.00	0.00	0.00	0.00	0.00
50E500 3000 2130 00 500000	Title I Pnt Inl FICA Pr	686.00	38.87	55.75	0.00	0.00	630.25
50E510 3000 2130 00 510000	PreK 0-3 FICA	2,283.00	0.00	7.86	0.00	0.00	2,275.14
50E070 3000 2140 00 000000	21st Century Comm Serv Med	0.00	0.00	0.00	0.00	0.00	0.00
50E100 3000 2140 00 100000	Title I Pnt Inl Medicare	0.00	0.00	11.60	0.00	0.00	-11.60
50E110 3000 2140 00 110000	PreK 0-3 Teach Medicare	3,100.00	0.00	543.71	0.00	0.00	2,556.29
50E150 3000 2140 00 150000		114.00	0.00	0.00	0.00	0.00	114.00
50E470 3000 2140 00 470000	21st Century Comm Serv Med	0.00	0.00	0.00	0.00	0.00	0.00
50E500 3000 2140 00 500000	Title I Prnt Inv Med Pr	160.00	9.09	13.04	0.00	0.00	146.96
50E510 3000 2140 00 510000	PreK 0-3 Medicare Prior	2,590.00	158.96	479.20	0.00	0.00	2,110.80
50E--- 3000 2--- -- ------		18,622.00	206.92	2,966.34	0.00	0.00	15,655.66
50E110 3001 2140 00 110000	PreK 3-5 Teach Medicare	0.00	0.00	0.00	0.00	0.00	0.00
50E510 3001 2140 00 510000	PreK 3-5 Medicare Prior	0.00	0.00	0.00	0.00	0.00	0.00
50E--- 3001 2--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
50E110 3002 2120 00 110000	PreK Blk Com Serv IMRF	110.00	0.00	0.00	0.00	0.00	110.00
50E510 3002 2120 00 510000	PreK Com Serv IMRF	0.00	31.64	31.64	0.00	0.00	-31.64
50E110 3002 2130 00 110000	PreK Blk Comm Serv FICA	60.00	0.00	11.77	0.00	0.00	48.23
50E510 3002 2130 00 510000	PreK Com Serv FICA	1,064.00	52.09	135.96	0.00	0.00	928.04
50E110 3002 2140 00 110000	PreK Comm Serv Med	625.00	0.00	15.55	0.00	0.00	609.45
50E510 3002 2140 00 510000	PreK Comm Serv Med Prior	249.00	12.18	36.93	0.00	0.00	212.07
50E--- 3002 2--- -- ------		2,108.00	95.91	231.85	0.00	0.00	1,876.15
50E100 3700 2130 00 100000	Title I St Joe Tut FICA	575.00	0.00	371.54	0.00	0.00	203.46
50E150 3700 2130 00 150000		0.00	70.62	116.13	0.00	0.00	-116.13
50E170 3700 2130 00 170000	Title IV SJS FICA	0.00	0.00	0.00	0.00	0.00	0.00
50E330 3700 2130 00 330000	Title II SJS FICA	240.00	0.00	0.00	0.00	0.00	240.00

FDTLOC FUNC OBJ SJ	Account Level Description	2025-26 Budget	November 2025-26 Monthly Activity	2025-26 FYTD Activity	2025-26 Batch Activity	Encumbered Amount	2025-26 Available Funds
50E340 3700 2130 00 340000	ESSER St Joe FICA	0.00	0.00	0.00	0.00	0.00	0.00
50E500 3700 2130 00 500000	Title I St Joe FICA	809.00	25.83	98.81	0.00	0.00	710.19
50E530 3700 2130 00 530000	Title II St Joe FICA	0.00	0.00	0.00	0.00	0.00	0.00
50E100 3700 2140 00 100000	Title I St Joe Med	145.00	0.00	86.93	0.00	0.00	58.07
50E150 3700 2140 00 150000	SESE Flow Thru St Joe Med	778.00	69.46	270.29	0.00	0.00	507.71
50E170 3700 2140 00 170000	Title IV SJS Medicare	0.00	0.00	0.00	0.00	0.00	0.00
50E330 3700 2140 00 330000	Title II SJS Medicare	15.00	0.00	0.00	0.00	0.00	15.00
50E340 3700 2140 00 340000	ESSER St Joe Medicare	0.00	0.00	0.00	0.00	0.00	0.00
50E500 3700 2140 00 500000	Title I St Joe Med	189.00	6.04	23.11	0.00	0.00	165.89
50E530 3700 2140 00 530000	Title II St Joe Med	0.00	0.00	0.00	0.00	0.00	0.00
50E--- 3700 2--- -- ------		2,751.00	171.95	966.81	0.00	0.00	1,784.19
50E--- 3--- ---- -- ------		23,481.00	474.78	4,165.00	0.00	0.00	19,316.00
5-E--- ---- ---- -- ------		1,081,879.00	89,361.76	429,209.19	0.00	0.00	652,669.81
60E010 2530 3190 00 000000	Site Construction Pur Serv	500,000.00	16,747.49	136,180.04	462,606.80	0.00	-98,786.84
60E--- 2530 3--- -- ------		500,000.00	16,747.49	136,180.04	462,606.80	0.00	-98,786.84
60E010 2530 4100 00 000000	Site & Construction supplies	40,000.00	0.00	41,162.18	0.00	0.00	-1,162.18
60E--- 2530 4--- -- ------		40,000.00	0.00	41,162.18	0.00	0.00	-1,162.18
60E010 2530 5310 00 000000	Building Improvement Perm	0.00	0.00	0.00	0.00	0.00	0.00
60E010 2530 5500 00 000000	Site and Constriction Equip	100,000.00	0.00	0.00	0.00	0.00	100,000.00
60E--- 2530 5--- -- ------		100,000.00	0.00	0.00	0.00	0.00	100,000.00
60E--- 2--- ---- -- ------		640,000.00	16,747.49	177,342.22	462,606.80	0.00	50.98
60E010 4100 6620 00 000000	Payback of State Funds	0.00	0.00	0.00	0.00	0.00	0.00
60E--- 4100 6--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
60E--- 4--- ---- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
6-E--- ---- ---- -- ------		640,000.00	16,747.49	177,342.22	462,606.80	0.00	50.98
80E320 1100 1100 00 320000	Tort Regular Salaries	104,976.00	0.00	0.00	0.00	0.00	104,976.00
80E--- 1100 1--- -- ------		104,976.00	0.00	0.00	0.00	0.00	104,976.00
80E320 1220 1100 00 320000	Tort Spec Ed Salaries	0.00	0.00	0.00	0.00	0.00	0.00
80E--- 1220 1--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
80E320 1400 1100 00 320000	Tort Voc Salaries	74,293.00	0.00	0.00	0.00	0.00	74,293.00
80E--- 1400 1--- -- ------		74,293.00	0.00	0.00	0.00	0.00	74,293.00
80E--- 1--- ---- -- ------		179,269.00	0.00	0.00	0.00	0.00	179,269.00
80E320 2130 1100 00 320000	Tort Nurse Salaries	179,914.00	132.00	280.50	0.00	0.00	179,633.50
80E--- 2130 1--- -- ------		179,914.00	132.00	280.50	0.00	0.00	179,633.50
80E320 2130 4100 00 320000	Tort Nursing Supplies	7,000.00	436.00	4,480.40	0.00	477.09	2,042.51
80E--- 2130 4--- -- ------		7,000.00	436.00	4,480.40	0.00	477.09	2,042.51
80E320 2190 1110 00 320000	Tort Supervision Sal	42,000.00	0.00	0.00	0.00	0.00	42,000.00
80E--- 2190 1--- -- ------		42,000.00	0.00	0.00	0.00	0.00	42,000.00
80E320 2320 1100 00 320000	Tort Supt Salary	8,925.00	0.00	0.00	0.00	0.00	8,925.00
80E--- 2320 1--- -- ------		8,925.00	0.00	0.00	0.00	0.00	8,925.00

FDTLOC FUNC OBJ SJ	Account Level Description	2025-26 Budget	November 2025-26 Monthly Activity	2025-26 FYTD Activity	2025-26 Batch Activity	Encumbered Amount	2025-26 Available Funds
80E320 2330 1100 00 320000	Tort Asst Supt Salary	20,900.00	0.00	0.00	0.00	0.00	20,900.00
80E--- 2330 1--- -- ------		20,900.00	0.00	0.00	0.00	0.00	20,900.00
80E320 2362 3800 00 320000	Work Comp Insurance	0.00	0.00	0.00	0.00	0.00	0.00
80E320 2362 3900 00 320000	Direct pay for W/C visits	0.00	0.00	0.00	0.00	0.00	0.00
80E--- 2362 3--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
80E320 2363 3800 00 320000	Unemployment Insurance	0.00	0.00	0.00	0.00	0.00	0.00
80E--- 2363 3--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
80E320 2364 3800 00 320000	Insurance	0.00	0.00	0.00	0.00	0.00	0.00
80E--- 2364 3--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
80E320 2365 3190 00 320000	Bush/Nav/ISCOR/Alice/SRO/Lega	350,000.00	31,698.68	116,905.18	3,841.50	0.00	229,253.32
80E320 2365 3800 00 320000	Tort WC Ins and all other ins	489,000.00	235.00	410,169.97	0.00	0.00	78,830.03
80E320 2365 3810 00 320000	Unemployment Ins	10,000.00	0.00	0.00	0.00	0.00	10,000.00
80E--- 2365 3--- -- ------		849,000.00	31,933.68	527,075.15	3,841.50	0.00	318,083.35
80E320 2365 4100 00 320000	Tort Risk Mngmnt Supplies	2,000.00	250.00	1,237.29	0.00	0.00	762.71
80E--- 2365 4--- -- ------		2,000.00	250.00	1,237.29	0.00	0.00	762.71
80E320 2365 5500 00 320000	Tort Equipment	0.00	0.00	1,806.42	0.00	0.00	-1,806.42
80E--- 2365 5--- -- ------		0.00	0.00	1,806.42	0.00	0.00	-1,806.42
80E320 2366 6500 00 320000	Judgement/Settlement	0.00	0.00	0.00	0.00	0.00	0.00
80E--- 2366 6--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
80E320 2367 1100 00 320000	Tort Salaries	0.00	0.00	0.00	0.00	0.00	0.00
80E--- 2367 1--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
80E320 2367 3190 00 320000	Bushue/AT/Nav/ISCORP/Alice/SRO	0.00	0.00	0.00	0.00	0.00	0.00
80E--- 2367 3--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
80E320 2369 3800 00 320000	Legal Fees	0.00	0.00	0.00	0.00	0.00	0.00
80E--- 2369 3--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
80E320 2372 3800 00 320000	Vehicle Insurance	0.00	0.00	0.00	0.00	0.00	0.00
80E--- 2372 3--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
80E320 2410 1100 00 320000	Tort Principal Salaries	80,048.00	0.00	0.00	0.00	0.00	80,048.00
80E--- 2410 1--- -- ------		80,048.00	0.00	0.00	0.00	0.00	80,048.00
80E320 2540 1110 00 320000	Tort Custodian Salaries	179,962.00	0.00	0.00	0.00	0.00	179,962.00
80E--- 2540 1--- -- ------		179,962.00	0.00	0.00	0.00	0.00	179,962.00
80E320 2550 1110 00 320000	Tort Transportation Salaries	131,250.00	0.00	0.00	0.00	0.00	131,250.00
80E--- 2550 1--- -- ------		131,250.00	0.00	0.00	0.00	0.00	131,250.00
80E320 2560 1110 00 320000	Tort Food Serv Salaries	24,603.00	0.00	0.00	0.00	0.00	24,603.00
80E--- 2560 1--- -- ------		24,603.00	0.00	0.00	0.00	0.00	24,603.00
80E--- 2--- ---- -- ------		1,525,602.00	32,751.68	534,879.76	3,841.50	477.09	986,403.65
80E320 4120 3190 00 320000	Tort SESE Administration	22,808.00	0.00	0.00	0.00	0.00	22,808.00
80E--- 4120 3--- -- ------		22,808.00	0.00	0.00	0.00	0.00	22,808.00
80E--- 4--- ---- -- ------		22,808.00	0.00	0.00	0.00	0.00	22,808.00
80E010 8130 0000 00 000000	Transfer Among Funds	0.00	0.00	0.00	0.00	0.00	0.00

FDTLOC FUNC OBJ SJ	Account Level Description	2025-26 Budget	November 2025-26 Monthly Activity	2025-26 FYTD Activity	2025-26 Batch Activity	Encumbered Amount	2025-26 Available Funds
80E--- 8130 0--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
80E--- 8--- ---- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
8-E--- ---- ---- -- ------		1,727,679.00	32,751.68	534,879.76	3,841.50	477.09	1,188,480.65
90E370 2530 3100 00 370000	L/S MS Contractors	0.00	0.00	0.00	0.00	0.00	0.00
90E370 2530 3160 00 370000	L/S MS Arch Fees	0.00	0.00	0.00	0.00	0.00	0.00
90E010 2530 3190 00 000000	L/S Purchases Services	50,000.00	345.00	12,157.86	0.00	0.00	37,842.14
90E370 2530 3190 00 370000	L/S MS Oth Pur Serv	0.00	0.00	0.00	0.00	0.00	0.00
90E010 2530 3240 00 000000	L/S Contractor Fees	0.00	0.00	0.00	0.00	0.00	0.00
90E--- 2530 3--- -- ------		50,000.00	345.00	12,157.86	0.00	0.00	37,842.14
90E010 2530 4100 00 000000	L/S Supplies	10,000.00	247.50	4,558.11	0.00	0.00	5,441.89
90E--- 2530 4--- -- ------		10,000.00	247.50	4,558.11	0.00	0.00	5,441.89
90E010 2530 5500 00 000000	L/S Equipment	15,000.00	0.00	4,810.00	3,061.00	7,137.00	-8.00
90E010 2530 5510 00 000000	L/S Building	0.00	0.00	0.00	0.00	0.00	0.00
90E--- 2530 5--- -- ------		15,000.00	0.00	4,810.00	3,061.00	7,137.00	-8.00
90E--- 2--- ---- -- ------		75,000.00	592.50	21,525.97	3,061.00	7,137.00	43,276.03
95E010 2500 0000 00 000000		0.00	0.00	0.00	0.00	0.00	0.00
95E--- 2500 0--- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
95E--- 2--- ---- -- ------		0.00	0.00	0.00	0.00	0.00	0.00
9-E--- ---- ---- -- ------		75,000.00	592.50	21,525.97	3,061.00	7,137.00	43,276.03
--E--- ---- ---- -- ------		35,962,337.00	3,179,097.50	15,295,513.58	760,546.03	224,187.13	19,682,090.26
Grand Revenue Totals		36,006,278.00	2,559,788.17	22,464,041.70	4,577.92	0.00	13,537,658.38
Grand Expense Totals		35,962,337.00	3,179,097.50	15,295,513.58	760,546.03	224,187.13	19,682,090.26
Grand Totals		43,941.00	619,309.33	7,168,528.12	755,968.11	224,187.13	6,144,431.88
		Profit	Loss	Profit	Loss	Loss	Loss

Number of Accounts: 2189

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

Richland County Community Unit #1
Certificates of Deposit

Date Invested	EOM Total	Date Due	APY Rate	Monthy Interest	.
				-	
10/09/25	19,000,000.00	11/06/25	4.07%	59,411.13	
08/07/25	3,500,000.00	11/06/25	4..25%	37,280.47	
*CDARS					
Total	22,500,000.00			96,691.60	Interest

FY2019

Month Earned	Date Rcvd	1% Sales Tax	Running Total
Jul	Oct	101,041.55	101,041.55
Aug	Nov	126,386.96	227,428.51
Sep	Dec	111,016.23	338,444.74
Oct	Jan	112,226.24	450,670.98
Nov	Feb	113,308.88	563,979.86
Dec	Mar	119,079.73	683,059.59
Jan	Apr	89,472.58	772,532.17
Feb	May	87,504.12	860,036.29
Mar	Jun	106,035.53	966,071.82
Apr	Jul	108,168.52	1,074,240.34
May	Aug	111,535.35	1,185,775.69
Jun	Sep	113,928.45	1,299,704.14

FY2020

1% Sales Tax	Running Total
107,430.15	107,430.15
106,243.79	213,673.94
105,609.04	319,282.98
109,937.97	429,220.95
107,184.55	536,405.50
119,950.89	656,356.39
92,802.02	749,158.41
83,533.71	832,692.12
95,636.77	928,328.89
104,688.17	1,033,017.06
116,066.20	1,149,083.26
119,945.69	1,269,028.95

FY2021

1% Sales Tax	Running Total
109,148.91	109,148.91
106,834.64	215,983.55
111,730.32	327,713.87
112,797.75	440,511.62
108,456.75	548,968.37
128,494.78	677,463.15
117,318.53	794,781.68
100,894.34	895,676.02
151,720.13	1,047,396.15
137,899.08	1,185,295.23
141,386.88	1,326,682.11
146,876.31	1,473,558.42

FY2022

1% Sales Tax	Running Total
130,971.98	130,971.98
139,607.27	270,579.25
140,558.39	411,137.64
141,901.46	553,039.10
146,360.62	699,399.72
167,303.75	866,703.47
121,234.79	987,938.26
113,565.12	1,101,503.38
158,137.16	1,259,640.54
146,646.61	1,406,287.15
166,258.67	1,572,545.82
174,596.01	1,747,141.83

FY2023

Month Earned	Date Rcvd	1% Sales Tax	Running Total
Jul	Oct	179,251.46	179,251.46
Aug	Nov	150,231.38	329,482.84
Sep	Dec	149,275.57	478,758.41
Oct	Jan	168,212.99	646,971.40
Nov	Feb	160,559.34	807,530.74
Dec	Mar	174,650.00	982,180.74
Jan	Apr	122,190.93	1,104,371.67
Feb	May	128,347.34	1,232,719.01
Mar	Jun	150,608.77	1,383,327.78
Apr	Jul	140,372.06	1,523,699.84
May	Aug	170,573.35	1,694,273.19
Jun	Sep	153,949.10	1,848,222.29

FY2024

1% Sales Tax	Running Total
142,891.15	142,891.15
156,472.18	299,363.33
150,994.73	450,358.06
170,731.61	621,089.67
153,781.16	774,870.83
163,862.51	938,733.34
138,946.55	1,077,679.89
124,306.83	1,201,986.72
158,646.96	1,360,633.68
147,763.00	1,508,396.68
160,395.34	1,668,792.02
155,790.00	1,824,582.02

FY2025

1% Sales Tax	Running Total
136,480.56	136,480.56
145,407.92	281,888.48
171,417.35	453,305.83
157,361.81	610,667.64
154,571.06	765,238.70
174,885.00	940,123.70
142,173.10	1,082,296.80
148,880.99	1,231,177.79
179,544.21	1,410,722.00
177,243.21	1,587,965.21
208,918.88	1,796,884.09
191,359.47	1,988,243.56

FY2026

1% Sales Tax	Running Total
182,769.38	182,769.38
175,171.19	357,940.57
	357,940.57
	357,940.57
	357,940.57
	357,940.57
	357,940.57
	357,940.57
	357,940.57
	357,940.57
	357,940.57
	357,940.57

Richland County Community Unit School District #1
State Money Pending

FY26

Program		Date of Voucher
St Aide-3001	$543,364.00	12/16/2025
Special Ed Priv Facility-3100 *	$11,757.79	11/21/2025
Special Ed Personnel-3110 *		
Special Ed X-Ordinary-3105 *		
Special Ed Orphan -3120		
Special Ed Summer School -3145		
Ag Ed-3235	$2,634.00	12/3/2025
State Lunch/Breakfast-3360	$762.04	12/16/2025
Driver's Ed-3370		
Transportation Regular-3500 *		
Transportation Spec Ed-3510 *		
TAOEP 3695		
Early Childhood-3705		
Fine Arts Grant-3962		
Other State -PSAT 3999		
Federal Lunch 4210	$63,582.16	12/16/2025
Federal Milk 4215		
Federal Bfast 4220	$18,206.20	12/16/2025
Federal Summer Lunch 4225		
Title II - 4932		
Title I - 4300		
Title I S & A 4331		
Title IV 4400		
21st Century - 4421		
SESE PREK Flow Thru 4600		
SESE Flow Thru 4620		
Fed Room/Board 4625		
Rural Ed Grant-4107		
Other Fed Program/ESSER-DE(21)		
Other Fed Program/ESSER- 4998		
Other Fed Program/ESSER-E2 4998		
Other Fed Program/ESSER-E3 4998		
Other Fed Program/D24999		
Other Fed Program/PS-ID		
Other Fed Program/HL		
* is M-CATS (Mandated Catagoricals-Qtrly)		
Grand Total	**$640,306.19**	**$640,306.19**
12/17/2025		
**	$11,757.79	

RICHLAND COUNTY
COMMUNITY UNIT SCHOOL DISTRICT NO. 1
OLNEY, ILLINOIS

ANNUAL FINANCIAL REPORT
(With Independent Auditor's Report Thereon)

FOR THE YEAR ENDED JUNE 30, 2025

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KEMPER CPA GROUP LLP
Certified Public Accountants and Consultants

INDEPENDENT AUDITOR'S REPORT

Board of Education
Richland County Community Unit School District #1
Olney, Illinois

Opinions
We have audited the accompanying financial statements, as listed in the table of contents, of each fund and account group of Richland County Community Unit School District #1 (the "District") as of and for the year ended June 30, 2025, and the related notes to the financial statements.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the financial statements referred to above present fairly, in all material respects, the assets and liabilities arising from cash transactions of each fund and account group of Richland County Community Unit School District #1, as of June 30, 2025, Agency Funds, and their respective revenues received and expenditures disbursed, where applicable, for the year then ended on the basis of the financial reporting provisions of the Illinois State Board of Education as described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America the financial position of Richland County Community Unit School District #1, as of June 30, 2025, or the changes in net position for the year then ended.

Basis for Opinions
We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Richland County Community Unit School District #1, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles
As described in Note 1, the financial statements are prepared by Richland County Community Unit School District #1, on the basis of the financial reporting provisions prescribed by the Illinois State Board of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to comply with the requirements of the Illinois State Board of Education as defined by Title 23 Education and Cultural Resources of the Illinois Administrative Code Part 100. The effects on the financial statements of the variances between the regulatory-modified cash basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

802 Old Wheatland Road • P.O. Box 297 • Vincennes, IN 47591
Phone: (812) 882-7730 Fax: (812) 882-7778 kempercpa.com

Responsibilities of Management for the Financial Statements
Management is responsible for the preparation and fair presentation of the financial statements in accordance with the financial reporting provisions of the Illinois State Board of Education as described in Note 1. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Governmental Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Richland County Community Unit School District #1's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Richland County Community Unit School District #1's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information
Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Richland County Community Unit School District #1's basic financial statements. The Supplementary Information, as listed in the table of contents and the Schedule of Expenditures of Federal Awards, in the Federal Compliance Section, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,* are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 Supplementary Information and the Schedule of Expenditures of Federal Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The 2024 comparative information shown in the Schedule of Expenditures of Federal Awards on the ISBE AFR page 48 was subjected to auditing procedures applied by us and our report dated December 12, 2024 expressed an unmodified opinion that such information was fairly stated in all material respects in relation to the 2024 financial statements taken as a whole.

Other Information
Management is responsible for the Other Information in the annual report. The other information, as listed in the table of contents, does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards
In accordance with *Government Auditing Standards*, we have also issued our report dated December 18, 2025, on our consideration of Richland County Community Unit School District #1's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 Richland County Community Unit School District #1'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 Richland County Community Unit School District #1's internal control over financial reporting and compliance.

Kemper CPA Group LLP
Certified Public Accountants and Consultants
December 18, 2025
Vincennes, Indiana

BASIC FINANCIAL STATEMENTS

BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2025

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**ASSETS (Enter Whole Dollars)**	**Acct. #**	**Educational**	**Operations & Maintenance**	**Debt Services**	**Transportation**	**Municipal Retirement/Social Security**	**Capital Projects**	**Working Cash**	**Tort**	**Fire Prevention & Safety**
3	**CURRENT ASSETS (100)**										
4	Cash (Accounts 111 through 115) [1]		10,653,078	1,797,945	257,114	953,330	751,065	974,994	910,650	13,753	213,878
5	Investments	120	15,300,000	1,200,000					500,000		
6	Taxes Receivable	130									
7	Interfund Receivables	140									
8	Intergovernmental Accounts Receivable	150									
9	Other Receivables	160									
10	Inventory	170									
11	Prepaid Items	180									
12	Other Current Assets (Describe & Itemize)	190									
13	**Total Current Assets**		25,953,078	2,997,945	257,114	953,330	751,065	974,994	1,410,650	13,753	213,878
14	**CAPITAL ASSETS (200)**										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	**Total Capital Assets**										
24	**CURRENT LIABILITIES (400)**										
25	Interfund Payables	410									
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430	100								
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470									
31	Payroll Deductions & Withholdings	480	71,050								
32	Deferred Revenues & Other Current Liabilities	490		4		121					
33	Due to Activity Fund Organizations	493									
34	**Total Current Liabilities**		71,150	4	0	121	0	0	0	0	0
35	**LONG-TERM LIABILITIES (500)**										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	**Total Long-Term Liabilities**										
38	Reserved Fund Balance	714					48,473	425,999			
39	Unreserved Fund Balance	730	25,881,928	2,997,941	257,114	953,209	702,592	548,995	1,410,650	13,753	213,878
40	Investment in General Fixed Assets										
41	**Total Liabilities and Fund Balance**		25,953,078	2,997,945	257,114	953,330	751,065	974,994	1,410,650	13,753	213,878
42											
43	**ASSETS /LIABILITIES for Student Activity Funds**										
44	**CURRENT ASSETS (100) for Student Activity Funds**										
45	Student Activity Fund Cash and Investments	126	571,005								
46	**Total Student Activity Current Assets For Student Activity Funds**		571,005								
47	**CURRENT LIABILITIES (400) For Student Activity Funds**										
48	Total Current Liabilities For Student Activity Funds		0								
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	571,005								
50	**Total Student Activity Liabilities and Fund Balance For Student Activity Funds**		571,005								
51											
52	**Total ASSETS /LIABILITIES District with Student Activity Funds**										
53	**Total Current Assets District with Student Activity Funds**		26,524,083	2,997,945	257,114	953,330	751,065	974,994	1,410,650	13,753	213,878
54	**Total Capital Assets District with Student Activity Funds**										
55	**CURRENT LIABILITIES (400) District with Student Activity Funds**										
56	**Total Current Liabilities District with Student Activity Funds**		71,150	4	0	121	0	0	0	0	0
57	**LONG-TERM LIABILITIES (500) District with Student Activity Funds**										
58	**Total Long-Term Liabilities District with Student Activity Funds**										
59	Reserved Fund Balance District with Student Activity Funds	714	571,005	0	0	0	48,473	425,999	0	0	0
60	Unreserved Fund Balance District with Student Activity Funds	730	25,881,928	2,997,941	257,114	953,209	702,592	548,995	1,410,650	13,753	213,878
61	Investment in General Fixed Assets District with Student Activity Funds										
62	**Total Liabilities and Fund Balance District with Student Activity Funds**		26,524,083	2,997,945	257,114	953,330	751,065	974,994	1,410,650	13,753	213,878

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

BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2025

Page 6

	A	B	L	M	N
1				Account Groups	
2	**ASSETS (Enter Whole Dollars)**	**Acct. #**	**Agency Fund**	**General Fixed Assets**	**General Long-Term Debt**
3	**CURRENT ASSETS (100)**				
4	Cash (Accounts 111 through 115) [1]		134,905		
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	**Total Current Assets**		134,905		
14	**CAPITAL ASSETS (200)**				
15	Works of Art & Historical Treasures	210			
16	Land	220		978,631	
17	Building & Building Improvements	230		79,884,884	
18	Site Improvements & Infrastructure	240		1,293,287	
19	Capitalized Equipment	250		8,217,301	
20	Construction in Progress	260			
21	Amount Available in Debt Service Funds	340			257,114
22	Amount to be Provided for Payment on Long-Term Debt	350			34,197,886
23	**Total Capital Assets**			90,374,103	34,455,000
24	**CURRENT LIABILITIES (400)**				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493	134,905		
34	**Total Current Liabilities**		134,905		
35	**LONG-TERM LIABILITIES (500)**				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			34,455,000
37	**Total Long-Term Liabilities**				34,455,000
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			90,374,103	
41	**Total Liabilities and Fund Balance**		134,905	90,374,103	34,455,000
42					
43	**ASSETS /LIABILITIES for Student Activity Funds**				
44	**CURRENT ASSETS (100) for Student Activity Funds**				
45	Student Activity Fund Cash and Investments	126			
46	**Total Student Activity Current Assets For Student Activity Funds**				
47	**CURRENT LIABILITIES (400) For Student Activity Funds**				
48	Total Current Liabilities For Student Activity Funds				
49	Reserved Student Activity Fund Balance For Student Activity Funds	715			
50	**Total Student Activity Liabilities and Fund Balance For Student Activity Funds**				
51					
52	**Total ASSETS /LIABILITIES District with Student Activity Funds**				
53	**Total Current Assets District with Student Activity Funds**		134,905		
54	**Total Capital Assets District with Student Activity Funds**			90,374,103	34,455,000
55	**CURRENT LIABILITIES (400) District with Student Activity Funds**				
56	**Total Current Liabilities District with Student Activity Funds**		134,905		
57	**LONG-TERM LIABILITIES (500) District with Student Activity Funds**				
58	**Total Long-Term Liabilities District with Student Activity Funds**				34,455,000
59	Reserved Fund Balance District with Student Activity Funds	714	0		
60	Unreserved Fund Balance District with Student Activity Funds	730	0		
61	Investment in General Fixed Assets District with Student Activity Funds			90,374,103	
62	**Total Liabilities and Fund Balance District with Student Activity Funds**		134,905	90,374,103	34,455,000

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

BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2025

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	**RECEIPTS/REVENUES**										
4	**LOCAL SOURCES**	1000	8,429,579	1,698,695	2,878,796	717,988	1,134,893	1,064,423	216,084	1,503,753	165,611
5	**FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT**	2000	188,435	0		0	0				
6	**STATE SOURCES**	3000	12,892,163	50,000	0	762,630	0	0	0	0	0
7	**FEDERAL SOURCES**	4000	2,974,516	0	0	0	0	0	0	0	0
8	**Total Direct Receipts/Revenues**		24,484,693	1,748,695	2,878,796	1,480,618	1,134,893	1,064,423	216,084	1,503,753	165,611
9	*Receipts/Revenues for "On Behalf" Payments* [2]	3998	6,514,200								
10	**Total Receipts/Revenues**		30,998,893	1,748,695	2,878,796	1,480,618	1,134,893	1,064,423	216,084	1,503,753	165,611
11	**DISBURSEMENTS/EXPENDITURES**										
12	**Instruction**	1000	12,965,336				353,929			191,371	
13	**Support Services**	2000	7,303,002	2,183,058		1,862,980	617,136	584,777		1,276,147	72,115
14	**Community Services**	3000	455,317	0		0	14,020			0	
15	**Payments to Other Districts & Governmental Units**	4000	1,657,388	0	0	0	0	0		22,482	0
16	**Debt Service**	5000	0	0	18,663,283	0	0			0	0
17	**Total Direct Disbursements/Expenditures**		22,381,043	2,183,058	18,663,283	1,862,980	985,085	584,777		1,490,000	72,115
18	*Disbursements/Expenditures for "On Behalf" Payments* [2]	4180	6,514,200	0	0	0	0	0		0	0
19	**Total Disbursements/Expenditures**		28,895,243	2,183,058	18,663,283	1,862,980	985,085	584,777		1,490,000	72,115
20	**Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures** [3]		2,103,650	(434,363)	(15,784,487)	(382,362)	149,808	479,646	216,084	13,753	93,496
21	**OTHER SOURCES/USES OF FUNDS**										
22	**OTHER SOURCES OF FUNDS (7000)**										
23	**PERMANENT TRANSFER FROM VARIOUS FUNDS**										
24	Abolishment of the Working Cash Fund [12]	7110									
25	Abatement of the Working Cash Fund [12]	7110									
26	Transfer of Working Cash Fund Interest	7120									
27	Transfer Among Funds	7130									
28	Transfer of Interest	7140									
29	Transfer from Capital Project Fund to O&M Fund	7150									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund [4]	7160									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund [5]	7170									
32	**SALE OF BONDS (7200)**										
33	Principal on Bonds Sold	7210			14,590,000						
34	Premium on Bonds Sold	7220			1,235,000						
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets [6]	7300				5,500					
37	Transfer to Debt Service to Pay Principal on Leases [13]	7400			0						
38	Transfer to Debt Service to Pay Interest on Leases [13]	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990									
44	**Total Other Sources of Funds**		0	0	15,825,000	5,500	0	0	0	0	0

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

BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2025

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
45	**OTHER USES OF FUNDS (8000)**										
46	**PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)**										
47	Abolishment or Abatement of the Working Cash Fund [12]	8110							0		
48	Transfer of Working Cash Fund Interest [12]	8120							0		
49	Transfer Among Funds	8130									
50	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund [4]	8160									347 0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund [5]	8170									0
54	Taxes Pledged to Pay Principal on Leases[13]	8410									
55	Grants/Reimbursements Pledged to Pay Principal on Leases[13]	8420									
56	Other Revenues Pledged to Pay Principal on Leases[13]	8430									
57	Fund Balance Transfers Pledged to Pay Principal on Leases[13]	8440									
58	Taxes Pledged to Pay Interest on Leases[13]	8510									
59	Grants/Reimbursements Pledged to Pay Interest on Leases[13]	8520									
60	Other Revenues Pledged to Pay Interest on Leases[13]	8530									
61	Fund Balance Transfers Pledged to Pay Interest on Leases[13]	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990									
76	**Total Other Uses of Funds**		0	0	0	0	0	0	0	0	0
77	**Total Other Sources/Uses of Funds**		0	0	15,825,000	5,500	0	0	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		2,103,650	(434,363)	40,513	(376,862)	149,808	479,646	216,084	13,753	93,496
79	**Fund Balances without Student Activity Funds - July 1, 2024**		23,778,278	3,432,304	216,601	1,330,071	601,257	495,348	1,194,566		120,382
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	**Fund Balances without Student Activity Funds - June 30, 2025**		25,881,928	2,997,941	257,114	953,209	751,065	974,994	1,410,650	13,753	213,878
84											
85	**Student Activity Fund Balance - July 1, 2024**		553,966								
86	**RECEIPTS/REVENUES -Student Activity Funds**										
87	**Total Student Activity Direct Receipts/Revenues**	1799	778,175								
88	**DISBURSEMENTS/EXPENDITURES -Students Activity Funds**										
89	**Total Student Activity Disbursements/Expenditures**	1999	761,136								
90	**Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures** [3]		17,039								
91	**Student Activity Fund Balance - June 30, 2025**		571,005								

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

BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2025

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
92											
93	**RECEIPTS/REVENUES (with Student Activity Funds)**										
94	**LOCAL SOURCES**	1000	9,207,754	1,698,695	2,878,796	717,988	1,134,893	1,064,423	216,084	1,503,753	165,611
95	**FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT**	2000	188,435	0		0	0				
96	**STATE SOURCES**	3000	12,892,163	50,000	0	762,630	0	0	0	0	0
97	**FEDERAL SOURCES**	4000	2,974,516	0	0	0	0	0	0	0	0
98	**Total Direct Receipts/Revenues**		25,262,868	1,748,695	2,878,796	1,480,618	1,134,893	1,064,423	216,084	1,503,753	165,611
99	*Receipts/Revenues for "On Behalf" Payments* [2]	3998	6,514,200	0	0	0	0	0		0	0
100	**Total Receipts/Revenues**		31,777,068	1,748,695	2,878,796	1,480,618	1,134,893	1,064,423	216,084	1,503,753	165,611
101	**DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)**										
102	**Instruction**	1000	13,726,472				353,929			191,371	
103	**Support Services**	2000	7,303,002	2,183,058		1,862,980	617,136	584,777		1,276,147	72,115
104	**Community Services**	3000	455,317	0		0	14,020				
105	**Payments to Other Districts & Governmental Units**	4000	1,657,388	0	0	0	0	0		22,482	0
106	**Debt Service**	5000	0	0	18,663,283	0	0			0	0
107	**Total Direct Disbursements/Expenditures**		23,142,179	2,183,058	18,663,283	1,862,980	985,085	584,777		1,490,000	72,115
108	*Disbursements/Expenditures for "On Behalf" Payments* [2]	4180	6,514,200	0	0	0	0	0		0	0
109	**Total Disbursements/Expenditures**		29,656,379	2,183,058	18,663,283	1,862,980	985,085	584,777		1,490,000	72,115
110	**Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures** [3]		2,120,689	(434,363)	(15,784,487)	(382,362)	149,808	479,646	216,084	13,753	93,496
111	**OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)**										
112	**OTHER SOURCES OF FUNDS (7000)**										
113	**Total Other Sources of Funds**		0	0	15,825,000	5,500	0	0	0	0	0
114	**OTHER USES OF FUNDS (8000)**										
115	**Total Other Uses of Funds**		0	0	0	0	0	0	0	0	0
116	**Total Other Sources/Uses of Funds**		0	0	15,825,000	5,500	0	0	0	0	0
117	**Fund Balances (All sources with Student Activity Funds) - June 30, 2025**		26,452,933	2,997,941	257,114	953,209	751,065	974,994	1,410,650	13,753	213,878

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

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2025

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	**RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)**										
4	**AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY**	**1100**									
5	Designated Purposes Levies (1110-1120) [7]		5,793,501	1,564,855	1,847,241	625,942	489,131		156,486	1,472,374	156,486
6	Leasing Purposes Levy [8]	1130									
7	Special Education Purposes Levy	1140	125,188								
8	FICA/Medicare Only Purposes Levies	1150					549,032				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	**Total Ad Valorem Taxes Levied By District**		5,918,689	1,564,855	1,847,241	625,942	1,038,163	0	156,486	1,472,374	156,486
13	**PAYMENTS IN LIEU OF TAXES**	**1200**									
14	Mobile Home Privilege Tax	1210	27,777								
15	Payments from Local Housing Authorities	1220	18,180								
16	Corporate Personal Property Replacement Taxes [9]	1230	844,842				48,783				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	**Total Payments in Lieu of Taxes**		890,799	0	0	0	48,783	0	0	0	0
19	**TUITION**	**1300**									
20	Regular - Tuition from Pupils or Parents (In State)	1311									
21	Regular - Tuition from Other Districts (In State)	1312									
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321									
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342									
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	**Total Tuition**		0								

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

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2025

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
41	**TRANSPORTATION FEES**	**1400**									
42	Regular -Transp Fees from Pupils or Parents (In State)	1411									
43	Regular - Transp Fees from Other Districts (In State)	1412				10,543					
44	Regular - Transp Fees from Other Sources (In State)	1413				4,703					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				12,896					
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									
53	CTE - Transp Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442				2,124					
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	**Total Transportation Fees**					30,266					
64	**EARNINGS ON INVESTMENTS**	**1500**									
65	Interest on Investments	1510	1,249,378	119,681	41,995	51,248	47,947	19,737	59,598	31,379	9,125
66	Gain or Loss on Sale of Investments	1520									
67	Unrealized Gain or Loss on Investments	1530									
68	**Total Earnings on Investments**		1,249,378	119,681	41,995	51,248	47,947	19,737	59,598	31,379	9,125
69	**FOOD SERVICE**	**1600**									
70	Sales to Pupils - Lunch	1611									
71	Sales to Pupils - Breakfast	1612									
72	Sales to Pupils - A la Carte	1613	6,821								
73	Sales to Pupils - Other (Describe & Itemize)	1614	24,862								
74	Sales to Adults	1620	6,850								
75	Other Food Service (Describe & Itemize)	1690	1,228								
76	**Total Food Service**		39,761								
77	**DISTRICT/SCHOOL ACTIVITY INCOME**	**1700**									
78	Admissions - Athletic	1711	59,767								
79	Admissions - Other (Describe & Itemize)	1719									
80	Fees	1720	251								
81	Book Store Sales	1730									
82	Other District/School Activity Revenue (Describe & Itemize)	1790	7,688								
83	Student Activity Funds Revenues	1799	778,175								
84	**Total District/School Activity Income (without Student Activity Funds)**		67,706	0							
85	**Total District/School Activity Income (with Student Activity Funds)**		845,881								

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

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2025

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	**Acct #**	**Educational**	**Operations & Maintenance**	**Debt Services**	**Transportation**	**Municipal Retirement/ Social Security**	**Capital Projects**	**Working Cash**	**Tort**	**Fire Prevention & Safety**
86	**TEXTBOOK INCOME**	**1800**									
87	Rentals - Regular Textbooks	1811	160,811								
88	Rentals - Summer School Textbooks	1812									
89	Rentals - Adult/Continuing Education Textbooks	1813									
90	Rentals - Other (Describe & Itemize)	1819									
91	Sales - Regular Textbooks	1821									
92	Sales - Summer School Textbooks	1822									
93	Sales - Adult/Continuing Education Textbooks	1823									
94	Sales - Other (Describe & Itemize)	1829									
95	Other (Describe & Itemize)	1890									
96	**Total Textbook Income**		160,811								
97	**OTHER REVENUE FROM LOCAL SOURCES**	**1900**									
98	Rentals	1910	3,131								
99	Contributions and Donations from Private Sources	1920									
100	Impact Fees from Municipal or County Governments	1930									
101	Services Provided Other Districts	1940	3,592								
102	Refund of Prior Years' Expenditures	1950	8,993	8,075				53,647			
103	Payments of Surplus Moneys from TIF Districts	1960									
104	Drivers' Education Fees	1970	13,653								
105	Proceeds from Vendors' Contracts	1980									
106	School Facility Occupation Tax Proceeds	1983			988,631			886,039			
107	Payment from Other Districts	1991									
108	Sale of Vocational Projects	1992									
109	Other Local Fees (Describe & Itemize)	1993									
110	Other Local Revenues (Describe & Itemize)	1999	73,066	6,084	929	10,532		105,000			
111	**Total Other Revenue from Local Sources**		102,435	14,159	989,560	10,532	0	1,044,686	0	0	0
112	**Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)**	**1000**	8,429,579	1,698,695	2,878,796	717,988	1,134,893	1,064,423	216,084	1,503,753	165,611
113	**Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)**	**1000**	9,207,754								
114	**FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)**										
115	Flow-through Revenue from State Sources	2100	118,435								
116	Flow-through Revenue from Federal Sources	2200	70,000								
117	Other Flow-Through (Describe & Itemize)	2300									
118	**Total Flow-Through Receipts/Revenues from One District to Another District**	**2000**	188,435	0		0	0				
119	**RECEIPTS/REVENUES FROM STATE SOURCES (3000)**										
120	**UNRESTRICTED GRANTS-IN-AID (3001-3099)**										
121	Evidence Based Funding Formula (Section 18-8.15)	3001	11,760,720								
122	Reorganization Incentives (Accounts 3005-3021)	3005									
123	General State Aid - Fast Growth District Grant	3030									
124	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
125	**Total Unrestricted Grants-In-Aid**		11,760,720	0	0	0	0	0		0	0

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

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2025

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	**Acct #**	**Educational**	**Operations & Maintenance**	**Debt Services**	**Transportation**	**Municipal Retirement/ Social Security**	**Capital Projects**	**Working Cash**	**Tort**	**Fire Prevention & Safety**
126	**RESTRICTED GRANTS-IN-AID (3100 - 3900)**										
127	**SPECIAL EDUCATION**										
128	Special Education - Private Facility Tuition	3100	1,115								
129	Special Education - Funding for Children Requiring Sp Ed Services	3105									
130	Special Education - Personnel	3110									
131	Special Education - Orphanage - Individual	3120	101,800								
132	Special Education - Orphanage - Summer Individual	3130									
133	Special Education - Summer School	3145									
134	Special Education - Other (Describe & Itemize)	3199									
135	**Total Special Education**		102,915	0		0					
136	**CAREER AND TECHNICAL EDUCATION (CTE)**										
137	CTE - Technical Education - Tech Prep	3200									
138	CTE - Secondary Program Improvement (CTEI)	3220									
139	CTE - WECEP	3225									
140	CTE - Agriculture Education	3235	43,372								
141	CTE - Instructor Practicum	3240									
142	CTE - Student Organizations	3270									
143	CTE - Other (Describe & Itemize)	3299									
144	**Total Career and Technical Education**		43,372	0			0				
145	**BILINGUAL EDUCATION**										
146	Bilingual Ed - Downstate - TPI and TBE	3305									
147	Bilingual Education Downstate - Transitional Bilingual Education	3310									
148	**Total Bilingual Ed**		0				0				
149	State Free Lunch & Breakfast	3360	9,312								
150	School Breakfast Initiative	3365									
151	Driver Education	3370	21,357								
152	Adult Ed (from ICCB)	3410									
153	Adult Ed - Other (Describe & Itemize)	3499									
154	**TRANSPORTATION**										
155	Transportation - Regular and Vocational	3500				603,420					
156	Transportation - Special Education	3510				159,210					
157	Transportation - Other (Describe & Itemize)	3599									
158	**Total Transportation**		0	0		762,630	0				
159	Learning Improvement - Change Grants	3610									
160	Scientific Literacy	3660									
161	Truant Alternative/Optional Education	3695									
162	Early Childhood - Block Grant	3705	952,713								
163	Chicago General Education Block Grant	3766									
164	Chicago Educational Services Block Grant	3767									
165	School Safety & Educational Improvement Block Grant	3775									
166	Technology - Technology for Success	3780									
167	State Charter Schools	3815									
168	Extended Learning Opportunities - Summer Bridges	3825									
169	Infrastructure Improvements - Planning/Construction	3920									
170	School Infrastructure - Maintenance Projects	3925		50,000							
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	1,774								
172	**Total Restricted Grants-In-Aid**		1,131,443	50,000	0	762,630	0	0	0	0	0
173	**Total Receipts from State Sources**	**3000**	12,892,163	50,000	0	762,630	0	0	0	0	0

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

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2025

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
174	**RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)**										
175	**UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)**										
176	Federal Impact Aid	4001									
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
178	**Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt**		0	0	0	0	0	0	0	0	0
179	**RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)**										
180	Head Start	4045									
181	Construction (Impact Aid)	4050									
182	MAGNET	4060									
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	43,494								
184	**Total Restricted Grants-In-Aid Received Directly from Federal Govt**		43,494	0		0	0	0			0
185	**RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)**										
186	**TITLE V**										
187	Title V - Innovation and Flexibility Formula	4100									
188	Title V - District Projects	4105									
189	Title V - Rural Education Initiative (REI)	4107									
190	Title V - Other (Describe & Itemize)	4199									
191	**Total Title V**		0	0		0	0				
192	**FOOD SERVICE**										
193	Breakfast Start-Up Expansion	4200									
194	National School Lunch Program	4210	661,822								
195	Special Milk Program	4215									
196	School Breakfast Program	4220	178,035								
197	Summer Food Service Program	4225									
198	Child and Adult Care Food Program	4226									
199	Fresh Fruits & Vegetables	4240									
200	Food Service - Other (Describe & Itemize)	4299									
201	**Total Food Service**		839,857				0				
202	**TITLE I**										
203	Title I - Low Income	4300	855,410								
204	Title I - Low Income - Neglected, Private	4305									
205	Title I - Migrant Education	4340									
206	Title I - Other (Describe & Itemize)	4399									
207	**Total Title I**		855,410	0		0	0				
208	**TITLE IV**										
209	Title IV - Student Support & Academic Enrichment Grant	4400	44,196								
210	Title IV - Part A – Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415									
211	Title IV - 21st Century Comm Learning Centers	4421	37,210								
212	Title IV - Other (Describe & Itemize)	4499									
213	**Total Title IV**		81,406	0		0	0				
214	**FEDERAL - SPECIAL EDUCATION**										
215	Fed - Spec Education - Preschool Flow-Through	4600	38,462								
216	Fed - Spec Education - Preschool Discretionary	4605									
217	Fed - Spec Education - IDEA - Flow Through	4620	682,022								
218	Fed - Spec Education - IDEA - Room & Board	4625									
219	Fed - Spec Education - IDEA - Discretionary	4630									
220	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
221	**Total Federal - Special Education**		720,484	0		0	0				
222	**CTE - PERKINS**										
223	CTE - Perkins - Title IIIE - Tech Prep	4770									
224	CTE - Other (Describe & Itemize)	4799									
225	**Total CTE - Perkins**		0	0			0				

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

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2025

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	**Acct #**	**Educational**	**Operations & Maintenance**	**Debt Services**	**Transportation**	**Municipal Retirement/ Social Security**	**Capital Projects**	**Working Cash**	**Tort**	**Fire Prevention & Safety**
226	Federal - Adult Education	4810									
227	ARRA - General State Aid - Education Stabilization	4850									
228	ARRA - Title I - Low Income	4851									
229	ARRA - Title I - Neglected, Private	4852									
230	ARRA - Title I - Delinquent, Private	4853									
231	ARRA - Title I - School Improvement (Part A)	4854									
232	ARRA - Title I - School Improvement (Section 1003g)	4855									
233	ARRA - IDEA - Part B - Preschool	4856									
234	ARRA - IDEA - Part B - Flow-Through	4857									
235	ARRA - Title IID - Technology-Formula	4860									
236	ARRA - Title IID - Technology-Competitive	4861									
237	ARRA - McKinney - Vento Homeless Education	4862									
238	ARRA - Child Nutrition Equipment Assistance	4863									
239	Impact Aid Formula Grants	4864									
240	Impact Aid Competitive Grants	4865									
241	Qualified Zone Academy Bond Tax Credits	4866									
242	Qualified School Construction Bond Credits	4867									
243	Build America Bond Tax Credits	4868									
244	Build America Bond Interest Reimbursement	4869									
245	ARRA - General State Aid - Other Govt Services Stabilization	4870									
246	Other ARRA Funds - II	4871									
247	Other ARRA Funds - III	4872									
248	Other ARRA Funds - IV	4873									
249	Other ARRA Funds - V	4874									
250	ARRA - Early Childhood	4875									
251	Other ARRA Funds VII	4876									
252	Other ARRA Funds VIII	4877									
253	Other ARRA Funds IX	4878									
254	Other ARRA Funds X	4879									
255	Other ARRA Funds Ed Job Fund Program	4880									
256	**Total Stimulus Programs**		0	0	0	0	0	0		0	0
257	Race to the Top Program	4901									
258	Race to the Top - Preschool Expansion Grant	4902									
259	Title III - Immigrant Education Program (IEP)	4905									
260	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909									
261	McKinney Education for Homeless Children	4920									
262	Title II - Eisenhower Professional Development Formula	4930									
263	Title II - Teacher Quality	4932	128,372								
264	Title II - Part A – Supporting Effective Instruction – State Grants	4935									
265	Federal Charter Schools	4960									
266	State Assessment Grants	4981									
267	Grant for State Assessments and Related Activities	4982									
268	Medicaid Matching Funds - Administrative Outreach	4991	43,204								
269	Medicaid Matching Funds - Fee-for-Service Program	4992	75,919								
270	Other Restricted Grants Received from Fed. Govt. thru State *(Describe & Itemize)*	4998	186,370								
271	**Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State**		2,931,022	0	0	0	0	0		0	0
272	**Total Receipts/Revenues from Federal Sources**	**4000**	2,974,516	0	0	0	0	0	0	0	0
273	**Total Direct Receipts/Revenues (without Student Activity Funds 1799)**		24,484,693	1,748,695	2,878,796	1,480,618	1,134,893	1,064,423	216,084	1,503,753	165,611
274	**Total Direct Receipts/Revenues (with Student Activity Funds 1799)**		25,262,868	1,748,695	2,878,796	1,480,618	1,134,893	1,064,423	216,084	1,503,753	165,611

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

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2025

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	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
3	**10 - EDUCATIONAL FUND (ED)**											
4	**INSTRUCTION (ED)**	**1000**										
5	Regular Programs	1100	6,101,654	1,484,110	247,168	217,818	127,805	21,768	30,008		8,230,331	9,014,862
6	Tuition Payment to Charter Schools	1115									0	0
7	Pre-K Programs	1125	358,255	85,099	1,990	7,513		324			453,181	582,990
8	Special Education Programs (Functions 1200-1220)	1200	1,316,881	351,586	1,610	7,937			3,617		1,681,631	1,723,242
9	Special Education Programs Pre-K	1225									0	0
10	Remedial and Supplemental Programs K-12	1250	453,072	50,895	31,621	242,449					778,037	764,750
11	Remedial and Supplemental Programs Pre-K	1275									0	0
12	Adult/Continuing Education Programs	1300									0	0
13	CTE Programs	1400	746,855	137,649	56,990	59,587	57,225	2,485	22,223		1,083,014	1,119,539
14	Interscholastic Programs	1500	335,174	24,256	70,811	86,237		1,600	5,290		523,368	537,618
15	Summer School Programs	1600									0	0
16	Gifted Programs	1650									0	0
17	Driver's Education Programs	1700	45,731	3,073	584	2,587					51,975	120,925
18	Bilingual Programs	1800	7,277	152							7,429	24,000
19	Truant Alternative & Optional Programs	1900									0	0
20	Pre-K Programs - Private Tuition	1910									0	0
21	Regular K-12 Programs - Private Tuition	1911						1,681			1,681	15,000
22	Special Education Programs K-12 - Private Tuition	1912						154,689			154,689	1,000
23	Special Education Programs Pre-K - Tuition	1913									0	0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	0
26	Adult/Continuing Education Programs - Private Tuition	1916									0	0
27	CTE Programs - Private Tuition	1917									0	0
28	Interscholastic Programs - Private Tuition	1918									0	0
29	Summer School Programs - Private Tuition	1919									0	0
30	Gifted Programs - Private Tuition	1920									0	0
31	Bilingual Programs - Private Tuition	1921									0	0
32	Truants Alternative/Optional Ed Progms - Private Tuition	1922									0	0
33	Student Activity Fund Expenditures	1999						761,136			761,136	0
34	**Total Instruction [10] (without Student Activity Funds)**	**1000**	9,364,899	2,136,820	410,774	624,128	185,030	182,547	61,138	0	12,965,336	13,903,926
35	**Total Instruction [10] (with Student Activity Funds)**	**1000**	9,364,899	2,136,820	410,774	624,128	185,030	943,683	61,138	0	13,726,472	13,903,926
36	**SUPPORT SERVICES (ED)**	**2000**										
37	**SUPPORT SERVICES - PUPILS**											
38	Attendance & Social Work Services	2110	10,514	4,122	10,563						25,199	31,542
39	Guidance Services	2120	304,318	90,655	4,849	1,034					400,856	481,800
40	Health Services	2130	69,938	33,270	9,688	3,160		292			116,348	212,850
41	Psychological Services	2140									0	750
42	Speech Pathology & Audiology Services	2150	275,441	69,313	2,452	350		750			348,306	380,925
43	Other Support Services - Pupils *(Describe & Itemize)*	2190	125,381	(210)							125,171	103,500
44	**Total Support Services - Pupils**	**2100**	785,592	197,150	27,552	4,544	0	1,042	0	0	1,015,880	1,211,367
45	**SUPPORT SERVICES - INSTRUCTIONAL STAFF**											
46	Improvement of Instruction Services	2210	279,451	80,488	62,204	203		4,845			427,191	570,500
47	Educational Media Services	2220	200,293	53,544	4,443	37,269		465			296,014	282,250
48	Assessment & Testing	2230			35,038						35,038	36,279
49	**Total Support Services - Instructional Staff**	**2200**	479,744	134,032	101,685	37,472	0	5,310	0	0	758,243	889,029
50	**SUPPORT SERVICES - GENERAL ADMINISTRATION**											
51	Board of Education Services	2310			94,049	15,215		6,722			115,986	131,050
52	Executive Administration Services	2320	265,794	25,372	9,719	1,228		3,412	3,770		309,295	327,272
53	Special Area Administration Services	2330	300,882	40,313	25,009	2,543		265			369,012	488,737
54	Tort Immunity Services	2361, 2365									0	0
55	**Total Support Services - General Administration**	**2300**	566,676	65,685	128,777	18,986	0	10,399	3,770	0	794,293	947,059

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

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2025

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	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
56	**SUPPORT SERVICES - SCHOOL ADMINISTRATION**											
57	Office of the Principal Services	2410	1,074,020	170,204	33,781	19,918	6,595	3,151	2,330		1,309,999	1,430,490
58	Other Support Services - School Admin (Describe & Itemize)	2490									0	0
59	**Total Support Services - School Administration**	**2400**	1,074,020	170,204	33,781	19,918	6,595	3,151	2,330	0	1,309,999	1,430,490
60	**SUPPORT SERVICES - BUSINESS**											
61	Direction of Business Support Services	2510									0	0
62	Fiscal Services	2520	141,124	13,558	67,013	9,150					230,845	229,160
63	Operation & Maintenance of Plant Services	2540	636,016	131,861	565,056	161					1,333,094	1,419,000
64	Pupil Transportation Services	2550	79,503	573	25,464	26,374					131,914	143,100
65	Food Services	2560	407,925	53,882	3,154	524,166	36,800				1,025,927	1,173,300
66	Internal Services	2570									0	0
67	**Total Support Services - Business**	**2500**	1,264,568	199,874	660,687	559,851	36,800	0	0	0	2,721,780	2,964,560
68	**SUPPORT SERVICES - CENTRAL**											
69	Direction of Central Support Services	2610									0	0
70	Planning, Research, Development, & Evaluation Services	2620									0	9,600
71	Information Services	2630			41,439						41,439	50,000
72	Staff Services	2640									0	0
73	Data Processing Services	2660	244,368	31,013	118,069	81,626	105,856		20,930		601,862	646,737
74	**Total Support Services - Central**	**2600**	244,368	31,013	159,508	81,626	105,856	0	20,930	0	643,301	706,337
75	Other Support Services (Describe & Itemize)	2900	50,187	5,711	119	1,729		1,760			59,506	107,710
76	**Total Support Services**	**2000**	4,465,155	803,669	1,112,109	724,126	149,251	21,662	27,030	0	7,303,002	8,256,552
77	**COMMUNITY SERVICES (ED)**	**3000**	331,046	50,250	28,106	45,915					455,317	527,239
78	**PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)**	**4000**										
79	**PAYMENTS TO OTHER GOVT UNITS (IN-STATE)**											
80	Payments for Regular Programs	4110									0	0
81	Payments for Special Education Programs	4120						650,254			650,254	613,178
82	Payments for Adult/Continuing Education Programs	4130									0	0
83	Payments for CTE Programs	4140									0	0
84	Payments for Community College Programs	4170									0	6,000
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	5,000
86	**Total Payments to Other Govt Units (In-State)**	**4100**			0			650,254			650,254	624,178
87	Payments for Regular Programs - Tuition	4210									0	0
88	Payments for Special Education Programs - Tuition	4220						1,007,134			1,007,134	1,206,000
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0	0
90	Payments for CTE Programs - Tuition	4240									0	0
91	Payments for Community College Programs - Tuition	4270									0	0
92	Payments for Other Programs - Tuition	4280									0	0
93	Other Payments to In-State Govt Units	4290									0	0
94	**Total Payments to Other Govt Units -Tuition (In State)**	**4200**						1,007,134			1,007,134	1,206,000
95	Payments for Regular Programs - Transfers	4310									0	0
96	Payments for Special Education Programs - Transfers	4320									0	0
97	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	0
98	Payments for CTE Programs - Transfers	4340									0	0
99	Payments for Community College Program - Transfers	4370									0	0
100	Payments for Other Programs - Transfers	4380									0	0
101	Other Payments to In-State Govt Units - Transfers	4390									0	0
102	**Total Payments to Other Govt Units -Transfers (In-State)**	**4300**			0			0			0	0
103	Payments to Other Govt Units (Out-of-State)	4400									0	0
104	**Total Payments to Other Govt Units**	**4000**			0			1,657,388			1,657,388	1,830,178
105	**DEBT SERVICES (ED)**	**5000**										

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

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2025

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	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
106	**DEBT SERVICES - INTEREST ON SHORT-TERM DEBT**											
107	Tax Anticipation Warrants	5110									0	0
108	Tax Anticipation Notes	5120									0	0
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
110	State Aid Anticipation Certificates	5140									0	0
111	Other Interest on Short-Term Debt	5150									0	0
112	**Total Interest on Short-Term Debt**	**5100**						0			0	0
113	**Debt Services - Interest on Long-Term Debt**	**5200**									0	0
114	**Total Debt Services**	**5000**						0			0	0
115	**PROVISIONS FOR CONTINGENCIES (ED)**	**6000**										0
116	**Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)**		14,161,100	2,990,739	1,550,989	1,394,169	334,281	1,861,597	88,168	0	22,381,043	24,517,895
117	**Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)**		14,161,100	2,990,739	1,550,989	1,394,169	334,281	2,622,733	88,168	0	23,142,179	24,517,895
118	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)**										2,103,650	
119	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)**										2,120,689	
120												
121	**20 - OPERATIONS & MAINTENANCE FUND (O&M)**											
122	**SUPPORT SERVICES (O&M)**	**2000**										
123	**SUPPORT SERVICES - PUPILS**											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	0
125	**SUPPORT SERVICES - BUSINESS**											
126	Direction of Business Support Services	2510									0	0
127	Facilities Acquisition & Construction Services	2530			(51)						(51)	5,000
128	Operation & Maintenance of Plant Services	2540	106,493	9,989	366,953	177,640	1,491,767		30,267		2,183,109	2,265,000
129	Pupil Transportation Services	2550									0	0
130	Food Services	2560									0	0
131	**Total Support Services - Business**	**2500**	106,493	9,989	366,902	177,640	1,491,767	0	30,267	0	2,183,058	2,270,000
132	Other Support Services (Describe & Itemize)	2900									0	0
133	**Total Support Services**	**2000**	106,493	9,989	366,902	177,640	1,491,767	0	30,267	0	2,183,058	2,270,000
134	**COMMUNITY SERVICES (O&M)**	**3000**									0	0
135	**PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)**	**4000**										
136	**PAYMENTS TO OTHER GOVT UNITS (IN-STATE)**											
137	Payments for Regular Programs	4110									0	0
138	Payments for Special Education Programs	4120									0	0
139	Payments for CTE Programs	4140									0	0
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
141	**Total Payments to Other Govt. Units (In-State)**	**4100**			0			0			0	0
142	Payments to Other Govt. Units (Out of State)	4400									0	0
143	**Total Payments to Other Govt Units**	**4000**			0			0			0	0
144	**DEBT SERVICES (O&M)**	**5000**										
145	**DEBT SERVICES - INTEREST ON SHORT-TERM DEBT**											
146	Tax Anticipation Warrants	5110									0	0
147	Tax Anticipation Notes	5120									0	0
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
149	State Aid Anticipation Certificates	5140									0	0
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
151	**Total Debt Service - Interest on Short-Term Debt**	**5100**						0			0	0
152	**DEBT SERVICE - INTEREST ON LONG-TERM DEBT**	**5200**									0	0
153	**Total Debt Services**	**5000**						0			0	0
154	**PROVISIONS FOR CONTINGENCIES (O&M)**	**6000**										0
155	**Total Direct Disbursements/Expenditures**		106,493	9,989	366,902	177,640	1,491,767	0	30,267	0	2,183,058	2,270,000
156	**Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures**										(434,363)	

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

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2025

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	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
158	**30 - DEBT SERVICES (DS)**											
159	**PAYMENTS TO OTHER DIST & GOVT UNITS (DS)**	**4000**										
160	**PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)**											
161	**Payments for Regular Programs**	**4110**									0	0
162	**Payments for Special Education Programs**	**4120**									0	0
163	**Other Payments to In-State Govt Units (Describe & Itemize)**	**4190**									0	0
164	**Total Payments to Other Districts & Govt Units (In-State)**	**4000**						0			0	0
165	**DEBT SERVICES (DS)**	**5000**										
166	**DEBT SERVICES - INTEREST ON SHORT-TERM DEBT**											
167	Tax Anticipation Warrants	5110									0	0
168	Tax Anticipation Notes	5120									0	0
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
170	State Aid Anticipation Certificates	5140									0	0
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
172	**Total Debt Services - Interest On Short-Term Debt**	**5100**						0			0	0
173	**DEBT SERVICES - INTEREST ON LONG-TERM DEBT**	**5200**						1,418,283			1,418,283	1,446,140
174	**DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired)** [11]	**5300**						17,245,000			17,245,000	1,420,000
175	**DEBT SERVICES - OTHER (Describe & Itemize)**	**5400**									0	0
176	**Total Debt Services**	**5000**			0			18,663,283			18,663,283	2,866,140
177	**PROVISION FOR CONTINGENCIES (DS)**	**6000**										0
178	**Total Disbursements/ Expenditures**				0			18,663,283			18,663,283	2,866,140
179	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(15,784,487)	
180												
181	**40 - TRANSPORTATION FUND (TR)**											
182	**SUPPORT SERVICES (TR)**											
183	**SUPPORT SERVICES - PUPILS**											
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	0
185	**SUPPORT SERVICES - BUSINESS**											
186	Pupil Transportation Services	2550	781,926	128,229	74,841	251,419	568,719		57,846		1,862,980	1,957,420
187	Other Support Services (Describe & Itemize)	2900									0	0
188	**Total Support Services**	**2000**	781,926	128,229	74,841	251,419	568,719	0	57,846	0	1,862,980	1,957,420
189	**COMMUNITY SERVICES (TR)**	**3000**									0	0
190	**PAYMENTS TO OTHER DIST & GOVT UNITS (TR)**	**4000**										
191	**PAYMENTS TO OTHER GOVT UNITS (IN-STATE)**											
192	Payments for Regular Programs	4110									0	0
193	Payments for Special Education Programs	4120									0	0
194	Payments for Adult/Continuing Education Programs	4130									0	0
195	Payments for CTE Programs	4140									0	0
196	Payments for Community College Programs	4170									0	0
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
198	**Total Payments to Other Govt. Units (In-State)**	**4100**			0			0			0	0
199	**PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)**	**4400**									0	0
200	**Total Payments to Other Govt Units**	**4000**			0			0			0	0
201	**DEBT SERVICES (TR)**	**5000**										
202	**DEBT SERVICE - INTEREST ON SHORT-TERM DEBT**											
203	Tax Anticipation Warrants	5110									0	0
204	Tax Anticipation Notes	5120									0	0
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
206	State Aid Anticipation Certificates	5140									0	0
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
208	**Total Debt Services - Interest On Short-Term Debt**	**5100**						0			0	0
209	**DEBT SERVICES - INTEREST ON LONG-TERM DEBT**	**5200**									0	0
210	**DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired)** [11]	**5300**									0	0

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

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
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	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
211	**DEBT SERVICES - OTHER (Describe & Itemize)**	5400									0	0
212	**Total Debt Services**	5000						0			0	0
213	**PROVISION FOR CONTINGENCIES (TR)**	6000										0
214	**Total Disbursements/ Expenditures**		781,926	128,229	74,841	251,419	568,719	0	57,846	0	1,862,980	1,957,420
215	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(382,362)	
216												
217	**50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)**											
218	**INSTRUCTION (MR/SS)**	1000										
219	Regular Programs	1100		128,959							128,959	90,515
220	Pre-K Programs	1125		27,012							27,012	56,525
221	Special Education Programs (Functions 1200-1220)	1200		79,352							79,352	96,750
222	Special Education Programs - Pre-K	1225									0	0
223	Remedial and Supplemental Programs - K-12	1250		66,736							66,736	73,900
224	Remedial and Supplemental Programs - Pre-K	1275									0	0
225	Adult/Continuing Education Programs	1300									0	0
226	CTE Programs	1400		35,753							35,753	40,445
227	Interscholastic Programs	1500		14,419							14,419	17,160
228	Summer School Programs	1600									0	0
229	Gifted Programs	1650									0	0
230	Driver's Education Programs	1700		662							662	1,430
231	Bilingual Programs	1800		1,036							1,036	3,850
232	Truants' Alternative & Optional Programs	1900									0	0
233	**Total Instruction**	1000		353,929							353,929	380,575
234	**SUPPORT SERVICES (MR/SS)**	2000										
235	**SUPPORT SERVICES - PUPILS**											
236	Attendance & Social Work Services	2110									0	0
237	Guidance Services	2120		8,877							8,877	9,760
238	Health Services	2130		17,387							17,387	13,200
239	Psychological Services	2140									0	0
240	Speech Pathology & Audiology Services	2150		3,768							3,768	4,400
241	Other Support Services - Pupils (Describe & Itemize)	2190		27,388							27,388	23,300
242	**Total Support Services - Pupils**	2100		57,420							57,420	50,660
243	**SUPPORT SERVICES - INSTRUCTIONAL STAFF**											
244	Improvement of Instruction Services	2210		3,792							3,792	4,535
245	Educational Media Services	2220		5,923							5,923	3,240
246	Assessment & Testing	2230									0	0
247	**Total Support Services - Instructional Staff**	2200		9,715							9,715	7,775
248	**SUPPORT SERVICES - GENERAL ADMINISTRATION**											
249	Board of Education Services	2310									0	1,610
250	Executive Administration Services	2320		12,551							12,551	13,700
251	Special Area Administration Services	2330		21,567							21,567	25,695
252	Claims Paid from Self Insurance Fund	2361									0	0
253	Risk Management and Claims Services Payments	2365									0	0
254	**Total Support Services - General Administration**	2300		34,118							34,118	41,005
255	**SUPPORT SERVICES - SCHOOL ADMINISTRATION**											
256	Office of the Principal Services	2410		66,006							66,006	66,570
257	Other Support Services - School Administration (Describe & Itemize)	2490									0	250
258	**Total Support Services - School Administration**	2400		66,006							66,006	66,820

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

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
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	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
259	**SUPPORT SERVICES - BUSINESS**											
260	Direction of Business Support Services	2510									0	0
261	Fiscal Services	2520		22,976							22,976	19,700
262	Facilities Acquisition & Construction Services	2530		(9)							(9)	0
263	Operation & Maintenance of Plant Services	2540		155,658							155,658	161,060
264	Pupil Transportation Services	2550		158,033							158,033	170,960
265	Food Services	2560		71,676							71,676	77,490
266	Internal Services	2570									0	0
267	**Total Support Services - Business**	**2500**		408,334							408,334	429,210
268	**SUPPORT SERVICES - CENTRAL**											
269	Direction of Central Support Services	2610									0	0
270	Planning, Research, Development, & Evaluation Services	2620									0	130
271	Information Services	2630									0	0
272	Staff Services	2640									0	0
273	Data Processing Services	2660		40,875							40,875	40,650
274	**Total Support Services - Central**	**2600**		40,875							40,875	40,780
275	Other Support Services (Describe & Itemize)	2900		668							668	2,390
276	**Total Support Services**	**2000**		617,136							617,136	638,640
277	**COMMUNITY SERVICES (MR/SS)**	**3000**		14,020							14,020	14,620
278	**PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)**	**4000**										
279	Payments for Regular Programs	4110									0	0
280	Payments for Special Education Programs	4120									0	0
281	Payments for CTE Programs	4140									0	0
282	**Total Payments to Other Govt Units**	**4000**		0							0	0
283	**DEBT SERVICES (MR/SS)**	**5000**										
284	**DEBT SERVICE - INTEREST ON SHORT-TERM DEBT**											
285	Tax Anticipation Warrants	5110									0	0
286	Tax Anticipation Notes	5120									0	0
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
288	State Aid Anticipation Certificates	5140									0	0
289	Other (Describe & Itemize)	5150									0	0
290	**Total Debt Services - Interest**	**5000**						0			0	0
291	**PROVISION FOR CONTINGENCIES (MR/SS)**	**6000**										0
292	**Total Disbursements/Expenditures**			985,085				0			985,085	1,033,835
293	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										149,808	
294												
295	**60 - CAPITAL PROJECTS (CP)**											
296	**SUPPORT SERVICES (CP)**	**2000**										
297	**SUPPORT SERVICES - BUSINESS**											
298	Facilities Acquisition and Construction Services	2530			59,662	1,380	523,735				584,777	592,000
299	Other Support Services (Describe & Itemize)	2900									0	0
300	**Total Support Services**	**2000**	0	0	59,662	1,380	523,735	0	0	0	584,777	592,000
301	**PAYMENTS TO OTHER DIST & GOVT UNITS (CP)**	**4000**										
302	**PAYMENTS TO OTHER GOVT UNITS (In-State)**											
303	Payments to Regular Programs (In-State)	4110									0	0
304	Payments for Special Education Programs	4120									0	0
305	Payments for CTE Programs	4140									0	0
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
307	**Total Payments to Other Govt Units**	**4000**			0			0			0	0
308	**PROVISION FOR CONTINGENCIES (S&C/CI)**	**6000**										0
309	**Total Disbursements/ Expenditures**		0	0	59,662	1,380	523,735	0	0	0	584,777	592,000
310	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										479,646	
311												

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

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2025

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	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
312	**70 - WORKING CASH (WC)**											
313												
314	**80 - TORT FUND (TF)**											
315	**INSTRUCTION (TF)**	**1000**										
316	Regular Programs	1100	128,755								128,755	156,976
317	Tuition Payment to Charter Schools	1115									0	0
318	Pre-K Programs	1125									0	0
319	Special Education Programs (Functions 1200 - 1220)	1200									0	0
320	Special Education Programs Pre-K	1225									0	0
321	Remedial and Supplemental Programs K-12	1250									0	0
322	Remedial and Supplemental Programs Pre-K	1275									0	0
323	Adult/Continuing Education Programs	1300									0	0
324	CTE Programs	1400	62,616								62,616	74,293
325	Interscholastic Programs	1500									0	0
326	Summer School Programs	1600									0	0
327	Gifted Programs	1650									0	0
328	Driver's Education Programs	1700									0	0
329	Bilingual Programs	1800									0	0
330	Truant Alternative & Optional Programs	1900									0	0
331	Pre-K Programs - Private Tuition	1910									0	0
332	Regular K-12 Programs Private Tuition	1911									0	0
333	Special Education Programs K-12 Private Tuition	1912									0	0
334	Special Education Programs Pre-K Tuition	1913									0	0
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0	0
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0	0
337	Adult/Continuing Education Programs Private Tuition	1916									0	0
338	CTE Programs Private Tuition	1917									0	0
339	Interscholastic Programs Private Tuition	1918									0	0
340	Summer School Programs Private Tuition	1919									0	0
341	Gifted Programs Private Tuition	1920									0	0
342	Bilingual Programs Private Tuition	1921									0	0
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									0	0
344	**Total Instruction**[14]	**1000**	191,371	0	0	0	0	0	0	0	191,371	231,269
345	**SUPPORT SERVICES (TF)**	**2000**										
346	**Support Services - Pupil**	**2100**										
347	Attendance & Social Work Services	2110									0	0
348	Guidance Services	2120									0	0
349	Health Services	2130	141,312			4,387					145,699	0
350	Psychological Services	2140									0	77,766
351	Speech Pathology & Audiology Services	2150									0	0
352	Other Support Services - Pupils (Describe & Itemize)	2190	76,634								76,634	42,000
353	**Total Support Services - Pupil**	**2100**	217,946	0	0	4,387	0	0	0	0	222,333	119,766
354	**Support Services - Instructional Staff**	**2200**										
355	Improvement of Instruction Services	2210									0	0
356	Educational Media Services	2220									0	0
357	Assessment & Testing	2230									0	0
358	**Total Support Services - Instructional Staff**	**2200**	0	0	0	0	0	0	0	0	0	0
359	**SUPPORT SERVICES - GENERAL ADMINISTRATION**	**2300**										
360	Board of Education Services	2310									0	0
361	Executive Administration Services	2320	11,174								11,174	8,675
362	Special Area Administration Services	2330	12,000								12,000	14,973
363	Claims Paid from Self Insurance Fund	2361									0	0
364	Risk Management and Claims Services Payments	2365			589,907	30	57,653				647,590	672,030
365	**Total Support Services - General Administration**	**2300**	23,174	0	589,907	30	57,653	0	0	0	670,764	695,678
366	**Support Services - School Administration**	**2400**										
367	Office of the Principal Services	2410	43,126								43,126	33,338
368	Other Support Services - School Administration *(Describe & Itemize)*	2490									0	0
369	**Total Support Services - School Administration**	**2400**	43,126	0	0	0	0	0	0	0	43,126	33,338

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

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2025

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	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
370	**Support Services - Business**	**2500**										
371	Direction of Business Support Services	2510									0	0
372	Fiscal Services	2520									0	0
373	Facilities Acquisition and Construction Services	2530									0	0
374	Operation & Maintenance of Plant Services	2540	217,251								217,251	227,100
375	Pupil Transportation Services	2550	91,323								91,323	131,250
376	Food Services	2560	31,350								31,350	28,791
377	Internal Services	2570									0	0
378	**Total Support Services - Business**	**2500**	339,924	0	0	0	0	0	0	0	339,924	387,141
379	**Support Services - Central**	**2600**										
380	Direction of Central Support Services	2610									0	0
381	Planning, Research, Development & Evaluation Services	2620									0	0
382	Information Services	2630									0	0
383	Staff Services	2640									0	0
384	Data Processing Services	2660									0	0
385	**Total Support Services - Central**	**2600**	0	0	0	0	0	0	0	0	0	0
386	**Other Support Services *(Describe & Itemize)***	**2900**									0	0
387	**Total Support Services**	**2000**	624,170	0	589,907	4,417	57,653	0	0	0	1,276,147	1,235,923
388	**COMMUNITY SERVICES (TF)**	**3000**									0	0
389	**PAYMENTS TO OTHER DIST & GOVT UNITS (TF)**	**4000**										
390	**Payments to Other Dist & Govt Units (In-State)**											
391	Payments for Regular Programs	4110									0	0
392	Payments for Special Education Programs	4120			22,482						22,482	22,808
393	Payments for Adult/Continuing Education Programs	4130									0	0
394	Payments for CTE Programs	4140									0	0
395	Payments for Community College Programs	4170									0	0
396	Other Payments to In-State Govt Units *(Describe & Itemize)*	4190									0	0
397	**Total Payments to Other Dist & Govt Units (In-State)**	**4100**			22,482			0			22,482	22,808
398	Payments for Regular Programs - Tuition	4210									0	0
399	Payments for Special Education Programs - Tuition	4220									0	0
400	Payments for Adult/Continuing Education Programs - Tuition	4230									0	0
401	Payments for CTE Programs - Tuition	4240									0	0
402	Payments for Community College Programs - Tuition	4270									0	0
403	Payments for Other Programs - Tuition	4280									0	0
404	Other Payments to In-State Govt Units *(Describe & Itemize)*	4290									0	0
405	**Total Payments to Other Dist & Govt Units - Tuition (In State)**	**4200**						0			0	0
406	Payments for Regular Programs - Transfers	4310									0	0
407	Payments for Special Education Programs - Transfers	4320									0	0
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	0
409	Payments for CTE Programs - Transfers	4340									0	0
410	Payments for Community College Program - Transfers	4370									0	0
411	Payments for Other Programs - Transfers	4380									0	0
412	Other Payments to In-State Govt Units - Transfers *(Describe & Itemize)*	4390									0	0
413	**Total Payments to Other Dist & Govt Units-Transfers (In State)**	**4300**			0			0			0	0
414	Payments to Other Dist & Govt Units (Out of State)	4400									0	0
415	**Total Payments to Other Dist & Govt Units**	**4000**			22,482			0			22,482	22,808

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

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2025

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	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
416	**DEBT SERVICES (TF)**	**5000**										
417	**DEBT SERVICES - INTEREST ON SHORT-TERM DEBT**											
418	Tax Anticipation Warrants	5110									0	0
419	Tax Anticipation Notes	5120									0	0
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
421	State Aid Anticipation Certificates	5140									0	0
422	Other Interest or Short-Term Debt	5150									0	0
423	**Total Debt Services - Interest on Short-Term Debt**	**5100**						0			0	0
424	**DEBT SERVICES - INTEREST ON LONG-TERM DEBT**	**5200**									0	0
425	**DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired)** [11]	**5300**									0	0
426	**DEBT SERVICES - OTHER (Describe & Itemize)**	**5400**									0	0
427	**Total Debt Services**	**5000**						0			0	0
428	**PROVISIONS FOR CONTINGENCIES (TF)**	**6000**										0
429	**Total Disbursements/Expenditures**		815,541	0	612,389	4,417	57,653	0	0	0	1,490,000	1,490,000
430	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										13,753	
432	**90 - FIRE PREVENTION & SAFETY FUND (FP&S)**											
433	**SUPPORT SERVICES (FP&S)**	**2000**										
434	**SUPPORT SERVICES - BUSINESS**											
435	Facilities Acquisition & Construction Services	2530			45,129	6,280	16,627		4,079		72,115	75,000
436	Operation & Maintenance of Plant Services	2540									0	0
437	**Total Support Services - Business**	**2500**	0	0	45,129	6,280	16,627	0	4,079	0	72,115	75,000
438	Other Support Services (Describe & Itemize)	2900									0	0
439	**Total Support Services**	**2000**	0	0	45,129	6,280	16,627	0	4,079	0	72,115	75,000
440	**PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)**	**4000**										
441	Payments to Regular Programs	4110									0	0
442	Payments to Special Education Programs	4120									0	0
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
444	**Total Payments to Other Govt Units**	**4000**						0			0	0
445	**DEBT SERVICES (FP&S)**	**5000**										
446	**DEBT SERVICES- INTEREST ON SHORT-TERM DEBT**											
447	Tax Anticipation Warrants	5110									0	0
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
449	**Total Debt Service - Interest on Short-Term Debt**	**5100**						0			0	0
450	**DEBT SERVICES - INTEREST ON LONG-TERM DEBT**	**5200**									0	0
451	**Debt Service - Payments of Principal on Long-Term Debt** [15] **(Lease/Purchase Principal Retired)**	**5300**									0	0
452	**Total Debt Service**	**5000**						0			0	0
453	**PROVISION FOR CONTINGENCIES (FP&S)**	**6000**										0
454	**Total Disbursements/Expenditures**		0	0	45,129	6,280	16,627	0	4,079	0	72,115	75,000
455	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										93,496	

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

This page is provided for detailed itemizations as requested within the body of the report.
Type Below.

Educational

1. Pg. 11, Line 73; Sales to Pupils - Other; Bkfs Lunch Debit Card $24,862
2. Pg. 11, Line 75; Other Food Service; Other Food Sales $1,228
3.Pg. 11, Line 82; Other Pupil Activity Revenue; Other Pupil Fees $7,688
4. Pg. 12, Line 110; Other; Other Non-Pupil Fees $968, E-Rate Refund $34,019, Other Local Revenues $802, CEO Programs $35,277, JFF Programs $2,000
5. Pg. 13, Line 171; Other Revenue from State Rescources; Library Grant $1,774
6 Pg. 14, Line 183; Other Restricted Grants-In-Aid Received Directly from the Federal Govt; JROTC $43,494
6. Pg. 15, Line 270; Other Restricted Revenue From Federal Sources, ESSER III Education $182,925, ARP McKinney Vento $3,445
7. Pg. 16, Line 43; Other Support Services - Pupils, Salaries $125,381, Employee Benefits $-210.
8. Pg. 17, Line 75; Other Support Services; Salaries $50,187 , Employee Benefits $5,711 , Purchased Services $119, Supplies $1,729, Property Taxes $1,760

Operations & Maintenancee

1. Pg 12, Line 110; Other; Other Bldg Rev-Ins Reim etc $6,084

Debt Services

1. Pg. 12, Line 110; Other; Other Bond and In Rev $929

Transportation

1. Pg. 12, Line 110; Other; Insrnc Rmb/Othr Misc $10,532

Municipal Retirement/Social Security

1. Pg. 20, Line 241; Other Support Services-Pupils; RCES Supervision Aide IMRF $14,961, RCES Supervision Aide FICA $9,520, RCES Behavior Intervention Med $2,874, Other $33
2. Pg. 21, Line 275; Other Support Services; ES Team Leader Medicare $216, MS Team Leader Medicare $170, HS Team Leader Medicare $274, 21st Century IMRF $1, 21st Century Med $7

Capital Projects

1. Pg 12, Line 110; Other; E-Rate Refund $105,000

Tort

1. Pg. 22, Line 352; Other Support Services; Salaries; Tort Supervision Sal $76,634
2. Pg. 27, Line 45, Other; Tort Regular Salaries $128,753, Tort Voc Salaries $62,616, Tort Nurse Salaries $141,312, Tort Nursing Supplies $4,387, Tort Supervision Sal $76,634, Tort Supt Salarty $11,174, Tort Asst Supt Salary $12,000, Tort Principal Salaries $43,126, Tort Custodian Salaries $217,251, Tort Transportation Salaries $91,323, Tort Food Serv Salaries $31,350, Tort SESE Administration $22,482

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Richland County Community Unit School District #1 (the "District") operates as a public school system governed by a seven-member board. The District is organized under the School Code of the State of Illinois, as amended. The District's accounting policies conform to the modified cash basis of accounting as defined by the Illinois State Board of Education within Title 23 *Education and Cultural Resources of the Illinois Administrative Code*. Part 100 of Title 23 provides the requirements for accounting, budgeting, financial reporting, and auditing of school districts within the State of Illinois.

A. Principles Used to Determine the Scope of the Reporting Entity

The District's reporting entity includes the District's governing board as the District exercises no oversight responsibility over any related agency or organizations that could be considered a component unit.

The District has developed criteria to determine whether outside agencies with activities which benefit the citizens of the District, including joint agreements which serve pupils from numerous Districts, should be included within its financial reporting entity. The criteria include, but are not limited to, whether the District exercises oversight responsibility (which includes financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters), scope of public service, and special financing relationships.

The District has not entered into any joint agreements that should be included within its financial reporting entity. In addition, the District is not aware of any entity which would exercise such oversight as to result in the District being considered a component unit of the entity.

B. Basis of Presentation - Fund Accounting

The accounts of the District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets and liabilities (arising from cash transactions), fund balance, revenue received and expenditures disbursed. The District maintains individual funds required by the Illinois State Board of Education.

District resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The following funds and account groups are used by the District:

Individual Funds

The Educational Fund and the Operations and Maintenance Fund are the general operating funds of the District. They are used to account for all financial resources except those required to be accounted for in other funds. Special Education and leasing revenue is included in the Educational Fund.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

B. Basis of Presentation - Fund Accounting, Continued

Individual Funds, Continued

The Debt Services Fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. This fund includes a portion of the School Facility Occupation tax revenues.

The Transportation Fund is used to account for cash received from specific revenue sources that are legally restricted to cash disbursements for transportation purposes.

The Municipal Retirement/Social Security Fund is used to account for cash received from specific revenue sources that are legally restricted to cash disbursements for employee retirement purposes, excluding the Teachers Retirement System.

The Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities. This fund includes a portion of the School Facility Occupation tax revenues.

The Working Cash Fund accounts for financial resources held by the District to be used for temporary interfund loans to the Educational, Operations and Maintenance, and Transportation Funds.

The Tort Fund is used to account for special property tax revenue earmarked to protect school operating budgets from unexpected legal costs, as well as the cost of risk management programs.

The Fire Prevention and Safety Fund is used to account for all financial resources to be used for fire prevention, safety, energy conservation, or school security purposes. These funds may only be used for those purposes.

The Agency Fund is used to account for funds that are custodial in nature and that meet the definition of fiduciary funds.

Measurement Focus

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

B. Basis of Presentation - Fund Accounting, Continued

General Fixed Assets and General Long-Term Debt Account Group

Fixed assets used by the District are accounted for in the General Fixed Asset Account Group. Long-term liabilities to be financed by the District are accounted for in the General Long-Term Debt Account Group. The two account groups are not "funds." They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

C. Basis of Accounting

Basis of accounting refers to when revenues received and expenditures disbursed are recognized in the accounts and how they are reported on the financial statements. The District has elected to maintain its accounting records for all funds and account groups on the modified cash basis of accounting allowed under the regulatory provisions prescribed by the Illinois State Board of Education within the Title *23 Education and Cultural Resources of the Illinois Administrative Code*, Part 100. Accordingly, revenues are recognized and recorded in the accounts when cash is received. In the same manner, expenditures are recognized and recorded upon the disbursement of cash. Assets of a fund are only recorded when a right to receive cash exists which arises from a previous cash transaction. Liabilities of a fund, similarly, result from previous cash transactions.

These financial statements omit recognition of receivables and payables and other accrued and deferred items that do not arise from previous cash transactions.

Additionally, these financial statements are issued to comply with the regulatory provisions prescribed by the Illinois State Board of Education, which is a comprehensive basis of accounting other than generally accepted accounting principles.

Proceeds from the sales of bonds and lease-purchase agreements are included as other financing sources in the appropriate fund on the date received. Related principal payable in the future is recorded at the same time in the General Long-Term Debt Account Group.

D. Budgets and Budgetary Accounting

The budget for all individual funds is prepared on the same basis of accounting that is used in financial reporting. This allows for comparability between budget and actual amounts. This is an acceptable method in accordance with 105 ILCS 5/17-1 of the *Illinois Compiled Statutes*.

For each fund, total fund expenditures disbursed may not legally exceed the budgeted amounts. The budget lapses at the end of each fiscal year. The District does not utilize an encumbrance system.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

D. Budgets and Budgetary Accounting, Continued

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

1. Prior to August 1, the Superintendent submits to the Board of Education a proposed operating budget for the fiscal year commencing on July 1. The operating budget includes proposed expenditures disbursed and the means of financing them.

2. A public hearing is conducted to obtain taxpayer comments.

3. Prior to October 1, the budget is legally adopted through passage of a resolution.

4. Formal budgetary integration is employed as a management control device during the year for the individual funds.

5. The Board of Education may make transfers between the various items in any fund not exceeding in the aggregate 10% of the total of such fund as set forth in the budget.

6. The Board of Education may amend the budget (in other ways) by the same procedures required of its original adoption.

7. The Board of Education approved the original budget on September 19, 2024 and approved the amended budget on June 16, 2025.

The budgets for the following funds were amended during the year ended June 30, 2025.

	INCREASE/(DECREASE)	
FUND	REVENUES	EXPENDITURES
Educational	$ (1,237,459)	$ (1,304,587)
Operations & Maintenance	-	200,000
Debt Service	-	35,000
Transportation	-	60,000
Capital Projects	-	125,000
Fire Prevention & Safety	-	11,099

E. Investments

Investments, consisting of time deposits, savings accounts, and money market accounts, are stated at cost. Assets of the different funds are co-mingled for investment purposes and interest earnings are prorated back to the various funds and recognized as revenue. The institutions in which investments are made must be approved by the Board of Education.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

F. General Fixed Assets

General fixed assets have been acquired for general educational and transportation purposes. At the time of purchase, assets are recorded as expenditures disbursed in the individual funds and capitalized at cost in the general fixed assets account group. Fixed assets are defined by the District as individual assets with an initial individual cost of more than $5,000 and an estimated useful life of one year or more. All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available.

Depreciation accounting is not considered applicable, except to determine per capita tuition charge. Depreciation for the per capita tuition charge is calculated using the straight-line method. The estimated useful lives of the buildings is 50 years, building and land improvements is 20 years, equipment except transportation equipment is 10 years, and transportation equipment is 5 years.

G. Vacation and Sick Pay

Vacation and sick leave is considered to be an expenditure in the year paid. Vacation days earned in one fiscal year must be used by the end of the following fiscal year; they do not accumulate beyond the one-year carryover. Unused sick leave may accumulate. Upon resignation or termination, the employee is entitled to the monetary equivalent of all earned vacation time.

H. Estimates

The preparation of financial statements in conformity with the modified cash basis of accounting requires the use of management's estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Accordingly, actual results may differ from those estimates.

I. Reservations of Fund Equity

Fund balances, with equity which are legally restricted for specific future use or are not available for appropriation, are reported as reservations of fund balances.

J. Date of Management Review

Management has evaluated subsequent events through December 18, 2025, the date which the financial statements were available to be issued.

NOTE 2: COMMON BANK ACCOUNT

Separate bank accounts are not maintained for all District funds. Certain funds maintain a portion of their cash balances in common checking and money market accounts, with accounting records being maintained to show the portion of the common bank account balance attributable to each participating fund.

Occasionally, individual funds participating in the common bank account may incur an overdraft (deficit) in the account. The overdraft results from expenditures which have been approved by the School Board. If this occurs, the overdraft constitutes an unauthorized interfund loan since the School Board did not authorize it by a resolution.

NOTE 3: CASH

A. Deposits

At June 30, 2025, the carrying amount of the District's deposits was $34,231,717. The bank balance was $34,682,627.

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a deposit policy for custodial credit risk. As of June 30, 2025, $17,297,721 of the District's bank balance of $34,682,627 was exposed to custodial credit risk as follows:

Collateralized by securities held by the pledging financial institutions' trust department not in District's name	$ 17,297,721

B. Investments

The District is allowed to invest in securities as authorized by statute 30 ILCS 235/2 and 235/6.

C. Interest Rate Risk

The District does not have a formal investment policy that limits investment securities as a means of managing its exposure to fair value losses arising from increasing interest rates.

NOTE 4: GENERAL FIXED ASSET SUMMARY

The following is a summary of changes in general fixed assets for year ended June 30, 2025:

	Balance July 1, 2024	Additions & Transfers	Deletions & Transfers	Balance June 30, 2025
Assets Not Depreciated:				
Land	$ 840,417	$ 138,214	$ -	$ 978,631
Assets Depreciated:				
Buildings	78,207,352	1,677,532	-	79,884,884
Land Improvements	1,293,287	-	-	1,293,287
Other Equipment	3,675,043	608,318	(378,380)	3,904,981
Transportation Equipment	3,578,344	733,976	-	4,312,320
Total	$ 87,594,443	$ 3,158,040	$ (378,380)	$ 90,374,103

In accordance with ISBE guidelines the District has elected to write-off all fully depreciated other equipment during the year ended June 30, 2025. The District claimed $2,441,255 of depreciation for the per capita tuition charge computation.

NOTE 5: LONG-TERM DEBT

A. Description of General Long-Term Debt Outstanding

Refunding Revenue Bonds - Series 2017:

Illinois Development Finance Authority Local Government Program G.O. Refunding Bonds, Series 2017, with an original issuance of $8,570,000, dated January 12, 2017, provides for the partial refunding of the Series 2013 general obligation bonds dated August 29, 2013. Interest on the bonds is payable on May 1 and November 1 each year, at a rate of 3.20%. Principal payments are due annually on November 1 beginning November 1, 2017. The final maturity date of these bonds is December 1, 2030.

G.O. (Alternate Revenue Source) Bonds - Series 2018:

Original issue $9,520,000, dated November 29, 2018. Interest on the bonds is payable on June 1 and December 1 each year at rates between 4.25% and 5.00%. Principal payments are due annually on December 1, beginning December 1, 2031. This issuance refunded $8,205,000 of the Series 2013 bonds. The final maturity date of these bonds is December 1, 2043.

G.O. (Alternate Revenue Source) Bonds - Series 2019A:

Original issue $4,785,000, dated February 7, 2019. Interest on the bonds is payable on June 1 and December 1 each year at rates between 3.50% and 4.50%. Principal payments are due annually on December 1, beginning December 1, 2020. The final maturity date of these bonds is December 1, 2030.

NOTE 5: LONG-TERM DEBT, CONTINUED

A. Description of General Long-term Debt Outstanding, Continued

G.O. Bonds - Series 2019B:

Original issue $18,330,000, dated May 14, 2019. Interest on the bonds is payable on December 1 each year. Principal and interest payments are due annually on December 1. Interest rates vary between 4.00% and 5.00%. Interest is due beginning December 1, 2020 and principal is due beginning December 1, 2021. The bond was refinanced as part of bond issue series 2024.

G.O. Refunding School Bonds - Series 2022A:

Original issue $1,865,000, dated April 5, 2022. Interest on the bonds is payable on June 1 each year. Principal and interest payments are due annually on December 1. Interest rates vary between 1.30% and 2.90%. Principal and interest payments are due beginning December 1, 2022. The final maturity date of these bonds is December 1, 2030.

G.O. Refunding School Bonds - Series 2024:

Original issue $14,590,000, dated October 29, 2024. Interest on the bonds is payable on June 1 and December 1 of each year at a rate of 5.00%. Principal payments are due annually beginning December 1, 2024. The final maturity date of these bonds is June 1, 2038.

B. Long-Term Debt Activity

A summary of long-term debt transactions for the year ended June 30, 2025, are as follows:

	Balance July 1, 2024	Additions	Deletions	Balance June 30, 2025
Series 2017	$ 6,685,000	$ -	$ (775,000)	$ 5,910,000
Series 2018	9,520,000	-	-	9,520,000
Series 2019A	3,270,000	-	(415,000)	2,855,000
Series 2019B	15,825,000	-	(15,825,000)	-
Series 2022A	1,810,000	-	(30,000)	1,780,000
Series 2024	-	14,590,000	(200,000)	14,390,000
	$ 37,110,000	$ 14,590,000	$ (17,245,000)	$ 34,455,000

NOTE 5: LONG-TERM DEBT, CONTINUED

C. Debt Service Requirements

The annual debt service requirements to maturity for long-term debt are as follows:

Year Ending June 30,	Principal	Interest	Total
2026	$ 1,530,000	$ 1,408,666	$ 2,938,666
2027	1,645,000	1,358,805	3,003,805
2028	1,765,000	3,258,570	5,023,570
2029	1,895,000	1,267,598	3,162,598
2030	2,030,000	1,321,899	3,351,899
2031-2035	12,680,000	4,768,793	17,448,793
2036-2040	9,335,000	1,672,569	11,007,569
2041-2044	3,575,000	368,375	3,943,375
	$ 34,455,000	$ 15,425,274	$ 49,880,274

D. Legal Debt Margin

The legal debt margin of the District at June 30, 2025 is as follows:

Assessed Valuation 2024	$ 344,510,881
Statutory Debt Limitation (13.8% of assessed valuation)	$ 47,542,502
Less Total Debt	(20,065,000)
Plus Debt funded from alternate revenue sources	12,375,000
Legal Debt Margin	$ 39,852,502

NOTE 6: PROPERTY TAXES

The District's property tax is levied each year on all taxable real property located in the District on or before the last Tuesday in December. The 2023 levy was passed by the Board on December 21, 2023 and the 2024 tax levy was passed by the board on December 19, 2024. Property taxes attach as an enforceable lien on property as of January 1 of the following year and are payable in two installments normally in July and September of that year. The District receives significant distributions of tax receipts approximately one month after these due dates. The property tax revenue shown in the financial statements are the taxes received from the 2023 tax levy collected in 2024.

The following are the tax rate limits permitted by the school code and by local referendum and the actual rates levied per $100.00 of assessed valuation:

NOTE 6: PROPERTY TAXES, CONTINUED

		ACTUAL					
		RICHLAND		WAYNE		JASPER	
Fund	Limit	2024 Levy	2023 Levy	2024 Levy	2023 Levy	2024 Levy	2023 Levy
Education	1.8400	1.84000	1.84000	1.84000	1.84000	1.84000	1.84000
Operation & Maintenance	.5000	0.50000	0.50000	0.50000	0.50000	0.50000	0.50000
Transportation	.2000	0.20000	0.20000	0.20000	0.20000	0.20000	0.20000
Municipal Retirement	As Needed	0.12950	0.15629	0.12938	0.15602	0.12949	0.15633
Special Education	.0400	0.04000	0.04000	0.04000	0.04000	0.04000	0.04000
Working Cash	.0500	0.05000	0.05000	0.05000	0.05000	0.05000	0.05000
Liability Insurance	As Needed	0.49470	0.47046	0.49424	0.46964	0.49467	0.47059
Fire Prevention & Safety	.0500	0.05000	0.05000	0.05000	0.05000	0.05000	0.05000
Social Security	As Needed	0.14987	0.17543	0.14993	0.17512	0.14986	0.17548
Bonds	As Needed	0.53978	0.59024	0.53928	0.58920	0.53974	0.59039
Prior Period Adjustment	As Needed	0.01256	0.01132	0.00000	0.00000	0.00000	0.00000
		4.00641	4.08374	3.99283	4.06998	3.99376	4.07279

		ACTUAL			
		CLAY		LAWRENCE	
Fund	Limit	2024 Levy	2023 Levy	2024 Levy	2023 Levy
Education	1.8400	1.8400	1.8400	1.84000	1.84000
Operation & Maintenance	.5000	0.5000	0.5000	0.50000	0.50000
Transportation	.2000	0.2000	0.2000	0.20000	0.20000
Municipal Retirement	As Needed	0.1293	0.1561	0.12922	0.15612
Special Education	.0400	0.0400	0.0400	0.04000	0.04000
Working Cash	.0500	0.0500	0.0500	0.05000	0.05000
Liability Insurance	As Needed	0.4941	0.4700	0.49365	0.46995
Fire Prevention & Safety	.0500	0.0500	0.0500	0.05000	0.05000
Social Security	As Needed	0.1497	0.1752	0.14954	0.17523
Bonds	As Needed	0.5391	0.5896	0.53864	0.58961
		3.99220	4.07090	3.99105	4.07091

NOTE 7: RETIREMENT FUND COMMITMENTS

A. Teacher's Retirement System of the State of Illinois

Plan Description

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 be made only by legislative action with the Governor's approval. The TRS Board of Trustees is responsible for the System's administration.

NOTE 7: RETIREMENT FUND COMMITMENTS, CONTINUED

A. Teacher's Retirement System of the State of Illinois, Continued

Plan Description, Continued

TRS issues a publicly available financial report that can be obtained at https://www.trsil.org/financial/acfrs/fy2024; 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 the percentage of average salary to which the member is entitled. Most members retire under a formula that provides 2.2 percent of final average salary up to a maximum of 75 percent with 34 years of service.

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 highest four. Disability provisions for Tier 2 are identical to those of Tier 1. Death benefits are payable under a formula that is different from Tier 1.

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

Public Act 100-0023, enacted in 2017, creates an optional Tier 3 hybrid retirement plan, but it has not yet gone into effect. Public Act 100-0587, enacted in 2018, requires TRS to offer two temporary benefit buyout programs that expire on June 30, 2026. 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 began 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.

NOTE 7: RETIREMENT FUND COMMITMENTS CONTINUED

A. Teacher's Retirement System of the State of Illinois, Continued

Contributions, Continued

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, 2025, was 9.0 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the District, is submitted to TRS by the District.

On-Behalf Contributions to TRS

The state of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2025, the state of Illinois contributions recognized by the District (employer) were based on the state's proportionate share of the pension expense associated with the District, and the District recognized revenue and expenditures of $6,407,859 in pension contributions from the state of Illinois.

2.2 Formula Contributions

Employers contributed 0.58 percent of creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the years June 30, 2025 were $68,531.

Federal and Special Trust Fund Contributions

When TRS members are paid from federal and special trust funds administered by the District, there is a statutory requirement for the District to pay an employer pension contribution from those funds. Under Public Act 100-0340, the federal and special trust fund contribution rate is the total employer normal cost beginning with the year ended June 30, 2018.

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

For the year ended June 30, 2025, the employer pension contribution was 10.34 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2025, salaries totaling $232,121 were paid from federal and special trust funds that required employer contributions of $24,001

Employer Retirement Cost Contributions

Under GASB Statement No. 68, contributions that an employer is required to pay because of a TRS member retiring are categorized as specific liability payments. The District is required to make a one-time contribution to TRS for members 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, 2025, the District paid $105 to TRS for employer contributions due on salary increases in excess of 6 percent, and $0 for sick leave days granted in excess of the normal annual allotment.

NOTE 7: RETIREMENT FUND COMMITMENTS, CONTINUED

A. Teacher's Retirement System of the State of Illinois, Continued

TRS fiduciary net position

Detailed information about the TRS's fiduciary net position as of June 30, 2025, is available in the separately issued *TRS Comprehensive Annual Financial Report*.

B. Illinois Municipal Retirement Fund

Plan Description

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

Benefits Provided

IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP), which the District's non-certified staff participate in.

All three IMRF benefit plans have two tiers. Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96.

NOTE 7: RETIREMENT FUND COMMITMENTS CONTINUED

C. Illinois Municipal Retirement Fund, Continued

Benefits Provided, Continued

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.

Employees Covered by Benefit Terms

As of June 30, 2025, the following employees were covered by the benefit terms:

	IMRF
Retirees and Beneficiaries Currently Receiving Benefits	242
Inactive Plan Members Entitled to But Not Yet Receiving Benefits	177
Active Plan Members	161
Total	580

Contributions

As set by statute, the District's Regular plan members are required to contribute 4.50% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's annual required contribution rate was 9.63 percent and 9.89 percent for the calendar years 2024 and 2025, respectively. For the fiscal year ended June 30, 2025, the District contributed $469,246 to the plan. The District also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

D. Social Security

Employees not qualifying for coverage under the Teachers' Retirement System of the State of Illinois or the Illinois Municipal Retirement Fund are considered "non-participating employees." These employees and those qualifying for coverage under the Illinois Municipal Retirement Fund are covered under Social Security. The District paid $297,875 to Social Security, the total required contribution for the current fiscal year.

E. Aggregate Disclosure

The District contributed $859,758 in aggregate for TRS, IMRF, and Social Security for the year ended June 30, 2025.

NOTE 8: POST-EMPLOYMENT HEALTH CARE BENEFITS

A. Teachers Health Insurance Security Fund

THIS Plan Description

The District (employer) 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 Illinois public school teachers employed outside the city of Chicago. The THIS Fund provides medical, prescription, and behavioral health benefits, but does not provide vision, dental, or life insurance benefits to annuitants of the Teachers' Retirement System (TRS). Annuitants not enrolled in Medicare may participate in the state administered participating provider option plan or choose from several managed care options. Annuitants who were enrolled in Medicare Parts A and B may be eligible to enroll in a Medicare Advantage plan.

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 the Illinois Department of Central Management Services (CMS) with the cooperation of TRS. Section 6.6 of the State Employees Group Insurance Act of 1971 requires all active contributors to the TRS who are not employees of the state make a contribution to THIS.

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.

Contributions

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 .90 percent of pay during the year ended June 30, 2025. State of Illinois contributions were $106,341, and the District recognized revenue and expenditures of this amount during the year.

Employer Contributions to THIS Fund

The District also makes contributions to the THIS Fund. The employer THIS Fund contribution was 0.67 percent during the year ended June 30, 2025. For the year ended June 30, 2025, the District paid $79,165 to the THIS Fund, which was 100 percent of the required contribution.

Further information on THIS Fund

The publicly available financial report of the THIS Fund may be found on the website of the Illinois Auditor General: http://www.auditor.illinois.gov/Audit-Reports/ABC-List.asp. The current report is listed under "Central Management Services." Prior reports are available under "Healthcare and Family Services."

NOTE 8: POST-EMPLOYMENT HEALTH CARE BENEFITS, CONTINUED

B. COBRA Benefits

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District provides health care benefits to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium and, if applicable, a 2% administration fee, is paid in full by the insured each month. This program is offered for a duration of 18 months after termination date, and is subject to extension. There is no associated cost to the District under this program.

C. Other Post Employment Healthcare Benefits

The District provides a single-employer defined-benefit postemployment healthcare plan to retirees who participate in the IMRF retirement plan. This plan extends the same health benefits to annuitants as to active employees in the IMRF plan. The Governmental Accounting Standards Board (GASB) issued Statement No.'s 74 and 75 that established generally accepted accounting principles for the annual financial statements for postemployment benefit plans other than pension plans. The required information is as follows:

Plan Description

The District provides continued health insurance coverage at the blended employer rate to all eligible District retirees in accordance with Illinois Compiled Statutes, which creates an implicit subsidy of retiree health insurance. The District offers the health insurance plan to full-time IMRF employees. Retirees pay the full cost of coverage. Eligible spouse or dependent coverage may continue should the retiree coverage terminate under COBRA provisions when an applicable qualifying event occurs. The spouse or dependent is responsible for the full cost of the coverage.

Contributions

There were no contributions paid to the plan during the fiscal year ended June 30, 2025.

NOTE 9: OTHER REQUIRED INDIVIDUAL FUND DISCLOSURES

As part of the June 30, 2025 financial statements, accounting principles generally accepted in the United States of America require disclosure of certain information concerning individual funds including:

A. Total disbursements exceeded the budget in the Debt Services Fund by $15,797,143.

B. No fund had a deficit fund balance at June 30, 2025.

NOTE 10: RISK MANAGEMENT

A. Insurance Coverage

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions and natural disasters for which the District carries commercial insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the current year and the past two years.

The District is insured under a retrospectively-rated policy for workers' compensation coverage. As a result, the initial premium may be adjusted based on actual experience. Adjustments in premiums are recorded when paid or received. During the year June 30, 2025, the District did not receive any premium adjustments based on actual experiences.

The District is self-insured for unemployment insurance; therefore, the District is liable to the state for any payments made to any of its former employees claiming benefits. During the year ended June 30, 2025, the District did not make any reimbursements to the state.

NOTE 11: CONTINGENCIES AND COMMITMENTS

A. Grant Audit

The District receives grant funds from various Federal and State agencies during the normal course of operations. These grants are subject to review and audit by agents of the appropriate federal or state agency, the purpose of which is to ensure compliance with conditions precedent to the granting of the funds. Any liability for reimbursement which may arise as the result of these audits is not believed to be material.

B Litigation

The District is party to various legal proceedings which normally occur in governmental operations. These proceedings, in the opinion of various counsels which the District utilizes, are not likely to have any material impact on the affected funds of the District.

NOTE 12: FUND BALANCE REPORTING

According to Government Accounting Standards, fund balances are to be classified into five major classifications; Non-spendable Fund Balance, Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance, and Unassigned Fund Balance. The Regulatory Model, followed by the District, only reports Reserved and Unreserved Fund Balances. Below are the definitions and reconciliation of the five major classifications of fund balance to how these balances are reported under the regulatory model:

NOTE 12: FUND BALANCE REPORTING, CONTINUED

A Non-spendable Fund Balance

The non-spendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, for example inventories and prepaid amounts. At June 30, 2025, the District did not have a non-spendable fund balance.

B. Restricted Fund Balance

The restricted fund balance classification refers to amounts that are subject to outside restrictions, not controlled by the District. Things such as restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. Special Revenue Funds are by definition restricted for those specified purposes.

The District has several revenue sources received within different funds that also fall into these categories:

1. Taxes Collected

i. Special Education

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Educational Fund. At June 30, 2025 expenditures disbursed exceeded revenue received for this purpose, resulting in no restricted fund balance.

ii. Social Security

Cash disbursed and the related cash receipts of this restricted tax levy are accounted for in the Municipal Retirement/Social Security Fund. At June 30, 2025, revenues received exceeded expenditures disbursed for this purpose, resulting in a restricted fund balance of $48,473. This balance is reported in the financial statements as Reserved.

iii. School Facility Occupational Tax

Cash receipts and the related cash disbursements of this restricted tax are accounted for in the Capital Projects Fund and the Debt Service Fund. At June 30, 2025, revenues received exceeded expenditures disbursed for this purpose, resulting in a restricted fund balance of $425,999 in the Capital Projects Fund. This balance is reported in the financial statements as Reserved. At June 30, 2025, expenditures disbursed exceeded revenue received for this purpose, resulting in no restricted balance in the Debt Service Fund.

NOTE 12: FUND BALANCE REPORTING, CONTINUED

B. Restricted Fund Balance, Continued

2. State Grants

Proceeds from state grants and the related expenditures have been included in the Educational, Operations and Maintenance, and Transportation Funds. At June 30, 2025, expenditures disbursed exceeded revenue received from state grants, resulting in no restricted balance.

3. Federal Grants

Proceeds from federal grants and the related expenditures have been included in the Educational Fund. At June 30, 2025, expenditures disbursed exceeded revenue received from federal grants, resulting in no restricted balance.

4. Activity Funds

Cash disbursed and related cash receipts from student activity organizations are restricted for the purpose of the organization. At June 30, 2025, revenues received exceeded expenditures disbursed resulting in a restricted fund balance of $571,005. This balance is included in the Educational fund financial statements as Reserved.

C. Committed Fund Balance

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

The School Board commits fund balance by making motions or passing resolutions to adopt policy or to approve contracts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

1. Employee Contracts

Employee contracts for services rendered during the school year for employees electing twelve-month pay schedules are recorded as disbursements in the fiscal year when such checks are drawn. At June 30, 2025, the total amount of unpaid contracts for services performed during the fiscal year amounted to $1,415,505. This amount is shown as a component of Unreserved Fund Balance in the Educational Fund.

NOTE 12: FUND BALANCE REPORTING, CONTINUED

D. Assigned Fund Balance

The assigned fund balance classification refers to amounts that are constrained by the government's intent to be used for a specific purpose, but are neither restricted nor committed. Intent may be expressed by (a) the School Board itself or (b) the finance committee or by the Superintendent when the School Board has delegated the authority to assign amounts to be used for specific purposes. There were no assigned fund balances at year end.

E. Unassigned Fund Balance

The unassigned fund balance classification is the residual classification for amounts in the General Operating Funds for amounts that have not been restricted, committed, or assigned to specific purposes within the General Funds. Unassigned Fund Balance amounts are shown in the financial statements as Unreserved Fund Balances in the Educational, Operations and Maintenance, and Working Cash Funds.

F. Regulatory – Fund Balance Definitions

Reserved Fund Balances are those balances that are reserved for a specified purpose, other than the regular purpose of any given fund. Unreserved Fund Balances are all balances that are not reserved for a specific purpose other than the specified purpose of a fund.

G. Reconciliation of Fund Balance Reporting to the District's Regulatory Reporting Model

The following table is a summary of fund balance by classification. The first five columns of the following table represent Fund Balance Reporting according to generally accepted accounting principles. The last two columns represent Fund Balance Reporting under the regulatory basis of accounting utilized in preparation of the financial statements.

	Generally Accepted Accounting Principles					Regulatory Basis	
Fund	*Non-Spendable*	*Restricted*	*Committed*	*Assigned*	*Unassigned*	*Financial Statements Reserved*	*Financial Statements Unreserved*
Educational	$ -	$ 571,005	$ 1,415,505	$ -	$ 24,466,423	$ 571,005	$ 25,881,928
Operations & Maintenance	-	-	-	-	2,997,941	-	2,997,941
Debt Service	-	257,114	-	-	-	-	257,114
Transportation	-	953,209	-	-	-	-	953,209
Municipal Retirement & Social Security	-	751,065	-	-	-	48,473	702,592
Capital Projects	-	974,994	-	-	-	425,999	548,995
Working Cash	-	-	-	-	1,410,650	-	1,410,650
Tort	-	13,753	-	-	-	-	13,753
Fire Prevention & Safety	-	213,878	-	-	-	-	213,878

NOTE 12: FUND BALANCE REPORTING, CONTINUED

H. Expenditures of Fund Balance

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

SUPPLEMENTARY INFORMATION

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	A	B	C	D	E	F
1	**SCHEDULE OF AD VALOREM TAX RECEIPTS**					
2	**Description** (Enter Whole Dollars)	**Taxes Received 7-1-24 thru 6-30-25 (from 2023 Levy & Prior Levies) ***	**Taxes Received (from the 2024 Levy)**	**Taxes Received (from 2023 & Prior Levies)**	**Total Estimated Taxes (from the 2024 Levy)**	**Estimated Taxes Due (from the 2024 Levy)**
3				**(Column B - C)**		**(Column E - C)**
4	Educational	5,793,501		5,793,501	6,381,503	6,381,503
5	Operations & Maintenance	1,564,855		1,564,855	1,704,226	1,704,226
6	Debt Services **	1,847,241		1,847,241	1,857,171	1,857,171
7	Transportation	625,942		625,942	679,247	679,247
8	Municipal Retirement	489,131		489,131	446,132	446,132
9	Capital Improvements	0		0	0	0
10	Working Cash	156,486		156,486	172,256	172,256
11	Tort Immunity	1,472,374		1,472,374	1,683,225	1,683,225
12	Fire Prevention & Safety	156,486		156,486	199,392	199,392
13	Leasing Levy	0		0	0	0
14	Special Education	125,188		125,188	138,416	138,416
15	Area Vocational Construction	0		0	0	0
16	Social Security/Medicare Only	549,032		549,032	540,104	540,104
17	Summer School	0		0	0	0
18	Other (Describe & Itemize)	0		0		0
19	**Totals**	12,780,236	0	12,780,236	13,801,672	13,801,672
20						
21	** The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.*					
22	*** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).*					

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SCHEDULE OF SHORT-TERM DEBT

Description (Enter Whole Dollars)	Outstanding Beginning July 1, 2024	Issued July 1, 2024 thru June 30, 2025	Retired July 1, 2024 thru June 30, 2025	Outstanding Ending June 30, 2025
CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)				
Total CPPRT Notes				0
TAX ANTICIPATION WARRANTS (TAW)				
Educational Fund				0
Operations & Maintenance Fund				0
Debt Services - Construction				0
Debt Services - Working Cash				0
Debt Services - Refunding Bonds				0
Transportation Fund				0
Municipal Retirement/Social Security Fund				0
Fire Prevention & Safety Fund				0
Other - (Describe & Itemize)				0
Total TAWs	0	0	0	0
TAX ANTICIPATION NOTES (TAN)				
Educational Fund				0
Operations & Maintenance Fund				0
Fire Prevention & Safety Fund				0
Other - (Describe & Itemize)				0
Total TANs	0	0	0	0
TEACHERS'/EMPLOYEES' ORDERS (T/EO)				
Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)				0
General State Aid/Evidence-Based Funding Anticipation Certificates				
Total (All Funds)				0
OTHER SHORT-TERM BORROWING				
Total Other Short-Term Borrowing (Describe & Itemize)				0

SCHEDULE OF LONG-TERM DEBT

Long-Term Debt Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Counts Against Statutory Debt Limit? (Y/N)**	Outstanding Beginning July 1, 2024	Issued July 1, 2024 thru June 30, 2025	Any differences (Described and Itemize)	Retired July 1, 2024 thru June 30, 2025	Outstanding Ending June 30, 2025	Amount to be Provided for Payment on Long-Term Debt
General Obligation Refunding School Bonds Series 2022A	04/05/22	1,865,000	3	Y	1,810,000			30,000	1,780,000	1,780,000
Illinois Development Finance Authority	01/12/17	8,570,000	3	Y	6,685,000			775,000	5,910,000	5,652,886
General Obligation Bonds Series 2018	11/29/18	9,520,000	3 & 6	Y	9,520,000				9,520,000	9,520,000
General Obligation Bonds Series 2019A	02/07/19	4,785,000	6	Y	3,270,000			415,000	2,855,000	2,855,000
General Obligation Bonds Series 2019B	05/14/19	18,330,000	3	Y	15,825,000			15,825,000	0	
General Obligation Bonds Series 2024	10/29/24	16,000,000	3	Y		14,590,000		200,000	14,390,000	14,390,000
									0	
									0	
									0	
									0	
									0	
									0	
									0	
									0	
									0	
									0	
									0	
		59,070,000			37,110,000	14,590,000	0	17,245,000	34,455,000	34,197,886

• Each type of debt issued must be identified separately with the amount:

1. Working Cash Fund Bonds
2. Funding Bonds
3. Refunding Bonds
4. Fire Prevent, Safety, Environmental and Energy Bonds
5. Tort Judgment Bonds
6. Building Bonds
7. Leases
8. Subscription-Based Information Technology Arrangements
9. Other
10. Other
11. Other
12. Other

** Debts that do not count against the debt limit may include:

Building bonds approved by referendum on or after Nov. 5, 2024; see 105 ILCS 5/19-1(p-225)

Refunding bonds issued to refund building bonds approved by referendum held on or after Nov. 5, 2024; see 105 ILCS 5/19-1(p-225)

Alternate revenue bonds paid from the alternate revenue source; see 30 ILCS 350/15

Warrants in anticipation of taxes levied according to provisions in 105 ILCS 5/17-16

Various individual exemptions; see 105 ILCS 5/19-1

Note: Working Cash Fund Bonds and Funding Bonds may be issued in excess of the statutory debt limit, but do count against the debt limit once issued.

Schedule of Restricted Local Tax Levies and Selected Revenues Sources
Schedule of Tort Immunity Expenditures

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	A B C D E	F	G	H	I	J	K
1	**SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES**						
2	**Description** (Enter Whole Dollars)	**Account No.**	**Tort Immunity** [a]	**Special Education**	**Area Vocational Construction**	**School Facility Occupation Taxes** [b]	**Driver Education**
3	**Cash Basis Fund Balance as of July 1, 2024**						
4	**RECEIPTS:**						
5	Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100, 80	1,472,374	125,188			
6	Earnings on Investments	10, 20, 40, 50 or 60-1500, 80	31,379				
7	Drivers' Education Fees	10-1970					13,653
8	School Facility Occupation Tax Proceeds	30 or 60-1983				1,874,670	
9	Driver Education	10 or 20-3370					
10	Other Receipts (Describe & Itemize)	--	0				
11	Sale of Bonds	10, 20, 40 or 60-7200					389
12	**Total Receipts**		1,503,753	125,188	0	1,874,670	13,653
13	**DISBURSEMENTS:**						
14	Instruction	10 or 50-1000		125,188			13,653
15	Facilities Acquisition & Construction Services	20 or 60-2530				1,448,671	
16	Tort Immunity Services	80	1,490,000				
17	**DEBT SERVICE:**						
18	Debt Services - Interest on Long-Term Debt	30-5200					
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)	30-5300					
20	Debt Services Other (Describe & Itemize)	30-5400					
21	**Total Debt Services**					0	
22	Other Disbursements (Describe & Itemize)	--					
23	**Total Disbursements**		1,490,000	125,188	0	1,448,671	13,653
24	**Ending Cash Basis Fund Balance as of June 30, 2025**		13,753	0	0	425,999	0
25	**Reserved Cash Balance**	714					
26	**Unreserved Cash Balance**	730	13,753	0	0	425,999	0

SCHEDULE OF TORT IMMUNITY EXPENDITURES [a]

Yes [X] **No** [ ] Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?

If yes, list in the aggregate the following:

Total Claims Payments:	1,490,000
Total Reserve Remaining:	13,753

In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter the total dollar amount for each category.

Expenditures:	
Workers' Compensation Act and/or Workers' Occupational Disease Act	0
Unemployment Insurance Act	0
Insurance (Regular or Self-Insurance)	0
Risk Management and Claims Service	647,590
Judgments/Settlements	0
Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction	0
Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)	0
Legal Services	0
Principal and Interest on Tort Bonds	0
Other -Explain on Itemization 44 tab	842,410
Total	0
G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0	**OK**

[a] Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.

[b] 55 ILCS 5/5-1006.7

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CARES, CRRSA, ARP Schedule
(Detailed Schedule of Receipts and Disbursements)

CARES, CRRSA, and ARP SCHEDULE - FY 2025

Click below for schedule instructions:

SCHEDULE INSTRUCTIONS

Please read schedule instructions before completing.

Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2025	X	Yes		No

If the answer to the above question is "YES", this schedule must be completed.

PLEASE DO NOT REMOVE AND REINSERT THIS SCHEDULE INTO THE AFR. IF THE LINKS ARE BROKEN, THE AFR WILL BE SENT BACK TO THE AUDITOR FOR CORRECTION.

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Part 1: CARES, CRRSA, and ARP REVENUE

Revenue Section A

Section A is for revenue recognized in FY 2025 reported on the FY 2025 AFR for FY 2022, FY 2023 and/or FY 2024 EXPENDITURES claimed on July 1, 2024, through June 30, 2025, FRIS grant expenditure reports for expenditures reported in the prior year FY 2022, FY 2023, and/or FY 2024 AFR.

Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total
ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST, D4)	4998										0
ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3, P4, 15, 25, 35, 45, 55, 65, 75)	4998	182,925									182,925
GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK, JE)	4998										0
ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)	4998										0
ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998										0
CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)	4998										0
Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998	3,445									3,445
Total Revenue Section A		186,370	0		0	0	0			0	186,370

Revenue Section B

Section B is for revenue recognized in FY 2025 reported on the FY 2025 AFR and for FY 2025 EXPENDITURES claimed on July 1, 2024, through June 30, 2025, FRIS grant expenditure reports and reported in the FY 2025 AFR.

Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total
ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST, D4)	4998										0
GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK, JE)	4998										0
ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3, P4, 15, 25, 35, 45, 55, 65, 75)	4998										0
ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)	4998										0
ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998										0

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CARES, CRRSA, ARP Schedule
(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L
31	CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)	4998										0
32	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
33	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
34	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
35	(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998	0									0
36	Total Revenue Section B		0	0		0	0	0			0	0
37	**Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue**											391
38	Total Other Federal Revenue (Section A plus Section B)	4998	186,370	0		0	0	0			0	186,370
39	Total Other Federal Revenue from Revenue Tab	4998	186,370	0		0	0	0			0	186,370
40	Difference (must equal 0)		0	0		0	0	0			0	0
41	Error must be corrected before submitting to ISBE		OK	OK		OK	OK	OK			OK	OK
42												
43	**Part 2: CARES, CRRSA, and ARP EXPENDITURES**											
44	**Review of the July 1, 2024 through June 30, 2025 FRIS Expenditures reports may assist in determining the expenditures to use below.**											
45	**Expenditure Section A:**											
46						----------DISBURSEMENTS----------							
47	**ESSER I EXPENDITURES (CARES)**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
48				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
49	**FUNCTION**											
50	**1. List the total expenditures for the Functions 1000 and 2000 below**											
51	INSTRUCTION Total Expenditures	1000										0
52	SUPPORT SERVICES Total Expenditures	2000										0
54	**2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)**											
55	Facilities Acquisition and Construction Services (Total)	2530										0
56	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
57	FOOD SERVICES (Total)	2560										0
59	**3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).**											
60	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
61	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
62	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
63	**Expenditure Section B:**											
64						----------DISBURSEMENTS----------							
65	**ESSER II EXPENDITURES (CRRSA)**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)

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CARES, CRRSA, ARP Schedule
(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L
66	ESSER II EXPENDITURES (CRRSA)			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
67	FUNCTION											
68	1. List the total expenditures for the Functions 1000 and 2000 below											
69	INSTRUCTION Total Expenditures	1000										0
70	SUPPORT SERVICES Total Expenditures	2000										0
72	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
73	Facilities Acquisition and Construction Services (Total)	2530										0
74	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
75	FOOD SERVICES (Total)	2560										0
77	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
78	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
79	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
80	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
81	**Expenditure Section C:**											
82				----------DISBURSEMENTS----------								
83	**GEER I EXPENDITURES (CARES)**			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
85	FUNCTION											
86	1. List the total expenditures for the Functions 1000 and 2000 below											
87	INSTRUCTION Total Expenditures	1000										0
88	SUPPORT SERVICES Total Expenditures	2000										0
90	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
91	Facilities Acquisition and Construction Services (Total)	2530										0
92	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
93	FOOD SERVICES (Total)	2560										0
95	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
96	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
97	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
98	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
99	**Expenditure Section D:**											
100				----------DISBURSEMENTS----------								
101	**GEER II EXPENDITURES (CRRSA)**			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
103	FUNCTION											

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CARES, CRRSA, ARP Schedule
(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L
104	**1. List the total expenditures for the Functions 1000 and 2000 below**											
105	INSTRUCTION Total Expenditures	1000										0
106	SUPPORT SERVICES Total Expenditures	2000										0
108	**2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)**											
109	Facilities Acquisition and Construction Services (Total)	2530										0
110	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
111	FOOD SERVICES (Total)	2560										0
113	**3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).**											393
114	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
115	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
116	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
117	**Expenditure Section E:**											
118				----------DISBURSEMENTS----------								
119	**ESSER III EXPENDITURES (ARP)**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
120				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
121	**FUNCTION**											
122	**1. List the total expenditures for the Functions 1000 and 2000 below**											
123	INSTRUCTION Total Expenditures	1000		37,021	4,823							41,844
124	SUPPORT SERVICES Total Expenditures	2000		41,916	15,915	10,185						68,016
126	**2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)**											
127	Facilities Acquisition and Construction Services (Total)	2530										0
128	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
129	FOOD SERVICES (Total)	2560										0
131	**3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).**											
132	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
133	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
134	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
135	**Expenditure Section F:**											
136				----------DISBURSEMENTS----------								
137	**CRRSA Child Nutrition (CRRSA)**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
138				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
139	**FUNCTION**											
140	**1. List the total expenditures for the Functions 1000 and 2000 below**											
141	INSTRUCTION Total Expenditures	1000										0
142	SUPPORT SERVICES Total Expenditures	2000										0

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CARES, CRRSA, ARP Schedule
(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L
143												
144	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
145	Facilities Acquisition and Construction Services (Total)	2530										0
146	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
147	FOOD SERVICES (Total)	2560										0
148												
149	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
150	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
151	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0 394
152	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
153	**Expenditure Section G:**											
154				----------DISBURSEMENTS----------								
155	**ARP Child Nutrition (ARP)**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
156				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
157	FUNCTION											
158	1. List the total expenditures for the Functions 1000 and 2000 below											
159	INSTRUCTION Total Expenditures	1000										0
160	SUPPORT SERVICES Total Expenditures	2000										0
161												
162	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
163	Facilities Acquisition and Construction Services (Total)	2530										0
164	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
165	FOOD SERVICES (Total)	2560										0
166												
167	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
168	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
169	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
170	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
171	**Expenditure Section H:**											
172				----------DISBURSEMENTS----------								
173	**ARP IDEA (ARP)**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
174				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
175	FUNCTION											
176	1. List the total expenditures for the Functions 1000 and 2000 below											
177	INSTRUCTION Total Expenditures	1000										0
178	SUPPORT SERVICES Total Expenditures	2000										0
179												
180	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											

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CARES, CRRSA, ARP Schedule
(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L
181	Facilities Acquisition and Construction Services (Total)	2530										0
182	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
183	FOOD SERVICES (Total)	2560										0
184												
185	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
186	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
187	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
188	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
189	**Expenditure Section I:**											395
190				----------DISBURSEMENTS----------								
191	**ARP Homeless I (ARP)**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
192				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
193	FUNCTION											
194	1. List the total expenditures for the Functions 1000 and 2000 below											
195	INSTRUCTION Total Expenditures	1000					271					271
196	SUPPORT SERVICES Total Expenditures	2000					995	724				1,719
197												
198	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
199	Facilities Acquisition and Construction Services (Total)	2530										0
200	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
201	FOOD SERVICES (Total)	2560										0
202												
203	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
204	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
205	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
206	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
207	**Expenditure Section J:**											
208				----------DISBURSEMENTS----------								
209	**CURES (Coronavirus State and Local Fiscal Recovery Funds)**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
210				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
211	FUNCTION											
212	1. List the total expenditures for the Functions 1000 and 2000 below											
213	INSTRUCTION Total Expenditures	1000										0
214	SUPPORT SERVICES Total Expenditures	2000										0
215												
216	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
217	Facilities Acquisition and Construction Services (Total)	2530										0
218	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
219	FOOD SERVICES (Total)	2560										0

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CARES, CRRSA, ARP Schedule
(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L
221	**3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).**											
222	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
223	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
224	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
225	**Expenditure Section K:**											
226				----------DISBURSEMENTS----------								
227	**Other CARES Act Expenditures (not accounted for above)**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
228				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
229	**FUNCTION**											
230	**1. List the total expenditures for the Functions 1000 and 2000 below**											
231	INSTRUCTION Total Expenditures	1000										0
232	SUPPORT SERVICES Total Expenditures	2000										0
234	**2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)**											
235	Facilities Acquisition and Construction Services (Total)	2530										0
236	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
237	FOOD SERVICES (Total)	2560										0
239	**3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).**											
240	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
241	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
242	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
243	**Expenditure Section L:**											
244				----------DISBURSEMENTS----------								
245	**Other CRRSA Expenditures (not accounted for above)**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
246				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
247	**FUNCTION**											
248	**1. List the total expenditures for the Functions 1000 and 2000 below**											
249	INSTRUCTION Total Expenditures	1000										0
250	SUPPORT SERVICES Total Expenditures	2000										0
252	**2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)**											
253	Facilities Acquisition and Construction Services (Total)	2530										0
254	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
255	FOOD SERVICES (Total)	2560										0
257	**3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).**											
258	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0

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CARES, CRRSA, ARP Schedule
(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L
259	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
260	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
261	**Expenditure Section M:**											
262				----------DISBURSEMENTS----------								
263	**Other ARP Expenditures (not accounted for above)**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
264				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
265	FUNCTION											
266	1. List the total expenditures for the Functions 1000 and 2000 below											
267	INSTRUCTION Total Expenditures	1000										0
268	SUPPORT SERVICES Total Expenditures	2000										0
269												
270	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
271	Facilities Acquisition and Construction Services (Total)	2530										0
272	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
273	FOOD SERVICES (Total)	2560										0
274												
275	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
276	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
277	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
278	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
279												
280	**Expenditure Section N:**											
281				----------DISBURSEMENTS----------								
282	**TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
283				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
284	FUNCTION											
285	INSTRUCTION	1000		37,021	4,823	0	271	0	0	0		42,115
286	SUPPORT SERVICES	2000		41,916	15,915	10,185	995	724	0	0		69,735
287	Facilities Acquisition and Construction Services (Total)	2530		0	0	0	0	0	0	0		0
288	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540		0	0	0	0	0	0	0		0
289	FOOD SERVICES (Total)	2560		0	0	0	0	0	0	0		0
290	TOTAL EXPENDITURES										Functions 1000 & 2000 total	111,850
291												
292	**Expenditure Section O:**											
293				----------DISBURSEMENTS----------								
294	**TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
295				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
296	FUNCTION											
297	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology				0	0	0		0		0

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	A	B	C	D	E	F	G	H	I	J	K	L
1	**SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION**											
2	**Description of Assets** (Enter Whole Dollars)	**Acct #**	**Cost Beginning July 1, 2024**	**Add: Additions July 1, 2024 thru June 30, 2025**	**Less: Deletions July 1, 2024 thru June 30, 2025**	**Cost Ending June 30, 2025**	**Life In Years**	**Accumlated Depreciation Beginning July 1, 2024**	**Add: Depreciation Allowable July 1, 2024 thru June 30, 2025**	**Less: Depreciation Deletions July 1, 2024 thru June 30, 2025**	**Accumulated Depreciation Ending June 30, 2025**	**Ending Balance Undepreciated June 30, 2025**
3	**Works of Art & Historical Treasures**	**210**				0					0	0
4	**Land**	**220**										
5	Non-Depreciable Land	221	840,417	138,214		978,631						978,631
6	Depreciable Land	222				0	**50**				0	0
7	**Buildings**	**230**										
8	Permanent Buildings	231	78,207,352	1,677,532		79,884,884	**50**	23,192,364	1,580,922		24,773,286	55,111,598
9	Temporary Buildings	232				0	**20**				0	0
10	Improvements Other than Buildings (Infrastructure)	240	1,293,287			1,293,287	**20**	957,723	25,866		983,589	309,698
11	**Capitalized Equipment**	**250**										
12	10 Yr Schedule	251	3,675,043	608,318	378,380	3,904,981	**10**	1,587,076	416,170	256,728	1,746,518	2,158,463
13	5 Yr Schedule	252	3,578,344	733,976		4,312,320	**5**	2,560,081	400,261		2,960,342	1,351,978
14	3 Yr Schedule	253				0	**3**				0	0
15	**Construction in Progress**	**260**				0	**--**					0
16	**Total Capital Assets**	**200**	87,594,443	3,158,040	378,380	90,374,103		28,297,244	2,423,219	256,728	30,463,735	59,910,368
17	**Non-Capitalized Equipment**	**700**				180,360	**10**		18,036			
18	**Allowable Depreciation**								2,441,255			

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	A	B	C	D	E	F	H
1	**ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2024 - 2025)**						
2	*This schedule is completed for school districts only.*						
4	**Fund**	**Sheet, Row**		**ACCOUNT NO - TITLE**		**Amount**	
6				**OPERATING EXPENSE PER PUPIL**			
7	**EXPENDITURES:**						
8	ED	Expenditures 16-24, L116		Total Expenditures	$	22,381,043	
9	O&M	Expenditures 16-24, L155		Total Expenditures		2,183,058	
10	DS	Expenditures 16-24, L178		Total Expenditures		18,663,283	
11	TR	Expenditures 16-24, L214		Total Expenditures		1,862,980	
12	MR/SS	Expenditures 16-24, L292		Total Expenditures		985,085	
13	TORT	Expenditures 16-24, L429		Total Expenditures		1,490,000	
14					**Total Expenditures**	$ **47,565,449**	
16	**LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:**						
18	TR	Revenues 10-15, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	$	10,543	
19	TR	Revenues 10-15, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)		0	
20	TR	Revenues 10-15, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)		0	
21	TR	Revenues 10-15, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)		0	
22	TR	Revenues 10-15, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)		0	
23	TR	Revenues 10-15, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)		0	
24	TR	Revenues 10-15, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)		2,124	
25	TR	Revenues 10-15, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)		0	
26	TR	Revenues 10-15, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)		0	
27	TR	Revenues 10-15, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)		0	
28	TR	Revenues 10-15, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)		0	
29	O&M-TR	Revenues 10-15, L151, Col D & F	3410	Adult Ed (from ICCB)		0	
30	O&M-TR	Revenues 10-15, L152, Col D & F	3499	Adult Ed - Other (Describe & Itemize)		0	
31	O&M-TR	Revenues 10-15, L214, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through		0	
32	O&M-TR	Revenues 10-15, L215, Col D,F	4605	Fed - Spec Education - Preschool Discretionary		0	
33	O&M	Revenues 10-15, L225, Col D	4810	Federal - Adult Education		0	
34	ED	Expenditures 16-24, L7, Col K - (G+I)	1125	Pre-K Programs		453,181	
35	ED	Expenditures 16-24, L9, Col K - (G+I)	1225	Special Education Programs Pre-K		0	
36	ED	Expenditures 16-24, L11, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		0	
37	ED	Expenditures 16-24, L12, Col K - (G+I)	1300	Adult/Continuing Education Programs		0	
38	ED	Expenditures 16-24, L15, Col K - (G+I)	1600	Summer School Programs		0	
39	ED	Expenditures 16-24, L20, Col K	1910	Pre-K Programs - Private Tuition		0	
40	ED	Expenditures 16-24, L21, Col K	1911	Regular K-12 Programs - Private Tuition		1,681	
41	ED	Expenditures 16-24, L22, Col K	1912	Special Education Programs K-12 - Private Tuition		154,689	
42	ED	Expenditures 16-24, L23, Col K	1913	Special Education Programs Pre-K - Tuition		0	
43	ED	Expenditures 16-24, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0	
44	ED	Expenditures 16-24, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0	
45	ED	Expenditures 16-24, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0	
46	ED	Expenditures 16-24, L27, Col K	1917	CTE Programs - Private Tuition		0	
47	ED	Expenditures 16-24, L28, Col K	1918	Interscholastic Programs - Private Tuition		0	
48	ED	Expenditures 16-24, L29, Col K	1919	Summer School Programs - Private Tuition		0	
49	ED	Expenditures 16-24, L30, Col K	1920	Gifted Programs - Private Tuition		0	
50	ED	Expenditures 16-24, L31, Col K	1921	Bilingual Programs - Private Tuition		0	
51	ED	Expenditures 16-24, L32, Col K	1922	Truants Alternative/Optional Ed Progms - Private Tuition		0	
52	ED	Expenditures 16-24, L77, Col K - (G+I)	3000	Community Services		455,317	
53	ED	Expenditures 16-24, L104, Col K	4000	Total Payments to Other Govt Units		1,657,388	
54	ED	Expenditures 16-24, L116, Col G	-	Capital Outlay		334,281	
55	ED	Expenditures 16-24, L116, Col I	-	Non-Capitalized Equipment		88,168	
56	O&M	Expenditures 16-24, L134, Col K - (G+I)	3000	Community Services		0	
57	O&M	Expenditures 16-24, L143, Col K	4000	Total Payments to Other Govt Units		0	
58	O&M	Expenditures 16-24, L155, Col G	-	Capital Outlay		1,491,767	
59	O&M	Expenditures 16-24, L155, Col I	-	Non-Capitalized Equipment		30,267	
60	DS	Expenditures 16-24, L164, Col K	4000	Payments to Other Dist & Govt Units		0	

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	A	B	C	D	E	F	H
1	**ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2024 - 2025)**						
2	*This schedule is completed for school districts only.*						
4	**Fund**	**Sheet, Row**		**ACCOUNT NO - TITLE**		**Amount**	
61	DS	Expenditures 16-24, L174, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		17,245,000	
62	TR	Expenditures 16-24, L189, Col K - (G+I)	3000	Community Services		0	
63	TR	Expenditures 16-24, L200, Col K	4000	Total Payments to Other Govt Units		0	
64	TR	Expenditures 16-24, L210, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		0	
65	TR	Expenditures 16-24, L214, Col G	-	Capital Outlay		568,719	
66	TR	Expenditures 16-24, L214, Col I	-	Non-Capitalized Equipment		57,846	
67	MR/SS	Expenditures 16-24, L220, Col K	1125	Pre-K Programs		27,012	
68	MR/SS	Expenditures 16-24, L222, Col K	1225	Special Education Programs - Pre-K		0	
69	MR/SS	Expenditures 16-24, L224, Col K	1275	Remedial and Supplemental Programs - Pre-K		0	
70	MR/SS	Expenditures 16-24, L225, Col K	1300	Adult/Continuing Education Programs		0	
71	MR/SS	Expenditures 16-24, L228, Col K	1600	Summer School Programs		0	
72	MR/SS	Expenditures 16-24, L277, Col K	3000	Community Services		14,020	
73	MR/SS	Expenditures 16-24, L282, Col K	4000	Total Payments to Other Govt Units		0	
74	Tort	Expenditures 16-24, L318, Col K - (G+I)	1125	Pre-K Programs		0	
75	Tort	Expenditures 16-24, L320, Col K - (G+I)	1225	Special Education Programs Pre-K		0	
76	Tort	Expenditures 16-24, L322, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		0	
77	Tort	Expenditures 16-24, L323, Col K - (G+I)	1300	Adult/Continuing Education Programs		0	
78	Tort	Expenditures 16-24, L326, Col K - (G+I)	1600	Summer School Programs		0	
79	Tort	Expenditures 16-24, L331, Col K	1910	Pre-K Programs - Private Tuition		0	
80	Tort	Expenditures 16-24, L332, Col K	1911	Regular K-12 Programs - Private Tuition		0	
81	Tort	Expenditures 16-24, L333, Col K	1912	Special Education Programs K-12 - Private Tuition		0	
82	Tort	Expenditures 16-24, L334, Col K	1913	Special Education Programs Pre-K - Tuition		0	
83	Tort	Expenditures 16-24, L335, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0	
84	Tort	Expenditures 16-24, L336, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0	
85	Tort	Expenditures 16-24, L337, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0	
86	Tort	Expenditures 16-24, L338, Col K	1917	CTE Programs - Private Tuition		0	
87	Tort	Expenditures 16-24, L339, Col K	1918	Interscholastic Programs - Private Tuition		0	
88	Tort	Expenditures 16-24, L340, Col K	1919	Summer School Programs - Private Tuition		0	
89	Tort	Expenditures 16-24, L341, Col K	1920	Gifted Programs - Private Tuition		0	
90	Tort	Expenditures 16-24, L342, Col K	1921	Bilingual Programs - Private Tuition		0	
91	Tort	Expenditures 16-24, L343, Col K	1922	Truants Alternative/Optional Ed Programs - Private Tuition		0	
92	Tort	Expenditures 16-24, L388, Col K - (G+I)	3000	Community Services		0	
93	Tort	Expenditures 16-24, L415, Col K	4000	Total Payments to Other Govt Units		22,482	
94	Tort	Expenditures 16-24, L429, Col G	-	Capital Outlay		57,653	
95	Tort	Expenditures 16-24, L429, Col I	-	Non-Capitalized Equipment		0	
96				**Total Deductions for OEPP Computation (Sum of Lines 18 - 95)**	$	**22,672,138**	
97				**Total Operating Expenses Regular K-12 (Line 14 minus Line 96)**		24,893,311	
98				**9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2024-2025**		1,914.86	
99				**Estimated OEPP (Line 97 divided by Line 98)**	$	**13,000.07**	
100							
101				**PER CAPITA TUITION CHARGE**			
103	**LESS OFFSETTING RECEIPTS/REVENUES:**						
104	TR	Revenues 10-15, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	$	0	
105	TR	Revenues 10-15, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		4,703	
106	TR	Revenues 10-15, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		12,896	
107	TR	Revenues 10-15, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0	
108	TR	Revenues 10-15, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0	
109	TR	Revenues 10-15, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0	
110	TR	Revenues 10-15, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0	
111	TR	Revenues 10-15, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0	
112	TR	Revenues 10-15, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0	
113	TR	Revenues 10-15, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0	
114	ED	Revenues 10-15, L75, Col C	1600	Total Food Service		39,761	
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		67,706	
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks		160,811	
117	ED	Revenues 10-15, L89, Col C	1819	Rentals - Other (Describe & Itemize)		0	
118	ED	Revenues 10-15, L90, Col C	1821	Sales - Regular Textbooks		0	
119	ED	Revenues 10-15, L93, Col C	1829	Sales - Other (Describe & Itemize)		0	
120	ED	Revenues 10-15, L94, Col C	1890	Other (Describe & Itemize)		0	
121	ED-O&M	Revenues 10-15, L97, Col C,D	1910	Rentals		3,131	
122	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940	Services Provided Other Districts		3,592	
123	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991	Payment from Other Districts		0	
124	ED	Revenues 10-15, L108, Col C	1993	Other Local Fees (Describe & Itemize)		0	
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education		102,915	
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education		43,372	
127	ED-MR/SS	Revenues 10-15, L147, Col C,G	3300	Total Bilingual Ed		0	
128	ED	Revenues 10-15, L148, Col C	3360	State Free Lunch & Breakfast		9,312	
129	ED-O&M-MR/SS	Revenues 10-15, L149, Col C,D,G	3365	School Breakfast Initiative		0	
130	ED-O&M	Revenues 10-15, L150,Col C,D	3370	Driver Education		21,357	

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	A	B	C	D	E	F	H
1	**ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2024 - 2025)**						
2	*This schedule is completed for school districts only.*						
4	**Fund**	**Sheet, Row**		**ACCOUNT NO - TITLE**		**Amount**	
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation		762,630	
132	ED	Revenues 10-15, L158, Col C	3610	Learning Improvement - Change Grants		0	
133	ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660	Scientific Literacy		0	
134	ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695	Truant Alternative/Optional Education		0	
135	ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766	Chicago General Education Block Grant		0	
136	ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0	
137	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		0	
138	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780	Technology - Technology for Success		0	
139	ED-TR	Revenues 10-15, L166, Col C,F	3815	State Charter Schools		0	
140	O&M	Revenues 10-15, L169, Col D	3925	School Infrastructure - Maintenance Projects		50,000	
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999	Other Restricted Revenue from State Sources		1,774	
142	ED	Revenues 10-15, L179, Col C	4045	Head Start (Subtract)		0	
143	ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		43,494	
144	ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100	Total Title V		0	
145	ED-MR/SS	Revenues 10-15, L200, Col C,G	4200	Total Food Service		839,857	
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I		855,410	
147	ED-O&M-TR-MR/SS	Revenues 10-15, L212, Col C,D,F,G	4400	Total Title IV		81,406	
148	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		682,022	
149	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		0	
150	ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0	
151	ED-O&M-TR-MR/SS	Revenues 10-15, L219, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0	
152	ED-O&M-MR/SS	Revenues 10-15, L224, Col C,D,G	4700	Total CTE - Perkins		0	
177	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C225 thru J254)	4800	Total ARRA Program Adjustments		0	
178	ED	Revenues 10-15, L256, Col C	4901	Race to the Top		0	
179	ED-O&M-TR-MR/SS	Revenues 10-15, L257, Col C,D,F,G	4902	Race to the Top-Preschool Expansion Grant		0	
180	ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		0	
181	ED-TR-MR/SS	Revenues 10-15, L259, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		0	
182	ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4920	McKinney Education for Homeless Children		0	
183	ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0	
184	ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4932	Title II - Teacher Quality		128,372	
185	ED-O&M-TR-MR/SS	Revenues 10-15, L263, Col C,D,F,G	4935	Title II - Part A – Supporting Effective Instruction – State Grants		0	
186	ED-O&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G	4960	Federal Charter Schools		0	
187	ED-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4981	State Assessment Grants		0	
188	ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4982	Grant for State Assessments and Related Activities		0	
189	ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		43,204	
190	ED-O&M-TR-MR/SS	Revenues 10-15, L268, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		75,919	
191	ED-O&M-TR-MR/SS	Revenues 10-15, L269, Col C,D,F,G	4998	Other Restricted Grants Received from Fed. Govt. thru State (Describe & Itemize)		186,370	
192	Federal Stimulus Revenue	CARES CRRSA ARP Schedule		Adjusting for FY21, FY22, FY23, FY24, or FY25 revenue received in FY25 for FY21, FY22, FY23, FY24, or FY25 Expenses		(186,370)	
193	**ED-TR-MR/SS**	**Revenues (Part of EBF Payment)**	**3100**	**Special Education Contributions from EBF Funds ****		817,147	
194	**ED-MR/SS**	**Revenues (Part of EBF Payment)**	**3300**	**English Learning (Bilingual) Contributions from EBF Funds ****		4,262	
196				**Total Deductions for PCTC Computation (Line 104 through Line 194)**	$	**4,855,053**	
197				**Net Operating Expense for Tuition Computation (Line 97 minus Line 196)**		20,038,258	
198				**Total Depreciation Allowance (from page 36, Line 18, Col I)**		2,441,255	
199				**Total Allowance for PCTC Computation (Line 197 plus Line 198)**		22,479,513	
200				**9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2024-2025**		1,914.86	
201				**Total Estimated PCTC (Line 199 divided by Line 200)** *	$	**11,739.51**	
202							
203	***The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.**						
204	**Go to the Evidence-Based Funding Distribution Calculation webpage.						
205	Under Reports, open the FY 2025 Special Education Funding Allocation Calculation Details and the FY 2025 English Learner Education Funding Allocation Calculation Details. Use the respective Excel file to locate the amount in column X for the Special Education Contribution and column V for the English Learner Contribution for the selected school district. Please enter 0 if the district does not have allocations for lines 193 and 194						

Illinois State Board of Education
School Business Services Department

Current Year Payment on Contracts For Indirect Cost Rate Computation

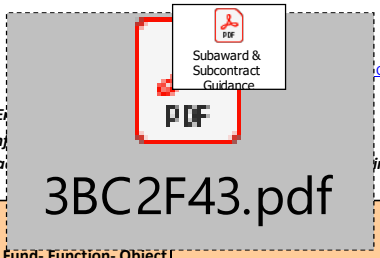
Please do not remove and reinsert this tab from the workbook or paste into this tab. The AFR will be returned to the auditor if this tab is completed incorrectly.

This schedule is to calculate the amount allowed on contracts obligated by the school district for the Indirect Cost Rate calculation. The contracts should be only for purchase services and not for salary contracts. Do not include contracts for Capital Outlay (500) or Non-Capitalized Equipment (700) on this schedule. They are excluded from the Indirect Cost Rate calculation.

To determine the applicable contracts for this schedule, they must meet ALL three qualifications below:

1. ***The contract must be coded to one of the combinations listed on the icon below.***
2. ***The contract must meet the qualifications below on the "Subaward & Subcontract Guidance" and the "Indirect Cost Rate Plan" (Sub-agreement for Services).***
3. ***Only list contracts that were paid over $50,000 for the fiscal year.***

Use the resources to the right to determine if the contract should be listed below.



Cost Rate Plan

Column A, B, C, D below must be completed for each contract. E
Column (E) and (F) are calculated automatically based on the in
The amount in column (E) is the amount allowed on each contra ***in column (F) is the amount that will be deducted from the base in the indirect cost rate (tab 41) for Program Year 2027.***

Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Enter Contracted Company Name (Column C)	Enter Current Year Amount Paid on Contract (must be less than or equal to amount reported in the AFR's "Expenditures 16-24" tab) (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
Enter as shown here: ED-Instruction-Other	*10-1000-600*	*Company Name*	*500,000*	*50,000*	*450,000*
None				0	0
				0	0
				0	0

Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Enter Contracted Company Name (Column C)	Enter Current Year Amount Paid on Contract (must be less than or equal to amount reported in the AFR's "Expenditures 16-24" tab) (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
				0	0
				0	0
				0	0

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ESTIMATED INDIRECT COST DATA

ESTIMATED INDIRECT COST RATE DATA

SECTION I

Financial Data To Assist Indirect Cost Rate Determination

(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)

ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.

Support Services - Direct Costs	
Direction of Business Support Services (10, 50, and 80 -2510)	
Fiscal Services (10, 50, & 80 -2520)	
Operation and Maintenance of Plant Services (10, 20, 50, and 80 -2540)	
Food Services (10 & 80 -2560) *Must be less than (P16, Col E-F, L65)* *Only include food costs.	524,166
Value of Commodities Received for Fiscal Year 2025 (Include the value of commodities when determining if a Single Audit is required).	80,956
Internal Services (10, 50, and 80 -2570)	
Staff Services (10, 50, and 80 -2640)	
Data Processing Services (10, 50, & 80 -2660)	

SECTION II

Estimated Indirect Cost Rate for Federal Programs

	Function	Restricted Program		Unrestricted Program	
		Indirect Costs	Direct Costs	Indirect Costs	Direct Costs
Instruction	1000		13,264,468		13,264,468
Support Services:					
Pupil	2100		1,295,633		1,295,633
Instructional Staff	2200		767,958		767,958
General Admin.	2300		1,437,752		1,437,752
School Admin.	2400		1,410,206		1,410,206
Business:					
Direction of Business Spt. Srv.	2510	0	0	0	0
Fiscal Services	2520	253,821	0	253,821	0
Oper. & Maint. Plant Services	2540		2,367,078	2,367,078	0
Pupil Transportation	2550		1,617,685		1,617,685
Food Services	2560		567,987		567,987
Internal Services	2570	0	0	0	0
Central:					
Direction of Central Spt. Srv.	2610		0		0
Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0
Information Services	2630		41,439		41,439
Staff Services	2640	0	0	0	0
Data Processing Services	2660	515,951	0	515,951	0
Other:	2900		60,174		60,174
Community Services	3000		469,337		469,337
Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)			0		0
Total		769,772	23,299,717	3,136,850	20,932,639
		Restricted Rate*		**Unrestricted Rate***	
		Total Indirect Costs:	769,772	Total Indirect Costs:	3,136,850
		Total Direct Costs:	23,299,717	Total Direct Costs:	20,932,639
		= **3.30%**		= **14.99%**	

OTHER INFORMATION

	A	B	C	D	E	F
1	**REPORT ON SHARED SERVICES OR OUTSOURCING**					
2	School Code, Section 17-1.1 (*Public Act 97-0357*)					
3	Fiscal Year Ending June 30, 2025					
5	*Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current, and next fiscal years.*					
6			Richland County CUSD 1			12-080-0010-26_AFR25 Richland County CUSD 1
7			12080001026			
8	*Check box if this schedule is not applicable.....*	☐	**Prior Fiscal Year**	**Current Fiscal Year**	**Next Fiscal Year**	**Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative, or Shared Service.**
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget ➡					
10	**Service or Function** ***(Check all that apply)***				**Barriers to Implementation**	(Limit text to 200 characters, for additional space use line 33 and 38)
11	Curriculum Planning					
12	Custodial Services					
13	Educational Shared Programs					
14	Employee Benefits		X	X		Red Hill CUSD #10 & Flora CUSD #35
15	Energy Purchasing					
16	Food Services					
17	Grant Writing					
18	Grounds Maintenance Services					
19	Insurance		X	X		Outsourced Services: Outsources to third party
20	Investment Pools					
21	Legal Services		X	X		Outsourced Services: Outsources to third party
22	Maintenance Services					
23	Personnel Recruitment					
24	Professional Development					
25	Shared Personnel					
26	Special Education Cooperatives		X	X		South Eastern Special Education Program
27	STEM (science, technology, engineering and math) Program Offerings					
28	Supply & Equipment Purchasing					
29	Technology Services					
30	Transportation		X	X		Red Hill CUSD #10, Carlyle Comm. SD #1, Flora CUSD #35
31	Vocational Education Cooperatives		X	X		Regional Delivery System
32	All Other Joint/Cooperative Agreements					
33	Other					
34						
35	Additional space for Column (D) - Barriers to Implementation:					
36						
37						
38						
40	Additional space for Column (E) - Name of LEA :					
41						
42						
43						

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ILLINOIS STATE BOARD OF EDUCATION
School Business Services Department (N-330)
100 North First Street
Springfield, IL 62777-0001

LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET
(Section 17-1.5 of the School Code)

School District Name: Richland County CUSD 1
RCDT Number: 12080001026

Description	Funct. No.	Actual Expenditures, Fiscal Year 2025 (10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	Total	Budgeted Expenditures, Fiscal Year 2026 (10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
									407
1. Executive Administration Services	2320	309,295		11,174	320,469	299,659		8,925	308,584
2. Special Area Administration Services	2330	369,012		12,000	381,012	552,035		20,900	572,935
3. Other Support Services - School Administration	2490	0		0	0				0
4. Direction of Business Support Services	2510	0	0	0	0				0
5. Internal Services	2570	0		0	0				0
6. Direction of Central Support Services	2610	0		0	0				0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		678,307	0	23,174	701,481	851,694	0	29,825	881,519
9. Percent Increase (Decrease) for FY2026 (Budgeted) over FY2025 (Actual)									26%

CERTIFICATION
I certify that the amounts shown above as Actual Expenditures, Fiscal Year 2025, agree with the amounts on the district's Annual Financial Report for Fiscal Year 2025.
I also certify that the amounts shown above as Budgeted Expenditures, Fiscal Year 2026, agree with the amounts on the budget adopted by the Board of Education.

Signature of Superintendent | *Date*

Contact Name (for questions) | *Contact Telephone Number*

If line 9 is greater than 5% please check one box below.

☐ The district is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing.

☐ The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by July 15, 2025, to ensure inclusion in the fall 2025 report or postmarked by December 15, 2026, to ensure inclusion in the spring 2026 report. Information on the waiver process can be found at the waiver's webpage below.

https://www.isbe.net/Pages/Waivers.aspx

☒ The district will amend their budget to become in compliance with the limitation.

FEDERAL COMPLIANCE SECTION

ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET)
DISTRICT/JOINT AGREEMENT
Year Ending June 30, 2025

DISTRICT/JOINT AGREEMENT NAME	RCDT NUMBER	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER
Richland County CUSD 1	**12-080-0010-26**	**065-046918**

ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)	NAME AND ADDRESS OF AUDIT FIRM **Kemper CPA Group LLP** **802 Old Wheatland Rd** **Vincennes, IN, 47591**
ADDRESS OF AUDITED ENTITY *(Street and/or P.O. Box, City, State, Zip Code)* **1100-1200 East Laurel** **Olney, IL, 62450**	E-MAIL ADDRESS: ngracyalny@kempercpa.com NAME OF AUDIT SUPERVISOR **Nicholas Gracyalny**

CPA FIRM TELEPHONE NUMBER	FAX NUMBER
812-882-7730	**812-882-7778**

THE FOLLOWING INFORMATION MUST BE INCLUDED IN THE SINGLE AUDIT REPORT:

- [X] A copy of the CPA firm's most recent peer review report and acceptance letter has been submitted to the GATA Portal (either with the audit or under separate cover).
- [X] Financial Statements including footnotes (Title 2 CFR §200.510 (a))
- [X] Schedule of Expenditures of Federal Awards including footnotes (Title 2 CFR §200.510 (b))
- [X] Independent Auditor's Report on the Financial Statements (Title 2 CFR §200.515 (a))
- [X] Independent Auditor's Report on Internal Control Over Financial Reporting and Compliance Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* (Title 2 CFR §200.515 (b))
- [X] Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by Uniform Guidance (Title 2 CFR §200.515 (c))
- [X] Schedule of Findings and Questioned Costs (Title 2 CFR §200.515 (d))
- [X] Summary Schedule of Prior Audit Findings (Title 2 CFR §200.511 (b))
- [X] Corrective Action Plan(s) (Title 2 CFR §200.511 (c))

THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:

- [X] A Copy of the Federal Data Collection Form (Title 2 CFR §200.512 (b))
- [X] A Copy of each Management Letter
- [X] A copy of the Consolidated Year-end Financial Report (CYEFR) and In-relation to opinion

KEMPER CPA GROUP LLP
Certified Public Accountants and Consultants

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

Board of Education
Richland County Community Unit School District #1
Olney, Illinois

We have audited, in accordance with auditing standards accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Richland County Community Unit School District #1 as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise Richland County Community Unit School District #1's basic financial statements and have issued our report thereon dated December 18, 2025. Our opinion was adverse because the financial statements are not prepared in accordance with accounting principals generally accepted in the United States of America. However, the financial statements were found to be fairly stated, on the modified cash basis of accounting, in accordance with regulatory reporting requirements established by the Illinois State Board of Education, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Report on Internal Control over Financial Reporting
In planning and performing our audit of the financial statements, we considered Richland County Community Unit School District #1's internal control over financial reporting (internal control) as a basis for designing 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 Richland County Community Unit School District #1's internal control. Accordingly, we do not express an opinion on the effectiveness Richland County Community Unit School District #1'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 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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We identified the following deficiency described in the accompanying schedule of findings and questioned costs to be a material weakness: 2025-001.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Richland County Community Unit School District No. 1's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Richland County Community Unit School District No. 1's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Richland County Community Unit School District No. 1's response to the finding identified in our audit is described in the accompanying Schedules of Findings and Questioned Costs. Richland County Community Unit School District No. 1's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

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



Kemper CPA Group LLP
Certified Public Accountants and Consultants

Vincennes, Indiana
December 18, 2025

KEMPER CPA GROUP LLP
Certified Public Accountants and Consultants

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Education
Richland County Community Unit School District #1
Olney, Illinois

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Richland County Community Unit School District #1's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Richland County Community Unit School District #1's major federal programs for the year ended June 30, 2025. Richland County Community Unit School District #1's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Richland County Community Unit School District #1 complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major programs for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Richland County Community Unit School District #1 and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Richland County Community Unit School District #1's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Richland County Community Unit School District #1's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Richland County Community Unit School District #1's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Richland County Community Unit School District #1's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Richland County Community Unit School District #1's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Richland County Community Unit School District #1's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Richland County Community Unit School District #1's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Kemper CPA Group LLP

Kemper CPA Group LLP
Certified Public Accountants and Consultants

Vincennes, Indiana
December 18, 2025

Richland County CUSD 1
12-080-0010-26

RECONCILIATION OF FEDERAL REVENUES
Year Ending June 30, 2025
Annual Financial Report to Schedule of Expenditures of Federal Awards

TOTAL FEDERAL REVENUE IN AFR

Account Summary 7-**9**, Line 7	Account 4000	$ 2,974,516
Flow-through Federal Revenues		
Revenues **10-15**, Line **116**	Account 2200	70,000
Value of Commodities		
ICR Computation 41, Line 11		80,956
Less: Medicaid Fee-for-Service Program		
Revenues **10-15**, Line **269**	Account 4992	(75,919)
AFR TOTAL FEDERAL REVENUES:		$ 3,049,553

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

ADJUSTED AFR FEDERAL REVENUES		$ 3,049,553
Total Current Year Federal Revenues Reported on SEFA:		
Federal Revenues	Column D	$ 3,049,553

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

ADJUSTED SEFA FEDERAL REVENUE:	$ 3,049,553
DIFFERENCE:	$ -

RICHLAND COUNTY CUSD 1
12-080-0010-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2025

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	AL Number[2] (A)	ISBE Project # (1st 8 digits) or Contract #[3] (B)	Receipts/Revenues Year 7/1/23-6/30/24 (C)	 Year 7/1/24-6/30/25 (D)	Expenditure/Disbursements[4] Year 7/1/23-6/30/24 (E)	 Year 7/1/23-6/30/24 Pass through to Subrecipients	 Year 7/1/24-6/30/25 (F)	 Year 7/1/24-6/30/25 Pass through to Subrecipients	Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
U.S. Department of Agriculture:											
Passed Through from Illinois State Board of Education											
Child Nutrition Cluster:											416
National School Lunch	10.555	2024-4210	535,476	123,777	535,476	-	123,777	-	-	659,253	-
National School Lunch	10.555	2024-4210SC	55,490	3,246	55,490	-	3,246	-	-	58,736	-
National School Lunch	10.555	2025-4210	-	534,799	-	-	534,798	-	-	534,798	-
School Breakfast Program	10.553	2024-4220	195,203	32,728	195,203	-	32,728	-	-	227,931	-
School Breakfast Program	10.553	2025-4220	-	145,307	-	-	145,307	-	-	145,307	-
Non-cash Food Commodities	10.555	N/A	42,709	42,701	42,709	-	42,701	-	-	85,410	-
Non-cash Dod Fresh Fruits & Veg	10.582	N/A	25,950	38,255	25,950	-	38,255	-	-	64,205	-
Total Child Nutrition Cluster			854,828	920,813	854,828	-	920,812	-	-	1,775,640	-
Total U.S. Department of Agriculture			854,828	920,813	854,828	-	920,812	-	-	1,775,640	-
U.S. Department of Education:											
Passed Through from Illinois State Board of Education											
Special Education Cluster:											
Special Ed IDEA Flow Through **(M)**	84.027A	2025-4620	-	677,983	-	-	684,647	-	-	684,647	691,648
Special Ed IDEA Flow Through **(M)**	84.027A	2024-4620	647,451	4,039	651,490	-	-	-	-	651,490	709,053
Special Ed - Pre-School Flow Through **(M)**	84.173A	2025-4600	-	38,462	-	-	38,462	-	-	38,462	38,462
Special Ed - Pre-School Flow Through **(M)**	84.173A	2024-4600	28,581	-	28,581	-	-	-	-	28,581	-
Total Special Education Cluster **(M)**			676,032	720,484	680,071	-	723,109	-	-	1,403,180	1,439,163
Education Stabilization Funds:											
COVID-19 - Elementary and Secondary School Emergency Relief Fund	84.425U	2024-4998E3	416,512	182,925	489,577	-	109,860	-	-	599,437	643,600
COVID-19 American Resuce Plan Elementary and Secondary Schools Emergency Relief Fund - Homeless Children and Youth (ARP-HCY)	84.425W	2024-4998HL	8,380	3,445	9,835	-	1,990	-	-	11,825	15,217
Total Education Stabilization Funds			424,892	186,370	499,412.00	-	111,850	-	-	611,262	658,817
Title I Grants to LEAs:											
Title I - Low Income **(M)**	84.010A	2025-4300	-	473,249	-	-	556,350	-	-	556,350	825,800
Title I - Low Income **(M)**	84.010A	2024-4300	534,250	377,161	551,998	-	339,413	-	-	891,411	950,755
Total Title I Grants to LEAs **(M)**			534,250	850,410	551,998	-	895,763	-	-	1,447,761	1,776,555
Supporting Effective Instruction Grants:											
Title II - Teacher Quality	84.367	2025-4932	-	56,670	-	-	88,415	-	-	88,415	121,641
Title II - Teacher Quality	84.367	2024-4932	74,126	50,282	102,528	-	42,617	-	-	145,145	160,158
Total Supporting Effective Instruction			74,126	106,952	102,528.00	-	131,032	-	-	233,560	281,799
21st Century Community Learning Centers											
21st Century Learning	84.287C	2024-4421	265,098	37,210	302,308	-	-	-	-	302,308	315,000
Total 21st Century Learning			265,098	37,210	302,308.00	-	-	-	-	302,308	315,000

Student Support and Academic Enrichment Program:											
Title IVA - Student Support & Academic Enrichment	84.424A	2025-4400	-	9,252	-	-	9,950	-	-	9,950	40,241
Title IVA - Student Support & Academic Enrichment	84.424A	2024-4400	19,750	34,944	20,086	-	34,608	-	-	54,694	58,216
Title IVA - Student Support & Academic Enrichment	84.424A	2025-4300	-	5,000	-	-	-	-	-	-	5,000
Title IVA - Student Support & Academic Enrichment	84.424A	2025-4932	-	21,420	-	-	-	-	-	-	21,420
Total Student Support and Academic Enrichment Program			19,750	70,616	20,086	-	44,558	-	-	64,644	124,877
Pass Through From Career & Technical Education (CTE) Basic Grants to States											
Career and Technical Education - Basic Grants to States	84.048A	2024-4799	-	20,000	-	-	20,000	-	-	20,000	20,000
METT Grant	84.048	2025-4799	-	50,000	-	-	50,000	-	-	50,000	50,000
Total Passed Through From Career & Technical Education (CTE) Basic Grants to States			-	70,000	-	-	70,000	-	-	70,000	70,000
Total U.S Department of Education			1,994,148	2,042,042	2,156,403	-	1,976,312	-	-	4,132,715	4,666,211
U.S. Department of Health & Human Services											
Passed Through from Illinois Dept of Healthcare & Family Services:											
Medicaid Cluster:											
Medicaid Matching Fund	93.778	2025-4900	78,136	43,204	53,510	-	53,510	-	-	107,020	-
Total Medicaid Cluster:			78,136	43,204	53,510	-	53,510	-	-	107,020	-
Total U.S. Department of Health & Human Services			78,136	43,204	53,510	-	53,510	-	-	107,020	-
U.S. Department of Defense											
Junior ROTC Program	12.000	N/A	75,770	43,494	75,770	-	43,495	-	-	119,265	-
Total U.S. Department of Defense			75,770	43,494	75,770	-	43,495	-	-	119,265	-
Total Expenditure of Federal Awards			3,002,882	3,049,553	3,140,511	-	2,994,129	-	-	6,134,640	4,666,211

• **(M)** Program was audited as a major program as defined by §200.518.

***Include the total amount provided to subrecipients from each Federal program. §200.510 (b)(4).**

The accompanying notes are an integral part of this schedule.

---

[1] To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.

[2] When the Assistance Listing (AL) number is not available, the auditee should indicate that the AL number is not available and include in the schedule the program's name and, if applicable, other identifying number.

[3] When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2)

[4] The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

RICHLAND COUNTY CUSD 1
12-080-0010-26
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)
Year Ending June 30, 2025

Note 1: Basis of Presentation[5]

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of **Richland County Community Unit School District #1** and is presented on the modified cash basis of accounting. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 2: Indirect Facilities & Administration costs[6]

Auditee elected to use 10% de minimis cost rate? _____ YES X NO

Note 3: Subrecipients

Of the federal expenditures presented in the schedule, **Richland County Community Unit School District #1** provided federal awards to subrecipients as follows:

Program Title/Subrecipient Name	Federal AL Number	Amount Provided to Subrecipient

Note 4: Non-Cash Assistance

The following amounts were expended in the form of non-cash assistance by **Richland County Community Unit School District #1** and **should be** included in the Schedule of Expenditures of Federal Awards:

NON-CASH COMMODITIES (AL 10.555)**:	$42,701		
OTHER NON-CASH ASSISTANCE - DEPT. OF DEFENSE FRUITS & VEGETABLES	$38,255	Total Non-Cash	**$80,956**

Note 5: Other Information

Insurance coverage in effect paid with Federal funds during the fiscal year:

Property	No
Auto	No
General Liability	No
Workers Compensation	No
Loans/Loan Guarantees Outstanding at June 30:	No
District had Federal grants requiring matching expenditures	Yes
	(Yes/No)

** The amount reported here should match the value reported for non-cash Commodities on the Indirect Cost Rate Computation page.

[5] This note is included to meet the Uniform Guidance requirement that the schedule include notes that describe the significant accounting policies used in preparing the schedule. (§200.510 (b)(6))

[6] The Uniform Guidance requires the Schedule of Expenditures of Federal Awards to note whether or not the auditee elected to use the 10% de minimis cost rate as covered in §200.414 Indirect (F&A) costs. §200.510 (b)(6)

RICHLAND COUNTY CUSD 1
12-080-0010-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2025

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued: Adverse
(Unmodified, Qualified, Adverse, Disclaimer)

INTERNAL CONTROL OVER FINANCIAL REPORTING:

- Material weakness(es) identified? X YES ____ None Reported
- Significant Deficiency(s) identified that are not considered to be material weakness(es)? ____ YES X None Reported
- Noncompliance material to the financial statements noted? ____ YES X NO

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

- Material weakness(es) identified? ____ YES X None Reported
- Significant Deficiency(s) identified that are not considered to be material weakness(es)? ____ YES X None Reported

Type of auditor's report issued on compliance for major programs: Unmodified
(Unmodified, Qualified, Adverse, Disclaimer[7])

Any audit findings disclosed that are required to be reported in accordance with §200.516 (a)? ____ YES X NO

IDENTIFICATION OF MAJOR PROGRAMS:[8]

AL NUMBER(S)[9]	NAME OF FEDERAL PROGRAM or CLUSTER[10]	AMOUNT OF FEDERAL PROGRAM
84.173A, 84.027A	Special Education Cluster	723,109
84.010A, 84.424A	Title I - Low Income	895,763
	Total Amount Tested as Major	$1,618,872

Total Federal Expenditures for 7/1/2024 - 6/30/2025 $4,168,770

% tested as Major **38.83%**

Dollar threshold used to distinguish between Type A and Type B programs: $750,000.00

Auditee qualified as low-risk auditee? ____ YES X NO

[7] If the audit report for one or more major programs is other than unmodified, indicate the type of report issued for each program. Example: "Unmodified for all major programs except for [name of program], which was modified and [name of program], which was a disclaimer."

[8] Major programs should generally be reported in the same order as they appear on the SEFA.

[9] When the AL number is not available, include other identifying number, if applicable.

[10] The name of the federal program or cluster should be the same as that listed in the SEFA. For clusters, auditors are only required to list the name of the cluster.

RICHLAND COUNTY CUSD 1
12-080-0010-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2025

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:[11] **2025 - 001** **2. THIS FINDING IS:** [ ] New [X] **Repeat from Prior Year?**
Year originally reported? 2007

3. Criteria or specific requirement
The District does not have any individual staff with the necessary knowledge and expertise to properly prepare the notes to the financial statements in accordance with the financial reporting provisions of the Illinois State Board of Education.

4. Condition
The District does not currently employ an individual with the necessary knowledge and expertise to prepare the notes to the financial statements.

5. Context[12]
In the absence of the necessary knowledge and expertise, the District must rely on the independent contractor to prepare the notes to the financial statements.

6. Effect
The District cannot prepare the notes to the financial statements in accordance with the financial reporting provisions of the Illinois State Board of Education.

7. Cause
The District personnel have not obtained the necessary knowledge or expertise.

8. Recommendation
The District should provide the necessary training to the personnel or contract with an independent contractor with the knowledge to properly prepare the financial statement notes.

9. Management's response[13]
The District does not intend to correct the finding in the next fiscal year and will continue to contract with an independent contractor to prepare the financial statement notes for their review and approval.

[11] A suggested format for assigning reference numbers is to use the digits of the fiscal year being audited followed by a numeric sequence of findings. For example, findings identified and reported in the audit of fiscal year **2021** would be assigned a reference number of **2021-001, 2021-002**, etc. The sheet is formatted so that only the number need be entered (1, 2, etc.).

[12] Provide sufficient information for judging the prevalence and consequences of the finding, such as relation to universe of costs and/or number of items examined and quantification of audit findings in dollars.

[13] See §200.521 *Management decision* for additional guidance on reporting management's response.

RICHLAND COUNTY CUSD 1
12-080-0010-26
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS[19]
Year Ending June 30, 2025

Finding Number	Condition	Current Status[20]
2024 -001	The District does not currently employ an individual with the necessary knowledge and expertise to prepare the notes to the financial statements.	Repeated as finding 2025-001

When possible, all prior findings should be on the same page

[19] Explanation of this schedule - §200.511 (b)

[20] Current Status should include one of the following:

- A statement that corrective action was taken
- A description of any partial or planned corrective action
- An explanation if the corrective action taken was significantly different from that previously reported or in the management decision received from the pass-through entity.

RICHLAND COUNTY COMMUNITY UNIT NO. 1
1100 EAST LAUREL STREET - OLNEY, ILLINOIS 62450 - P/618-395-2324 - F/618-392-4147
Jason E. Fox, Superintendent of Schools

12-080-0010-26
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS
Year Ending June 30, 2025

Corrective Action Plan

Finding No.: 2025-001

Condition:
The District does not currently employ an individual with the necessary knowledge, training, and expertise to draft the footnotes to the financial statements in accordance with the financial reporting provisions of the Illinois State Board of Education.

Plan:
The District does not intend to correct the findings in the next fiscal year.

Anticipated Date of Completion: N/A

Name of Contact Person: Claire Graves, District Treasurer

Management Response: The District does not feel that this finding has any impact on the ability to properly record or process financial transactions. In addition, the District does not feel that the finding will cause any reporting errors to the ISBE or any other granting agency. District management will continue to review and approve the notes to the financial statements.

RICHLAND COUNTY
COMMUNITY UNIT SCHOOL DISTRICT NO. 1
OLNEY, ILLINOIS

ANNUAL FINANCIAL REPORT
(With Independent Auditor's Report Thereon)

FOR THE YEAR ENDED JUNE 30, 2025

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KEMPER CPA GROUP LLP
Certified Public Accountants and Consultants

INDEPENDENT AUDITOR'S REPORT

Board of Education
Richland County Community Unit School District #1
Olney, Illinois

Opinions
We have audited the accompanying financial statements, as listed in the table of contents, of each fund and account group of Richland County Community Unit School District #1 (the "District") as of and for the year ended June 30, 2025, and the related notes to the financial statements.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the financial statements referred to above present fairly, in all material respects, the assets and liabilities arising from cash transactions of each fund and account group of Richland County Community Unit School District #1, as of June 30, 2025, Agency Funds, and their respective revenues received and expenditures disbursed, where applicable, for the year then ended on the basis of the financial reporting provisions of the Illinois State Board of Education as described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America the financial position of Richland County Community Unit School District #1, as of June 30, 2025, or the changes in net position for the year then ended.

Basis for Opinions
We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Richland County Community Unit School District #1, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles
As described in Note 1, the financial statements are prepared by Richland County Community Unit School District #1, on the basis of the financial reporting provisions prescribed by the Illinois State Board of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to comply with the requirements of the Illinois State Board of Education as defined by Title 23 Education and Cultural Resources of the Illinois Administrative Code Part 100. The effects on the financial statements of the variances between the regulatory-modified cash basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

802 Old Wheatland Road • P.O. Box 297 • Vincennes, IN 47591
Phone: (812) 882-7730 Fax: (812) 882-7778 kempercpa.com

Responsibilities of Management for the Financial Statements
Management is responsible for the preparation and fair presentation of the financial statements in accordance with the financial reporting provisions of the Illinois State Board of Education as described in Note 1. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Governmental Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Richland County Community Unit School District #1's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Richland County Community Unit School District #1's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information
Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Richland County Community Unit School District #1's basic financial statements. The Supplementary Information, as listed in the table of contents and the Schedule of Expenditures of Federal Awards, in the Federal Compliance Section, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,* are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 Supplementary Information and the Schedule of Expenditures of Federal Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The 2024 comparative information shown in the Schedule of Expenditures of Federal Awards on the ISBE AFR page 48 was subjected to auditing procedures applied by us and our report dated December 12, 2024 expressed an unmodified opinion that such information was fairly stated in all material respects in relation to the 2024 financial statements taken as a whole.

Other Information
Management is responsible for the Other Information in the annual report. The other information, as listed in the table of contents, does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards
In accordance with *Government Auditing Standards*, we have also issued our report dated December 18, 2025, on our consideration of Richland County Community Unit School District #1's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 Richland County Community Unit School District #1'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 Richland County Community Unit School District #1's internal control over financial reporting and compliance.



Kemper CPA Group LLP
Certified Public Accountants and Consultants
December 18, 2025
Vincennes, Indiana

BASIC FINANCIAL STATEMENTS

BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2025

Page 5

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**ASSETS (Enter Whole Dollars)**	**Acct. #**	**Educational**	**Operations & Maintenance**	**Debt Services**	**Transportation**	**Municipal Retirement/Social Security**	**Capital Projects**	**Working Cash**	**Tort**	**Fire Prevention & Safety**
3	**CURRENT ASSETS (100)**										
4	Cash (Accounts 111 through 115) [1]		10,653,078	1,797,945	257,114	953,330	751,065	974,994	910,650	13,753	213,878
5	Investments	120	15,300,000	1,200,000					500,000		
6	Taxes Receivable	130									
7	Interfund Receivables	140									
8	Intergovernmental Accounts Receivable	150									
9	Other Receivables	160									
10	Inventory	170									
11	Prepaid Items	180									
12	Other Current Assets (Describe & Itemize)	190									
13	**Total Current Assets**		25,953,078	2,997,945	257,114	953,330	751,065	974,994	1,410,650	13,753	213,878
14	**CAPITAL ASSETS (200)**										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	**Total Capital Assets**										
24	**CURRENT LIABILITIES (400)**										
25	Interfund Payables	410									
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430	100								
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470									
31	Payroll Deductions & Withholdings	480	71,050								
32	Deferred Revenues & Other Current Liabilities	490		4		121					
33	Due to Activity Fund Organizations	493									
34	**Total Current Liabilities**		71,150	4	0	121	0	0	0	0	0
35	**LONG-TERM LIABILITIES (500)**										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	**Total Long-Term Liabilities**										
38	Reserved Fund Balance	714					48,473	425,999			
39	Unreserved Fund Balance	730	25,881,928	2,997,941	257,114	953,209	702,592	548,995	1,410,650	13,753	213,878
40	Investment in General Fixed Assets										
41	**Total Liabilities and Fund Balance**		25,953,078	2,997,945	257,114	953,330	751,065	974,994	1,410,650	13,753	213,878
42											
43	**ASSETS /LIABILITIES for Student Activity Funds**										
44	**CURRENT ASSETS (100) for Student Activity Funds**										
45	Student Activity Fund Cash and Investments	126	571,005								
46	**Total Student Activity Current Assets For Student Activity Funds**		571,005								
47	**CURRENT LIABILITIES (400) For Student Activity Funds**										
48	Total Current Liabilities For Student Activity Funds		0								
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	571,005								
50	**Total Student Activity Liabilities and Fund Balance For Student Activity Funds**		571,005								
51											
52	**Total ASSETS /LIABILITIES District with Student Activity Funds**										
53	**Total Current Assets District with Student Activity Funds**		26,524,083	2,997,945	257,114	953,330	751,065	974,994	1,410,650	13,753	213,878
54	**Total Capital Assets District with Student Activity Funds**										
55	**CURRENT LIABILITIES (400) District with Student Activity Funds**										
56	**Total Current Liabilities District with Student Activity Funds**		71,150	4	0	121	0	0	0	0	0
57	**LONG-TERM LIABILITIES (500) District with Student Activity Funds**										
58	**Total Long-Term Liabilities District with Student Activity Funds**										
59	Reserved Fund Balance District with Student Activity Funds	714	571,005	0	0	0	48,473	425,999	0	0	0
60	Unreserved Fund Balance District with Student Activity Funds	730	25,881,928	2,997,941	257,114	953,209	702,592	548,995	1,410,650	13,753	213,878
61	Investment in General Fixed Assets District with Student Activity Funds										
62	**Total Liabilities and Fund Balance District with Student Activity Funds**		26,524,083	2,997,945	257,114	953,330	751,065	974,994	1,410,650	13,753	213,878

430

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

BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2025

Page 6

	A	B	L	M	N
1				Account Groups	
2	**ASSETS (Enter Whole Dollars)**	**Acct. #**	**Agency Fund**	**General Fixed Assets**	**General Long-Term Debt**
3	**CURRENT ASSETS (100)**				
4	Cash (Accounts 111 through 115) [1]		134,905		
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	**Total Current Assets**		134,905		
14	**CAPITAL ASSETS (200)**				
15	Works of Art & Historical Treasures	210			
16	Land	220		978,631	
17	Building & Building Improvements	230		79,884,884	
18	Site Improvements & Infrastructure	240		1,293,287	
19	Capitalized Equipment	250		8,217,301	
20	Construction in Progress	260			
21	Amount Available in Debt Service Funds	340			257,114
22	Amount to be Provided for Payment on Long-Term Debt	350			34,197,886
23	**Total Capital Assets**			90,374,103	34,455,000
24	**CURRENT LIABILITIES (400)**				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493	134,905		
34	**Total Current Liabilities**		134,905		
35	**LONG-TERM LIABILITIES (500)**				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			34,455,000
37	**Total Long-Term Liabilities**				34,455,000
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			90,374,103	
41	**Total Liabilities and Fund Balance**		134,905	90,374,103	34,455,000
42					
43	**ASSETS /LIABILITIES for Student Activity Funds**				
44	**CURRENT ASSETS (100) for Student Activity Funds**				
45	Student Activity Fund Cash and Investments	126			
46	**Total Student Activity Current Assets For Student Activity Funds**				
47	**CURRENT LIABILITIES (400) For Student Activity Funds**				
48	Total Current Liabilities For Student Activity Funds				
49	Reserved Student Activity Fund Balance For Student Activity Funds	715			
50	**Total Student Activity Liabilities and Fund Balance For Student Activity Funds**				
51					
52	**Total ASSETS /LIABILITIES District with Student Activity Funds**				
53	**Total Current Assets District with Student Activity Funds**		134,905		
54	**Total Capital Assets District with Student Activity Funds**			90,374,103	34,455,000
55	**CURRENT LIABILITIES (400) District with Student Activity Funds**				
56	**Total Current Liabilities District with Student Activity Funds**		134,905		
57	**LONG-TERM LIABILITIES (500) District with Student Activity Funds**				
58	**Total Long-Term Liabilities District with Student Activity Funds**				34,455,000
59	Reserved Fund Balance District with Student Activity Funds	714	0		
60	Unreserved Fund Balance District with Student Activity Funds	730	0		
61	Investment in General Fixed Assets District with Student Activity Funds			90,374,103	
62	**Total Liabilities and Fund Balance District with Student Activity Funds**		134,905	90,374,103	34,455,000

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

BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2025

Page 7

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	**RECEIPTS/REVENUES**										
4	**LOCAL SOURCES**	1000	8,429,579	1,698,695	2,878,796	717,988	1,134,893	1,064,423	216,084	1,503,753	165,611
5	**FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT**	2000	188,435	0		0	0				
6	**STATE SOURCES**	3000	12,892,163	50,000	0	762,630	0	0	0	0	0
7	**FEDERAL SOURCES**	4000	2,974,516	0	0	0	0	0	0	0	0
8	**Total Direct Receipts/Revenues**		24,484,693	1,748,695	2,878,796	1,480,618	1,134,893	1,064,423	216,084	1,503,753	165,611
9	*Receipts/Revenues for "On Behalf" Payments* [2]	3998	6,514,200								
10	**Total Receipts/Revenues**		30,998,893	1,748,695	2,878,796	1,480,618	1,134,893	1,064,423	216,084	1,503,753	165,611
11	**DISBURSEMENTS/EXPENDITURES**										
12	**Instruction**	1000	12,965,336				353,929			191,371	
13	**Support Services**	2000	7,303,002	2,183,058		1,862,980	617,136	584,777		1,276,147	72,115
14	**Community Services**	3000	455,317	0		0	14,020			0	
15	**Payments to Other Districts & Governmental Units**	4000	1,657,388	0	0	0	0	0		22,482	0
16	**Debt Service**	5000	0	0	18,663,283	0	0			0	0
17	**Total Direct Disbursements/Expenditures**		22,381,043	2,183,058	18,663,283	1,862,980	985,085	584,777		1,490,000	72,115
18	*Disbursements/Expenditures for "On Behalf" Payments* [2]	4180	6,514,200	0	0	0	0	0		0	0
19	**Total Disbursements/Expenditures**		28,895,243	2,183,058	18,663,283	1,862,980	985,085	584,777		1,490,000	72,115
20	**Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures** [3]		2,103,650	(434,363)	(15,784,487)	(382,362)	149,808	479,646	216,084	13,753	93,496
21	**OTHER SOURCES/USES OF FUNDS**										
22	**OTHER SOURCES OF FUNDS (7000)**										
23	**PERMANENT TRANSFER FROM VARIOUS FUNDS**										
24	Abolishment of the Working Cash Fund [12]	7110									
25	Abatement of the Working Cash Fund [12]	7110									
26	Transfer of Working Cash Fund Interest	7120									
27	Transfer Among Funds	7130									
28	Transfer of Interest	7140									
29	Transfer from Capital Project Fund to O&M Fund	7150									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund [4]	7160									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund [5]	7170									
32	**SALE OF BONDS (7200)**										
33	Principal on Bonds Sold	7210			14,590,000						
34	Premium on Bonds Sold	7220			1,235,000						
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets [6]	7300				5,500					
37	Transfer to Debt Service to Pay Principal on Leases [13]	7400			0						
38	Transfer to Debt Service to Pay Interest on Leases [13]	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990									
44	**Total Other Sources of Funds**		0	0	15,825,000	5,500	0	0	0	0	0

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

BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2025

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
45	**OTHER USES OF FUNDS (8000)**										
46	**PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)**										
47	Abolishment or Abatement of the Working Cash Fund [12]	8110							0		
48	Transfer of Working Cash Fund Interest [12]	8120							0		
49	Transfer Among Funds	8130									
50	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund [4]	8160									433 0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund [5]	8170									0
54	Taxes Pledged to Pay Principal on Leases[13]	8410									
55	Grants/Reimbursements Pledged to Pay Principal on Leases[13]	8420									
56	Other Revenues Pledged to Pay Principal on Leases[13]	8430									
57	Fund Balance Transfers Pledged to Pay Principal on Leases[13]	8440									
58	Taxes Pledged to Pay Interest on Leases[13]	8510									
59	Grants/Reimbursements Pledged to Pay Interest on Leases[13]	8520									
60	Other Revenues Pledged to Pay Interest on Leases[13]	8530									
61	Fund Balance Transfers Pledged to Pay Interest on Leases[13]	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990									
76	**Total Other Uses of Funds**		0	0	0	0	0	0	0	0	0
77	**Total Other Sources/Uses of Funds**		0	0	15,825,000	5,500	0	0	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		2,103,650	(434,363)	40,513	(376,862)	149,808	479,646	216,084	13,753	93,496
79	**Fund Balances without Student Activity Funds - July 1, 2024**		23,778,278	3,432,304	216,601	1,330,071	601,257	495,348	1,194,566		120,382
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	**Fund Balances without Student Activity Funds - June 30, 2025**		25,881,928	2,997,941	257,114	953,209	751,065	974,994	1,410,650	13,753	213,878
84											
85	**Student Activity Fund Balance - July 1, 2024**		553,966								
86	**RECEIPTS/REVENUES -Student Activity Funds**										
87	**Total Student Activity Direct Receipts/Revenues**	1799	778,175								
88	**DISBURSEMENTS/EXPENDITURES -Students Activity Funds**										
89	**Total Student Activity Disbursements/Expenditures**	1999	761,136								
90	**Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures** [3]		17,039								
91	**Student Activity Fund Balance - June 30, 2025**		571,005								

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

BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2025

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
92											
93	RECEIPTS/REVENUES (with Student Activity Funds)										
94	LOCAL SOURCES	1000	9,207,754	1,698,695	2,878,796	717,988	1,134,893	1,064,423	216,084	1,503,753	165,611
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	188,435	0		0	0				
96	STATE SOURCES	3000	12,892,163	50,000	0	762,630	0	0	0	0	0
97	FEDERAL SOURCES	4000	2,974,516	0	0	0	0	0	0	0	0
98	Total Direct Receipts/Revenues		25,262,868	1,748,695	2,878,796	1,480,618	1,134,893	1,064,423	216,084	1,503,753	165,611
99	*Receipts/Revenues for "On Behalf" Payments* [2]	3998	6,514,200	0	0	0	0	0		0	0
100	Total Receipts/Revenues		31,777,068	1,748,695	2,878,796	1,480,618	1,134,893	1,064,423	216,084	1,503,753	165,611
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102	Instruction	1000	13,726,472				353,929			191,371	
103	Support Services	2000	7,303,002	2,183,058		1,862,980	617,136	584,777		1,276,147	72,115
104	Community Services	3000	455,317	0		0	14,020				
105	Payments to Other Districts & Governmental Units	4000	1,657,388	0	0	0	0	0		22,482	0
106	Debt Service	5000	0	0	18,663,283	0	0			0	0
107	Total Direct Disbursements/Expenditures		23,142,179	2,183,058	18,663,283	1,862,980	985,085	584,777		1,490,000	72,115
108	*Disbursements/Expenditures for "On Behalf" Payments* [2]	4180	6,514,200	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		29,656,379	2,183,058	18,663,283	1,862,980	985,085	584,777		1,490,000	72,115
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures [3]		2,120,689	(434,363)	(15,784,487)	(382,362)	149,808	479,646	216,084	13,753	93,496
111	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112	OTHER SOURCES OF FUNDS (7000)										
113	Total Other Sources of Funds		0	0	15,825,000	5,500	0	0	0	0	0
114	OTHER USES OF FUNDS (8000)										
115	Total Other Uses of Funds		0	0	0	0	0	0	0	0	0
116	Total Other Sources/Uses of Funds		0	0	15,825,000	5,500	0	0	0	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2025		26,452,933	2,997,941	257,114	953,209	751,065	974,994	1,410,650	13,753	213,878

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

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2025

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	**RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)**										
4	**AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY**	**1100**									
5	Designated Purposes Levies (1110-1120) [7]		5,793,501	1,564,855	1,847,241	625,942	489,131		156,486	1,472,374	156,486
6	Leasing Purposes Levy [8]	1130									
7	Special Education Purposes Levy	1140	125,188								
8	FICA/Medicare Only Purposes Levies	1150					549,032				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	**Total Ad Valorem Taxes Levied By District**		5,918,689	1,564,855	1,847,241	625,942	1,038,163	0	156,486	1,472,374	156,486
13	**PAYMENTS IN LIEU OF TAXES**	**1200**									
14	Mobile Home Privilege Tax	1210	27,777								
15	Payments from Local Housing Authorities	1220	18,180								
16	Corporate Personal Property Replacement Taxes [9]	1230	844,842				48,783				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	**Total Payments in Lieu of Taxes**		890,799	0	0	0	48,783	0	0	0	0
19	**TUITION**	**1300**									
20	Regular - Tuition from Pupils or Parents (In State)	1311									
21	Regular - Tuition from Other Districts (In State)	1312									
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321									
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342									
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	**Total Tuition**		0								

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

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2025

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
41	**TRANSPORTATION FEES**	**1400**									
42	Regular -Transp Fees from Pupils or Parents (In State)	1411									
43	Regular - Transp Fees from Other Districts (In State)	1412				10,543					
44	Regular - Transp Fees from Other Sources (In State)	1413				4,703					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				12,896					
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									
53	CTE - Transp Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442				2,124					
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	**Total Transportation Fees**					30,266					
64	**EARNINGS ON INVESTMENTS**	**1500**									
65	Interest on Investments	1510	1,249,378	119,681	41,995	51,248	47,947	19,737	59,598	31,379	9,125
66	Gain or Loss on Sale of Investments	1520									
67	Unrealized Gain or Loss on Investments	1530									
68	**Total Earnings on Investments**		1,249,378	119,681	41,995	51,248	47,947	19,737	59,598	31,379	9,125
69	**FOOD SERVICE**	**1600**									
70	Sales to Pupils - Lunch	1611									
71	Sales to Pupils - Breakfast	1612									
72	Sales to Pupils - A la Carte	1613	6,821								
73	Sales to Pupils - Other (Describe & Itemize)	1614	24,862								
74	Sales to Adults	1620	6,850								
75	Other Food Service (Describe & Itemize)	1690	1,228								
76	**Total Food Service**		39,761								
77	**DISTRICT/SCHOOL ACTIVITY INCOME**	**1700**									
78	Admissions - Athletic	1711	59,767								
79	Admissions - Other (Describe & Itemize)	1719									
80	Fees	1720	251								
81	Book Store Sales	1730									
82	Other District/School Activity Revenue (Describe & Itemize)	1790	7,688								
83	Student Activity Funds Revenues	1799	778,175								
84	**Total District/School Activity Income (without Student Activity Funds)**		67,706	0							
85	**Total District/School Activity Income (with Student Activity Funds)**		845,881								

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

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2025

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
86	**TEXTBOOK INCOME**	**1800**									
87	Rentals - Regular Textbooks	1811	160,811								
88	Rentals - Summer School Textbooks	1812									
89	Rentals - Adult/Continuing Education Textbooks	1813									
90	Rentals - Other (Describe & Itemize)	1819									
91	Sales - Regular Textbooks	1821									
92	Sales - Summer School Textbooks	1822									
93	Sales - Adult/Continuing Education Textbooks	1823									
94	Sales - Other (Describe & Itemize)	1829									
95	Other (Describe & Itemize)	1890									
96	**Total Textbook Income**		160,811								
97	**OTHER REVENUE FROM LOCAL SOURCES**	**1900**									
98	Rentals	1910	3,131								
99	Contributions and Donations from Private Sources	1920									
100	Impact Fees from Municipal or County Governments	1930									
101	Services Provided Other Districts	1940	3,592								
102	Refund of Prior Years' Expenditures	1950	8,993	8,075				53,647			
103	Payments of Surplus Moneys from TIF Districts	1960									
104	Drivers' Education Fees	1970	13,653								
105	Proceeds from Vendors' Contracts	1980									
106	School Facility Occupation Tax Proceeds	1983			988,631			886,039			
107	Payment from Other Districts	1991									
108	Sale of Vocational Projects	1992									
109	Other Local Fees (Describe & Itemize)	1993									
110	Other Local Revenues (Describe & Itemize)	1999	73,066	6,084	929	10,532		105,000			
111	**Total Other Revenue from Local Sources**		102,435	14,159	989,560	10,532	0	1,044,686	0	0	0
112	**Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)**	**1000**	8,429,579	1,698,695	2,878,796	717,988	1,134,893	1,064,423	216,084	1,503,753	165,611
113	**Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)**	**1000**	9,207,754								
114	**FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)**										
115	Flow-through Revenue from State Sources	2100	118,435								
116	Flow-through Revenue from Federal Sources	2200	70,000								
117	Other Flow-Through (Describe & Itemize)	2300									
118	**Total Flow-Through Receipts/Revenues from One District to Another District**	**2000**	188,435	0		0	0				
119	**RECEIPTS/REVENUES FROM STATE SOURCES (3000)**										
120	**UNRESTRICTED GRANTS-IN-AID (3001-3099)**										
121	Evidence Based Funding Formula (Section 18-8.15)	3001	11,760,720								
122	Reorganization Incentives (Accounts 3005-3021)	3005									
123	General State Aid - Fast Growth District Grant	3030									
124	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
125	**Total Unrestricted Grants-In-Aid**		11,760,720	0	0	0	0	0		0	0

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

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2025

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	**Acct #**	**Educational**	**Operations & Maintenance**	**Debt Services**	**Transportation**	**Municipal Retirement/ Social Security**	**Capital Projects**	**Working Cash**	**Tort**	**Fire Prevention & Safety**
126	**RESTRICTED GRANTS-IN-AID (3100 - 3900)**										
127	**SPECIAL EDUCATION**										
128	Special Education - Private Facility Tuition	3100	1,115								
129	Special Education - Funding for Children Requiring Sp Ed Services	3105									
130	Special Education - Personnel	3110									
131	Special Education - Orphanage - Individual	3120	101,800								
132	Special Education - Orphanage - Summer Individual	3130									
133	Special Education - Summer School	3145									
134	Special Education - Other (Describe & Itemize)	3199									
135	**Total Special Education**		102,915	0		0					
136	**CAREER AND TECHNICAL EDUCATION (CTE)**										
137	CTE - Technical Education - Tech Prep	3200									
138	CTE - Secondary Program Improvement (CTEI)	3220									
139	CTE - WECEP	3225									
140	CTE - Agriculture Education	3235	43,372								
141	CTE - Instructor Practicum	3240									
142	CTE - Student Organizations	3270									
143	CTE - Other (Describe & Itemize)	3299									
144	**Total Career and Technical Education**		43,372	0			0				
145	**BILINGUAL EDUCATION**										
146	Bilingual Ed - Downstate - TPI and TBE	3305									
147	Bilingual Education Downstate - Transitional Bilingual Education	3310									
148	**Total Bilingual Ed**		0				0				
149	State Free Lunch & Breakfast	3360	9,312								
150	School Breakfast Initiative	3365									
151	Driver Education	3370	21,357								
152	Adult Ed (from ICCB)	3410									
153	Adult Ed - Other (Describe & Itemize)	3499									
154	**TRANSPORTATION**										
155	Transportation - Regular and Vocational	3500				603,420					
156	Transportation - Special Education	3510				159,210					
157	Transportation - Other (Describe & Itemize)	3599									
158	**Total Transportation**		0	0		762,630	0				
159	Learning Improvement - Change Grants	3610									
160	Scientific Literacy	3660									
161	Truant Alternative/Optional Education	3695									
162	Early Childhood - Block Grant	3705	952,713								
163	Chicago General Education Block Grant	3766									
164	Chicago Educational Services Block Grant	3767									
165	School Safety & Educational Improvement Block Grant	3775									
166	Technology - Technology for Success	3780									
167	State Charter Schools	3815									
168	Extended Learning Opportunities - Summer Bridges	3825									
169	Infrastructure Improvements - Planning/Construction	3920									
170	School Infrastructure - Maintenance Projects	3925		50,000							
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	1,774								
172	**Total Restricted Grants-In-Aid**		1,131,443	50,000	0	762,630	0	0	0	0	0
173	**Total Receipts from State Sources**	**3000**	12,892,163	50,000	0	762,630	0	0	0	0	0

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

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2025

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	**Acct #**	**Educational**	**Operations & Maintenance**	**Debt Services**	**Transportation**	**Municipal Retirement/ Social Security**	**Capital Projects**	**Working Cash**	**Tort**	**Fire Prevention & Safety**
174	**RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)**										
175	**UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)**										
176	Federal Impact Aid	4001									
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
178	**Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt**		0	0	0	0	0	0	0	0	0
179	**RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)**										
180	Head Start	4045									
181	Construction (Impact Aid)	4050									
182	MAGNET	4060									
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	43,494								
184	**Total Restricted Grants-In-Aid Received Directly from Federal Govt**		43,494	0		0	0	0			0
185	**RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)**										
186	**TITLE V**										
187	Title V - Innovation and Flexibility Formula	4100									
188	Title V - District Projects	4105									
189	Title V - Rural Education Initiative (REI)	4107									
190	Title V - Other (Describe & Itemize)	4199									
191	**Total Title V**		0	0		0	0				
192	**FOOD SERVICE**										
193	Breakfast Start-Up Expansion	4200									
194	National School Lunch Program	4210	661,822								
195	Special Milk Program	4215									
196	School Breakfast Program	4220	178,035								
197	Summer Food Service Program	4225									
198	Child and Adult Care Food Program	4226									
199	Fresh Fruits & Vegetables	4240									
200	Food Service - Other (Describe & Itemize)	4299									
201	**Total Food Service**		839,857				0				
202	**TITLE I**										
203	Title I - Low Income	4300	855,410								
204	Title I - Low Income - Neglected, Private	4305									
205	Title I - Migrant Education	4340									
206	Title I - Other (Describe & Itemize)	4399									
207	**Total Title I**		855,410	0		0	0				
208	**TITLE IV**										
209	Title IV - Student Support & Academic Enrichment Grant	4400	44,196								
210	Title IV - Part A – Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415									
211	Title IV - 21st Century Comm Learning Centers	4421	37,210								
212	Title IV - Other (Describe & Itemize)	4499									
213	**Total Title IV**		81,406	0		0	0				
214	**FEDERAL - SPECIAL EDUCATION**										
215	Fed - Spec Education - Preschool Flow-Through	4600	38,462								
216	Fed - Spec Education - Preschool Discretionary	4605									
217	Fed - Spec Education - IDEA - Flow Through	4620	682,022								
218	Fed - Spec Education - IDEA - Room & Board	4625									
219	Fed - Spec Education - IDEA - Discretionary	4630									
220	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
221	**Total Federal - Special Education**		720,484	0		0	0				
222	**CTE - PERKINS**										
223	CTE - Perkins - Title IIIE - Tech Prep	4770									
224	CTE - Other (Describe & Itemize)	4799									
225	**Total CTE - Perkins**		0	0			0				

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

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2025

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	**Acct #**	**Educational**	**Operations & Maintenance**	**Debt Services**	**Transportation**	**Municipal Retirement/ Social Security**	**Capital Projects**	**Working Cash**	**Tort**	**Fire Prevention & Safety**
226	Federal - Adult Education	4810									
227	ARRA - General State Aid - Education Stabilization	4850									
228	ARRA - Title I - Low Income	4851									
229	ARRA - Title I - Neglected, Private	4852									
230	ARRA - Title I - Delinquent, Private	4853									
231	ARRA - Title I - School Improvement (Part A)	4854									
232	ARRA - Title I - School Improvement (Section 1003g)	4855									
233	ARRA - IDEA - Part B - Preschool	4856									
234	ARRA - IDEA - Part B - Flow-Through	4857									
235	ARRA - Title IID - Technology-Formula	4860									
236	ARRA - Title IID - Technology-Competitive	4861									
237	ARRA - McKinney - Vento Homeless Education	4862									
238	ARRA - Child Nutrition Equipment Assistance	4863									
239	Impact Aid Formula Grants	4864									
240	Impact Aid Competitive Grants	4865									
241	Qualified Zone Academy Bond Tax Credits	4866									
242	Qualified School Construction Bond Credits	4867									
243	Build America Bond Tax Credits	4868									
244	Build America Bond Interest Reimbursement	4869									
245	ARRA - General State Aid - Other Govt Services Stabilization	4870									
246	Other ARRA Funds - II	4871									
247	Other ARRA Funds - III	4872									
248	Other ARRA Funds - IV	4873									
249	Other ARRA Funds - V	4874									
250	ARRA - Early Childhood	4875									
251	Other ARRA Funds VII	4876									
252	Other ARRA Funds VIII	4877									
253	Other ARRA Funds IX	4878									
254	Other ARRA Funds X	4879									
255	Other ARRA Funds Ed Job Fund Program	4880									
256	**Total Stimulus Programs**		0	0	0	0	0	0		0	0
257	Race to the Top Program	4901									
258	Race to the Top - Preschool Expansion Grant	4902									
259	Title III - Immigrant Education Program (IEP)	4905									
260	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909									
261	McKinney Education for Homeless Children	4920									
262	Title II - Eisenhower Professional Development Formula	4930									
263	Title II - Teacher Quality	4932	128,372								
264	Title II - Part A – Supporting Effective Instruction – State Grants	4935									
265	Federal Charter Schools	4960									
266	State Assessment Grants	4981									
267	Grant for State Assessments and Related Activities	4982									
268	Medicaid Matching Funds - Administrative Outreach	4991	43,204								
269	Medicaid Matching Funds - Fee-for-Service Program	4992	75,919								
270	Other Restricted Grants Received from Fed. Govt. thru State *(Describe & Itemize)*	4998	186,370								
271	**Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State**		2,931,022	0	0	0	0	0		0	0
272	**Total Receipts/Revenues from Federal Sources**	**4000**	2,974,516	0	0	0	0	0	0	0	0
273	**Total Direct Receipts/Revenues (without Student Activity Funds 1799)**		24,484,693	1,748,695	2,878,796	1,480,618	1,134,893	1,064,423	216,084	1,503,753	165,611
274	**Total Direct Receipts/Revenues (with Student Activity Funds 1799)**		25,262,868	1,748,695	2,878,796	1,480,618	1,134,893	1,064,423	216,084	1,503,753	165,611

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

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2025

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	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
3	**10 - EDUCATIONAL FUND (ED)**											
4	**INSTRUCTION (ED)**	**1000**										
5	Regular Programs	1100	6,101,654	1,484,110	247,168	217,818	127,805	21,768	30,008		8,230,331	9,014,862
6	Tuition Payment to Charter Schools	1115									0	0
7	Pre-K Programs	1125	358,255	85,099	1,990	7,513		324			453,181	582,990
8	Special Education Programs (Functions 1200-1220)	1200	1,316,881	351,586	1,610	7,937			3,617		1,681,631	1,723,242
9	Special Education Programs Pre-K	1225									0	0
10	Remedial and Supplemental Programs K-12	1250	453,072	50,895	31,621	242,449					778,037	764,750
11	Remedial and Supplemental Programs Pre-K	1275									0	0
12	Adult/Continuing Education Programs	1300									0	0
13	CTE Programs	1400	746,855	137,649	56,990	59,587	57,225	2,485	22,223		1,083,014	1,119,539
14	Interscholastic Programs	1500	335,174	24,256	70,811	86,237		1,600	5,290		523,368	537,618
15	Summer School Programs	1600									0	0
16	Gifted Programs	1650									0	0
17	Driver's Education Programs	1700	45,731	3,073	584	2,587					51,975	120,925
18	Bilingual Programs	1800	7,277	152							7,429	24,000
19	Truant Alternative & Optional Programs	1900									0	0
20	Pre-K Programs - Private Tuition	1910									0	0
21	Regular K-12 Programs - Private Tuition	1911						1,681			1,681	15,000
22	Special Education Programs K-12 - Private Tuition	1912						154,689			154,689	1,000
23	Special Education Programs Pre-K - Tuition	1913									0	0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	0
26	Adult/Continuing Education Programs - Private Tuition	1916									0	0
27	CTE Programs - Private Tuition	1917									0	0
28	Interscholastic Programs - Private Tuition	1918									0	0
29	Summer School Programs - Private Tuition	1919									0	0
30	Gifted Programs - Private Tuition	1920									0	0
31	Bilingual Programs - Private Tuition	1921									0	0
32	Truants Alternative/Optional Ed Progms - Private Tuition	1922									0	0
33	Student Activity Fund Expenditures	1999						761,136			761,136	0
34	**Total Instruction [10] (without Student Activity Funds)**	**1000**	9,364,899	2,136,820	410,774	624,128	185,030	182,547	61,138	0	12,965,336	13,903,926
35	**Total Instruction [10] (with Student Activity Funds)**	**1000**	9,364,899	2,136,820	410,774	624,128	185,030	943,683	61,138	0	13,726,472	13,903,926
36	**SUPPORT SERVICES (ED)**	**2000**										
37	**SUPPORT SERVICES - PUPILS**											
38	Attendance & Social Work Services	2110	10,514	4,122	10,563						25,199	31,542
39	Guidance Services	2120	304,318	90,655	4,849	1,034					400,856	481,800
40	Health Services	2130	69,938	33,270	9,688	3,160		292			116,348	212,850
41	Psychological Services	2140									0	750
42	Speech Pathology & Audiology Services	2150	275,441	69,313	2,452	350		750			348,306	380,925
43	Other Support Services - Pupils *(Describe & Itemize)*	2190	125,381	(210)							125,171	103,500
44	**Total Support Services - Pupils**	**2100**	785,592	197,150	27,552	4,544	0	1,042	0	0	1,015,880	1,211,367
45	**SUPPORT SERVICES - INSTRUCTIONAL STAFF**											
46	Improvement of Instruction Services	2210	279,451	80,488	62,204	203		4,845			427,191	570,500
47	Educational Media Services	2220	200,293	53,544	4,443	37,269		465			296,014	282,250
48	Assessment & Testing	2230			35,038						35,038	36,279
49	**Total Support Services - Instructional Staff**	**2200**	479,744	134,032	101,685	37,472	0	5,310	0	0	758,243	889,029
50	**SUPPORT SERVICES - GENERAL ADMINISTRATION**											
51	Board of Education Services	2310			94,049	15,215		6,722			115,986	131,050
52	Executive Administration Services	2320	265,794	25,372	9,719	1,228		3,412	3,770		309,295	327,272
53	Special Area Administration Services	2330	300,882	40,313	25,009	2,543		265			369,012	488,737
54	Tort Immunity Services	2361, 2365									0	0
55	**Total Support Services - General Administration**	**2300**	566,676	65,685	128,777	18,986	0	10,399	3,770	0	794,293	947,059

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

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2025

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	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
56	**SUPPORT SERVICES - SCHOOL ADMINISTRATION**											
57	Office of the Principal Services	2410	1,074,020	170,204	33,781	19,918	6,595	3,151	2,330		1,309,999	1,430,490
58	Other Support Services - School Admin (Describe & Itemize)	2490									0	0
59	**Total Support Services - School Administration**	**2400**	1,074,020	170,204	33,781	19,918	6,595	3,151	2,330	0	1,309,999	1,430,490
60	**SUPPORT SERVICES - BUSINESS**											
61	Direction of Business Support Services	2510									0	0
62	Fiscal Services	2520	141,124	13,558	67,013	9,150					230,845	229,160
63	Operation & Maintenance of Plant Services	2540	636,016	131,861	565,056	161					1,333,094	1,419,000
64	Pupil Transportation Services	2550	79,503	573	25,464	26,374					131,914	143,100
65	Food Services	2560	407,925	53,882	3,154	524,166	36,800				1,025,927	1,173,300
66	Internal Services	2570									0	0
67	**Total Support Services - Business**	**2500**	1,264,568	199,874	660,687	559,851	36,800	0	0	0	2,721,780	2,964,560
68	**SUPPORT SERVICES - CENTRAL**											
69	Direction of Central Support Services	2610									0	0
70	Planning, Research, Development, & Evaluation Services	2620									0	9,600
71	Information Services	2630			41,439						41,439	50,000
72	Staff Services	2640									0	0
73	Data Processing Services	2660	244,368	31,013	118,069	81,626	105,856		20,930		601,862	646,737
74	**Total Support Services - Central**	**2600**	244,368	31,013	159,508	81,626	105,856	0	20,930	0	643,301	706,337
75	Other Support Services (Describe & Itemize)	2900	50,187	5,711	119	1,729		1,760			59,506	107,710
76	**Total Support Services**	**2000**	4,465,155	803,669	1,112,109	724,126	149,251	21,662	27,030	0	7,303,002	8,256,552
77	**COMMUNITY SERVICES (ED)**	**3000**	331,046	50,250	28,106	45,915					455,317	527,239
78	**PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)**	**4000**										
79	**PAYMENTS TO OTHER GOVT UNITS (IN-STATE)**											
80	Payments for Regular Programs	4110									0	0
81	Payments for Special Education Programs	4120						650,254			650,254	613,178
82	Payments for Adult/Continuing Education Programs	4130									0	0
83	Payments for CTE Programs	4140									0	0
84	Payments for Community College Programs	4170									0	6,000
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	5,000
86	**Total Payments to Other Govt Units (In-State)**	**4100**			0			650,254			650,254	624,178
87	Payments for Regular Programs - Tuition	4210									0	0
88	Payments for Special Education Programs - Tuition	4220						1,007,134			1,007,134	1,206,000
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0	0
90	Payments for CTE Programs - Tuition	4240									0	0
91	Payments for Community College Programs - Tuition	4270									0	0
92	Payments for Other Programs - Tuition	4280									0	0
93	Other Payments to In-State Govt Units	4290									0	0
94	**Total Payments to Other Govt Units -Tuition (In State)**	**4200**						1,007,134			1,007,134	1,206,000
95	Payments for Regular Programs - Transfers	4310									0	0
96	Payments for Special Education Programs - Transfers	4320									0	0
97	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	0
98	Payments for CTE Programs - Transfers	4340									0	0
99	Payments for Community College Program - Transfers	4370									0	0
100	Payments for Other Programs - Transfers	4380									0	0
101	Other Payments to In-State Govt Units - Transfers	4390									0	0
102	**Total Payments to Other Govt Units -Transfers (In-State)**	**4300**			0			0			0	0
103	Payments to Other Govt Units (Out-of-State)	4400									0	0
104	**Total Payments to Other Govt Units**	**4000**			0			1,657,388			1,657,388	1,830,178
105	**DEBT SERVICES (ED)**	**5000**										

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

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2025

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	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
106	**DEBT SERVICES - INTEREST ON SHORT-TERM DEBT**											
107	Tax Anticipation Warrants	5110									0	0
108	Tax Anticipation Notes	5120									0	0
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
110	State Aid Anticipation Certificates	5140									0	0
111	Other Interest on Short-Term Debt	5150									0	0
112	**Total Interest on Short-Term Debt**	**5100**						0			0	0
113	**Debt Services - Interest on Long-Term Debt**	**5200**									0	0
114	**Total Debt Services**	**5000**						0			0	0
115	**PROVISIONS FOR CONTINGENCIES (ED)**	**6000**										0
116	**Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)**		14,161,100	2,990,739	1,550,989	1,394,169	334,281	1,861,597	88,168	0	22,381,043	24,517,895
117	**Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)**		14,161,100	2,990,739	1,550,989	1,394,169	334,281	2,622,733	88,168	0	23,142,179	24,517,895
118	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)**										2,103,650	
119	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)**										2,120,689	
120												
121	**20 - OPERATIONS & MAINTENANCE FUND (O&M)**											
122	**SUPPORT SERVICES (O&M)**	**2000**										
123	**SUPPORT SERVICES - PUPILS**											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	0
125	**SUPPORT SERVICES - BUSINESS**											
126	Direction of Business Support Services	2510									0	0
127	Facilities Acquisition & Construction Services	2530			(51)						(51)	5,000
128	Operation & Maintenance of Plant Services	2540	106,493	9,989	366,953	177,640	1,491,767		30,267		2,183,109	2,265,000
129	Pupil Transportation Services	2550									0	0
130	Food Services	2560									0	0
131	**Total Support Services - Business**	**2500**	106,493	9,989	366,902	177,640	1,491,767	0	30,267	0	2,183,058	2,270,000
132	Other Support Services (Describe & Itemize)	2900									0	0
133	**Total Support Services**	**2000**	106,493	9,989	366,902	177,640	1,491,767	0	30,267	0	2,183,058	2,270,000
134	**COMMUNITY SERVICES (O&M)**	**3000**									0	0
135	**PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)**	**4000**										
136	**PAYMENTS TO OTHER GOVT UNITS (IN-STATE)**											
137	Payments for Regular Programs	4110									0	0
138	Payments for Special Education Programs	4120									0	0
139	Payments for CTE Programs	4140									0	0
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
141	**Total Payments to Other Govt. Units (In-State)**	**4100**			0			0			0	0
142	Payments to Other Govt. Units (Out of State)	4400									0	0
143	**Total Payments to Other Govt Units**	**4000**			0			0			0	0
144	**DEBT SERVICES (O&M)**	**5000**										
145	**DEBT SERVICES - INTEREST ON SHORT-TERM DEBT**											
146	Tax Anticipation Warrants	5110									0	0
147	Tax Anticipation Notes	5120									0	0
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
149	State Aid Anticipation Certificates	5140									0	0
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
151	**Total Debt Service - Interest on Short-Term Debt**	**5100**						0			0	0
152	**DEBT SERVICE - INTEREST ON LONG-TERM DEBT**	**5200**									0	0
153	**Total Debt Services**	**5000**						0			0	0
154	**PROVISIONS FOR CONTINGENCIES (O&M)**	**6000**										0
155	**Total Direct Disbursements/Expenditures**		106,493	9,989	366,902	177,640	1,491,767	0	30,267	0	2,183,058	2,270,000
156	**Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures**										(434,363)	

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

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2025

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	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
158	**30 - DEBT SERVICES (DS)**											
159	**PAYMENTS TO OTHER DIST & GOVT UNITS (DS)**	4000										
160	**PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)**											
161	**Payments for Regular Programs**	4110									0	0
162	**Payments for Special Education Programs**	4120									0	0
163	**Other Payments to In-State Govt Units (Describe & Itemize)**	4190									0	0
164	**Total Payments to Other Districts & Govt Units (In-State)**	4000						0			0	0
165	**DEBT SERVICES (DS)**	5000										
166	**DEBT SERVICES - INTEREST ON SHORT-TERM DEBT**											
167	Tax Anticipation Warrants	5110									0	0
168	Tax Anticipation Notes	5120									0	0
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
170	State Aid Anticipation Certificates	5140									0	0
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
172	**Total Debt Services - Interest On Short-Term Debt**	5100						0			0	0
173	**DEBT SERVICES - INTEREST ON LONG-TERM DEBT**	5200						1,418,283			1,418,283	1,446,140
174	**DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired)** [11]	5300						17,245,000			17,245,000	1,420,000
175	**DEBT SERVICES - OTHER (Describe & Itemize)**	5400									0	0
176	**Total Debt Services**	5000			0			18,663,283			18,663,283	2,866,140
177	**PROVISION FOR CONTINGENCIES (DS)**	6000										0
178	**Total Disbursements/ Expenditures**				0			18,663,283			18,663,283	2,866,140
179	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(15,784,487)	
180												
181	**40 - TRANSPORTATION FUND (TR)**											
182	**SUPPORT SERVICES (TR)**											
183	**SUPPORT SERVICES - PUPILS**											
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	0
185	**SUPPORT SERVICES - BUSINESS**											
186	Pupil Transportation Services	2550	781,926	128,229	74,841	251,419	568,719		57,846		1,862,980	1,957,420
187	Other Support Services (Describe & Itemize)	2900									0	0
188	**Total Support Services**	2000	781,926	128,229	74,841	251,419	568,719	0	57,846	0	1,862,980	1,957,420
189	**COMMUNITY SERVICES (TR)**	3000									0	0
190	**PAYMENTS TO OTHER DIST & GOVT UNITS (TR)**	4000										
191	**PAYMENTS TO OTHER GOVT UNITS (IN-STATE)**											
192	Payments for Regular Programs	4110									0	0
193	Payments for Special Education Programs	4120									0	0
194	Payments for Adult/Continuing Education Programs	4130									0	0
195	Payments for CTE Programs	4140									0	0
196	Payments for Community College Programs	4170									0	0
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
198	**Total Payments to Other Govt. Units (In-State)**	4100			0			0			0	0
199	**PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)**	4400									0	0
200	**Total Payments to Other Govt Units**	4000			0			0			0	0
201	**DEBT SERVICES (TR)**	5000										
202	**DEBT SERVICE - INTEREST ON SHORT-TERM DEBT**											
203	Tax Anticipation Warrants	5110									0	0
204	Tax Anticipation Notes	5120									0	0
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
206	State Aid Anticipation Certificates	5140									0	0
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
208	**Total Debt Services - Interest On Short-Term Debt**	5100						0			0	0
209	**DEBT SERVICES - INTEREST ON LONG-TERM DEBT**	5200									0	0
210	**DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired)** [11]	5300									0	0

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

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2025

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	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
211	**DEBT SERVICES - OTHER (Describe & Itemize)**	5400									0	0
212	**Total Debt Services**	5000						0			0	0
213	**PROVISION FOR CONTINGENCIES (TR)**	6000										0
214	**Total Disbursements/ Expenditures**		781,926	128,229	74,841	251,419	568,719	0	57,846	0	1,862,980	1,957,420
215	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(382,362)	
216												
217	**50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)**											
218	**INSTRUCTION (MR/SS)**	1000										
219	Regular Programs	1100		128,959							128,959	90,515
220	Pre-K Programs	1125		27,012							27,012	56,525
221	Special Education Programs (Functions 1200-1220)	1200		79,352							79,352	96,750
222	Special Education Programs - Pre-K	1225									0	0
223	Remedial and Supplemental Programs - K-12	1250		66,736							66,736	73,900
224	Remedial and Supplemental Programs - Pre-K	1275									0	0
225	Adult/Continuing Education Programs	1300									0	0
226	CTE Programs	1400		35,753							35,753	40,445
227	Interscholastic Programs	1500		14,419							14,419	17,160
228	Summer School Programs	1600									0	0
229	Gifted Programs	1650									0	0
230	Driver's Education Programs	1700		662							662	1,430
231	Bilingual Programs	1800		1,036							1,036	3,850
232	Truants' Alternative & Optional Programs	1900									0	0
233	**Total Instruction**	1000		353,929							353,929	380,575
234	**SUPPORT SERVICES (MR/SS)**	2000										
235	**SUPPORT SERVICES - PUPILS**											
236	Attendance & Social Work Services	2110									0	0
237	Guidance Services	2120		8,877							8,877	9,760
238	Health Services	2130		17,387							17,387	13,200
239	Psychological Services	2140									0	0
240	Speech Pathology & Audiology Services	2150		3,768							3,768	4,400
241	Other Support Services - Pupils (Describe & Itemize)	2190		27,388							27,388	23,300
242	**Total Support Services - Pupils**	2100		57,420							57,420	50,660
243	**SUPPORT SERVICES - INSTRUCTIONAL STAFF**											
244	Improvement of Instruction Services	2210		3,792							3,792	4,535
245	Educational Media Services	2220		5,923							5,923	3,240
246	Assessment & Testing	2230									0	0
247	**Total Support Services - Instructional Staff**	2200		9,715							9,715	7,775
248	**SUPPORT SERVICES - GENERAL ADMINISTRATION**											
249	Board of Education Services	2310									0	1,610
250	Executive Administration Services	2320		12,551							12,551	13,700
251	Special Area Administration Services	2330		21,567							21,567	25,695
252	Claims Paid from Self Insurance Fund	2361									0	0
253	Risk Management and Claims Services Payments	2365									0	0
254	**Total Support Services - General Administration**	2300		34,118							34,118	41,005
255	**SUPPORT SERVICES - SCHOOL ADMINISTRATION**											
256	Office of the Principal Services	2410		66,006							66,006	66,570
257	Other Support Services - School Administration (Describe & Itemize)	2490									0	250
258	**Total Support Services - School Administration**	2400		66,006							66,006	66,820

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

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2025

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	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
259	**SUPPORT SERVICES - BUSINESS**											
260	Direction of Business Support Services	2510									0	0
261	Fiscal Services	2520		22,976							22,976	19,700
262	Facilities Acquisition & Construction Services	2530		(9)							(9)	0
263	Operation & Maintenance of Plant Services	2540		155,658							155,658	161,060
264	Pupil Transportation Services	2550		158,033							158,033	170,960
265	Food Services	2560		71,676							71,676	77,490
266	Internal Services	2570									0	0
267	**Total Support Services - Business**	**2500**		408,334							408,334	429,210
268	**SUPPORT SERVICES - CENTRAL**											
269	Direction of Central Support Services	2610									0	0
270	Planning, Research, Development, & Evaluation Services	2620									0	130
271	Information Services	2630									0	0
272	Staff Services	2640									0	0
273	Data Processing Services	2660		40,875							40,875	40,650
274	**Total Support Services - Central**	**2600**		40,875							40,875	40,780
275	Other Support Services (Describe & Itemize)	2900		668							668	2,390
276	**Total Support Services**	**2000**		617,136							617,136	638,640
277	**COMMUNITY SERVICES (MR/SS)**	**3000**		14,020							14,020	14,620
278	**PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)**	**4000**										
279	Payments for Regular Programs	4110									0	0
280	Payments for Special Education Programs	4120									0	0
281	Payments for CTE Programs	4140									0	0
282	**Total Payments to Other Govt Units**	**4000**		0							0	0
283	**DEBT SERVICES (MR/SS)**	**5000**										
284	**DEBT SERVICE - INTEREST ON SHORT-TERM DEBT**											
285	Tax Anticipation Warrants	5110									0	0
286	Tax Anticipation Notes	5120									0	0
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
288	State Aid Anticipation Certificates	5140									0	0
289	Other (Describe & Itemize)	5150									0	0
290	**Total Debt Services - Interest**	**5000**						0			0	0
291	**PROVISION FOR CONTINGENCIES (MR/SS)**	**6000**										0
292	**Total Disbursements/Expenditures**			985,085				0			985,085	1,033,835
293	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										149,808	
294												
295	**60 - CAPITAL PROJECTS (CP)**											
296	**SUPPORT SERVICES (CP)**	**2000**										
297	**SUPPORT SERVICES - BUSINESS**											
298	Facilities Acquisition and Construction Services	2530			59,662	1,380	523,735				584,777	592,000
299	Other Support Services (Describe & Itemize)	2900									0	0
300	**Total Support Services**	**2000**	0	0	59,662	1,380	523,735	0	0	0	584,777	592,000
301	**PAYMENTS TO OTHER DIST & GOVT UNITS (CP)**	**4000**										
302	**PAYMENTS TO OTHER GOVT UNITS (In-State)**											
303	Payments to Regular Programs (In-State)	4110									0	0
304	Payments for Special Education Programs	4120									0	0
305	Payments for CTE Programs	4140									0	0
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
307	**Total Payments to Other Govt Units**	**4000**			0			0			0	0
308	**PROVISION FOR CONTINGENCIES (S&C/CI)**	**6000**										0
309	**Total Disbursements/ Expenditures**		0	0	59,662	1,380	523,735	0	0	0	584,777	592,000
310	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										479,646	
311												

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

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2025

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	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
312	**70 - WORKING CASH (WC)**											
313												
314	**80 - TORT FUND (TF)**											
315	**INSTRUCTION (TF)**	**1000**										
316	Regular Programs	1100	128,755								128,755	156,976
317	Tuition Payment to Charter Schools	1115									0	0
318	Pre-K Programs	1125									0	0
319	Special Education Programs (Functions 1200 - 1220)	1200									0	0
320	Special Education Programs Pre-K	1225									0	0
321	Remedial and Supplemental Programs K-12	1250									0	0
322	Remedial and Supplemental Programs Pre-K	1275									0	0
323	Adult/Continuing Education Programs	1300									0	0
324	CTE Programs	1400	62,616								62,616	74,293
325	Interscholastic Programs	1500									0	0
326	Summer School Programs	1600									0	0
327	Gifted Programs	1650									0	0
328	Driver's Education Programs	1700									0	0
329	Bilingual Programs	1800									0	0
330	Truant Alternative & Optional Programs	1900									0	0
331	Pre-K Programs - Private Tuition	1910									0	0
332	Regular K-12 Programs Private Tuition	1911									0	0
333	Special Education Programs K-12 Private Tuition	1912									0	0
334	Special Education Programs Pre-K Tuition	1913									0	0
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0	0
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0	0
337	Adult/Continuing Education Programs Private Tuition	1916									0	0
338	CTE Programs Private Tuition	1917									0	0
339	Interscholastic Programs Private Tuition	1918									0	0
340	Summer School Programs Private Tuition	1919									0	0
341	Gifted Programs Private Tuition	1920									0	0
342	Bilingual Programs Private Tuition	1921									0	0
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									0	0
344	**Total Instruction**[14]	**1000**	191,371	0	0	0	0	0	0	0	191,371	231,269
345	**SUPPORT SERVICES (TF)**	**2000**										
346	**Support Services - Pupil**	**2100**										
347	Attendance & Social Work Services	2110									0	0
348	Guidance Services	2120									0	0
349	Health Services	2130	141,312			4,387					145,699	0
350	Psychological Services	2140									0	77,766
351	Speech Pathology & Audiology Services	2150									0	0
352	Other Support Services - Pupils (Describe & Itemize)	2190	76,634								76,634	42,000
353	**Total Support Services - Pupil**	**2100**	217,946	0	0	4,387	0	0	0	0	222,333	119,766
354	**Support Services - Instructional Staff**	**2200**										
355	Improvement of Instruction Services	2210									0	0
356	Educational Media Services	2220									0	0
357	Assessment & Testing	2230									0	0
358	**Total Support Services - Instructional Staff**	**2200**	0	0	0	0	0	0	0	0	0	0
359	**SUPPORT SERVICES - GENERAL ADMINISTRATION**	**2300**										
360	Board of Education Services	2310									0	0
361	Executive Administration Services	2320	11,174								11,174	8,675
362	Special Area Administration Services	2330	12,000								12,000	14,973
363	Claims Paid from Self Insurance Fund	2361									0	0
364	Risk Management and Claims Services Payments	2365			589,907	30	57,653				647,590	672,030
365	**Total Support Services - General Administration**	**2300**	23,174	0	589,907	30	57,653	0	0	0	670,764	695,678
366	**Support Services - School Administration**	**2400**										
367	Office of the Principal Services	2410	43,126								43,126	33,338
368	Other Support Services - School Administration *(Describe & Itemize)*	2490									0	0
369	**Total Support Services - School Administration**	**2400**	43,126	0	0	0	0	0	0	0	43,126	33,338

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

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2025

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	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
370	**Support Services - Business**	**2500**										
371	Direction of Business Support Services	2510									0	0
372	Fiscal Services	2520									0	0
373	Facilities Acquisition and Construction Services	2530									0	0
374	Operation & Maintenance of Plant Services	2540	217,251								217,251	227,100
375	Pupil Transportation Services	2550	91,323								91,323	131,250
376	Food Services	2560	31,350								31,350	28,791
377	Internal Services	2570									0	0
378	**Total Support Services - Business**	**2500**	339,924	0	0	0	0	0	0	0	339,924	387,141
379	**Support Services - Central**	**2600**										
380	Direction of Central Support Services	2610									0	0
381	Planning, Research, Development & Evaluation Services	2620									0	0
382	Information Services	2630									0	0
383	Staff Services	2640									0	0
384	Data Processing Services	2660									0	0
385	**Total Support Services - Central**	**2600**	0	0	0	0	0	0	0	0	0	0
386	**Other Support Services *(Describe & Itemize)***	**2900**									0	0
387	**Total Support Services**	**2000**	624,170	0	589,907	4,417	57,653	0	0	0	1,276,147	1,235,923
388	**COMMUNITY SERVICES (TF)**	**3000**									0	0
389	**PAYMENTS TO OTHER DIST & GOVT UNITS (TF)**	**4000**										
390	**Payments to Other Dist & Govt Units (In-State)**											
391	Payments for Regular Programs	4110									0	0
392	Payments for Special Education Programs	4120			22,482						22,482	22,808
393	Payments for Adult/Continuing Education Programs	4130									0	0
394	Payments for CTE Programs	4140									0	0
395	Payments for Community College Programs	4170									0	0
396	Other Payments to In-State Govt Units *(Describe & Itemize)*	4190									0	0
397	**Total Payments to Other Dist & Govt Units (In-State)**	**4100**			22,482			0			22,482	22,808
398	Payments for Regular Programs - Tuition	4210									0	0
399	Payments for Special Education Programs - Tuition	4220									0	0
400	Payments for Adult/Continuing Education Programs - Tuition	4230									0	0
401	Payments for CTE Programs - Tuition	4240									0	0
402	Payments for Community College Programs - Tuition	4270									0	0
403	Payments for Other Programs - Tuition	4280									0	0
404	Other Payments to In-State Govt Units *(Describe & Itemize)*	4290									0	0
405	**Total Payments to Other Dist & Govt Units - Tuition (In State)**	**4200**						0			0	0
406	Payments for Regular Programs - Transfers	4310									0	0
407	Payments for Special Education Programs - Transfers	4320									0	0
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	0
409	Payments for CTE Programs - Transfers	4340									0	0
410	Payments for Community College Program - Transfers	4370									0	0
411	Payments for Other Programs - Transfers	4380									0	0
412	Other Payments to In-State Govt Units - Transfers *(Describe & Itemize)*	4390									0	0
413	**Total Payments to Other Dist & Govt Units-Transfers (In State)**	**4300**			0			0			0	0
414	Payments to Other Dist & Govt Units (Out of State)	4400									0	0
415	**Total Payments to Other Dist & Govt Units**	**4000**			22,482			0			22,482	22,808

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

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2025

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	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
416	**DEBT SERVICES (TF)**	**5000**										
417	**DEBT SERVICES - INTEREST ON SHORT-TERM DEBT**											
418	Tax Anticipation Warrants	5110									0	0
419	Tax Anticipation Notes	5120									0	0
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
421	State Aid Anticipation Certificates	5140									0	0
422	Other Interest or Short-Term Debt	5150									0	0
423	**Total Debt Services - Interest on Short-Term Debt**	**5100**						0			0	0
424	**DEBT SERVICES - INTEREST ON LONG-TERM DEBT**	**5200**									0	0
425	**DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired)** [11]	**5300**									0	0
426	**DEBT SERVICES - OTHER (Describe & Itemize)**	**5400**									0	0
427	**Total Debt Services**	**5000**						0			0	0
428	**PROVISIONS FOR CONTINGENCIES (TF)**	**6000**										0
429	**Total Disbursements/Expenditures**		815,541	0	612,389	4,417	57,653	0	0	0	1,490,000	1,490,000
430	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										13,753	
432	**90 - FIRE PREVENTION & SAFETY FUND (FP&S)**											
433	**SUPPORT SERVICES (FP&S)**	**2000**										
434	**SUPPORT SERVICES - BUSINESS**											
435	Facilities Acquisition & Construction Services	2530			45,129	6,280	16,627		4,079		72,115	75,000
436	Operation & Maintenance of Plant Services	2540									0	0
437	**Total Support Services - Business**	**2500**	0	0	45,129	6,280	16,627	0	4,079	0	72,115	75,000
438	Other Support Services (Describe & Itemize)	2900									0	0
439	**Total Support Services**	**2000**	0	0	45,129	6,280	16,627	0	4,079	0	72,115	75,000
440	**PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)**	**4000**										
441	Payments to Regular Programs	4110									0	0
442	Payments to Special Education Programs	4120									0	0
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
444	**Total Payments to Other Govt Units**	**4000**						0			0	0
445	**DEBT SERVICES (FP&S)**	**5000**										
446	**DEBT SERVICES- INTEREST ON SHORT-TERM DEBT**											
447	Tax Anticipation Warrants	5110									0	0
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
449	**Total Debt Service - Interest on Short-Term Debt**	**5100**						0			0	0
450	**DEBT SERVICES - INTEREST ON LONG-TERM DEBT**	**5200**									0	0
451	**Debt Service - Payments of Principal on Long-Term Debt** [15] **(Lease/Purchase Principal Retired)**	**5300**									0	0
452	**Total Debt Service**	**5000**						0			0	0
453	**PROVISION FOR CONTINGENCIES (FP&S)**	**6000**										0
454	**Total Disbursements/Expenditures**		0	0	45,129	6,280	16,627	0	4,079	0	72,115	75,000
455	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										93,496	

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

This page is provided for detailed itemizations as requested within the body of the report.
Type Below.

Educational

1. Pg. 11, Line 73; Sales to Pupils - Other; Bkfs Lunch Debit Card $24,862
2. Pg. 11, Line 75; Other Food Service; Other Food Sales $1,228
3.Pg. 11, Line 82; Other Pupil Activity Revenue; Other Pupil Fees $7,688
4. Pg. 12, Line 110; Other; Other Non-Pupil Fees $968, E-Rate Refund $34,019, Other Local Revenues $802, CEO Programs $35,277, JFF Programs $2,000
5. Pg. 13, Line 171; Other Revenue from State Rescources; Library Grant $1,774
6 Pg. 14, Line 183; Other Restricted Grants-In-Aid Received Directly from the Federal Govt; JROTC $43,494
6. Pg. 15, Line 270; Other Restricted Revenue From Federal Sources, ESSER III Education $182,925, ARP McKinney Vento $3,445
7. Pg. 16, Line 43; Other Support Services - Pupils, Salaries $125,381, Employee Benefits $-210.
8. Pg. 17, Line 75; Other Support Services; Salaries $50,187 , Employee Benefits $5,711 , Purchased Services $119, Supplies $1,729, Property Taxes $1,760

Operations & Maintenancee

1. Pg 12, Line 110; Other; Other Bldg Rev-Ins Reim etc $6,084

Debt Services

1. Pg. 12, Line 110; Other; Other Bond and In Rev $929

Transportation

1. Pg. 12, Line 110; Other; Insrnc Rmb/Othr Misc $10,532

Municipal Retirement/Social Security

1. Pg. 20, Line 241; Other Support Services-Pupils; RCES Supervision Aide IMRF $14,961, RCES Supervision Aide FICA $9,520, RCES Behavior Intervention Med $2,874, Other $33
2. Pg. 21, Line 275; Other Support Services; ES Team Leader Medicare $216, MS Team Leader Medicare $170, HS Team Leader Medicare $274, 21st Century IMRF $1, 21st Century Med $7

Capital Projects

1. Pg 12, Line 110; Other; E-Rate Refund $105,000

Tort

1. Pg. 22, Line 352; Other Support Services; Salaries; Tort Supervision Sal $76,634
2. Pg. 27, Line 45, Other; Tort Regular Salaries $128,753, Tort Voc Salaries $62,616, Tort Nurse Salaries $141,312, Tort Nursing Supplies $4,387, Tort Supervision Sal $76,634, Tort Supt Salarty $11,174, Tort Asst Supt Salary $12,000, Tort Principal Salaries $43,126, Tort Custodian Salaries $217,251, Tort Transportation Salaries $91,323, Tort Food Serv Salaries $31,350, Tort SESE Administration $22,482

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Richland County Community Unit School District #1 (the "District") operates as a public school system governed by a seven-member board. The District is organized under the School Code of the State of Illinois, as amended. The District's accounting policies conform to the modified cash basis of accounting as defined by the Illinois State Board of Education within Title 23 *Education and Cultural Resources of the Illinois Administrative Code*. Part 100 of Title 23 provides the requirements for accounting, budgeting, financial reporting, and auditing of school districts within the State of Illinois.

A. Principles Used to Determine the Scope of the Reporting Entity

The District's reporting entity includes the District's governing board as the District exercises no oversight responsibility over any related agency or organizations that could be considered a component unit.

The District has developed criteria to determine whether outside agencies with activities which benefit the citizens of the District, including joint agreements which serve pupils from numerous Districts, should be included within its financial reporting entity. The criteria include, but are not limited to, whether the District exercises oversight responsibility (which includes financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters), scope of public service, and special financing relationships.

The District has not entered into any joint agreements that should be included within its financial reporting entity. In addition, the District is not aware of any entity which would exercise such oversight as to result in the District being considered a component unit of the entity.

B. Basis of Presentation - Fund Accounting

The accounts of the District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets and liabilities (arising from cash transactions), fund balance, revenue received and expenditures disbursed. The District maintains individual funds required by the Illinois State Board of Education.

District resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The following funds and account groups are used by the District:

Individual Funds

The Educational Fund and the Operations and Maintenance Fund are the general operating funds of the District. They are used to account for all financial resources except those required to be accounted for in other funds. Special Education and leasing revenue is included in the Educational Fund.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

B. Basis of Presentation - Fund Accounting, Continued

Individual Funds, Continued

The Debt Services Fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. This fund includes a portion of the School Facility Occupation tax revenues.

The Transportation Fund is used to account for cash received from specific revenue sources that are legally restricted to cash disbursements for transportation purposes.

The Municipal Retirement/Social Security Fund is used to account for cash received from specific revenue sources that are legally restricted to cash disbursements for employee retirement purposes, excluding the Teachers Retirement System.

The Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities. This fund includes a portion of the School Facility Occupation tax revenues.

The Working Cash Fund accounts for financial resources held by the District to be used for temporary interfund loans to the Educational, Operations and Maintenance, and Transportation Funds.

The Tort Fund is used to account for special property tax revenue earmarked to protect school operating budgets from unexpected legal costs, as well as the cost of risk management programs.

The Fire Prevention and Safety Fund is used to account for all financial resources to be used for fire prevention, safety, energy conservation, or school security purposes. These funds may only be used for those purposes.

The Agency Fund is used to account for funds that are custodial in nature and that meet the definition of fiduciary funds.

Measurement Focus

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

B. Basis of Presentation - Fund Accounting, Continued

General Fixed Assets and General Long-Term Debt Account Group

Fixed assets used by the District are accounted for in the General Fixed Asset Account Group. Long-term liabilities to be financed by the District are accounted for in the General Long-Term Debt Account Group. The two account groups are not "funds." They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

C. Basis of Accounting

Basis of accounting refers to when revenues received and expenditures disbursed are recognized in the accounts and how they are reported on the financial statements. The District has elected to maintain its accounting records for all funds and account groups on the modified cash basis of accounting allowed under the regulatory provisions prescribed by the Illinois State Board of Education within the Title *23 Education and Cultural Resources of the Illinois Administrative Code*, Part 100. Accordingly, revenues are recognized and recorded in the accounts when cash is received. In the same manner, expenditures are recognized and recorded upon the disbursement of cash. Assets of a fund are only recorded when a right to receive cash exists which arises from a previous cash transaction. Liabilities of a fund, similarly, result from previous cash transactions.

These financial statements omit recognition of receivables and payables and other accrued and deferred items that do not arise from previous cash transactions.

Additionally, these financial statements are issued to comply with the regulatory provisions prescribed by the Illinois State Board of Education, which is a comprehensive basis of accounting other than generally accepted accounting principles.

Proceeds from the sales of bonds and lease-purchase agreements are included as other financing sources in the appropriate fund on the date received. Related principal payable in the future is recorded at the same time in the General Long-Term Debt Account Group.

D. Budgets and Budgetary Accounting

The budget for all individual funds is prepared on the same basis of accounting that is used in financial reporting. This allows for comparability between budget and actual amounts. This is an acceptable method in accordance with 105 ILCS 5/17-1 of the *Illinois Compiled Statutes*.

For each fund, total fund expenditures disbursed may not legally exceed the budgeted amounts. The budget lapses at the end of each fiscal year. The District does not utilize an encumbrance system.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

D. Budgets and Budgetary Accounting, Continued

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

1. Prior to August 1, the Superintendent submits to the Board of Education a proposed operating budget for the fiscal year commencing on July 1. The operating budget includes proposed expenditures disbursed and the means of financing them.

2. A public hearing is conducted to obtain taxpayer comments.

3. Prior to October 1, the budget is legally adopted through passage of a resolution.

4. Formal budgetary integration is employed as a management control device during the year for the individual funds.

5. The Board of Education may make transfers between the various items in any fund not exceeding in the aggregate 10% of the total of such fund as set forth in the budget.

6. The Board of Education may amend the budget (in other ways) by the same procedures required of its original adoption.

7. The Board of Education approved the original budget on September 19, 2024 and approved the amended budget on June 16, 2025.

The budgets for the following funds were amended during the year ended June 30, 2025.

	INCREASE/(DECREASE)	
FUND	REVENUES	EXPENDITURES
Educational	$ (1,237,459)	$ (1,304,587)
Operations & Maintenance	-	200,000
Debt Service	-	35,000
Transportation	-	60,000
Capital Projects	-	125,000
Fire Prevention & Safety	-	11,099

E. Investments

Investments, consisting of time deposits, savings accounts, and money market accounts, are stated at cost. Assets of the different funds are co-mingled for investment purposes and interest earnings are prorated back to the various funds and recognized as revenue. The institutions in which investments are made must be approved by the Board of Education.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

F. General Fixed Assets

General fixed assets have been acquired for general educational and transportation purposes. At the time of purchase, assets are recorded as expenditures disbursed in the individual funds and capitalized at cost in the general fixed assets account group. Fixed assets are defined by the District as individual assets with an initial individual cost of more than $5,000 and an estimated useful life of one year or more. All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available.

Depreciation accounting is not considered applicable, except to determine per capita tuition charge. Depreciation for the per capita tuition charge is calculated using the straight-line method. The estimated useful lives of the buildings is 50 years, building and land improvements is 20 years, equipment except transportation equipment is 10 years, and transportation equipment is 5 years.

G. Vacation and Sick Pay

Vacation and sick leave is considered to be an expenditure in the year paid. Vacation days earned in one fiscal year must be used by the end of the following fiscal year; they do not accumulate beyond the one-year carryover. Unused sick leave may accumulate. Upon resignation or termination, the employee is entitled to the monetary equivalent of all earned vacation time.

H. Estimates

The preparation of financial statements in conformity with the modified cash basis of accounting requires the use of management's estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Accordingly, actual results may differ from those estimates.

I. Reservations of Fund Equity

Fund balances, with equity which are legally restricted for specific future use or are not available for appropriation, are reported as reservations of fund balances.

J. Date of Management Review

Management has evaluated subsequent events through December 18, 2025, the date which the financial statements were available to be issued.

NOTE 2: COMMON BANK ACCOUNT

Separate bank accounts are not maintained for all District funds. Certain funds maintain a portion of their cash balances in common checking and money market accounts, with accounting records being maintained to show the portion of the common bank account balance attributable to each participating fund.

Occasionally, individual funds participating in the common bank account may incur an overdraft (deficit) in the account. The overdraft results from expenditures which have been approved by the School Board. If this occurs, the overdraft constitutes an unauthorized interfund loan since the School Board did not authorize it by a resolution.

NOTE 3: CASH

A. Deposits

At June 30, 2025, the carrying amount of the District's deposits was $34,231,717. The bank balance was $34,682,627.

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a deposit policy for custodial credit risk. As of June 30, 2025, $17,297,721 of the District's bank balance of $34,682,627 was exposed to custodial credit risk as follows:

Collateralized by securities held by the pledging financial institutions' trust department not in District's name	$ 17,297,721

B. Investments

The District is allowed to invest in securities as authorized by statute 30 ILCS 235/2 and 235/6.

C. Interest Rate Risk

The District does not have a formal investment policy that limits investment securities as a means of managing its exposure to fair value losses arising from increasing interest rates.

NOTE 4: GENERAL FIXED ASSET SUMMARY

The following is a summary of changes in general fixed assets for year ended June 30, 2025:

	Balance July 1, 2024	Additions & Transfers	Deletions & Transfers	Balance June 30, 2025
Assets Not Depreciated:				
Land	$ 840,417	$ 138,214	$ -	$ 978,631
Assets Depreciated:				
Buildings	78,207,352	1,677,532	-	79,884,884
Land Improvements	1,293,287	-	-	1,293,287
Other Equipment	3,675,043	608,318	(378,380)	3,904,981
Transportation Equipment	3,578,344	733,976	-	4,312,320
Total	$ 87,594,443	$ 3,158,040	$ (378,380)	$ 90,374,103

In accordance with ISBE guidelines the District has elected to write-off all fully depreciated other equipment during the year ended June 30, 2025. The District claimed $2,441,255 of depreciation for the per capita tuition charge computation.

NOTE 5: LONG-TERM DEBT

A. Description of General Long-Term Debt Outstanding

Refunding Revenue Bonds - Series 2017:

Illinois Development Finance Authority Local Government Program G.O. Refunding Bonds, Series 2017, with an original issuance of $8,570,000, dated January 12, 2017, provides for the partial refunding of the Series 2013 general obligation bonds dated August 29, 2013. Interest on the bonds is payable on May 1 and November 1 each year, at a rate of 3.20%. Principal payments are due annually on November 1 beginning November 1, 2017. The final maturity date of these bonds is December 1, 2030.

G.O. (Alternate Revenue Source) Bonds - Series 2018:

Original issue $9,520,000, dated November 29, 2018. Interest on the bonds is payable on June 1 and December 1 each year at rates between 4.25% and 5.00%. Principal payments are due annually on December 1, beginning December 1, 2031. This issuance refunded $8,205,000 of the Series 2013 bonds. The final maturity date of these bonds is December 1, 2043.

G.O. (Alternate Revenue Source) Bonds - Series 2019A:

Original issue $4,785,000, dated February 7, 2019. Interest on the bonds is payable on June 1 and December 1 each year at rates between 3.50% and 4.50%. Principal payments are due annually on December 1, beginning December 1, 2020. The final maturity date of these bonds is December 1, 2030.

NOTE 5: LONG-TERM DEBT, CONTINUED

A. Description of General Long-term Debt Outstanding, Continued

G.O. Bonds - Series 2019B:

Original issue $18,330,000, dated May 14, 2019. Interest on the bonds is payable on December 1 each year. Principal and interest payments are due annually on December 1. Interest rates vary between 4.00% and 5.00%. Interest is due beginning December 1, 2020 and principal is due beginning December 1, 2021. The bond was refinanced as part of bond issue series 2024.

G.O. Refunding School Bonds - Series 2022A:

Original issue $1,865,000, dated April 5, 2022. Interest on the bonds is payable on June 1 each year. Principal and interest payments are due annually on December 1. Interest rates vary between 1.30% and 2.90%. Principal and interest payments are due beginning December 1, 2022. The final maturity date of these bonds is December 1, 2030.

G.O. Refunding School Bonds - Series 2024:

Original issue $14,590,000, dated October 29, 2024. Interest on the bonds is payable on June 1 and December 1 of each year at a rate of 5.00%. Principal payments are due annually beginning December 1, 2024. The final maturity date of these bonds is June 1, 2038.

B. Long-Term Debt Activity

A summary of long-term debt transactions for the year ended June 30, 2025, are as follows:

	Balance July 1, 2024	Additions	Deletions	Balance June 30, 2025
Series 2017	$ 6,685,000	$ -	$ (775,000)	$ 5,910,000
Series 2018	9,520,000	-	-	9,520,000
Series 2019A	3,270,000	-	(415,000)	2,855,000
Series 2019B	15,825,000	-	(15,825,000)	-
Series 2022A	1,810,000	-	(30,000)	1,780,000
Series 2024	-	14,590,000	(200,000)	14,390,000
	$ 37,110,000	$ 14,590,000	$ (17,245,000)	$ 34,455,000

NOTE 5: LONG-TERM DEBT, CONTINUED

C. Debt Service Requirements

The annual debt service requirements to maturity for long-term debt are as follows:

Year Ending June 30,	Principal	Interest	Total
2026	$ 1,530,000	$ 1,408,666	$ 2,938,666
2027	1,645,000	1,358,805	3,003,805
2028	1,765,000	3,258,570	5,023,570
2029	1,895,000	1,267,598	3,162,598
2030	2,030,000	1,321,899	3,351,899
2031-2035	12,680,000	4,768,793	17,448,793
2036-2040	9,335,000	1,672,569	11,007,569
2041-2044	3,575,000	368,375	3,943,375
	$ 34,455,000	$ 15,425,274	$ 49,880,274

D. Legal Debt Margin

The legal debt margin of the District at June 30, 2025 is as follows:

Assessed Valuation 2024	$ 344,510,881
Statutory Debt Limitation (13.8% of assessed valuation)	$ 47,542,502
Less Total Debt	(20,065,000)
Plus Debt funded from alternate revenue sources	12,375,000
Legal Debt Margin	$ 39,852,502

NOTE 6: PROPERTY TAXES

The District's property tax is levied each year on all taxable real property located in the District on or before the last Tuesday in December. The 2023 levy was passed by the Board on December 21, 2023 and the 2024 tax levy was passed by the board on December 19, 2024. Property taxes attach as an enforceable lien on property as of January 1 of the following year and are payable in two installments normally in July and September of that year. The District receives significant distributions of tax receipts approximately one month after these due dates. The property tax revenue shown in the financial statements are the taxes received from the 2023 tax levy collected in 2024.

The following are the tax rate limits permitted by the school code and by local referendum and the actual rates levied per $100.00 of assessed valuation:

NOTE 6: PROPERTY TAXES, CONTINUED

		ACTUAL					
		RICHLAND		WAYNE		JASPER	
Fund	Limit	2024 Levy	2023 Levy	2024 Levy	2023 Levy	2024 Levy	2023 Levy
Education	1.8400	1.84000	1.84000	1.84000	1.84000	1.84000	1.84000
Operation & Maintenance	.5000	0.50000	0.50000	0.50000	0.50000	0.50000	0.50000
Transportation	.2000	0.20000	0.20000	0.20000	0.20000	0.20000	0.20000
Municipal Retirement	As Needed	0.12950	0.15629	0.12938	0.15602	0.12949	0.15633
Special Education	.0400	0.04000	0.04000	0.04000	0.04000	0.04000	0.04000
Working Cash	.0500	0.05000	0.05000	0.05000	0.05000	0.05000	0.05000
Liability Insurance	As Needed	0.49470	0.47046	0.49424	0.46964	0.49467	0.47059
Fire Prevention & Safety	.0500	0.05000	0.05000	0.05000	0.05000	0.05000	0.05000
Social Security	As Needed	0.14987	0.17543	0.14993	0.17512	0.14986	0.17548
Bonds	As Needed	0.53978	0.59024	0.53928	0.58920	0.53974	0.59039
Prior Period Adjustment	As Needed	0.01256	0.01132	0.00000	0.00000	0.00000	0.00000
		4.00641	4.08374	3.99283	4.06998	3.99376	4.07279

		ACTUAL			
		CLAY		LAWRENCE	
Fund	Limit	2024 Levy	2023 Levy	2024 Levy	2023 Levy
Education	1.8400	1.8400	1.8400	1.84000	1.84000
Operation & Maintenance	.5000	0.5000	0.5000	0.50000	0.50000
Transportation	.2000	0.2000	0.2000	0.20000	0.20000
Municipal Retirement	As Needed	0.1293	0.1561	0.12922	0.15612
Special Education	.0400	0.0400	0.0400	0.04000	0.04000
Working Cash	.0500	0.0500	0.0500	0.05000	0.05000
Liability Insurance	As Needed	0.4941	0.4700	0.49365	0.46995
Fire Prevention & Safety	.0500	0.0500	0.0500	0.05000	0.05000
Social Security	As Needed	0.1497	0.1752	0.14954	0.17523
Bonds	As Needed	0.5391	0.5896	0.53864	0.58961
		3.99220	4.07090	3.99105	4.07091

NOTE 7: RETIREMENT FUND COMMITMENTS

A. Teacher's Retirement System of the State of Illinois

Plan Description

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 be made only by legislative action with the Governor's approval. The TRS Board of Trustees is responsible for the System's administration.

NOTE 7: RETIREMENT FUND COMMITMENTS, CONTINUED

A. Teacher's Retirement System of the State of Illinois, Continued

Plan Description, Continued

TRS issues a publicly available financial report that can be obtained at https://www.trsil.org/financial/acfrs/fy2024; 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 the percentage of average salary to which the member is entitled. Most members retire under a formula that provides 2.2 percent of final average salary up to a maximum of 75 percent with 34 years of service.

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 highest four. Disability provisions for Tier 2 are identical to those of Tier 1. Death benefits are payable under a formula that is different from Tier 1.

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

Public Act 100-0023, enacted in 2017, creates an optional Tier 3 hybrid retirement plan, but it has not yet gone into effect. Public Act 100-0587, enacted in 2018, requires TRS to offer two temporary benefit buyout programs that expire on June 30, 2026. 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 began 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.

NOTE 7: RETIREMENT FUND COMMITMENTS CONTINUED

A. Teacher's Retirement System of the State of Illinois, Continued

Contributions, Continued

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, 2025, was 9.0 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the District, is submitted to TRS by the District.

On-Behalf Contributions to TRS

The state of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2025, the state of Illinois contributions recognized by the District (employer) were based on the state's proportionate share of the pension expense associated with the District, and the District recognized revenue and expenditures of $6,407,859 in pension contributions from the state of Illinois.

2.2 Formula Contributions

Employers contributed 0.58 percent of creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the years June 30, 2025 were $68,531.

Federal and Special Trust Fund Contributions

When TRS members are paid from federal and special trust funds administered by the District, there is a statutory requirement for the District to pay an employer pension contribution from those funds. Under Public Act 100-0340, the federal and special trust fund contribution rate is the total employer normal cost beginning with the year ended June 30, 2018.

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

For the year ended June 30, 2025, the employer pension contribution was 10.34 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2025, salaries totaling $232,121 were paid from federal and special trust funds that required employer contributions of $24,001

Employer Retirement Cost Contributions

Under GASB Statement No. 68, contributions that an employer is required to pay because of a TRS member retiring are categorized as specific liability payments. The District is required to make a one-time contribution to TRS for members 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, 2025, the District paid $105 to TRS for employer contributions due on salary increases in excess of 6 percent, and $0 for sick leave days granted in excess of the normal annual allotment.

NOTE 7: RETIREMENT FUND COMMITMENTS, CONTINUED

A. Teacher's Retirement System of the State of Illinois, Continued

TRS fiduciary net position

Detailed information about the TRS's fiduciary net position as of June 30, 2025, is available in the separately issued *TRS Comprehensive Annual Financial Report*.

B. Illinois Municipal Retirement Fund

Plan Description

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

Benefits Provided

IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP), which the District's non-certified staff participate in.

All three IMRF benefit plans have two tiers. Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96.

NOTE 7: RETIREMENT FUND COMMITMENTS CONTINUED

C. Illinois Municipal Retirement Fund, Continued

Benefits Provided, Continued

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.

Employees Covered by Benefit Terms

As of June 30, 2025, the following employees were covered by the benefit terms:

	IMRF
Retirees and Beneficiaries Currently Receiving Benefits	242
Inactive Plan Members Entitled to But Not Yet Receiving Benefits	177
Active Plan Members	161
Total	580

Contributions

As set by statute, the District's Regular plan members are required to contribute 4.50% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's annual required contribution rate was 9.63 percent and 9.89 percent for the calendar years 2024 and 2025, respectively. For the fiscal year ended June 30, 2025, the District contributed $469,246 to the plan. The District also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

D. Social Security

Employees not qualifying for coverage under the Teachers' Retirement System of the State of Illinois or the Illinois Municipal Retirement Fund are considered "non-participating employees." These employees and those qualifying for coverage under the Illinois Municipal Retirement Fund are covered under Social Security. The District paid $297,875 to Social Security, the total required contribution for the current fiscal year.

E. Aggregate Disclosure

The District contributed $859,758 in aggregate for TRS, IMRF, and Social Security for the year ended June 30, 2025.

NOTE 8: POST-EMPLOYMENT HEALTH CARE BENEFITS

A. Teachers Health Insurance Security Fund

THIS Plan Description

The District (employer) 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 Illinois public school teachers employed outside the city of Chicago. The THIS Fund provides medical, prescription, and behavioral health benefits, but does not provide vision, dental, or life insurance benefits to annuitants of the Teachers' Retirement System (TRS). Annuitants not enrolled in Medicare may participate in the state administered participating provider option plan or choose from several managed care options. Annuitants who were enrolled in Medicare Parts A and B may be eligible to enroll in a Medicare Advantage plan.

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 the Illinois Department of Central Management Services (CMS) with the cooperation of TRS. Section 6.6 of the State Employees Group Insurance Act of 1971 requires all active contributors to the TRS who are not employees of the state make a contribution to THIS.

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.

Contributions

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 .90 percent of pay during the year ended June 30, 2025. State of Illinois contributions were $106,341, and the District recognized revenue and expenditures of this amount during the year.

Employer Contributions to THIS Fund

The District also makes contributions to the THIS Fund. The employer THIS Fund contribution was 0.67 percent during the year ended June 30, 2025. For the year ended June 30, 2025, the District paid $79,165 to the THIS Fund, which was 100 percent of the required contribution.

Further information on THIS Fund

The publicly available financial report of the THIS Fund may be found on the website of the Illinois Auditor General: http://www.auditor.illinois.gov/Audit-Reports/ABC-List.asp. The current report is listed under "Central Management Services." Prior reports are available under "Healthcare and Family Services."

NOTE 8: POST-EMPLOYMENT HEALTH CARE BENEFITS, CONTINUED

B. COBRA Benefits

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District provides health care benefits to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium and, if applicable, a 2% administration fee, is paid in full by the insured each month. This program is offered for a duration of 18 months after termination date, and is subject to extension. There is no associated cost to the District under this program.

C. Other Post Employment Healthcare Benefits

The District provides a single-employer defined-benefit postemployment healthcare plan to retirees who participate in the IMRF retirement plan. This plan extends the same health benefits to annuitants as to active employees in the IMRF plan. The Governmental Accounting Standards Board (GASB) issued Statement No.'s 74 and 75 that established generally accepted accounting principles for the annual financial statements for postemployment benefit plans other than pension plans. The required information is as follows:

Plan Description

The District provides continued health insurance coverage at the blended employer rate to all eligible District retirees in accordance with Illinois Compiled Statutes, which creates an implicit subsidy of retiree health insurance. The District offers the health insurance plan to full-time IMRF employees. Retirees pay the full cost of coverage. Eligible spouse or dependent coverage may continue should the retiree coverage terminate under COBRA provisions when an applicable qualifying event occurs. The spouse or dependent is responsible for the full cost of the coverage.

Contributions

There were no contributions paid to the plan during the fiscal year ended June 30, 2025.

NOTE 9: OTHER REQUIRED INDIVIDUAL FUND DISCLOSURES

As part of the June 30, 2025 financial statements, accounting principles generally accepted in the United States of America require disclosure of certain information concerning individual funds including:

A. Total disbursements exceeded the budget in the Debt Services Fund by $15,797,143.

B. No fund had a deficit fund balance at June 30, 2025.

NOTE 10: RISK MANAGEMENT

A. Insurance Coverage

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions and natural disasters for which the District carries commercial insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the current year and the past two years.

The District is insured under a retrospectively-rated policy for workers' compensation coverage. As a result, the initial premium may be adjusted based on actual experience. Adjustments in premiums are recorded when paid or received. During the year June 30, 2025, the District did not receive any premium adjustments based on actual experiences.

The District is self-insured for unemployment insurance; therefore, the District is liable to the state for any payments made to any of its former employees claiming benefits. During the year ended June 30, 2025, the District did not make any reimbursements to the state.

NOTE 11: CONTINGENCIES AND COMMITMENTS

A. Grant Audit

The District receives grant funds from various Federal and State agencies during the normal course of operations. These grants are subject to review and audit by agents of the appropriate federal or state agency, the purpose of which is to ensure compliance with conditions precedent to the granting of the funds. Any liability for reimbursement which may arise as the result of these audits is not believed to be material.

B Litigation

The District is party to various legal proceedings which normally occur in governmental operations. These proceedings, in the opinion of various counsels which the District utilizes, are not likely to have any material impact on the affected funds of the District.

NOTE 12: FUND BALANCE REPORTING

According to Government Accounting Standards, fund balances are to be classified into five major classifications; Non-spendable Fund Balance, Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance, and Unassigned Fund Balance. The Regulatory Model, followed by the District, only reports Reserved and Unreserved Fund Balances. Below are the definitions and reconciliation of the five major classifications of fund balance to how these balances are reported under the regulatory model:

NOTE 12: FUND BALANCE REPORTING, CONTINUED

A Non-spendable Fund Balance

The non-spendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, for example inventories and prepaid amounts. At June 30, 2025, the District did not have a non-spendable fund balance.

B. Restricted Fund Balance

The restricted fund balance classification refers to amounts that are subject to outside restrictions, not controlled by the District. Things such as restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. Special Revenue Funds are by definition restricted for those specified purposes.

The District has several revenue sources received within different funds that also fall into these categories:

1. Taxes Collected

i. Special Education

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Educational Fund. At June 30, 2025 expenditures disbursed exceeded revenue received for this purpose, resulting in no restricted fund balance.

ii. Social Security

Cash disbursed and the related cash receipts of this restricted tax levy are accounted for in the Municipal Retirement/Social Security Fund. At June 30, 2025, revenues received exceeded expenditures disbursed for this purpose, resulting in a restricted fund balance of $48,473. This balance is reported in the financial statements as Reserved.

iii. School Facility Occupational Tax

Cash receipts and the related cash disbursements of this restricted tax are accounted for in the Capital Projects Fund and the Debt Service Fund. At June 30, 2025, revenues received exceeded expenditures disbursed for this purpose, resulting in a restricted fund balance of $425,999 in the Capital Projects Fund. This balance is reported in the financial statements as Reserved. At June 30, 2025, expenditures disbursed exceeded revenue received for this purpose, resulting in no restricted balance in the Debt Service Fund.

NOTE 12: FUND BALANCE REPORTING, CONTINUED

B. Restricted Fund Balance, Continued

2. State Grants

Proceeds from state grants and the related expenditures have been included in the Educational, Operations and Maintenance, and Transportation Funds. At June 30, 2025, expenditures disbursed exceeded revenue received from state grants, resulting in no restricted balance.

3. Federal Grants

Proceeds from federal grants and the related expenditures have been included in the Educational Fund. At June 30, 2025, expenditures disbursed exceeded revenue received from federal grants, resulting in no restricted balance.

4. Activity Funds

Cash disbursed and related cash receipts from student activity organizations are restricted for the purpose of the organization. At June 30, 2025, revenues received exceeded expenditures disbursed resulting in a restricted fund balance of $571,005. This balance is included in the Educational fund financial statements as Reserved.

C. Committed Fund Balance

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

The School Board commits fund balance by making motions or passing resolutions to adopt policy or to approve contracts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

1. Employee Contracts

Employee contracts for services rendered during the school year for employees electing twelve-month pay schedules are recorded as disbursements in the fiscal year when such checks are drawn. At June 30, 2025, the total amount of unpaid contracts for services performed during the fiscal year amounted to $1,415,505. This amount is shown as a component of Unreserved Fund Balance in the Educational Fund.

NOTE 12: FUND BALANCE REPORTING, CONTINUED

D. Assigned Fund Balance

The assigned fund balance classification refers to amounts that are constrained by the government's intent to be used for a specific purpose, but are neither restricted nor committed. Intent may be expressed by (a) the School Board itself or (b) the finance committee or by the Superintendent when the School Board has delegated the authority to assign amounts to be used for specific purposes. There were no assigned fund balances at year end.

E. Unassigned Fund Balance

The unassigned fund balance classification is the residual classification for amounts in the General Operating Funds for amounts that have not been restricted, committed, or assigned to specific purposes within the General Funds. Unassigned Fund Balance amounts are shown in the financial statements as Unreserved Fund Balances in the Educational, Operations and Maintenance, and Working Cash Funds.

F. Regulatory – Fund Balance Definitions

Reserved Fund Balances are those balances that are reserved for a specified purpose, other than the regular purpose of any given fund. Unreserved Fund Balances are all balances that are not reserved for a specific purpose other than the specified purpose of a fund.

G. Reconciliation of Fund Balance Reporting to the District's Regulatory Reporting Model

The following table is a summary of fund balance by classification. The first five columns of the following table represent Fund Balance Reporting according to generally accepted accounting principles. The last two columns represent Fund Balance Reporting under the regulatory basis of accounting utilized in preparation of the financial statements.

	Generally Accepted Accounting Principles					Regulatory Basis	
Fund	*Non-Spendable*	*Restricted*	*Committed*	*Assigned*	*Unassigned*	*Financial Statements Reserved*	*Financial Statements Unreserved*
Educational	$ -	$ 571,005	$ 1,415,505	$ -	$ 24,466,423	$ 571,005	$ 25,881,928
Operations & Maintenance	-	-	-	-	2,997,941	-	2,997,941
Debt Service	-	257,114	-	-	-	-	257,114
Transportation	-	953,209	-	-	-	-	953,209
Municipal Retirement & Social Security	-	751,065	-	-	-	48,473	702,592
Capital Projects	-	974,994	-	-	-	425,999	548,995
Working Cash	-	-	-	-	1,410,650	-	1,410,650
Tort	-	13,753	-	-	-	-	13,753
Fire Prevention & Safety	-	213,878	-	-	-	-	213,878

NOTE 12: FUND BALANCE REPORTING, CONTINUED

H. Expenditures of Fund Balance

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

SUPPLEMENTARY INFORMATION

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	A	B	C	D	E	F
1	**SCHEDULE OF AD VALOREM TAX RECEIPTS**					
2	**Description** (Enter Whole Dollars)	**Taxes Received 7-1-24 thru 6-30-25 (from 2023 Levy & Prior Levies) ***	**Taxes Received (from the 2024 Levy)**	**Taxes Received (from 2023 & Prior Levies)**	**Total Estimated Taxes (from the 2024 Levy)**	**Estimated Taxes Due (from the 2024 Levy)**
3				**(Column B - C)**		**(Column E - C)**
4	Educational	5,793,501		5,793,501	6,381,503	6,381,503
5	Operations & Maintenance	1,564,855		1,564,855	1,704,226	1,704,226
6	Debt Services **	1,847,241		1,847,241	1,857,171	1,857,171
7	Transportation	625,942		625,942	679,247	679,247
8	Municipal Retirement	489,131		489,131	446,132	446,132
9	Capital Improvements	0		0	0	0
10	Working Cash	156,486		156,486	172,256	172,256
11	Tort Immunity	1,472,374		1,472,374	1,683,225	1,683,225
12	Fire Prevention & Safety	156,486		156,486	199,392	199,392
13	Leasing Levy	0		0	0	0
14	Special Education	125,188		125,188	138,416	138,416
15	Area Vocational Construction	0		0	0	0
16	Social Security/Medicare Only	549,032		549,032	540,104	540,104
17	Summer School	0		0	0	0
18	Other (Describe & Itemize)	0		0		0
19	**Totals**	12,780,236	0	12,780,236	13,801,672	13,801,672
20						
21	** The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.*					
22	*** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).*					

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SCHEDULE OF SHORT-TERM DEBT

Description (Enter Whole Dollars)	Outstanding Beginning July 1, 2024	Issued July 1, 2024 thru June 30, 2025	Retired July 1, 2024 thru June 30, 2025	Outstanding Ending June 30, 2025
CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)				
Total CPPRT Notes				0
TAX ANTICIPATION WARRANTS (TAW)				
Educational Fund				0
Operations & Maintenance Fund				0
Debt Services - Construction				0
Debt Services - Working Cash				0
Debt Services - Refunding Bonds				0
Transportation Fund				0
Municipal Retirement/Social Security Fund				0
Fire Prevention & Safety Fund				0
Other - (Describe & Itemize)				0
Total TAWs	0	0	0	0
TAX ANTICIPATION NOTES (TAN)				
Educational Fund				0
Operations & Maintenance Fund				0
Fire Prevention & Safety Fund				0
Other - (Describe & Itemize)				0
Total TANs	0	0	0	0
TEACHERS'/EMPLOYEES' ORDERS (T/EO)				
Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)				0
General State Aid/Evidence-Based Funding Anticipation Certificates				
Total (All Funds)				0
OTHER SHORT-TERM BORROWING				
Total Other Short-Term Borrowing (Describe & Itemize)				0

SCHEDULE OF LONG-TERM DEBT

Long-Term Debt Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Counts Against Statutory Debt Limit? (Y/N)**	Outstanding Beginning July 1, 2024	Issued July 1, 2024 thru June 30, 2025	Any differences (Described and Itemize)	Retired July 1, 2024 thru June 30, 2025	Outstanding Ending June 30, 2025	Amount to be Provided for Payment on Long-Term Debt
General Obligation Refunding School Bonds Series 2022A	04/05/22	1,865,000	3	Y	1,810,000			30,000	1,780,000	1,780,000
Illinois Development Finance Authority	01/12/17	8,570,000	3	Y	6,685,000			775,000	5,910,000	5,652,886
General Obligation Bonds Series 2018	11/29/18	9,520,000	3 & 6	Y	9,520,000				9,520,000	9,520,000
General Obligation Bonds Series 2019A	02/07/19	4,785,000	6	Y	3,270,000			415,000	2,855,000	2,855,000
General Obligation Bonds Series 2019B	05/14/19	18,330,000	3	Y	15,825,000			15,825,000	0	
General Obligation Bonds Series 2024	10/29/24	16,000,000	3	Y		14,590,000		200,000	14,390,000	14,390,000
									0	
									0	
									0	
									0	
									0	
									0	
									0	
									0	
									0	
									0	
									0	
		59,070,000			37,110,000	14,590,000	0	17,245,000	34,455,000	34,197,886

• Each type of debt issued must be identified separately with the amount:

1. Working Cash Fund Bonds
2. Funding Bonds
3. Refunding Bonds
4. Fire Prevent, Safety, Environmental and Energy Bonds
5. Tort Judgment Bonds
6. Building Bonds
7. Leases
8. Subscription-Based Information Technology Arrangements
9. Other
10. Other
11. Other
12. Other

** Debts that do not count against the debt limit may include:

Building bonds approved by referendum on or after Nov. 5, 2024; see 105 ILCS 5/19-1(p-225)

Refunding bonds issued to refund building bonds approved by referendum held on or after Nov. 5, 2024; see 105 ILCS 5/19-1(p-225)

Alternate revenue bonds paid from the alternate revenue source; see 30 ILCS 350/15

Warrants in anticipation of taxes levied according to provisions in 105 ILCS 5/17-16

Various individual exemptions; see 105 ILCS 5/19-1

Note: Working Cash Fund Bonds and Funding Bonds may be issued in excess of the statutory debt limit, but do count against the debt limit once issued.

Schedule of Restricted Local Tax Levies and Selected Revenues Sources
Schedule of Tort Immunity Expenditures

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	A B C D E	F	G	H	I	J	K
1	**SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES**						
2	**Description** (Enter Whole Dollars)	**Account No.**	**Tort Immunity** [a]	**Special Education**	**Area Vocational Construction**	**School Facility Occupation Taxes** [b]	**Driver Education**
3	**Cash Basis Fund Balance as of July 1, 2024**						
4	**RECEIPTS:**						
5	Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100, 80	1,472,374	125,188			
6	Earnings on Investments	10, 20, 40, 50 or 60-1500, 80	31,379				
7	Drivers' Education Fees	10-1970					13,653
8	School Facility Occupation Tax Proceeds	30 or 60-1983				1,874,670	
9	Driver Education	10 or 20-3370					
10	Other Receipts (Describe & Itemize)	--	0				
11	Sale of Bonds	10, 20, 40 or 60-7200					475
12	**Total Receipts**		1,503,753	125,188	0	1,874,670	13,653
13	**DISBURSEMENTS:**						
14	Instruction	10 or 50-1000		125,188			13,653
15	Facilities Acquisition & Construction Services	20 or 60-2530				1,448,671	
16	Tort Immunity Services	80	1,490,000				
17	**DEBT SERVICE:**						
18	Debt Services - Interest on Long-Term Debt	30-5200					
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)	30-5300					
20	Debt Services Other (Describe & Itemize)	30-5400					
21	**Total Debt Services**					0	
22	Other Disbursements (Describe & Itemize)	--					
23	**Total Disbursements**		1,490,000	125,188	0	1,448,671	13,653
24	**Ending Cash Basis Fund Balance as of June 30, 2025**		13,753	0	0	425,999	0
25	**Reserved Cash Balance**	714					
26	**Unreserved Cash Balance**	730	13,753	0	0	425,999	0

SCHEDULE OF TORT IMMUNITY EXPENDITURES [a]

Yes [X] **No** [ ] Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?

If yes, list in the aggregate the following:

Total Claims Payments:	1,490,000
Total Reserve Remaining:	13,753

In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter the total dollar amount for each category.

Expenditures:	
Workers' Compensation Act and/or Workers' Occupational Disease Act	0
Unemployment Insurance Act	0
Insurance (Regular or Self-Insurance)	0
Risk Management and Claims Service	647,590
Judgments/Settlements	0
Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction	0
Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)	0
Legal Services	0
Principal and Interest on Tort Bonds	0
Other -Explain on Itemization 44 tab	842,410
Total	0
G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0	**OK**

[a] Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.

[b] 55 ILCS 5/5-1006.7

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CARES, CRRSA, ARP Schedule
(Detailed Schedule of Receipts and Disbursements)

CARES, CRRSA, and ARP SCHEDULE - FY 2025

Click below for schedule instructions:

SCHEDULE INSTRUCTIONS

Please read schedule instructions before completing.

Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2025	X	Yes		No

If the answer to the above question is "YES", this schedule must be completed.

PLEASE DO NOT REMOVE AND REINSERT THIS SCHEDULE INTO THE AFR. IF THE LINKS ARE BROKEN, THE AFR WILL BE SENT BACK TO THE AUDITOR FOR CORRECTION.

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Part 1: CARES, CRRSA, and ARP REVENUE

Revenue Section A

Section A is for revenue recognized in FY 2025 reported on the FY 2025 AFR for FY 2022, FY 2023 and/or FY 2024 EXPENDITURES claimed on July 1, 2024, through June 30, 2025, FRIS grant expenditure reports for expenditures reported in the prior year FY 2022, FY 2023, and/or FY 2024 AFR.

Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total
ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST, D4)	4998										0
ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3, P4, 15, 25, 35, 45, 55, 65, 75)	4998	182,925									182,925
GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK, JE)	4998										0
ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)	4998										0
ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998										0
CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)	4998										0
Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998	3,445									3,445
Total Revenue Section A		186,370	0		0	0	0			0	186,370

Revenue Section B

Section B is for revenue recognized in FY 2025 reported on the FY 2025 AFR and for FY 2025 EXPENDITURES claimed on July 1, 2024, through June 30, 2025, FRIS grant expenditure reports and reported in the FY 2025 AFR.

Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total
ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST, D4)	4998										0
GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK, JE)	4998										0
ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3, P4, 15, 25, 35, 45, 55, 65, 75)	4998										0
ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)	4998										0
ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998										0

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CARES, CRRSA, ARP Schedule
(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L
31	CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)	4998										0
32	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
33	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
34	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
35	(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998	0									0
36	Total Revenue Section B		0	0		0	0	0			0	0
37	**Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue**											477
38	Total Other Federal Revenue (Section A plus Section B)	4998	186,370	0		0	0	0			0	186,370
39	Total Other Federal Revenue from Revenue Tab	4998	186,370	0		0	0	0			0	186,370
40	Difference (must equal 0)		0	0		0	0	0			0	0
41	Error must be corrected before submitting to ISBE		OK	OK		OK	OK	OK			OK	OK
42												
43	**Part 2: CARES, CRRSA, and ARP EXPENDITURES**											
44	**Review of the July 1, 2024 through June 30, 2025 FRIS Expenditures reports may assist in determining the expenditures to use below.**											
45	**Expenditure Section A:**											
46						----------DISBURSEMENTS----------							
47	**ESSER I EXPENDITURES (CARES)**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
48				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
49	**FUNCTION**											
50	**1. List the total expenditures for the Functions 1000 and 2000 below**											
51	INSTRUCTION Total Expenditures	1000										0
52	SUPPORT SERVICES Total Expenditures	2000										0
54	**2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)**											
55	Facilities Acquisition and Construction Services (Total)	2530										0
56	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
57	FOOD SERVICES (Total)	2560										0
59	**3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).**											
60	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
61	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
62	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
63	**Expenditure Section B:**											
64						----------DISBURSEMENTS----------							
65	**ESSER II EXPENDITURES (CRRSA)**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)

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CARES, CRRSA, ARP Schedule
(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L
66	ESSER II EXPENDITURES (CRRSA)			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
67	**FUNCTION**											
68	**1. List the total expenditures for the Functions 1000 and 2000 below**											
69	INSTRUCTION Total Expenditures	1000										0
70	SUPPORT SERVICES Total Expenditures	2000										0
72	**2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)**											
73	Facilities Acquisition and Construction Services (Total)	2530										0
74	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
75	FOOD SERVICES (Total)	2560										0
77	**3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).**											
78	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
79	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
80	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
81	**Expenditure Section C:**											
82				----------DISBURSEMENTS----------								
83	**GEER I EXPENDITURES (CARES)**			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
85	**FUNCTION**											
86	**1. List the total expenditures for the Functions 1000 and 2000 below**											
87	INSTRUCTION Total Expenditures	1000										0
88	SUPPORT SERVICES Total Expenditures	2000										0
90	**2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)**											
91	Facilities Acquisition and Construction Services (Total)	2530										0
92	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
93	FOOD SERVICES (Total)	2560										0
95	**3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).**											
96	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
97	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
98	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
99	**Expenditure Section D:**											
100				----------DISBURSEMENTS----------								
101	**GEER II EXPENDITURES (CRRSA)**			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
103	**FUNCTION**											

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CARES, CRRSA, ARP Schedule
(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L
104	**1. List the total expenditures for the Functions 1000 and 2000 below**											
105	INSTRUCTION Total Expenditures	1000										0
106	SUPPORT SERVICES Total Expenditures	2000										0
108	**2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)**											
109	Facilities Acquisition and Construction Services (Total)	2530										0
110	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
111	FOOD SERVICES (Total)	2560										0
113	**3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).**											479
114	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
115	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
116	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
117	**Expenditure Section E:**											
118				----------DISBURSEMENTS----------								
119	**ESSER III EXPENDITURES (ARP)**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
120				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
121	**FUNCTION**											
122	**1. List the total expenditures for the Functions 1000 and 2000 below**											
123	INSTRUCTION Total Expenditures	1000		37,021	4,823							41,844
124	SUPPORT SERVICES Total Expenditures	2000		41,916	15,915	10,185						68,016
126	**2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)**											
127	Facilities Acquisition and Construction Services (Total)	2530										0
128	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
129	FOOD SERVICES (Total)	2560										0
131	**3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).**											
132	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
133	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
134	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
135	**Expenditure Section F:**											
136				----------DISBURSEMENTS----------								
137	**CRRSA Child Nutrition (CRRSA)**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
138				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
139	**FUNCTION**											
140	**1. List the total expenditures for the Functions 1000 and 2000 below**											
141	INSTRUCTION Total Expenditures	1000										0
142	SUPPORT SERVICES Total Expenditures	2000										0

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CARES, CRRSA, ARP Schedule
(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L
143												
144	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
145	Facilities Acquisition and Construction Services (Total)	2530										0
146	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
147	FOOD SERVICES (Total)	2560										0
148												
149	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
150	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
151	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0 480
152	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
153	**Expenditure Section G:**											
154				----------DISBURSEMENTS----------								
155	**ARP Child Nutrition (ARP)**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
156				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
157	FUNCTION											
158	1. List the total expenditures for the Functions 1000 and 2000 below											
159	INSTRUCTION Total Expenditures	1000										0
160	SUPPORT SERVICES Total Expenditures	2000										0
161												
162	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
163	Facilities Acquisition and Construction Services (Total)	2530										0
164	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
165	FOOD SERVICES (Total)	2560										0
166												
167	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
168	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
169	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
170	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
171	**Expenditure Section H:**											
172				----------DISBURSEMENTS----------								
173	**ARP IDEA (ARP)**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
174				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
175	FUNCTION											
176	1. List the total expenditures for the Functions 1000 and 2000 below											
177	INSTRUCTION Total Expenditures	1000										0
178	SUPPORT SERVICES Total Expenditures	2000										0
179												
180	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											

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CARES, CRRSA, ARP Schedule
(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L
181	Facilities Acquisition and Construction Services (Total)	2530										0
182	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
183	FOOD SERVICES (Total)	2560										0
184												
185	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
186	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
187	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
188	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
189	**Expenditure Section I:**											481
190				----------DISBURSEMENTS----------								
191	**ARP Homeless I (ARP)**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
192				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
193	FUNCTION											
194	1. List the total expenditures for the Functions 1000 and 2000 below											
195	INSTRUCTION Total Expenditures	1000					271					271
196	SUPPORT SERVICES Total Expenditures	2000					995	724				1,719
197												
198	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
199	Facilities Acquisition and Construction Services (Total)	2530										0
200	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
201	FOOD SERVICES (Total)	2560										0
202												
203	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
204	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
205	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
206	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
207	**Expenditure Section J:**											
208				----------DISBURSEMENTS----------								
209	**CURES (Coronavirus State and Local Fiscal Recovery Funds)**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
210				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
211	FUNCTION											
212	1. List the total expenditures for the Functions 1000 and 2000 below											
213	INSTRUCTION Total Expenditures	1000										0
214	SUPPORT SERVICES Total Expenditures	2000										0
215												
216	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
217	Facilities Acquisition and Construction Services (Total)	2530										0
218	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
219	FOOD SERVICES (Total)	2560										0

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CARES, CRRSA, ARP Schedule
(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L
221	**3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).**											
222	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
223	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
224	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
225	**Expenditure Section K:**											
226				----------DISBURSEMENTS----------								
227	**Other CARES Act Expenditures (not accounted for above)**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
228				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
229	**FUNCTION**											
230	**1. List the total expenditures for the Functions 1000 and 2000 below**											
231	INSTRUCTION Total Expenditures	1000										0
232	SUPPORT SERVICES Total Expenditures	2000										0
234	**2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)**											
235	Facilities Acquisition and Construction Services (Total)	2530										0
236	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
237	FOOD SERVICES (Total)	2560										0
239	**3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).**											
240	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
241	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
242	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
243	**Expenditure Section L:**											
244				----------DISBURSEMENTS----------								
245	**Other CRRSA Expenditures (not accounted for above)**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
246				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
247	**FUNCTION**											
248	**1. List the total expenditures for the Functions 1000 and 2000 below**											
249	INSTRUCTION Total Expenditures	1000										0
250	SUPPORT SERVICES Total Expenditures	2000										0
252	**2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)**											
253	Facilities Acquisition and Construction Services (Total)	2530										0
254	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
255	FOOD SERVICES (Total)	2560										0
257	**3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).**											
258	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0

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CARES, CRRSA, ARP Schedule
(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L
259	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
260	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
261	**Expenditure Section M:**											
262				----------DISBURSEMENTS----------								
263	**Other ARP Expenditures (not accounted for above)**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
264				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
265	FUNCTION											
266	1. List the total expenditures for the Functions 1000 and 2000 below											
267	INSTRUCTION Total Expenditures	1000										0
268	SUPPORT SERVICES Total Expenditures	2000										0
270	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
271	Facilities Acquisition and Construction Services (Total)	2530										0
272	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
273	FOOD SERVICES (Total)	2560										0
275	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
276	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
277	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
278	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
280	**Expenditure Section N:**											
281				----------DISBURSEMENTS----------								
282	**TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
283				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
284	FUNCTION											
285	INSTRUCTION	1000		37,021	4,823	0	271	0	0	0		42,115
286	SUPPORT SERVICES	2000		41,916	15,915	10,185	995	724	0	0		69,735
287	Facilities Acquisition and Construction Services (Total)	2530		0	0	0	0	0	0	0		0
288	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540		0	0	0	0	0	0	0		0
289	FOOD SERVICES (Total)	2560		0	0	0	0	0	0	0		0
290	TOTAL EXPENDITURES										Functions 1000 & 2000 total	111,850
292	**Expenditure Section O:**											
293				----------DISBURSEMENTS----------								
294	**TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
295				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
296	FUNCTION											
297	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology				0	0	0		0		0

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	A	B	C	D	E	F	G	H	I	J	K	L
1	**SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION**											
2	**Description of Assets** (Enter Whole Dollars)	**Acct #**	**Cost Beginning July 1, 2024**	**Add: Additions July 1, 2024 thru June 30, 2025**	**Less: Deletions July 1, 2024 thru June 30, 2025**	**Cost Ending June 30, 2025**	**Life In Years**	**Accumlated Depreciation Beginning July 1, 2024**	**Add: Depreciation Allowable July 1, 2024 thru June 30, 2025**	**Less: Depreciation Deletions July 1, 2024 thru June 30, 2025**	**Accumulated Depreciation Ending June 30, 2025**	**Ending Balance Undepreciated June 30, 2025**
3	**Works of Art & Historical Treasures**	**210**				0					0	0
4	**Land**	**220**										
5	Non-Depreciable Land	221	840,417	138,214		978,631						978,631
6	Depreciable Land	222				0	**50**				0	0
7	**Buildings**	**230**										
8	Permanent Buildings	231	78,207,352	1,677,532		79,884,884	**50**	23,192,364	1,580,922		24,773,286	55,111,598
9	Temporary Buildings	232				0	**20**				0	0
10	Improvements Other than Buildings (Infrastructure)	240	1,293,287			1,293,287	**20**	957,723	25,866		983,589	309,698
11	**Capitalized Equipment**	**250**										
12	10 Yr Schedule	251	3,675,043	608,318	378,380	3,904,981	**10**	1,587,076	416,170	256,728	1,746,518	2,158,463
13	5 Yr Schedule	252	3,578,344	733,976		4,312,320	**5**	2,560,081	400,261		2,960,342	1,351,978
14	3 Yr Schedule	253				0	**3**				0	0
15	**Construction in Progress**	**260**				0	**--**					0
16	**Total Capital Assets**	**200**	87,594,443	3,158,040	378,380	90,374,103		28,297,244	2,423,219	256,728	30,463,735	59,910,368
17	**Non-Capitalized Equipment**	**700**				180,360	**10**		18,036			
18	**Allowable Depreciation**								2,441,255			

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	A	B	C	D	E	F	H
1	**ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2024 - 2025)**						
2	*This schedule is completed for school districts only.*						
4	**Fund**	**Sheet, Row**		**ACCOUNT NO - TITLE**		**Amount**	
6				**OPERATING EXPENSE PER PUPIL**			
7	**EXPENDITURES:**						
8	ED	Expenditures 16-24, L116		Total Expenditures	$	22,381,043	
9	O&M	Expenditures 16-24, L155		Total Expenditures		2,183,058	
10	DS	Expenditures 16-24, L178		Total Expenditures		18,663,283	
11	TR	Expenditures 16-24, L214		Total Expenditures		1,862,980	
12	MR/SS	Expenditures 16-24, L292		Total Expenditures		985,085	
13	TORT	Expenditures 16-24, L429		Total Expenditures		1,490,000	
14				**Total Expenditures**	$	**47,565,449**	
16	**LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:**						
18	TR	Revenues 10-15, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	$	10,543	
19	TR	Revenues 10-15, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)		0	
20	TR	Revenues 10-15, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)		0	
21	TR	Revenues 10-15, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)		0	
22	TR	Revenues 10-15, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)		0	
23	TR	Revenues 10-15, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)		0	
24	TR	Revenues 10-15, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)		2,124	
25	TR	Revenues 10-15, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)		0	
26	TR	Revenues 10-15, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)		0	
27	TR	Revenues 10-15, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)		0	
28	TR	Revenues 10-15, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)		0	
29	O&M-TR	Revenues 10-15, L151, Col D & F	3410	Adult Ed (from ICCB)		0	
30	O&M-TR	Revenues 10-15, L152, Col D & F	3499	Adult Ed - Other (Describe & Itemize)		0	
31	O&M-TR	Revenues 10-15, L214, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through		0	
32	O&M-TR	Revenues 10-15, L215, Col D,F	4605	Fed - Spec Education - Preschool Discretionary		0	
33	O&M	Revenues 10-15, L225, Col D	4810	Federal - Adult Education		0	
34	ED	Expenditures 16-24, L7, Col K - (G+I)	1125	Pre-K Programs		453,181	
35	ED	Expenditures 16-24, L9, Col K - (G+I)	1225	Special Education Programs Pre-K		0	
36	ED	Expenditures 16-24, L11, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		0	
37	ED	Expenditures 16-24, L12, Col K - (G+I)	1300	Adult/Continuing Education Programs		0	
38	ED	Expenditures 16-24, L15, Col K - (G+I)	1600	Summer School Programs		0	
39	ED	Expenditures 16-24, L20, Col K	1910	Pre-K Programs - Private Tuition		0	
40	ED	Expenditures 16-24, L21, Col K	1911	Regular K-12 Programs - Private Tuition		1,681	
41	ED	Expenditures 16-24, L22, Col K	1912	Special Education Programs K-12 - Private Tuition		154,689	
42	ED	Expenditures 16-24, L23, Col K	1913	Special Education Programs Pre-K - Tuition		0	
43	ED	Expenditures 16-24, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0	
44	ED	Expenditures 16-24, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0	
45	ED	Expenditures 16-24, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0	
46	ED	Expenditures 16-24, L27, Col K	1917	CTE Programs - Private Tuition		0	
47	ED	Expenditures 16-24, L28, Col K	1918	Interscholastic Programs - Private Tuition		0	
48	ED	Expenditures 16-24, L29, Col K	1919	Summer School Programs - Private Tuition		0	
49	ED	Expenditures 16-24, L30, Col K	1920	Gifted Programs - Private Tuition		0	
50	ED	Expenditures 16-24, L31, Col K	1921	Bilingual Programs - Private Tuition		0	
51	ED	Expenditures 16-24, L32, Col K	1922	Truants Alternative/Optional Ed Progms - Private Tuition		0	
52	ED	Expenditures 16-24, L77, Col K - (G+I)	3000	Community Services		455,317	
53	ED	Expenditures 16-24, L104, Col K	4000	Total Payments to Other Govt Units		1,657,388	
54	ED	Expenditures 16-24, L116, Col G	-	Capital Outlay		334,281	
55	ED	Expenditures 16-24, L116, Col I	-	Non-Capitalized Equipment		88,168	
56	O&M	Expenditures 16-24, L134, Col K - (G+I)	3000	Community Services		0	
57	O&M	Expenditures 16-24, L143, Col K	4000	Total Payments to Other Govt Units		0	
58	O&M	Expenditures 16-24, L155, Col G	-	Capital Outlay		1,491,767	
59	O&M	Expenditures 16-24, L155, Col I	-	Non-Capitalized Equipment		30,267	
60	DS	Expenditures 16-24, L164, Col K	4000	Payments to Other Dist & Govt Units		0	

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	A	B	C	D	E	F	H
1	**ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2024 - 2025)**						
2	*This schedule is completed for school districts only.*						
4	**Fund**	**Sheet, Row**		**ACCOUNT NO - TITLE**		**Amount**	
61	DS	Expenditures 16-24, L174, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		17,245,000	
62	TR	Expenditures 16-24, L189, Col K - (G+I)	3000	Community Services		0	
63	TR	Expenditures 16-24, L200, Col K	4000	Total Payments to Other Govt Units		0	
64	TR	Expenditures 16-24, L210, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		0	
65	TR	Expenditures 16-24, L214, Col G	-	Capital Outlay		568,719	
66	TR	Expenditures 16-24, L214, Col I	-	Non-Capitalized Equipment		57,846	
67	MR/SS	Expenditures 16-24, L220, Col K	1125	Pre-K Programs		27,012	
68	MR/SS	Expenditures 16-24, L222, Col K	1225	Special Education Programs - Pre-K		0	
69	MR/SS	Expenditures 16-24, L224, Col K	1275	Remedial and Supplemental Programs - Pre-K		0	
70	MR/SS	Expenditures 16-24, L225, Col K	1300	Adult/Continuing Education Programs		0	
71	MR/SS	Expenditures 16-24, L228, Col K	1600	Summer School Programs		0	
72	MR/SS	Expenditures 16-24, L277, Col K	3000	Community Services		14,020	
73	MR/SS	Expenditures 16-24, L282, Col K	4000	Total Payments to Other Govt Units		0	
74	Tort	Expenditures 16-24, L318, Col K - (G+I)	1125	Pre-K Programs		0	
75	Tort	Expenditures 16-24, L320, Col K - (G+I)	1225	Special Education Programs Pre-K		0	
76	Tort	Expenditures 16-24, L322, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		0	
77	Tort	Expenditures 16-24, L323, Col K - (G+I)	1300	Adult/Continuing Education Programs		0	
78	Tort	Expenditures 16-24, L326, Col K - (G+I)	1600	Summer School Programs		0	
79	Tort	Expenditures 16-24, L331, Col K	1910	Pre-K Programs - Private Tuition		0	
80	Tort	Expenditures 16-24, L332, Col K	1911	Regular K-12 Programs - Private Tuition		0	
81	Tort	Expenditures 16-24, L333, Col K	1912	Special Education Programs K-12 - Private Tuition		0	
82	Tort	Expenditures 16-24, L334, Col K	1913	Special Education Programs Pre-K - Tuition		0	
83	Tort	Expenditures 16-24, L335, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0	
84	Tort	Expenditures 16-24, L336, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0	
85	Tort	Expenditures 16-24, L337, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0	
86	Tort	Expenditures 16-24, L338, Col K	1917	CTE Programs - Private Tuition		0	
87	Tort	Expenditures 16-24, L339, Col K	1918	Interscholastic Programs - Private Tuition		0	
88	Tort	Expenditures 16-24, L340, Col K	1919	Summer School Programs - Private Tuition		0	
89	Tort	Expenditures 16-24, L341, Col K	1920	Gifted Programs - Private Tuition		0	
90	Tort	Expenditures 16-24, L342, Col K	1921	Bilingual Programs - Private Tuition		0	
91	Tort	Expenditures 16-24, L343, Col K	1922	Truants Alternative/Optional Ed Programs - Private Tuition		0	
92	Tort	Expenditures 16-24, L388, Col K - (G+I)	3000	Community Services		0	
93	Tort	Expenditures 16-24, L415, Col K	4000	Total Payments to Other Govt Units		22,482	
94	Tort	Expenditures 16-24, L429, Col G	-	Capital Outlay		57,653	
95	Tort	Expenditures 16-24, L429, Col I	-	Non-Capitalized Equipment		0	
96				**Total Deductions for OEPP Computation (Sum of Lines 18 - 95)**	$	**22,672,138**	
97				**Total Operating Expenses Regular K-12 (Line 14 minus Line 96)**		24,893,311	
98				**9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2024-2025**		1,914.86	
99				**Estimated OEPP (Line 97 divided by Line 98)**	$	**13,000.07**	
100							
101				**PER CAPITA TUITION CHARGE**			
103	**LESS OFFSETTING RECEIPTS/REVENUES:**						
104	TR	Revenues 10-15, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	$	0	
105	TR	Revenues 10-15, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		4,703	
106	TR	Revenues 10-15, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		12,896	
107	TR	Revenues 10-15, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0	
108	TR	Revenues 10-15, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0	
109	TR	Revenues 10-15, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0	
110	TR	Revenues 10-15, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0	
111	TR	Revenues 10-15, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0	
112	TR	Revenues 10-15, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0	
113	TR	Revenues 10-15, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0	
114	ED	Revenues 10-15, L75, Col C	1600	Total Food Service		39,761	
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		67,706	
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks		160,811	
117	ED	Revenues 10-15, L89, Col C	1819	Rentals - Other (Describe & Itemize)		0	
118	ED	Revenues 10-15, L90, Col C	1821	Sales - Regular Textbooks		0	
119	ED	Revenues 10-15, L93, Col C	1829	Sales - Other (Describe & Itemize)		0	
120	ED	Revenues 10-15, L94, Col C	1890	Other (Describe & Itemize)		0	
121	ED-O&M	Revenues 10-15, L97, Col C,D	1910	Rentals		3,131	
122	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940	Services Provided Other Districts		3,592	
123	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991	Payment from Other Districts		0	
124	ED	Revenues 10-15, L108, Col C	1993	Other Local Fees (Describe & Itemize)		0	
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education		102,915	
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education		43,372	
127	ED-MR/SS	Revenues 10-15, L147, Col C,G	3300	Total Bilingual Ed		0	
128	ED	Revenues 10-15, L148, Col C	3360	State Free Lunch & Breakfast		9,312	
129	ED-O&M-MR/SS	Revenues 10-15, L149, Col C,D,G	3365	School Breakfast Initiative		0	
130	ED-O&M	Revenues 10-15, L150,Col C,D	3370	Driver Education		21,357	

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	A	B	C	D	E	F	H
1	**ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2024 - 2025)**						
2	*This schedule is completed for school districts only.*						
4	**Fund**	**Sheet, Row**		**ACCOUNT NO - TITLE**		**Amount**	
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation		762,630	
132	ED	Revenues 10-15, L158, Col C	3610	Learning Improvement - Change Grants		0	
133	ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660	Scientific Literacy		0	
134	ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695	Truant Alternative/Optional Education		0	
135	ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766	Chicago General Education Block Grant		0	
136	ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0	
137	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		0	
138	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780	Technology - Technology for Success		0	
139	ED-TR	Revenues 10-15, L166, Col C,F	3815	State Charter Schools		0	
140	O&M	Revenues 10-15, L169, Col D	3925	School Infrastructure - Maintenance Projects		50,000	
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999	Other Restricted Revenue from State Sources		1,774	
142	ED	Revenues 10-15, L179, Col C	4045	Head Start (Subtract)		0	
143	ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		43,494	
144	ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100	Total Title V		0	
145	ED-MR/SS	Revenues 10-15, L200, Col C,G	4200	Total Food Service		839,857	
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I		855,410	
147	ED-O&M-TR-MR/SS	Revenues 10-15, L212, Col C,D,F,G	4400	Total Title IV		81,406	
148	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		682,022	
149	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		0	
150	ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0	
151	ED-O&M-TR-MR/SS	Revenues 10-15, L219, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0	
152	ED-O&M-MR/SS	Revenues 10-15, L224, Col C,D,G	4700	Total CTE - Perkins		0	
177	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C225 thru J254)	4800	Total ARRA Program Adjustments		0	
178	ED	Revenues 10-15, L256, Col C	4901	Race to the Top		0	
179	ED-O&M-TR-MR/SS	Revenues 10-15, L257, Col C,D,F,G	4902	Race to the Top-Preschool Expansion Grant		0	
180	ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		0	
181	ED-TR-MR/SS	Revenues 10-15, L259, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		0	
182	ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4920	McKinney Education for Homeless Children		0	
183	ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0	
184	ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4932	Title II - Teacher Quality		128,372	
185	ED-O&M-TR-MR/SS	Revenues 10-15, L263, Col C,D,F,G	4935	Title II - Part A – Supporting Effective Instruction – State Grants		0	
186	ED-O&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G	4960	Federal Charter Schools		0	
187	ED-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4981	State Assessment Grants		0	
188	ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4982	Grant for State Assessments and Related Activities		0	
189	ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		43,204	
190	ED-O&M-TR-MR/SS	Revenues 10-15, L268, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		75,919	
191	ED-O&M-TR-MR/SS	Revenues 10-15, L269, Col C,D,F,G	4998	Other Restricted Grants Received from Fed. Govt. thru State (Describe & Itemize)		186,370	
192	Federal Stimulus Revenue	CARES CRRSA ARP Schedule		Adjusting for FY21, FY22, FY23, FY24, or FY25 revenue received in FY25 for FY21, FY22, FY23, FY24, or FY25 Expenses		(186,370)	
193	**ED-TR-MR/SS**	**Revenues (Part of EBF Payment)**	**3100**	**Special Education Contributions from EBF Funds ****		817,147	
194	**ED-MR/SS**	**Revenues (Part of EBF Payment)**	**3300**	**English Learning (Bilingual) Contributions from EBF Funds ****		4,262	
196				**Total Deductions for PCTC Computation (Line 104 through Line 194)**	$	**4,855,053**	
197				**Net Operating Expense for Tuition Computation (Line 97 minus Line 196)**		20,038,258	
198				**Total Depreciation Allowance (from page 36, Line 18, Col I)**		2,441,255	
199				**Total Allowance for PCTC Computation (Line 197 plus Line 198)**		22,479,513	
200				**9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2024-2025**		1,914.86	
201				**Total Estimated PCTC (Line 199 divided by Line 200)** *	$	**11,739.51**	
202							
203	***The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.**						
204	**Go to the Evidence-Based Funding Distribution Calculation webpage.						
205	Under Reports, open the FY 2025 Special Education Funding Allocation Calculation Details and the FY 2025 English Learner Education Funding Allocation Calculation Details. Use the respective Excel file to locate the amount in column X for the Special Education Contribution and column V for the English Learner Contribution for the selected school district. Please enter 0 if the district does not have allocations for lines 193 and 194						

Illinois State Board of Education
School Business Services Department

Current Year Payment on Contracts For Indirect Cost Rate Computation

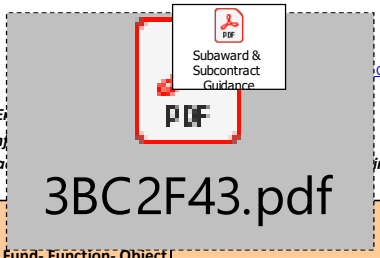
Please do not remove and reinsert this tab from the workbook or paste into this tab. The AFR will be returned to the auditor if this tab is completed incorrectly.

This schedule is to calculate the amount allowed on contracts obligated by the school district for the Indirect Cost Rate calculation. The contracts should be only for purchase services and not for salary contracts. Do not include contracts for Capital Outlay (500) or Non-Capitalized Equipment (700) on this schedule. They are excluded from the Indirect Cost Rate calculation.

To determine the applicable contracts for this schedule, they must meet ALL three qualifications below:

1. ***The contract must be coded to one of the combinations listed on the icon below.***
2. ***The contract must meet the qualifications below on the "Subaward & Subcontract Guidance" and the "Indirect Cost Rate Plan" (Sub-agreement for Services).***
3. ***Only list contracts that were paid over $50,000 for the fiscal year.***

Use the resources to the right to determine if the contract should be listed below.



Cost Rate Plan

Column A, B, C, D below must be completed for each contract. E
Column (E) and (F) are calculated automatically based on the in
The amount in column (E) is the amount allowed on each contra in column (F) is the amount that will be deducted from the base in the indirect cost rate (tab 41) for Program Year 2027.

Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Enter Contracted Company Name (Column C)	Enter Current Year Amount Paid on Contract (must be less than or equal to amount reported in the AFR's "Expenditures 16-24" tab) (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
Enter as shown here: ED-Instruction-Other	*10-1000-600*	*Company Name*	*500,000*	*50,000*	*450,000*
None				0	0
				0	0
				0	0

Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Enter Contracted Company Name (Column C)	Enter Current Year Amount Paid on Contract (must be less than or equal to amount reported in the AFR's "Expenditures 16-24" tab) (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
				0	0
				0	0
				0	0

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ESTIMATED INDIRECT COST DATA

ESTIMATED INDIRECT COST RATE DATA

SECTION I

Financial Data To Assist Indirect Cost Rate Determination

(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)

ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.

Support Services - Direct Costs	
Direction of Business Support Services (10, 50, and 80 -2510)	
Fiscal Services (10, 50, & 80 -2520)	
Operation and Maintenance of Plant Services (10, 20, 50, and 80 -2540)	
Food Services (10 & 80 -2560) *Must be less than (P16, Col E-F, L65)* *Only include food costs.	524,166
Value of Commodities Received for Fiscal Year 2025 (Include the value of commodities when determining if a Single Audit is required).	80,956
Internal Services (10, 50, and 80 -2570)	
Staff Services (10, 50, and 80 -2640)	
Data Processing Services (10, 50, & 80 -2660)	

SECTION II

Estimated Indirect Cost Rate for Federal Programs

	Function	Restricted Program		Unrestricted Program	
		Indirect Costs	Direct Costs	Indirect Costs	Direct Costs
Instruction	1000		13,264,468		13,264,468
Support Services:					
Pupil	2100		1,295,633		1,295,633
Instructional Staff	2200		767,958		767,958
General Admin.	2300		1,437,752		1,437,752
School Admin.	2400		1,410,206		1,410,206
Business:					
Direction of Business Spt. Srv.	2510	0	0	0	0
Fiscal Services	2520	253,821	0	253,821	0
Oper. & Maint. Plant Services	2540		2,367,078	2,367,078	0
Pupil Transportation	2550		1,617,685		1,617,685
Food Services	2560		567,987		567,987
Internal Services	2570	0	0	0	0
Central:					
Direction of Central Spt. Srv.	2610		0		0
Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0
Information Services	2630		41,439		41,439
Staff Services	2640	0	0	0	0
Data Processing Services	2660	515,951	0	515,951	0
Other:	2900		60,174		60,174
Community Services	3000		469,337		469,337
Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)			0		0
Total		769,772	23,299,717	3,136,850	20,932,639
		Restricted Rate*		**Unrestricted Rate***	
		Total Indirect Costs:	769,772	Total Indirect Costs:	3,136,850
		Total Direct Costs:	23,299,717	Total Direct Costs:	20,932,639
		= **3.30%**		= **14.99%**	

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OTHER INFORMATION

REPORT ON SHARED SERVICES OR OUTSOURCING
School Code, Section 17-1.1 (*Public Act 97-0357*)
Fiscal Year Ending June 30, 2025

Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current, and next fiscal years.

Richland County CUSD 1
12080001026

12-080-0010-26_AFR25 Richland County CUSD 1

	A	B	C	D	E	F
8	*Check box if this schedule is not applicable.....*		**Prior Fiscal Year**	**Current Fiscal Year**	**Next Fiscal Year**	**Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative, or Shared Service.**
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget					
10	**Service or Function** ***(Check all that apply)***				**Barriers to Implementation**	(Limit text to 200 characters, for additional space use line 33 and 38) 492
11	Curriculum Planning					
12	Custodial Services					
13	Educational Shared Programs					
14	Employee Benefits		X	X		Red Hill CUSD #10 & Flora CUSD #35
15	Energy Purchasing					
16	Food Services					
17	Grant Writing					
18	Grounds Maintenance Services					
19	Insurance		X	X		Outsourced Services: Outsources to third party
20	Investment Pools					
21	Legal Services		X	X		Outsourced Services: Outsources to third party
22	Maintenance Services					
23	Personnel Recruitment					
24	Professional Development					
25	Shared Personnel					
26	Special Education Cooperatives		X	X		South Eastern Special Education Program
27	STEM (science, technology, engineering and math) Program Offerings					
28	Supply & Equipment Purchasing					
29	Technology Services					
30	Transportation		X	X		Red Hill CUSD #10, Carlyle Comm. SD #1, Flora CUSD #35
31	Vocational Education Cooperatives		X	X		Regional Delivery System
32	All Other Joint/Cooperative Agreements					
33	Other					
34						
35	Additional space for Column (D) - Barriers to Implementation:					
40	Additional space for Column (E) - Name of LEA :					

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Department (N-330)
100 North First Street
Springfield, IL 62777-0001

LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET
(Section 17-1.5 of the School Code)

School District Name: Richland County CUSD 1
RCDT Number: 12080001026

Description	Funct. No.	Actual Expenditures, Fiscal Year 2025 (10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	Total	Budgeted Expenditures, Fiscal Year 2026 (10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
									493
1. Executive Administration Services	2320	309,295		11,174	320,469	299,659		8,925	308,584
2. Special Area Administration Services	2330	369,012		12,000	381,012	552,035		20,900	572,935
3. Other Support Services - School Administration	2490	0		0	0				0
4. Direction of Business Support Services	2510	0	0	0	0				0
5. Internal Services	2570	0		0	0				0
6. Direction of Central Support Services	2610	0		0	0				0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		678,307	0	23,174	701,481	851,694	0	29,825	881,519
9. Percent Increase (Decrease) for FY2026 (Budgeted) over FY2025 (Actual)									26%

CERTIFICATION
I certify that the amounts shown above as Actual Expenditures, Fiscal Year 2025, agree with the amounts on the district's Annual Financial Report for Fiscal Year 2025.
I also certify that the amounts shown above as Budgeted Expenditures, Fiscal Year 2026, agree with the amounts on the budget adopted by the Board of Education.

Signature of Superintendent | *Date*

Contact Name (for questions) | *Contact Telephone Number*

If line 9 is greater than 5% please check one box below.

☐ The district is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing.

☐ The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by July 15, 2025, to ensure inclusion in the fall 2025 report or postmarked by December 15, 2026, to ensure inclusion in the spring 2026 report. Information on the waiver process can be found at the waiver's webpage below.

https://www.isbe.net/Pages/Waivers.aspx

☒ The district will amend their budget to become in compliance with the limitation.

FEDERAL COMPLIANCE SECTION

ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET)
DISTRICT/JOINT AGREEMENT
Year Ending June 30, 2025

DISTRICT/JOINT AGREEMENT NAME	RCDT NUMBER	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER
Richland County CUSD 1	**12-080-0010-26**	**065-046918**

ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)	NAME AND ADDRESS OF AUDIT FIRM **Kemper CPA Group LLP** **802 Old Wheatland Rd** **Vincennes, IN, 47591**
ADDRESS OF AUDITED ENTITY *(Street and/or P.O. Box, City, State, Zip Code)* **1100-1200 East Laurel** **Olney, IL, 62450**	E-MAIL ADDRESS: ngracyalny@kempercpa.com NAME OF AUDIT SUPERVISOR **Nicholas Gracyalny**

CPA FIRM TELEPHONE NUMBER	FAX NUMBER
812-882-7730	**812-882-7778**

THE FOLLOWING INFORMATION MUST BE INCLUDED IN THE SINGLE AUDIT REPORT:

- [X] A copy of the CPA firm's most recent peer review report and acceptance letter has been submitted to the GATA Portal (either with the audit or under separate cover).
- [X] Financial Statements including footnotes (Title 2 CFR §200.510 (a))
- [X] Schedule of Expenditures of Federal Awards including footnotes (Title 2 CFR §200.510 (b))
- [X] Independent Auditor's Report on the Financial Statements (Title 2 CFR §200.515 (a))
- [X] Independent Auditor's Report on Internal Control Over Financial Reporting and Compliance Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* (Title 2 CFR §200.515 (b))
- [X] Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by Uniform Guidance (Title 2 CFR §200.515 (c))
- [X] Schedule of Findings and Questioned Costs (Title 2 CFR §200.515 (d))
- [X] Summary Schedule of Prior Audit Findings (Title 2 CFR §200.511 (b))
- [X] Corrective Action Plan(s) (Title 2 CFR §200.511 (c))

THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:

- [X] A Copy of the Federal Data Collection Form (Title 2 CFR §200.512 (b))
- [X] A Copy of each Management Letter
- [X] A copy of the Consolidated Year-end Financial Report (CYEFR) and In-relation to opinion

KEMPER CPA GROUP LLP
Certified Public Accountants and Consultants

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

Board of Education
Richland County Community Unit School District #1
Olney, Illinois

We have audited, in accordance with auditing standards accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Richland County Community Unit School District #1 as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise Richland County Community Unit School District #1's basic financial statements and have issued our report thereon dated December 18, 2025. Our opinion was adverse because the financial statements are not prepared in accordance with accounting principals generally accepted in the United States of America. However, the financial statements were found to be fairly stated, on the modified cash basis of accounting, in accordance with regulatory reporting requirements established by the Illinois State Board of Education, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Report on Internal Control over Financial Reporting
In planning and performing our audit of the financial statements, we considered Richland County Community Unit School District #1's internal control over financial reporting (internal control) as a basis for designing 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 Richland County Community Unit School District #1's internal control. Accordingly, we do not express an opinion on the effectiveness Richland County Community Unit School District #1'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 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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We identified the following deficiency described in the accompanying schedule of findings and questioned costs to be a material weakness: 2025-001.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Richland County Community Unit School District No. 1's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Richland County Community Unit School District No. 1's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Richland County Community Unit School District No. 1's response to the finding identified in our audit is described in the accompanying Schedules of Findings and Questioned Costs. Richland County Community Unit School District No. 1's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

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



Kemper CPA Group LLP
Certified Public Accountants and Consultants

Vincennes, Indiana
December 18, 2025

KEMPER CPA GROUP LLP
Certified Public Accountants and Consultants

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Education
Richland County Community Unit School District #1
Olney, Illinois

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Richland County Community Unit School District #1's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Richland County Community Unit School District #1's major federal programs for the year ended June 30, 2025. Richland County Community Unit School District #1's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Richland County Community Unit School District #1 complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major programs for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Richland County Community Unit School District #1 and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Richland County Community Unit School District #1's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Richland County Community Unit School District #1's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Richland County Community Unit School District #1's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Richland County Community Unit School District #1's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Richland County Community Unit School District #1's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Richland County Community Unit School District #1's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Richland County Community Unit School District #1's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Kemper CPA Group LLP
Certified Public Accountants and Consultants

Vincennes, Indiana
December 18, 2025

Richland County CUSD 1
12-080-0010-26

RECONCILIATION OF FEDERAL REVENUES
Year Ending June 30, 2025
Annual Financial Report to Schedule of Expenditures of Federal Awards

TOTAL FEDERAL REVENUE IN AFR

Account Summary 7-**9**, Line 7	Account 4000	$ 2,974,516
Flow-through Federal Revenues		
Revenues **10-15**, Line **116**	Account 2200	70,000
Value of Commodities		
ICR Computation 41, Line 11		80,956
Less: Medicaid Fee-for-Service Program		
Revenues **10-15**, Line **269**	Account 4992	(75,919)
AFR TOTAL FEDERAL REVENUES:		$ 3,049,553

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

ADJUSTED AFR FEDERAL REVENUES		$ 3,049,553
Total Current Year Federal Revenues Reported on SEFA:		
Federal Revenues	Column D	$ 3,049,553

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

ADJUSTED SEFA FEDERAL REVENUE:	$ 3,049,553
DIFFERENCE:	$ -

RICHLAND COUNTY CUSD 1
12-080-0010-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2025

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	AL Number[2] (A)	ISBE Project # (1st 8 digits) or Contract #[3] (B)	Receipts/Revenues Year 7/1/23-6/30/24 (C)	 Year 7/1/24-6/30/25 (D)	Expenditure/Disbursements[4] Year 7/1/23-6/30/24 (E)	 Year 7/1/23-6/30/24 Pass through to Subrecipients	 Year 7/1/24-6/30/25 (F)	 Year 7/1/24-6/30/25 Pass through to Subrecipients	Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
U.S. Department of Agriculture:											
Passed Through from Illinois State Board of Education											
Child Nutrition Cluster:											502
National School Lunch	10.555	2024-4210	535,476	123,777	535,476	-	123,777	-	-	659,253	-
National School Lunch	10.555	2024-4210SC	55,490	3,246	55,490	-	3,246	-	-	58,736	-
National School Lunch	10.555	2025-4210	-	534,799	-	-	534,798	-	-	534,798	-
School Breakfast Program	10.553	2024-4220	195,203	32,728	195,203	-	32,728	-	-	227,931	-
School Breakfast Program	10.553	2025-4220	-	145,307	-	-	145,307	-	-	145,307	-
Non-cash Food Commodities	10.555	N/A	42,709	42,701	42,709	-	42,701	-	-	85,410	-
Non-cash Dod Fresh Fruits & Veg	10.582	N/A	25,950	38,255	25,950	-	38,255	-	-	64,205	-
Total Child Nutrition Cluster			854,828	920,813	854,828	-	920,812	-	-	1,775,640	-
Total U.S. Department of Agriculture			854,828	920,813	854,828	-	920,812	-	-	1,775,640	-
U.S. Department of Education:											
Passed Through from Illinois State Board of Education											
Special Education Cluster:											
Special Ed IDEA Flow Through **(M)**	84.027A	2025-4620	-	677,983	-	-	684,647	-	-	684,647	691,648
Special Ed IDEA Flow Through **(M)**	84.027A	2024-4620	647,451	4,039	651,490	-	-	-	-	651,490	709,053
Special Ed - Pre-School Flow Through **(M)**	84.173A	2025-4600	-	38,462	-	-	38,462	-	-	38,462	38,462
Special Ed - Pre-School Flow Through **(M)**	84.173A	2024-4600	28,581	-	28,581	-	-	-	-	28,581	-
Total Special Education Cluster **(M)**			676,032	720,484	680,071	-	723,109	-	-	1,403,180	1,439,163
Education Stabilization Funds:											
COVID-19 - Elementary and Secondary School Emergency Relief Fund	84.425U	2024-4998E3	416,512	182,925	489,577	-	109,860	-	-	599,437	643,600
COVID-19 American Resuce Plan Elementary and Secondary Schools Emergency Relief Fund - Homeless Children and Youth (ARP-HCY)	84.425W	2024-4998HL	8,380	3,445	9,835	-	1,990	-	-	11,825	15,217
Total Education Stabilization Funds			424,892	186,370	499,412.00	-	111,850	-	-	611,262	658,817
Title I Grants to LEAs:											
Title I - Low Income **(M)**	84.010A	2025-4300	-	473,249	-	-	556,350	-	-	556,350	825,800
Title I - Low Income **(M)**	84.010A	2024-4300	534,250	377,161	551,998	-	339,413	-	-	891,411	950,755
Total Title I Grants to LEAs **(M)**			534,250	850,410	551,998	-	895,763	-	-	1,447,761	1,776,555
Supporting Effective Instruction Grants:											
Title II - Teacher Quality	84.367	2025-4932	-	56,670	-	-	88,415	-	-	88,415	121,641
Title II - Teacher Quality	84.367	2024-4932	74,126	50,282	102,528	-	42,617	-	-	145,145	160,158
Total Supporting Effective Instruction			74,126	106,952	102,528.00	-	131,032	-	-	233,560	281,799
21st Century Community Learning Centers											
21st Century Learning	84.287C	2024-4421	265,098	37,210	302,308	-	-	-	-	302,308	315,000
Total 21st Century Learning			265,098	37,210	302,308.00	-	-	-	-	302,308	315,000

Student Support and Academic Enrichment Program:											
Title IVA - Student Support & Academic Enrichment	84.424A	2025-4400	-	9,252	-	-	9,950	-	-	9,950	40,241
Title IVA - Student Support & Academic Enrichment	84.424A	2024-4400	19,750	34,944	20,086	-	34,608	-	-	54,694	58,216
Title IVA - Student Support & Academic Enrichment	84.424A	2025-4300	-	5,000	-	-	-	-	-	-	5,000
Title IVA - Student Support & Academic Enrichment	84.424A	2025-4932	-	21,420	-	-	-	-	-	-	21,420
Total Student Support and Academic Enrichment Program			19,750	70,616	20,086	-	44,558	-	-	64,644	124,877
Pass Through From Career & Technical Education (CTE) Basic Grants to States											
Career and Technical Education - Basic Grants to States	84.048A	2024-4799	-	20,000	-	-	20,000	-	-	20,000	20,000
METT Grant	84.048	2025-4799	-	50,000	-	-	50,000	-	-	50,000	50,000
Total Passed Through From Career & Technical Education (CTE) Basic Grants to States			-	70,000	-	-	70,000	-	-	70,000	70,000
Total U.S Department of Education			1,994,148	2,042,042	2,156,403	-	1,976,312	-	-	4,132,715	4,666,211
U.S. Department of Health & Human Services											
Passed Through from Illinois Dept of Healthcare & Family Services:											
Medicaid Cluster:											
Medicaid Matching Fund	93.778	2025-4900	78,136	43,204	53,510	-	53,510	-	-	107,020	-
Total Medicaid Cluster:			78,136	43,204	53,510	-	53,510	-	-	107,020	-
Total U.S. Department of Health & Human Services			78,136	43,204	53,510	-	53,510	-	-	107,020	-
U.S. Department of Defense											
Junior ROTC Program	12.000	N/A	75,770	43,494	75,770	-	43,495	-	-	119,265	-
Total U.S. Department of Defense			75,770	43,494	75,770	-	43,495	-	-	119,265	-
Total Expenditure of Federal Awards			3,002,882	3,049,553	3,140,511	-	2,994,129	-	-	6,134,640	4,666,211

• **(M)** Program was audited as a major program as defined by §200.518.

***Include the total amount provided to subrecipients from each Federal program. §200.510 (b)(4).**

The accompanying notes are an integral part of this schedule.

---

[1] To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.

[2] When the Assistance Listing (AL) number is not available, the auditee should indicate that the AL number is not available and include in the schedule the program's name and, if applicable, other identifying number.

[3] When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2)

[4] The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

RICHLAND COUNTY CUSD 1
12-080-0010-26
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)
Year Ending June 30, 2025

Note 1: Basis of Presentation[5]

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of **Richland County Community Unit School District #1** and is presented on the modified cash basis of accounting. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 2: Indirect Facilities & Administration costs[6]

Auditee elected to use 10% de minimis cost rate? _____ YES X NO

Note 3: Subrecipients

Of the federal expenditures presented in the schedule, **Richland County Community Unit School District #1** provided federal awards to subrecipients as follows:

Program Title/Subrecipient Name	Federal AL Number	Amount Provided to Subrecipient

Note 4: Non-Cash Assistance

The following amounts were expended in the form of non-cash assistance by **Richland County Community Unit School District #1** and **should be** included in the Schedule of Expenditures of Federal Awards:

NON-CASH COMMODITIES (AL 10.555)**:	$42,701		
OTHER NON-CASH ASSISTANCE - DEPT. OF DEFENSE FRUITS & VEGETABLES	$38,255	Total Non-Cash	**$80,956**

Note 5: Other Information

Insurance coverage in effect paid with Federal funds during the fiscal year:

Property	No
Auto	No
General Liability	No
Workers Compensation	No
Loans/Loan Guarantees Outstanding at June 30:	No
District had Federal grants requiring matching expenditures	Yes
	(Yes/No)

** The amount reported here should match the value reported for non-cash Commodities on the Indirect Cost Rate Computation page.

[5] This note is included to meet the Uniform Guidance requirement that the schedule include notes that describe the significant accounting policies used in preparing the schedule. (§200.510 (b)(6))

[6] The Uniform Guidance requires the Schedule of Expenditures of Federal Awards to note whether or not the auditee elected to use the 10% de minimis cost rate as covered in §200.414 Indirect (F&A) costs. §200.510 (b)(6)

RICHLAND COUNTY CUSD 1
12-080-0010-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2025

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued: Adverse
(Unmodified, Qualified, Adverse, Disclaimer)

INTERNAL CONTROL OVER FINANCIAL REPORTING:

- Material weakness(es) identified? X YES ____ None Reported
- Significant Deficiency(s) identified that are not considered to be material weakness(es)? ____ YES X None Reported
- Noncompliance material to the financial statements noted? ____ YES X NO

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

- Material weakness(es) identified? ____ YES X None Reported
- Significant Deficiency(s) identified that are not considered to be material weakness(es)? ____ YES X None Reported

Type of auditor's report issued on compliance for major programs: Unmodified
(Unmodified, Qualified, Adverse, Disclaimer[7])

Any audit findings disclosed that are required to be reported in accordance with §200.516 (a)? ____ YES X NO

IDENTIFICATION OF MAJOR PROGRAMS:[8]

AL NUMBER(S)[9]	NAME OF FEDERAL PROGRAM or CLUSTER[10]	AMOUNT OF FEDERAL PROGRAM
84.173A, 84.027A	Special Education Cluster	723,109
84.010A, 84.424A	Title I - Low Income	895,763
	Total Amount Tested as Major	$1,618,872

Total Federal Expenditures for 7/1/2024 - 6/30/2025 $4,168,770

% tested as Major **38.83%**

Dollar threshold used to distinguish between Type A and Type B programs: $750,000.00

Auditee qualified as low-risk auditee? ____ YES X NO

[7] If the audit report for one or more major programs is other than unmodified, indicate the type of report issued for each program. Example: "Unmodified for all major programs except for [name of program], which was modified and [name of program], which was a disclaimer."

[8] Major programs should generally be reported in the same order as they appear on the SEFA.

[9] When the AL number is not available, include other identifying number, if applicable.

[10] The name of the federal program or cluster should be the same as that listed in the SEFA. For clusters, auditors are only required to list the name of the cluster.

RICHLAND COUNTY CUSD 1
12-080-0010-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2025

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:[11] **2025 - 001** **2. THIS FINDING IS:** [ ] New [X] **Repeat from Prior Year?**
Year originally reported? 2007

3. Criteria or specific requirement
The District does not have any individual staff with the necessary knowledge and expertise to properly prepare the notes to the financial statements in accordance with the financial reporting provisions of the Illinois State Board of Education.

4. Condition
The District does not currently employ an individual with the necessary knowledge and expertise to prepare the notes to the financial statements.

5. Context[12]
In the absence of the necessary knowledge and expertise, the District must rely on the independent contractor to prepare the notes to the financial statements.

6. Effect
The District cannot prepare the notes to the financial statements in accordance with the financial reporting provisions of the Illinois State Board of Education.

7. Cause
The District personnel have not obtained the necessary knowledge or expertise.

8. Recommendation
The District should provide the necessary training to the personnel or contract with an independent contractor with the knowledge to properly prepare the financial statement notes.

9. Management's response[13]
The District does not intend to correct the finding in the next fiscal year and will continue to contract with an independent contractor to prepare the financial statement notes for their review and approval.

[11] A suggested format for assigning reference numbers is to use the digits of the fiscal year being audited followed by a numeric sequence of findings. For example, findings identified and reported in the audit of fiscal year **2021** would be assigned a reference number of **2021-001, 2021-002**, etc. The sheet is formatted so that only the number need be entered (1, 2, etc.).

[12] Provide sufficient information for judging the prevalence and consequences of the finding, such as relation to universe of costs and/or number of items examined and quantification of audit findings in dollars.

[13] See §200.521 *Management decision* for additional guidance on reporting management's response.

RICHLAND COUNTY CUSD 1
12-080-0010-26
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS[19]
Year Ending June 30, 2025

Finding Number	Condition	Current Status[20]
2024 -001	The District does not currently employ an individual with the necessary knowledge and expertise to prepare the notes to the financial statements.	Repeated as finding 2025-001

When possible, all prior findings should be on the same page

[19] Explanation of this schedule - §200.511 (b)

[20] Current Status should include one of the following:

- A statement that corrective action was taken
- A description of any partial or planned corrective action
- An explanation if the corrective action taken was significantly different from that previously reported or in the management decision received from the pass-through entity.

RICHLAND COUNTY COMMUNITY UNIT NO. 1
1100 EAST LAUREL STREET - OLNEY, ILLINOIS 62450 - P/618-395-2324 - F/618-392-4147

Jason E. Fox, Superintendent of Schools

12-080-0010-26
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS
Year Ending June 30, 2025

Corrective Action Plan

Finding No.: 2025-001

Condition:
The District does not currently employ an individual with the necessary knowledge, training, and expertise to draft the footnotes to the financial statements in accordance with the financial reporting provisions of the Illinois State Board of Education.

Plan:
The District does not intend to correct the findings in the next fiscal year.

Anticipated Date of Completion: N/A

Name of Contact Person: Claire Graves, District Treasurer

Management Response: The District does not feel that this finding has any impact on the ability to properly record or process financial transactions. In addition, the District does not feel that the finding will cause any reporting errors to the ISBE or any other granting agency. District management will continue to review and approve the notes to the financial statements.

Richland County CUSD #1



Risk Management Program

December 2025
For 2026-2027 School Year

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Appendix E – Tort Fund Expenditures

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TORT IMMUNITY ACT
SUMMARY

The Local Governmental and Governmental Employees Tort Immunity Act allows school districts to levy tort funds to pay expenses related to risk management for the district. ***"Risk Management" is defined as a process that consists of identifying and analyzing loss exposures, selecting a technique or combination thereof to be used to handle each exposure, implementing the chosen techniques, and monitoring the decision made and implementing appropriate changes. It does not include safety practices of employees as part of their normal duties and arising out of their own common sense.***

The Illinois Local Government and Governmental Employees Tort Immunity Act (745 ILCS 10/1-101ET) provide for a school district to levy a tax which when collected will pay the cost of risk care management (745 ILCS 10/9-107). In addition, this section (9-107) provides for funds raised pursuant to this section to be used to:

1. pay the cost of insurance, including all operating and administrative costs and expenses directly associated with claims services and risk management directly related to loss prevention and loss reduction, legal services
2. pay the costs of and principal and interest on bonds issued
3. pay judgments and settlements
4. pay the cost of risk management programs
5. fund wages and salaries of personnel only when part of a formal risk management process

The use of tort levy to partially fund wages and salaries of personnel is authorized only when part of a formal risk management process, which is designed to specifically address, and then reduce or eliminate the risk of exposure to tort liability. The process includes development of a risk management committee and following these four steps as a risk management committee:

1. Identify and analyze loss exposures;
2. Select techniques for treating loss exposure;
3. Implement selected techniques; and
4. Monitor and modify the risk management program.

Actions undertaken by employees "in the ordinary care for the safety of others" do not constitute risk management under the Act. The court decision affirms that with a proper risk management plan and process in place, a school district may allocate a portion of its employee compensation directly related to risk management responsibilities under the Act to its tort levy.

Legislation has stated that the purpose of the tort levy is to provide an "extraordinary tax" for a limited purpose, not to fund expenses more properly paid from general operating funds. Therefore; it is important for school districts utilizing tort money to review the risk management plan annually and the expenses being paid by the fund.

APPENDIX A
Risk Management Plan and Process

Richland County CUSD #1 Risk Management Plan

POLICY

The Board of Education of Richland County CUSD #1 recognizes its role of stewardship over the assets of the District, both human and financial. It interprets its responsibility in this area as requiring the highest possible concern for the safety of its students, employees, and the public. The District shall therefore have in operation a comprehensive Risk Management Program designed to protect the District against liability or loss which may be imposed upon it or one of its employees for a tortuous act, and to identify risk management, educational, inspectional and supervisory expenses directly attributable or relating to loss prevention and loss reduction.

The District recognizes its ability to budget for and thereby retain limited and predictable exposures to loss. It shall not be the District's practice to attempt to insure such foreseeable and bearable exposures, if alternatives can be achieved with due regard to sound risk management practices. Only when it is deemed that the District cannot eliminate or economically retain an exposure to loss shall it be transferred by purchase of insurance. Moreover, even if insurance is purchased, the District shall continue to perform sound risk management practices pursuant to this policy in order to minimize liability or loss and to reduce insurance premiums.

PURPOSE

Richland County CUSD #1, whose central office for operations and management is located in Olney, Illinois, shall have in operation a comprehensive Risk Management Program, which shall reduce or prevent the District's exposure to liability. It is of the utmost importance for the District:

1. To ensure that statutory and common law, health and safety rights are extended to all visitors, employees and students;
2. To make certain that the District's buildings and grounds are maintained in a safe condition;
3. To provide careful supervision and protection of all the District's real and personal property, including vehicles; and
4. Education and training for teachers and non-certified staff, administrators, and board members directly related to loss prevention and reduction.
5. To provide protection to the District against liability.

LEGAL AUTHORITY

The Illinois Local Government and Governmental Employees Tort Immunity Act (745 ILCS 10/1-101 et.seq.) authorizes a school district to levy a tax which, when collected, will pay the cost of risk management for the district. In addition, 745 ILCS 10 Section 9-107 provides for funds raised pursuant to this Section to be used to pay the cost of insurance, including all operating and administrative costs and expenses directly associated therewith, claim services and risk management directly attributable to loss prevention, loss reduction, educational, inspectional and supervisory services directly relating to loss prevention and loss reduction, to purchase claim services, to pay for judgments or settlements, or to otherwise pay the cost of risk management programs.

PROGRAM SUMMARY

This Risk Management Program identifies and establishes an effective risk management process that uses the District's physical and human resources to effectuate the policy and achieve the purposes set forth herein. The basis of this Risk Management Program include: (1) Identify and analyze loss exposures; (2) Select techniques for treating loss exposures; (3) Implement selected techniques; and (4) Monitor and modify the selected techniques. The district finds that the most effective manner in which to implement this Risk Management Program is to thoroughly integrate risk management into every level of the District's operations.

All employees shall have the duty to perform all four steps of the risk management process for those areas over which they have responsibility and to report on their findings and recommendations.

RISK MANAGEMENT PROCESS

The Risk Management Process is a cyclical process, with each step in the process building on the results of the previous step. A loss exposure is a set of circumstances that presents a possibility of loss, whether or not a loss actually takes place. More specific in terms of this Risk Management Program, the loss exposures to be addressed are circumstances that would give rise to liability or loss which may be imposed upon the District or one of its employees for a tortuous act. A tort is a wrong against another for which the law provides money damages as a remedy. A tort may include physical and/or emotional harm to a person, a violation of a person's legal rights, and/or physical harm to a person's property.

Identify and Analyze Loss Exposures

The first step in the Risk Management Process is to identify and analyze loss exposures. The steps to accomplish this include: (1) identifying persons and property exposed to loss and the circumstances that can cause loss and (2) measuring the possible frequency and severity of the loss exposures. Identification should be both an organized and continuing process that reviews all property, activities, and personnel to determine the loss exposures faced by the District. Measurement should review the number of accidents that are likely to occur, the severity of the dollar losses, and the various potential losses to be able to prioritize the exposures in order of importance.

Select Techniques for Treating Loss Exposures

Once the loss exposures have been identified and analyzed, the second step in the Risk Management Process is to develop techniques to manage those exposures that are significant and select the best fit for each exposure. There are essentially four risk-managing techniques:

Loss Exposure Avoidance, which eliminates the sources of loss exposures and replaces them with lower risk solutions;
Loss Transfer, which reallocates the exposures to others, such as the purchase of insurance;
Loss Exposure Control, which manages the loss in order to reduce the likelihood of its occurrence and/or minimizes the ramifications on the District and;
Loss Exposure Assumption, (also known as self-insurance) which acknowledges the existence of a specific loss exposure and a decision to accept the associated level of loss exposure with or without engaging any special efforts to control it.

It is possible that a combination of all four methods could be used. The District will determine the best method for treating loss exposures using the criteria of (1) feasibility of the method, (2) expected effectiveness of the method, (3) cost of the method, and (4) effect on the District's performance.

Implement Selected Techniques

The third step in the Risk Management Process is to implement the selected techniques using the District's physical and human resources. This includes determining how to implement the selected techniques, identify what person(s) will perform and monitor the techniques, and communicating that to the appropriate personnel, and may also include any educational, inspectional and supervisory tasks related thereto. The components of implementation may include but are not limited to educating the person(s) identified, and then supervising and inspecting the implementation of the technique to ensure that the technique is properly implemented and that the technique is achieving the desired results.

Monitor and Modify the Selected Techniques

The fourth step in the Risk Management Process is to monitor the implemented techniques to determine if they should be modified. The most effective way to monitor the selected techniques includes supervision and inspection by the District administration. In addition, it also requires self-reporting by the person(s) that has been selected to implement the techniques. If the technique is not working and a correction is needed, the first three steps in the risk management process should be repeated.

RISK MANAGEMENT ORGANIZATION

The District finds that the most effective manner in which to implement this Risk Management Program is to thoroughly integrate risk management into every level of the District's operations. Every District employee, from the top to bottom, should understand the District's risks and his or her role in preventing and controlling potential losses.

The general, overall, responsibility for the development and maintenance of the District's Risk Management Program is the responsibility with the Superintendent. The Superintendent shall be responsible for development of the Program, identifying the various components of the Program, and delegating responsibilities for these components to the appropriate personnel, as necessity indicates. It is expected that the Superintendent would continually evaluate the effectiveness of the Program and be apprised of needed revisions, additions or deletions to the components and assigned responsibilities.

Administrative Committee

The Administrative Committee will include the Superintendent, Assistant Superintendent and their respective staff. The Administrative Committee may include other District employees at the discretion of the Superintendent. The general responsibility for the implementation and maintenance of this Risk Management Program rests with the Administrative Committee. The Committee should continually evaluate the effectiveness of the Program and be apprised of needed revisions, additions or deletions to the components and assigned responsibilities.

The Administrative Committee should assign District employees to serve on the Building Committees, and the members of the Administrative Committee should also serve on the Building Committees.

The Administrative Committee should review and consider the results of the Risk Management Process performed by all District employees, and perform the Risk Management Process for the areas over which they have sole responsibility.

In performing their responsibilities, the Administrative Committee should:

- Finalize the District's Risk Management Plan and changes, if any, to District policies, practices and procedures and job descriptions to implement and/or monitor the selected risk management techniques and communicate them to all District employees.
- Modify job descriptions for each employee who will be implementing and/or monitoring the selected risk management techniques;
- Ensure that each employee is aware of his/her revised job description that relates to his/her part in implementing and/or monitoring the selected risk management techniques;
- Provide training to an employee if necessary to support his/her responsibilities for implementing and/or monitoring the selected risk management techniques;
- Monitor and track sources and uses of funds;

- Monitor the overall success/failure of the selected risk management techniques on a regular basis, and revise the techniques, Risk Management Plan and District policies, practices and procedures and job descriptions as necessary; and
- Report to the Board on the Risk Management Program.

Building Committees

The members of the Building Committees should be appointed by the Administrative Committee, and should include their respective staffs. The Building Committees should implement the performance of the Risk Management Process by all District employees.

The Building Committee should review and consider the results of the Risk Management Process performed by all District employees, and perform the Risk Management Process for the areas over which they have sole responsibility.

In performing their responsibilities, the Building Committee should:

- Create & Communicate the risk management plan to all District employees;
- Communicate the results of their individual and employees' performances of the Risk Management Process to the other members of the Building Committee;
- Recommend job descriptions to the Administrative Committee for each employee who will be implementing and/or monitoring the selected risk management techniques;
- Ensure that each employee is aware of his/her revised job description that relates to his/her part in implementing and/or monitoring the selected risk management techniques;
- Provide training to an employee if necessary to support his/her responsibilities for implementing and/or monitoring the selected risk management techniques;
- Conduct Time Studies in order for the district to properly levy for the wage and salary expenses of the Risk Management Plan by having the sample form included in Appendix D completed three times a year for a period of two weeks;
- Monitor the overall success/failure of the selected risk management techniques on a regular basis, and revise the techniques and Risk Management Plan as necessary; and
- Report to the Administrative Committee

Employee Participation

The District has determined that the most effective manner in which to implement this Risk Management Program is to thoroughly integrate risk management into every level of the District's operations. Every District employee, from top to bottom, should understand the District's risks and his or her role in preventing and controlling potential losses. All levels of employees have a duty to perform the four steps of the Risk Management Process for those areas over which they have responsibility and to report on their findings and recommendations.

It is critical that all District employees participate in this Risk Management Program to effectively implement the policy and achieve the purposes set forth herein. All District employees must perform the Risk Management process in the areas for which they have responsibility.

Accordingly, all District employees shall be expected to perform their additional duties in accordance with this Risk Management Program, and the job description of every employee position is hereby revised to include the extra duties and responsibilities required to fully implement and evaluate the risk management components of this Risk Management Program.

Risk Management Committee Meetings

The Risk Management Administrative and Building Committees will meet in April/May to begin developing the written Risk Management Plan for the following school year. During the meeting the committees shall evaluate the broad areas of risk to focus on for the school year. The individual Building Committees will then evaluate the specific risks associated with these areas and develop a plan of action throughout the school year to address the risks.

The meeting shall identify the expenses to be paid from the tort fund for the school year. When identifying the list of expenses to be paid from the tort fund for the district you may use the information on Page 24.

The Risk Management Team will meet annually to monitor and modify the Risk Management Plan.

The goal of the risk management committee meetings is to complete the following four-step process:

1. Identify and Analyze Loss Exposures
2. Select Techniques for Treating Loss Exposures
3. Implement the Selected Techniques
4. Monitor and Modify the Selected Techniques

Each of the steps above must be carefully developed and documented to support the use of the tort funds. This should be an ongoing process for the school district as a method of loss prevention and loss reduction. Appendix B of this program provides you with the tools necessary to complete this four-step process. The goal of the risk management committee should be to have each member of the committee complete one (1) or multiple four-step processes for each committee meeting.

Appendix B includes a sample meeting agenda for the committee to use when planning each meeting.

A member of the risk management committee must type up detailed notes following each meeting and distribute to each member. These notes will be used between the end of one meeting and the beginning of another as a reference. In addition, the administrative risk management committee will use the notes to prioritize the projects that will be completed utilizing tort funds.

APPENDIX B
Risk Management Committee Meeting Materials

Risk Management Committee Meeting Agenda

Date:
Time:
Committee Meeting Members Present:

Identify and Analyze Loss Exposures:

- Analyze the loss exposures submitted by committee members and rate by priority level

Treating Loss Exposures:

- Develop a method to manage the exposures. Use the following methods:
    - Loss Exposure Avoidance
    - Loss Transfer
    - Loss Exposure Control
    - Loss Exposure Assumption

Implement Selected Techniques

- This step includes determining how to implement the selected techniques, identify what person(s) will perform and monitor the techniques, and communicate with the appropriate personnel.

Monitor and Modify the Selected Techniques
Review the loss exposures that were identified in the first part of the meeting and review the status of controlling the exposure.

Worksheet

Committee Member: _____

Step 1: Identify and Analyze Loss Exposures
Loss Exposure Identified:

_____
_____
_____

Explain accidents/potential losses likely to occur due to the loss exposure identified above:

_____
_____
_____

Potential dollar amount of losses:

_____
_____
_____

Step 2: Method to Treat Loss Exposure

- ☐ Loss Exposure Avoidance
- ☐ Loss Transfer
- ☐ Loss Exposure Control
- ☐ Loss Exposure Assumption
- ☐ Other: _____

Explain in detail the feasibility of the method chosen:

_____
_____
_____
_____

What is the expected effectiveness of the method?

_____
_____
_____
_____

Cost of the method:

_____
_____

Effect on the District's Performance:

_____
_____
_____
_____

Step 3: Implementation
Employee responsible for implementation: _____

Explain the plan for treating the loss exposure and the employees, tools, equipment, information, etc. needed to complete the task:

_____
_____
_____
_____
_____

Step 4: Monitor and Modify
Explain the plan and frequency of monitoring the effectiveness of the efforts to control the loss exposure identified:

_____
_____
_____
_____
_____

APPENDIX C
Risk Management and Job Descriptions

Current Richland County CUSD #1 Job Descriptions

It should be noted that all existing Richland County CUSD #1 Job Descriptions were reviewed in the creation of this Risk Management Program. Furthermore, it should be noted that all current Richland County CUSD #1 Educational Support Personnel job descriptions contain at least the following responsibilities relative to risk management:

i "Perform Risk Care Management Duties:
- Routinely supervise and monitor the behaviors of students and visitors while on district property or in district buildings or vehicles to assure safe and appropriate behaviors.
- Maintain work areas and rooms in such a manner to assure compliance with health and safety standards.
- Assume responsibility for inspecting district property and equipment within the employees charge to assure safe and effective operation.
- Report all safety issues to the building principal or immediate supervisor in a timely manner."

ii "Maintain confidentiality of information about students as is expected of any staff member."

iii "All other duties required to address emergency situations."

While all certificated staff member job descriptions contain the same duties, the wording is slightly different.

Additional Risk Management Duties

After concluding the review of current Richland County CUSD #1 job descriptions, the following list of additional risk management duties has been developed to clarify current practices and to delineate specific duties which can easily be declared risk management.

APPENDIX D
Time Study

Time Study Worksheet
Risk Management Planning

Job Assignment: _____

Employee Name: _____

Date: _____

ACTIVITES			ACTIVITIES	
6:00			12:00	
6:15			12:15	
6:30			12:30	
6:45			12:45	
7:00			1:00	
7:15			1:15	
7:30			1:30	
7:45			1:45	
8:00			2:00	
8:15			2:15	
8:30			2:30	
8:45			2:45	
9:00			3:00	
9:15			3:15	
9:30			3:30	
9:45			3:45	
10:00			4:00	
10:15			4:15	
10:30			4:30	
10:45			4:45	
11:00			5:00	
11:15			5:15	
11:30			5:30	
11:45			5:45	

APPENDIX E
Tort Fund Expenditures

The general, overall, responsibility for the development and maintenance of the District's Risk Management Program rests, of course, with the Superintendent of Schools. The Superintendent shall be responsible for development of the Program, identifying the various components of the Program, and delegating responsibilities for these components to the appropriate personnel, as necessity indicates. It is expected that the Superintendent would continually evaluate the effectiveness of the Program, and be apprised of needed revisions, additions or deletions to the components and assigned responsibilities. It is also expected that, because of the delegation of responsibilities, the Superintendent of Schools would spend no less than five percent (5%) of his/her time toward the fulfillment of this task.

A primary component of the Risk Management Program is the provision of an insurance/compensation program that will provide protection to the District against liability. Portions of this risk management component shall include, but not be limited to:

1. Safety-related expenditures only where such expenditures are required as part of the formal risk management process and are not merely routine safety-related expenses.
2. Claims, services and risk management directly attributable to loss prevention and loss reduction;
3. Educational, inspectional and supervisory services directly relating to loss prevention and loss reduction;
4. Purchase of Risk Management and Consultant Services including Human Resources, Safety, Insurance, and Background Screening, if needed;
5. Premiums for the various necessary insurances, including all Liability Insurance, Building and Fleet Insurance, Workers' Compensation, Unemployment Compensation, Personnel Bonds, etc.
6. Pay judgments or settlements arising against the District
7. Pay for all legal fees connected with protecting or defending the District against liability, including unfair labor practice charges, and employee collective bargaining.
8. Allowance for the time expended by assigned District personnel concerning the above delineated assignments.

The District's Assistant Superintendent, who serves in a business official capacity, is assigned the responsibility for the administration of this component of the Risk Management Program. He/she shall serve as the District's liaison to the various consulting services, claim and adjustment services, and insurance companies. In addition he/she shall be responsible for all communications concerning claims against, or on behalf of, the District. The Assistant Superintendent would spend no less than ten percent (10%) of his/her time toward the fulfillment of these tasks.

The District's Risk Management Program in relation to the safe conditions of the buildings and grounds, and protection of the District's real and personal property, shall primarily be the responsibility of the District's Maintenance and Custodial Services. Their responsibilities and duties shall include, but not be limited to:

1. The development and identification of the various components of responsibilities concerning inspection of buildings, grounds and equipment to provide protection to the local district, its students, employees and the public. Within this parameter, he/she shall be responsible for the supervision of the building custodians, daily inspection of buildings and grounds, the development and operation of the District's building security program, including the acquisition and supervision of necessary security personnel and purchasing of security devices.
2. The maintenance of the legal and safe conditions of buildings and grounds. He/she is responsible for the District's compliance with State and Federal Laws regarding student health

and safety, asbestos, radon, lead, etc. He/she shall be responsible for the training of the District custodial personnel to perform work on safety and health matters.

3. The coordination of all personnel performing maintenance duties within the Risk Management Program – Contractual Custodial Company personnel, etc. It is expected that all contractual custodians would devote twenty percent (20%) of their time in daily inspection of their respective buildings or grounds responsibilities, to ensure a risk-free environment.
4. The bidding of supplies and contractual services in such a manner that the District meets all the requirements for Toxic Materials, Equal Opportunity Employment, Prevailing Wage Rates, comparable name equipment, responsible bidders, etc.
5. Salary and Benefits of two School Resource Officers and other school safety expenses including Navigate (a software system for developing, accessing, and implementing the district's safety plan and procedures) and Alice (Alert, Lockdown, Inform, Counter, Evacuate) Training.

It is expected that the head of District Maintenance will expend 50% of his/her time directly related to fulfilling the responsibilities of his/her position in the District's Risk Management / Tort Avoidance Program.

The District's Risk Management Program in relation to safe conditions and supervision and protection of the District's real and personal property includes other components than those described in the responsibilities of the District's Maintenance and Custodial staff and the responsibilities of those directly supervised by the District's Maintenance staff. Included here are responsibilities performed by many different personnel:

1. The Fleet Supervisor is assigned the responsibility for the Risk Management Program regarding all aspects of the District's transportation program such as supervising transportation maintenance personnel, and drivers in their risk management responsibilities – the driver daily inspection of their busses for safety problems – and the maintenance personnel for the inspection of all busses and resultant efforts to correct any possible tort-producing deficiencies. The Fleet Supervisor is expected to devote fifty percent (50%) of his/her time to risk management functions.
2. Student Transportation – All bus drivers shall be responsible for the inspections (prior to each run) of their bus to ensure that the vehicle is free from any situation that would produce risk or tort possibilities. It is assumed that this task would require approximately one tenth of the time actually spent for transporting students and thus one tenth (10%) of the cost of bus service shall be included under the Risk Management Program.
3. Student Transportation – Contracted transportation maintenance personnel as needed are responsible also for the inspection of vehicles, both for legally required state inspections, and for provisions for maintaining risk-free student and employee operating conditions. Vehicles must be kept safe, not only for the students and employee safety, but also for the safety of the District property. Approximately one half (50%) of maintenance/mechanic personnel time will be devoted to these tasks.

The District's Risk Management Program in relation to the health and safety of District students and personnel is the responsibility of the Building Principals and their administrative staffs. The degree of this responsibility (time invested) varies in accordance to the number of students involved and, of course, the age of those students; and to the number of personnel involved. Building Principals and/or their assistants shall provide for the protection of students and personnel, and freedom from exposure to tort producing situations, which arise from, but are not limited to, the following:

1. Incidents in lunchrooms – protection
2. Incidents on playgrounds – protection
3. Incidents occurring during school athletics

4. Incidents occurring during physical education classes
5. Incidents occurring during manual or vocational training or shopwork
6. Incidents in connection with transportation of students
    a. Before boarding
    b. During transportation
    c. After leaving school bus
7. Incidents in connections with safety of students from traffic hazards and exposure to risk
8. Incidents due to acts of fellow students
    a. Committed in classroom
    b. Committed outside classroom
9. Incidents due to lack or insufficiency of supervisors
    a. Before school bus
    b. During or between class periods
    c. During noon hour or recess periods
    d. After school bus
    e. Miscellaneous; undetermined time

It is expected that each Building Principal would spend approximately ten percent (10%) of his/her time meeting his/her responsibilities associated with Risk Care Management.

One of the primary responsibilities of the School Nursing service is the protection of the health and safety of students and personnel. These positions are directly involved with the District's compliance to State health law, and ensuring that the student has been physically examined in a legal manner that ensures that the student is in a risk-free physical condition, both in relation to him/herself, and in relation to other students and District personnel. The Nurse has the additional risk management responsibility of reducing student/personnel exposure to communicable disease and other health and safety problems. Not only are they responsible for limiting exposure, but they are also responsible for the protection of students with specified health problems, health needs, and safety needs. The portion of his/her time devoted to limiting/avoiding Tort and situations arising from the health, safety, and physical conditions of all students should be no less than seventy-five percent (75%.)

The Director of Food Service and cooks have the responsibility to supervise the protection of students from health problems due to contaminated supplies, improperly stored, cooked or handled food or milk. He/she is also responsible for the protection of students and employees from harm due to improper or unsafe mechanical devices such as dishwasher thermostats, cutting utensils, steam tables, stoves, etc. The portion of time devoted to these activities should be no less than twenty percent (20%) for the Director and five percent (5%) for cooks.

The responsibilities of providing Special Education Services are directly interwoven into the District's Risk Management/Tort Avoidance program. The responsibilities are in four major areas:

1. The guarantee of protections of the constitutional and statutory rights of students.
2. The reducing of exposure to a tort situation involving the legal and proper student testing, evaluation, identification, and placement of Special Education students.
3. Providing for the confidentiality of student psychological profiles and records.
4. The discipline of Special Education students.

Because of the wide range of responsibilities, and the tort producing possibilities of these responsibilities, it is expected that fifty percent (50%) of the Administrative costs paid to South Eastern Special Education would be devoted to fulfilling these obligations.

The responsibilities of Playground/Lunch Supervisors fall within the realm of risk management functions. The responsibilities of their position as listed previously in relation to the health and safety of students as well as the supervision and protections of students make these functions fall within tort guidelines. It is expected that these supervisors will devote 50% of their time to risk management duties.

Since it is recognized that many other positions include assignments, which are ripe to create exposure to tort and risk situations, an effort has been made by the District to allocate a portion of their time to the Management Program. It is expected that all Athletic Directors, Physical Education Teachers, Coaches, Music Teachers, Career Technical Education Teachers, Science Lab Teachers, etc. will closely supervise their students and ensure that all students are protected from undue exposure to risk situations according to the allocations listed below:

1. Teachers of Art, Science, Agriculture, Vocational Education and Industrial Education (15%)
2. Teachers of Home Economics and Physical Education (and its Teacher's Assistants) (10%)
3. Teachers (5%)
4. Coaches (10%)
5. Athletic Trainer (100%)

Outdated chemicals that are no longer used in the science department are a potential safety hazard. Therefore, the district will utilize an environmental consulting and contracting company to evaluate and properly dispose of the identified chemicals for the science department.

The security and safety of students and staff is a primary focus for the district. Therefore, the district will take steps to update its access control systems to help ensure the safety of students and staff. In addition, new and/or additional security cameras may be installed in the buildings to provide better security of the entrances and hallways. Finally, the two-way communication radios throughout the district will be updated from analog to digital for use by school personnel.

APPENDIX F
Salary Allocation Summaries

TORT/RISK MANAGEMENT EXPENDITURES

School Board Legal Liability / Workers' Compensation / Blanket Student Accident / Law Enforcement Prof. / School Treasurer Bond / Unemployment	$200,000
Cyber Security / Umbrella Liability Insurance / Crime / Property (Commercial Package) / General Liability/ Auto	$280,000
Legal Fees / Records Management for Tort Situations / Public Costs	$ 45,000
Fingerprinting and Bushue HR Yearly Costs	$ 35,000
Access Controls/Security Cameras/Radios	$ 50,000
Onsite Security Plan Service	$ 5,000
Secure Backup of Computer System (Skyward/ISCorp)	$ 10,000
ALICE Training (annual fee)	$ 5,500
Superintendent	$ 11,500
Assistant Superintendent	$ 11,000
Special Education Services	$ 30,000
Nurses & Health Professionals	$200,000
Playground / Lunch Supervisors	$ 50,000
Custodians	$185,000
District Maintenance	$ 50,000
Summer Maintenance Staff	$ 25,000
Principals	$ 45,000
Transportation Staff	$150,000
Food Service Director/Cooks	$ 35,000
School Resource Officers	$200,000
Coaches & Teachers of Art, Science, Voc. Ed., Ind. Ed. & P.E.	$255,000
Anticipated Grand Total	**$1,878,000**
Anticipated Revenue	**$1,775,000**

Add Item to Schedule

1. COUNTY CODE	2. DISTRICT CODE/NAME	3. APPLICATION YEAR/ROUND
080, Richland	**12080001026, Richland County CUSD 1**	**2026, 1**

	Item I.D.	Facility Name	Facility Address	Facility Description	Project Description	Project Location	Priority Code	Category Code	Est. cost	Est. Start Date	Est. Completion Date
Open	1	RICHLAND COUNTY HIGH SCHOOL	1200 E Laurel, Olney	Built in 1952, Richland County High School houses approximately 700 students in grades 9-12.	Degradation of the existing air handler has resulted in it being unable to provide heat to several rooms at the "end" of the supply ductwork system. This results in inadequate temperature heating performance. A small air handler must be added to serve the few spaces at the "end" of the supply ductwork system to ensure temperatures are within code-required ranges.	North wing of RCHS located on the east side of the building. Includes portion of wing that has no secondary level rooms.	D	HVAC	$127,500.00	06/01/2026	533 07/31/2026

Total Estimated Project Cost	$127,500.00
Total Requested Grant Amount	$50,000.00
Total Reserved Local Funds(District Responsibility):	$50,000.00
Total Reserved Remaining Funds (District Responsibility):	$27,500.00

SCHOOL MAINTENANCE PROJECT GRANT

FY 26 Application Cycle - Round 1

District Certification

Name : Richland County CUSD 1

RCDT #: 12-080-0010-26

TIN #: 376004449

The submissions made to the Illinois State Board of Education by the applicant and the terms and conditions described in the Grant Application Certifications and Assurances and the Program Specific and Financial Assurances of this application shall constitute the grant agreement between the applicant and the Illinois State Board of Education for the use of the funds to complete the projects described in the "Work Item Listing" section of the School Maintenance Project Grant Application. This grant agreement shall be deemed to be entered into when the application has been approved by the Illinois State Board of Education. This grant agreement constitutes the entirety of the agreement between the parties and supersedes any other agreement or communication, whether written or oral, relating to the award of the grant funds. The person submitting this application on behalf of the applicant certifies and assures the Illinois State Board of Education that he or she has been duly authorized to file this application for and on behalf of the applicant, is the authorized representative of the applicant in connection with this grant agreement, and that he or she is authorized to execute these Certifications and Assurances and Standard Terms of the Grant on behalf of the applicant. Further, the person submitting this application on behalf of the applicant certifies under oath that all information in the grant agreement is true and correct to the best of his or her knowledge, information and belief, that grant funds shall be used only for the purposes described in this agreement, and that the award of this grant is conditioned upon this certification.

The authorized representative of the applicant who will affix his or her signature below certifies that he or she has read, understood and will comply with all of the provisions of the following certifications and assurances.

The person approving these Certifications, Assurances and Standard Terms of the Grant hereby certifies and assures the Illinois State Board of Education that the person submitting the final application on behalf of the applicant (and thereby executing the grant agreement with the Illinois State Board of Education) has the necessary legal authority to do so. (v2.23.2017)

The person approving this application certifies (1) to the statements contained in the list of certifications, and (2) that the statements herein are true, complete and accurate to the best of his/her knowledge. He/she also provided the required assurances titled "Grant Application Certifications and Assurances, and Standard Terms for the School Maintenance Project Grant" and "Program Specific and Financial Assurances for the School Maintenance Project Grant" (found within the application under "Application Certifications and Assurances") and agrees to comply with any resulting terms if an award is accepted. He/she is aware that any false, fictitious, or fraudulent statements or claims may subject him/her to criminal, civil or administrative penalties. (U.S. Code, Title 18, Section 1001). The list of certification and assurances is included below.

By submitting this form, I certify to the above and that the local board of education or other school governing authority has authorized the school maintenance project during a duly convened meeting, and has reserved local funds to meet the local match requirement. In addition, the applicant has not obligated funds or begun work on any of the projects listed on this application prior to the submission of this application. Signing below certifies that he or she has read, understood, and will comply with all the provisions of the following:

- Grant Application Certifications and Assurances, and Standard Terms for the School Maintenance Project Grant, and
- Program-Specific and Financial Assurances for the School Maintenance Project Grant.

_____ _____

Signature of President of Board of Education *Date*

_____

Name of Board President (type or print)

A copy of this form signed by the President of the Board of Education AND the Taxpayer Identification Number Form MUST be printed, signed, and attached as a PDF under the Application Required Attachments before your application can be approved. No application will be processed without these two signed attachments.

(SMPG Dist. Cert. - Rev. 8/2023)

School Maintenance Project Grant

FY 26 Application Cycle - Round 1

TAXPAYER IDENTIFICATION NUMBER

As an authorized representative for the applicant, I certify that:

1. The number shown on this form is the correct taxpayer identification number (or the applicant is waiting for a number to be issued).

2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and

3. Enter the name of the entity as it's listed at the State of Illinois Comptroller's office, the Entities RCDT Number and the FEIN (unless already populated below).

Name: RICHLAND COUNTY CUSD 1

RCDT: 12-080-0010-26

Federal Employer Identification Number (FEIN): 376004449

Legal Status: Governmental/School District

Signature of authorized Representative: _____

Date: _____

(SMPG Taxpayer Identification Form - Rev. 08/2021)

JIM TAYLOR, INC. – 1127 East B Street – Belleville, IL 62220-4149
Office: 618-233-2424 FAX 618-277-1066

24-Hour Emergency Roof Repair Service in Missouri & Illinois

A Certified Women's Business Enterprise

www.taylorroof.com

Date: 11/11/2025

Re: Richland County School District
504 W Main Street
Olney, IL 62450

ATTN: Rylan Russ

We are, herewith, submitting our proposal as follows:

Shingle Replacement

- Remove existing shingle roof down to plywood roof deck
- Inspect roof deck for damage
- Any rotten/deteriorated roof decking will be replaced on a time and material basis
- Install 1 ply of synthetic roofing felt to cover all roof areas
- Install ice and water shield to all eaves and valleys
- Provide and install drip edge metal at all rakes and eaves
- Provide and install Omni Ridge Roll Vent
- Install CertainTeed Landmark 30-year AR shingles
- Install new penetration flashings
- Provide 2-year JTI workmanship warranty
- Clean and dispose of all debris

Standing Seam Replacement

- Taylor roofing to remove and dispose of existing metal shingle roof
- General sheet metal to install standing seam metal roof, high temperature ice & water shield , gutter , downspouts , and Dyna Guard Snow Rail
- All material to be 24ga kynar in standard color

JIM TAYLOR, INC. – 1127 East B Street – Belleville, IL 62220-4149
Office: 618-233-2424 FAX 618-277-1066

24-Hour Emergency Roof Repair Service in Missouri & Illinois

A Certified Women's Business Enterprise

www.taylorroof.com

Exclusions:

- Anything not stated in proposal
- Sales tax
- Premium color shingles or standing seam roofing
- Plywood replacement (to be done on T&M basis if necessary)
- Fascia, soffit, and trim metal replacement/repair
- Structural repair/alterations
- Flat roofs

Base Bid Shingles: $21,155.00

Base Bid Standing Seam: $63,730.00

- The above price(s) will remain in effect for 30 days. Due to the cost of materials escalating at a rapid pace. We cannot hold this quote past the 30 days.

NOTE: Materials will be priced and billed at the time they ship by the manufacturer. Material price increases are not included in this proposal. Proper documentation will be provided to the owner by the manufacturer and supplier to compare material pricing during the time of the bid and at the of delivery. A change order would be required for any material increases.

JIM TAYLOR, INC. – 1127 East B Street – Belleville, IL 62220-4149
Office: 618-233-2424 FAX 618-277-1066

24-Hour Emergency Roof Repair Service in Missouri & Illinois

A Certified Women's Business Enterprise

www.taylorroof.com

Net 30 Terms applies to this proposal.

We carry Worker's Compensation and Liability Insurance. Insurance Certificates will be furnished upon request.

License, permits, fees, etc., are the responsibility of the General Contractor and/or Owner.

Any additional costs incurred by Jim Taylor, Inc. due to project insurance coverage and/or endorsements above and beyond our current policy will be the responsibility of the General Contractor and/or Owner."

Access to the building with no obstructions/hindrance is the responsibility of the General Contractor and/or Owner. Additional mobilizations will be charged as extra.

If project isn't started within 90 days of the signed contract, any increases in material cost will be billed as "extra" to the General Contractor and/or Owner. Net 30 Terms applies to this proposal.

We wish to thank you for the opportunity to furnish this proposal. If you have any questions, please do not hesitate to call.

Respectfully submitted,

JIM TAYLOR, INC.

Cole Ebersoldt
Project Manager and Estimator

Base Bid Accepted: _____

Date: _____

Richland County Community Unit School District No. 1
Olney, Illinois

2026 Fuel Bid Summary

RCCU#1 received one (1) sealed bid for fuel. Bid opening was on 12/12/2025 at 9:00 am with one representative present. Below is a summary of the bid results.

Unleaded Gasoline Bid Recommendation:

Wabash Valley Service Company - Tony Reynolds
1201 S. Whittle
Olney, IL 62450

FIRM PRICE	
Gasoline	87 Octane w/ Ethanol
Price	2.113
L.U.S.T. Tax	.004
Environmental Impact Tax	.008
Illinois Motor Fuel Tax	.483
TOTAL	$2.608

Diesel Bid Recommendation:

Wabash Valley Service Company - Tony Reynolds
1201 S. Whittle
Olney, IL 62450

FIRM PRICE	
Diesel	Premium ULS w/ 5%
Price	2.601
L.U.S.T. Tax	.004
Environmental Impact Tax	.008
Illinois Motor Fuel Tax	.558
TOTAL	$3.171

RICHLAND COUNTY CUSD #1
FUEL BIDS FOR JANUARY 1, 2026 – DECEMBER 31, 2026

OPEN PRICE

	87 Octane w/ Ethanol	#2 Diesel w/ 5%	#2 Diesel	Premium ULS w/ 5%	Premium ULS
Price	$1.943	$2.515	$2.443	$2.585	$2.513
L.U.S.T. Tax	.004	.004	.004	.004	.004
Environmental Impact Tax	.008	.008	.008	.008	.008
Illinois Motor Fuel Tax	.483	.558	.558	.558	.558
TOTAL	$2.438	$3.085	$3.013	$3.155	$3.083

FIRM PRICE

	87 Octane w/ Ethanol	#2 Diesel w/ 5%	#2 Diesel	Premium ULS w/ 5%	Premium ULS
Price	$2.113	$2.545	$2.491	$2.601	$2.551
L.U.S.T. Tax	.004	.004	.004	.004	.004
Environmental Impact Tax	.008	.008	.008	.008	.008
Illinois Motor Fuel Tax	.483	.558	.558	.558	.558
TOTAL	$2.608	$3.115	$3.061	$3.171	$3.121

COLD WEATHER TREATMENT $.033 PER GALLON

Wabash Valley Service Company
Company Name & Contact Person
1201 S Whittle
Address
Olney, IL 62450
City, State, Zip Code
618-393-2971
Telephone No.

Signature



RICHLAND COUNTY HIGH SCHOOL– MULTI-FACILITY UPGRADES

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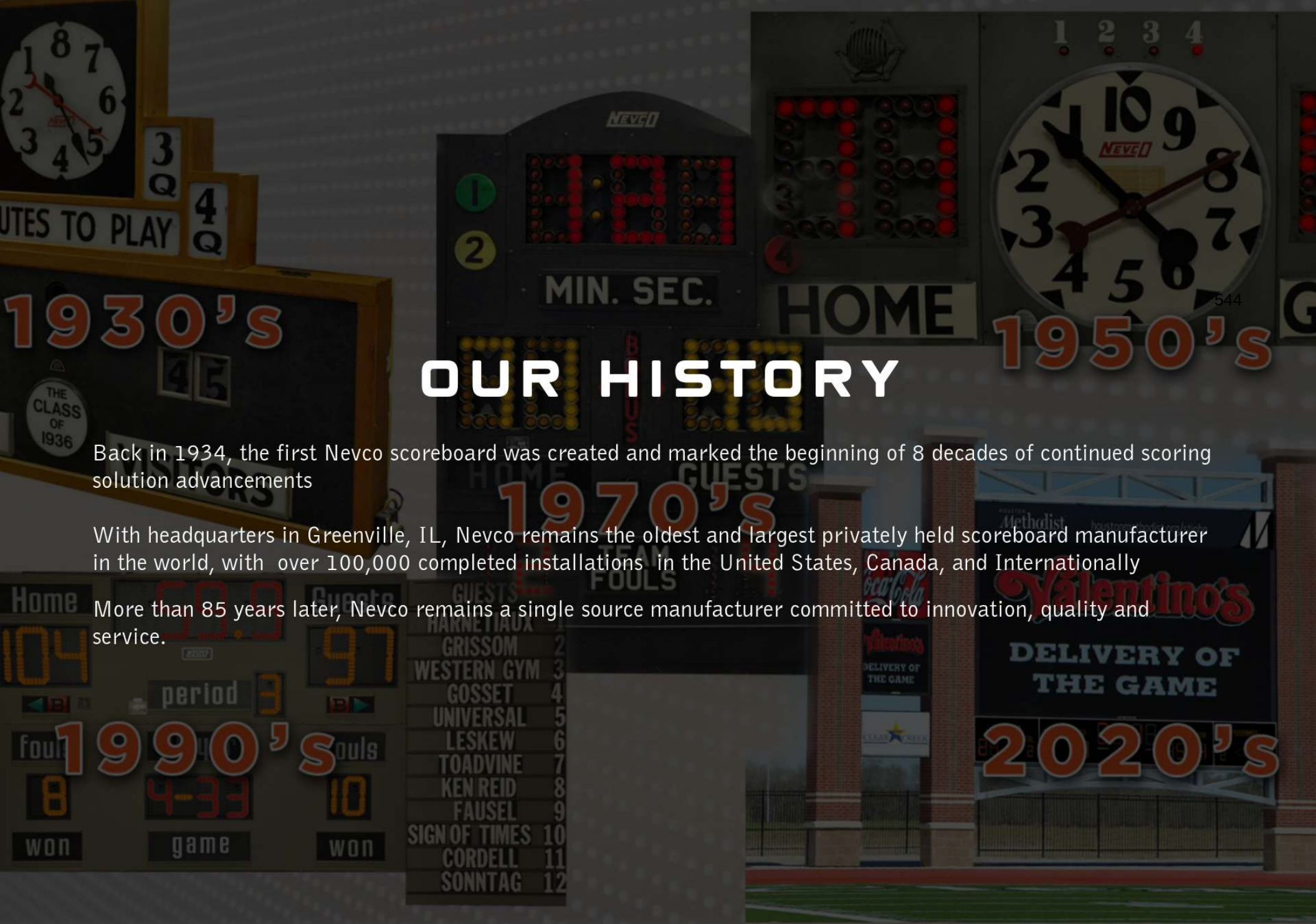
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OUR HISTORY

Back in 1934, the first Nevco scoreboard was created and marked the beginning of 8 decades of continued scoring solution advancements

With headquarters in Greenville, IL, Nevco remains the oldest and largest privately held scoreboard manufacturer in the world, with over 100,000 completed installations in the United States, Canada, and Internationally

More than 85 years later, Nevco remains a single source manufacturer committed to innovation, quality and service.

THE FULL SCOPE

545



VIDEO DISPLAY



SCOREBOARDS & SCORING ACCESSORIES



STADIUM PRO SOUND SYSTEMS



MESSAGE CENTERS



LED TABLES



MARQUEES

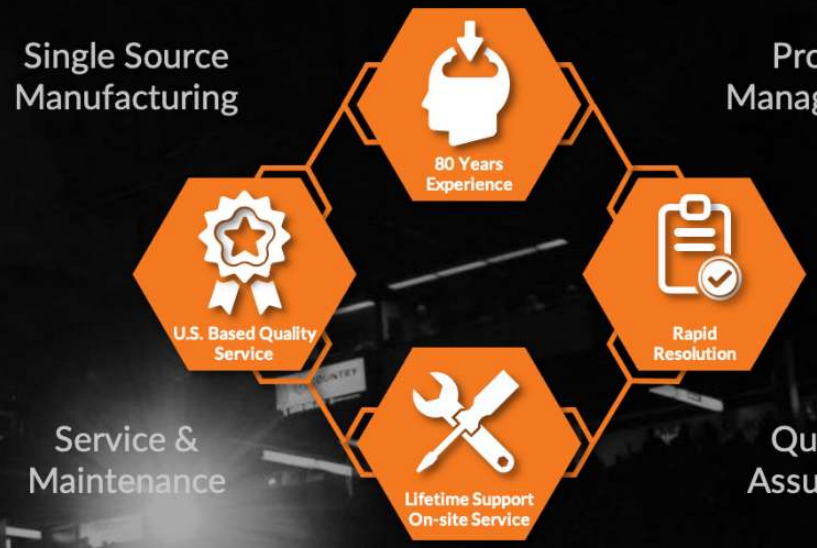
NEVCO DIFFERENCE

BEST IN CLASS SERVICE

Nevco is the oldest and largest private manufacturer of video displays scoring solutions in the world. Founded over 80 years ago, Nevco has over 100,000 installations in the United States, Canada and Internationally.

NEVCO OFFERS

- Large Video Screen for Outdoor Sports and Indoor Sports
- High Resolution Video Screen with our True Pixel Technology
- Ease of integration with Existing Equipment
- Turn-Key Inclusive Project Proposal
- Reduced Manufacturing and Delivery Time
- Manufactured to UL Standards versus ETL Standards
- Low-Cost Financing available to Maximize Funding Resources



COOP PROGRAM

Nevco, Inc. is a proud member of Buy Board, CoStars and Sourcewell Purchasing Alliance (Formerly NJPA).

These cooperative contract opportunities offer both time and money savings for their users by consolidating the efforts of numerous individually prepared solicitations to one national, cooperatively shared process. This process leverages the aggregation of volume from members nationwide.

COSTARS™

BuyBoard® Cooperative Purchasing

Sourcewell Formerly NJPA
Awarded Contract

DESIGN CONCEPT

Proof #70987C-PR

- Full Color LED 10mm Video Display (1)
  - 15.75'H x 25.2'W
- Custom LED Strip Scoreboard (1)
  - 5'H x 36'W
  - Electronic Team Names
  - Amber & White Digits
- Stadium Pro 1500 Sound System (1)
  - Remote Amplifier Enclosure
  - Wireless Mic Package
  - All Cabling & Connections
- Custom Imprinted Sound Scrim
  - 4'H x 36'W
- Custom Non-Illuminated Sign (2)
  - 5.4'W x 15.75'H
- Model DGT-6-T14-W Delay of Game Timers (2)
  - Amber & White Digits
- Model 9715 LED Locker Room Clocks (2)
- MPCW Wireless Control, Receiver, & Case (1)

*Concept includes custom Finishlynx track timing package

Proof #63270C-PR

- Model 1606-ETN LED Scoreboard (2)
  - Amber Digits
  - Custom Striping
- Non-Illuminated Sign (2)
  - 3'H x 24'W
- MPC Wireless Controls, Receivers, & Case (1)

*Concept includes custom audio solutions for both baseball & softball

Total Estimated Investment: $425,135

Included in Price:

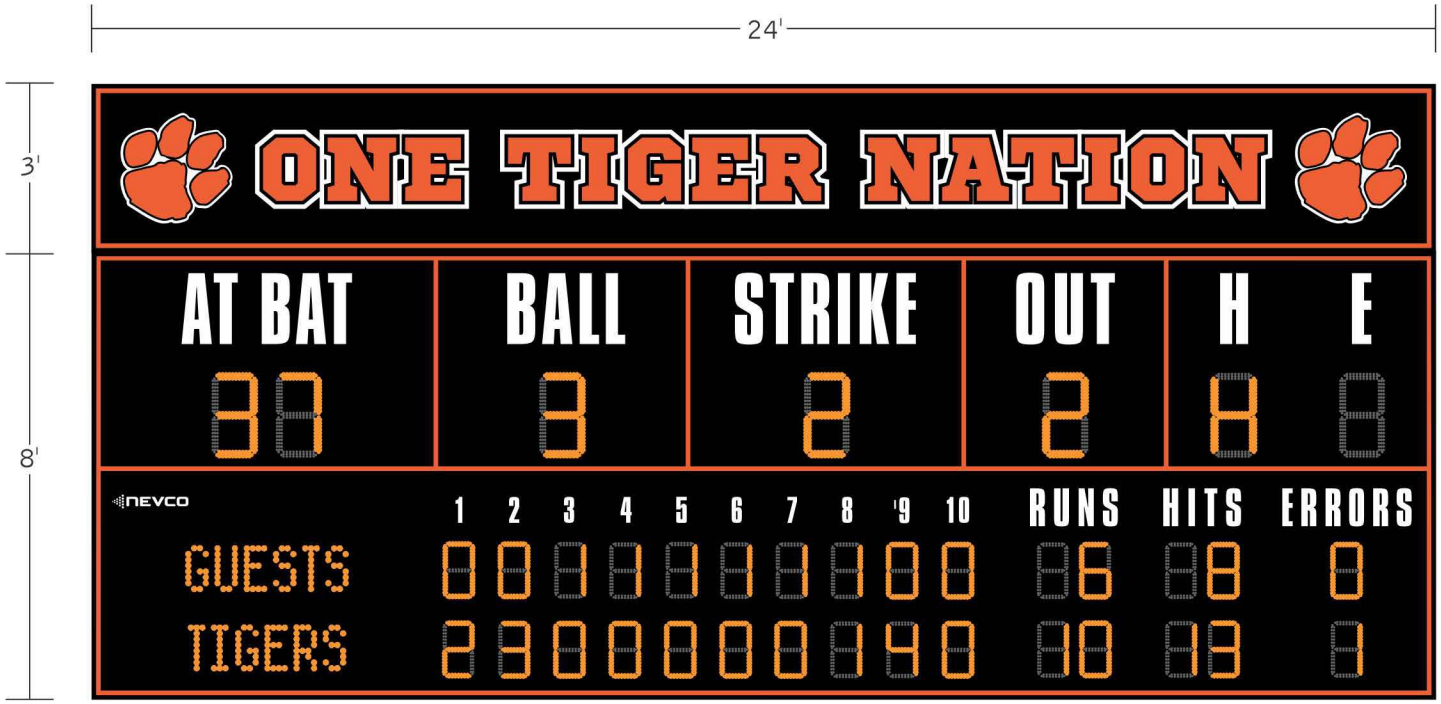
- Freight
- Installation
- **7-Year Full Parts Warranty**
- **Nevco One Video Pro Hardware & Software**
  - **No Annual Licensing Fees**
- Custom Graphics Credit
- Spare Parts Package
- Free Software Updates
- On-site Training

Not Included:



RICHLAND COUNTY HIGH SCHOOL, OLNEY, IL

PROOF #63270C-PR



PROOF INCLUDES:

- **Model 1606-ETN Baseball/Softball LED Scoreboard**
  24'W x 8'H x 8"D
  Scoreboard Color: 183 Jet Black
  Digit Color: Amber
  Electronic Team Name Color: Amber
  Custom Striping: 191 Orange
- **Non-illuminated Sign**
  24'W x 3'H

549

SIGNATURE OF APPROVAL _____ **DATE** _____

This rendering is for conceptual purposes only. It may not be to exact scale or specifications and should not be used for installation purposes. Every effort has been made to make it as accurate as possible. Beams and or pillars are for illustration only. Engineering specifications may require changes in the quantity, size and/or shape of beams and pillars to meet installation requirements. Nevco assumes no obligations or liability regarding the viability of applicability of existing structures. THIS DRAWING IS THE PROPERTY OF NEVCO INC. AND SHALL NOT BE REPRODUCED, COPIED, SHARED or DISTRIBUTED WITH ANYONE OTHER THAN THE INTENDED STAFF OR CLIENT OF THE PROPOSED PROJECT WITHOUT THE EXPRESSED PERMISSION OF NEVCO INC.

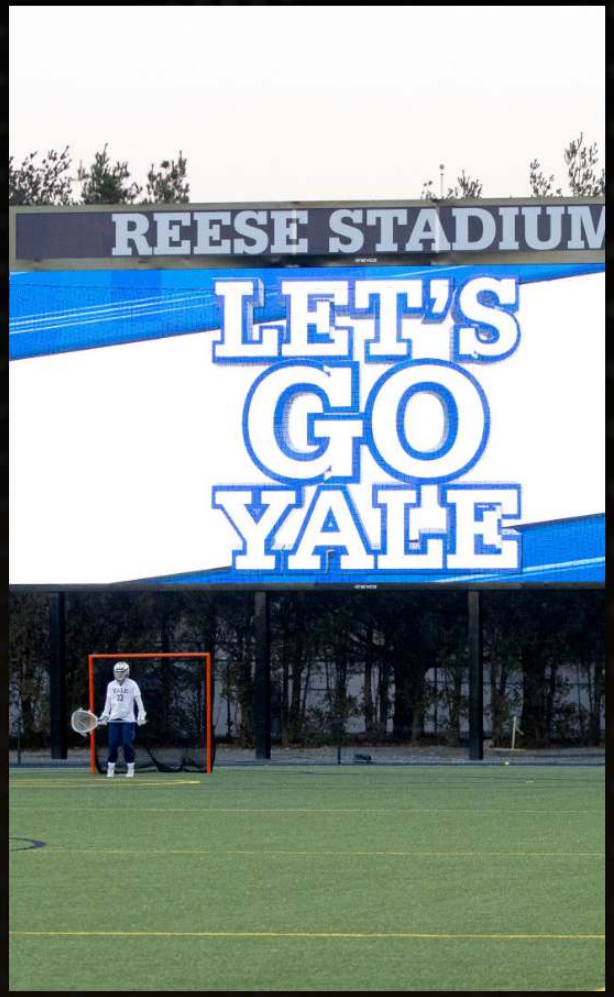
NEVCO
INTEGRATED DISPLAY AND SCORING SOLUTIONS
WWW.NEVCO.COM

WHY NEVCO

WHAT MAKES NEVCO VIDEO DISPLAYS BETTER

- All Products - UL Listed
- Weather Resistant Designs
- Leading LED Technology
- Signal & Power Redundancy
- Remote Monitoring
- Wide Viewing Angles
- High Contrast Ratios
- World Class Image Processing
- Bright, Brilliant Colors
- True Pixel Technology
- Data Integration

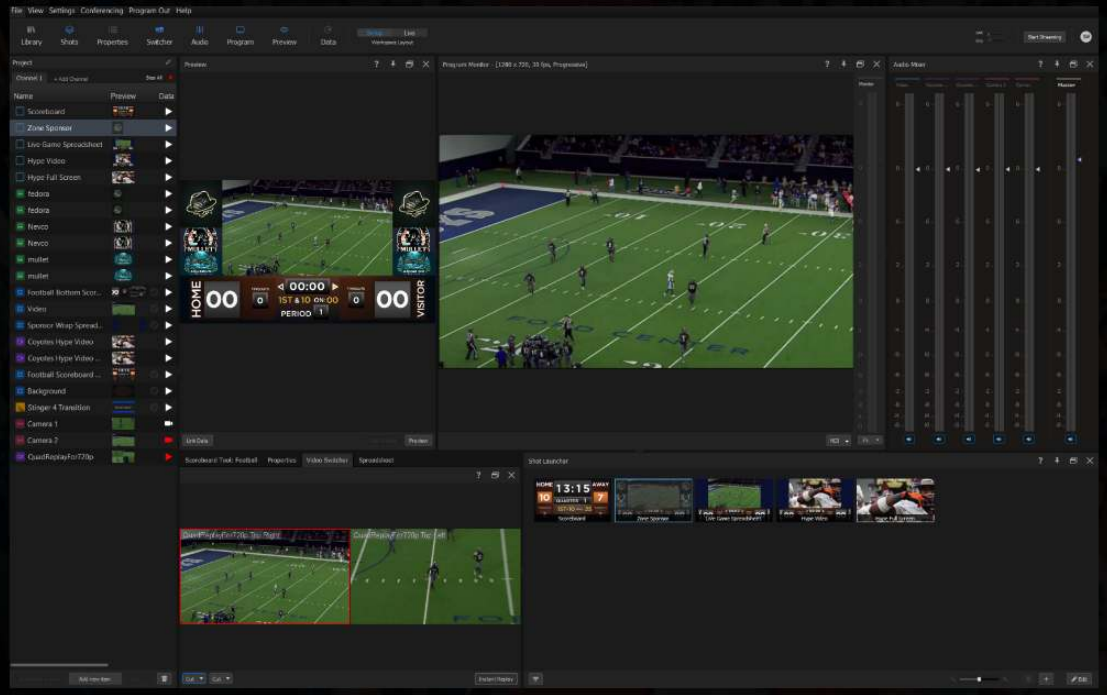
Read more about our video solutions











NEVCO ONE VIDEO PRO

SIMPLIFY YOUR GAME DAY OPERATIONS

- **Robust display capabilities -** Display live game footage, instant replays and zone your video display into different sections to feature multiple images, or sync all of your LED solutions as one display
- **Industry leading integration capabilities -** easily integrate with popular third party applications such as StatCrew and FinishLynx
- **Intuitive, simple user interface -** Content files organized on the screen as "hot buttons" and media sequencer allows you to easily create playlists
- **All-in-one solution -** Vertical product integration means you get the highest quality equipment and technology
- **Best in class service -** By getting all of your displays and software from Nevco, you only have one number to call and we can provide remote access diagnostics to help optimize and adjust the system as necessary

CONTROLS



CONSOLE CONTROLLER

MODEL MPCE-7

(Wired/Wireless)

- Includes sport specific overlays
- Full functionality without the wires
- Ideal for larger facilities
- Includes all the features of the MPC and can be used for wireless and wired operation. Has an operating range of 1,000+ feet
- One control can operate up to 40 different scoreboards



HANDHELD CONTROLLER

MODEL MPCX2

(Wireless)

- Small and lightweight control perfect for smaller facilities or to operate auxiliary scoreboards
- Operates multiple scoreboards simultaneously
- Allows for multiple controllers to link to a single scoreboard
- Operates on AA batteries and includes a built-in battery indicator
- Built-in wireless strength meter and internal antenna.

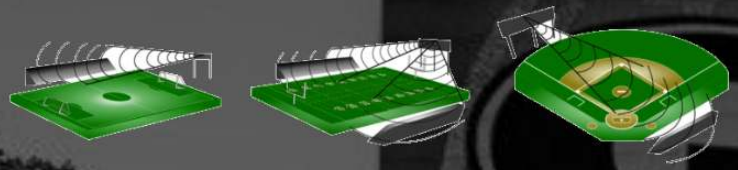
STREAMING


553
HOMETOWN
LIVE
YOUR LOCAL
BROADCAST
PLATFORM
COMMUNITY
FOCUSED
BROADCAST
PLATFORM

STADIUM PRO

STADIUM PRO 1000

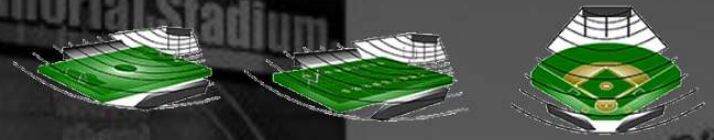
- Designed for smaller venues that want to make a big impact with fans
- Includes 2 speakers providing concert quality sound
- Single-point sound source system located at scoreboard
- Cabinet size: 9'W x 4'H x 43"D
- Best in Market - 3-year product warranty on loudspeakers and speaker cabinet



STADIUM PRO 1500

- Targeted for Large Venues with greater than 100 linear yards of stands, or 3,000+ seats
- Includes 2 speakers and 1 subwoofer providing concert quality sound
- Cabinet size: 9'W x 4'H x 43"D
- Best in Market - 3-year product warranty on loudspeakers and speaker cabinet

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STADIUM PRO™ SOUND

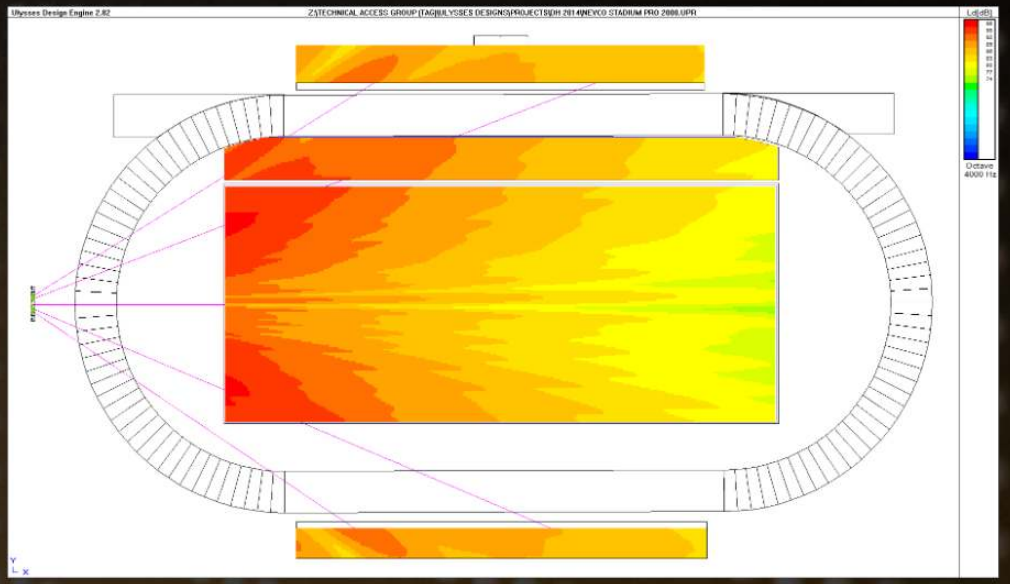
- Nevco offers a wide range of sound systems from standard packages to custom sound designs, using only the top brands in the sound industry.
- All of our sound systems are designed with our amplifiers located in the press box, protecting your investment for the life of the product.
- Speaker cabinets are custom built so they appear integrated into the overall design so you hear...not see... your sound system.





EASE MODELS

EASE modeling software is used to engineer our sound systems specific to venue ensuring the maximum audio experience for every spectator in attendance.



SOUND ACCESSORIES

Expand your Stadium Pro™ Sound System and enhance your game-day atmosphere with Nevco's sound accessories!

- Dynamic Headset Microphone: Provide Referees individual mics to make announcements anywhere on the field
- Wireless Dynamic Microphone: Make pre-game announcements or perform the national anthem from mid-field
- Body Pack with Wireless Transmitter: Allow Referees to easily make calls from anywhere on the field
- Paddle Antenna: Amplify your single sound sources

Improve Your Game-Day



REFERENCES

with over 25 years of experience, hype creative services has worked with thousands of high schools, colleges and professional teams to maximize the impact of their video display systems.

"You guys are amazing!"
Anita DeBo
Hawkeye Sports Properties



NEVCO WARRANTY

STANDARD LIMITED WARRANTY UNLESS WRITTEN OR SPECIFIED OTHERWISE

OUR WARRANTY IS AS FOLLOWS

Nevco, Inc. scoreboards, marquees, message centers, sounds systems and video boards are guaranteed for a period of five (5) years* and scoring tables are guaranteed for a period of (5) years, from the date of invoice against defects in workmanship or material and will be replaced or repaired without cost to the owner provided the equipment or parts (which includes LED segments) are returned postage-paid to the Nevco, Inc. factory. Shipping back to the owner will be surface postage prepaid except if air or special method of return is specified, then shipping will be freight collect. Nevco, Inc. will pay no charges for time or materials used by other in making repairs or corrections. Guarantee shall be void if; any alteration or service, other than : unplugging modules or controls, is performed without Nevco, Inc. factory authorization; or if the equipment has been connected to incorrect power, or improperly grounded or improperly installed. Equipment which is subject to accident, neglect, abuse, misuse or other natural disasters, including but not limited to: fire, wind, lightning, flood is not covered by this guarantee.

Purchased third party equipment and parts are subject to manufacturer warranty.



SERVICE

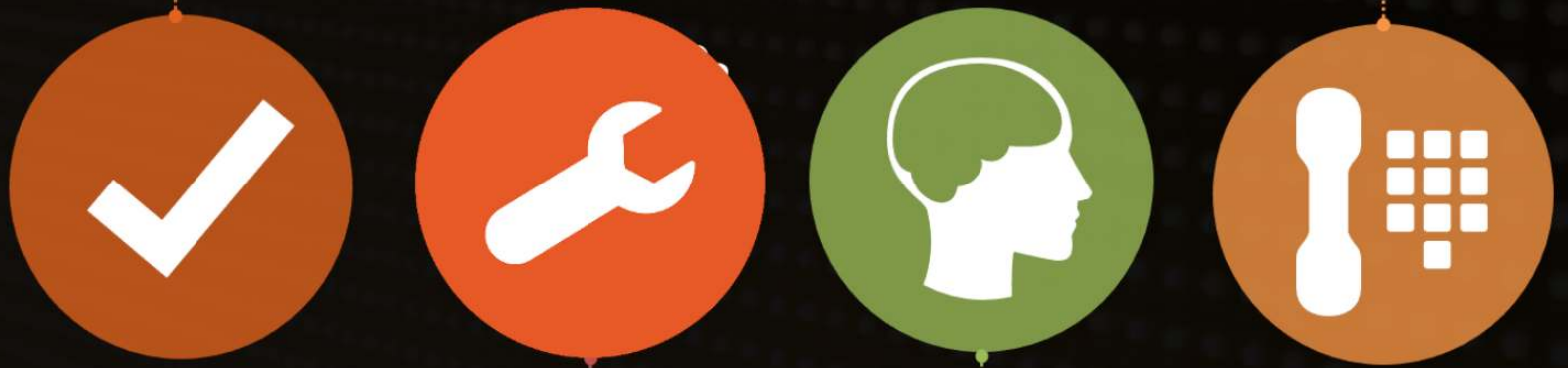
5 Year Guarantee

Nevco Scoreboards, Video Displays and Stadium Pro™ Sound Systems are maintenance free and guaranteed for 5 years.

Support

Nevco provides toll-free technical assistance to the customer.

Nevco guarantees a response to all service inquiries within 24 hours.



On-Site

On-Site training provided by Nevco for all equipment provided.

On-Site game support for first home event.

On-Site service is available.

Spare parts stored on-site for easy access.

Experience

The Average years of experience of our Service Technicians is 25 years.

SPARE PARTS

Nevco supplies 3% of spare parts with every video display. All video blocks are guaranteed to come from the same production BIN Code.
The complete spare parts package includes the following items.

							
SCAN CARD	5V POWER SUPPLY	DISPLAY PANEL-BLOCK	DVI TO FIBER TX-RX PAIR	SFP	V3SS	ETHERNET CABLE	RIBBON CABLE

FOOTBALL


EFFINGHAM HIGH SCHOOL
EFFINGHAM
HEARTS
MAKE
NOISE
6:55
BALL ON QTR
15 2
BULLDOGS
TOL
1 6
Washington STADIUM

CENTRAL

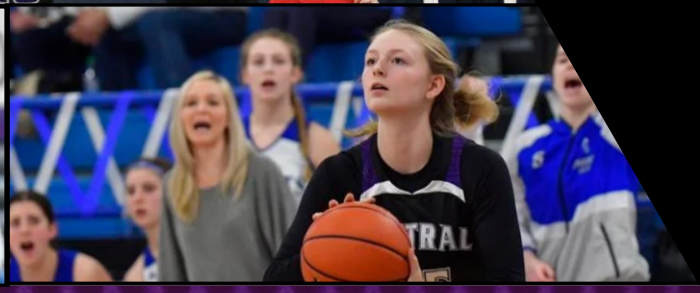












GO COUGARS!

Join us to learn how you can promote your business and support Central High School Athletics!

Wednesday, November 16th • 7:00 PM-8:30 PM
CENTRAL HIGH SCHOOL MEDIA CENTER
7740 Old U.S. Hwy. 50, Breese, IL 62230

Snacks & Refreshments to be provided.

CENTRAL HIGH SCHOOL
ADVERTISING AGREEMENT

This Agreement is made on (date)_____, by and among (parties) Central High School and (advertiser) _____ .

Agreement

NOW THEREFORE, for good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged and in consideration of the mutual covenants and agreements to be kept and performed by the parties hereto, Central High School and (advertiser) _____ agree as follows:

1. Anchor Sponsor Benefits.

    a. Subject to the terms and conditions of this Agreement, Central High School agrees to provide, and (advertiser)_____agrees to use, advertising space on the LED Display on the football scoreboard & on the LED Display on the indoor scoreboard at Central High School.

    b. The advertising space that shall be used and provided during the term of this agreement is a 3'H x 7'W static advertising spot located on a non-illuminated sign below the football scoreboard and a 2'H x 3.15'W static advertising spot located on a non-illuminated sign below the indoor scoreboard.

    c. During each game or event held at Bob Astroth Field and Stan Eagleson Gymnasium during the term of this agreement, Central High School shall provide to (advertiser)___One (1)___digital spot of 30 seconds to be displayed on the LED Display on both the football scoreboard and the indoor scoreboard at times designated by Central High School.

    d. During each game or event held at Bob Astroth Field and Stan Eagleson Gymnasium during the term of this agreement, Central High School shall provide to (advertiser)___Two (2)___specific inventory to be displayed on the LED Display on both the football scoreboard and the indoor scoreboard at times designated by Central High School.

    e. During each game or event held at Bob Astroth Field and Stan Eagleson Gymnasium during the term of this agreement, Central High School shall provide to (advertiser)___One (1)___pre-game sponsor loop spot to be displayed on the LED Display on both the football scoreboard and the indoor scoreboard at times designated by Central High School.

    f. During each game or event held at Bob Astroth Field and Stan Eagleson Gymnasium during the term of this agreement, Central High School shall provide to (advertiser) ten (10) tickets per season.

    g. Central High School shall provide to (advertiser) one (1) promotional night at the stadium and one (1) promotional night at the gymnasium per season.

2. Content of Advertising.

    a. Central High School shall provide (advertiser) Central's guidelines for advertising and commercial spots.

    b. (Advertiser) shall submit to Central High School for approval all proposed advertising and copy for the commercial spots.

    c. Central High School reserves the right, in its sole discretion, to disapprove or request modifications to any advertising or commercial copy submitted by (advertiser).

    d. (Advertiser) shall be permitted to change its commercial copy once per year during the term of this Agreement.

3. Fees and Payment Terms.

    a. The fee for the advertising space and other benefits provided to (advertiser) during the term of this Agreement is $5000.00 per season.

    b. (Advertiser) shall pay to (CHSD #71) the $5000.00. In the following payment structure.

    Contract Term _____ years
    Down Payment $_____
    Annual Payment $_____
    Monthly Payment $_____

4. Miscellaneous.

    a. In the event the parties hereto agree to renew this agreement upon the expiration of the five (5) year term, Central High School shall have the right to use the same advertising space that is set forth in paragraph 1.a. hereof. The remainder of the terms of the renewal agreement (including without limitation, the fees charged during the renewal term) shall be negotiated at the time of the renewal. If the parties cannot agree upon the terms of a renewal agreement within 30 days following the expiration of this agreement, Central High School may lease the advertising space set forth in paragraph 1.a. to another party.

    b. Agreement shall be binding upon the parties, their successors, permitted assigns and personal representatives.

    c. No party to this agreement may assign or transfer any of the rights under this agreement without the written consent of the other parties hereto.

d. This agreement constitutes the entire agreement between Central High School, and (advertiser) concerning the subject matter contained in this agreement and supersedes all prior agreements between the parties and may not be contradicted by evidenced of prior contemporaneous or subsequent oral agreements of the parties. There are no unwritten or oral agreements among the parties pertaining to the subject matter hereof.

e. This agreement may be executed in any number of counterparts, each of which when executed and delivered will be deemed an original, but all of which constitute one instrument. In making proof of this agreement, it will not be necessary to produce or account for more than one counterpart thereof signed by each of the parties hereto. A facsimile of the signature of a party will be binding on the signing party and delivery of this instrument by facsimile will constitute delivery

f. No provision of this agreement may be waived or amended, by course of conduct or otherwise, except by a writing signed by each of the parties hereto.

g. This agreement shall be governed by and construed in accordance with the laws of the State of Illinois.

_____
Witness

By:_____
Print Name:_____
Title:_____

(Central High School)

_____
Witness

By:_____
Print Name:_____
Title:_____

(Advertiser)

CENTRAL



Sports Marketing

GO COUGARS!

MAKE YOUR MARK

Be Proud...Support Central's Best...

Central Community High School is excited to provide state-of-the-art facilities and technologies for the students, faculty, staff, and community. As part of the overall improvement(s) to the district, new video-capable scoreboards are being added to the Bob Astroth Football Field and the Stan Eagleson Gymnasium facilities. Once the project is complete, Central High School plans on using the video boards to drastically improve the game day experience for our students and fans alike. Not only that, the boards will be used to highlight the musical performances of our band and many of our students' academic achievements. In order to accomplish this goal, we are going to recreate our Sports Marketing Curriculum. With the new coursework, students will gain the skills needed to create interactive, engaging content for all involved. In the end, we know this is going to be an exciting learning opportunity for all the students who participate. Along with delivering an enhanced game day experience and 21st Century Learning Skills for students, the new video boards will also expand the sponsorship and advertising opportunities for local and regional businesses. Both Astroth Field and Eagleson Gymnasium host numerous varsity, junior varsity, and district activities over the course of the year. Please consider the packages outlined to become an integral part of this exciting new improvement to Central Community High School.

Sincerely,
Dustin Foutch
Superintendent
Central CHSD #71



Sponsor Level Breakdown

- Anchor Sponsor (4 available) @ $5,000 / Year
  - 5 Year Minimum Term Commitment
- Cougar Sponsor (8 Available) @ $3,000 / Year
  - 5 Year Minimum Term Commitment
- Game Day Sponsor (10 Available) @ $1,000 Year

Sponsor Levels

$5,000

$3,000

$1,000

Video Scoreboard Sponsorship Rights Overview

- Prominent Static Signage on Video Board (Anchor Only)
- Digital Content
  - Sponsored Digital Content on Video Display
- Event Activation / Multi-Media
  - Game Day Sponsorship / Promotional Opportunities
  - Customized PA Announcements per Game Night
  - Season Tickets for Regular Season Home Varsity Games



Anchor Sponsor (4 Total)

Sponsor Level

Anchor

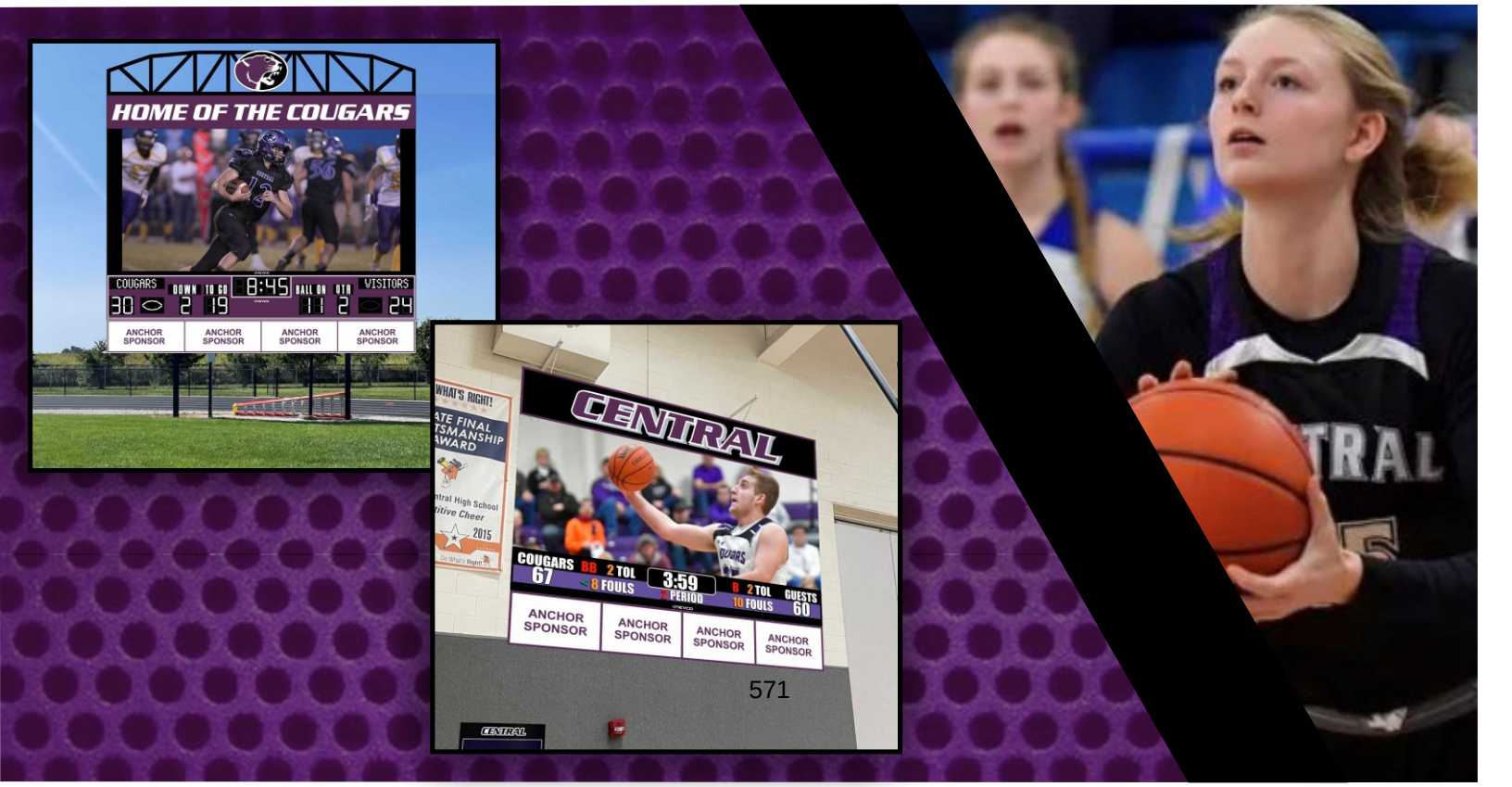
$5,000

- (1) 30 Second Spot Per Game
- Permanent Sign on Football Scoreboard & Gym Video Board
- (2) Specific Inventory - Time Out - Touchdown, etc.
- (1) Promotional Night at Stadium
- (1) Promotional Night Indoor
- (10) Regular Season Tickets to All Home Varsity Games
- Pre-Game Sponsor Loop

Anchor Package
(Maximum of 4 Sponsors)

a. Term: Minimum of 5 Years

b. Rate: $5,000 / Year



Cougar Sponsor (8 Total)

Sponsor Level

Cougar

$3,000

- (1) 15 Second Spot Per Game
- (1) Specific Inventory - Time Out - Touchdown, etc.
- (1) Promotional Night Indoor
- (10) Regular Season Tickets to All Home Varsity Games
- Pre-Game Sponsor Loop

Cougar Package
(Maximum of 8 Sponsors)

a. Term: Minimum of 5 Years

b. Rate: $3,000 / Year



Game Day Sponsor (10 Total)

- (1) Specific Inventory - Time Out - Touchdown, etc.
- (5) Game Tickets
- Pre Game Sponsor Loop

Sponsor Level

Game Day

$1,000

Game Day Package

a. Term: Yearly

b. Rate: $1,000 / Year



Central Digital Advertising Features

Go Cougars Go!

Dynamic advertising features are impactful, flexible and customizable to fit an advertiser's needs throughout the year. Take a look at just some of the ways to incorporate impressions for your brand!

Sponsor Level

$5,000

$3,000

$1,000

Dynamic Video Advertising Inventory

- STARTING LINEUP SPONSOR
- PLAYER PROFILE SPONSOR (MULTIPLES AVAILABLE)
- PREGAME SPONSOR
- POST GAME SPONSOR
- TOUCHDOWN SPONSOR
- FIRST DOWN SPONSOR
- MARCHING BAND SPONSOR
- HOMECOMING COURT SPONSOR
- HALFTIME SPONSOR
- ARMED FORCES SALUTE SPONSOR
- WEEKLY GIVEAWAY SPONSOR
- INTERCEPTION SPONSOR
- 4TH DOWN SPONSOR (4TH & INCHES)
- FLAG ON THE PLAY SPONSOR
- "IT'S GOOD!" FIELD GOAL SPONSOR
- "GET LOUD" SPONSOR
- "DEFENSE" SPONSOR
- FUMBLE SPONSOR
- 2 POINT CONVERSION SPONSOR
- PLAYER OF THE WEEK SPONSOR
- COACHES SPOTLIGHT SPONSOR
- NATIONAL ANTHEM SPONSOR
- OFFENSIVE PLAYER OF THE WEEK SPONSOR
- DEFENSIVE PLAYER OF THE WEEK SPONSOR
- TRIVIA SPONSOR
- STUDENT ATHLETE OF THE MONTH SPONSOR
- COIN TOSS SPONSOR





CENTRAL COUGARS

AIA® Document B133® – 2019

Standard Form of Agreement Between Owner and Architect, *Construction Manager as Constructor Edition*

AGREEMENT made as of the Eighteenth day of December in the year Two Thousand Twenty-Five

BETWEEN the Architect's client identified as the Owner:

Richland County Community Unit School District 1
1100 East Laurel Street, Olney, IL 62450
Telephone Number: 618.395.2324

and the Architect:

FGM Architects Inc.
475 Regency Park, Suite 325, O'Fallon, Illinois 62269
Telephone Number: 618.624.3364 / Fax Number: 618.624.3369

for the following Project:

This Agreement shall serve as a Master Agreement establishing the terms of service for all projects assigned by the Owner to the Architect.
The Construction Manager (if known):

Poettker Construction
400 South Germantown Road, Breese, IL 62230
Telephone Number: 618.526.7213

The Owner and Architect agree as follows.
This Agreement shall serve as a Master Agreement establishing the terms of service for all projects assigned by the Owner to the Architect. Owner and Architect will execute separate Project Authorizations (attached Exhibit "B") or AIA Document used in conjunction with this Agreement which establish specific parameters for each project assigned by the Owner to the Architect. This term "Project Authorization" shall refer to both Project Authorizations and AIA Document used in conjunction with this Agreement .

ADDITIONS AND DELETIONS:
The author of this document has added information needed for its completion. The author may also have revised the text of the original AIA standard form. An *Additions and Deletions Report* that notes added information as well as revisions to the standard form text is available from the author and should be reviewed. A vertical line in the left margin of this document indicates where the author has added necessary information and where the author has added to or deleted from the original AIA text.

This document has important legal consequences. Consultation with an attorney is encouraged with respect to its completion or modification.

This document is intended to be used in conjunction with AIA Documents A201–2017™, General Conditions of the Contract for Construction; A133–2019™ Standard Form of Agreement Between Owner and Construction Manager as Constructor where the basis of payment is the Cost of the Work Plus a Fee with a Guaranteed Maximum Price; and A134–2019™ Standard Form of Agreement Between Owner and Construction Manager as Constructor where the basis of payment is the Cost of the Work Plus a Fee without a Guaranteed Maximum Price. AIA Document A201™–2017 is adopted in this document by reference. Do not use with other general conditions unless this document is modified.

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6 COST OF THE WORK

7 COPYRIGHTS AND LICENSES

8 CLAIMS AND DISPUTES

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10 MISCELLANEOUS PROVISIONS

11 COMPENSATION

12 SPECIAL TERMS AND CONDITIONS

13 SCOPE OF THE AGREEMENT

ARTICLE 1 INITIAL INFORMATION

§ 1.1 This Agreement is based on the Initial Information set forth in this Section 1.1 To the extent of any inconsistency, conflict or discrepancy between the Master Agreement and the Project Authorization, the Project Authorization shall control. "Project" as used herein shall mean the work authorized by the Project Authorization.

§ 1.1.1 The Owner's program for the Project:

A Project Authorization to this Agreement shall incorporate the following Initial Information:

.1 Owner's program

.2 Other Owner's information and criteria

For services other than facility and life safety studies and surveys, the Owner and Architect will jointly develop the building program for individual projects as they are assigned in writing by the Owner's representative.

§ 1.1.2 The Project's physical characteristics:

(Paragraph deleted)

To be determined by mutual agreement and incorporated in a Project Authorization, refer to Exhibit "B"

§ 1.1.3 The Owner's budget for the Cost of the Work, as defined in Section 6.1:

(Paragraph deleted)

To be determined by mutual agreement and incorporated in a Project Authorization, refer to Exhibit "B"

§ 1.1.4 The Owner's anticipated design and construction milestone dates:

.1 Design phase milestone dates, if any:

To be determined by mutual agreement and incorporated in a Project Authorization.

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User Notes: (1130574923)

.2 Construction commencement date:

If appropriate, shall be determined on individual projects as assigned by the Owner and incorporated in a Project Authorization exhibit to this Agreement.

.3 Substantial Completion date or dates:

If appropriate, shall be determined on individual projects as assigned by the Owner and incorporated in a Project Authorization exhibit to this Agreement

.4 Other milestone dates:

To be determined by mutual agreement and incorporated in a Project Authorization

Next paragraph is different than the CM as Advisor which states "Identify method such as competitive bid or negotiated contract"

§ 1.1.5 The Owner intends to retain a Construction Manager pursuant to the following agreement:
(Indicate agreement type.)
The following shall be determined on individual projects as assigned by the Owner and incorporated in a Project Authorization.

[ ] AIA Document A133–2019, Standard Form of Agreement Between Owner and Construction Manager as Constructor where the basis of payment is the Cost of the Work Plus a Fee with a Guaranteed Maximum Price.

[ ] AIA Document A134–2019, Standard Form of Agreement Between Owner and Construction Manager as Constructor where the basis of payment is the Cost of the Work Plus a Fee without a Guaranteed Maximum Price.

§ 1.1.6 The Owner's requirements for accelerated or fast-track design and construction, or phased construction are set forth below:
(Paragraph deleted)
If appropriate, shall be determined on individual projects as assigned by the Owner and incorporated in a Project Authorization exhibit to this Agreement

§ 1.1.7 The Owner's anticipated Sustainable Objective for the Project:

If appropriate, shall be determined on individual projects as assigned by the Owner and incorporated in a Project Authorization exhibit to this Agreement.

Next paragraph is different than the CM as Advisor it uses "AIA E235-2019"

§ 1.1.7.1 If the Owner identifies a Sustainable Objective, the Owner and Architect shall complete and incorporate AIA Document E234™–2019, Sustainable Projects Exhibit, Construction Manager as Constructor Edition,shall be incorporated into a Project Authorization to define the terms, conditions and services related to the Owner's Sustainable Objective. If E234-2019 is incorporated into this Agreement, the Owner and Architect shall incorporate the completed E234–2019 into the agreements with the consultants and contractors performing services or Work in any way associated with the Sustainable Objective.

§ 1.1.8 The Owner identifies the following representative in accordance with Section 5.4:

Representative's Name: Mr. Jason Fox
Title: Superintendent
Address: 1100 East Laurel, Olney, IL 62450
Telephone: 618.395.2324
E-mail: jfox@rccu1.net

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User Notes: (1130574923)

§ 1.1.9 The persons or entities, in addition to the Owner's representative, who are required to review the Architect's submittals to the Owner are as follows:
(Paragraph deleted)
If appropriate, shall be determined on individual projects as assigned by the Owner and incorporated in a Project Authorization, to this Agreement

§ 1.1.10 The Owner shall retain the following consultants and contractors:

.1 Construction Manager:

Poettker Construction
400 South Germantown Road, Breese, IL 62230
618.526.7213

.2 Land Surveyor:
If appropriate, shall be determined on individual projects as assigned by the Owner and incorporated in a Project Authorization exhibit to this Agreement

.3 Geotechnical Engineer:
If appropriate, shall be determined on individual projects as assigned by the Owner and incorporated in a Project Authorization exhibit to this Agreement

.4 Civil Engineer:
If appropriate, shall be determined on individual projects as assigned by the Owner and incorporated in a Project Authorization exhibit to this Agreement

.5 Other consultants and contractors:

If appropriate, shall be determined on individual projects as assigned by the Owner and incorporated in a Project Authorization exhibit to this Agreement.

.1 Environmental Consultants
.2 Natural Resource Consultants
.3 Historical Archeologists
.4 Traffic Consultant
.5 Cost Consultant
.6 Construction Testing Contractor
.7 Building Code Plan Reviewer
.8 Building Code Site Inspector
.9 Other
.10 Other

§ 1.1.11 The Architect identifies the following representative in accordance with Section 2.4:

Architect Representative's Name: Mr. Kevin Meyer, AIA
Title: Executive Vice President
Telephone: 618.624.2440
E-mail: kevinmeyer@fgmarchitects.com
475 Regency Park, Suite 325, O'Fallon, Illinois 62269
Telephone Number: 618.624.3364 / Fax Number: 618.624.3369

§ 1.1.12 When incorporated in a Project Authorization, the Architect shall retain the consultants identified in Sections 1.1.12.1 and 1.1.12.2:

§ 1.1.12.1 When incorporated in a Project Authorization, consultants retained under Basic Services:

.1 Structural Engineer:
As incorporated in a Project Authorization

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.2 Mechanical Engineer:
As incorporated in a Project Authorization

.3 Electrical Engineer:
As incorporated in a Project Authorization

§ 1.1.12.2 When incorporated in a Project Authorization, consultants retained under Supplemental Services, include but not limited to the following:

1. Acoustical Consultant/Engineer.
2. Landscaping Consultant or Architect.
3. Theater Consulting and Specialties.
4. Kitchen Consultant.
5. Technologies and Security design.
6. Interior Design for furniture, fixture and equipment.
7. Consultants for specialized studies to obtain certification of sustainable design by US Green Building Council (LEED), Green Globes or similar organizations.
8. Consultant for Mechanical and Electrical commissioning.
9. Building Code Plan Reviewer and Building Code Site Inspector.
10. Observer for Called Inspections.

§ 1.1.13 Other Initial Information on which the Agreement is based:

If appropriate, shall be determined on individual projects as assigned by the Owner and incorporated in a Project Authorization exhibit to this Agreement.

§ 1.2 The Owner and Architect may rely on the Initial Information including the information incorporated in a Project Authorization. Both parties, however, recognize that the Initial Information may materially change and, in that event, the Owner and the Architect shall, by subsequent written agreement, appropriately adjust the Architect's services, schedule for the Architect's services, and the Architect's compensation as maybe necessary and agreed upon by the Parties. The Owner shall adjust the Owner's budget for the Cost of the Work and the Owner's anticipated design and construction milestones, as necessary and agreed upon by the Parties, to accommodate material changes in the Initial Information.

§ 1.3 As incorporated in a Project Authorization the parties shall agree upon protocols governing the transmission and use of Instruments of Service or any other information or documentation in digital form. The parties will use AIA Document E202™–2022, Building Information Modeling and Digital Data Exhibit, to establish the protocols for the development, use, transmission, and exchange of digital data.

§ 1.3.1 If appropriate, any use of, or reliance on, all or a portion of a building information model without agreement to protocols governing the use of, and reliance on, the information contained in the model and without having those protocols set forth in AIA Document E202™–2022, Building Information Modeling and Digital Data Exhibit, and the requisite AIA Document G203™–2022, Project Building Information Modeling Protocol Form, shall be at the using or relying party's sole risk and without liability to the other party and its contractors or consultants, the authors of, or contributors to, the building information model, and each of their agents and employees.

ARTICLE 2 ARCHITECT'S RESPONSIBILITIES

§ 2.1 The Architect shall provide professional services as set forth in this Agreement, all exhibits and for any Project Authorization issued pursuant thereto. The Architect represents that it is properly licensed in the jurisdiction where the Project is located to provide the services required by this Agreement, or shall cause such services to be performed by appropriately licensed design professionals.

(Paragraph deleted)

§ 2.2 The Architect shall perform its services consistent with the professional skill and care ordinarily provided by architects practicing in the same or similar locality under the same or similar circumstances. **The Architect has been**

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engaged to provide professional design services because of its experience and qualifications in design and construction projects of educational facilities of similar scope and nature. Architect represents that it is knowledgeable in educational facilities construction, and shall exercise reasonable care and skill to comply with all applicable federal and state laws, rules, regulations, and specifications adopted by the Illinois State Board of Education and any other agency with authority over construction of school facilities in effect at the date of the certification of the plans and specifications. All services covered by this Agreement shall be performed by the Architect as may be necessary to perform Architect's services to meet the aforementioned Standard of Care. Architect shall perform services utilizing that degree of skill and care utilized by prudent Architects in or related to the design of school facilities, and so that design is adequate for, or will accomplish its intended purposes. The Architect shall re-perform any Architectural services which fail to meet this standard. Architect shall prepare all Instruments of Service and Construction Documents to be consistent with the provisions of this agreement. Failure of the Architect to so perform shall entitle Owner to such damages and other relief as would be available in an action for negligence, including any foreseeable caused by loss of use, damage to the Owner's property including the work and the cost of providing replacement services.

The Architect shall exercise reasonable care to engage employees, engineers, consultants, subcontractors, agents, employees and officers who shall possess the experience, skill, knowledge, and character necessary to qualify them individually for the particular duties they perform, and who shall perform all services in conformity with the standards of reasonable care and skill with respect to the professional services which they are rendering. Said consultants shall carry professional liability insurance. The Architect assumes full responsibility for the acts, errors and omissions of its consultants.

Next paragraph is different than in the CM as Advisor, calls out AIA C132 -2019

§ 2.3 The Architect shall provide its services in conjunction with the services of a Construction Manager as described in the agreement identified in Section 1.1.5. The Architect shall not be responsible for actions taken by the Construction Manager.

§ 2.4 The Architect shall identify a representative authorized to act on behalf of the Architect with respect to the Project.

§ 2.5 Except with the Owner's knowledge and consent, the Architect shall not engage in any activity, or accept any employment, interest or contribution that would reasonably appear to compromise the Architect's professional judgment with respect to this Project.

§ 2.6 Insurance. The Architect shall maintain the following insurance until termination of this Agreement. If any of the requirements set forth below are in addition to the types and limits the Architect normally maintains, the Owner shall pay the Architect as set forth in Section 11.9.

§ 2.6.1 Commercial General Liability with policy limits of not less than One Million Dollars ($1,000,000) for each occurrence and Two Million Dollars ($2,000,000) in the aggregate for bodily injury and property damage.

§ 2.6.2 Automobile Liability covering vehicles owned, and non-owned vehicles used, by the Architect with policy limits of not less than One Million Dollars ($1,000,000) per accident for bodily injury, death of any person, and property damage arising out of the ownership, maintenance and use of those motor vehicles, along with any other statutorily required automobile coverage.

§ 2.6.3 The Architect may achieve the required limits and coverage for Commercial General Liability, Automobile Liability and Employers' Liability through a combination of primary and excess or umbrella liability insurance, provided such primary and excess or umbrella liability insurance policies result in the same or greater coverage as the coverages required under Sections 2.6.1 and 2.6.2, and in no event shall any excess or umbrella liability insurance provide narrower coverage than the primary policy. The excess policy shall not require the exhaustion of the underlying limits only through the actual payment by the underlying insurers.

§ 2.6.4 Workers' Compensation at statutory limits.

§ 2.6.5 Employers' Liability with policy limits not less than One Million Dollars ($1,000,000) each accident, One Million Dollars ($1,000,000) each employee, and One Million Dollars ($1,000,000) policy limit.

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§ 2.6.6 Professional Liability covering negligent acts, errors and omissions in the performance of professional services, with policy limits of not less than Two Million Dollars ($2,000,000) per claim and Three Million Dollars ($3,000,000) in the aggregate.

§ 2.6.7 Additional Insured Obligations. To the fullest extent permitted by law, the Architect shall cause the primary and excess or umbrella polices for Commercial General Liability and Automobile Liability to include the Owner as an additional insured for claims caused in whole or in part by the Architect's negligent acts or omissions. The additional insured coverage shall be primary and non-contributory to any of the Owner's insurance policies and shall apply to both ongoing and completed operations.

§ 2.6.8 The Architect shall provide certificates of insurance to the Owner that evidence compliance with the requirements in this Section 2.6.

ARTICLE 3 SCOPE OF ARCHITECT'S BASIC SERVICES

§ 3.1 As required by Project Authorization to this Agreement, the Architect's Basic Services shall be incorporated in a Project Authorization but consist generally of those described in this Article 3 and include usual and customary engineering services. Services not set forth in the Project Authorization are Additional Services.

§ 3.1.1 The Architect shall manage the Architect's services, research applicable design criteria, attend Project meetings requested by Owner, communicate with members of the Project team, and regularly report progress to the Owner.

§ 3.1.2 The Architect shall coordinate its services with those services provided by the Owner, the Construction Manager, and the Owner's consultants. The Architect shall be entitled to rely on, and shall not be responsible for, the accuracy, completeness, and timeliness of, services and information furnished by the Owner, the Construction Manager, and the Owner's consultants. The Architect shall provide prompt written notice to the Owner if the Architect becomes aware of any error, omission, or inconsistency in such services or information.

§ 3.1.3 As soon as practicable after execution of the Project Authorization, the Architect shall submit, for the Construction Manager's review and the Owner's approval, a schedule for the performance of the Architect's services. The schedule shall include design phase milestone dates, as well as the anticipated dates for the commencement of construction and for Substantial Completion of the Work as set forth in the Initial Information. The schedule shall include allowances for periods of time required for the Owner's review, for the Construction Manager's review, for the performance of the Construction Manager's Preconstruction Phase services, for the performance of the Owner's consultants, and a reasonable time for approval of submissions by authorities having jurisdiction over the Project. Once approved by the Owner, time limits established by the schedule shall not, except for reasonable cause, or by the subsequent written agreement of the parties be exceeded by the Architect or Owner. With the Owner's approval, the Architect shall adjust the schedule, if necessary, as the Project proceeds until the commencement of construction. The Owner shall render decisions in a timely manner so as to not adversely affect the schedule or cause the schedule to be exceeded.

§ 3.1.4 The Architect shall submit information to the Construction Manager and participate in developing and revising the Project schedule as it relates to the Architect's services. The Architect shall review and approve, or take other appropriate action upon, the portion of the Project schedule relating to the performance of the Architect's services.

§ 3.1.5 The Architect shall not be responsible for an Owner's or Construction Manager's directive or substitution, or for the Owner's acceptance of non-conforming work, made or given without the Architect's written approval.

§ 3.1.6 The Architect shall, in coordination with the Construction Manager, contact governmental authorities required to approve the Construction Documents and having jurisdiction over the design of the Project. The Architect shall use professional care to respond to written publicly available applicable design requirements imposed by those authorities and entities having jurisdiction over the design of the Project. The Architect shall not be responsible for additional costs incurred because of a reasonable difference of opinion or interpretation of applicable code requirements with that of such governmental authorities.

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§ 3.1.7 The Architect shall assist the Owner and Construction Manager in connection with the Construction Manager's responsibility for filing documents required for the approval of governmental authorities having jurisdiction over the Project.

Next three paragraphs 3.1.8, 3.2.1 and 3.2.2, are not in the CM as Advisor

§ 3.1.8 Prior to the Owner's acceptance of the Construction Manager's Guaranteed Maximum Price proposal, or the Owner's approval of the Construction Manager's Control Estimate, as applicable, the Architect shall consider the Construction Manager's requests for substitutions and, upon written request of the Construction Manager, provide clarification or interpretations pertaining to the Drawings, Specifications, and other documents submitted by the Architect. The Architect and Construction Manager shall include the Owner in communications related to substitution requests, clarifications, and interpretations.

§ 3.1.9 If the Architect's services involve making changes to an existing facility, the Owner shall furnish documentation, drawings and information on the existing facility upon which the Architect may rely for accuracy and completeness. Unless specifically authorized or confirmed in writing by the Owner, the Architect shall not be required to perform or to cause to be performed any destructive testing or investigation of concealed or unknown conditions. In the event the documentation, drawings or information furnished by the Owner is inaccurate or incomplete, all resulting costs and expenses, including the cost of Additional Services of the Architect, shall be borne by the Owner. To the fullest extent permitted by law, the Owner shall defend, indemnify and hold harmless the Architect and its consultants from and against all claims, damages, losses, costs and expenses, including attorney's fees, directly resulting from the drawings, documentation and information furnished by the Owner which were not created, modified, or otherwise provided by the Architect or Construction Manager.

§ 3.1.10 If the Project involves remodeling and/or rehabilitation of an existing structure, certain assumptions regarding existing conditions are required to be made. Since some of these assumptions may not be verifiable within Owner's budget or without destroying otherwise adequate or serviceable portions of the Project, the Owner agrees that, except for specific tasks identified for the Architect to perform under the Agreement, the Owner shall reimburse the Architect as an Additional Service for changes, modifications, additions or alterations to the Construction Documents which may arise or result from unforeseen or concealed conditions. The Owner shall, to the fullest extent permitted by law, defend, indemnify and hold harmless the Architect and its consultants from and against all claims, damages, losses, costs, damages and expenses arising from unforeseen or concealed conditions not reasonably uncoverable by the Architect with a commercially reasonable surface inspection.

§ 3.1.11 The LEED Green Building Rating System and other similar environmental guidelines (collectively referred to as "LEED Guidelines") utilize certain design and usability recommendations for a project in order to promote an environmentally friendly and energy efficient facility. When LEED Guidelines are required by the Owner to be used for the Project, the Architect shall use professional care to interpret and apply the LEED Guidelines to the Project. The Owner acknowledges and understands that LEED Guidelines are subject to various and possibly contradictory interpretations and that compliance may involve factors beyond the control of the Architect, including such factors as Owner's use and operation of the completed Project. The Architect does not warrant or represent that the Project will achieve LEED certification or that the estimates of energy savings and costs relating to building or equipment operation will actually be realized by the Owner. The Architect shall not be responsible for any environmental or energy shortfalls or losses arising from the use and operation of the Project.

§ 3.2 Review of the Construction Manager's Guaranteed Maximum Price Proposal or Control Estimate

§ 3.2.1 At a time to be mutually agreed upon by the Owner and the Construction Manager, the Construction Manager shall prepare, for review by the Owner and Architect, and for the Owner's acceptance or approval, a Guaranteed Maximum Price proposal or Control Estimate. The Architect shall assist the Owner in reviewing the Construction Manager's proposal or estimate. The Architect's review is not for the purpose of discovering errors, omissions, or inconsistencies; for the assumption of any responsibility for the Construction Manager's proposed means, methods, sequences, techniques, or procedures; or for the verification of any estimates of cost or estimated cost proposals. In the event that the Architect discovers any inconsistencies or inaccuracies in the information presented, the Architect shall promptly notify the Owner and Construction Manager.

§ 3.2.2 Upon authorization by the Owner, and subject to Section 4.2.1.14, the Architect shall update the Drawings, Specifications, and other documents to incorporate the agreed upon assumptions and clarifications contained in the Guaranteed Maximum Price Amendment or Control Estimate.

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§ 3.3 Schematic Design Phase Services, as required by Project Authorization, to this Agreement

§ 3.3.1 The Architect shall review the program, and other information furnished by the Owner and Construction Manager, and shall review laws, codes, and regulations applicable to the Architect's services.

§ 3.3.2 The Architect shall prepare solely for the use by the Owner a preliminary evaluation of the Owner's program, schedule, budget for the Cost of the Work, Project site, and other Initial Information, each in terms of the other, to gain a general understanding of the requirements of the Project. The Architect shall notify the Owner of (1) any inconsistencies discovered in the information, and (2) other information or consulting services that may be reasonably needed for the Project.

Next paragraph is different than in the CM as Advisor

§ 3.3.3 The Architect shall present its preliminary evaluation to the Owner and Construction Manager and shall discuss with the Owner and Construction Manager alternative approaches to design and construction of the Project. The Architect shall reach an understanding with the Owner regarding the requirements of the Project.

§ 3.3.4 Based on the Project requirements agreed upon with the Owner, the Architect shall prepare and present, to the Owner and Construction Manager, for the Owner's approval, a preliminary design illustrating the scale and relationship of the Project components.

§ 3.3.5 Based on the Owner's approval of the preliminary design, the Architect shall prepare Schematic Design Documents for Construction Manager's review and the Owner's approval. The Schematic Design Documents shall consist of drawings and other documents including a site plan, if appropriate, and preliminary building plans, sections and elevations; and may include some combination of study models, perspective sketches, or digital representations. Preliminary selections of major building systems and construction materials shall be noted on the drawings or described in writing.

§ 3.3.5.1 The Architect shall consider sustainable design alternatives, such as material choices and building orientation, together with other considerations based on program and aesthetics, in developing a design that is consistent with the Owner's program, schedule and budget for the Cost of the Work. The Owner may obtain more advanced sustainable design services as a Supplemental Service under Section 4.1.

§ 3.3.5.2 The Architect shall consider with the Owner and the Construction Manager the value of alternative materials, building systems and equipment, together with other considerations based on program and aesthetics, in developing a design for the Project that is consistent with the Owner's program, schedule, and budget for the Cost of the Work.

§ 3.3.6 The Architect shall submit the Schematic Design Documents to the Owner and the Construction Manager. The Architect shall meet with the Construction Manager to review the Schematic Design Documents. Upon receipt of Owner's approval of the Schematic Design Documents, the Architect shall commence the Design Development Phase.

§ 3.3.7 Upon receipt of the Construction Manager's review comments and cost estimate at the conclusion of the Schematic Design Phase, the Architect shall take action as required under Section 6.4, and request the Owner's approval of the Schematic Design Documents. If revisions to the Schematic Design Documents are required to comply with the Owner's budget for the Cost of the Work at the conclusion of the Schematic Design Phase, the Architect shall incorporate the required revisions in the Design Development Phase.

§ 3.3.8 In the further development of the Drawings and Specifications during this and subsequent phases of design, the Architect shall be entitled to rely on the accuracy of the estimates of the Cost of the Work, which are to be provided by the Construction Manager under the Construction Manager's agreement with the Owner.

§ 3.4 Design Development Phase Services, as required by Project Authorization, to this Agreement

§ 3.4.1 Based on the Owner's approval of the Schematic Design Documents, and on the Owner's authorization of any adjustments in the Project requirements and the budget for the Cost of the Work, the Architect shall prepare Design Development Documents for the Construction Manager's review and the Owner's approval. The Design Development Documents shall be based upon information provided, and estimates prepared by, the Construction Manager and shall illustrate and describe the development of the approved Schematic Design Documents and shall consist of drawings and other documents including plans, sections, elevations, typical construction details, and diagrammatic layouts of

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building systems to fix and describe the size and character of the Project as to architectural, structural, mechanical and electrical systems, and other appropriate elements. The Design Development Documents shall also include outline specifications that identify major materials and systems and establish in general their quality levels.

§ 3.4.2 Prior to the conclusion of the Design Development Phase, the Architect shall submit the Design Development Documents to the Owner and the Construction Manager. The Architect shall meet with the Construction Manager to review the Design Development Documents. Upon receipt of Owner's approval of the Design Development Documents, the Architect shall commence the Construction Documents Phase.

§ 3.4.3 Upon receipt of the Construction Manager's information and estimate at the conclusion of the Design Development Phase, the Architect shall take action as required under Sections 6.5 and 6.6 and request the Owner's approval of the Design Development Documents.

§ 3.5 Construction Documents Phase Services, as required by Project Authorization, to this Agreement

§ 3.5.1 Based on the Owner's approval of the Design Development Documents, and on the Owner's authorization of any adjustments in the Project requirements and the budget for the Cost of the Work, the Architect shall prepare Construction Documents for the Construction Manager's review and the Owner's approval. The Construction Documents shall illustrate and describe the further development of the approved Design Development Documents and shall consist of Drawings and Specifications setting forth in detail the quality levels and performance criteria of materials and systems and other requirements for the construction of the Work. The Owner and Architect acknowledge that, in order to perform the Work, the Construction Manager will provide additional information, including Shop Drawings, Product Data, Samples and other similar submittals, which the Architect shall review in accordance with Section 3.6.4.

§ 3.5.2 The Architect shall use professional care to incorporate written publicly available design requirements of governmental authorities having jurisdiction over the design of the Project into the Construction Documents.

§ 3.5.3 During the development of the Construction Documents, if requested by the Owner, the Architect shall assist the Owner and Construction Manager in the development and preparation of (1) the Conditions of the Contract for Construction (General, Supplementary and other Conditions) and (2) a project manual that includes the Conditions of the Contract for Construction and Specifications, and may include sample forms.

§ 3.5.4 Prior to the conclusion of the Construction Documents Phase, the Architect shall submit the Construction Documents to the Owner and the Construction Manager. The Architect shall meet with the Construction Manager to review the Construction Documents**, and shall facilitate the reproduction of Bidding Documents for distribution to prospective bidders.**

§ 3.5.5 Upon receipt of the Construction Manager's information and estimate at the conclusion of the Construction Documents Phase, the Architect shall take action as required under Section 6.7, and request the Owner's approval of the Construction Documents. Upon receipt of Owner's approval of the Construction Documents, the Architect shall commence the Bidding/Negotiation Phase.

§ 3.5.6 Procurement Phase Services, as required by Project Authorization, to this Agreement

§ 3.5.6.1 General

The Architect shall assist the Owner and Construction Manager in establishing a list of prospective contractors. Following the Owner's approval of the Construction Documents, the Architect shall assist the Owner and Construction Manager in (1) obtaining either competitive bids or negotiated proposals; (2) confirming responsiveness of bids or proposals; (3) determining the successful bid or proposal, if any; and (4) awarding and preparing contracts for construction.

§ 3.5.6.2 Competitive Bidding

§ 3.5.6.2.1 Bidding Documents shall consist of bidding requirements and proposed Contract Documents.

§ 3.5.6.3 The Architect shall assist the Owner and Construction Manager in bidding the Project by

.1 facilitating the reproduction of Bidding Documents for electronic distribution to prospective bidders,

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.2 participating in a pre-bid conference for prospective bidders, and
.3 preparing responses to questions from prospective bidders and providing clarifications and interpretations of the Bidding Documents in the form of addenda.

§ 3.5.6.4 The Architect shall consider written requests for substitutions, if the Bidding Documents permit substitutions, and shall consult with the Construction Manager and prepare and distribute addenda identifying approved substitutions to all prospective bidders.

§ 3.5.6.5 Negotiated Proposals

§ 3.5.6.5.1 Proposal Documents shall consist of proposal requirements, and proposed Contract Documents.

§ 3.5.6.5.2 The Architect shall assist the Owner and Construction Manager in obtaining proposals by
.1 facilitating the reproduction of Proposal Documents for electronic distribution to prospective contractors, and requesting their return upon completion of the negotiation process;
.2 participating in selection interviews with prospective contractors; and
.3 participating in negotiations with prospective contractors.

§ 3.5.6.6 If the Construction Documents, during bidding or negotiated, permit substitutions, upon the Owner's written authorization, the Architect shall, as an Additional Service, consider written requests for substitutions and prepare and distribute addenda identifying approved substitutions to all prospective bidders.
.1 The Architect shall consider written requests for substitutions, if the Proposal Documents permit substitutions, and shall consult with the Construction Manager and prepare and distribute addenda identifying approved substitutions to all prospective contractors.

" Procurement Phase Services" *section is in the CM as Advisor however omitted in this agreement.*

§ 3.6 Construction Phase Services, as required by Project Authorization, to this Agreement

§ 3.6.1 General

As required by Project Authorization, to this Agreement the Architect comply with the following under this Article 3.6.

§ 3.6.1.1 The Architect shall provide administration of the Contract between the Owner and the Construction Manager as set forth below and in AIA Document A232™–2019, General Conditions of the Contract for Construction to the extent required by this Agreement. If the Owner and Construction Manager modify AIA Document A232™–2019–2017, those modifications shall not affect the Architect's services under this Agreement unless the Owner and the Architect amend this Agreement in writing to include such modifications. The terms and conditions of this Agreement shall govern and control the Architect's services on the Project. The term "Contractor" as used in A232™–2019 -2017 shall mean the Construction Manager.

§ 3.6.1.2 Subject to Section 4.2, the Architect's responsibility to provide Construction Phase Services commences upon the Owner's acceptance of the Construction Manager's Guaranteed Maximum Price proposal, the Owner's approval of the Construction Manager's Control Estimate, or by a written agreement between the Owner and Construction Manager which sets forth a description of the Work to be performed by the Construction Manager prior to such acceptance or approval. Subject to Section 4.2, and except as provided in Section 3.6.6.5, the Architect's responsibility to provide Construction Phase Services terminates on the date the Architect issues the final Certificate for Payment.

§ 3.6.1.3 The Architect shall advise and consult with the Owner and Construction Manager during the Construction Phase Services. The Architect shall have authority to act on behalf of the Owner only to the extent provided in this Agreement. The Architect shall not have control over, charge of, or responsibility for the construction means, methods, techniques, sequences or procedures, or for jobsite safety, including, but not limited to safety precautions and programs in connection with the Work or compliance with any safety laws, standards, roles, regulations or guidelines governing the Work, nor shall the Architect be responsible for the Construction Manager's failure to perform the Work in accordance with the requirements of the Contract Documents. The Architect shall be responsible for the Architect's negligent acts or omissions, but shall not have control over or charge of, and shall not be responsible for, acts or omissions of the Construction Manager or of any other persons or entities performing portions of the Work.

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§ 3.6.1.4 The Architect shall not be responsible for any aspect of design, procurement, erection, construction, monitoring, observation or use of any scaffolds, hoists, cranes, ladders, bracing or supports of any type on the Project, whether temporary or permanent, nor shall the Architect have responsible for construction barricades, barriers, safety cones, tape, warnings, signage, canopies or other similar devices of any kind, whether for vehicular or pedestrian traffic or otherwise on or around the Project site. No provision of this Agreement shall be interpreted to confer upon the Architect any duty owed under common law, statute or regulation to construction workers or any other persons regarding safety or the prevention of accidents at the Project.

§ 3.6.1.5 Subject to Section 4.2, the Architect's responsibility to provide Construction Phase Services commences with the award of the Contract for Construction and terminates on the date the Architect issues the final Certificate for Payment.

§ 3.6.2 Evaluations of the Work

§ 3.6.2.1 The Architect shall visit the site as required in Section 4.2.3, to become generally familiar with the progress and quality of the portion of the Work completed, and to determine, in general, if the Work observed is being performed in a manner indicating that the Work, when fully completed, will be in accordance with the Contract Documents. However, the Architect shall not be required to make exhaustive or continuous on-site inspections to check the quality or quantity of the Work. On the basis of the site visits, the Architect shall keep the Owner reasonably informed about the progress and quality of the portion of the Work completed, and promptly report to the Owner (1) known deviations from the Contract Documents, (2) known deviations from the most recent construction schedule submitted by the Construction Manager, and (3) defects and deficiencies observed in the Work.

§ 3.6.2.2 The Architect has the authority to recommend to the Owner and Construction Manager the rejection of Work that does not conform to the Contract Documents and reject such Work as directed by the Owner. The Architect shall notify the Construction Manager in writing about the rejection. Subject to the Owner's written approval whenever the Architect considers it necessary or advisable, the Architect shall have the authority to require inspection or testing of the Work in accordance with the provisions of the Contract Documents, whether or not the Work is fabricated, installed or completed. However, neither this authority of the Architect nor a decision made in good faith either to exercise or not to exercise such authority shall give rise to a duty or responsibility of the Architect to the Construction Manager, Subcontractors, suppliers, their agents or employees, or other persons or entities performing portions of the Work. The Architect shall not be responsible for defects or deficiencies of the Contractor, Subcontractors, or suppliers resulting from their failure to complete Work in accordance with the Contract Documents.

§ 3.6.2.3 The Architect shall interpret and decide matters concerning performance under, and requirements of, the Contract Documents on written request of either the Owner or Construction Manager. The Architect's response to such requests shall be made in writing within any time limits agreed upon or otherwise with reasonable promptness.

§ 3.6.2.4 Interpretations and decisions of the Architect shall be consistent with the intent of, and reasonably inferable from, the Contract Documents and shall be in writing or in the form of drawings. When making such interpretations and decisions, the Architect shall endeavor to secure faithful performance by both Owner and Construction Manager, shall not show partiality to either, and shall not be liable for results of interpretations or decisions rendered in good faith. The Architect's decisions on matters relating to aesthetic effect shall be final if consistent with the intent expressed in the Contract Documents.

§ 3.6.2.5 Unless the Owner and Construction Manager designate another person to serve as an Initial Decision Maker, as that term is defined in AIA Document A201–2017, the Architect shall render initial decisions on Claims between the Owner and Construction Manager as provided in the Contract Documents. In no event shall the Architect be liable for decisions made in such capacity if made in good faith.

§ 3.6.3 Certificates for Payment to Construction Manager

§ 3.6.3.1 The Architect shall review and certify the amounts due the Construction Manager and shall issue certificates in such amounts. The Architect's certification for payment shall constitute a representation to the Owner, based on the Architect's evaluation of the Work as provided in Section 3.6.2 and on the data comprising the Construction Manager's Application for Payment, that, to the best of the Architect's knowledge, information and belief, the Work has progressed to the point indicated, the quality of the Work is in accordance with the Contract Documents, and that

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the Construction Manager is entitled to payment in the amount certified. The foregoing representations are subject to (1) an evaluation of the Work for conformance with the Contract Documents upon Substantial Completion, (2) results of subsequent tests and inspections, (3) correction of minor deviations from the Contract Documents prior to completion, and (4) specific qualifications expressed by the Architect.

§ 3.6.3.2 The issuance of a Certificate for Payment shall not be a representation that the Architect has (1) made exhaustive or continuous on-site inspections to check the quality or quantity of the Work, (2) reviewed construction means, methods, techniques, sequences or procedures, (3) reviewed copies of requisitions received from Subcontractors and suppliers and other data requested by the Owner to substantiate the Construction Manager's right to payment, or (4) ascertained how or for what purpose the Construction Manager has used money previously paid on account of the Contract Sum.

§ 3.6.3.3 The Architect shall maintain a record of the Applications and Certificates for Payment.

§ 3.6.4 Submittals

§ 3.6.4.1 The Architect shall review the Construction Manager's submittal schedule and shall not unreasonably delay or withhold approval of the schedule. The Architect's action in reviewing submittals shall be taken in accordance with the approved submittal schedule or, in the absence of an approved submittal schedule, with reasonable promptness while allowing sufficient time, in the Architect's professional judgment, to permit adequate review.

§ 3.6.4.2 After the Construction Manager reviews, approves and transmits the submittals, the Architect shall review and approve, or take other appropriate action upon, the Construction Manager's submittals such as Shop Drawings, Product Data and Samples that are required by the Contract Documents, but only for the limited purpose of checking for conformance with information given and the design concept expressed in the Contract Documents. Review of such submittals is not for the purpose of determining the accuracy and completeness of other information such as dimensions, quantities, and installation or performance of specific details, equipment or systems, which are the Construction Manager's responsibility. The Architect's review shall not constitute approval of safety precautions or construction means, methods, techniques, sequences or procedures. The Architect's approval of a specific item shall not indicate approval of an assembly of which the item is a component. Regardless of the review, notations or markups of the Architect on any submittal, shop drawing or product data, neither the Architect nor its consultants shall be responsible for any aspect of the submittal, shop drawing or product data which does not comply with the requirements of the Contract Documents, responsibility for which rests solely with the Contractor.

§ 3.6.4.3 If the Contract Documents specifically require the Construction Manager to provide professional design services or certifications by a design professional related to systems, materials, or equipment, the Architect or its consultants shall specify the appropriate performance and design criteria that such services must satisfy. Subject to the terms of Article 3.6.4.2, the Architect or its consultants shall retain Shop Drawings and other submittals related to the Work designed or certified by the Construction Manager's design professional, provided the submittals bear such professional's seal and signature when submitted to the Architect or its consultants, for informational purposes only. The Architect or its consultants review shall be for the limited purpose of checking for conformance with information given and the design concept expressed in the Contract Documents. The Architect or its consultants shall be entitled to rely upon, and shall not be responsible for, the adequacy and accuracy of the services, certifications, and approvals performed or provided by such design professionals and shall have no responsibility for any errors or omissions in the services or documentation provided by the Contractor's design professionals.

§ 3.6.4.4 Subject to Section 4.2, the Architect shall review and respond to requests for information about the Contract Documents. The Architect shall set forth, in the Contract Documents, the requirements for requests for information. Requests for information shall include, at a minimum, a detailed written statement that indicates the specific Drawings or Specifications in need of clarification and the nature of the clarification requested. The Architect's response to such requests shall be made in writing within any time limits agreed upon, or otherwise with reasonable promptness. If appropriate, the Architect shall prepare and issue supplemental Drawings and Specifications in response to the requests for information.

§ 3.6.4.5 The Architect shall maintain a record of submittals and copies of submittals supplied by the Construction Manager in accordance with the requirements of the Contract Documents.

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§ 3.6.5 Changes in the Work

§ 3.6.5.1 The Architect may order minor changes in the Work that are consistent with the intent of the Contract Documents and do not involve an adjustment in the Contract Sum or an extension of the Contract Time. Subject to Section 4.2, the Architect shall prepare Change Orders and Construction Change Directives for the Owner's approval and execution in accordance with the Contract Documents.

§ 3.6.5.2 The Architect shall maintain records relative to changes in the Work under this Article 3.6.5 for period of not less than two (2) years following completion of the Work.

§ 3.6.5.3 The Owner and Architect acknowledge that, given the nature of the design and construction process, certain inconsistencies, conflicts, errors and/or omissions may exist in the Construction Documents prepared by the Architect. It is further acknowledged and agreed that as long as the number and type of such inconsistencies, conflicts, errors and/or omissions are reasonable and consistent with reasonable skill and care, such inconsistencies, conflicts, errors and/or omissions shall not constitute a material breach of this Agreement or a deviation from the applicable standard of care set forth herein. Notwithstanding the foregoing, the Architect and its consultants shall modify or correct any errors or omissions in the Construction Documents.

§ 3.6.5.4 If, as a result of the Architect's failure to comply with the standard of care set forth in this Agreement, an error in the Construction Documents results in additional construction costs to the Owner that exceeds the amount referred in Section 6.1.1, the Architect shall be responsible for compensating the Owner for additional construction costs for which the Architect is legally responsible in accordance with applicable law.

§ 3.6.5.5 If, as a result of the Architect's failure to comply with the standard of care set forth in this Agreement, an omission in the Construction Documents results in additional construction costs to the Owner, the Architect shall be responsible for compensating the Owner for only the additional costs related to adding the omitted item or element over and above that which the Owner would have paid had the omitted item or element been included in the original Construction Documents.

§ 3.6.5.6 All costs associated with the Architect's negligent errors or omissions which constitute "betterment" or "value added" to the Owner shall be borne by the Owner to the extent of such betterment or value added.

§ 3.6.6 Project Completion

§ 3.6.6.1 The Architect shall:

- **.1** conduct inspections to determine the date or dates of Substantial Completion and the date of final completion;
- **.2** issue Certificates of Substantial Completion;
- **.3** forward to the Owner, for the Owner's review and records, written warranties and related documents required by the Contract Documents and received from the Construction Manager; and
- **.4** issue a final Certificate for Payment based upon a final inspection indicating that, to the best of the Architect's knowledge, information, and belief, the Work observed by the Architect complies with the requirements of the Contract Documents.

§ 3.6.6.2 The Architect's inspections shall be conducted with the Owner to (1) check overall apparent conformance of the Work observed with the requirements of the Contract Documents and (2) verify the accuracy and completeness of the punch list submitted by the Construction Manager of Work to be completed or corrected.

§ 3.6.6.3 When Substantial Completion has been achieved, the Architect shall inform the Owner about the balance of the Contract Sum remaining to be paid the Construction Manager, including the amount to be retained from the Contract Sum, if any, for final completion or correction of the Work.

§ 3.6.6.4 The Architect shall forward to the Owner the following information received from the Construction Manager: (1) consent of surety or sureties, if any, to reduction in or partial release of retainage or the making of final payment; (2) affidavits, receipts, releases and waivers of liens, or bonds indemnifying the Owner against liens; and (3) any other documentation required of the Construction Manager under the Contract Documents.

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§ 3.6.6.5 Upon written request of the Owner, and prior to the expiration of one year from the date of Substantial Completion, the Architect shall, without additional compensation, conduct a meeting with the Owner to review the facility operations and performance.

ARTICLE 4 SUPPLEMENTAL AND ADDITIONAL SERVICES

§ 4.1 Supplemental Services

§ 4.1.1 The supplemental services listed below are **NOT included in Basic Services**, unless indicated below as "a part of Basic Services". These supplemental services may be required for the Project as indicated in Project Authorization. The Architect shall provide the listed Supplemental Services only if specifically designated in the table below as the Architect's responsibility, address in a Project Authorization and the Owner shall compensate the Architect as provided in Section 11.2. Unless otherwise specifically addressed in this Agreement or addressed in a Project Authorization, if neither the Owner nor the Architect is designated, the parties agree that the listed Supplemental Service is not being provided for the Project unless provided, in writing, as an additional service.
(Designate the Architect's Supplemental Services and the Owner's Supplemental Services required for the Project by indicating whether the Architect or Owner shall be responsible for providing the identified Supplemental Service.

Supplemental Services	**Responsibility** *(Responsibility of the Architect, Owner, or not provided and separately addressed in a Project Authorization, AIA Agreement or as an additional service)*
(Row deleted)	
§ 4.1.1.1 Assistance with Selection of Construction Manager	Architect: as provided under a Project Authorization or as an additional service
§ 4.1.1.2 Programming	Architect or Owner: as provided under an AIA B202 or Project Authorization or as an additional service
§ 4.1.1.3 Multiple Preliminary Designs	Architect: as provided under a Project Authorization or as an additional service
§ 4.1.1.4 Measured drawings	Architect: as provided under a Project Authorization or as an additional service
§ 4.1.1.5 Existing facilities surveys	Architect: as provided under a Project Authorization or as an additional service
§ 4.1.1.6 Site evaluation, and project feasibility	Architect or Owner: as provided under an AIA B203, a Project Authorization or as an additional service
(Row deleted)	
§ 4.1.1.7 Building Information Modeling (BIM) for establishing the Design Intent	Architect: part of Basic Services
(Row deleted)	

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§ 4.1.1.8 Development of Building Information Models for construction, bidding and post construction use	Architect: as provided under a Project Authorization or as an additional service
§ 4.1.1.9 Civil engineering	Architect or Owner: as provided under a Project Authorization or as an additional service
§ 4.1.1.10 Landscape design	Architect or Owner: as provided under a Project Authorization or as an additional service
§ 4.1.1.11 Architectural interior design	Architects; include in Basic Services
§ 4.1.1.12 Value analysis after the Programming Phase and during the Design Phases	Architect or Owner: as provided under an AIA B204, a Project Authorization or as an additional service.
§ 4.1.1.13 Cost estimating	Architect: as provided under a Project Authorization or as an additional service
§ 4.1.1.14 On-site project representation	Architect: as provided under an AIA B207, a Project Authorization or as an additional service
§ 4.1.1.15 Conformed documents for construction	Architect: as provided under a Project Authorization or as an additional service
§ 4.1.1.16 As-designed record drawings	Architect: as provided under a Project Authorization or as an additional service
§ 4.1.1.17 As-constructed record drawings	Architect: as provided under a Project Authorization or as an additional service
§ 4.1.1.18 Post-occupancy evaluation	Architect: as provided under a Project Authorization or as an additional service
§ 4.1.1.19 Facility support services	Architect: as provided under an AIA B210, a Project Authorization or as an additional service
§ 4.1.1.20 Value engineering during the bidding and construction phases.	Architect: as provided under a Project Authorization or as an additional service

(Row deleted)

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§ 4.1.1.21 Architect's coordination of the Owner's consultants	Architect: as provided under a Project Authorization or as an additional service
§ 4.1.1.22 Telecommunications/data design	Architect or Owner: as provided under a Project Authorization or as an additional service
§ 4.1.1.23 Security evaluation and planning	Architect or Owner: as provided under an AIA B206, a Project Authorization or as an additional service
§ 4.1.1.24 Commissioning	Architect or Owner: as provided under an AIA C203, a Project Authorization or as an additional service
§ 4.1.1.25 Sustainable Project Services pursuant to Section 4.1.3	Architect: as provided under an AIA B214. a Project Authorization or as an additional service
§ 4.1.1.26 Historic preservation	Architect or Owner: as provided under an AIA B205, a Project Authorization or as an additional service
§ 4.1.1.27 Furniture, furnishings, and equipment design	Architect or Owner: as provided under an AIA B253, a Project Authorization or as an additional service
§ 4.1.1.28 Other services provided by specialty Consultants	By Owner or Architect as provided under a Project Authorization or as an additional service
§ 4.1.1.29 Fast-track design services	Architect: as provided under a Project Authorization or as an additional service
§ 4.1.1.30 Multiple bid phases	Architect: as provided under a Project Authorization or as an additional service
§ 4.1.1.31 Alternates	Architect: as provided under a Project Authorization or as an additional service
§ 4.1.1.32 Planning and Zoning Assistance:	Architect: as provided under a Project Authorization or as an additional service
§ 4.1.1.33 Called Inspections	Architect or Owner: as provided under a Project Authorization or as an additional service
§ 4.1.1.34 ICC-500 Peer Review	Architect: as provided under a Project Authorization or as an additional service
§ 4.1.1.35 Other Supplemental Services	

§ 4.1.2 Description of Supplemental Services

§ 4.1.2.1 A description of each Supplemental Service identified in Section 4.1.1 as the Architect's responsibility is provided below.

1. Assistance with Selection of Construction Manager: : if applicable, the Architect would assist the Owner in the developing the criteria to select the Construction Manager and assist in the selection process.
2. Programming: if applicable, the Architect shall prepare an AIA B202 ™- (latest edition) document that outlining programming services to be provided. These programming services generally are to develop a value system consisting of, concept budget, schedule, special requirements, systems, space allocation, spatial hierarchy and spatial relationships. The space allocation and relationships consider the number, size, type of space, groupings and spatial adjacencies. Special requirements considerations may include but not limited to items, such as structural, mechanical, electrical, lighting, acoustical, FF&E, technology, security, or site development.
3. Multiple Preliminary Designs: if applicable, the Architect shall develop multiple graphic options for the Owner's consideration for building concept, scope and space adjacencies. Space adjacencies show the relationship between spaces and functions.
4. Measured Drawings: if applicable, the Architect and/or Engineer shall measure the existing facility(ies) and locating certain building systems/components to be incorporated in a digital format for use in design services.
5. Existing Facilities Surveys: if applicable, the Architect and/or Engineer shall measure the existing facility(ies) and locating certain building systems/components to be incorporated in a digital format for use in design services.
6. Site Evaluation, Planning and Project Feasibility: if applicable, the Architect shall prepare an AIA B203™- (latest edition) document that outlines the provided services. Criteria shall be developed for site and building evaluation comparison, conceptual drawings, budget and site usage options.

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7. Building Information Modeling (BIM)) for establishing the Design Intent: A model that develops and establish the design intent for use in the production of the construction documents.
8. Development of Building Information Models for construction, bidding and post construction use: if applicable, establish the parties' expectations for the use of digital data and building information modeling (BIM) on the project and provide a process for developing the detailed protocols and procedures that will govern the development, use, transmission and exchange of digital data and BIM on the project.
9. Civil Engineering: the Owner shall have a separate contract with a Civil Engineer. The Engineer shall provide the design, engineering bidding and construction administration for both on-site and off-site civil engineering. The coordination of the Civil Engineer's service with the Architect's Engineers and consultant is a part of Basic Services.
10. Landscape Design: if applicable, provide for the design, selection, bidding and construction administration for landscaping work.
11. Architectural Interior Design: if applicable, the interior design building components that are fixed and a part of the building interior is a part of Basic Services. Those interior design building components of floor covering, wall coverings, ceilings and fixed casework.
12. Value Analysis (AIA B204™-(latest edition)): if applicable, several building systems/component options shall be developed within a building model to compare criteria such as; life cycle, energy cost, maintenance, operational cost, etc.
13. Cost Estimating: an estimate shall include developing a material and labor cost for each item within a building component of the building project.
14. On-Site Project Representation (AIA B207™-(latest edition)): if applicable, the Architect shall provide part-time or full-time on-site representation to observe the progress, quality and performance of the construction is being performed within the intent of the Contract Documents.
15. Conformed Construction Documents: if applicable, the Architect shall provide drawings and specifications that have been revised to incorporate addenda, changes and/or modifications. Any discrepancy between the "Conformed Construction Documents" and the "Bidding Documents", the "Bidding Documents" shall control.
16. As-Designed Record Drawings: if applicable, the Architect will submit one paper copy and one electronic copy of the documents to the Owner.
17. As-Constructed Record Drawings: if applicable, a final set of documents incorporating all contractor revisions to the project as it was constructed would be produced.
18. Post Occupancy Evaluation: if applicable, the Architect shall meet with Owner's representatives one year after the facility has been occupied to walk-thru the facility and discuss items of concern. This service is a part of the Basic Services.
19. Facility Support Services (AIA B210™(latest edition)): if applicable, the Architect shall provide design services needed to support the Owner's facility.
20. Value engineering during the bidding and construction phases: if applicable, determine if materials, systems and/or produces of equal functionality and/or lower price will provide the same improved value.
21. Coordination of Owner's Consultants: if applicable, coordinate work of the consultants retained directly by the owner under separate contract from the Architect's consultants. If applicable, the Architect shall coordinate the Civil Engineer's service with Architect's Engineer and Consultants as a part of the Architect's Basic Services.
22. Telecommunications/Data Design: if applicable, provide services for the design, selection, biding and construction administration to telecommunication and data equipment.
23. Security Evaluation and Planning (AIA B206™-(latest edition)): if applicable, provide one or more of these services that include; Facility Analysis, Risk Assessment and Security Design Concept.
24. Commissioning (AIA C203™(latest edition)): provide verification that the installed mechanical and electrical systems are functioning and performing within the design criteria.
25. Sustainable Project Services pursuant to Section 4.1.3 LEED® Certification (AIA B214™-(latest edition)): if applicable, the Architect and Consultants shall provide specialized studies, reports, engineering and documentation and provide other services that are required for sustainable design by US Green Building Council (LEED), Green Globes or similar organizations for possible certification.
26. Historic Preservation (AIA B205™-(latest edition)):if applicable, the Architect and Consultants shall provide this service.
27. Furniture, Furnishings & Equipment Design (AIA B152™, B252™, B253™ or B254™ (latest edition)): if applicable, provide design services, selection, bidding and overseeing the installations of furniture and equipment.

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28. Other services provided by specialty Consultants: if applicable, the Architect shall provide specialized studies, reports, engineering and documentation.
29. Fast-track design services: if applicable, the Architect and Engineers shall provide phased bidding packages to fast track the project, refer to Sections 1.1.6 and 5.4.1.
30. Multiple Bid Phases: if applicable, the Architect and Engineers shall provide separate trade packages that are bid independently and/or bid out at different times.
31. Alternates: if applicable, the Architect shall provide additional architectural and engineering service to incorporate into the Construction Documents bidding options for substitution and/or addition of materials, spaces and/or systems.
32. Planning and Zoning Assistance: : if applicable, the Architect would assist the Owner in the developing the materials required by the Planning and Zoning Authority and participant in presenting them along with the Owner's other consultants.
33. Called Inspections: if applicable, the Architect and Engineer shall review components of construction when notified by the Contractor in accordance with the building authority.
34. ICC-500 Peer Review, International Code Council / National Storm Shelter Association, Standard for the Design and Construction of Storm Shelters, version as established by Authorities Having Jurisdiction over the Project. Conduct a peer review of the project. Peer review shall be conducted by an independent registered design professional in accordance with reference standard.
    106.1 General. Construction of storm shelters and installation of all equipment shall be subject to inspections in accordance with the applicable building code.
35. Other Supplemental Services:

§ 4.1.2.2 A description of each Supplemental Service identified in Section 4.1.1 as the Owner's responsibility is provided below.
(Paragraph deleted)

To be determined by mutual agreement and incorporated in a Project Authorization

§ 4.1.3 If the Owner identified a Sustainable Objective in Article 1, the Architect shall provide, as a Supplemental Service, the Sustainability Services required in AIA Document E234™–2019, Sustainable Projects Exhibit, Construction Manager as Constructor Edition, shall be incorporated into a Project Authorization. The Owner shall compensate the Architect as provided in Section 11.2.

§ 4.2 Architect's Additional Services

The Architect may provide Additional Services after execution of this Agreement without invalidating the Agreement. Except for services required due to the fault of the Architect, any Additional Services provided in accordance with this Section 4.2 shall entitle the Architect to compensation pursuant to Section 11.3 and an appropriate adjustment in the Architect's schedule.

§ 4.2.1 Upon recognizing the need to perform the following Additional Services, the Architect shall notify the Owner with reasonable promptness and explain the facts and circumstances giving rise to the need. The Architect shall not proceed to provide the following Additional Services until the Architect receives the Owner's written authorization:

.1 Services necessitated by a change in the Initial Information, previous instructions or recommendations given by the Construction Manager or the Owner, approvals given by the Owner, or a material change in the Project including size, quality, complexity, the Owner's schedule or budget for Cost of the Work, or bid packages in addition to those listed in Section 1.1.6;

.2 Making revisions in Drawings, Specifications, or other documents (as required pursuant to Section 6.7), when such revisions are required because the Construction Manager's estimate of the Cost of the Work, Guaranteed Maximum Price proposal, or Control Estimate exceeds the Owner's budget, except where such excess is due to changes initiated by the Architect in scope, capacities of basic systems, or the kinds and quality of materials, finishes, or equipment;

.3 Services necessitated by the enactment or revision of codes, laws, or regulations, including changing or editing previously prepared Instruments of Service;

.4 Changing or editing previously prepared Instruments of Service necessitated by official interpretations of applicable codes, laws or regulations that are either (a) contrary to specific interpretations by the applicable authorities having jurisdiction made prior to the issuance of the building permit, or (b)

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contrary to requirements of the Instruments of Service when those Instruments of Service were prepared in accordance with the applicable standard of care;

.5 Services necessitated by decisions of the Owner or Construction Manager not rendered in a timely manner or any other failure of performance on the part of the Owner or the Owner's consultants or contractors;

.6 Preparing digital models or other design documentation for transmission to the Owner's consultants and contractors, or to other Owner- authorized recipients;

.7 Preparation of design and documentation for alternate bid or proposal requests proposed by the Owner or Construction Manager;

.8 Preparation for, and attendance at, more than one (1) a public presentation, meeting or hearing other than Owner's board meetings; Owner's board meetings exceeding one per month shall be an additional service;

.9 Preparation for, and attendance at, a dispute resolution proceeding or legal proceeding, except where the Architect is party thereto;

.10 Consultation concerning replacement of Work resulting from fire or other cause during construction; or

.11 Assistance to the Initial Decision Maker, if other than the Architect;

.12 Services necessitated by replacement of the Construction Manager or conversion of the Construction Manager as constructor project delivery method to an alternative project delivery method;

.13 Services necessitated by the Owner's delay in engaging the Construction Manager;

.14 Making revisions to the Drawings, Specifications, and other documents resulting from agreed-upon assumptions and clarifications included in the Guaranteed Maximum Price Amendment or Control Estimate; and

.15 Making revisions to the Drawings, Specifications, and other documents resulting from substitutions included in the Guaranteed Maximum Price Amendment or Control Estimate.

.16 Making revisions in Drawings, Specifications, or other documents (as required pursuant to Article 6), when such revisions are required because the Construction Manager's estimate of the Cost of the Work exceeds the Owner's budget.

.17 Services necessitated by replacement of the Construction Manager or conversion of the Construction Manager as Constructor or project delivery method to an alternative project delivery method.

.18 Services necessitated by the Owner's delay in engaging the Construction Manager.

.19 Making revisions to the Drawings, Specifications, and other documents resulting from substitutions.

.20 Services necessitated by replacement of the Construction Manager or conversion of the Construction Manager as constructor project delivery method to an alternative project delivery method;

.21 Documentation, data collection, preparation for and attendance at meetings and similar services necessitated by the inclusion of a provision for liquidated damages in the Contract Documents;

.22 Services related to regional storm water studies; or

.23 Services related to building permitting in excess of forty (40) hours.

.24 Preparation and/or attendance at more than one (1) meeting with each utility provider.

§ 4.2.2 To avoid delay in the Construction Phase, the Architect shall provide the following Additional Services, notify the Owner with reasonable promptness, and explain the facts and circumstances giving rise to the need. If, upon receipt of the Architect's notice, the Owner determines that all or parts of the services are not required, the Owner shall give prompt written notice to the Architect of the Owner's determination. The Owner shall compensate the Architect for the services provided prior to the Architect's receipt of the Owner's notice:

.1 Reviewing a Construction Manager's submittal out of sequence from the submittal schedule approved by the Architect;

.2 Responding to the Construction Manager's requests for information that are not prepared in accordance with the Contract Documents or where such information is available to the Construction Manager from a careful study and comparison of the Contract Documents, field conditions, other Owner-provided information, Construction Manager-prepared coordination drawings, or prior Project correspondence or documentation;

.3 Preparing Change Orders, and Construction Change Directives that require evaluation of the Construction Manager's proposals and supporting data, or the preparation or revision of Instruments of Service;

.4 Evaluating an extensive number of Claims as the Initial Decision Maker; or

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.5 Evaluating substitutions proposed by the Owner or Construction Manager and making subsequent revisions to Instruments of Service resulting therefrom.

§ 4.2.3 The Architect shall provide Construction Phase Services exceeding the limits set forth below as Additional Services. When the limits below are reached, the Architect shall notify the Owner:

.1 Up to two (2) reviews of each Shop Drawing, Product Data item, sample and similar submittals of the Construction Manager

.2 ( ) visits to the site by the Architect during construction shall be determined on individual projects as assigned and incorporated in a Project Authorization exhibit to this Agreement.

.3 One (1) inspections for any portion of the Work to determine whether such portion of the Work is substantially complete in accordance with the requirements of the Contract Documents

.4 One (1) review for any portion of the Work to determine final completion

§ 4.2.4 Except for services required under Section 3.6.6.5 and those services that do not exceed the limits set forth in Section 4.2.3, Construction Phase Services provided more than 60 days after (1) the date of Substantial Completion of the Work or (2) the initial date of Substantial Completion identified in the agreement between the Owner and Contractor, whichever is earlier, shall be compensated as Additional Services to the extent the Architect incurs additional cost in providing those Construction Phase Services.

§ 4.2.5 If the services covered by the individual project's Project Authorization to this Agreement have not been completed within the time indicated in the individual project's Project Authorization, through no fault of the Architect, extension of the Architect's services beyond that time shall be compensated as Additional Services.

ARTICLE 5 OWNER'S RESPONSIBILITIES

§ 5.1 Unless otherwise provided for under this Agreement, the Owner shall provide information in a timely manner regarding requirements for and limitations on the Project, including a written program which shall set forth the Owner's objectives; schedule; constraints and criteria, including space requirements and relationships; flexibility; expandability; special equipment; systems; and site requirements. **The Architect shall assist the Owner in identifying those items necessary to provide the requested information, and shall assist Owner in locating possible sources of such information. The Architect shall advise the Owner in writing if the requested information has not been provided.**

.1 In the event Client later elects to reduce design professional's scope of services, Client hereby agrees to release, hold harmless, defend and indemnify Architect from any and all claims, damages, losses or costs associated with or arising out of such reduction in services.

§ 5.2 The Owner shall retain a Construction Manager to provide services, duties, and responsibilities as described in the agreement selected in Section 1.1.5.

§ 5.3 The Owner shall establish the Owner's budget for the Project, including (1) the budget for the Cost of the Work as defined in Section 6.1; (2) the Owner's other costs; and, (3) reasonable contingencies related to all of these costs including design changes necessitated by unforeseen conditions or concealed conditions, or a reasonable number of conflicts, errors or inconsistencies in the Contract Documents within the standard of care set forth herein. The Owner shall update the Owner's budget for the Project as necessary throughout the duration of the Project until final completion. If the Owner significantly increases or decreases the Owner's budget for the Cost of the Work, the Owner shall notify the Architect and Construction Manager. The Owner and the Architect, in consultation with the Construction Manager, shall thereafter agree to a corresponding change in the Project's scope and quality.

§ 5.3.1 The Owner acknowledges that accelerated, phased or fast-track scheduling provides a benefit, but also carries with it associated risks. Such risks include the Owner incurring costs for the Architect to coordinate and redesign portions of the Project affected by procuring or installing elements of the Project prior to the completion of all relevant Construction Documents, and costs for the Construction Manager to remove and replace previously installed Work. If the Owner selects accelerated, phased or fast-track scheduling, the Owner agrees to include in the budget for the Project sufficient contingencies to cover such costs.

§ 5.4 The Owner shall identify a representative authorized to act on the Owner's behalf with respect to the Project. The Owner shall render decisions and approve the Architect's submittals in a timely manner in order to avoid unreasonable

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delay in the orderly and sequential progress of the Architect's services. **In no case will the calling or holding of a special or emergency meeting of the Board of Education constitute unreasonable delay.**

§ 5.5 Upon written request of the Architect, the Owner shall furnish surveys to describe physical characteristics, legal limitations and utility locations for the site of the Project, and a written legal description of the site. The surveys and legal information shall include, as applicable, grades and lines of streets, alleys, pavements and adjoining property and structures; designated wetlands; adjacent drainage; rights-of-way, restrictions, easements, encroachments, zoning, deed restrictions, boundaries and contours of the site; locations, dimensions, and other necessary data with respect to existing buildings, other improvements and trees; and information concerning available utility services and lines, both public and private, above and below grade, including inverts and depths. All the information on the survey shall be referenced to a Project benchmark.

§ 5.6 Upon written request of the Architect, the Owner shall furnish services of geotechnical engineers, which may include test borings, test pits, determinations of soil bearing values, percolation tests, evaluations of hazardous materials, seismic evaluation, ground corrosion tests and resistivity tests, including necessary operations for anticipating subsoil conditions, with written reports and appropriate recommendations.

§ 5.7 The Owner shall provide the Supplemental Services designated as the Owner's responsibility in Section 4.1.1.

§ 5.8 If the Owner identified a Sustainable Objective in Article 1, the Owner shall fulfill its responsibilities as required in AIA Document E234™–2019, Sustainable Projects Exhibit, Construction Manager as Constructor Edition, attached as an Exhibit to the Project Authorization

§ 5.9 The Owner shall coordinate the services of its own consultants with those services provided by the Architect. Upon the Architect's request, the Owner shall furnish copies of the scope of services in the contracts between the Owner and the Owner's consultants. The Owner shall furnish the services of consultants other than those designated as the responsibility of the Architect in the Project Authorization to this Agreement, or authorize the Architect to furnish them as an Additional Service, when the Architect requests such services and demonstrates that they are reasonably required by the scope of the Project. The Owner shall require that its consultants and contractors maintain insurance, including professional liability insurance, as appropriate to the services or work provided.

§ 5.10 Upon written request of the Construction Manager, the Owner shall furnish tests, inspections and reports required by law or the Contract Documents, such as structural, mechanical, and chemical tests, tests for air and water pollution, and tests for hazardous materials.

§ 5.11 [Deleted]

§ 5.12 Although it has no duty to inspect the Project, the Owner shall provide prompt written notice to the Architect and Construction Manager if the Owner becomes aware of any fault or defect in the Project, including errors, omissions or inconsistencies in the Architect's Instruments of Service. **Such knowledge or notice on the part of the Owner shall not relieve any party to this Agreement, or any person related to performance of the Work of any obligation otherwise existing. Furthermore, this does not create any obligation on the Owner to observe the work, to inspect construction, or to be knowledgeable concerning techniques, construction methods, or the provisions of construction documents, including drawings and specifications.**

§ 5.13 The Owner shall include the Architect in all communications with the Construction Manager that relate to or affect the Architect's services or professional responsibilities. The Owner shall promptly notify the Architect of the substance of any direct communications between the Owner and the Construction Manager otherwise relating to the Project. Communications by and with the Architect's consultants shall be through the Architect.

§ 5.14 The Owner shall coordinate the Architect's duties and responsibilities set forth in the Agreement between the Owner and the Construction Manager with the Architect's services set forth in this Agreement. The Owner shall provide the Architect a copy of the executed agreement between the Owner and Construction Manager, including the General Conditions of the Contract for Construction.

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§ 5.15 The Owner shall provide the Architect access to the Project site prior to commencement of the Work and shall obligate the Construction Manager to provide the Architect access to the Work wherever it is in preparation or progress.

§ 5.16 Within 15 days after receipt of a written request from the Architect, the Owner shall furnish the requested information as necessary and relevant for the Architect to evaluate, give notice of, or enforce lien rights.

§ 5.17 The Owner shall contract separately for the consulting services in this Article 5. Unless otherwise indicated herein, the services to be provided by Owner's consultants shall be performed by licensed professionals who shall affix their seals on the appropriate documents prepared by them. The Owner shall require its consultants to coordinate their drawings and other instruments of service with those of the Architect and to advise the Architect of any potential conflicts. The Architect shall have no responsibility for the components of the Project designed by Owner's consultants or for the adequacy of their drawings or other documentation. Review by the Architect of the work product of Owner's consultants is solely for consistency with the Architect's design concept of the Project. The Architect shall be entitled to rely on the technical sufficiency and timely delivery of documents and services furnished by those consultants in connection with such work product and shall not be required to review or verify calculations, designs or other documentation for compliance with applicable codes, laws, ordinances, rules and regulations nor shall Architect be responsible to discover errors or omissions in such documents or services. To the fullest extent permitted by law, the Owner shall defend, indemnify and hold harmless the Architect and its consultants from and against all claims, liabilities, damages, losses and expenses, including attorney's fees, arising out of services performed by Owner's consultants, including if or when Owner contends the Architect or its consultants should have discovered errors or omissions in the services of Owner's consultants**.**

§ 5.18 If the Owner deviates from or authorizes deviations, recorded or unrecorded, from the Contract Documents without the written agreement of the Architect, the Owner shall, to the fullest extent permitted by law, defend, indemnify and hold harmless the Architect and its consultants from and against all claims, damages, losses and expenses, including attorney's fees, arising out of or resulting from such deviations.

§ 5.19 The Owner shall include in all contracts for construction Articles 3.5 and 3.18 of the AIA A-201 General Conditions of the Contract for Construction, 2017 Edition or Articles 3.5 and 3.18 of the AIA A-232 General Conditions of the Contract for Construction, 2019 Edition.

§ 5.20 The Owner shall include in all contracts for construction the requirement that the contractor(s) name the Owner and Architect as additional insureds on all liability insurance policies required of the Contractor(s) for the Project. Such insurance shall be required to be primary and non-contributory over any insurance carried by the Owner or Architect.

ARTICLE 6 COST OF THE WORK

§ 6.1 For purposes of this Agreement, the Cost of the Work shall be the total cost to the Owner to construct all elements of the Project designed or specified by the Architect and shall include the Construction Manager's general conditions costs, overhead, and profit. The Cost of the Work also includes the reasonable value of labor, materials, and equipment, donated to, or otherwise furnished by, the Owner. The Cost of the Work does not include the compensation of the Architect; the compensation of the Construction Manager for Preconstruction Phase services; the costs of the land, rights-of-way, financing, or contingencies for changes in the Work; or other costs that are the responsibility of the Owner.

§ 6.2 The Owner's budget for the Cost of the Work is provided in the Initial Information, and shall be adjusted throughout the Project as required under Sections 5.3 and 6.4. Evaluations of the Owner's budget for the Cost of the Work represent the Architect's judgment as a design professional.

§ 6.3 The Owner shall require the Construction Manager to include appropriate contingencies for design, bidding or negotiating, price escalation, and market conditions in estimates of the Cost of the Work. At the commencement of construction, the design contingency shall be reduced to three (3%) percent of the construction budget to cover ambiguities, inconsistencies, incompleteness, errors or omissions in the drawings, specifications or other documentation furnished by the Architect. The Architect shall not be liable for errors or omissions unless such errors

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or omissions both exceed the contingency and constitute a breach of the standard of care set forth herein. The Architect shall be entitled to rely on the accuracy and completeness of estimates of the Cost of the Work the Construction Manager prepares as the Architect progresses with its Basic Services. The Architect shall prepare, as an Additional Service, revisions to the Drawings, Specifications or other documents required due to the Construction Manager's inaccuracies or incompleteness in preparing cost estimates, or due to market conditions the Architect could not reasonably anticipate. The Architect may review the Construction Manager's estimates solely for the Architect's guidance in completion of its services, however, the Architect shall report to the Owner any material inaccuracies and inconsistencies noted during any such review but in no event shall the Architect be liable if the bids of Cost of the Work exceed the estimate or the Owner's budget.

§ 6.3.1 If the Architect is providing cost estimating services as a Supplemental Service, and a discrepancy exists between the Construction Manager's cost estimates and the Architect's cost estimates, the Architect and the Construction Manager shall work together to reconcile the cost estimates.

§ 6.4 If, prior to the conclusion of the Design Development Phase, the Construction Manager's estimate of the Cost of the Work exceeds the Owner's budget for the Cost of the Work, the Architect, in consultation with the Construction Manager, shall make appropriate recommendations to the Owner to adjust the Project's size, quality or budget for the Cost of the Work, and the Owner shall cooperate with the Architect in making such adjustments.

§ 6.5 If the Construction Manager's estimate of the Cost of the Work at the conclusion of the Design Development Phase exceeds the Owner's budget for the Cost of the Work, the Owner shall

.1 give written approval of an increase in the budget for the Cost of the Work;
.2 terminate in accordance with Section 9.5;
.3 in consultation with the Architect and Construction Manager, revise the Project program, scope, or quality as required to reduce the Cost of the Work; or
.4 implement any other mutually acceptable alternative.

§ 6.6 If the Owner chooses to proceed under Section 6.5.3, the Architect, as an additional service, shall incorporate the revisions in the Construction Documents Phase as necessary to comply with the Owner's budget for the Cost of the Work at the conclusion of the Design Development Phase Services, or the budget as adjusted under Section 6.5.1. The Architect's revisions in the Construction Documents Phase shall be the limit of the Architect's responsibility under this Article 6.

§ 6.7 After incorporation of modifications under Section 6.6, the Architect shall, as an Additional Service, make any required revisions to the Drawings, Specifications or other documents necessitated by the Construction Manager's subsequent cost estimates, the Guaranteed Maximum Price proposal, or Control Estimate that exceed the Owner's budget for the Cost of the Work, except when the excess is due to changes initiated by the Architect in scope, basic systems, or the kinds and quality of materials, finishes or equipment.

ARTICLE 7 COPYRIGHTS AND LICENSES

§ 7.1 The Architect and the Owner warrant that in transmitting Instruments of Service, or any other information, the transmitting party is the copyright owner of such information or has permission from the copyright owner to transmit such information for its use on the Project.

§ 7.2 The Architect and the Architect's consultants shall be deemed the authors and owners of their respective Instruments of Service, including the Drawings and Specifications, and shall retain all common law, statutory and other reserved rights, including copyrights. Submission or distribution of Instruments of Service to meet official regulatory requirements or for similar purposes in connection with the Project is not to be construed as publication in derogation of the reserved rights of the Architect and the Architect's consultants.

§ 7.3 The Architect grants to the Owner a nonexclusive license to use the Architect's Instruments of Service solely and exclusively for purposes of constructing, using, and maintaining, and for informational purposes only in connection with any alteration or addition to the Project, provided that the Owner substantially performs its obligations under this Agreement, including prompt payment of all sums due, pursuant to Article 9 and Article 11. The Architect shall obtain similar nonexclusive licenses from the Architect's consultants consistent with this Agreement. The license granted under this section permits the Owner to authorize the Construction Manager, Subcontractors, Sub-subcontractors, and suppliers, as well as the Owner's consultants and separate contractors, to reproduce applicable portions of the

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Instruments of Service, subject to any protocols established pursuant to Section 1.3, solely and exclusively for use in performing services or construction for the Project. If the Architect rightfully terminates this Agreement for cause as provided in Section 9.4, or if the Architect is terminated without cause as provided in Article 9.5 the license granted in this Section 7.3 shall terminate.

§ 7.3.1 In the event the Owner uses the Instruments of Service without retaining the authors of the Instruments of Service or obtaining the written consent of the Architect, the Owner releases the Architect and Architect's consultant(s) from all claims and causes of action arising from such uses. The Owner, to the extent permitted by law, further agrees to indemnify and hold harmless the Architect and its consultants from all costs and expenses, including the cost of defense, related to claims and causes of action asserted by any third person or entity to the extent such costs and expenses arise from the Owner's use of the Instruments of Service under this Section 7.3.1. The terms of this Section 7.3.1 shall not apply if the Owner rightfully terminates this Agreement for cause under Section 9.4.

§ 7.4 Except for the licenses granted in this Article 7, no other license or right shall be deemed granted or implied under this Agreement. The Owner shall not assign, delegate, sublicense, pledge or otherwise transfer any license granted herein to another party without the prior written agreement of the Architect. Any unauthorized use of the Instruments of Service shall be at the Owner's sole risk and without liability to the Architect and the Architect's consultants.

§ 7.5 The following provisions apply to any Instruments of Service provided in electronic format:

§ 7.5.1 The official Instruments of Service are the signed and sealed Drawings and Specification issued in paper format for use in connection with the Project.

§ 7.5.2 The Architect may, in its sole discretion, provide for use to Owner from time to time upon request by Owner for its convenience, the Architect's Building Information Model ("BIM") and/or CAD or other electronic files. The design documents, calculations, drawings, details, backgrounds and other information prepared by the Architect in electronic format, whether incorporated in the BIM Model or in CAD format (hereinafter collectively referred to as "Electronic Instruments of Service") are instruments of the professional architectural service intended for use only in connection with the construction of this Project. The Electronic Instruments of Service are and shall remain the property of the Architect.

§ 7.5.3 The Electronic Instruments of Service are provided for the sole purpose of communicating the state of the design to date, and Owner acknowledges that such Electronic Instruments of Service may not be final or complete. Owner acknowledges that use by Owner or its contractors of the Electronic Instruments of Service is at the user's sole risk and responsibility. Under no circumstances shall such Electronic Instruments of Service be used on other projects, for additions to the project or completion of this Project by another design professional without the written consent of the Architect. Any such use or reuse by the Owner or others without the written consent of the Architect for the specific purpose intended shall be at the Owner's sole risk and without liability to the Architect. The Owner shall, to the fullest extent permitted by law, defend, indemnify and hold harmless the Architect and its consultants from all claims, liabilities, damages, losses and expenses, including attorney's fees, arising out of or resulting from Owner's use or reuse of the Electronic Instruments of Service or any use in violation of any terms of this Article. Any such consent or adaptation for use shall entitle the Architect to further compensation at rates to be mutually agreed upon by the Owner and Architect.

§ 7.5.4 Because of the possibility that data stored on electronic media or delivered in machine readable format may be subject to alteration, deterioration, incompatibility, translation and readability issues, whether inadvertently or otherwise, the Owner agrees that the Architect shall not have responsibility or liability in connection with the completeness, accuracy or correctness of the Electronic Instruments of Service, information and data and use by the Owner is at its sole risk and responsibility. The Architect reserves the right to retain hard copy originals of all Project documentation delivered to the owner in machine readable form, which originals shall be referred to and shall govern in the event of any inconsistency between the hard copy originals and the electronic information. No software shall be transferred to the Owner. The Owner's right to use electronic files or to use the paper Instruments of Service prepared by the Architect is conditional upon the owner in full compliance with its obligations under this Agreement.

§ 7.5.5 The Owner acknowledges and understands that the use and automated conversion of information and data in the Electronic Instruments of Service provided by the Architect to a derivative work, model, or alternate system,

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format or version by the owner may not be accomplished without the introduction of inexactitudes, anomalies, or errors. In the event the Electronic Instruments of Service provided are so used or converted, the Owner agrees to assume all risks associated therewith and releases the Architect from such responsibility and to the fullest extent permitted by law, the Owner shall defend, indemnify and hold harmless the Architect and its consultants from and against all claims, liabilities, losses, damages and expenses, including, but not limited to attorney's fees, arising in connection therewith**.**

§ 7.5.6 The electronic data files are intended to work only as described in the Agreement. These files are compatible only on AutoCAD 2012 or Revit Architecture 2012 or later releases. The Owner shall verify drawing release number and file format with the Architect at the time the files are transmitted. The Architect makes no warranty as to the compatibility of the Electronic Instruments of Service.

§ 7.6 Except as otherwise stated in Section 7.3, the provisions of this Article 7 shall survive the termination of this Agreement.

ARTICLE 8 CLAIMS AND DISPUTES

§ 8.1 General

§ 8.1.1 The Owner and Architect shall commence all claims and causes of action against the other and arising out of or related to this Agreement, whether in contract, tort, or otherwise, in accordance with the requirements of the binding dispute resolution method selected in this Agreement and within the period specified by applicable law, but in any case not more than 10 years after the date of Substantial Completion of the Work. The Owner and Architect waive all claims and causes of action not commenced in accordance with this Section 8.1.1.

§ 8.1.2 To the extent damages are covered by property insurance, the Owner and Architect waive all rights against each other and against the contractors, consultants, agents and employees of the other for damages, except such rights as they may have to the proceeds of such insurance as set forth in AIA Document A201–2017, General Conditions of the Contract for Construction. The Owner or the Architect, as appropriate, shall require of the Construction Manager, contractors, consultants, agents and employees of any of them, similar waivers in favor of the other parties enumerated herein. The Owner shall require that its contractor(s) name the Architect as an additional insured under the commercial general liability insurance policy maintained on the Project as indicated in Section 11.1 of the AIA Document A201–2017 or the AIA A-232 General Conditions of the Contract for Construction, 2019 Edition.

§ 8.1.3 Provided the Parties have complied with the insurance policy requirements, the Architect and Owner waive consequential damages including, without limitation, lost profits, lost revenues, lost income, loss of use, delay damages, loss of market, financing charges, interest and overhead for claims, disputes, or other matters in question, arising out of or relating to this Agreement or the services provided, against each other to the extent such consequential damages are not covered by or exceed available insurance proceeds covering such damages. This mutual waiver is applicable, without limitation, to all consequential damages due to either party's termination of this Agreement, except as specifically provided in Section 9.7.

(Paragraphs deleted)

§ 8.2 Arbitration

§ 8.2.1 All claims, disputes and other matters in questions valued less than Two Hundred and Fifty Thousand Dollars ($250,000) between the Architect and Owner arising out of, or relating to, agreements to which the parties are bound, or the contract documents or the breach thereof, shall be decided by arbitration in accordance with the Construction Industry Arbitration Rules of the American Arbitration Association then in force, as modified herein, unless the parties mutually agree otherwise. The Architect, Construction Manager, Contractors, subcontractors and material suppliers who have an interest in the dispute shall be joined as parties to the arbitration. The Owner's contract with the Construction Manager shall require such issues between the parties including, but not limited to, claims for extras, delay and liquidated damages, matters involving defects in the work, right to payment, whether matters decided by the Architect involve artistic effect and whether the necessary procedures for arbitration have been followed, shall be subject to arbitration as set forth herein. The foregoing agreement to arbitrate and any other agreement to arbitrate with an additional person or persons duly consented to by the parties to the Owner-Construction Manager Agreement shall be specifically enforceable under the prevailing arbitration law. The award rendered by the arbitrator shall be

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final, and judgment may be entered upon it in accordance with applicable law in any court having jurisdiction thereof.

§ 8.2.2 Notice of the demand for arbitration shall be filed in writing with the other party to the arbitration and with the American Arbitration Association. The demand for arbitration shall be made within a reasonable time after the claim, dispute or other matter in question has arisen, and in no event shall it be made after the date when institution of legal or equitable proceedings based on such claim, dispute or other matter in questions would be barred by the applicable statute of limitations.

§ 8.2.3 All parties shall carry on the work and perform their duties during any arbitration proceedings, and the Owner shall continue to make payments as required by agreements and the contract document. However, at the request of any party, contested payments may be placed in an escrow account pending resolution of the dispute.

§ 8.2.4 In addition to the other rules of the American Arbitration Association applicable to any arbitration hereunder, the following shall apply:

(a) Promptly upon the filing of the arbitration each party shall be required to set forth in writing and to serve upon each other party a detailed statement of its contentions of fact and law.

(b) All parties to the arbitration shall be entitled to reasonable discovery procedures and to the scope of discovery applicable to civil actions under Illinois law, including the provisions of the Code of Civil Procedure and Illinois Supreme Court rules applicable to discovery. Such discovery shall be noticed, sought and governed by those provisions of Illinois law.

(c) The arbitration shall be commenced and conducted as expeditiously as possible consistent with affording reasonable discovery as provided herein.

(d) These additional rules shall be implemented and applied by the arbitrator(s).

ARTICLE 9 TERMINATION OR SUSPENSION

§ 9.1 If the Owner fails to make payments to the Architect in accordance with this Agreement, such failure shall be considered substantial nonperformance and cause for termination or, at the Architect's option, cause for suspension of performance of services under this Agreement. If the Architect elects to suspend services, the Architect shall give seven days' written notice to the Owner before suspending services. In the event of a suspension of services, the Architect shall have no liability to the Owner for delay or damage caused the Owner because of such suspension of services. The Owner shall promptly pay the Architect all sums due prior to suspension and any expenses incurred in the interruption. Upon resumption of the Architect's services, the Architect's fees for the remaining services and the time schedules shall be equitably adjusted.

§ 9.2 If the Owner suspends the Project, the Architect shall be compensated for services performed prior to notice of such suspension. When the Project is resumed, the Architect shall be compensated for expenses incurred in the interruption and resumption of the Architect's services. The Architect's fees for the remaining services and the time schedules shall be equitably adjusted.

§ 9.3 If the Owner suspends the Project for more than 90 cumulative days for reasons other than the fault of the Architect, the Architect may terminate this Agreement by giving not less than seven days' written notice.

§ 9.4 Either party may terminate this Agreement upon not less than seven days' written notice should the other party fail substantially to perform in accordance with the terms of this Agreement through no fault of the party initiating the termination. **In case of termination under this provision, the party terminating shall set forth in writing the**

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nature of the other party's failure to substantially perform in accordance with this Agreement.

§ 9.5 The Owner may terminate this Agreement upon not less than seven days' written notice to the Architect for the Owner's convenience and without cause.

§ 9.6 If the Owner terminates this Agreement for its convenience pursuant to Section 9.5, or the Architect terminates this Agreement pursuant to Section 9.3, the Owner shall compensate the Architect for services performed prior to termination, Reimbursable Expenses incurred, and costs attributable to termination, including the costs attributable to the Architect's termination of consultant agreements.

§ 9.7 In addition to any amounts paid under Section 9.6, if the Owner terminates this Agreement for its convenience pursuant to Section 9.5, or the Architect terminates this Agreement pursuant to Section 9.3, the Owner shall pay to the Architect the following fees:

.1 Termination Fee:

None

.2 Licensing Fee if the Owner intends to continue using the Architect's Instruments of Service:

As mutually agreed in writing by the Owner and Architect

§ 9.8 Except as otherwise expressly provided herein, this Agreement shall terminate one year from the date of Substantial Completion.

§ 9.9 The Owner's rights to use the Architect's Instruments of Service in the event of a termination of this Agreement are set forth in Article 7 and Section 9.7. In no event shall Architect be liable for any errors or omissions in the Instruments of Service if the architect is rightfully terminated under Sections 9.1, 9.3 or 9.4 or the Architect is terminated under Section 9.5.

ARTICLE 10 MISCELLANEOUS PROVISIONS

§ 10.1 This Agreement shall be governed by the law of the State of Illinois, and any disagreement between the parties shall be tried in the venue of Richland County, Illinois.

§ 10.2 Terms in this Agreement, if not defined herein, shall have the same meaning as those in AIA Document A201–2017, General Conditions of the Contract for Construction, except as modified in this Agreement. The term "Contractor" as used in A201–2017 shall mean the Construction Manager.

§ 10.3 The Owner and Architect, respectively, bind themselves, their agents, successors, assigns, and legal representatives to this Agreement. Neither the Owner nor the Architect shall assign this Agreement without the written consent of the other, except that the Owner may assign this Agreement to a lender providing financing for the Project if the lender agrees to assume the Owner's rights and obligations under this Agreement, including prompt payments due to the Architect by the Owner prior to the assignment.

§ 10.4 If the Owner requests the Architect to execute certificates, the proposed language of such certificates shall be submitted to the Architect for review at least 14 days prior to the requested dates of execution. If the Owner requests the Architect to execute consents reasonably required to facilitate assignment to a lender, the Architect shall execute all such consents that are consistent with this Agreement, provided the proposed consent is submitted to the Architect for review at least 14 days prior to execution. The Architect shall not be required to execute certificates or consents that would require knowledge, services, or responsibilities beyond the scope of this Agreement.

§ 10.5 Nothing contained in this Agreement shall create a contractual relationship with, or a cause of action in favor of, a third party against either the Owner or Architect.

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§ 10.6 Unless otherwise required in this Agreement, the Architect shall have no responsibility for the discovery, presence, handling, removal or disposal of, or exposure of persons to, hazardous materials or toxic substances in any form at the Project site.

§ 10.7 The Architect shall have the right to include photographic or artistic representations of the design of the Project among the Architect's promotional and professional materials. The Architect shall be given reasonable access to the completed Project to make such representations. However, the Architect's materials shall not include the Owner's confidential or proprietary information if the Owner has previously advised the Architect in writing of the specific information considered by the Owner to be confidential or proprietary. The Owner shall provide professional credit for the Architect in the Owner's promotional materials for the Project. This Section 10.7 shall survive the termination of this Agreement unless the Owner terminates this Agreement for cause pursuant to Section 9.4.

§ 10.8 If the Architect or Owner receives non-public information specifically designated as "confidential" or "business proprietary," the receiving party shall keep such information strictly confidential and shall not disclose it to any other person except as set forth in Section 10.8.1. This Section 10.8 shall survive the termination of this Agreement.

§ 10.8.1 The receiving party may disclose "confidential" or "business proprietary" information after 7 days' notice to the other party, when required by law, arbitrator's order, or court order, including a subpoena or other form of compulsory legal process issued by a court or governmental entity, or to the extent such information is reasonably necessary for the receiving party to defend itself in any dispute. The receiving party may also disclose such information to its employees, consultants, or contractors in order to perform services or work solely and exclusively for the Project, provided those employees, consultants and contractors are subject to the restrictions on the disclosure and use of such information as set forth in this Section 10.8.

§ 10.9 The invalidity of any provision of the Agreement shall not invalidate the Agreement or its remaining provisions. If it is determined that any provision of the Agreement violates any law, or is otherwise invalid or unenforceable, then that provision shall be revised to the extent necessary to make that provision legal and enforceable. In such case the Agreement shall be construed, to the fullest extent permitted by law, to give effect to the parties' intentions and purposes in executing the Agreement.

ARTICLE 11 COMPENSATION

§ 11.1 For the Architect's Basic Services described under Article 3, the Owner shall compensate the Architect as follows: The following means to compensate the Architect shall be determined on individual projects as assigned and incorporated in a Project Authorization exhibit to this Agreement.

.1 Stipulated Sum

.2 Percentage Basis

(Paragraph deleted)

( ) % of the Owner's budget for the Cost of the Work, as calculated in accordance with Section 11.6.

.3 Other

§ 11.2 For the Architect's Supplemental Services designated in Section 4.1.1 and for any Sustainability Services required pursuant to Section 4.1.3, the Owner shall compensate the Architect as follows, as established and executed in a separate Project Authorization or additional services:

1. To be determined on individual projects as assigned and incorporated in a Project Authorization exhibit to this Agreement. **Additional services shall only be undertaken if agreed upon in writing in advance by the parties.**

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§ 11.3 For Additional Services that may arise during the course of the Project, including those under Section 4.2, the Owner shall compensate the Architect as follows - **Additional services shall only be undertaken if agreed upon in writing in advance by the parties**:

1. Program, Multiple Preliminary Design, Measured Drawings, Existing Facilities Surveys and Site Evaluation and Planning: service fees shall be billed hourly using hourly billing rates or on mutually agreed upon stipulated sum once the scope is finalized.
2. Civil Engineering: engineering services are under a separate contract with the Owner.
3. Landscape Design: service fees shall be based on a mutually agreed upon stipulated sum once the scope is finalized.
4. Value Analysis, Detailed Cost Estimating and On-site Project Representation: service fees shall be billed hourly using hourly billing rates.
5. Conformed Construction Documents, As-Designed Record Drawings and As-Constructed Record Documents: service fees shall be billed hourly using hourly billing rates or based on mutability agreed upon stipulated sum.
6. Telecommunications/Data Design and Security Evaluation and Planning: service fees shall be billed hourly using hourly billing rates or based on mutability agreed upon stipulated sum or percentage of the Cost of the Work.
7. Facility Support Services and Coordination of Owner's Consultants (excluding Civil Engineer): service fees shall be billed hourly using hourly billing rates or based on mutually agreed upon stipulated sum.
8. Commissioning, Extensive Environmentally Responsible and LEED® Certification: service fees shall be billed hourly using hourly billing rates or based on mutually agreed upon stipulated sum.
9. Fast-track Design Services: service fees shall be billed hourly using hourly billing rates or based on mutually agreed upon stipulated sum.
10. Furniture, Furnishings & Equipment Design: service fees shall be billed hourly using hourly billing rates or based on mutually agreed upon stipulated sum or percentage of the Cost of the Work.
11. Alternates: service fees for Alternates shall be either a
    a. percentage of the Cost of the Work,
        1) 75% of the cost of alternates are designed in construction document phase but are not included in bidding.
        2) 80% of the cost of alternates which are not accepted after bidding,
        3) 100% of the cost of alternates which are accepted after bidding,
    b. For material options, equipment options or building design options requiring redundant design effort
        1) billed hourly using hourly billing rates and/or
        2) based on mutually agreed upon stipulated sum determined by the complexity of alternate.
12. Planning and Zoning Assistance: service fees shall be billed hourly using hourly billing rates or on mutually agreed upon stipulated sum once the scope is finalized.
13. Assistance in the Construction Managers selection process: service fees shall be billed hourly using hourly billing rates or on mutually agreed upon stipulated sum once the scope is finalized.
14. Change Orders or Construction Directives: service fees shall be either a
    a. percentage of the Cost of the Work,
        1) 100% of the cost of change orders which increase the Cost of the Work,
        2) 80% of the cost reduction for change orders which reduce the Cost of the Work, except for changes orders which reconcile unused allowances.
    b. For material options, equipment options or building design options requiring redundant design effort
        1. billed hourly using hourly billing rates and/or,
        2. based on mutually agreed upon stipulated sum.

§ 11.4 Compensation for Supplemental and Additional Services of the Architect's consultants when not included in Sections 11.2 or 11.3, shall be the amount invoiced to the Architect plus
(Paragraphs deleted)
ten percent (10 %), or as follows - **Additional services shall only be undertaken if agreed upon in writing in advance by the parties.**:

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§ 11.5 When compensation for Basic Services is based on a stipulated sum or a percentage basis, the proportion of compensation for each phase of services shall be as follows unless indicated otherwise in a Project Authorization:

Schematic Design Phase	twenty-five	percent	(25%)
Design Development Phase	twenty-five	percent	(25%)
Construction Documents Phase	twenty-five	percent	(25%)
Construction Phase (including procurement)	twenty-five	percent	(25%)
Total Basic Compensation	one hundred	percent	100%)

The Owner acknowledges that with an accelerated Project delivery, multiple bid package process, or Construction Manager as constructor project delivery method, the Architect may be providing its services in multiple Phases simultaneously. Therefore, the Architect shall be permitted to invoice monthly in proportion to services performed in each Phase of Services, as appropriate.

§ 11.6 When compensation identified in Section 11.1 is on a percentage basis, progress payments for each phase of Basic Services shall be calculated by multiplying the percentages identified in this Article by the Owner's most recent budget for the Cost of the Work.

§ 11.6.1 When compensation is on a percentage basis and any portions of the Project are deleted or otherwise not constructed, compensation for those portions of the Project shall be payable to the extent services are performed on those portions. The Architect shall be entitled to compensation in accordance with this Agreement for all services performed whether or not the Construction Phase is commenced.

§ 11.7 The hourly billing rates for services of the Architect and the Architect's consultants are set forth below. The

rates shall be adjusted periodically in accordance with the Architect's and Architect's consultants' normal review practices.

See attached Exhibit A – FGMA Hourly Rate Schedule
(Row deleted)

§ 11.8 Compensation for Reimbursable Expenses

§ 11.8.1 Reimbursable Expenses are in addition to compensation for Basic, Supplemental, and Additional Services and include expenses incurred by the Architect and the Architect's consultants directly related to the Project. **Reimbursable Expenses shall include only these items set forth below which are actually necessary for the Architect's duties with regard to performance of the work:**

- **.1** Transportation and authorized out-of-town travel and subsistence;
- **.2** Long distance services, dedicated data and communication services, teleconferences, Project web sites, and extranets;
- **.3** Permitting and other fees required by authorities having jurisdiction over the Project;
- **.4** Printing, reproductions, plots, and standard form documents;
- **.5** Postage, handling, and delivery;
- **.6** Expense of overtime work requiring higher than regular rates, if authorized in advance by the Owner;
- **.7** Renderings, physical models, mock-ups, professional photography, and presentation materials requested by the Owner or required for the Project;
- **.8** If required by the Owner, and with the Owner's prior written approval, the Architect's consultants' expenses of professional liability insurance dedicated exclusively to this Project, or the expense of additional insurance coverage or limits in excess of that normally maintained by the Architect's consultants;
- **.9** All taxes levied on professional services and on reimbursable expenses;
- **.10** Site office expenses;
- **.11** Registration fees and any other fees charged by the Certifying Authority or by other entities as necessary to achieve the Sustainable Objective; and
- **.12** Other similar Project-related expenditures.

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§ 11.8.2 For Reimbursable Expenses the compensation shall be the expenses incurred by the Architect and the Architect's consultants plus ten percent (10%) of the expenses incurred.

§ 11.9 Architect's Insurance. If the types and limits of coverage required in Section 2.6 are in addition to the types and limits the Architect normally maintains, the Owner shall pay the Architect for the additional costs incurred by the Architect for the additional coverages as set forth below:
(Insert the additional coverages the Architect is required to obtain in order to satisfy the requirements set forth in Section 2.6, and for which the Owner shall reimburse the Architect.)

§ 11.10 Payments to the Architect
§ 11.10.1 Initial Payments
§ 11.10.1.1 An initial payment of zero ($0) shall be made upon execution of this Agreement and is the minimum payment under this Agreement. It shall be credited to the Owner's account in the final invoice.

§ 11.10.1.2 If a Sustainability Certification is part of the Sustainable Objective, an initial payment to the Architect shall be made upon execution of the Project Authorization for registration fees and other fees payable to the Certifying Authority and necessary to achieve the Sustainability Certification. The Architect's payments to the Certifying Authority shall be credited to the Owner's account at the time the expense is incurred.

§ 11.10.2 Progress Payments
§ 11.10.2.1 Unless otherwise agreed, payments for services shall be made monthly in proportion to services performed. Payments are due and payable upon presentation of the Architect's invoice. Amounts unpaid sixty (60) days after the invoice date shall bear interest at the rate entered below, or in the absence thereof at the legal rate prevailing from time to time at the principal place of business of the Architect.

In accordance with the Local Government prompt Payment Act if applicable, or if not applicable, one percent (1%) per month.

§ 11.10.2.2 The Owner shall not withhold amounts from the Architect's compensation to impose a penalty or liquidated damages on the Architect, or to offset sums requested by or paid to contractors for the cost of changes in the Work, unless the Architect agrees or has been found liable for the amounts in a binding dispute resolution proceeding.

§ 11.10.2.3 Records of Reimbursable Expenses, expenses pertaining to Supplemental and Additional Services, and services performed on the basis of hourly rates shall be available to the Owner at mutually convenient times.

ARTICLE 12 SPECIAL TERMS AND CONDITIONS
Special terms and conditions that modify this Agreement are as follows:

12.1 The Architect agrees to fully comply with the requirement of the Illinois Human Rights Act, 775 ILCS 5/1-101 *et seq.*, including, but not limited to, the provision of sexual harassment policies and procedures pursuant to Section 2-105 of the Act. The Architect further agrees to comply with all federal Equal Employment Opportunity Laws, including, but not limited to, the Americans With Disabilities Act, 42 U.S.C. Section 12101 *et seq.*, and rules and regulations promulgated thereunder.

As required by Illinois law, in the event of the Architect's non-compliance with the provisions of this Equal Employment Opportunity provision, the Illinois Human Rights Act or the Rules and Regulations of the Illinois Department of Human Rights ("Department"), the Architect may be declared ineligible for future contracts or subcontracts with the State of Illinois or any of its political subdivisions or municipal corporations, and the contract may be canceled or voided in whole or in part, and such other sanctions or penalties may be imposed or remedies invoked as provided by statute or regulation. During the performance of this contract, the Architect agrees as follows:

(a) That it will not discriminate against any employee or applicant for employment because of race, color, religion, sex, national origin, ancestry, age, order of protection status, marital status, physical or mental disability, military status, sexual orientation, or unfavorable discharge from military service;

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and further that it will examine all job classifications to determine if minority persons or women are underutilized and will take appropriate affirmative action to rectify any such underutilization.

(b) That, if it hires additional employees in order to perform this contract or any portion thereof, it will determine the availability (in accordance with the Department's Rules) of minorities and women in the area(s) from which it may reasonably recruit and it will hire for each job classification for which employees are hired in such a way that minorities and women are not underutilized.

(c) That, in all solicitations or advertisements for employees placed by it or on its behalf, it will state that all applicants will be afforded equal opportunity without discrimination because of race, color, religion, sex, national origin, ancestry, age, order of protection status, marital status, physical or mental disability, military status, sexual orientation, or unfavorable discharge from military service.

(d) That it will send to each labor organization or representative of workers with which it has or is bound by a collective bargaining or other agreement or understanding, a notice advising such labor organization or representative of the Architect's obligations under the Illinois Human Rights Act and the Department's Rules. If any such labor organization or representative fails or refuses to cooperate with the Architect in its efforts to comply with such Act and Rules, the Architect will promptly so notify the Department and the contracting agency and will recruit employees from other sources when necessary to fulfill its obligations thereunder.

(e) That it will submit reports as required by the Department's Rules, furnish all relevant information as may from time to time be requested by the Department or the contracting agency, and in all respects comply with the Illinois Human Rights Act and the Department's Rules.

(f) That it will permit access to all relevant books, records, accounts and work sites by personnel of the contracting agency and the Department for purposes of investigation to ascertain compliance with the Illinois Human Rights Act and the Department's Rules.

(g) That it will include verbatim or by reference the provisions of this clause in every subcontract it awards under which any portion of the contract obligations are undertaken or assumed, so that such provisions will be binding upon such subcontractor. In the same manner as with other provisions of this contract the Architect will be liable for compliance with applicable provisions of this clause by such subcontractors; and further it will promptly notify the contracting agency and the Department in the event any subcontractor fails or refuses to comply therewith. In addition, the Architect will not utilize any subcontractor declared by the Illinois Human Rights Commission to be ineligible for contracts or subcontracts with the State of Illinois or any of its political subdivisions or municipal corporations.

(h) The Architect and Construction Manager will ensure compliance of all bids with bidding requirements as set forth in 105 ILCS 5/10-22.6.

(i) The Architect and Construction Manager will ensure compliance with the Illinois Prevailing Wage Act, 820 ILCS 130/1 *et seq*.

§ 12.3 Any written notices provided for in this Agreement and copies of all correspondence shall be transmitted to the Owner and the Architect at the following addresses:

Architect:	Owner:
475 Regency Park, Suite 325, O'Fallon, Illinois 62269	1100 East Laurel Street Olney, Illinois 62450-2508

Init. /

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ARTICLE 13 SCOPE OF THE AGREEMENT

§ 13.1 This Agreement represents the entire and integrated agreement between the Owner and the Architect and supersedes all prior negotiations, representations or agreements, either written or oral. This Agreement may be amended only by written instrument signed by both the Owner and Architect.

§ 13.2 This Agreement is comprised of the following documents identified below:

.1 AIA Document B133™–2019, Standard Form Agreement Between Owner and Architect, Construction Manager as Constructor Edition

.2 Other documents:

"Exhibit A" – FGMA - Hourly Rate Schedule

(Paragraphs deleted)

"Exhibit B" – Example Project Authorization to AIA Document B133-2019, Standard Form of Agreement Between Owner and Architect, Construction Manager as Constructor Edition

13.3. SUPERIORITY

(Paragraphs deleted)

This Contract contains all of the terms agreed upon by the parties with respect to the subject matter of this Contract and supersedes, supplants, and replaces all prior contracts, arrangements and communications between the parties concerning such subject matter whether oral or written. Unless otherwise indicated, all amendments and modifications made during the life of this Contract shall supplement and become part of this Contract and shall not be deemed in and of themselves separate Contracts.

This Agreement entered into as of the day and year first written above.

OWNER:	**ARCHITECT:**
Richland County Community Unit School District #1 1100 East Laurel Street Olney, IL 62450-2508	FGM Architects Inc. 475 Regency Park, Suite 325 O'Fallon, Illinois 62269
OWNER *(Signature)*	**ARCHITECT** *(Signature)*
Name: Mr. Jason Fox Title: Superintendent	Kevin Meyer, AIA, NCARB Executive Vice President
Date Signed:_____	*Date Signed:* *12.11.2025*

(Row deleted)

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FGM Architects Inc.
Hourly Billing Rates

EXHIBIT A

Effective December 1, 2024*

Arch V	$320.00
Arch IV	270.00
Arch III	230.00
Arch II	190.00
Arch I	150.00
Interior Designer IV	260.00
Interior Designer III	210.00
Interior Designer II	170.00
Interior Designer I	140.00
Intern	85.00
Project Administrator	140.00

**Rates are subject to adjustment annually.*

Exhibit B

Amendment # ___ to AIA® Document B133™ - 2019, Standard Form of Agreement Between Owner and Architect Dated December 18, 2025

Between the Owner: Richland County Community Unit School District #1
1100 East Laurel Street
Olney, Illinois 62450

And the Architect: FGM Architects Inc.
475 Regency Park, Suite 200
O'Fallon, Illinois 62269

Project: *Project Name*

FGM Project Number: *XX-xxxx.xx*

Date of Amendment: *Effective date of Amendment (prior to start of work)*

The above referenced contract is amended as follows for this particular project.

ARTICLE 1 INITIAL INFORMATION

1.1 The Objective or use is:

1.1.1 The Owner's Program for the Project:

1.1.2 The Project's physical Characteristics:

1.1.3 The Owner's budget for the Cost of the Work:

1.1.4 The Owner's anticipated design and Construction schedule:

.1 Design phase milestone dates, if any: *Insert date*

.2 Commencement of construction *Insert date*

.3 Substantial Completion date or milestone dates: *Insert date*

.4 Other *insert date*

1.1.5 The Owner intends the following procurement or delivery method for the Project is:

1.1.6 The Owner's requirements for accelerated or fast-track scheduling, multiple bid packages, or phased construction are:

1.1.7 Other Project Information:

1.1.10 The Owner will retain the following consultants and contractors:

1.1.12 The consultants retained at the Architect's expense are:

1.1.12.2 Consultants retained under Additional Services:

1.1.13 Other initial Information on which the Agreement is based:

ARTICLE 4 ADDITIONAL SERVICES

4.1 Additional Services

4.2 Additional Service designated as the Architect's responsibility:

4.3.3 The Architect shall provide Construction Phase services exceeding the limits set forth below as Additional Services

4.3.4 If the services covered by this Amendment have not been completed within *insert number of* months of the date hereof, through no fault of the Architect, extension of the Architect's services beyond that time shall be compensated as provided in Section 1.5.2 of Standard Form of Agreement between Owner and Architect.

ARTICLE 11 COMPENSATION

11.1 For the Architect's services as described in the AIA® Document B133™ - 2019 Standard Form of Agreement between Owner and Architect dated December 18, 2025, and as described under Article 3, compensation shall be computed as follows: *Professional fees will be:*

11.5 Fees for Basic Services will be billed monthly as per master contract.

11.7 Fees for additional services will be billed on an hourly basis at the FGM Hourly rates – see Exhibit "X", subject to annual adjustment.

11.8.1 Reimbursable Expenses are in addition to compensation for the Architect's services and include expenses incurred by the Architect and Architect's employees and consultants directly related to the Project, as identified in the following Clauses:

.1 Local transportation and authorized out-of-town travel subsistence;
.2 Dedicated data and communication services, teleconferences, Project Web sites and extranets;

.3 Permits or fees paid for securing approval of authorities having jurisdiction over the Project;
.4 Printing, reproductions, postage, handling and delivery;
.5 Renderings, models and mock-ups and professional photography requested by the Owner;
.6 All taxes levied on professional services and on reimbursable expenses;
.7 Advertisement for bids;
.8 Construction site office expenses; and
.9 Other similar Project-related expenditures.

ARTICLE 12 SPECIAL TERMS AND CONDITIONS

12.2 Services included in the fee:

12.2.3 Deliverables

.1 Construction Contract Documents consisting of drawings and specifications for the above referenced project

12.3 Other Services not included in fee:

Owner
Richland County Community Unit School District 1
1100 East Laurel Street
Olney, IL 62450

By: _____
Mr. Jason Fox
Title: Superintendent

Architect
FGM Architects Inc.
475 Regency Park, Suite 200
O'Fallon, IL 62269-1895

By: _____
Kevin Meyer, AIA
Title: Executive Vice President

By: _____
Emily Spindler, AIA
Title: Vice President / Project Manager

Project Authorization #1 to AIA® Document B133™ - 2019, Standard Form of Agreement Between Owner and Architect Dated December 18, 2025

Between the Owner: Richland County Community Unit School District 1
1100 East Laurel Street, Olney, IL 62450

And the Architect: FGM Architects Inc.
475 Regency Park, Suite 325
O'Fallon, Illinois 62269

Project: Athletic Building at Richland County High School Complex

FGM Project Number: 25-4232.01

Date of Authorization: December 18, 2025

This Project Authorization modifies and amends the AIA® Document B133™ - 2019, Standard Form of Agreement between Owner and Architect dated December 18, 2025 for this particular Project only.

ARTCLE 1 INITIAL INFORMATION

1.1.1 The Owner's Program for the Project:

1.1.1.1 Owner's Program:
Construct new 16,800 sf building to house athletic support spaces as follows: Vet's Hall assembly space, wrestling practice room, varsity locker room, men/womens athletic locker room, concessions, public and facility required toilets rooms, concessions, storage, and offices.

1.1.2 The Project Physical Characteristics:

1.1.2.1 Project Physical Characteristics:
New athletic building will follow 2024 codes as set forth by ISBE. Athletic building shall be masonry cavity wall construction with parapet and flat roof construction. Building to include ICC 500 storm shelter. Contract extent shall include building footprint and 5' beyond for utility connections.

1.1.3 The owner's budget for the Cost of the Work:

1.1.3.1 Owner's Budget for Cost of Work, Including Construction Manager Fees: Construction budget: Estimated $6,000,000.

1.1.3.2 Owner's Total Project: Furniture, Fixture, and Equipment not Included.

1.1.4 Preliminary time parameters are estimated and will be verified with Owner and Construction Manager at the completion of the SD Phase:

.1	Design Phase	Jan 2025-Jan 2026
.2	Issue for Bid	January 2026
.3	Bids Due	February 2026
.4	Award Construction Contract	March 2026
.5	Construction Period	April 2026- Oct 2026
.6	Substantial Completion/Closeout	November 2026

1.1.10 Owner shall furnish the services of these consultants and such others as may subsequently be required: Geotechnical engineering, surveys, private utility locates and others as required.

1.1.12 Services included in the Basic Service fee:
1.1.12.1 Design Team shall consist of: Architectural, Structural**,** Mechanical, Electrical, Plumbing, Fire Protection Engineers, and Third Party ICC Reviewer.

ARTICLE 2 ARCHITECT'S RESPONSIBILITIES: no modifications to this Article

ARTICLE 3 SCOPE OF ARCHITECTS BASIC SERVICE

3.6.2.1.1 On-Site Observation and ISBE Called Inspections by the entire Design Team will be completed at an interval on average of one (1) per month with a total of (6).

3.6.2.1.2 Additional On-Site Observation requested by Owner or Construction Manager will be billed as an additional hourly service, per Exhibit A (attached).

ARTICLE 4 SUPPLEMENTAL AND ADDITIONAL SERVICES

4.1 Services

Services		Responsibility (Architect, Owner or Not Provided)	Location of Services Description (Section 4.2 below or in an exhibit attached to this document and identified below)
§ 4.1.1.1	Assistance with Selection of Construction Manager	Not provided	
§ 4.1.1.2	Programming	Not provided	
§ 4.1.1.3	Multiple preliminary designs	Not provided	
§ 4.1.1.4	Measured drawings	Not provided	
§ 4.1.1.5	Existing site surveys	Owner	
§ 4.1.1.6	Site evaluation, planning project feasibility	Not provided	
§ 4.1.1.7	Building information modeling	Not provided	
§ 4.1.1.8	Development of Building Information Models for post construction use	Not Provided	
§ 4.1.1.9	Civil engineering	Not provided	
§ 4.1.1.10	Landscape design	Not provided	
§ 4.1.1.11	Architectural Interior Design	Architect	See 1.1.12
§ 4.1.1.12	Value Analysis	Owner	
§ 4.1.1.13	Cost estimating	Owner	
§ 4.1.1.14	On-site project observation	Architect	See 3.6.2.1.1
§ 4.1.1.15	Conformed construction documents	Not provided	
§ 4.1.1.16	As-Designed Record drawings	Not provided	
§ 4.1.1.17	As-Constructed Record drawings	Not provided	
§ 4.1.1.18	Post occupancy evaluation	Not provided	Walk-Through Provided

§ 4.1.1.19	Facility Support Services	Not provided	
§ 4.1.1.20	Tenant-related services	Not Provided	
§ 4.1.1.21	Coordination of Owner's consultants	Architect	See 1.1.10
§ 4.1.1.22	Telecommunications/data design	Owner	
§ 4.1.1.23	Security Evaluation and Planning	Owner	
§ 4.1.1.24	Commissioning	Not Provided	
§ 4.1.1.25	Sustainable Project Services pursuant to Section 4.1.3	Not Provided	
§ 4.1.1.26	Historic Preservation	Not provided	
§ 4.1.1.27	Furniture, Furnishings, and Equipment Design	Not Provided	
§ 4.1.1.28	Other Services provided by specialty Consultants	Not Provided	
§ 4.1.1.28.1	Renderings	Architect	
§ 4.1.1.29	Fast-track design services	Not Provided	
§ 4.1.1.30	Multiple Bid Packages	Not Provided	
§ 4.1.1.31	Alternates	Not Provided	
§ 4.1.1.32	Planning and Zoning Assistance	Architect	
§ 4.1.1.33	Required Called Inspections	Architect	See 1.1.12
§ 4.1.1.34	Other Supplemental Services	Not Provided	

ARTICLE 5 **OWNER'S RESPONSIBILITIES**: no modifications to this Article.

ARTICLE 6 **COST OF THE WORK**: no modifications to this Article. See 1.1.1.2 and 1.1.1.3 in this Authorization.

ARTICLE 7 **COPYRIGHT AND LICENSES**: no modifications to this Article.

ARTICLE 8 **CLAIMS AND DISPUTES**: no modifications to this Article.

ARTICLE 9 **TERMINATION OR SUSPENSION**: no modifications to this Article.

ARTICLE 10 **MISCELLANEOUS PROVISIONS**: no modifications to this Article.

ARTICLE 11 COMPENSATION

11.1 For the Architect's services as described In the AIA® Document B133™ -2019 Standard Form of Agreement between Owner and Architect dated December 18, 2025 and as described under Article 3, compensation shall be computed as follows:

11.1.1 Stipulated Sum of **$452,000.00** (four hundred fifty-two thousand and zero cents)

11.2 For Architect's Supplementary Services and Alternates designated in Section 4.1, the Owner shall compensate the Architect as follows: Hourly per Exhibit A, attached.

11.3 For Additional Services that may arise during the course of the Project, including those under Section 4.1, the Owner shall compensate the Architect as follows: Hourly, per Exhibit A (attached).

11.4 For Compensation for Supplementary and Additional Services of the Architect's consultants when not included in Section 11.2 or 11.3 shall be the amount invoices to the Architect plus ten percent (10%) or as otherwise stated be as follows: Hourly, per Exhibit A (attached).

ARTICLE 12 **SPECIAL TERMS AND CONDITIONS**: no modifications to this Article.

ARTICLE 13 **SCOPE OF AGREEMENT**: no modifications to this Article.

Owner
Richland County Community Unit School District 1
1100 East Laurel Street, Olney, IL 62450

By: _____
Jason Fox
Title: Superintendent

Architect
FGM Architects Inc.
475 Regency Park, Suite 325
O'Fallon, Illinois 62269-1895

By: _____
Kevin W. Meyer, AIA
Title: Executive Vice President

Exhibit A

Effective December 1st, 2024*

Arch V	$320.00
Arch IV	270.00
Arch III	230.00
Arch II	190.00
Arch I	150.00
Interior Designer IV	260.00
Interior Designer III	210.00
Interior Designer II	170.00
Interior Designer I	140.00
Intern	85.00
Project Administrator	140.00

**Rates are subject to adjustment each November 1st.*

AIA® Document A133® – 2019

Standard Form of Agreement Between Owner and Construction Manager as Constructor where the basis of payment is the Cost of the Work Plus a Fee with a Guaranteed Maximum Price

ADDITIONS AND DELETIONS:
The author of this document may have revised the text of the original AIA standard form. An *Additions and Deletions Report* that notes revisions to the standard form text is available from the author and should be reviewed. A vertical line in the left margin of this document indicates where the author has added to or deleted from the original AIA text.

This document has important legal consequences. Consultation with an attorney is encouraged with respect to its completion or modification.

AIA Document A201™–2017, General Conditions of the Contract for Construction, is adopted in this document by reference. Do not use with other general conditions unless this document is modified.

AGREEMENT made as of the Eighteenth day of December in the year Two Thousand Twenty-Five
(In words, indicate day, month, and year.)

BETWEEN the Owner:
(Name, legal status, address, and other information)

Richland County Community Unit School District #1
1100 E Laurel St
Olney, IL 62450
618-395-2324

and the Construction Manager:
(Name, legal status, address, and other information)

Poettker Construction Company
400 S. Germantown Road P.O. Box 207
Breese, IL 62230
618.526.7213

for the following Project:
(Name, location, and detailed description)

RCCU #1 Athletic Complex
1100 E Laurel St
Olney, IL 62450
Renovate existing athletic facilities and add fieldhouse building to provide locker rooms, restrooms, and concessions in a central location.

The Architect:
(Name, legal status, address, and other information)

FGM Architects
475 Regency Park Ste. 200 O'Fallon
O Fallon, IL 62269
618-624-3364

The Owner and Construction Manager agree as follows.

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ARTICLE 1 INITIAL INFORMATION

§ 1.1 This Agreement is based on the Initial Information set forth in this Section 1.1.
(For each item in this section, insert the information or a statement such as "not applicable" or "unknown at time of execution.")

§ 1.1.1 The Owner's program for the Project, as described in Section 4.1.1:
(Insert the Owner's program, identify documentation that establishes the Owner's program, or state the manner in which the program will be developed.)

To be determined at a later date and incorporated by written amendment.

§ 1.1.2 The Project's physical characteristics:
(Identify or describe pertinent information about the Project's physical characteristics, such as size; location; dimensions; geotechnical reports; site boundaries; topographic surveys; traffic and utility studies; availability of public and private utilities and services; legal description of the site, etc.)

To be determined at a later date and incorporated by written amendment.

§ 1.1.3 The Owner's budget for the Guaranteed Maximum Price, as defined in Article 6:
(Provide total and, if known, a line item breakdown.)

To be determined at a later date and incorporated by written amendment.

§ 1.1.4 The Owner's anticipated design and construction milestone dates:

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.1 Design phase milestone dates, if any:

To be determined at a later date and incorporated by written amendment.

.2 Construction commencement date:

To be determined at a later date and incorporated by written amendment.

.3 Substantial Completion date or dates:

To be determined at a later date and incorporated by written amendment.

.4 Other milestone dates:

To be determined at a later date and incorporated by written amendment.

§ 1.1.5 The Owner's requirements for accelerated or fast-track scheduling, or phased construction, are set forth below:
(Identify any requirements for fast-track scheduling or phased construction.)

To be determined at a later date and incorporated by written amendment.

§ 1.1.6 The Owner's anticipated Sustainable Objective for the Project:
(Identify and describe the Owner's Sustainable Objective for the Project, if any.)

§ 1.1.7 Other Project information:
(Identify special characteristics or needs of the Project not provided elsewhere.)

To be determined at a later date and incorporated by written amendment.

§ 1.1.8 The Owner identifies the following representative in accordance with Section 4.2:
(List name, address, and other contact information.)

Jason Fox
1100 E Laurel St
Olney, IL 62450
217-821-5513
jfox@rccu1.net

§ 1.1.9 The persons or entities, in addition to the Owner's representative, who are required to review the Construction Manager's submittals to the Owner are as follows:
(List name, address and other contact information.)

§ 1.1.10 The Owner shall retain the following consultants and contractors:
(List name, legal status, address, and other contact information.)

§ 1.1.11 The Architect's representative:
(List name, address, and other contact information.)

Kevin Meyer
475 Regency Park Ste. 200 O'Fallon
O Fallon, IL 62269

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618-410-7094
kevinmeyer@fgmarchitects.com

§ 1.1.12 The Construction Manager identifies the following representative in accordance with Article 3:
(List name, address, and other contact information.)

Ryan Fuhler
400 S. Germantown Road P.O. Box 207
Breese, IL 62230
618-977-9074
rfuhler@poettkerconstruction.com

§ 1.1.13 The Owner's requirements for the Construction Manager's staffing plan for Preconstruction Services, as required under Section 3.1.9:
(List any Owner-specific requirements to be included in the staffing plan.)

§ 1.1.14 The Owner's requirements for subcontractor procurement for the performance of the Work:
(List any Owner-specific requirements for subcontractor procurement.)

§ 1.1.15 Other Initial Information on which this Agreement is based:

§ 1.2 The Owner and Construction Manager may rely on the Initial Information. Both parties, however, recognize that such information may materially change and, in that event, the Owner and the Construction Manager shall appropriately adjust the Project schedule, the Construction Manager's services, and the Construction Manager's compensation. The Owner shall adjust the Owner's budget for the Guaranteed Maximum Price and the Owner's anticipated design and construction milestones, as necessary, to accommodate material changes in the Initial Information.

§ 1.3 Neither the Owner's nor the Construction Manager's representative shall be changed without ten days' prior notice to the other party.

ARTICLE 2 GENERAL PROVISIONS

§ 2.1 The Contract Documents

The Contract Documents consist of this Agreement, Conditions of the Contract (General, Supplementary and other Conditions), Drawings, Specifications, Addenda issued prior to execution of this Agreement, other documents listed in this Agreement, and Modifications issued after execution of this Agreement, all of which form the Contract and are as fully a part of the Contract as if attached to this Agreement or repeated herein. Upon the Owner's acceptance of the Construction Manager's Guaranteed Maximum Price proposal, the Contract Documents will also include the documents described in Section 3.2.3 and identified in the Guaranteed Maximum Price Amendment and revisions prepared by the Architect and furnished by the Owner as described in Section 3.2.8. The Contract represents the entire and integrated agreement between the parties hereto and supersedes prior negotiations, representations or agreements, either written or oral. If anything in the other Contract Documents, other than a Modification, is inconsistent with this Agreement, this Agreement shall govern. An enumeration of the Contract Documents, other than a Modification, appears in Article 15.

§ 2.2 Relationship of the Parties

The Construction Manager accepts the relationship of trust and confidence established by this Agreement and covenants with the Owner to cooperate with the Architect and exercise the Construction Manager's skill and judgment in furthering the interests of the Owner to furnish efficient construction administration, management services, and supervision; to furnish at all times an adequate supply of workers and materials; and to perform the Work in an expeditious and economical manner consistent with the Owner's interests. The Owner agrees to furnish or approve, in a timely manner, information required by the Construction Manager and to make payments to the Construction Manager in accordance with the requirements of the Contract Documents.

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§ 2.3 General Conditions

§ 2.3.1 For the Preconstruction Phase, AIA Document A201™–2017, General Conditions of the Contract for Construction, as amended and attached hereto, shall apply only as specifically provided in this Agreement.

§ 2.3.2 For the Construction Phase, the general conditions of the contract shall be as set forth in A201–2017, which document is incorporated herein by reference. The term "Contractor" as used in A201–2017 shall mean the Construction Manager.

ARTICLE 3 CONSTRUCTION MANAGER'S RESPONSIBILITIES

The Construction Manager's Preconstruction Phase responsibilities are set forth in Sections 3.1 and 3.2, and in the applicable provisions of A201-2017 referenced in Section 2.3.1. The Construction Manager's Construction Phase responsibilities are set forth in Section 3.3. The Owner and Construction Manager may agree, in consultation with the Architect, for the Construction Phase to commence prior to completion of the Preconstruction Phase, in which case, both phases will proceed concurrently. The Construction Manager shall identify a representative authorized to act on behalf of the Construction Manager with respect to the Project.

§ 3.1 Preconstruction Phase

§ 3.1.1 Extent of Responsibility

The Construction Manager shall exercise reasonable care in performing its Preconstruction Services. The Owner and Architect shall be entitled to rely on, and shall not be responsible for, the accuracy, completeness, and timeliness of services and information furnished by the Construction Manager. The Construction Manager, however, does not warrant or guarantee estimates and schedules except as may be included as part of the Guaranteed Maximum Price. The Construction Manager is not required to ascertain that the Drawings and Specifications are in accordance with applicable laws, statutes, ordinances, codes, rules and regulations, or lawful orders of public authorities, but the Construction Manager shall promptly report to the Architect and Owner any nonconformity discovered by or made known to the Construction Manager as a request for information in such form as the Architect may require.

§ 3.1.2 The Construction Manager shall provide a preliminary evaluation of the Owner's program, schedule and construction budget requirements, each in terms of the other.

§ 3.1.3 Consultation

§ 3.1.3.1 The Construction Manager shall schedule and conduct meetings with the Architect and Owner to discuss such matters as procedures, progress, coordination, and scheduling of the Work.

§ 3.1.3.2 The Construction Manager shall advise the Owner and Architect on proposed site use and improvements, selection of materials, building systems, and equipment. The Construction Manager shall also provide recommendations to the Owner and Architect, consistent with the Project requirements, on constructability; availability of materials and labor; time requirements for procurement, installation and construction; prefabrication; and factors related to construction cost including, but not limited to, costs of alternative designs or materials, preliminary budgets, life-cycle data, and possible cost reductions. The Construction Manager shall consult with the Architect regarding professional services to be provided by the Construction Manager during the Construction Phase.

§ 3.1.3.3 The Construction Manager shall assist the Owner and Architect in establishing written protocols for the development, use, transmission, reliance, and exchange of digital data, including building information models for the Project.

§ 3.1.4 Project Schedule

When Project requirements in Section 4.1.1 have been sufficiently identified, the Construction Manager shall prepare and periodically update a Project schedule for the Architect's review and the Owner's acceptance. The Construction Manager shall obtain the Architect's approval for the portion of the Project schedule relating to the performance of the Architect's services. The Project schedule shall coordinate and integrate the Construction Manager's services, the Architect's services, other Owner consultants' services, and the Owner's responsibilities; and identify items that affect the Project's timely completion. The updated Project schedule shall include the following: submission of the Guaranteed Maximum Price proposal; components of the Work; times of commencement and completion required of each Subcontractor; ordering and delivery of products, including those that must be ordered in advance of construction; and the occupancy requirements of the Owner.

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§ 3.1.5 Phased Construction
The Construction Manager, in consultation with the Architect, shall provide recommendations with regard to accelerated or fast-track scheduling, procurement, and sequencing for phased construction. The Construction Manager shall take into consideration cost reductions, cost information, constructability, provisions for temporary facilities, and procurement and construction scheduling issues.

§ 3.1.6 Cost Estimates
§ 3.1.6.1 Based on the preliminary design and other design criteria prepared by the Architect, the Construction Manager shall prepare, for the Architect's review and the Owner's approval, preliminary estimates of the Cost of the Work or the cost of program requirements using area, volume, or similar conceptual estimating techniques. If the Architect or Construction Manager suggests alternative materials and systems, the Construction Manager shall provide cost evaluations of those alternative materials and systems.

§ 3.1.6.2 As the Architect progresses with the preparation of the Schematic Design, Design Development and Construction Documents, the Construction Manager shall prepare and update, at appropriate intervals agreed to by the Owner, Construction Manager and Architect, an estimate of the Cost of the Work with increasing detail and refinement. The Construction Manager shall include in the estimate those costs to allow for the further development of the design, price escalation, and market conditions, until such time as the Owner and Construction Manager agree on a Guaranteed Maximum Price for the Work. The estimate shall be provided for the Architect's review and the Owner's approval. The Construction Manager shall inform the Owner and Architect in the event that the estimate of the Cost of the Work exceeds the latest approved Project budget, and make recommendations for corrective action.

§ 3.1.6.3 If the Architect is providing cost estimating services as a Supplemental Service, and a discrepancy exists between the Construction Manager's cost estimates and the Architect's cost estimates, the Construction Manager and the Architect shall work together to reconcile the cost estimates.

§ 3.1.7 As the Architect progresses with the preparation of the Schematic Design, Design Development and Construction Documents, the Construction Manager shall consult with the Owner and Architect and make recommendations regarding constructability and schedules, for the Architect's review and the Owner's approval.

§ 3.1.8 The Construction Manager shall provide recommendations and information to the Owner and Architect regarding equipment, materials, services, and temporary Project facilities.

§ 3.1.9 The Construction Manager shall provide a staffing plan for Preconstruction Phase services for the Owner's review and approval.

§ 3.1.10 If the Owner identified a Sustainable Objective in Article 1, the Construction Manager shall fulfill its Preconstruction Phase responsibilities as required in AIA Document E234™–2019, Sustainable Projects Exhibit, Construction Manager as Constructor Edition, attached to this Agreement.

§ 3.1.11 Subcontractors and Suppliers
§ 3.1.11.1 If the Owner has provided requirements for subcontractor procurement in section 1.1.14, the Construction Manager shall provide a subcontracting plan, addressing the Owner's requirements, for the Owner's review and approval.

§ 3.1.11.2 The Construction Manager shall develop bidders' interest in the Project. The Construction Manager acknowledges and understands that the Owner, as a public body, is subject to the bidding requirements of the Illinois School Code and that all trade contracts shall be publicly bid in accordance with such law and awarded by the Owner.

§ 3.1.11.2.1 The Construction Manager shall prepare bid analyses and make recommendations to the Owner for the Owner's award of Contracts or rejection of bids subject to the requirements of Section 10-20.21 of the School Code (105 ILCS 5/10-20.21). The Owner shall award each scope of work to the lowest responsible responsive bidder by entering into a trade contract with such bidder using the form of trade contract attached hereto as **Exhibit A-1**. Should the need arise to complete trade work due to the failure of a trade contractor to meet requirements of its contract and/or the quality of the services required, the Construction Manager may replace the contractor with its own forces at agreed upon hourly rates.

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§ 3.1.11.2.2 Once the Owner has awarded a bid to a trade contractor on the form of Subcontract approved by the Construction Manager and set forth on **Exhibit A-1**, the Construction Manager shall, at its option, either enter directly into the trade contract, or accept the assignment of the trade contractor agreement from the Owner to the Construction Manager on the form attached hereto as **Exhibit A-2**. Owner hereby agrees to indemnify and to hold Construction Manager harmless from and against any and all loss, cost, liability, damage or expense, including without limitation, reasonable attorneys' fees, originating or relating to the period prior to the date of the assignment of the applicable trade contract to Construction Manager, and arising out of or with respect to the failure of Owner to have performed any of the obligations of the Owner under the respective trade contracts which accrued prior to the applicable date of assignment of such trade contract to Construction Manager.

§ 3.1.11.3 The processes described in Article 9 shall apply if bid packages will be issued during the Preconstruction Phase.

§ 3.1.12 Procurement

The Construction Manager shall prepare, for the Architect's review and the Owner's acceptance, a procurement schedule for items that must be ordered in advance of construction. The Construction Manager shall expedite and coordinate the ordering and delivery of materials that must be ordered in advance of construction. If the Owner agrees to procure any items prior to the establishment of the Guaranteed Maximum Price, the Owner shall procure the items on terms and conditions acceptable to the Construction Manager. Upon the establishment of the Guaranteed Maximum Price, the Owner shall assign all contracts for these items to the Construction Manager and the Construction Manager shall thereafter accept responsibility for them.

§ 3.1.13 Compliance with Laws

The Construction Manager shall comply with applicable laws, statutes, ordinances, codes, rules and regulations, and lawful orders of public authorities applicable to its performance under this Contract, and with equal employment opportunity programs, and other programs as may be required by governmental and quasi-governmental authorities.

§ 3.2 Guaranteed Maximum Price Proposal

§ 3.2.1 At a time to be mutually agreed upon by the Owner and the Construction Manager, the Construction Manager shall prepare a Guaranteed Maximum Price proposal for the Owner's and Architect's review, and the Owner's acceptance. The Guaranteed Maximum Price in the proposal shall be the sum of the Construction Manager's estimate of the Cost of the Work, the Construction Manager's contingency described in Section 3.2.4, and the Construction Manager's Fee described in Section 6.1.2.

§ 3.2.2 To the extent that the Contract Documents are anticipated to require further development, the Guaranteed Maximum Price includes the costs attributable to such further development consistent with the Contract Documents and reasonably inferable therefrom. Such further development does not include changes in scope, systems, kinds and quality of materials, finishes, or equipment, all of which, if required, shall be incorporated by Change Order.

§ 3.2.3 The Construction Manager shall include with the Guaranteed Maximum Price proposal a written statement of its basis, which shall include the following:

.1 A list of the Drawings and Specifications, including all Addenda thereto, and the Conditions of the Contract;

.2 A list of the clarifications and assumptions made by the Construction Manager in the preparation of the Guaranteed Maximum Price proposal, including assumptions under Section 3.2.2;

.3 A statement of the proposed Guaranteed Maximum Price, including a statement of the estimated Cost of the Work organized by trade categories or systems, including allowances; the Construction Manager's contingency set forth in Section 3.2.4; and the Construction Manager's Fee;

.4 The anticipated date of Substantial Completion upon which the proposed Guaranteed Maximum Price is based; and

.5 A date by which the Owner must accept the Guaranteed Maximum Price.

§ 3.2.4 In preparing the Construction Manager's Guaranteed Maximum Price proposal, the Construction Manager shall include a contingency for the Construction Manager's exclusive use to cover those costs that are included in the Guaranteed Maximum Price but not otherwise allocated to another line item or included in a Change Order.

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§ 3.2.5 The Construction Manager shall meet with the Owner and Architect to review the Guaranteed Maximum Price proposal. In the event that the Owner or Architect discover any inconsistencies or inaccuracies in the information presented, they shall promptly notify the Construction Manager, who shall make appropriate adjustments to the Guaranteed Maximum Price proposal, its basis, or both.

§ 3.2.6 If the Owner notifies the Construction Manager that the Owner has accepted the Guaranteed Maximum Price proposal in writing before the date specified in the Guaranteed Maximum Price proposal, the Guaranteed Maximum Price proposal shall be deemed effective without further acceptance from the Construction Manager. Following acceptance of a Guaranteed Maximum Price, the Owner and Construction Manager shall execute the Guaranteed Maximum Price Amendment amending this Agreement, a copy of which the Owner shall provide to the Architect. The Guaranteed Maximum Price Amendment shall set forth the agreed upon Guaranteed Maximum Price with the information and assumptions upon which it is based.

§ 3.2.7 The Construction Manager shall not incur any cost to be reimbursed as part of the Cost of the Work prior to the execution of the Guaranteed Maximum Price Amendment, unless the Owner provides prior written authorization for such costs.

§ 3.2.8 The Owner shall authorize preparation of revisions to the Contract Documents that incorporate the agreed-upon assumptions and clarifications contained in the Guaranteed Maximum Price Amendment. The Owner shall promptly furnish such revised Contract Documents to the Construction Manager. The Construction Manager shall notify the Owner and Architect of any inconsistencies between the agreed-upon assumptions and clarifications contained in the Guaranteed Maximum Price Amendment and the revised Contract Documents.

§ 3.2.9 The Construction Manager shall include in the Guaranteed Maximum Price all sales, consumer, use and similar taxes for the Work provided by the Construction Manager that are legally enacted, whether or not yet effective, at the time the Guaranteed Maximum Price Amendment is executed.

§ 3.3 Construction Phase

§ 3.3.1 General

§ 3.3.1.1 For purposes of Section 8.1.2 of A201–2017, the date of commencement of the Work shall mean the date of commencement of the Construction Phase.

§ 3.3.1.2 The Construction Phase shall commence upon the Owner's execution of the Guaranteed Maximum Price Amendment or, prior to acceptance of the Guaranteed Maximum Price proposal, by written agreement of the parties. The written agreement shall set forth a description of the Work to be performed by the Construction Manager, and any insurance and bond requirements for Work performed prior to execution of the Guaranteed Maximum Price Amendment.

§ 3.3.2 Administration

§ 3.3.2.1 The Construction Manager shall schedule and conduct meetings to discuss such matters as procedures, progress, coordination, scheduling, and status of the Work. The Construction Manager shall prepare and promptly distribute minutes of the meetings to the Owner and Architect.

§ 3.3.2.2 Upon the execution of the Guaranteed Maximum Price Amendment, the Construction Manager shall prepare and submit to the Owner and Architect a construction schedule for the Work and a submittal schedule in accordance with Section 3.10 of A201–2017.

§ 3.3.2.3 Monthly Report

The Construction Manager shall record the progress of the Project. On a monthly basis, or otherwise as agreed to by the Owner, the Construction Manager shall submit written progress reports to the Owner and Architect, showing percentages of completion and other information required by the Owner.

§ 3.3.2.4 Daily Logs

The Construction Manager shall keep, and make available to the Owner and Architect, a daily log containing a record for each day of weather, portions of the Work in progress, number of workers on site, identification of equipment on site, problems that might affect progress of the work, accidents, injuries, and other information required by the Owner.

§ 3.3.2.5 Cost Control

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The Construction Manager shall develop a system of cost control for the Work, including regular monitoring of actual costs for activities in progress and estimates for uncompleted tasks and proposed changes. The Construction Manager shall identify variances between actual and estimated costs and report the variances to the Owner and Architect, and shall provide this information in its monthly reports to the Owner and Architect, in accordance with Section 3.3.2.3 above.

ARTICLE 4 OWNER'S RESPONSIBILITIES

§ 4.1 Information and Services Required of the Owner

§ 4.1.1 The Owner shall provide information with reasonable promptness, regarding requirements for and limitations on the Project, including a written program which shall set forth the Owner's objectives, constraints, and criteria, including schedule, space requirements and relationships, flexibility and expandability, special equipment, systems, sustainability and site requirements.

§ 4.1.2 Prior to the execution of the Guaranteed Maximum Price Amendment, the Construction Manager may request in writing that the Owner provide reasonable evidence that the Owner has made financial arrangements to fulfill the Owner's obligations under the Contract. After execution of the Guaranteed Maximum Price Amendment, the Construction Manager may request such information as set forth in A201-2017 Section 2.2.

§ 4.1.3 The Owner shall establish and periodically update the Owner's budget for the Project, including (1) the budget for the Cost of the Work as defined in Article 7, (2) the Owner's other costs, and (3) reasonable contingencies related to all of these costs. If the Owner significantly increases or decreases the Owner's budget for the Cost of the Work, the Owner shall notify the Construction Manager and Architect. The Owner and the Architect, in consultation with the Construction Manager, shall thereafter agree to a corresponding change in the Project's scope and quality.

§ 4.1.4 Structural and Environmental Tests, Surveys and Reports. During the Preconstruction Phase, the Owner shall furnish the following information or services with reasonable promptness. The Owner shall also furnish any other information or services under the Owner's control and relevant to the Construction Manager's performance of the Work with reasonable promptness after receiving the Construction Manager's written request for such information or services. The Construction Manager shall be entitled to rely on the accuracy of information and services furnished by the Owner but shall exercise proper precautions relating to the safe performance of the Work.

§ 4.1.4.1 The Owner shall furnish tests, inspections, and reports, required by law and as otherwise agreed to by the parties, such as structural, mechanical, and chemical tests, tests for air and water pollution, and tests for hazardous materials.

§ 4.1.4.2 The Owner shall furnish surveys describing physical characteristics, legal limitations and utility locations for the site of the Project, and a written legal description of the site. The surveys and legal information shall include, as applicable, grades and lines of streets, alleys, pavements and adjoining property and structures; designated wetlands; adjacent drainage; rights-of-way, restrictions, easements, encroachments, zoning, deed restrictions, boundaries and contours of the site; locations, dimensions and other necessary data with respect to existing buildings, other improvements and trees; and information concerning available utility services and lines, both public and private, above and below grade, including inverts and depths. All the information on the survey shall be referenced to a Project benchmark.

§ 4.1.4.3 The Owner, when such services are requested, shall furnish services of geotechnical engineers, which may include test borings, test pits, determinations of soil bearing values, percolation tests, evaluations of hazardous materials, seismic evaluation, ground corrosion tests and resistivity tests, including necessary operations for anticipating subsoil conditions, with written reports and appropriate recommendations.

§ 4.1.5 During the Construction Phase, the Owner shall furnish information or services required of the Owner by the Contract Documents with reasonable promptness. The Owner shall also furnish any other information or services under the Owner's control and relevant to the Construction Manager's performance of the Work with reasonable promptness after receiving the Construction Manager's written request for such information or services.

§ 4.1.6 If the Owner identified a Sustainable Objective in Article 1, the Owner shall fulfill its responsibilities as required in AIA Document E234™–2019, Sustainable Projects Exhibit, Construction Manager as Constructor

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Edition, attached to this Agreement.

§ 4.2 Owner's Designated Representative
The Owner shall identify a representative authorized to act on behalf of the Owner with respect to the Project. The Owner's representative shall render decisions promptly and furnish information expeditiously, so as to avoid unreasonable delay in the services or Work of the Construction Manager. Except as otherwise provided in Section 4.2.1 of A201–2017, the Architect does not have such authority. The term "Owner" means the Owner or the Owner's authorized representative.

§ 4.2.1 Legal Requirements. The Owner shall furnish all legal, insurance and accounting services, including auditing services, that may be reasonably necessary at any time for the Project to meet the Owner's needs and interests.

§ 4.3 Architect
The Owner shall retain an Architect to provide services, duties and responsibilities as described in AIA Document B133™–2019, Standard Form of Agreement Between Owner and Architect, Construction Manager as Constructor Edition, including any additional services requested by the Construction Manager that are necessary for the Preconstruction and Construction Phase services under this Agreement. The Owner shall provide the Construction Manager with a copy of the scope of services in the executed agreement between the Owner and the Architect, and any further modifications to the Architect's scope of services in the agreement.

ARTICLE 5 COMPENSATION AND PAYMENTS FOR PRECONSTRUCTION PHASE SERVICES
§ 5.1 Compensation
§ 5.1.1 For the Construction Manager's Preconstruction Phase services described in Sections 3.1 and 3.2, the Owner shall compensate the Construction Manager as follows:
(Insert amount of, or basis for, compensation and include a list of reimbursable cost items, as applicable.)

A lump sum amount of $54,241.00

§ 5.1.2 The hourly billing rates for Preconstruction Phase services of the Construction Manager and the Construction Manager's Consultants and Subcontractors, if any, are set forth below.
(If applicable, attach an exhibit of hourly billing rates or insert them below.)

Individual or Position	Rate

§ 5.1.2.1 Hourly billing rates for Preconstruction Phase services include all costs to be paid or incurred by the Construction Manager, as required by law or collective bargaining agreements, for taxes, insurance, contributions, assessments and benefits and, for personnel not covered by collective bargaining agreements, customary benefits such as sick leave, medical and health benefits, holidays, vacations and pensions, and shall remain unchanged unless the parties execute a Modification.

§ 5.1.3 If the Preconstruction Phase services covered by this Agreement have not been completed within five (5) months of the date of this Agreement, through no fault of the Construction Manager, the Construction Manager's compensation for Preconstruction Phase services shall be equitably adjusted.

§ 5.2 Payments
§ 5.2.1 Unless otherwise agreed, payments for services shall be made monthly in proportion to services performed and otherwise in accordance with the Local Government Prompt Pay Act (50 ICLS 505/1 et seq.).

§ 5.2.2 Payments are due and payable upon presentation of the Construction Manager's invoice. Amounts unpaid thirty (30) days after the invoice date shall bear interest at the rate in the Local Government Prompt Pay Act (50 ICLS 505/1 et seq.).

ARTICLE 6 COMPENSATION FOR CONSTRUCTION PHASE SERVICES
§ 6.1 Contract Sum
§ 6.1.1 The Owner shall pay the Construction Manager the Contract Sum in current funds for the Construction

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Manager's performance of the Contract after execution of the Guaranteed Maximum Price Amendment. The Contract Sum is the Cost of the Work as defined in Article 7 plus the Construction Manager's Fee.

§ 6.1.2 The Construction Manager's Fee:
(State a lump sum, percentage of Cost of the Work or other provision for determining the Construction Manager's Fee.)

To be defined in Exhibit A – GMP Amendment incorporated in writing at a later date.

§ 6.1.3 The method of adjustment of the Construction Manager's Fee for changes in the Work:

To be defined in Exhibit A – GMP Amendment incorporated in writing at a later date.

§ 6.1.4 Limitations, if any, on a Subcontractor's overhead and profit for increases in the cost of its portion of the Work:

§ 6.1.5 Rental rates for Construction Manager-owned equipment shall not exceed ninety percent (90 %) of the standard rental rate paid at the place of the Project.

§ 6.1.6
Intentionally omitted.

§ 6.1.7 Other:
(Insert provisions for bonus, cost savings or other incentives, if any, that might result in a change to the Contract Sum.)

§ 6.2 Guaranteed Maximum Price
The Construction Manager guarantees that the Contract Sum shall not exceed the Guaranteed Maximum Price set forth in the Guaranteed Maximum Price Amendment, subject to additions and deductions by Change Order as provided in the Contract Documents. Costs which would cause the Guaranteed Maximum Price to be exceeded shall be paid by the Construction Manager without reimbursement by the Owner.

§ 6.3 Changes in the Work
§ 6.3.1 The Owner may, without invalidating the Contract, order changes in the Work within the general scope of the Contract consisting of additions, deletions or other revisions. The Owner shall issue such changes in writing. The Construction Manager may be entitled to an equitable adjustment in the Contract Time as a result of changes in the Work.

§ 6.3.1.1 The Architect may order minor changes in the Work as provided in Article 7 of AIA Document A201–2017, General Conditions of the Contract for Construction.

§ 6.3.2 Adjustments to the Guaranteed Maximum Price on account of changes in the Work subsequent to the execution of the Guaranteed Maximum Price Amendment may be determined by any of the methods listed in Article 7 of AIA Document A201–2017, General Conditions of the Contract for Construction.

§ 6.3.3 Adjustments to subcontracts awarded on the basis of a stipulated sum shall be determined in accordance with Article 7 of A201–2017, as they refer to "cost" and "fee," and not by Articles 6 and 7 of this Agreement. Adjustments to subcontracts awarded with the Owner's prior written consent on the basis of cost plus a fee shall be calculated in accordance with the terms of those subcontracts.

§ 6.3.4 In calculating adjustments to the Guaranteed Maximum Price, the terms "cost" and "costs" as used in Article 7 of AIA Document A201–2017 shall mean the Cost of the Work as defined in Article 7 of this Agreement and the term "fee" shall mean the Construction Manager's Fee as defined in Section 6.1.2 of this Agreement.

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§ 6.3.5 If no specific provision is made in Section 6.1.3 for adjustment of the Construction Manager's Fee in the case of changes in the Work, or if the extent of such changes is such, in the aggregate, that application of the adjustment provisions of Section 6.1.3 will cause substantial inequity to the Owner or Construction Manager, the Construction Manager's Fee shall be equitably adjusted on the same basis that was used to establish the Fee for the original Work, and the Guaranteed Maximum Price shall be adjusted accordingly.

ARTICLE 7 COST OF THE WORK FOR CONSTRUCTION PHASE

§ 7.1 Costs to Be Reimbursed

§ 7.1.1 The term Cost of the Work shall mean costs necessarily incurred by the Construction Manager in the proper performance of the Work. The Cost of the Work shall include only the items set forth in Sections 7.1 through 7.7.

§ 7.1.2 Where, pursuant to the Contract Documents, any cost is subject to the Owner's prior approval, the Construction Manager shall obtain such approval in writing prior to incurring the cost.

§ 7.1.3 Costs shall be at rates not higher than the standard rates paid at the place of the Project, except with prior approval of the Owner.

§ 7.2 Labor Costs

§ 7.2.1 Wages or salaries of construction workers directly employed by the Construction Manager to perform the construction of the Work at the site or, with the Owner's prior approval, at off-site workshops.

§ 7.2.2 Wages or salaries of the Construction Manager's supervisory and administrative personnel when stationed at the site and performing Work, with the Owner's prior approval.

§ 7.2.2.1 Wages or salaries of the Construction Manager's supervisory and administrative personnel when performing Work and stationed at a location other than the site, but only for that portion of time required for the Work, and limited to the personnel and activities listed below:
(Identify the personnel, type of activity and, if applicable, any agreed upon percentage of time to be devoted to the Work.)

§ 7.2.3 Wages and salaries of the Construction Manager's supervisory or administrative personnel engaged at factories, workshops or while traveling, in expediting the production or transportation of materials or equipment required for the Work, but only for that portion of their time required for the Work.

§ 7.2.4 Costs paid or incurred by the Construction Manager, as required by law or collective bargaining agreements, for taxes, insurance, contributions, assessments and benefits and, for personnel not covered by collective bargaining agreements, customary benefits such as sick leave, medical and health benefits, holidays, vacations and pensions, provided such costs are based on wages and salaries included in the Cost of the Work under Sections 7.2.1 through 7.2.3.

§ 7.2.5 If agreed rates for labor costs, in lieu of actual costs, are provided in this Agreement, the rates shall remain unchanged throughout the duration of this Agreement, unless the parties execute a Modification.

§ 7.3 Subcontract Costs

Payments made by the Construction Manager to Subcontractors in accordance with the requirements of the subcontracts and this Agreement.

§ 7.4 Costs of Materials and Equipment Incorporated in the Completed Construction

§ 7.4.1 Costs, including transportation and storage at the site, of materials and equipment incorporated, or to be incorporated, in the completed construction.

§ 7.4.2 Costs of materials described in the preceding Section 7.4.1 in excess of those actually installed to allow for reasonable waste and spoilage. Unused excess materials, if any, shall become the Owner's property at the completion of the Work or, at the Owner's option, shall be sold by the Construction Manager. Any amounts realized from such sales shall be credited to the Owner as a deduction from the Cost of the Work.

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§ 7.5 Costs of Other Materials and Equipment, Temporary Facilities and Related Items

§ 7.5.1 Costs of transportation, storage, installation, dismantling, maintenance, and removal of materials, supplies, temporary facilities, machinery, equipment and hand tools not customarily owned by construction workers that are provided by the Construction Manager at the site and fully consumed in the performance of the Work. Costs of materials, supplies, temporary facilities, machinery, equipment, and tools, that are not fully consumed, shall be based on the cost or value of the item at the time it is first used on the Project site less the value of the item when it is no longer used at the Project site. Costs for items not fully consumed by the Construction Manager shall mean fair market value.

§ 7.5.2 Rental charges for temporary facilities, machinery, equipment, and hand tools not customarily owned by construction workers that are provided by the Construction Manager at the site, and the costs of transportation, installation, dismantling, minor repairs, and removal of such temporary facilities, machinery, equipment, and hand tools. Rates and quantities of equipment owned by the Construction Manager, or a related party as defined in Section 7.8, shall be subject to the Owner's prior approval. The total rental cost of any such equipment may not exceed the purchase price of any comparable item.

§ 7.5.3 Costs of removal of debris from the site of the Work and its proper and legal disposal.

§ 7.5.4 Costs of the Construction Manager's site office, including general office equipment and supplies.

§ 7.5.5 Costs of materials and equipment suitably stored off the site at a mutually acceptable location, subject to the Owner's prior approval.

§ 7.6 Miscellaneous Costs

§ 7.6.1 Premiums for that portion of insurance and bonds required by the Contract Documents that can be directly attributed to this Contract.

§ 7.6.1.1 Costs for self-insurance, for either full or partial amounts of the coverages required by the Contract Documents, with the Owner's prior approval.

§ 7.6.1.2 Costs for insurance through a captive insurer owned or controlled by the Construction Manager, with the Owner's prior approval.

§ 7.6.2 Sales, use, or similar taxes, imposed by a governmental authority, that are related to the Work and for which the Construction Manager is liable.

§ 7.6.3 Fees and assessments for the building permit, and for other permits, licenses, and inspections, for which the Construction Manager is required by the Contract Documents to pay.

§ 7.6.4 Fees of laboratories for tests required by the Contract Documents; except those related to defective or nonconforming Work for which reimbursement is excluded under Article 13 of AIA Document A201–2017 or by other provisions of the Contract Documents, and which do not fall within the scope of Section 7.7.3.

§ 7.6.5 Royalties and license fees paid for the use of a particular design, process, or product, required by the Contract Documents.

§ 7.6.5.1 The cost of defending suits or claims for infringement of patent rights arising from requirements of the Contract Documents, payments made in accordance with legal judgments against the Construction Manager resulting from such suits or claims, and payments of settlements made with the Owner's consent, unless the Construction Manager had reason to believe that the required design, process, or product was an infringement of a copyright or a patent, and the Construction Manager failed to promptly furnish such information to the Architect as required by Article 3 of AIA Document A201–2017. The costs of legal defenses, judgments, and settlements shall not be included in the Cost of the Work used to calculate the Construction Manager's Fee or subject to the Guaranteed Maximum Price.

§ 7.6.6 Costs for communications services, electronic equipment, and software, directly related to the Work and located at the site, with the Owner's prior approval.

§ 7.6.7 Costs of document reproductions and delivery charges.

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§ 7.6.8 Deposits lost for causes other than the Construction Manager's negligence or failure to fulfill a specific responsibility in the Contract Documents.

§ 7.6.9 Legal, mediation and arbitration costs, including attorneys' fees, other than those arising from disputes between the Owner and Construction Manager, reasonably incurred by the Construction Manager after the execution of this Agreement in the performance of the Work and with the Owner's prior approval, which shall not be unreasonably withheld.

§ 7.6.10 Expenses incurred in accordance with the Construction Manager's standard written personnel policy for relocation and temporary living allowances of the Construction Manager's personnel required for the Work, with the Owner's prior approval.

§ 7.6.11 That portion of the reasonable expenses of the Construction Manager's supervisory or administrative personnel incurred while traveling in discharge of duties connected with the Work.

§ 7.7 Other Costs and Emergencies

§ 7.7.1 Other costs incurred in the performance of the Work, with the Owner's prior approval.

§ 7.7.2 Costs incurred in taking action to prevent threatened damage, injury, or loss, in case of an emergency affecting the safety of persons and property, as provided in Article 10 of AIA Document A201–2017.

§ 7.7.3 Costs of repairing or correcting damaged or nonconforming Work executed by the Construction Manager, Subcontractors, or suppliers, provided that such damaged or nonconforming Work was not caused by the negligence of, or failure to fulfill a specific responsibility by, the Construction Manager, and only to the extent that the cost of repair or correction is not recovered by the Construction Manager from insurance, sureties, Subcontractors, suppliers, or others.

§ 7.7.4 The costs described in Sections 7.1 through 7.7 shall be included in the Cost of the Work, notwithstanding any provision of AIA Document A201–2017 or other Conditions of the Contract which may require the Construction Manager to pay such costs, unless such costs are excluded by the provisions of Section 7.9.

§ 7.8 Related Party Transactions

§ 7.8.1 For purposes of this Section 7.8, the term "related party" shall mean (1) a parent, subsidiary, affiliate, or other entity having common ownership of, or sharing common management with, the Construction Manager; (2) any entity in which any stockholder in, or management employee of, the Construction Manager holds an equity interest in excess of ten percent in the aggregate; (3) any entity which has the right to control the business or affairs of the Construction Manager; or (4) any person, or any member of the immediate family of any person, who has the right to control the business or affairs of the Construction Manager.

§ 7.8.2 If any of the costs to be reimbursed arise from a transaction between the Construction Manager and a related party, the Construction Manager shall notify the Owner of the specific nature of the contemplated transaction, including the identity of the related party and the anticipated cost to be incurred, before any such transaction is consummated or cost incurred. If the Owner, after such notification, authorizes the proposed transaction in writing, then the cost incurred shall be included as a cost to be reimbursed, and the Construction Manager shall procure the Work, equipment, goods, or service, from the related party, as a Subcontractor, according to the terms of Article 9. If the Owner fails to authorize the transaction in writing, the Construction Manager shall procure the Work, equipment, goods, or service from some person or entity other than a related party according to the terms of Article 9.

§ 7.9 Costs Not To Be Reimbursed

§ 7.9.1 The Cost of the Work shall not include the items listed below:

.1 Salaries and other compensation of the Construction Manager's personnel stationed at the Construction Manager's principal office or offices other than the site office, except as specifically provided in Section 7.2, or as may be provided in Article 14;

.2 Bonuses, profit sharing, incentive compensation, and any other discretionary payments, paid to anyone hired by the Construction Manager or paid to any Subcontractor or vendor, unless the Owner has provided prior approval;

.3 Expenses of the Construction Manager's principal office and offices other than the site office;

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.4 Overhead and general expenses, except as may be expressly included in Sections 7.1 to 7.7;

.5 The Construction Manager's capital expenses, including interest on the Construction Manager's capital employed for the Work;

.6 Except as provided in Section 7.7.3 of this Agreement, costs due to the negligence of, or failure to fulfill a specific responsibility of the Contract by, the Construction Manager, Subcontractors, and suppliers, or anyone directly or indirectly employed by any of them or for whose acts any of them may be liable;

.7 Any cost not specifically and expressly described in Sections 7.1 to 7.7;

.8 Costs, other than costs included in Change Orders approved by the Owner, that would cause the Guaranteed Maximum Price to be exceeded; and

.9 Costs for services incurred during the Preconstruction Phase.

ARTICLE 8 DISCOUNTS, REBATES, AND REFUNDS

§ 8.1 Cash discounts obtained on payments made by the Construction Manager shall accrue to the Owner if (1) before making the payment, the Construction Manager included the amount to be paid, less such discount, in an Application for Payment and received payment from the Owner, or (2) the Owner has deposited funds with the Construction Manager with which to make payments; otherwise, cash discounts shall accrue to the Construction Manager. Trade discounts, rebates, refunds, and amounts received from sales of surplus materials and equipment shall accrue to the Owner, and the Construction Manager shall make provisions so that they can be obtained.

§ 8.2 Amounts that accrue to the Owner in accordance with the provisions of Section 8.1 shall be credited to the Owner as a deduction from the Cost of the Work.

ARTICLE 9 SUBCONTRACTS AND OTHER AGREEMENTS

§ 9.1 Those portions of the Work that the Construction Manager does not customarily perform with the Construction Manager's own personnel shall be performed under subcontracts or other appropriate agreements with the Construction Manager. The Construction Manager shall obtain bids from Subcontractors, and from suppliers of materials or equipment fabricated especially for the Work, who are qualified to perform that portion of the Work in accordance with the requirements of the Contract Documents. The Construction Manager shall deliver such bids to the Architect and Owner with an indication as to which bids the Construction Manager intends to accept. The Owner then has the right to review the Construction Manager's list of proposed subcontractors and suppliers in consultation with the Architect and, subject to Section 9.1.1, to object to any subcontractor or supplier. Any advice of the Architect, or approval or objection by the Owner, shall not relieve the Construction Manager of its responsibility to perform the Work in accordance with the Contract Documents. The Construction Manager shall not be required to contract with anyone to whom the Construction Manager has reasonable objection.

§ 9.1.1 When a specific subcontractor or supplier (1) is recommended to the Owner by the Construction Manager; (2) is qualified to perform that portion of the Work; and (3) has submitted a bid that conforms to the requirements of the Contract Documents without reservations or exceptions, but the Owner requires that another bid be accepted, then the Construction Manager may require that a Change Order be issued to adjust the Guaranteed Maximum Price by the difference between the bid of the person or entity recommended to the Owner by the Construction Manager and the amount of the subcontract or other agreement actually signed with the person or entity designated by the Owner.

§ 9.1.2 The Construction Manager may submit a sealed bid during the competitive public bidding process for work it customarily performs or to provide additional competitive bids when in the best interest of the Owner, with Owner's written approval. Construction Manager bids will be reviewed by the Architect and require an Architect's recommendation for award to the Owner.

§ 9.2 Subcontracts or other agreements shall conform to the applicable payment provisions of this Agreement, and shall not be awarded on the basis of cost plus a fee without the Owner's prior written approval. If a subcontract is awarded on the basis of cost plus a fee, the Construction Manager shall provide in the subcontract for the Owner to receive the same audit rights with regard to the Subcontractor as the Owner receives with regard to the Construction Manager in Article 10.

ARTICLE 10 ACCOUNTING RECORDS

The Construction Manager shall keep full and detailed records and accounts related to the Cost of the Work, and exercise such controls, as may be necessary for proper financial management under this Contract and to substantiate all costs incurred. The accounting and control systems shall be satisfactory to the Owner. The Owner

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and the Owner's auditors shall, during regular business hours and upon reasonable notice, be afforded access to, and shall be permitted to audit and copy, the Construction Manager's records and accounts, including complete documentation supporting accounting entries, books, job cost reports, correspondence, instructions, drawings, receipts, subcontracts, Subcontractor's proposals, Subcontractor's invoices, purchase orders, vouchers, memoranda, and other data relating to this Contract. The Construction Manager shall preserve these records for a period of three years after final payment, or for such longer period as may be required by law.

ARTICLE 11 PAYMENTS FOR CONSTRUCTION PHASE SERVICES

§ 11.1 Progress Payments

§ 11.1.1 Based upon Applications for Payment submitted to the Architect by the Construction Manager, and Certificates for Payment issued by the Architect, the Owner shall make progress payments on account of the Contract Sum, to the Construction Manager, as provided below and elsewhere in the Contract Documents.

§ 11.1.2 The period covered by each Application for Payment shall be one calendar month ending on the last day of the month.

§ 11.1.3 Provided that an Application for Payment is received by the Architect not later than the tenth day of a month, the Owner shall make payment of the amount certified to the Construction Manager not later than the last day of the same month. If an Application for Payment is received by the Architect after the application date fixed above, payment of the amount certified shall be made by the Owner not later than thirty (30) days after the Architect receives the Application for Payment.
(Federal, state or local laws may require payment within a certain period of time.)

§ 11.1.4 With each Application for Payment, the Construction Manager shall submit payrolls, petty cash accounts, receipted invoices or invoices with check vouchers attached, and any other evidence required by the Owner or Architect to demonstrate that payments already made by the Construction Manager on account of the Cost of the Work equal or exceed progress payments already received by the Construction Manager, plus payrolls for the period covered by the present Application for Payment, less that portion of the progress payments attributable to the Construction Manager's Fee.

§ 11.1.5 Each Application for Payment shall be based on the most recent schedule of values submitted by the Construction Manager in accordance with the Contract Documents. The schedule of values shall allocate the entire Guaranteed Maximum Price among: (1) the various portions of the Work; (2) any contingency for costs that are included in the Guaranteed Maximum Price but not otherwise allocated to another line item or included in a Change Order; and (3) the Construction Manager's Fee.

§ 11.1.5.1 The schedule of values shall be prepared in such form and supported by such data to substantiate its accuracy as the Architect may require. The schedule of values shall be used as a basis for reviewing the Construction Manager's Applications for Payment.

§ 11.1.5.2 The allocation of the Guaranteed Maximum Price under this Section 11.1.5 shall not constitute a separate guaranteed maximum price for the Cost of the Work of each individual line item in the schedule of values.

§ 11.1.5.3 When the Construction Manager allocates costs from a contingency to another line item in the schedule of values, the Construction Manager shall submit supporting documentation to the Architect.

§ 11.1.6 Applications for Payment shall show the percentage of completion of each portion of the Work as of the end of the period covered by the Application for Payment. The percentage of completion shall be the lesser of (1) the percentage of that portion of the Work which has actually been completed, or (2) the percentage obtained by dividing (a) the expense that has actually been incurred by the Construction Manager on account of that portion of the Work and for which the Construction Manager has made payment or intends to make payment prior to the next Application for Payment, by (b) the share of the Guaranteed Maximum Price allocated to that portion of the Work in the schedule of values.

§ 11.1.7 In accordance with AIA Document A201–2017 and subject to other provisions of the Contract Documents, the amount of each progress payment shall be computed as follows:

§ 11.1.7.1 The amount of each progress payment shall first include:

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.1 That portion of the Guaranteed Maximum Price properly allocable to completed Work as determined by multiplying the percentage of completion of each portion of the Work by the share of the Guaranteed Maximum Price allocated to that portion of the Work in the most recent schedule of values;

.2 That portion of the Guaranteed Maximum Price properly allocable to materials and equipment delivered and suitably stored at the site for subsequent incorporation in the completed construction or, if approved in writing in advance by the Owner, suitably stored off the site at a location agreed upon in writing;

.3 That portion of Construction Change Directives that the Architect determines, in the Architect's professional judgment, to be reasonably justified; and

.4 The Construction Manager's Fee, computed upon the Cost of the Work described in the preceding Sections 11.1.7.1.1 and 11.1.7.1.2 at the rate stated in Section 6.1.2 or, if the Construction Manager's Fee is stated as a fixed sum in that Section, an amount that bears the same ratio to that fixed-sum fee as the Cost of the Work included in Sections 11.1.7.1.1 and 11.1.7.1.2 bears to a reasonable estimate of the probable Cost of the Work upon its completion.

§ 11.1.7.2 The amount of each progress payment shall then be reduced by:

.1 The aggregate of any amounts previously paid by the Owner;

.2 The amount, if any, for Work that remains uncorrected and for which the Architect has previously withheld a Certificate for Payment as provided in Article 9 of AIA Document A201–2017;

.3 Any amount for which the Construction Manager does not intend to pay a Subcontractor or material supplier, unless the Work has been performed by others the Construction Manager intends to pay;

.4 For Work performed or defects discovered since the last payment application, any amount for which the Architect may withhold payment, or nullify a Certificate of Payment in whole or in part, as provided in Article 9 of AIA Document A201–2017;

.5 The shortfall, if any, indicated by the Construction Manager in the documentation required by Section 11.1.4 to substantiate prior Applications for Payment, or resulting from errors subsequently discovered by the Owner's auditors in such documentation; and

.6 Retainage withheld pursuant to Section 11.1.8.

§ 11.1.8 Retainage

§ 11.1.8.1 For each progress payment made prior to Substantial Completion of the Work, the Owner may withhold the following amount, as retainage, from the payment otherwise due:
(Insert a percentage or amount to be withheld as retainage from each Application for Payment. The amount of retainage may be limited by governing law.)

10%

§ 11.1.8.1.1 The following items are not subject to retainage:
(Insert any items not subject to the withholding of retainage, such as general conditions, insurance, etc.)

Construction Manager's insurance and bond premiums, preconstruction services, management fee.

§ 11.1.8.2 Reduction or limitation of retainage, if any, shall be as follows:
(If the retainage established in Section 11.1.8.1 is to be modified prior to Substantial Completion of the entire Work, insert provisions for such modification.)

At the Owner's discretion once the project has reached 50% completion.

§ 11.1.8.3 Except as set forth in this Section 11.1.8.3, upon Substantial Completion of the Work, the Construction Manager may submit an Application for Payment that includes the retainage withheld from prior Applications for Payment pursuant to this Section 11.1.8. The Application for Payment submitted at Substantial Completion shall not include retainage as follows:
(Insert any other conditions for release of retainage, such as upon completion of the Owner's audit and reconciliation, upon Substantial Completion.)

§ 11.1.9 If final completion of the Work is materially delayed through no fault of the Construction Manager, the

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Owner shall pay the Construction Manager any additional amounts in accordance with Article 9 of AIA Document A201–2017.

§ 11.1.10 Except with the Owner's prior written approval, the Construction Manager shall not make advance payments to suppliers for materials or equipment which have not been delivered and suitably stored at the site.

§ 11.1.11 The Owner and the Construction Manager shall agree upon a mutually acceptable procedure for review and approval of payments to Subcontractors, and the percentage of retainage held on Subcontracts, and the Construction Manager shall execute subcontracts in accordance with those agreements.

§ 11.1.12 In taking action on the Construction Manager's Applications for Payment the Architect shall be entitled to rely on the accuracy and completeness of the information furnished by the Construction Manager, and such action shall not be deemed to be a representation that (1) the Architect has made a detailed examination, audit, or arithmetic verification, of the documentation submitted in accordance with Section 11.1.4 or other supporting data; (2) that the Architect has made exhaustive or continuous on-site inspections; or (3) that the Architect has made examinations to ascertain how or for what purposes the Construction Manager has used amounts previously paid on account of the Contract. Such examinations, audits, and verifications, if required by the Owner, will be performed by the Owner's auditors acting in the sole interest of the Owner.

§ 11.2 Final Payment

§ 11.2.1 Final payment, constituting the entire unpaid balance of the Contract Sum, shall be made by the Owner to the Construction Manager when

.1 the Construction Manager has fully performed the Contract, except for the Construction Manager's responsibility to correct Work as provided in Article 12 of AIA Document A201–2017, and to satisfy other requirements, if any, which extend beyond final payment;

.2 the Construction Manager has submitted a final accounting for the Cost of the Work and a final Application for Payment; and

.3 a final Certificate for Payment has been issued by the Architect in accordance with Section 11.2.2.2.

§ 11.2.2 Within 30 days of the Owner's receipt of the Construction Manager's final accounting for the Cost of the Work, the Owner shall conduct an audit of the Cost of the Work or notify the Architect that it will not conduct an audit.

§ 11.2.2.1 If the Owner conducts an audit of the Cost of the Work, the Owner shall, within 10 days after completion of the audit, submit a written report based upon the auditors' findings to the Architect.

§ 11.2.2.2 Within seven days after receipt of the written report described in Section 11.2.2.1, or receipt of notice that the Owner will not conduct an audit, and provided that the other conditions of Section 11.2.1 have been met, the Architect will either issue to the Owner a final Certificate for Payment with a copy to the Construction Manager, or notify the Construction Manager and Owner in writing of the Architect's reasons for withholding a certificate as provided in Article 9 of AIA Document A201–2017. The time periods stated in this Section 11.2.2 supersede those stated in Article 9 of AIA Document A201–2017. The Architect is not responsible for verifying the accuracy of the Construction Manager's final accounting.

§ 11.2.2.3 If the Owner's auditors' report concludes that the Cost of the Work, as substantiated by the Construction Manager's final accounting, is less than claimed by the Construction Manager, the Construction Manager shall be entitled to request mediation of the disputed amount without seeking an initial decision pursuant to Article 15 of AIA Document A201–2017. A request for mediation shall be made by the Construction Manager within 30 days after the Construction Manager's receipt of a copy of the Architect's final Certificate for Payment. Failure to request mediation within this 30-day period shall result in the substantiated amount reported by the Owner's auditors becoming binding on the Construction Manager. Pending a final resolution of the disputed amount, the Owner shall pay the Construction Manager the amount certified in the Architect's final Certificate for Payment.

§ 11.2.3 The Owner's final payment to the Construction Manager shall be made no later than 30 days after the issuance of the Architect's final Certificate for Payment, or as follows:

§ 11.2.4 If, subsequent to final payment, and at the Owner's request, the Construction Manager incurs costs,

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described in Sections 7.1 through 7.7, and not excluded by Section 7.9, to correct defective or nonconforming Work, the Owner shall reimburse the Construction Manager for such costs, and the Construction Manager's Fee applicable thereto, on the same basis as if such costs had been incurred prior to final payment, but not in excess of the Guaranteed Maximum Price. If adjustments to the Contract Sum are provided for in Section 6.1.7, the amount of those adjustments shall be recalculated, taking into account any reimbursements made pursuant to this Section 11.2.4 in determining the net amount to be paid by the Owner to the Construction Manager.

§ 11.3 Interest

Payments due and unpaid under the Contract shall bear interest from the date payment is due at the rate stated below, or in the absence thereof, at the legal rate prevailing from time to time at the place where the Project is located.
(Insert rate of interest agreed upon, if any.)

Shall bear interest at the rate in the Local Government Prompt Pay Act (50 ICLS 505/1 et seq.).

ARTICLE 12 DISPUTE RESOLUTION

§ 12.1 Initial Decision Maker

§ 12.1.1 Any Claim between the Owner and Construction Manager shall be resolved in accordance with the provisions set forth in this Article 12 and Article 15 of A201–2017. However, for Claims arising from or relating to the Construction Manager's Preconstruction Phase services, no decision by the Initial Decision Maker shall be required as a condition precedent to mediation or binding dispute resolution, and Section 12.1.2 of this Agreement shall not apply.

§ 12.1.2 The Architect will serve as the Initial Decision Maker pursuant to Article 15 of AIA Document A201–2017 for Claims arising from or relating to the Construction Manager's Construction Phase services, unless the parties appoint below another individual, not a party to the Agreement, to serve as the Initial Decision Maker.

§ 12.2 Binding Dispute Resolution

For any Claim subject to, but not resolved by mediation pursuant to Article 15 of AIA Document A201–2017, the method of binding dispute resolution shall be as follows:
(Check the appropriate box.)

[X] Arbitration pursuant to Article 15 of AIA Document A201–2017 when the amount in dispute is less than $100,000.

[X] Litigation in a court of competent jurisdiction when the amount in dispute is greater than $100,000.

[ ] Other: *(Specify)*

If the Owner and Construction Manager do not select a method of binding dispute resolution, or do not subsequently agree in writing to a binding dispute resolution method other than litigation, Claims will be resolved by litigation in a court of competent jurisdiction.

ARTICLE 13 TERMINATION OR SUSPENSION

§ 13.1 Termination Prior to Execution of the Guaranteed Maximum Price Amendment

§ 13.1.1 If the Owner and the Construction Manager do not reach an agreement on the Guaranteed Maximum Price, the Owner may terminate this Agreement upon not less than seven days' written notice to the Construction Manager, and the Construction Manager may terminate this Agreement, upon not less than seven days' written notice to the Owner.

§ 13.1.2 In the event of termination of this Agreement pursuant to Section 13.1.1, the Construction Manager shall be compensated for Preconstruction Phase services and Work performed prior to receipt of a notice of termination, in accordance with the terms of this Agreement. In no event shall the Construction Manager's compensation under this Section exceed the compensation set forth in Section 5.1.

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§ 13.1.3 Prior to the execution of the Guaranteed Maximum Price Amendment, the Owner may terminate this Agreement upon not less than seven days' written notice to the Construction Manager for the Owner's convenience and without cause, and the Construction Manager may terminate this Agreement, upon not less than seven days' written notice to the Owner, for the reasons set forth in Article 14 of A201–2017.

§ 13.1.4 In the event of termination of this Agreement pursuant to Section 13.1.3, the Construction Manager shall be equitably compensated for Preconstruction Phase services and Work performed prior to receipt of a notice of termination. In no event shall the Construction Manager's compensation under this Section exceed the compensation set forth in Section 5.1.

§ 13.1.5 If the Owner terminates the Contract pursuant to Section 13.1.3 after the commencement of the Construction Phase but prior to the execution of the Guaranteed Maximum Price Amendment, the Owner shall pay to the Construction Manager an amount calculated as follows, which amount shall be in addition to any compensation paid to the Construction Manager under Section 13.1.4:

.1 Take the Cost of the Work incurred by the Construction Manager to the date of termination;

.2 Add the Construction Manager's Fee computed upon the Cost of the Work to the date of termination at the rate stated in Section 6.1 or, if the Construction Manager's Fee is stated as a fixed sum in that Section, an amount that bears the same ratio to that fixed-sum Fee as the Cost of the Work at the time of termination bears to a reasonable estimate of the probable Cost of the Work upon its completion; and

.3 Subtract the aggregate of previous payments made by the Owner for Construction Phase services.

§ 13.1.6 The Owner shall also pay the Construction Manager fair compensation, either by purchase or rental at the election of the Owner, for any equipment owned by the Construction Manager that the Owner elects to retain and that is not otherwise included in the Cost of the Work under Section 13.1.5.1. To the extent that the Owner elects to take legal assignment of subcontracts and purchase orders (including rental agreements), the Construction Manager shall, as a condition of receiving the payments referred to in this Article 13, execute and deliver all such papers and take all such steps, including the legal assignment of such subcontracts and other contractual rights of the Construction Manager, as the Owner may require for the purpose of fully vesting in the Owner the rights and benefits of the Construction Manager under such subcontracts or purchase orders. All Subcontracts, purchase orders and rental agreements entered into by the Construction Manager will contain provisions allowing for assignment to the Owner as described above.

§ 13.1.6.1 If the Owner accepts assignment of subcontracts, purchase orders or rental agreements as described above, the Owner will reimburse or indemnify the Construction Manager for all costs arising under the subcontract, purchase order or rental agreement, if those costs would have been reimbursable as Cost of the Work if the contract had not been terminated. If the Owner chooses not to accept assignment of any subcontract, purchase order or rental agreement that would have constituted a Cost of the Work had this agreement not been terminated, the Construction Manager will terminate the subcontract, purchase order or rental agreement and the Owner will pay the Construction Manager the costs necessarily incurred by the Construction Manager because of such termination.

§ 13.2 Termination or Suspension Following Execution of the Guaranteed Maximum Price Amendment

§ 13.2.1 Termination

The Contract may be terminated by the Owner or the Construction Manager as provided in Article 14 of AIA Document A201–2017.

§ 13.2.2 Termination by the Owner for Cause

§ 13.2.2.1 If the Owner terminates the Contract for cause as provided in Article 14 of AIA Document A201–2017, the amount, if any, to be paid to the Construction Manager under Article 14 of AIA Document A201–2017 shall not cause the Guaranteed Maximum Price to be exceeded, nor shall it exceed an amount calculated as follows:

.1 Take the Cost of the Work incurred by the Construction Manager to the date of termination;

.2 Add the Construction Manager's Fee, computed upon the Cost of the Work to the date of termination at the rate stated in Section 6.1 or, if the Construction Manager' Fee is stated as a fixed sum in that Section, an amount that bears the same ratio to that fixed-sum Fee as the Cost of the Work at the time of termination bears to a reasonable estimate of the probable Cost of the Work upon its completion;

.3 Subtract the aggregate of previous payments made by the Owner; and

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.4 Subtract the costs and damages incurred, or to be incurred, by the Owner under Article 14 of AIA Document A201–2017.

§ 13.2.2.2 The Owner shall also pay the Construction Manager fair compensation, either by purchase or rental at the election of the Owner, for any equipment owned by the Construction Manager that the Owner elects to retain and that is not otherwise included in the Cost of the Work under Section 13.2.2.1.1. To the extent that the Owner elects to take legal assignment of subcontracts and purchase orders (including rental agreements), the Construction Manager shall, as a condition of receiving the payments referred to in this Article 13, execute and deliver all such papers and take all such steps, including the legal assignment of such subcontracts and other contractual rights of the Construction Manager, as the Owner may require for the purpose of fully vesting in the Owner the rights and benefits of the Construction Manager under such subcontracts or purchase orders.

§ 13.2.3 Termination by the Owner for Convenience

If the Owner terminates the Contract for convenience in accordance with Article 14 of AIA Document A201–2017, then the Owner shall pay the Construction Manager a termination fee as follows:
(Insert the amount of or method for determining the fee, if any, payable to the Construction Manager following a termination for the Owner's convenience.)

§ 13.3 Suspension

The Work may be suspended by the Owner as provided in Article 14 of AIA Document A201–2017; in such case, the Guaranteed Maximum Price and Contract Time shall be increased as provided in Article 14 of AIA Document A201–2017, except that the term "profit" shall be understood to mean the Construction Manager's Fee as described in Sections 6.1 and 6.3.5 of this Agreement.

ARTICLE 14 MISCELLANEOUS PROVISIONS

§ 14.1 Terms in this Agreement shall have the same meaning as those in A201–2017. Where reference is made in this Agreement to a provision of AIA Document A201–2017 or another Contract Document, the reference refers to that provision as amended or supplemented by other provisions of the Contract Documents.

§ 14.2 Successors and Assigns

§ 14.2.1 The Owner and Construction Manager, respectively, bind themselves, their partners, successors, assigns and legal representatives to covenants, agreements, and obligations contained in the Contract Documents. Except as provided in Section 14.2.2 of this Agreement, and in Section 13.2.2 of A201–2017, neither party to the Contract shall assign the Contract as a whole without written consent of the other. If either party attempts to make an assignment without such consent, that party shall nevertheless remain legally responsible for all obligations under the Contract.

§ 14.2.2 The Owner may, without consent of the Construction Manager, assign the Contract to a lender providing construction financing for the Project, if the lender assumes the Owner's rights and obligations under the Contract Documents. The Construction Manager shall execute all consents reasonably required to facilitate the assignment.

§ 14.2.3 Governing Law. This Contract shall be governed by the laws of the State of Illinois without regard for conflict of law principles.

§ 14.3 Insurance and Bonds

§ 14.3.1 Preconstruction Phase

The Construction Manager shall maintain the following insurance for the duration of the Preconstruction Services performed under this Agreement. If any of the requirements set forth below exceed the types and limits the Construction Manager normally maintains, the Owner shall reimburse the Construction Manager for any additional cost.

§ 14.3.1.1 Commercial General Liability with policy limits as stated in A133-2019 Exhibit B Insurance and Bonds.

§ 14.3.1.2 Automobile Liability covering vehicles owned, and non-owned vehicles used, by the Construction Manager with policy limits as stated in A133-2019 Exhibit B Insurance and Bonds.

§ 14.3.1.3 The Construction Manager may achieve the required limits and coverage for Commercial General Liability and Automobile Liability through a combination of primary and excess or umbrella liability insurance, provided that such primary and excess or umbrella liability insurance policies result in the same or greater

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coverage as the coverages required under Sections 14.3.1.1 and 14.3.1.2, and in no event shall any excess or umbrella liability insurance provide narrower coverage than the primary policy. The excess policy shall not require the exhaustion of the underlying limits only through the actual payment by the underlying insurers.

§ 14.3.1.4 Workers' Compensation at statutory limits and Employers Liability with policy limits as stated in A133-2019 Exhibit B Insurance and Bonds.

§ 14.3.1.5 Professional Liability covering negligent acts, errors and omissions in the performance of professional services, with policy limits as stated in A133-2019 Exhibit B Insurance and Bonds.

§ 14.3.1.6 Other Insurance
(List below any other insurance coverage to be provided by the Construction Manager and any applicable limits.)

Coverage	Limits

§ 14.3.1.7 Additional Insured Obligations. To the fullest extent permitted by law, the Construction Manager shall cause the primary and excess or umbrella policies for Commercial General Liability and Automobile Liability to include the Owner as an additional insured for claims caused in whole or in part by the Construction Manager's negligent acts or omissions. The additional insured coverage shall be primary and non-contributory to any of the Owner's insurance policies and shall apply to both ongoing and completed operations.

§ 14.3.1.8 The Construction Manager shall provide certificates of insurance to the Owner that evidence compliance with the requirements in this Section 14.3.1.

§ 14.3.2 Construction Phase
After execution of the Guaranteed Maximum Price Amendment, the Owner and the Construction Manager shall purchase and maintain insurance as set forth in AIA Document A133™–2019, Standard Form of Agreement Between Owner and Construction Manager as Constructor where the basis of payment is the Cost of the Work Plus a Fee with a Guaranteed Maximum Price, Exhibit B, Insurance and Bonds, and elsewhere in the Contract Documents.

§ 14.3.2.1 The Construction Manager shall provide bonds as set forth in AIA Document A133™–2019 Exhibit B, and elsewhere in the Contract Documents.

§ 14.4 Notice in electronic format, pursuant to Article 1 of AIA Document A201–2017, may be given in accordance with a building information modeling exhibit, if completed, or as otherwise set forth below:
(If other than in accordance with a building information modeling exhibit, insert requirements for delivering notice in electronic format such as name, title, and email address of the recipient and whether and how the system will be required to generate a read receipt for the transmission.)

§ 14.5 Other provisions:

§ 14.5.1. The Owner represents that it is the fee simple owner of the property on which the Project will be constructed. Owner shall provide a legal description of such property to Construction Manager promptly upon request.

§ 14.5.2 If there is any conflict among the Contract Documents, then the following priority shall be given to the same: first, the provisions of this Agreement (A133) shall govern, second, the provisions of the General Conditions (A201) shall govern, and third, the provisions of the plans and specifications shall govern.

§ 14.5.3 The Owner acknowledges and agrees that Construction Manager is not a licensed architect or engineer and is not agreeing to perform services which require such a license in the State in which the Project is located. Such services will be performed by licensed architects, engineers and design-build Subcontractors under separate agreements, and said design professionals shall be solely responsible for the accuracy, adequacy and professional quality of the services provided thereby.

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§ 14.5.4 In accordance with state (105 ILCS 5/10-20.5b) and federal law and Board of Education Policy, smoking is prohibited on all school district property.

§ 14.5.5 The Construction Manager shall provide professional construction management services on this Project. Such professional services include substantial discretion and authority to plan, schedule, estimate, approve, coordinate, manage and direct phases of the Project, within the parameters of the Contract Documents. Owner hereby finds and Construction Manager hereby represents and concurs that professional construction management services require professional skill and experience in the construction management industry.

§ 14.5.6 The Construction Manager agrees to fully comply with the requirement of the Illinois Human Rights Act, 775 ILCS 5/1-101 *et seq.*, including, but not limited to, the provision of sexual harassment policies and procedures pursuant to Section 2-105 of the Act. The Construction Manager further agrees to comply with all federal Equal Employment Opportunity Laws, including, but not limited to, the Americans with Disabilities Act, 42 U.S.C. Section 12101 *et seq.*, and rules and regulations promulgated thereunder.

As required by Illinois law, in the event of the Construction Manager's non-compliance with the provisions of this Equal Employment Opportunity provision, the Illinois Human Rights Act or the Rules and Regulations of the Illinois Department of Human Rights ("Department"), the Construction Manager may be declared ineligible for future contracts or subcontracts with the State of Illinois or any of its political subdivisions or municipal corporations, and the contract may be canceled or voided in whole or in part, and such other sanctions or penalties may be imposed or remedies invoked as provided by statute or regulation. During the performance of this contract, the Construction Manager agrees as follows:

(a) That it will not discriminate against any employee or applicant for employment because of race, color, religion, sex, national origin, ancestry, age, order of protection status, marital status, physical or mental disability, military status, sexual orientation, or unfavorable discharge from military service; and further that it will examine all job classifications to determine if minority persons or women are underutilized and will take appropriate affirmative action to rectify any such underutilization.

(b) That, if it hires additional employees in order to perform this contract or any portion thereof, it will determine the availability (in accordance with the Department's Rules) of minorities and women in the area(s) from which it may reasonably recruit and it will hire for each job classification for which employees are hired in such a way that minorities and women are not underutilized.

(c) That, in all solicitations or advertisements for employees placed by it or on its behalf, it will state that all applicants will be afforded equal opportunity without discrimination because of race, color, religion, sex, national origin, ancestry, age, order of protection status, marital status, physical or mental disability, military status, sexual orientation, or unfavorable discharge from military service.

(d) That it will send to each labor organization or representative of workers with which it has or is bound by a collective bargaining or other agreement or understanding, a notice advising such labor organization or representative of the Construction Manager's obligations under the Illinois Human Rights Act and the Department's Rules. If any such labor organization or representative fails or refuses to cooperate with the Construction Manager in its efforts to comply with such Act and Rules, the Construction Manager will promptly so notify the Department and the contracting agency and will recruit employees from other sources when necessary to fulfill its obligations thereunder.

(e) That it will submit reports as required by the Department's Rules, furnish all relevant information as may from time to time be requested by the Department or the contracting agency, and in all respects comply with the Illinois Human Rights Act and the Department's Rules.

(f) That it will permit access to all relevant books, records, accounts and work sites by personnel of the contracting agency and the Department for purposes of investigation to ascertain compliance with the Illinois Human Rights Act and the Department's Rules.

(g) That it will include verbatim or by reference the provisions of this clause in every subcontract it awards under which any portion of the contract obligations are undertaken or assumed, so that such provisions will be binding upon such subcontractor. In the same manner as with other provisions of this contract the Construction Manager will be liable for compliance with applicable provisions of this clause

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by such subcontractors; and further it will promptly notify the contracting agency and the Department in the event any subcontractor fails or refuses to comply therewith. In addition, the Construction Manager will not utilize any subcontractor declared by the Illinois Human Rights Commission to be ineligible for contracts or subcontracts with the State of Illinois or any of its political subdivisions or municipal corporations.

ARTICLE 15 SCOPE OF THE AGREEMENT

§ 15.1 This Agreement represents the entire and integrated agreement between the Owner and the Construction Manager and supersedes all prior negotiations, representations or agreements, either written or oral. This Agreement may be amended only by written instrument signed by both Owner and Construction Manager.

§ 15.2 The following documents comprise the Agreement:

.1 AIA Document A133™–2019, Standard Form of Agreement Between Owner and Construction Manager as Constructor where the basis of payment is the Cost of the Work Plus a Fee with a Guaranteed Maximum Price

.2 AIA Document A133™-2019, Exhibit A, Guaranteed Maximum Price Amendment, if executed

.3 AIA Document A133™–2019, Exhibit B, Insurance and Bonds

.4 AIA Document A201™–2017, General Conditions of the Contract for Construction as modified

.5 Building Information Modeling Exhibit, if completed:

.6 Other Exhibits:
(Check all boxes that apply.)

[ ] AIA Document E234™–2019, Sustainable Projects Exhibit, Construction Manager as Constructor Edition, dated as indicated below:
(Insert the date of the E234-2019 incorporated into this Agreement.)

[ ] Supplementary and other Conditions of the Contract:

Document	Title	Date	Pages

.7 Other documents, if any, listed below:
(List here any additional documents that are intended to form part of the Contract Documents. AIA Document A201–2017 provides that the advertisement or invitation to bid, Instructions to Bidders, sample forms, the Construction Manager's bid or proposal, portions of Addenda relating to bidding or proposal requirements, and other information furnished by the Owner in anticipation of receiving bids or proposals, are not part of the Contract Documents unless enumerated in this Agreement. Any such documents should be listed here only if intended to be part of the Contract Documents.)

This Agreement is entered into as of the day and year first written above.

OWNER *(Signature)*

CONSTRUCTION MANAGER *(Signature)*

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BY: Scott Snyder, Board President

(Printed name and title)

BY: Jonathan Carroll, EVP & COO

(Printed name and title)

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Additions and Deletions Report for
AIA® Document A133® – 2019

This Additions and Deletions Report, as defined on page 1 of the associated document, reproduces below all text the author has added to the standard form AIA document in order to complete it, as well as any text the author may have added to or deleted from the original AIA text. Added text is shown underlined. Deleted text is indicated with a horizontal line through the original AIA text.

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Changes to original AIA text

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~~**§ 1.1.6.1** If the Owner identifies a Sustainable Objective, the Owner and Construction Manager shall complete and incorporate AIA Document E234™–2019, Sustainable Projects Exhibit, Construction Manager as Constructor Edition, into this Agreement to define the terms, conditions and services related to the Owner's Sustainable Objective. If E234–2019 is incorporated into this agreement, the Owner and Construction Manager shall incorporate the completed E234–2019 into the agreements with the consultants and contractors performing services or Work in any way associated with the Sustainable Objective.~~

~~**.1** Geotechnical Engineer:~~

~~**.2** Civil Engineer:~~

~~**.3** Other, if any:~~

~~*(List any other consultants retained by the Owner, such as a Project or Program Manager.)*~~

PAGE 5

§ 2.3.1 For the Preconstruction Phase, AIA Document A201™–2017, General Conditions of the Contract for Construction, ~~shall apply as follows: Section 1.5, Ownership and Use of Documents; Section 1.7, Digital Data Use and Transmission; Section 1.8, Building Information Model Use and Reliance; Section 2.2.4, Confidential Information; Section 3.12.10, Professional Services; Section 10.3, Hazardous Materials; Section 13.1, Governing Law. The term "Contractor" as used in A201–2017 shall mean the Construction Manager~~as amended and attached hereto, shall apply only as specifically provided in this Agreement.

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§ 3.1.11.2 The Construction Manager shall develop bidders' interest in the Project. The Construction Manager acknowledges and understands that the Owner, as a public body, is subject to the bidding requirements of the Illinois School Code and that all trade contracts shall be publicly bid in accordance with such law and awarded by the Owner.

§ 3.1.11.2.1 The Construction Manager shall prepare bid analyses and make recommendations to the Owner for the Owner's award of Contracts or rejection of bids subject to the requirements of Section 10-20.21 of the School Code (105 ILCS 5/10-20.21). The Owner shall award each scope of work to the lowest responsible responsive bidder by entering into a trade contract with such bidder using the form of trade contract attached hereto as **Exhibit A-1**. Should the need arise to complete trade work due to the failure of a trade contractor to meet requirements of its contract and/or the quality of the services required, the Construction Manager may replace the

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contractor with its own forces at agreed upon hourly rates.

§ 3.1.11.2.2 Once the Owner has awarded a bid to a trade contractor on the form of Subcontract approved by the Construction Manager and set forth on **Exhibit A-1**, the Construction Manager shall, at its option, either enter directly into the trade contract, or accept the assignment of the trade contractor agreement from the Owner to the Construction Manager on the form attached hereto as **Exhibit A-2**. Owner hereby agrees to indemnify and to hold Construction Manager harmless from and against any and all loss, cost, liability, damage or expense, including without limitation, reasonable attorneys' fees, originating or relating to the period prior to the date of the assignment of the applicable trade contract to Construction Manager, and arising out of or with respect to the failure of Owner to have performed any of the obligations of the Owner under the respective trade contracts which accrued prior to the applicable date of assignment of such trade contract to Construction Manager.

PAGE 7

~~**§ 3.1.14 Other Preconstruction Services**~~
~~Insert a description of any other Preconstruction Phase services to be provided by the Construction Manager, or reference an exhibit attached to this document~~
~~*(Describe any other Preconstruction Phase services, such as providing cash flow projections, development of a project information management system, early selection or procurement of subcontractors, etc.)*~~

PAGE 10

§ 5.2.1 Unless otherwise agreed, payments for services shall be made monthly in proportion to services performed and otherwise in accordance with the Local Government Prompt Pay Act (50 ICLS 505/1 et seq.).

§ 5.2.2 Payments are due and payable upon presentation of the Construction Manager's invoice. Amounts unpaid thirty (30) days after the invoice date shall bear interest at the rate ~~entered below, or~~ in the ~~absence thereof at the legal rate prevailing from time to time at the principal place of business of the Construction Manager.~~
~~*(Insert rate of monthly or annual interest agreed upon.)*~~
~~%~~
Local Government Prompt Pay Act (50 ICLS 505/1 et seq.).

PAGE 11

§ 6.1.6 ~~Liquidated damages, if any:~~
~~*(Insert terms and conditions for liquidated damages, if any.)*~~
Intentionally omitted.

PAGE 14

§ 9.1 Those portions of the Work that the Construction Manager does not customarily perform with the Construction Manager's own personnel shall be performed under subcontracts or other appropriate agreements with the Construction Manager. The ~~Owner may designate specific persons from whom, or entities from which, the~~ Construction Manager shall obtain bids~~. The Construction Manager shall obtain bids~~ from Subcontractors, and from suppliers of materials or equipment fabricated especially for the Work, who are qualified to perform that portion of the Work in accordance with the requirements of the Contract Documents. The Construction Manager shall deliver such bids to the Architect and Owner with an indication as to which bids the Construction Manager intends to accept. The Owner then has the right to review the Construction Manager's list of proposed subcontractors and suppliers in consultation with the Architect and, subject to Section 9.1.1, to object to any subcontractor or supplier. Any advice of the Architect, or approval or objection by the Owner, shall not relieve the Construction Manager of its responsibility to perform the Work in accordance with the Contract Documents. The Construction Manager shall not be required to contract with anyone to whom the Construction Manager has reasonable objection.

PAGE 15

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§ 9.1.2 The Construction Manager may submit a sealed bid during the competitive public bidding process for work it customarily performs or to provide additional competitive bids when in the best interest of the Owner, with Owner's written approval. Construction Manager bids will be reviewed by the Architect and require an Architect's recommendation for award to the Owner.

§ 11.1.2 The period covered by each Application for Payment shall be one calendar month ending on the last day of the month~~, or as follows:~~.

PAGE 18

~~%~~ Shall bear interest at the rate in the Local Government Prompt Pay Act (50 ICLS 505/1 et seq.).

~~*(If the parties mutually agree, insert the name, address and other contact information of the Initial Decision Maker, if other than the Architect.)*~~

[X] Arbitration pursuant to Article 15 of AIA Document A201–2017 when the amount in dispute is less than $100,000.

[X] Litigation in a court of competent jurisdiction when the amount in dispute is greater than $100,000.

PAGE 20

§ 14.2.3 Governing Law. This Contract shall be governed by the laws of the State of Illinois without regard for conflict of law principles.

§ 14.3.1.1 Commercial General Liability with policy limits ~~of not less than ($) for each occurrence and ($) in the aggregate for bodily injury and property damage~~as stated in A133-2019 Exhibit B Insurance and Bonds.

§ 14.3.1.2 Automobile Liability covering vehicles owned, and non-owned vehicles used, by the Construction Manager with policy limits ~~of not less than ($) per accident for bodily injury, death of any person, and property damage arising out of the ownership, maintenance and use of those motor vehicles, along with any other statutorily required automobile coverage~~as stated in A133-2019 Exhibit B Insurance and Bonds.

PAGE 21

§ 14.3.1.4 Workers' Compensation at statutory limits and Employers Liability with policy limits ~~not less than ($) each accident, ($) each employee, and ($) policy limit~~as stated in A133-2019 Exhibit B Insurance and Bonds.

§ 14.3.1.5 Professional Liability covering negligent acts, errors and omissions in the performance of professional services, with policy limits ~~of not less than ($) per claim and ($) in the aggregate~~as stated in A133-2019 Exhibit B Insurance and Bonds.

PAGE 23

.4 AIA Document A201™–2017, General Conditions of the Contract for Construction as modified

Variable Information

PAGE 1

AGREEMENT made as of the Eighteenth day of December in the year Two Thousand Twenty-Five

Richland County Community Unit School District #1

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1100 E Laurel St
Olney, IL 62450

618-395-2324

Poettker Construction Company

400 S. Germantown Road P.O. Box 207
Breese, IL 62230

618.526.7213

RCCU #1 Athletic Complex

1100 E Laurel St
Olney, IL 62450

Renovate existing athletic facilities and add fieldhouse building to provide locker rooms, restrooms, and concessions in a central location.

FGM Architects

475 Regency Park Ste. 200 O'Fallon
O Fallon, IL 62269

618-624-3364

PAGE 2

To be determined at a later date and incorporated by written amendment.

To be determined at a later date and incorporated by written amendment.

To be determined at a later date and incorporated by written amendment.

PAGE 3

To be determined at a later date and incorporated by written amendment.

To be determined at a later date and incorporated by written amendment.

To be determined at a later date and incorporated by written amendment.

To be determined at a later date and incorporated by written amendment.

To be determined at a later date and incorporated by written amendment.

To be determined at a later date and incorporated by written amendment.

Jason Fox

1100 E Laurel St
Olney, IL 62450

217-821-5513

jfox@rccu1.net

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PAGE 4

Kevin Meyer

475 Regency Park Ste. 200 O'Fallon
O Fallon, IL 62269

618-410-7094

kevinmeyer@fgmarchitects.com

Ryan Fuhler

400 S. Germantown Road P.O. Box 207
Breese, IL 62230

618-977-9074

rfuhler@poettkerconstruction.com

PAGE 10

A lump sum amount of $54,241.00

§ 5.1.3 If the Preconstruction Phase services covered by this Agreement have not been completed within five (5) months of the date of this Agreement, through no fault of the Construction Manager, the Construction Manager's compensation for Preconstruction Phase services shall be equitably adjusted.

§ 5.2.2 Payments are due and payable upon presentation of the Construction Manager's invoice. Amounts unpaid thirty (30) days after the invoice date shall bear interest at the rate ~~entered below, or~~ in the ~~absence thereof at the legal rate prevailing from time to time at the principal place of business of the Construction Manager.~~
To be defined in Exhibit A – GMP Amendment incorporated in writing at a later date.

To be defined in Exhibit A – GMP Amendment incorporated in writing at a later date.

PAGE 11

§ 6.1.5 Rental rates for Construction Manager-owned equipment shall not exceed ninety percent (90 %) of the standard rental rate paid at the place of the Project.

PAGE 15

§ 11.1.3 Provided that an Application for Payment is received by the Architect not later than the tenth day of a month, the Owner shall make payment of the amount certified to the Construction Manager not later than the last day of the same month. If an Application for Payment is received by the Architect after the application date fixed above, payment of the amount certified shall be made by the Owner not later than thirty (30) days after the Architect receives the Application for Payment.

PAGE 16

10%

PAGE 17

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Construction Manager's insurance and bond premiums, preconstruction services, management fee.

At the Owner's discretion once the project has reached 50% completion.

PAGE 18

[X] Arbitration pursuant to Article 15 of AIA Document A201–2017 when the amount in dispute is less than $100,000.

[X] Litigation in a court of competent jurisdiction when the amount in dispute is greater than $100,000.

PAGE 21

§ 14.5.1. The Owner represents that it is the fee simple owner of the property on which the Project will be constructed. Owner shall provide a legal description of such property to Construction Manager promptly upon request.

§ 14.5.2 If there is any conflict among the Contract Documents, then the following priority shall be given to the same: first, the provisions of this Agreement (A133) shall govern, second, the provisions of the General Conditions (A201) shall govern, and third, the provisions of the plans and specifications shall govern.

§ 14.5.3 The Owner acknowledges and agrees that Construction Manager is not a licensed architect or engineer and is not agreeing to perform services which require such a license in the State in which the Project is located. Such services will be performed by licensed architects, engineers and design-build Subcontractors under separate agreements, and said design professionals shall be solely responsible for the accuracy, adequacy and professional quality of the services provided thereby.

PAGE 22

§ 14.5.4 In accordance with state (105 ILCS 5/10-20.5b) and federal law and Board of Education Policy, smoking is prohibited on all school district property.

§ 14.5.5 The Construction Manager shall provide professional construction management services on this Project. Such professional services include substantial discretion and authority to plan, schedule, estimate, approve, coordinate, manage and direct phases of the Project, within the parameters of the Contract Documents. Owner hereby finds and Construction Manager hereby represents and concurs that professional construction management services require professional skill and experience in the construction management industry.

§ 14.5.6 The Construction Manager agrees to fully comply with the requirement of the Illinois Human Rights Act, 775 ILCS 5/1-101 *et seq.*, including, but not limited to, the provision of sexual harassment policies and procedures pursuant to Section 2-105 of the Act. The Construction Manager further agrees to comply with all federal Equal Employment Opportunity Laws, including, but not limited to, the Americans with Disabilities Act, 42 U.S.C. Section 12101 *et seq.*, and rules and regulations promulgated thereunder.

As required by Illinois law, in the event of the Construction Manager's non-compliance with the provisions of this Equal Employment Opportunity provision, the Illinois Human Rights Act or the Rules and Regulations of the Illinois Department of Human Rights ("Department"), the Construction Manager may be declared ineligible for future contracts or subcontracts with the State of Illinois or any of its political subdivisions or municipal corporations, and the contract may be canceled or voided in whole or in part, and such other sanctions or penalties may be imposed or remedies invoked as provided by statute or regulation. During the performance of this contract, the Construction Manager agrees as follows:

(a) That it will not discriminate against any employee or applicant for employment because of race, color, religion, sex, national origin, ancestry, age, order of protection status, marital status, physical or mental disability, military status, sexual orientation, or unfavorable discharge from military service; and further that it will examine all job classifications to determine if minority persons or women are underutilized and

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will take appropriate affirmative action to rectify any such underutilization.

(b) That, if it hires additional employees in order to perform this contract or any portion thereof, it will determine the availability (in accordance with the Department's Rules) of minorities and women in the area(s) from which it may reasonably recruit and it will hire for each job classification for which employees are hired in such a way that minorities and women are not underutilized.

(c) That, in all solicitations or advertisements for employees placed by it or on its behalf, it will state that all applicants will be afforded equal opportunity without discrimination because of race, color, religion, sex, national origin, ancestry, age, order of protection status, marital status, physical or mental disability, military status, sexual orientation, or unfavorable discharge from military service.

(d) That it will send to each labor organization or representative of workers with which it has or is bound by a collective bargaining or other agreement or understanding, a notice advising such labor organization or representative of the Construction Manager's obligations under the Illinois Human Rights Act and the Department's Rules. If any such labor organization or representative fails or refuses to cooperate with the Construction Manager in its efforts to comply with such Act and Rules, the Construction Manager will promptly so notify the Department and the contracting agency and will recruit employees from other sources when necessary to fulfill its obligations thereunder.

(e) That it will submit reports as required by the Department's Rules, furnish all relevant information as may from time to time be requested by the Department or the contracting agency, and in all respects comply with the Illinois Human Rights Act and the Department's Rules.

(f) That it will permit access to all relevant books, records, accounts and work sites by personnel of the contracting agency and the Department for purposes of investigation to ascertain compliance with the Illinois Human Rights Act and the Department's Rules.

(g) That it will include verbatim or by reference the provisions of this clause in every subcontract it awards under which any portion of the contract obligations are undertaken or assumed, so that such provisions will be binding upon such subcontractor. In the same manner as with other provisions of this contract the Construction Manager will be liable for compliance with applicable provisions of this clause by such subcontractors; and further it will promptly notify the contracting agency and the Department in the event any subcontractor fails or refuses to comply therewith. In addition, the Construction Manager will not utilize any subcontractor declared by the Illinois Human Rights Commission to be ineligible for contracts or subcontracts with the State of Illinois or any of its political subdivisions or municipal corporations.

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Certification of Document's Authenticity

AIA® Document D401™ – 2003

I, Jonathan Carroll, hereby certify, to the best of my knowledge, information and belief, that I created the attached final document simultaneously with its associated Additions and Deletions Report and this certification at 16:21:15 CST on 12/11/2025 under Order No. 20250150795 from AIA Contract Documents software and that in preparing the attached final document I made no changes to the original text of AIA® Document A133™ - 2019, Standard Form of Agreement Between Owner and Construction Manager as Constructor where the basis of payment is the Cost of the Work Plus a Fee with a Guaranteed Maximum Price, other than those additions and deletions shown in the associated Additions and Deletions Report.

_____

(Signed)

_____

(Title)

_____

(Dated)

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Firm Middle school

Prepared For

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Richland County
(618) 231-1189
ross.r@agellc.com

Prepared By

Drew Mueller
314-808-7151
drew.mueller@straightupsolar.com

12/5/2025



Our Mission:

StraightUp Solar empowers communities to create a sustainable future through lasting partnerships that provide Missouri & Illinois' premier solar integrations and customer service at a competitive price.

Certified B Corporation

STRONGER TOGETHER.

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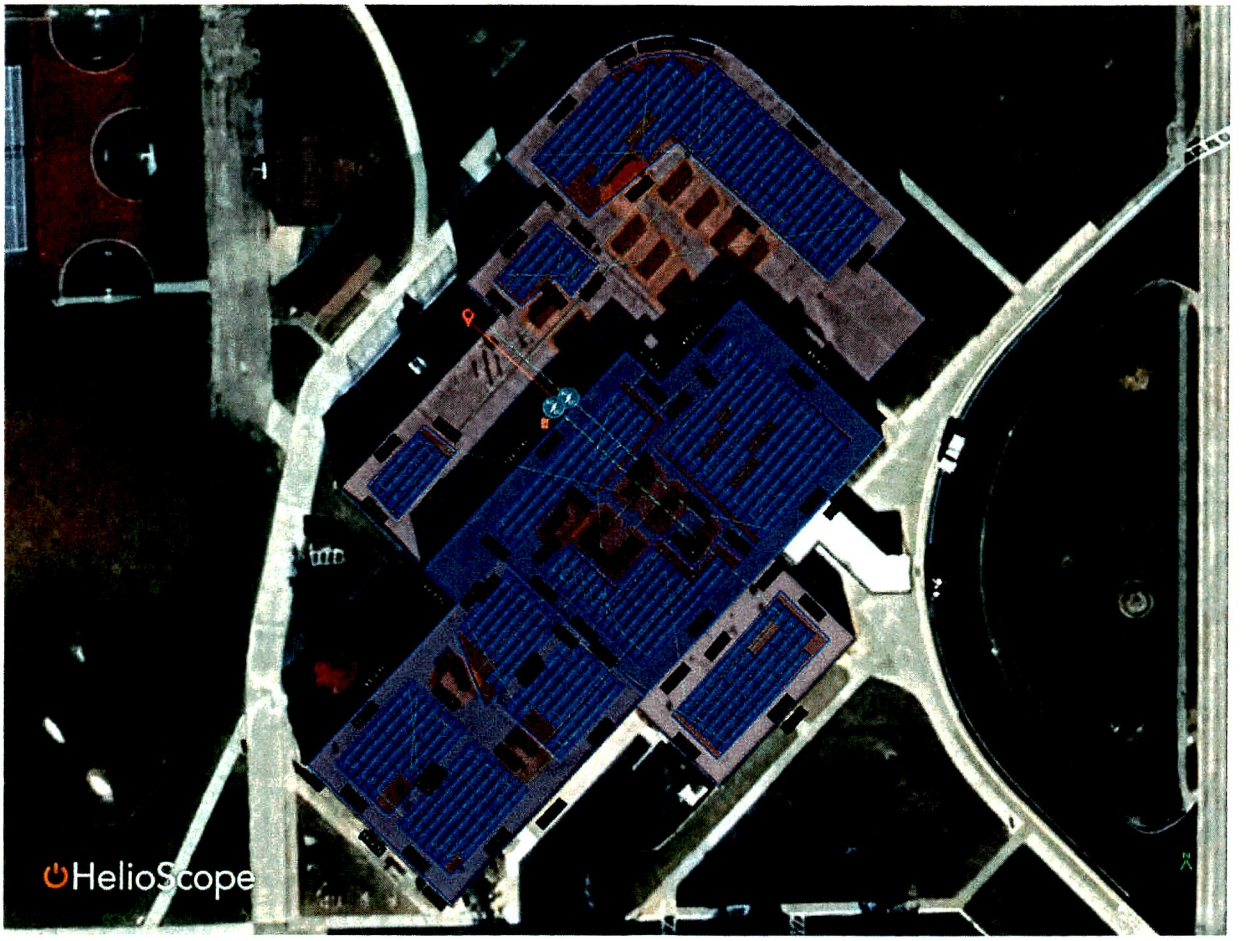
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5.1 Cash Purchase ---- 11

1 PV System Layout



This solar layout was created based on satellite imagery. When you move forward with StraightUp Solar, our technical design and engineering team will conduct a site visit, then create a design package that will be submitted to your utility and the permitting authorities. Based on product availability and engineering review, equipment type and/or quantity may be adjusted.

General Information

Facility: Middle School
Address: 1199 N Van St Olney IL 62450

Solar PV System Rating

Power Rating: 315,060 W-DC
Power Rating: 240,000.0 W-AC

Solar PV Equipment Description

Solar Panels:	(534) Q Cells Q.PEAK DUO XL-G11S.3 / BFG 590
Inverters:	(2) SolarEdge SE120KUS (SE-TRI-US00IBNS4) - Domestic Content

Solar PV Equipment Typical Lifespan

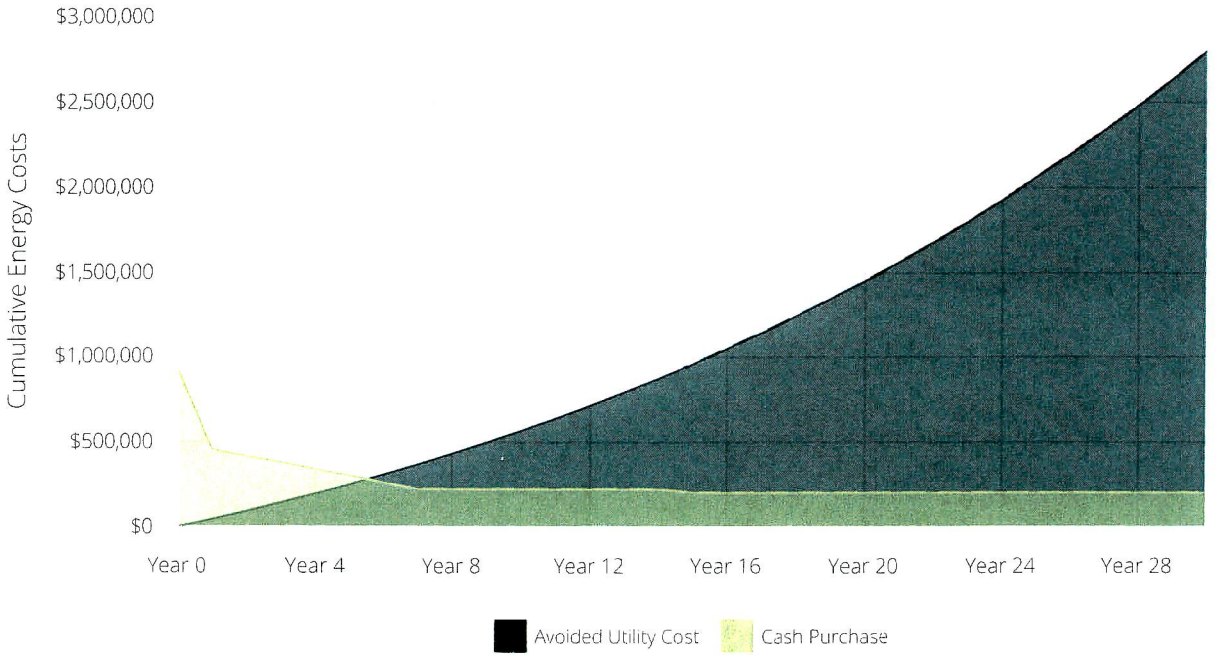
Solar Panels:	Greater than 30 Years
Inverters:	12 Years

2 Project Summary

Payment Options	Cash Purchase
Total Payments	$900,000
Total Incentives	$695,684
Net Payments	$204,316
Payback Period	5.5 Years
Electric Bill Savings - Term	$2,802,131
LCOE PV Generation	$0.018 /kWh

Combined Solar PV Rating
Power Rating: 315,060 W-DC
Power Rating: 274,436 W-AC-CEC

Cumulative Energy Costs By Payment Option



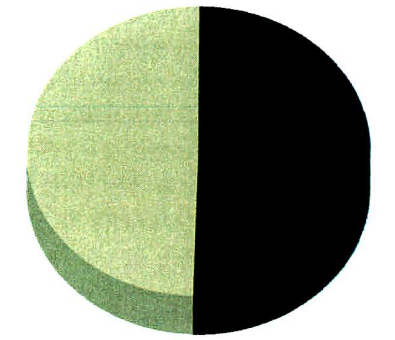
3.1.1 PV System Details

General Information
Facility: Middle School
Address: 1199 N Van St Olney IL 62450

Solar PV System Cost and Incentives

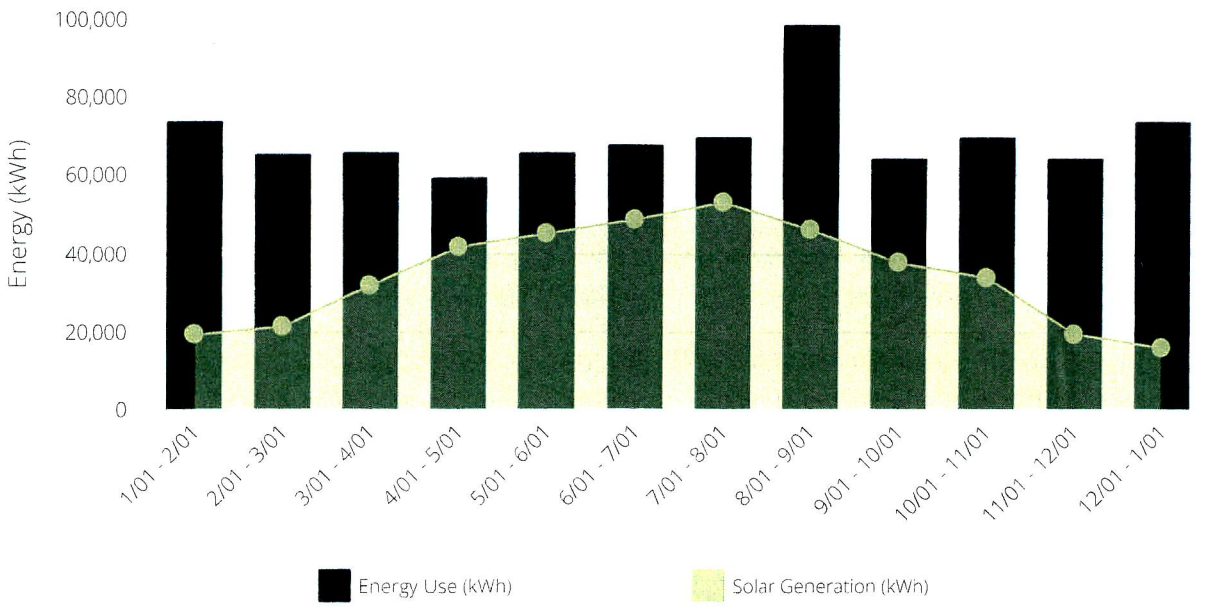
Solar PV System Cost	$900,000
SREC Payment(s)	-$261,919
SREC Collateral Returned in Y15	-$20,996
Direct Pay ITC	-$360,000
SMART Inverter Rebate	-$78,765
[Year 0 SREC Application Fee: $20/kWac] Commercial Only	$5,000
[Year 0 Collateral/Bond Owed:]	$20,996
Net Solar PV System Cost	**$204,316**

Energy Consumption Mix
Annual Energy Use: 837,152 kWh



Utility	421,999 kWh	(50.41%)
Solar PV	415,153 kWh	(49.59%)

Monthly Energy Use vs Solar Generation



3.1.2 Rebates and Incentives

This section summarizes all incentives available for this project. The actual rebate and incentive amounts for this project are shown in each example.

Illinois Smart Inverter Rebate - 2023

Rebate Applicable to Participating IL Utilities. Customers receiving service under rate schedules DS-1 (Residential) & DS-2 (Small Commercial) the rebate for inverters used to interconnect generators are $300/KW-PV DC. For Customer receiving service under rate schedules DS-3, DS-4 and DS-6 (Large Commercial & Industrial) the rebate for inverters used to interconnect generators are $250/KW-PV DC Is available to both customers with existing generation and/or ESS at their home/business and to customers who will be installing that equipment in the future. Applicability For Other Participating Utilities May Not Be Specific to Rate Tariffs. There is a limit of 5mW AC for the rebate application

Total Incentive Value: $78,765

[Year 0 SREC Application Fee: $20/kWac] Commercial Only

All non-residential solar clients participating in the Illinois Shines SREC Program are invoiced $20/kWac at the time of their SREC Application Submission. This is a fee that is charged in order for the SREC application to be submitted. It is required for the project to be eligible for the SREC incentive.

Total Incentive Value: ($5,000)

[Year 0 Collateral/Bond Owed:]

All non-residential solar clients participating in the Illinois Shines SREC Program are invoiced 5% of their Total SREC Contract Value at the time of their SREC Application Submission. This amount is is returned as a payment to the Client in the 15th year when the SREC Contract term is complete.

Total Incentive Value: ($20,996)

Direct Pay, Investment Tax Credit (ITC) - 30% (with Adders)

Entities that qualify for direct pay are eligible to receive a 30% direct payment, assuming they meet the established prevailing wage and apprenticeship requirements in order to qualify for the full 30% "increased rate", rather than a 6% "base rate".
Direct pay is only available for entities, including: an entity exempt from the tax, any State government (or political subdivision thereof), the Tennessee Valley Authority, an Indian tribal government, an Alaska Native Corporation, any corporation operating on a cooperative basis which is engaged in furnishing electric energy to persons in rural areas.
In addition to the 30% ITC, three different types of ITC "Adders", which provide additional tax credits of up to 10% each, for projects that meet specified requirements. (1) Energy Community. (2) Low-income. (3) Domestic Content.

Total Incentive Value: $360,000

[Year 15 Collateral/Bond Payment:]

The 5% collateral/bond that was paid in Year 0 is returned as a payment to the Client in Year 15 (since that is when the SREC Contract term is complete).

Total Incentive Value: $20,996

[LARGE DG] ABP Incentive > 25 kW AC [Payments Years 1-7]

MODELED SREC INCENTIVE WAS CALCULATED WITH AN ESTIMATED UNOFFICIAL SREC PRICE NOTE: Procurement Year 24/25 SREC prices will not be published until June 1st, 2024 For systems up to and including 25 kW AC, the SREC purchase price will be paid in one payment to the customer within approximately 120 days after the PV system has produced its first 1000 kWh of energy (which is equal to 1 REC). Systems larger than 25 kW AC will receive SREC payments according to a slightly different schedule, which is 15% of the REC purchase price within approximately 120 days after the PV system has produced its first 1000 kwh (1 REC), and the 85% balance will be paid quarterly over the following 6 years.

Total Incentive Value: $261,919

3.1.3 Utility Rates

The table below shows the rates associate with your current utility rate schedule (DS-3). Your estimated electric bills after solar are shown on the following page.

Customer Charges				Energy Charges					Demand Charges			
Season	Charge Type	Rate Type	DS-3	Season	Charge Type	Rate Type	DS-3	Season	Charge Type	Rate Type	DS-3
S1	Flat Rate	per billing period	$139.80	S1	Flat Rate	Import	$0.01217	S1	Flat Rate	Import	$0.65
S1	Flat Rate: Charges Vary With Units	per billing period	-	S1	Flat Rate	Import	$0.08	S1	On Peak	Import	$9.28
S1	Flat Rate: Charges Vary With Units	per billing period	-	S1	T < 2,000 kWh	Import	$0.0033				
				S1	2,000 kWh < T < 50,000 kWh	Import	$0.00319				
				S1	50,000 kWh < T < 100,000 kWh	Import	$0.00303				
				S1	100,000 kWh < T < 500,000 kWh	Import	$0.00297				
				S1	500,000 kWh < T	Import	$0.00286				

3.1.4 Current Electric Bill

The table below shows your annual electricity costs based on the most current utility rates and your previous 12 months of electrical usage.

Rate Schedule: Ameren-IL - DS-3

Time Periods	Energy Use (kWh)	Max Demand (kW)				Charges		
Bill Ranges & Seasons	Total	NC / Max	On Peak	Other	NBC	Energy	Demand	Total
1/1/2025 - 2/1/2025 S1	73,398	273	273	$140	$0	$6,996	$2,759	$9,894
2/1/2025 - 3/1/2025 S1	65,027	269	269	$140	$0	$6,199	$2,722	$9,060
3/1/2025 - 4/1/2025 S1	65,775	273	273	$140	$0	$6,270	$2,759	$9,168
4/1/2025 - 5/1/2025 S1	59,223	295	295	$140	$0	$5,646	$2,963	$8,749
5/1/2025 - 6/1/2025 S1	65,644	329	329	$140	$0	$6,257	$3,278	$9,675
6/1/2025 - 7/1/2025 S1	67,890	289	289	$140	$0	$6,471	$2,907	$9,518
7/1/2025 - 8/1/2025 S1	69,606	292	292	$140	$0	$6,635	$2,935	$9,709
8/1/2025 - 9/1/2025 S1	98,674	347	347	$140	$0	$9,402	$3,445	$12,987
9/1/2025 - 10/1/2025 S1	64,100	317	317	$140	$0	$6,110	$3,167	$9,417
10/1/2025 - 11/1/2025 S1	69,745	330	330	$140	$0	$6,648	$3,287	$10,075
11/1/2024 - 12/1/2024 S1	64,216	280	280	$140	$0	$6,122	$2,824	$9,085
12/1/2024 - 1/1/2025 S1	73,854	270	270	$140	$0	$7,039	$2,731	$9,910
Total	837,152	-	-	$1,678	-	$79,795	$35,776	$117,248

3.1.5 New Electric Bill

Rate Schedule: Ameren-IL - DS-3

Time Periods	Energy Use (kWh)	Max Demand (kW)				Charges		
Bill Ranges & Seasons	Total	NC / Max	On Peak	Other	NBC	Energy	Demand	Total
1/1/2025 - 2/1/2025 S1	54,137	204	204	$140	$0	$5,202	$2,083	$7,425
2/1/2025 - 3/1/2025 S1	43,574	193	193	$140	$0	$4,212	$1,981	$6,333
3/1/2025 - 4/1/2025 S1	33,888	181	181	$140	$0	$3,370	$1,869	$5,379
4/1/2025 - 5/1/2025 S1	17,470	245	245	$140	$0	$1,861	$2,463	$4,464
5/1/2025 - 6/1/2025 S1	20,371	262	262	$140	$0	$2,140	$2,621	$4,900
6/1/2025 - 7/1/2025 S1	19,100	215	215	$140	$0	$2,018	$2,185	$4,342
7/1/2025 - 8/1/2025 S1	16,314	193	193	$140	$0	$1,754	$1,981	$3,875
8/1/2025 - 9/1/2025 S1	52,419	265	265	$140	$0	$5,098	$2,649	$7,886
9/1/2025 - 10/1/2025 S1	26,367	207	207	$140	$0	$2,653	$2,111	$4,904
10/1/2025 - 11/1/2025 S1	35,884	292	292	$140	$0	$3,563	$2,899	$6,601
11/1/2024 - 12/1/2024 S1	44,613	218	210	$140	$0	$4,301	$2,138	$6,579
12/1/2024 - 1/1/2025 S1	57,861	251	251	$140	$0	$5,547	$2,519	$8,205
Total	421,998	-	-	$1,678	-	$41,717	$27,498	$70,893

Annual Electricity Savings: $46,355

4.1 Cash Purchase

Assumptions and Key Financial Metrics

IRR - Term	15.7%	Net Present Value	$945,986	Payback Period	5.5 Years
PV Degradation Rate	0.50%	Discount Rate	5.0%	Energy Cost Escalation Rate	5.0%
Federal Income Tax Rate	0.0%	State Income Tax Rate	0.0%	Total Project Costs	$900,000

Years	Project Costs	Electric Bill Savings	SMART Inverter Rebate	[Year 0 SREC Application Fee: $20/kWac] Commercial Only	[Year 0 Collateral/Bond Owed:]	Direct Pay ITC	SREC Collateral Returned in Y15	SREC Payment(s)	Total Cash Flow	Cumulative Cash Flow
Upfront	-$900,000	-	-	-$5,000	-$20,996	-	-	-	-$925,996	-$925,996
1	-	$46,355	$78,765	-	-	$360,000	-	$31,213	$516,333	-$409,663
2	-	$48,430	-	-	-	-	-	$38,451	$86,881	-$322,782
3	-	$50,596	-	-	-	-	-	$38,451	$89,047	-$233,736
4	-	$52,857	-	-	-	-	-	$38,451	$91,308	-$142,428
5	-	$55,218	-	-	-	-	-	$38,451	$93,669	-$48,758
6	-	$57,683	-	-	-	-	-	$38,451	$96,134	$47,376
7	-	$60,257	-	-	-	-	-	$38,451	$98,708	$146,084
8	-	$62,944	-	-	-	-	-	-	$62,944	$209,027
9	-	$65,748	-	-	-	-	-	-	$65,748	$274,775
10	-	$68,676	-	-	-	-	-	-	$68,676	$343,451
11	-	$71,732	-	-	-	-	-	-	$71,732	$415,184
12	-	$74,923	-	-	-	-	-	-	$74,923	$490,106
13	-	$78,252	-	-	-	-	-	-	$78,252	$568,359
14	-	$81,728	-	-	-	-	-	-	$81,728	$650,087
15	-	$85,356	-	-	-	-	$20,996	-	$106,352	$756,438
16	-	$89,141	-	-	-	-	-	-	$89,141	$845,580
17	-	$93,093	-	-	-	-	-	-	$93,093	$938,672
18	-	$97,216	-	-	-	-	-	-	$97,216	$1,035,888
19	-	$101,519	-	-	-	-	-	-	$101,519	$1,137,407
20	-	$106,009	-	-	-	-	-	-	$106,009	$1,243,417
21	-	$110,695	-	-	-	-	-	-	$110,695	$1,354,111
22	-	$115,584	-	-	-	-	-	-	$115,584	$1,469,695
23	-	$120,685	-	-	-	-	-	-	$120,685	$1,590,380
24	-	$126,007	-	-	-	-	-	-	$126,007	$1,716,388
25	-	$131,560	-	-	-	-	-	-	$131,560	$1,847,948
26	-	$137,353	-	-	-	-	-	-	$137,353	$1,985,301
27	-	$143,397	-	-	-	-	-	-	$143,397	$2,128,698
28	-	$149,701	-	-	-	-	-	-	$149,701	$2,278,399
29	-	$156,278	-	-	-	-	-	-	$156,278	$2,434,677
30	-	$163,138	-	-	-	-	-	-	$163,138	$2,597,815
Totals:	-$900,000	$2,802,131	$78,765	-$5,000	-$20,996	$360,000	$20,996	$261,919	$2,597,815	-

5.1 Cash Purchase

Assumptions and Key Financial Metrics

IRR - Term	15.7%	Net Present Value	$945,986	Payback Period	5.5 Years
PV Degradation Rate	0.50%	Discount Rate	5.0%	Energy Cost Escalation Rate	5.0%
Federal Income Tax Rate	0.0%	State Income Tax Rate	0.0%	Total Project Costs	$900,000

Years	Upfront	1	2	3	4	5	6	7	8	9
Cash										
Project Costs	-$900,000	-	-	-	-	-	-	-	-	-
Electric Bill Savings	-	$46,355	$48,430	$50,596	$52,857	$55,218	$57,683	$60,257	$62,944	$65,748
SMART Inverter Rebate	-	$78,765	-	-	-	-	-	-	-	-
[Year 0 SREC Application Fee: $20/kWac] Commercial Only	-$5,000	-	-	-	-	-	-	-	-	-
[Year 0 Collateral/Bond Owed:]	-$20,996	-	-	-	-	-	-	-	-	-
Direct Pay ITC	-	$360,000	-	-	-	-	-	-	-	-
SREC Collateral Returned in Y15	-	-	-	-	-	-	-	-	-	-
SREC Payment(s)	-	$31,213	$38,451	$38,451	$38,451	$38,451	$38,451	$38,451	-	-
Cash Total	-$925,996	$516,333	$86,881	$89,047	$91,308	$93,669	$96,134	$98,708	$62,944	$65,748
Total Cash Flow	-$925,996	$516,333	$86,881	$89,047	$91,308	$93,669	$96,134	$98,708	$62,944	$65,748
Cumulative Cash Flow	-$925,996	-$409,663	-$322,782	-$233,736	-$142,428	-$48,758	$47,376	$146,084	$209,027	$274,775

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5.1 Cash Purchase

Assumptions and Key Financial Metrics

IRR - Term	15.7%	Net Present Value	$945,986	Payback Period	5.5 Years
PV Degradation Rate	0.50%	Discount Rate	5.0%	Energy Cost Escalation Rate	5.0%
Federal Income Tax Rate	0.0%	State Income Tax Rate	0.0%	Total Project Costs	$900,000

Years	10	11	12	13	14	15	16	17	18	19
Cash										
Project Costs	-	-	-	-	-	-	-	-	-	-
Electric Bill Savings	$68,676	$71,732	$74,923	$78,252	$81,728	$85,356	$89,141	$93,093	$97,216	$101,519
SMART Inverter Rebate	-	-	-	-	-	-	-	-	-	-
[Year 0 SREC Application Fee: $20/kWac] Commercial Only	-	-	-	-	-	-	-	-	-	-
[Year 0 Collateral/Bond Owed:]	-	-	-	-	-	-	-	-	-	-
Direct Pay ITC	-	-	-	-	-	-	-	-	-	-
SREC Collateral Returned in Y15	-	-	-	-	-	$20,996	-	-	-	-
SREC Payment(s)	-	-	-	-	-	-	-	-	-	-
Cash Total	$68,676	$71,732	$74,923	$78,252	$81,728	$106,352	$89,141	$93,093	$97,216	$101,519
Total Cash Flow	$68,676	$71,732	$74,923	$78,252	$81,728	$106,352	$89,141	$93,093	$97,216	$101,519
Cumulative Cash Flow	$343,451	$415,184	$490,106	$568,359	$650,087	$756,438	$845,580	$938,672	$1,035,888	$1,137,407

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5.1 Cash Purchase

Assumptions and Key Financial Metrics

IRR - Term	15.7%	Net Present Value	$945,986	Payback Period	5.5 Years
PV Degradation Rate	0.50%	Discount Rate	5.0%	Energy Cost Escalation Rate	5.0%
Federal Income Tax Rate	0.0%	State Income Tax Rate	0.0%	Total Project Costs	$900,000

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Years	20	21	22	23	24	25	26	27	28
Cash									
Project Costs	-	-	-	-	-	-	-	-	-
Electric Bill Savings	$106,009	$110,695	$115,584	$120,685	$126,007	$131,560	$137,353	$143,397	$149,701
SMART Inverter Rebate	-	-	-	-	-	-	-	-	-
[Year 0 SREC Application Fee: $20/kWac] Commercial Only	-	-	-	-	-	-	-	-	-
[Year 0 Collateral/Bond Owed:]	-	-	-	-	-	-	-	-	-
Direct Pay ITC	-	-	-	-	-	-	-	-	-
SREC Collateral Returned in Y15	-	-	-	-	-	-	-	-	-
SREC Payment(s)	-	-	-	-	-	-	-	-	-
Cash Total	$106,009	$110,695	$115,584	$120,685	$126,007	$131,560	$137,353	$143,397	$149,701
Total Cash Flow	$106,009	$110,695	$115,584	$120,685	$126,007	$131,560	$137,353	$143,397	$149,701
Cumulative Cash Flow	$1,243,417	$1,354,111	$1,469,695	$1,590,380	$1,716,388	$1,847,948	$1,985,301	$2,128,698	$2,278,399

5.1 Cash Purchase

Assumptions and Key Financial Metrics

IRR - Term	15.7%	Net Present Value	$945,986	Payback Period	5.5 Years
PV Degradation Rate	0.50%	Discount Rate	5.0%	Energy Cost Escalation Rate	5.0%
Federal Income Tax Rate	0.0%	State Income Tax Rate	0.0%	Total Project Costs	$900,000

Years	29	30	Totals
Cash			
Project Costs	-	-	-$900,000
Electric Bill Savings	$156,278	$163,138	$2,802,131
SMART Inverter Rebate	-	-	$78,765
[Year 0 SREC Application Fee: $20/kWac] Commercial Only	-	-	-$5,000
[Year 0 Collateral/Bond Owed:]	-	-	-$20,996
Direct Pay ITC	-	-	$360,000
SREC Collateral Returned in Y15	-	-	$20,996
SREC Payment(s)	-	-	$261,919
Cash Total	$156,278	$163,138	$2,597,815
Total Cash Flow	$156,278	$163,138	$2,597,815
Cumulative Cash Flow	$2,434,677	$2,597,815	-

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StraightUp SOLAR

AGE Affordable Gas + Electric

Firm High school

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12/5/2025



Our Mission:

StraightUp Solar empowers communities to create a sustainable future through lasting partnerships that provide Missouri & Illinois' premier solar integrations and customer service at a competitive price.

Certified B Corporation

SOLAR AMICUS COOPERATIVE STRONGER TOGETHER.

MOSEIA Missouri Solar Energy Industries Association

isea illinois solar energy association

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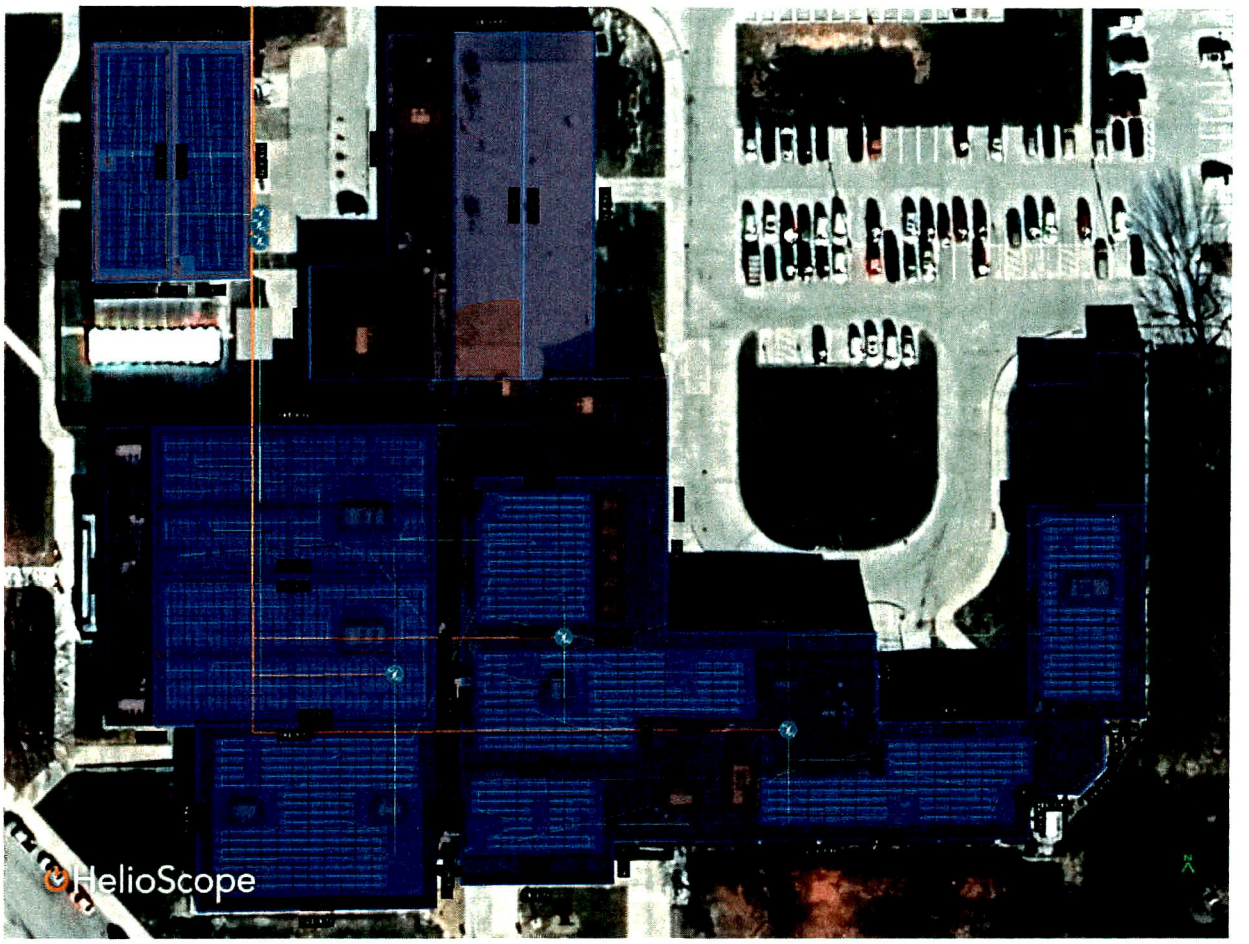
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1 PV System Layout



This solar layout was created based on satellite imagery. When you move forward with StraightUp Solar, our technical design and engineering team will conduct a site visit, then create a design package that will be submitted to your utility and the permitting authorities. Based on product availability and engineering review, equipment type and/or quantity may be adjusted.

General Information

Facility: High School
Address: 1200 E Laurel St Olney IL 62450

Solar PV System Rating

Power Rating: 740,450 W-DC
Power Rating: 680,000.0 W-AC

Solar PV Equipment Description

Solar Panels: (1255) Q Cells Q.PEAK DUO XL-G11S.3 / BFG 590
Inverters: (4) SolarEdge SE120KUS (SE-TRI-US00IBNS4) - Domestic Content, (2) SolarEdge SE100KUS (SE-TRI-US00IBNS4) - Domestic Content

Solar PV Equipment Typical Lifespan

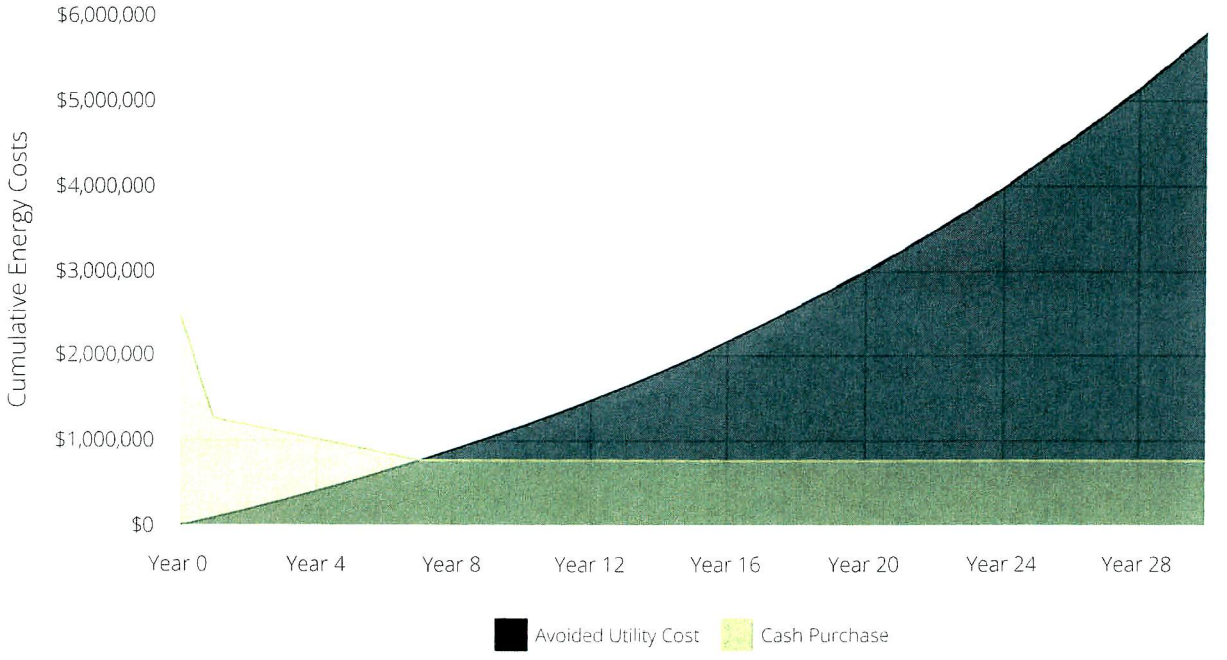
Solar Panels: Greater than 30 Years
Inverters: 12 Years

2 Project Summary

Payment Options	Cash Purchase
Total Payments	$2,450,000
Total Incentives	$1,678,498
Net Payments	$771,503
Payback Period	7.1 Years
Electric Bill Savings - Term	$5,799,274
LCOE PV Generation	$0.029 /kWh

Combined Solar PV Rating
Power Rating: 740,450 W-DC
Power Rating: 644,976 W-AC-CEC

Cumulative Energy Costs By Payment Option



3.1.1 PV System Details

General Information

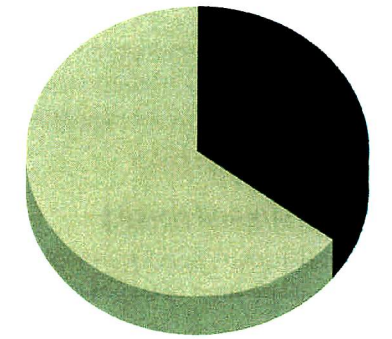
Facility: High School

Address: 1200 E Laurel St Olney IL 62450

Solar PV System Cost and Incentives	
Solar PV System Cost	$2,450,000
SREC Payment(s)	-$567,485
SREC Collateral Returned in Y15	-$4,522
Direct Pay ITC	-$980,000
SMART Inverter Rebate	-$185,113
[Year 0 SREC Application Fee: $20/kWac] Commercial Only	$13,600
[Year 0 Collateral/Bond Owed:]	$45,022
Net Solar PV System Cost	**$771,503**

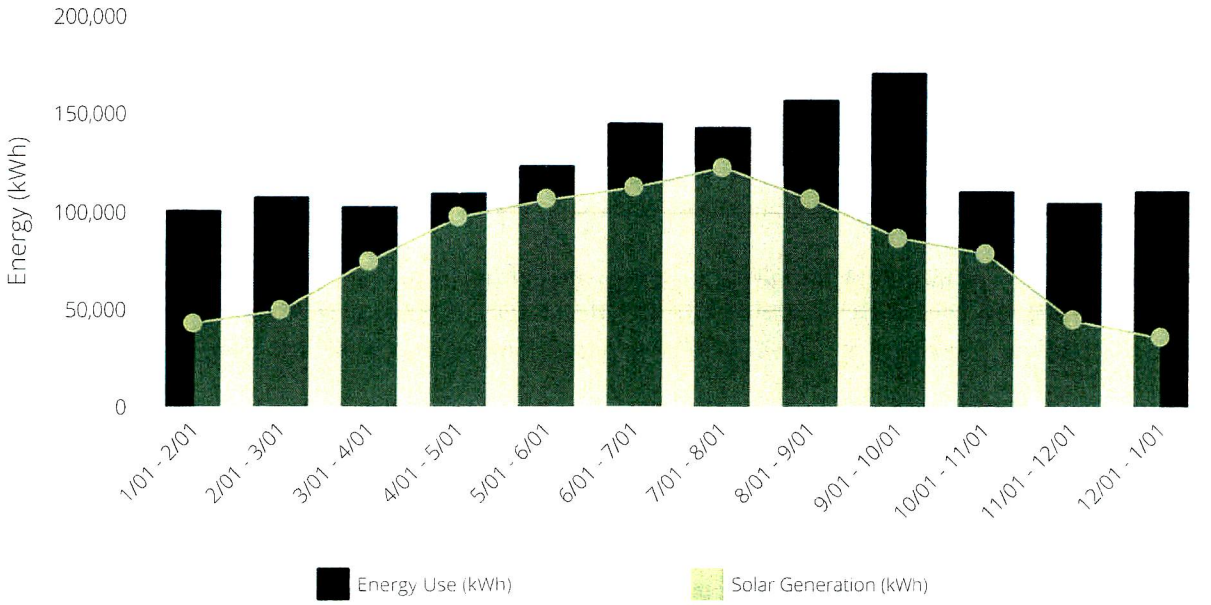
Energy Consumption Mix

Annual Energy Use: 1,484,744 kWh



Utility	525,844 kWh	(35.42%)
Solar PV	958,900 kWh	(64.58%)

Monthly Energy Use vs Solar Generation



3.1.2 Rebates and Incentives

This section summarizes all incentives available for this project. The actual rebate and incentive amounts for this project are shown in each example.

[Year 0 SREC Application Fee: $20/kWac] Commercial Only

All non-residential solar clients participating in the Illinois Shines SREC Program are invoiced $20/kWac at the time of their SREC Application Submission. This is a fee that is charged in order for the SREC application to be submitted. It is required for the project to be eligible for the SREC incentive.

Total Incentive Value: ($13,600)

[Year 0 Collateral/Bond Owed:]

All non-residential solar clients participating in the Illinois Shines SREC Program are invoiced 5% of their Total SREC Contract Value at the time of their SREC Application Submission. This amount is is returned as a payment to the Client in the 15th year when the SREC Contract term is complete.

Total Incentive Value: ($45,022)

Illinois Smart Inverter Rebate - 2023

Rebate Applicable to Participating IL Utilities. Customers receiving service under rate schedules DS-1 (Residential) & DS-2 (Small Commercial) the rebate for inverters used to interconnect generators are $300/KW-PV DC. For Customer receiving service under rate schedules DS-3, DS-4 and DS-6 (Large Commercial & Industrial) the rebate for inverters used to interconnect generators are $250/KW-PV DC Is available to both customers with existing generation and/or ESS at their home/business and to customers who will be installing that equipment in the future. Applicability For Other Participating Utilities May Not Be Specific to Rate Tariffs. There is a limit of 5mW AC for the rebate application

Total Incentive Value: $185,113

Direct Pay, Investment Tax Credit (ITC) - 30% (with Adders)

Entities that qualify for direct pay are eligible to receive a 30% direct payment, assuming they meet the established prevailing wage and apprenticeship requirements in order to qualify for the full 30% "increased rate", rather than a 6% "base rate".
Direct pay is only available for entities, including: an entity exempt from the tax, any State government (or political subdivision thereof), the Tennessee Valley Authority, an Indian tribal government, an Alaska Native Corporation, any corporation operating on a cooperative basis which is engaged in furnishing electric energy to persons in rural areas.
In addition to the 30% ITC, three different types of ITC "Adders", which provide additional tax credits of up to 10% each, for projects that meet specified requirements. (1) Energy Community. (2) Low-income. (3) Domestic Content.

Total Incentive Value: $980,000

[Year 15 Collateral/Bond Payment:]

The 5% collateral/bond that was paid in Year 0 is returned as a payment to the Client in Year 15 (since that is when the SREC Contract term is complete).

Total Incentive Value: $4,522

[LARGE DG] ABP Incentive > 25 kW AC [Payments Years 1-7]

MODELED SREC INCENTIVE WAS CALCULATED WITH AN ESTIMATED UNOFFICIAL SREC PRICE NOTE: Procurement Year 24/25 SREC prices will not be published until June 1st, 2024 For systems up to and including 25 kW AC, the SREC purchase price will be paid in one payment to the customer within approximately 120 days after the PV system has produced its first 1000 kWh of energy (which is equal to 1 REC). Systems larger than 25 kW AC will receive SREC payments according to a slightly different schedule, which is 15% of the REC purchase price within approximately 120 days after the PV system has produced its first 1000 kwh (1 REC), and the 85% balance will be paid quarterly over the following 6 years.

Total Incentive Value: $567,485

3.1.3 Utility Rates

The table below shows the rates associate with your current utility rate schedule (DS-3). Your estimated electric bills after solar are shown on the following page.

Customer Charges				Energy Charges				Demand Charges			
Season	Charge Type	Rate Type	DS-3	Season	Charge Type	Rate Type	DS-3	Season	Charge Type	Rate Type	DS-3
S1	Flat Rate	per billing period	$139.80	S1	Flat Rate	Import	$0.01222	S1	Flat Rate	Import	$0.65
S1	Flat Rate: Charges Vary With Units	per billing period	-	S1	Flat Rate	Import	$0.08	S1	On Peak	Import	$9.28
S1	Flat Rate: Charges Vary With Units	per billing period	-	S1	T < 2,000 kWh	Import	$0.0033				
				S1	2,000 kWh < T < 50,000 kWh	Import	$0.00319				
				S1	50,000 kWh < T < 100,000 kWh	Import	$0.00303				
				S1	100,000 kWh < T < 500,000 kWh	Import	$0.00297				
				S1	500,000 kWh < T	Import	$0.00286				

3.1.4 Current Electric Bill

The table below shows your annual electricity costs based on the most current utility rates and your previous 12 months of electrical usage.

Rate Schedule: Ameren-IL - DS-3

Time Periods	Energy Use (kWh)	Max Demand (kW)				Charges		
Bill Ranges & Seasons	Total	NC / Max	On Peak	Other	NBC	Energy	Demand	Total
1/1/2025 - 2/1/2025 S1	100,241	288	288	$140	$0	$9,556	$2,991	$12,687
2/1/2025 - 3/1/2025 S1	107,961	297	297	$140	$0	$10,291	$3,075	$13,506
3/1/2025 - 4/1/2025 S1	102,238	350	350	$140	$0	$9,746	$3,566	$13,452
4/1/2025 - 5/1/2025 S1	109,901	392	392	$140	$0	$10,476	$3,956	$14,571
5/1/2025 - 6/1/2025 S1	123,669	429	429	$140	$0	$11,786	$4,299	$16,225
6/1/2025 - 7/1/2025 S1	145,059	396	396	$140	$0	$13,822	$3,993	$17,955
7/1/2025 - 8/1/2025 S1	143,076	393	393	$140	$0	$13,634	$3,965	$17,739
8/1/2025 - 9/1/2025 S1	157,185	490	490	$140	$0	$14,977	$4,865	$19,981
9/1/2025 - 10/1/2025 S1	170,691	458	458	$140	$0	$16,262	$4,568	$20,970
10/1/2025 - 11/1/2025 S1	110,662	372	372	$140	$0	$10,548	$3,770	$14,458
11/1/2024 - 12/1/2024 S1	104,044	347	347	$140	$0	$9,918	$3,538	$13,596
12/1/2024 - 1/1/2025 S1	110,017	339	339	$140	$0	$10,487	$3,464	$14,091
Total	1,484,744	-	-	$1,678	-	$141,503	$46,051	$189,232

3.1.5 New Electric Bill

Rate Schedule: Ameren-IL - DS-3

Time Periods	Energy Use (kWh)	Max Demand (kW)				Charges		
Bill Ranges & Seasons	Total	NC / Max	On Peak	Other	NBC	Energy	Demand	Total
1/1/2025 - 2/1/2025 S1	57,222	206	206	$140	$0	$5,655	$2,178	$7,973
2/1/2025 - 3/1/2025 S1	58,306	201	201	$140	$0	$5,783	$2,132	$8,055
3/1/2025 - 4/1/2025 S1	27,347	226	226	$140	$0	$3,108	$2,364	$5,612
4/1/2025 - 5/1/2025 S1	12,479	350	350	$140	$0	$1,781	$3,514	$5,435
5/1/2025 - 6/1/2025 S1	17,532	357	357	$140	$0	$2,236	$3,579	$5,955
6/1/2025 - 7/1/2025 S1	32,496	341	341	$140	$0	$3,550	$3,431	$7,120
7/1/2025 - 8/1/2025 S1	20,218	302	302	$140	$0	$2,444	$3,069	$5,652
8/1/2025 - 9/1/2025 S1	50,483	363	363	$140	$0	$5,179	$3,635	$8,953
9/1/2025 - 10/1/2025 S1	83,646	410	410	$140	$0	$8,195	$4,071	$12,405
10/1/2025 - 11/1/2025 S1	31,823	334	334	$140	$0	$3,468	$3,366	$6,974
11/1/2024 - 12/1/2024 S1	59,709	274	270	$140	$0	$5,872	$2,772	$8,784
12/1/2024 - 1/1/2025 S1	74,580	296	296	$140	$0	$7,225	$3,013	$10,378
Total	525,841	-	-	$1,678	-	$54,495	$37,123	$93,296

Annual Electricity Savings: $95,936

4.1 Cash Purchase

Assumptions and Key Financial Metrics

IRR - Term	12.1%	Net Present Value	$1,613,378	Payback Period	7.1 Years
PV Degradation Rate	0.50%	Discount Rate	5.0%	Energy Cost Escalation Rate	5.0%
Federal Income Tax Rate	0.0%	State Income Tax Rate	0.0%	Total Project Costs	$2,450,000

Years	Project Costs	Electric Bill Savings	[Year 0 SREC Application Fee: $20/kWac] Commercial Only	[Year 0 Collateral/Bond Owed:]	SMART Inverter Rebate	Direct Pay ITC	SREC Collateral Returned in Y15	SREC Payment(s)	Total Cash Flow	Cumulative Cash Flow
Upfront	-$2,450,000	-	-$13,600	-$45,022	-	-	-	-	-$2,508,622	-$2,508,622
1	-	$95,936	-	-	$185,113	$980,000	-	$72,755	$1,333,804	-$1,174,818
2	-	$100,230	-	-	-	-	-	$82,455	$182,685	-$992,133
3	-	$104,712	-	-	-	-	-	$82,455	$187,167	-$804,966
4	-	$109,393	-	-	-	-	-	$82,455	$191,848	-$613,119
5	-	$114,279	-	-	-	-	-	$82,455	$196,734	-$416,384
6	-	$119,381	-	-	-	-	-	$82,455	$201,836	-$214,548
7	-	$124,707	-	-	-	-	-	$82,455	$207,162	-$7,386
8	-	$130,268	-	-	-	-	-	-	$130,268	$122,881
9	-	$136,072	-	-	-	-	-	-	$136,072	$258,953
10	-	$142,132	-	-	-	-	-	-	$142,132	$401,085
11	-	$148,457	-	-	-	-	-	-	$148,457	$549,542
12	-	$155,059	-	-	-	-	-	-	$155,059	$704,601
13	-	$161,951	-	-	-	-	-	-	$161,951	$866,552
14	-	$169,144	-	-	-	-	-	-	$169,144	$1,035,696
15	-	$176,651	-	-	-	-	$4,522	-	$181,173	$1,216,869
16	-	$184,487	-	-	-	-	-	-	$184,487	$1,401,356
17	-	$192,664	-	-	-	-	-	-	$192,664	$1,594,020
18	-	$201,198	-	-	-	-	-	-	$201,198	$1,795,218
19	-	$210,103	-	-	-	-	-	-	$210,103	$2,005,321
20	-	$219,396	-	-	-	-	-	-	$219,396	$2,224,717
21	-	$229,093	-	-	-	-	-	-	$229,093	$2,453,810
22	-	$239,212	-	-	-	-	-	-	$239,212	$2,693,022
23	-	$249,769	-	-	-	-	-	-	$249,769	$2,942,791
24	-	$260,784	-	-	-	-	-	-	$260,784	$3,203,575
25	-	$272,276	-	-	-	-	-	-	$272,276	$3,475,851
26	-	$284,266	-	-	-	-	-	-	$284,266	$3,760,116
27	-	$296,773	-	-	-	-	-	-	$296,773	$4,056,890
28	-	$309,821	-	-	-	-	-	-	$309,821	$4,366,711
29	-	$323,432	-	-	-	-	-	-	$323,432	$4,690,142
30	-	$337,629	-	-	-	-	-	-	$337,629	$5,027,771
Totals:	-$2,450,000	$5,799,274	-$13,600	-$45,022	$185,113	$980,000	$4,522	$567,485	$5,027,771	-

5.1 Cash Purchase

Assumptions and Key Financial Metrics

IRR - Term	12.1%	Net Present Value	$1,613,378	Payback Period	7.1 Years
PV Degradation Rate	0.50%	Discount Rate	5.0%	Energy Cost Escalation Rate	5.0%
Federal Income Tax Rate	0.0%	State Income Tax Rate	0.0%	Total Project Costs	$2,450,000

Years	Upfront	1	2	3	4	5	6	7	8
Cash									
Project Costs	-$2,450,000	-	-	-	-	-	-	-	-
Electric Bill Savings	-	$95,936	$100,230	$104,712	$109,393	$114,279	$119,381	$124,707	$130,268
[Year 0 SREC Application Fee: $20/kWac] Commercial Only	-$13,600	-	-	-	-	-	-	-	-
[Year 0 Collateral/Bond Owed:]	-$45,022	-	-	-	-	-	-	-	-
SMART Inverter Rebate	-	$185,113	-	-	-	-	-	-	-
Direct Pay ITC	-	$980,000	-	-	-	-	-	-	-
SREC Collateral Returned in Y15	-	-	-	-	-	-	-	-	-
SREC Payment(s)	-	$72,755	$82,455	$82,455	$82,455	$82,455	$82,455	$82,455	-
Cash Total	-$2,508,622	$1,333,804	$182,685	$187,167	$191,848	$196,734	$201,836	$207,162	$130,268
Total Cash Flow	-$2,508,622	$1,333,804	$182,685	$187,167	$191,848	$196,734	$201,836	$207,162	$130,268
Cumulative Cash Flow	-$2,508,622	-$1,174,818	-$992,133	-$804,966	-$613,119	-$416,384	-$214,548	-$7,386	$122,881

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5.1 Cash Purchase

Assumptions and Key Financial Metrics

IRR - Term	12.1%	Net Present Value	$1,613,378	Payback Period	7.1 Years
PV Degradation Rate	0.50%	Discount Rate	5.0%	Energy Cost Escalation Rate	5.0%
Federal Income Tax Rate	0.0%	State Income Tax Rate	0.0%	Total Project Costs	$2,450,000

Years	9	10	11	12	13	14	15	16	17
Cash									
Project Costs	-	-	-	-	-	-	-	-	-
Electric Bill Savings	$136,072	$142,132	$148,457	$155,059	$161,951	$169,144	$176,651	$184,487	$192,664
[Year 0 SREC Application Fee: $20/kWac] Commercial Only	-	-	-	-	-	-	-	-	-
[Year 0 Collateral/Bond Owed:]	-	-	-	-	-	-	-	-	-
SMART Inverter Rebate	-	-	-	-	-	-	-	-	-
Direct Pay ITC	-	-	-	-	-	-	-	-	-
SREC Collateral Returned in Y15	-	-	-	-	-	-	$4,522	-	-
SREC Payment(s)	-	-	-	-	-	-	-	-	-
Cash Total	$136,072	$142,132	$148,457	$155,059	$161,951	$169,144	$181,173	$184,487	$192,664
Total Cash Flow	$136,072	$142,132	$148,457	$155,059	$161,951	$169,144	$181,173	$184,487	$192,664
Cumulative Cash Flow	$258,953	$401,085	$549,542	$704,601	$866,552	$1,035,696	$1,216,869	$1,401,356	$1,594,020

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5.1 Cash Purchase

Assumptions and Key Financial Metrics

IRR - Term	12.1%	Net Present Value	$1,613,378	Payback Period	7.1 Years
PV Degradation Rate	0.50%	Discount Rate	5.0%	Energy Cost Escalation Rate	5.0%
Federal Income Tax Rate	0.0%	State Income Tax Rate	0.0%	Total Project Costs	$2,450,000

Years	18	19	20	21	22	23	24	25	26
Cash									
Project Costs	-	-	-	-	-	-	-	-	-
Electric Bill Savings	$201,198	$210,103	$219,396	$229,093	$239,212	$249,769	$260,784	$272,276	$284,266
[Year 0 SREC Application Fee: $20/kWac] Commercial Only	-	-	-	-	-	-	-	-	-
[Year 0 Collateral/Bond Owed:]	-	-	-	-	-	-	-	-	-
SMART Inverter Rebate	-	-	-	-	-	-	-	-	-
Direct Pay ITC	-	-	-	-	-	-	-	-	-
SREC Collateral Returned in Y15	-	-	-	-	-	-	-	-	-
SREC Payment(s)	-	-	-	-	-	-	-	-	-
Cash Total	$201,198	$210,103	$219,396	$229,093	$239,212	$249,769	$260,784	$272,276	$284,266
Total Cash Flow	$201,198	$210,103	$219,396	$229,093	$239,212	$249,769	$260,784	$272,276	$284,266
Cumulative Cash Flow	$1,795,218	$2,005,321	$2,224,717	$2,453,810	$2,693,022	$2,942,791	$3,203,575	$3,475,851	$3,760,116

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5.1 Cash Purchase

Assumptions and Key Financial Metrics

IRR - Term	12.1%	Net Present Value	$1,613,378	Payback Period	7.1 Years
PV Degradation Rate	0.50%	Discount Rate	5.0%	Energy Cost Escalation Rate	5.0%
Federal Income Tax Rate	0.0%	State Income Tax Rate	0.0%	Total Project Costs	$2,450,000

Years	27	28	29	30	Totals
Cash					
Project Costs	-	-	-	-	-$2,450,000
Electric Bill Savings	$296,773	$309,821	$323,432	$337,629	$5,799,274
[Year 0 SREC Application Fee: $20/kWac] Commercial Only	-	-	-	-	-$13,600
[Year 0 Collateral/Bond Owed:]	-	-	-	-	-$45,022
SMART Inverter Rebate	-	-	-	-	$185,113
Direct Pay ITC	-	-	-	-	$980,000
SREC Collateral Returned in Y15	-	-	-	-	$4,522
SREC Payment(s)	-	-	-	-	$567,485
Cash Total	$296,773	$309,821	$323,432	$337,629	$5,027,771
Total Cash Flow	$296,773	$309,821	$323,432	$337,629	$5,027,771
Cumulative Cash Flow	$4,056,890	$4,366,711	$4,690,142	$5,027,771	-

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