

## Regular Meeting

Wednesday, January 28, 2026 6:00 PM

NTDSE Administrative Center, 8701 Menard Ave, Morton Grove, IL 60053

### 1. CALL TO ORDER / ROLL CALL - (6:00 p.m.)

#### GOVERNING BOARD

District 67  
Katie Leslie  
Sterbenc (Alt.)

District 68  
Jill Scheer / Jeffrey

District 69  
Mark Chao / Fernanda Perez (Alt.)  
Popielarczyk (Alt.)

District 70  
Pamela Alper / Claudia

District 71  
Matt Holbrook / Joe Kuffel (Alt.)  
Estera Tomuta (Alt.)

District 72  
Jacqueline Bujdei /

District 73  
Frank Santoro / Atanu Das (Alt.)  
Jacobs (Alt.)

District 73.5  
Karen Chan / Elana

District 74  
John Vranas / Elissa Rosenberg (Alt.)

#### ADMINISTRATIVE TEAM MEMBERS

Tarin Kendrick  
Kathy Gavin  
Candice Hartranft  
Christine Perry  
Sheila Arad  
Joy Singh  
Christina Dimas

### 2. PLEDGE OF ALLEGIANCE

### 3. AUDIENCE TO VISITORS

### 4. PRESENTATION

Early Childhood / ACA / CIT (F. Whitney)

### 5. INFORMATION/ACTION: CONSENT AGENDA

**Recommended motion: I recommend that the Governing Board approve the Consent Agenda, which includes the Open Session Minutes of December 10, 2025, the minutes from the Family Engagement Committee of January 9, 2026, the Personnel Report, and the Accounts Payable report for December 31, 2025, as presented and recommended by the Executive Director.**

### 5.A. APPROVAL OF MINUTES

5.A.1. Regular NTDSE Governing Board Minutes

5.A.2. Minutes from the Family Engagement Committee

### 5.B. PERSONNEL

5.C. ACCOUNTS PAYABLE

6. **ADMINISTRATIVE REPORTS**

6.A. Executive Director: Tarin Kendrick

6.A.1. NTDSE Update

6.A.1.a. Special Education Audit

6.A.1.b. Purchased Services

6.A.1.c. Negotiations

6.A.1.d. Special Education Reimbursement (SER)  
Timeline

6.A.1.e. High School Transition

6.B. Curriculum and Instruction Report: Candice Hartranft

6.C. Molloy Report: Chris Perry and Marie Sheedy

6.D. Satellite Report: Kristin Smith

6.E. Professional Learning Report: Sheila Arad

6.F. Technology Report: Joydeep Singh

7. **BOARD COMMITTEE REPORTS**

7.A. Finance/Facilities Report: Kathy Gavin

7.B. Policy Report: Mark Chao and Jill Scheer

7.C. Collaborative for Curriculum (CFC) Report: Claudia  
Popielarczyk and  
Elissa Rosenberg

8. **DISCUSSION ITEMS**

8.A. Proposed 2026-27 Calendar

8.B. Proposed 2026-27 Twelve-Month Employee Calendar

9. **ACTION ITEMS**

9.A. Second Reading of PRESS Policies, Issue 120, October 2025  
**Recommended motion: I recommend that the Governing Board approve the following new and amended NTDSE Board policies from PRESS Issue 120, October 2025, as recommended by the Policy Committee and the Executive Director:**

2:150 Committees; 2:270 Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited; 4:10 Fiscal and Business Management; 4:30 Revenue and Investments; 4:40 Incurring Debit; 4:80 Accounting and Audits; 4:190 Targeted School Violence Prevention Program; 7:10 Equal Employment Opportunity and Minority Recruitment; 5:90 Abused and Neglected

Child reporting; 5:100 Staff Development Program; 5:190 Teacher qualifications; 5:200 terms and Conditions of Employment Dismissal; 5:220 Substitute Teachers; 5:300 Schedules and Employment Year; 6:20 School Year Calendar and Day; 6:40 Curriculum Development; 6:62 Physical Education; 6:160 English Learners; 6:260 Complaints About Curriculum, Instructional Materials, and Programs; 7:10 Equal Educational Opportunities; 7:70 Attendance and Truancy; 7:150 Agency and Law Enforcement Requests; 7:180 Prevention of and Response to Bullying, Intimidation and Harassment; 7:190 Student Behavior; 7:290 Suicide and Depression Awareness and Prevention; 7:310 Restrictions on Publications; 7:340 Student Records; 8:30 Visitors to and Conduct on School Property

9.B. Destruction of Closed Session Recordings

**Recommended motion: I recommend that the Governing Board authorize the destruction of audio recordings of its closed meetings, as listed on the attachment, as recommended by the Executive Director.**

9.C. Release of Closed Session Minutes

**Recommended motion: I recommend that the closed meeting minutes, as reflected in the attachment, continue to require confidentiality and not be released at this time, as recommended by the Executive Director.**

9.D. FY 25 Audit and Financial Statements

**Recommended motion: I recommend that the FY 25 audited financial statements prepared by Lauterbach and Amen, LLP be accepted, as presented and recommended by the Audit Committee and the Executive Director.**

10. **COMMUNICATIONS: Tarin Kendrick**

10.A. Student Enrollment Data

10.B. Staff Recognition

10.C. FOIA Report

10.D. Letter to District 219

11. **ADJOURNMENT**

12. **CALENDAR NOTES**

**February 16, 2026 - Presidents' Day - No School**

**March 10, 2026 - Parent/Teacher Conferences 4:00 P.M. - 7:30 P.M.**

**March 18, 2026 - Parent/Teacher Conferences 4:00 P.M. - 7:30 P.M.**

**March 20, 2026 - Institute Day**

**March 25, 2026 - Finance Committee Meeting - 5:00 P.M. - NTDSE Administrative Center**

**March 25, 2026 - Governing Board Meeting - 6:00 P.M. - NTDSE Administrative Center**

**Niles Township District for Special Education  
8701 N. Menard  
Morton Grove, IL 60053**

**Minutes of the Family Engagement Committee Meeting of the  
Niles Township District for Special Education #807  
January 9, 2026, 8:00 a.m.**

**I. Attendance at Meeting**

The following persons were in attendance:

Marie Sheedy  
Jeanne Cushing  
Sydney Ratliff  
Chloe Schofield

**New Business**

The committee reviewed the minutes from the agenda dated December 1, 2025.  
All were in agreement.

**December Family Night Out:**

It was held on Friday, December 12, 2025, at Molloy Education Center.  
Students were assigned to classrooms. Staff used the gym throughout the evening. Art supplies were provided.  
Pizza was provided for staff, and a snack was provided for students.

**February Family Night Out:**

Will be held on Friday, February 20, 2026, at Molloy Education Center.

**Follow-up tasks:**

Snacks - done  
Staff dinner - order pizzas from Costco & pick up dessert (Jeanne). Pick up pizzas - Chloe.  
Art projects - Ellison cutouts/markers/crayons/stamps. Pre-bag per room. (Jeanne)  
Staff email - Send in: TT on January 27 (Marie)  
Parent save the date - Send week of January 19 (Kelle)  
Parent email - Send week of January 26 (Kelle)  
Post on ntdse website - Open on January 26 (Sheila)  
Social worker - Follow-up who will attend (Marie)  
Next Meeting - Feb 13 - 8:00 - Send calendar invite (Marie)

**McTeacher Night** - Kelle Totsch will connect with the McDonald's in Morton Grove to determine a date.

**Cultural Fair** - The EPIC Committee has requested support for this year's event. The fair will be held on April 30th, 2026.

**The committee will finalize details via email.**

## **II. Adjournment**

The meeting ended at 8:20 a.m.

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Dr. Mark Chao, Governing Board President

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Mrs. Marie Sheedy, Principal

***Niles Township District for Special Education  
Governing Board Meeting 1/28/2026***

***PERSONNEL REPORT***

The Executive Director recommends that the Governing Board adopt the personnel report, which includes the following:

**EMPLOYMENT**

Howard Marubio, Paraprofessional, effective January 5, 2026

Howard is a returning paraprofessional.

Salary: \$23.98/hr

Emili Olson, Paraprofessional, effective February 2, 2026

Salary: \$22.75/hr.

Terrell Railey, Night Custodian, effective February 11, 2026

Salary: \$26.50/hr.

See attached recommendation

Megan Youkhanna, Paraprofessional, effective January 5, 2026

Salary: \$20.50/hr.

**RESIGNATION**

Rachel Brill, Teacher, effective June 3, 2026

Alexee McNulty, Paraprofessional, effective January 12, 2026

**TERMINATION**

Ameera Hermez, Paraprofessional, effective December 19, 2025

Aliean Kneps, Paraprofessional, effective January 12, 2026

**RETIREMENT NOTIFICATION**

Anees Ahmad, Paraprofessional, effective June 2027



**Niles Township District for Special Education #807**  
Cook County Districts 67, 68, 69, 70, 71, 72, 73, 73.5, 74

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January 21, 2026

TO: Tarin Kendrick  
FROM: Kathy Gavin  
RE: Recommendation for Employment

Terrell Railey has expressed interest in the night custodian opening. Terrell is currently employed as a paraprofessional at the Molloy Education Center. He has been employed by the District since August 2019.

Terrell's employment as the night custodian is scheduled to begin on February 11, 2026. His recommended hourly pay is \$26.50/hour.

I recommend Terrell Railey for the night custodian position.

Thank you.

**NILES TOWNSHIP DISTRICT FOR SPECIAL EDUCATION (NTDSE)  
BILLS PAYABLE – EFFECTIVE January 28, 2026**

The following amounts reflect totals from December 1, 2025, through  
December 31, 2025

Instructional Expenditures	Fund 00	\$68,270.51
Physical Plant	Fund 02	\$15,682.00
Fee for Service	Fund 04	\$2,057.88
Membership	Fund 07	\$35,646.96
Technical/Prof Development	Fund 08	\$98.00
Medicaid	Fund 12	\$39,855.49
Improvement of Instruction	Fund 14	\$8,361.13
Operations & Maintenance	Fund 20	\$52,383.70
	<b>TOTAL</b>	<b>\$222,355.67</b>

The undersigned hereby certify that the amount shown above is a true and correct list of bills payable, approved, and ordered paid by the Governing Board, School District #807, Cook County, at a meeting duly called and held on January 28, 2026, in the amount of **\$222,355.67**

\_\_\_\_\_  
President

\_\_\_\_\_  
Secretary

## Niles Township District for Special Education #807

### Voucher Supplement Account Summary

Voucher Batch Number: 1129

12/04/2025

Fiscal Year: 2025-2026

Vendor Remit Name	Vendor #	Account	Description	Amount
AGUILA, TIMOTHY N		10.0.1201.332.00.0000.00 Check #: 8070028696	TRAVEL/MEETING EXPENSES	\$122.64
			Vendor Total:	\$122.64
ARAD, SHEILA EVE		10.0.2150.332.00.0000.00 Check #: 8070028697	Speech services - I - non grant travel	\$750.00
		10.0.2570.340.07.0000.00 Check #: 8070028697	Internal Svc-communications-M	\$600.00
			Vendor Total:	\$1,350.00
BESETZNY, JEANNE O		10.0.1201.332.00.0000.00 Check #: 8070028698	TRAVEL/MEETING EXPENSES	\$16.87
			Vendor Total:	\$16.87
BOND PRODUCTS	21200	10.0.1201.400.00.0000.00 Check #: 8070028699	Supplies and Materials - I	\$341.30
			Vendor Total:	\$341.30
CITYWIDE BUILDING MAINTENANCE, INC		10.0.2540.322.00.0000.00 Check #: 8070028700	Contracted svc - cleaning - I	\$8,916.72
			Vendor Total:	\$8,916.72
CONTOUR LANDSCAPING, INC.		10.0.2540.307.02.0000.00 Check #: 8070028701	Landscaping - PP	\$294.40
		10.0.2540.323.00.0000.00 Check #: 8070028701	Snow Removal - I	\$213.00
		12.0.2540.307.12.0000.99 Check #: 8070028701	Landscaping	\$1,177.60
			Vendor Total:	\$1,685.00
COWHEY, ERIKA K				

**Niles Township District for Special Education #807**

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12/04/2025

Fiscal Year: 2025-2026

Vendor Remit Name	Vendor #	Account	Description	Amount
		10.0.1201.332.00.0000.00 Check #: 8070028702	TRAVEL/MEETING EXPENSES	\$44.45
			Vendor Total:	\$44.45
CRUZ, JULIENNE		10.0.1201.332.00.0000.00 Check #: 8070028703	TRAVEL/MEETING EXPENSES	\$88.83
			Vendor Total:	\$88.83
DIMARIA, MELODEE A		10.0.2130.332.00.0000.00 Check #: 8070028704	Health Svc-Travel-I	\$68.88
			Vendor Total:	\$68.88
DONOHUE, SIOBHAN L		10.0.2130.332.00.0000.00 Check #: 8070028705	Health Svc-Travel-I	\$13.37
			Vendor Total:	\$13.37
ENGIE RESOURCES LLC		10.0.2540.460.02.0000.00 Check #: 8070028706	Electric - PP	\$2,026.83
		12.0.2540.460.12.0000.99 Check #: 8070028706	Utility - Electric	\$8,107.31
			Vendor Total:	\$10,134.14
FORMATIVE PSYCHOLOGICAL SERVICES		12.0.2140.300.12.0000.99 Check #: 8070028707	Contracted psych svc	\$4,200.00
			Vendor Total:	\$4,200.00
FOX VALLEY FIRE AND SAFETY		10.0.2540.320.02.0000.00 Check #: 8070028708	Property Services-PP	\$134.00
			Vendor Total:	\$134.00
GARVEY'S OFFICE PRODUCTS	96215	10.0.2210.491.14.0000.00 Check #: 8070028709	PD Supplies	\$78.72

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Vendor Remit Name	Vendor #	Account	Description	Amount
		10.0.2540.400.00.0000.00 Check #: 8070028709	Physical Plant supplies - I	\$911.40
		10.0.2540.400.02.0000.00 Check #: 8070028709	Supplies - PP	\$228.09
		10.0.2630.404.00.0000.00 Check #: 8070028709	Supplies-Paper-I	\$290.70
			Vendor Total:	\$1,508.91
GAVIN, KATHY M		10.0.2520.332.07.0000.00 Check #: 8070028710	Business Office - travel - M	\$400.00
		10.0.2540.332.02.0000.00 Check #: 8070028710	Facility Svc - travel - PP	\$100.00
		10.0.2570.340.07.0000.00 Check #: 8070028710	Internal Svc-communications-M	\$600.00
			Vendor Total:	\$1,100.00
GETTY, KRISTINA K		10.0.2130.332.00.0000.00 Check #: 8070028711	Health Svc-Travel-I	\$40.32
			Vendor Total:	\$40.32
GLENVIEW CYCLE		10.0.1201.412.00.0000.00 Check #: 8070028712	PE supplies-I	\$100.99
			Vendor Total:	\$100.99
GRAFTON INTEGRATED HEALTH NETWORK		12.0.1201.400.12.0000.99 Check #: 8070028713	Instructional supplies	\$1,455.19
			Vendor Total:	\$1,455.19
GRAYBAR FINANCIAL SERVICES, LLC		12.0.1201.326.12.0000.99 Check #: 8070028714	copiers	\$1,945.12
			Vendor Total:	\$1,945.12

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Vendor Remit Name	Vendor #	Account	Description	Amount
<b>GROOT, INC</b>				
		10.0.2540.321.00.0000.00 Check #: 8070028715	Phys Plant-Sanitation Svc-I	\$607.50
		10.0.2540.321.02.0000.00 Check #: 8070028715	Phys Plant-Sanitation Svc-PP	\$151.88
			Vendor Total:	<u>\$759.38</u>
<b>HAMLINK, SUSAN M</b>				
		10.0.1201.332.00.0000.00 Check #: 8070028716	TRAVEL/MEETING EXPENSES	\$85.40
			Vendor Total:	<u>\$85.40</u>
<b>HARTRANFT, CANDICE M</b>				
		10.0.2410.332.00.0000.00 Check #: 8070028717	TRAVEL / MEETINGS	\$500.00
		10.0.2570.340.07.0000.00 Check #: 8070028717	Internal Svc-communications-M	\$600.00
			Vendor Total:	<u>\$1,100.00</u>
<b>HASTINGS, ALICIA</b>				
		10.0.2570.340.07.0000.00 Check #: 8070028718	Internal Svc-communications-M	\$600.00
			Vendor Total:	<u>\$600.00</u>
<b>HUMMEL, JOYCE D</b>				
		10.0.2520.332.00.0000.00 Check #: 8070028719	Business Office - travel - I	\$36.40
			Vendor Total:	<u>\$36.40</u>
<b>ILLINOIS ASBO</b>				
		10.0.2210.310.14.0000.00 Check #: 8070028720	Improv of Instruction - Membership Dues - NG	\$100.00
			Vendor Total:	<u>\$100.00</u>
<b>ILLINOIS ASBO</b>				
		10.0.2210.310.14.0000.00 Check #: 8070028721	Improv of Instruction - Membership Dues - NG	\$835.00

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Vendor Remit Name	Vendor #	Account	Description	Amount
			Vendor Total:	\$835.00
IMAGETEC		10.0.1201.326.00.0000.00 Check #: 8070028722	Copier lease - non grant	\$518.40
			Vendor Total:	\$518.40
KENDRICK, TARIN LEIGH		10.0.2570.340.07.0000.00 Check #: 8070028723	Internal Svc-communications-M	\$600.00
			Vendor Total:	\$600.00
KIOUSSIS, ELENI		10.0.2130.300.00.0000.00 Check #: 8070028724	Health SVC - Contracted OT for sub coverage	\$3,285.00
			Vendor Total:	\$3,285.00
KLEPPIN, MOLLY K		10.0.2130.332.00.0000.00 Check #: 8070028725	Health Svc-Travel-I	\$11.20
			Vendor Total:	\$11.20
KONE		10.0.2540.300.02.0000.00 Check #: 8070028726	Physical Plant - contracted svc - PP	\$3,681.12
			Vendor Total:	\$3,681.12
LANE, HEATHER		10.0.1201.332.00.0000.00 Check #: 8070028727	TRAVEL/MEETING EXPENSES	\$500.00
		10.0.2570.340.07.0000.00 Check #: 8070028727	Internal Svc-communications-M	\$600.00
			Vendor Total:	\$1,100.00
LAUTERBACH & AMEN, LLP		10.0.2311.317.07.0000.00 Check #: 8070028728	Audit - non grant - M	\$19,060.00
			Vendor Total:	\$19,060.00

**Niles Township District for Special Education #807**

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12/04/2025

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Vendor Remit Name	Vendor #	Account	Description	Amount
MEREDITH, MEGAN E		10.0.2140.332.00.0000.00 Check #: 8070028729	IN-DISTRICT TRAVEL	\$35.70
			Vendor Total:	\$35.70
MIKOLAJCZYK, THOMAS		10.0.1201.332.00.0000.00 Check #: 8070028730	TRAVEL/MEETING EXPENSES	\$156.59
			Vendor Total:	\$156.59
NANNINGA, ANNE M		10.0.1201.332.00.0000.00 Check #: 8070028731	TRAVEL/MEETING EXPENSES	\$16.66
			Vendor Total:	\$16.66
NET56		12.0.2660.300.12.0000.99 Check #: 8070028732	Data management	\$595.00
			Vendor Total:	\$595.00
NICHOLAS & ASSOCIATES, INC		60.0.2530.500.20.0000.11 Check #: 8070028733	Renovation - Phase 4	\$51,106.00
		60.0.2530.540.20.0000.11 Check #: 8070028733	Renovation pass through fees - Pod 4	\$1,277.70
			Vendor Total:	\$52,383.70
O'GARA, DANIELLE L		10.0.2150.332.00.0000.00 Check #: 8070028734	Speech services - I - non grant travel	\$26.18
			Vendor Total:	\$26.18
O'MALLEY, KYLE A		10.0.2540.340.02.0000.00 Check #: 8070028735	Contracted communication vsc - PP	\$100.00
			Vendor Total:	\$100.00
OCCHINO, MEGAN L				

**Niles Township District for Special Education #807**

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Vendor Remit Name	Vendor #	Account	Description	Amount
		10.0.2140.332.00.0000.00 Check #: 8070028736	IN-DISTRICT TRAVEL	\$16.80
			Vendor Total:	\$16.80
OLENICZAK, ERIN		10.0.2130.332.00.0000.00 Check #: 8070028737	Health Svc-Travel-I	\$32.83
			Vendor Total:	\$32.83
PENDLETON, ELLEN D		10.0.2130.332.04.0000.00 Check #: 8070028738	Health Svcs. - Travel - FFS	\$33.81
			Vendor Total:	\$33.81
PERRY, CHRISTINE D		10.0.2410.332.00.0000.00 Check #: 8070028739	TRAVEL / MEETINGS	\$750.00
		10.0.2570.340.07.0000.00 Check #: 8070028739	Internal Svc-communications-M	\$600.00
			Vendor Total:	\$1,350.00
PIKES SYSTEMS, INC.		10.0.2540.400.00.0000.00 Check #: 8070028740	Physical Plant supplies - I	\$570.90
		10.0.2540.400.02.0000.00 Check #: 8070028740	Supplies - PP	\$142.72
			Vendor Total:	\$713.62
PMA LEASING, INC.		12.0.1201.326.12.0000.99 Check #: 8070028741	copiers	\$992.22
			Vendor Total:	\$992.22
PREMISTAR-NORTH		10.0.2540.324.02.0000.00 Check #: 8070028742	HVAC-PP	\$1,312.00
			Vendor Total:	\$1,312.00
RELIANCE STANDARD LIFE INSURANCE				

**Niles Township District for Special Education #807**

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12/04/2025

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Vendor Remit Name	Vendor #	Account	Description	Amount
		10.0.1201.234.00.0000.00 Check #: 8070028743	LTD Insurance	\$4,203.27
			Vendor Total:	\$4,203.27
SCHATZ, JODY		10.0.1201.310.00.0000.00 Check #: 8070028744	Translators	\$228.00
			Vendor Total:	\$228.00
SCHOFIELD, CHLOE B		10.0.1201.332.00.0000.00 Check #: 8070028745	TRAVEL/MEETING EXPENSES	\$1,000.00
		10.0.2570.340.07.0000.00 Check #: 8070028745	Internal Svc-communications-M	\$600.00
			Vendor Total:	\$1,600.00
SENTINEL		12.0.2660.300.12.0000.99 Check #: 8070028746	Data management	\$690.00
			Vendor Total:	\$690.00
SHEEDY, MARIE E		10.0.1201.332.00.0000.00 Check #: 8070028747	TRAVEL/MEETING EXPENSES	\$500.00
		10.0.2570.340.07.0000.00 Check #: 8070028747	Internal Svc-communications-M	\$600.00
			Vendor Total:	\$1,100.00
SINGH, JOYDEEP		10.0.2570.340.07.0000.00 Check #: 8070028748	Internal Svc-communications-M	\$600.00
		10.0.2660.332.00.0000.00 Check #: 8070028748	Tech - travel -- I - non grant	\$1,000.00
			Vendor Total:	\$1,600.00
SMITH, KRISTIN		10.0.1201.332.00.0000.00 Check #: 8070028749	TRAVEL/MEETING EXPENSES	\$1,000.00

**Niles Township District for Special Education #807**

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12/04/2025

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Vendor Remit Name	Vendor #	Account	Description	Amount
		10.0.2570.340.07.0000.00 Check #: 8070028749	Internal Svc-communications-M	\$600.00
			Vendor Total:	\$1,600.00
SMITHEREEN COMPANY	91750	10.0.2540.320.00.0000.00 Check #: 8070028750	Property Services-I	\$79.20
		10.0.2540.320.02.0000.00 Check #: 8070028750	Property Services-PP	\$19.80
			Vendor Total:	\$99.00
SOLOKO, KARLEE		10.0.2210.338.14.0000.00 Check #: 8070028751	Improv of Instructn-conf expenses	\$399.21
			Vendor Total:	\$399.21
SOUND INCORPORATED	69400	10.0.2660.400.00.0000.00 Check #: 8070028752	Tech supplies - I	\$268.00
			Vendor Total:	\$268.00
SROKA, KAROLINA S		10.0.2150.332.04.0000.00 Check #: 8070028753	FEE FOR SERVICES	\$12.60
			Vendor Total:	\$12.60
STANIELUN, MARK		10.0.1201.413.00.0000.00 Check #: 8070028754	Music Therapy supplies - I - non grant	\$180.00
			Vendor Total:	\$180.00
STAPLES		10.0.1201.400.00.0000.00 Check #: 8070028755	Supplies and Materials - I	\$200.07
			Vendor Total:	\$200.07
SWANSON, THOMAS		10.0.1201.332.00.0000.00 Check #: 8070028756	TRAVEL/MEETING EXPENSES	\$31.92

**Niles Township District for Special Education #807**

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Fiscal Year: 2025-2026

Vendor Remit Name	Vendor #	Account	Description	Amount
			Vendor Total:	\$31.92
ULINE		10.0.2540.400.02.0000.00 Check #: 8070028757	Supplies - PP	\$371.64
			Vendor Total:	\$371.64
VAN ACKER, MICHELLE L		10.0.2130.332.00.0000.00 Check #: 8070028758	Health Svc-Travel-I	\$11.06
			Vendor Total:	\$11.06
VERIZON WIRELESS	15386	10.0.2410.340.00.0000.00 Check #: 8070028759	Princ Office-phone-I	\$3.56
			Vendor Total:	\$3.56
VIETTI, KERI		10.0.2130.332.00.0000.00 Check #: 8070028760	Health Svc-Travel-I	\$66.64
			Vendor Total:	\$66.64
VISION SERVICE PLAN (IL)	100260	10.0.1201.220.07.0000.00 Check #: 8070028761	Vision Insurance	\$251.42
			Vendor Total:	\$251.42
WARD, COLLEEN E		10.0.1201.332.00.0000.00 Check #: 8070028762	TRAVEL/MEETING EXPENSES	\$1,000.00
		10.0.2570.340.07.0000.00 Check #: 8070028762	Internal Svc-communications-M	\$600.00
			Vendor Total:	\$1,600.00
WELLS FARGO VENDOR FINANCIAL SER, LLC		12.0.1201.326.12.0000.99 Check #: 8070028763	copiers	\$361.84
			Vendor Total:	\$361.84

**Niles Township District for Special Education #807**

**Voucher Supplement Account Summary**

Voucher Batch Number: 1129

12/04/2025

Fiscal Year: 2025-2026

Vendor Remit Name	Vendor #	Account	Description	Amount
WEST MUSIC		10.0.1201.413.00.0000.00 Check #: 8070028764	Music Therapy supplies – I – non grant	\$19.90
			Vendor Total:	\$19.90
WHITNEY, FRANCESCA		10.0.1201.332.00.0000.00 Check #: 8070028765	TRAVEL/MEETING EXPENSES	\$1,000.00
		10.0.2570.340.07.0000.00 Check #: 8070028765	Internal Svc-communications-M	\$600.00
			Vendor Total:	\$1,600.00
WYMA, JESSICA		10.0.1201.332.00.0000.00 Check #: 8070028766	TRAVEL/MEETING EXPENSES	\$151.13
			Vendor Total:	\$151.13
			Grand Total:	\$139,453.00

End of Report

**Niles Township District for Special Education #807**

**Voucher Supplement Account Summary**

Voucher Batch Number: 1131

12/09/2025

Fiscal Year: 2025-2026

Vendor Remit Name	Vendor #	Account	Description	Amount
ARJO INC		12.0.1201.400.12.0000.00 Check #: 8070028767	Instructional Supplies –MC	\$327.87
			Vendor Total:	\$327.87
BLICK ART MATERIALS		10.0.1201.400.00.0000.00 Check #: 8070028768	Supplies and Materials – I	\$24.36
			Vendor Total:	\$24.36
CITI CARDS		10.0.1201.400.00.0000.00 Check #: 8070028769	Supplies and Materials – I	\$330.14
		10.0.1201.435.00.0000.00 Check #: 8070028769	Fieldtrips and outings–I	\$444.36
		10.0.2130.400.00.0000.00 Check #: 8070028769	Health Svc Supplies – I	\$1,716.36
		10.0.2150.400.00.0000.00 Check #: 8070028769	Speech–supplies–I	\$17.84
		10.0.2410.400.00.0000.00 Check #: 8070028769	Principal Office–supplies–I	\$208.20
		10.0.2540.400.02.0000.00 Check #: 8070028769	Supplies – PP	\$67.44
		10.0.2660.400.08.0000.00 Check #: 8070028769	Tech supplies–TPD	\$98.00
			Vendor Total:	\$2,882.34
EFAQ CORPORATION		10.0.2410.340.00.0000.00 Check #: 8070028770	Princ Office–phone–I	\$32.37
			Vendor Total:	\$32.37
ELAN FINANCIAL SERVICES*		10.0.1201.400.00.0000.24 Check #: 8070028771	Tech instructional	\$190.00
		10.0.1201.435.00.0000.00 Check #: 8070028771	Fieldtrips and outings–I	\$24.80

**Niles Township District for Special Education #807**

**Voucher Supplement Account Summary**

Voucher Batch Number: 1131

12/09/2025

Fiscal Year: 2025-2026

Vendor Remit Name	Vendor #	Account	Description	Amount
		10.0.2210.338.14.0000.00 Check #: 8070028771	Improv of Instructn-conf expenses	\$205.00
		10.0.2540.300.00.0000.00 Check #: 8070028771	Phys Plant contracted svc - I	\$284.85
		10.0.2540.300.02.0000.00 Check #: 8070028771	Physical Plant - contracted svc - PP	\$204.80
		10.0.2540.323.00.0000.00 Check #: 8070028771	Snow Removal - I	\$60.91
		10.0.2540.400.02.0000.00 Check #: 8070028771	Supplies - PP	\$92.49
		10.0.2540.464.02.0000.00 Check #: 8070028771	Truck gas & Supplies - PP	\$117.45
FERRIGNO, HAYDEN C			Vendor Total:	\$1,180.30
		10.0.1201.332.00.0000.00 Check #: 8070028772	TRAVEL/MEETING EXPENSES	\$37.80
GRAINGER			Vendor Total:	\$37.80
		10.0.2540.400.00.0000.00 Check #: 8070028773	Physical Plant supplies - I	\$94.40
KINGSWAY HOME HEALTH SERVICES INC			Vendor Total:	\$94.40
		10.0.2130.314.00.0000.00 Check #: 8070028774	Contracted 1:1 nurse	\$4,312.50
MEDRANO, VIVIAN			Vendor Total:	\$4,312.50
		10.0.2130.332.00.0000.00 Check #: 8070028775	Health Svc-Travel-I	\$15.12
METAPHRASIS LANGUAGE & CULTURAL SOLUTION			Vendor Total:	\$15.12
		10.0.1201.390.04.0000.00 Check #: 8070028776	Interpreter svc - FFS	\$335.60

**Niles Township District for Special Education #807**

**Voucher Supplement Account Summary**

Voucher Batch Number: 1131

12/09/2025

Fiscal Year: 2025-2026

Vendor Remit Name	Vendor #	Account	Description	Amount
			Vendor Total:	\$335.60
NILES TOWNSHIP DISTRICT FOR SPECIAL EDUC	57806	10.0.1201.421.00.0000.00 Check #: 8070028777	Community Experience-I	\$2,000.00
			Vendor Total:	\$2,000.00
PASKO, OLIVIA P		10.0.1201.332.00.0000.00 Check #: 8070028778	TRAVEL/MEETING EXPENSES	\$62.58
			Vendor Total:	\$62.58
PREMISTAR-NORTH		10.0.2540.324.02.0000.00 Check #: 8070028779	HVAC-PP	\$3,839.80
			Vendor Total:	\$3,839.80
RYCHENER-HOBSON, MARLY		10.0.1201.332.04.0000.00 Check #: 8070028780	Instructional - travel - FFS - non grant	\$30.38
			Vendor Total:	\$30.38
SONOVA USA INC	86542	12.0.1201.400.12.0000.67 Check #: 8070028781	Instruct supplies - D67 - MCD	\$238.99
			Vendor Total:	\$238.99
STEPHAN-FEINSOT, LESLEY D		10.0.2150.332.00.0000.00 Check #: 8070028782	Speech services - I - non grant travel	\$14.49
			Vendor Total:	\$14.49
UMAR, MALEK		10.0.2140.400.00.0000.00 Check #: 8070028783	SUPPLIES & MATERIALS	\$111.46
			Vendor Total:	\$111.46
VAN ACKER, MICHELLE L				

**Niles Township District for Special Education #807**

**Voucher Supplement Account Summary**

Voucher Batch Number: 1131

12/09/2025

Fiscal Year: 2025-2026

Vendor Remit Name	Vendor #	Account	Description	Amount
		10.0.2210.338.14.0000.00 Check #: 8070028784	Improv of Instructn-conf expenses	\$389.00
			Vendor Total:	\$389.00
VILLAGE OF MORTON GROVE*		10.0.2540.370.00.0000.00 Check #: 8070028785	Water / Sewer - I	\$367.20
		10.0.2540.370.02.0000.00 Check #: 8070028785	Water / Sewer - PP	\$91.80
			Vendor Total:	\$459.00
WEX HEALTH, INC.		10.0.1201.225.00.0000.00 Check #: 8070028786	Flex Manangement	\$95.00
			Vendor Total:	\$95.00
			Grand Total:	\$16,483.36

End of Report

**Niles Township District for Special Education #807**

**Voucher Supplement Account Summary**

Voucher Batch Number: 1146

12/18/2025

Fiscal Year: 2025-2026

Vendor Remit Name	Vendor #	Account	Description	Amount
ARAD, SHEILA EVE		10.0.2210.312.14.0000.00 Check #: 8070028795	Improv of Instruction-Trainings-non grant	\$975.00
			Vendor Total:	\$975.00
ARJO INC		12.0.2540.300.12.0000.00 Check #: 8070028796	Contracted Services - MCD	\$4,073.76
			Vendor Total:	\$4,073.76
AT&T	15376	12.0.2660.300.12.0000.99 Check #: 8070028797	Data management	\$41.88
			Vendor Total:	\$41.88
BARROS, LARA COLLINS		10.0.2210.338.14.0000.00 Check #: 8070028798	Improv of Instructn-conf expenses	\$369.00
			Vendor Total:	\$369.00
BENO, DEBORAH		10.0.2520.332.07.0000.00 Check #: 8070028799	Business Office - travel - M	\$60.83
			Vendor Total:	\$60.83
CARDMEMBER SERVICES	16971	10.0.1201.435.00.0000.00 Check #: 8070028800	Fieldtrips and outings-l	\$193.74
		10.0.2210.338.14.0000.00 Check #: 8070028800	Improv of Instructn-conf expenses	\$600.36
		10.0.2311.300.07.0000.00 Check #: 8070028800	Board services- contracted svcs. M	\$2,486.21
			Vendor Total:	\$3,280.31
CHICAGO TRIBUNE	25752	10.0.3700.350.04.0000.00 Check #: 8070028801	Non-public-advert-FFS	\$11.45
			Vendor Total:	\$11.45

**Niles Township District for Special Education #807**

**Voucher Supplement Account Summary**

Voucher Batch Number: 1146

12/18/2025

Fiscal Year: 2025-2026

Vendor Remit Name	Vendor #	Account	Description	Amount
CONTOUR LANDSCAPING, INC.		10.0.2540.323.00.0000.00 Check #: 8070028802	Snow Removal - I	\$6,440.00
			Vendor Total:	\$6,440.00
D S EDUCATIONAL ENTERPRISES, LTD		10.0.2210.312.14.0000.00 Check #: 8070028803	Improv of Instruction-Trainings-non grant	\$1,200.00
			Vendor Total:	\$1,200.00
DUPAGE FEDERATION		10.0.1201.390.04.0000.00 Check #: 8070028804	Interpreter svc - FFS	\$1,202.57
			Vendor Total:	\$1,202.57
EFAX CORPORATION		10.0.2410.340.00.0000.00 Check #: 8070028805	Princ Office-phone-I	\$39.57
			Vendor Total:	\$39.57
EMBRACE EDUCATION	93352	12.0.2660.317.12.0000.00 Check #: 8070028806	Medicaid consulting - mcd	\$521.32
			Vendor Total:	\$521.32
ENGIE RESOURCES LLC		10.0.2540.460.02.0000.00 Check #: 8070028807	Electric - PP	\$2,197.98
		12.0.2540.460.12.0000.99 Check #: 8070028807	Utility - Electric	\$8,791.89
			Vendor Total:	\$10,989.87
FRIEDLANDER, TRACEY E		10.0.1201.332.04.0000.00 Check #: 8070028808	Instructional - travel - FFS - non grant	\$214.97
			Vendor Total:	\$214.97
GARVEY'S OFFICE PRODUCTS	96215			

**Niles Township District for Special Education #807**

**Voucher Supplement Account Summary**

Voucher Batch Number: 1146

12/18/2025

Fiscal Year: 2025-2026

Vendor Remit Name	Vendor #	Account	Description	Amount
		10.0.2540.400.00.0000.00 Check #: 8070028809	Physical Plant supplies - I	\$163.62
		10.0.2540.400.02.0000.00 Check #: 8070028809	Supplies - PP	\$166.28
		10.0.2630.404.00.0000.00 Check #: 8070028809	Supplies-Paper-I	\$290.70
			Vendor Total:	\$620.60
HARTRANFT, CANDICE M		10.0.2210.300.14.0000.00 Check #: 8070028810	GOOGLE TEST	\$1,250.00
			Vendor Total:	\$1,250.00
HAY, GRACE A		10.0.2410.400.00.0000.00 Check #: 8070028811	Principal Office-supplies-I	\$89.25
			Vendor Total:	\$89.25
HD SUPPLY FACILITIES MAINTENANCE, LTD		10.0.2540.400.00.0000.00 Check #: 8070028812	Physical Plant supplies - I	\$373.80
			Vendor Total:	\$373.80
ILLINOIS ASBO		10.0.2210.338.14.0000.00 Check #: 8070028813	Improv of Instructn-conf expenses	\$190.00
			Vendor Total:	\$190.00
KOWALSKI, RONALD J		10.0.2210.338.14.0000.00 Check #: 8070028814	Improv of Instructn-conf expenses	\$390.84
			Vendor Total:	\$390.84
LANE, HEATHER		10.0.1201.230.00.0000.00 Check #: 8070028815	Tuition reimbursement - I	\$2,312.00
			Vendor Total:	\$2,312.00

**Niles Township District for Special Education #807**

**Voucher Supplement Account Summary**

Voucher Batch Number: 1146

12/18/2025

Fiscal Year: 2025-2026

Vendor Remit Name	Vendor #	Account	Description	Amount
MALLIARAS, EVELYN C		10.0.2130.332.00.0000.00 Check #: 8070028816	Health Svc-Travel-I	\$28.35
			Vendor Total:	\$28.35
MATEK, DEBORAH, DR.		12.0.2140.300.12.0000.99 Check #: 8070028817	Contracted psych svc	\$4,537.50
			Vendor Total:	\$4,537.50
MAXIM HEALTHCARE SERVICES INC		10.0.2130.314.00.0000.00 Check #: 8070028818	Contracted 1:1 nurse	\$12,708.89
			Vendor Total:	\$12,708.89
MEDRANO, VIVIAN		10.0.2130.332.00.0000.00 Check #: 8070028819	Health Svc-Travel-I	\$10.08
			Vendor Total:	\$10.08
METAPHRASIS LANGUAGE & CULTURAL SOLUTION		10.0.1201.390.04.0000.00 Check #: 8070028820	Interpreter svc - FFS	\$166.80
			Vendor Total:	\$166.80
MIX CEISEL, MIKAYLA		10.0.2210.338.14.0000.00 Check #: 8070028821	Improv of Instructn-conf expenses	\$129.00
			Vendor Total:	\$129.00
MORRIS, HANNAH		10.0.2130.332.00.0000.00 Check #: 8070028822	Health Svc-Travel-I	\$27.44
			Vendor Total:	\$27.44
NICOR GAS	14840	10.0.2540.465.02.0000.00 Check #: 8070028823	Natural Gas - PP	\$312.65

**Niles Township District for Special Education #807**

**Voucher Supplement Account Summary**

Voucher Batch Number: 1146

12/18/2025

Fiscal Year: 2025-2026

Vendor Remit Name	Vendor #	Account	Description	Amount
		12.0.2540.465.12.0000.99 Check #: 8070028823	Natural Gas utility	\$1,250.58
			Vendor Total:	\$1,563.23
PAGE, CAITLIN		10.0.2130.332.04.0000.00 Check #: 8070028824	Health Svcs. - Travel - FFS	\$49.70
			Vendor Total:	\$49.70
PARK, BOSUNG C		10.0.2130.114.00.0000.99 Check #: 8070028825	Health Svc extra duty	\$20.51
			Vendor Total:	\$20.51
PASKO, OLIVIA P		10.0.1201.332.00.0000.00 Check #: 8070028826	TRAVEL/MEETING EXPENSES	\$80.50
			Vendor Total:	\$80.50
PIKES SYSTEMS, INC.		10.0.2540.400.00.0000.00 Check #: 8070028827	Physical Plant supplies - I	\$281.26
		10.0.2540.400.02.0000.00 Check #: 8070028827	Supplies - PP	\$28.83
			Vendor Total:	\$310.09
RELIANCE STANDARD LIFE INSURANCE		10.0.1201.234.00.0000.00 Check #: 8070028828	LTD Insurance	\$4,186.36
			Vendor Total:	\$4,186.36
ROBBINS SCHWARTZ	86420	10.0.2311.318.07.0000.00 Check #: 8070028829	Legal Services - M	\$5,588.50
			Vendor Total:	\$5,588.50
SIMOTAS, MARIA		10.0.2130.332.00.0000.00 Check #: 8070028830	Health Svc-Travel-I	\$13.23

**Niles Township District for Special Education #807**

**Voucher Supplement Account Summary**

Voucher Batch Number: 1146

12/18/2025

Fiscal Year: 2025-2026

Vendor Remit Name	Vendor #	Account	Description	Amount
			Vendor Total:	\$13.23
SMITH, KRISTIN		10.0.2210.300.14.0000.00 Check #: 8070028831	GOOGLE TEST	\$1,250.00
			Vendor Total:	\$1,250.00
SOLOKO, KARLEE		10.0.2140.332.00.0000.00 Check #: 8070028832	IN-DISTRICT TRAVEL	\$46.69
			Vendor Total:	\$46.69
SpectrumVoIP		12.0.2410.340.12.0000.99 Check #: 8070028833	VOIP phones	\$547.42
			Vendor Total:	\$547.42
UNITED RADIO COMMUNICATIONS	32596	10.0.2540.400.00.0000.00 Check #: 8070028834	Physical Plant supplies - I	\$508.00
			Vendor Total:	\$508.00
			Grand Total:	\$66,419.31

End of Report

# Update Memo

Please distribute to board members and appropriate staff.

# PRESS

## Policy Reference Education Subscription Service

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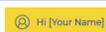
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**Next Issue: Veto Session**

### Online Instructions

Please follow these four easy steps to log in to **PRESS**:

- Go to [www.iasb.com](http://www.iasb.com) and click on the  button on the top navigation.
- Enter your email address and password.
  - If you do not know your password, do not create a new account; reset your password using your district email address. Use the "forgot your password?" link. Make sure to check your spam folder for an email from [info@iasb.com](mailto:info@iasb.com), if you do not see it in your email inbox.
  - If you are still having difficulty logging in, please contact your District's Superintendent or Administrative Assistant to make sure you are listed as an authorized user on the District Roster.
  - If you continue to have difficulty signing on to [www.iasb.com](http://www.iasb.com), please contact Michael Ifkovits at [mifkovits@iasb.com](mailto:mifkovits@iasb.com).
- Click the  button on the top navigator bar. This will bring you to your account page
- Under "**Quick Links**," click on "**PRESS Login**."

This publication is designed to provide information only and is not a substitute for legal advice from the Board Attorney. If you have any questions, please contact Debra Jacobson, Associate General Counsel and **PRESS** Editor, [djacobson@iasb.com](mailto:djacobson@iasb.com); Jeremy Duffy, IASB Deputy Executive Director/General Counsel and Assistant **PRESS** Editor, [jduffy@iasb.com](mailto:jduffy@iasb.com); Maryam Brotine, Associate General Counsel and Assistant **PRESS** Editor, [mbrotine@iasb.com](mailto:mbrotine@iasb.com); or Megan Mikhail, Assistant General Counsel and Assistant **PRESS** Editor, [mmikhail@iasb.com](mailto:mmikhail@iasb.com).

We saw a large volume of laws impacting our schools this past legislative session. We must remain vigilant in educating our elected officials on the complexity and difficulties experienced with the implementation of new policies, especially such a large volume. Your ongoing engagement in the legislative process and participation in the IASB's "Calls to Action" are paramount to our success.

Please share this **PRESS** Update Memo with all board members and appropriate staff.

Two other important components of **PRESS** may be viewed and downloaded from **PRESS Online**: Committee Worksheets and the updated Policy Reference Manual (**PRM**) pages.

The Committee Worksheets, found by selecting a **PRESS Issue** at the top of the **PRESS Online** Table of Contents, show suggested changes to **PRESS** material by striking out deleted words and underscoring new words, a.k.a. "tracked changes."

Updated **PRM** pages can be found in the IASB POLICY REFERENCE MANUAL Table of Contents. For visual instruction about how to download and use **PRM** pages to update your policy manual, please view the **PRESS** video tutorial at [www.iasb.com/policy-services-and-school-law/policy-services/press-policy-reference-education-subscription-serv/](http://www.iasb.com/policy-services-and-school-law/policy-services/press-policy-reference-education-subscription-serv/).

For answers to common questions about using **PRESS**, see [Q&A: Getting the Most Out of Your PRESS Subscription](#), available on IASB's website.

### PRESS Bundles

Each bundle summarizes the global reasons for changes to all materials that are listed.

Specific details about how each piece of material changed, e.g., legislation, administrative rules, **PRESS** Advisory Board feedback, quality assurance, five-year review items, etc., are explained in numerical order in the **Revisions to Policies, Administrative Procedures, and Exhibits** table beginning on p. 8.

Please spend time reviewing the **PRESS** Online Committee Worksheets for these materials, which will provide further, more on-the-spot detailed explanations in the footnotes, along with added comment boxes by the **PRESS** Editors when necessary.

## Immigration and Law Enforcement

In response to concerns regarding possible immigration enforcement at schools, the 104th General Assembly passed 105 ILCS 5/22-105, added by Public Act 104-288, eff. 1-1-26, which codifies into State law the U.S. Supreme Court case, Plyler v. Doe, 457 U.S. 202 (1982). Plyer held that it is unconstitutional for states to deny children a free public education based on immigration status. P.A. 104-288 also requires districts by 7-1-26 to establish a policy and procedures regarding agency and law enforcement requests at school to ensure this right is preserved. In response, sample board policy 7:150, *Agency and Law Enforcement Requests*, and sample administrative procedure 7:150-AP, *Managing Agency and Law Enforcement Requests*, are renamed and rewritten to reflect the significant changes and policy and procedure requirements. In addition, sample exhibit 7:150-AP, E, *Record of Agency and Law Enforcement Requests*, is created to assist districts with the documentation requirements of this new law.

Also on the issue of immigration, the General Assembly passed P.A. 104-353, which amended 105 ILCS 5/10-22.24a to require school counseling services be provided to address the needs of all students regardless of their citizenship status.

The following **PRESS** materials are updated or created in response to these laws:

- 4:190-AP1, Targeted School Violence Prevention Program
- 6:270, Guidance and Counseling Program
- 7:10, Equal Educational Opportunities
- 7:130, Student Rights and Responsibilities
- 7:140, Search and Seizure
- 7:150, Agency and Law Enforcement Requests Police Interviews – **RENAMED AND REWRITTEN**
- 7:150-AP, Managing Agency and Law Enforcement Requests Police Interviews – **RENAMED AND REWRITTEN**
- 7:150-AP, E, Record of Agency and Law Enforcement Requests – **NEW**
- 7:250, Student Support Services
- 8:100, Relations with Other Organizations and Agencies

## District Operations and Safety

During the first half of the 104th General Assembly, the legislature passed laws impacting school district operations and safety:

1. 105 ILCS 5/10-17, amended by P.A. 104-261, eff. 1-1-26, requires a school district to post its statement of affairs on its website, in addition to publishing it in a newspaper of general circulation in the district.
2. 105 ILCS 5/14-8.02i, amended by P.A. 104-314, eff. 1-1-26, requires a school district to post on its website informational materials provided by the Ill. State Board of Education (ISBE) about the Ill. Achieving a Better Life Experience (ABLE) account program.

## PRESS Terminology

What are the meanings of the “AP” and “E” after certain policy numbers?

The **PRESS Policy Reference Manual (PRM)** is an encyclopedia of sample board policies, administrative procedures, and exhibits. They are all in numerical order for easy reference. **PRESS** recommends that local school districts maintain separate board policy and administrative procedure manuals to help distinguish for the board, staff, students, parents, and community members, the distinction between board documents and staff documents, board work, and staff work.

**Policy.** The board develops policies with input from various sources like district administrators, the board attorney, and **PRESS** materials. The board then formally adopts the policies, often after more than one consideration.

**After adoption by the board, each policy should have an adoption date.**

**Administrative Procedures.** Administrative procedures are developed by the superintendent, administrators, and/or other district staff members. The staff develops the procedures that guide implementation of the policies. Administrative procedures are not adopted by the board, which allows the superintendent and staff the flexibility they need to keep the procedures current. **PRESS** sample procedures are numbered to correspond with the policies that they implement for easy reference. For example, policy 6:190’s related administrative procedure is 6:190-AP.

**Administrative procedures should be dated for implementation by the administrative staff and kept separately from the board policy manual.**

**Exhibits.** Both board policies and administrative procedures may have related exhibits. Exhibits provide information and forms intended to be helpful to the understanding or implementation of either a board policy or administrative procedure, and they do not require formal board adoption. **PRESS** sample exhibits are numbered to correspond to the related board policy or administrative procedure. For example, Board Policy 2:70 has a related exhibit numbered 2:70-E. Administrative procedure 7:340-AP1 has a related exhibit numbered 7:340-AP1, E.

**Exhibits labeled with an “E” may provide guidance for board work or staff work. Those providing guidance for board work should be dated for implementation by the board. Those providing guidance for the staff should be dated for implementation by the administrative staff.**

**Administrative procedures exhibits, always labeled with the “AP, E” format, should be dated for implementation by the administrative staff.**

3. 105 ILCS 5/10-27.1A, amended by P.A. 104-174, requires a building principal to immediately notify law enforcement upon receiving a report of a threat of gun violence on school grounds and if the threat is from a student, the building principal must also notify the student's parent/guardian as soon as possible so they can ensure the student does not have access to a firearm.
  4. 30 ILCS 235/8, amended by P.A. 104-92, eff. 1-1-26, prohibits districts from depositing funds in a financial institution subject to the Ill. Community Reinvestment Act unless specific conditions are met.
  5. 105 ILCS 5/10-22.34c(b), amended by P.A. 104-393, eff. 7-1-26, places additional conditions on emergency contracts for third party non-instructional services currently performed by employees, including limiting the number of times such emergency contracts can be renewed.
  6. 105 ILCS 5/10-20.19c, amended by P.A. 104-391, eliminates the requirement that districts use recycled newsprint for publishing student newspapers.
  7. 105 ILCS 5/3-7, amended by P.A. 104-261, eff. 1-1-26, requires a school district's auditor to file the district's Annual Financial Report and audit with ISBE annually on or before October 15.
  8. 625 ILCS 5/11-1414.1, amended by P.A.s 104-256, eff. 7-1-26, and 104-367, eff. 1-1-26, permits multifunction school activity buses to be used for career-related activities.
  9. 625 ILCS 5/12-826(a), added by P.A. 104-75, requires that beginning 7-1-31, newly purchased school buses be equipped with seat safety belts; however, districts do not have to require their use.
  10. 105 ILCS 5/10-20.13(d), added by P.A. 104-391, prohibits discrimination, punishment, or penalty of a student for an unpaid balance or because parents/guardians cannot pay fees or fines for lost school property.
  11. 105 ILCS 5/10-20.9a, amended by P.A. 104-391, deletes an expired prohibition on withholding a student's grades, transcripts, or diploma because of an unpaid balance on the student's school account.
  12. 23 Ill.Admin.Code §180.60, amended by 49 Ill.Reg. 1774, applies the 2024 International Building Code to district facility projects for which a design contract is signed after 1-1-25.
  13. 105 ILCS 5/2-3.2054, renumbers the provision in the School Code that requires ISBE to compile resources on indoor air quality for schools, which are now available on ISBE's website.
  14. 105 ILCS 128/22, added by P.A. 104-198, eff. 1-1-26, requires districts to provide training and supports to all substitute personnel on evacuation and law enforcement lockdown drills.
  15. 105 ILCS 128/25, amended by P.A. 104-344, eff. 1-1-26, requires districts to develop hazardous substance release procedures by 7-1-27, based on guidance to be provided by the Ill. Emergency Management Agency and Office of Homeland Security, in consultation with ISBE.
  16. 720 ILCS 5/, and other various State law provisions amended by P.A. 104-245, eff. 1-1-26, use the term *child sexual abuse material* instead of, or in addition to, the term *child pornography*.
  17. 105 ILCS 128/25, amended by P.A. 104-407, requires ISBE to provide districts with guidance on threat assessment procedures, and requires districts to incorporate any additional information required by the guidance into their threat assessment procedures in the school year following ISBE's publication of the guidance on its website.
- The following **PRESS** materials are updated or created in response to this legislation:
- 2:250-E2, Immediately Available District Public Records and Web-Posted Reports and Records
  - 3:60, Administrative Responsibility of the Building Principal
  - 3:60-E, Event Reporting and Notice Requirements for Building Principals Concerning School Safety and Security
  - 4:10, Fiscal and Business Management
  - 4:30, Revenue and Investments
  - 4:60-AP2, Third Party Non-Instructional Contracts
  - 4:60-AP2, E, Checklist for Third Party Non-Instructional Emergency Contracts – **NEW**
  - 4:70-AP, Resource Conservation
  - 4:80, Accounting and Audits
  - 4:110, Transportation
  - 4:110-AP3, School Bus Safety Rules
  - 4:140, Waiver of Student Fees
  - 4:140-AP, Fines, Fees and Charges – Waiver of Student Fees
  - 4:150, Facility Management and Building Programs
  - 4:160, Environmental Quality of Buildings and Grounds
  - 4:170, Safety
  - 4:170-AP1, Comprehensive Safety and Security Plan
  - 4:170-AP2, E3, Letter to Parents/Guardians About Disruptive Social Media Apps; Dangers
  - 4:190, Targeted School Violence Prevention Program
  - 4:190-AP2, Threat Assessment Team (TAT)
  - 5:220, Substitute Teachers
  - 5:220-AP, Substitute Teachers
  - 6:220, Bring Your Own Technology (BYOT) Program; Responsible Use and Conduct
  - 6:240, Field Trips
  - 6:280, Grading and Promotion
  - 7:190-AP6, Guidelines for Investigating Sexting Allegations
  - 8:30, Visitors and Conduct on School Property
  - 8:30-AP, Definition of Child Sex Offender

## Personnel Issues

There have been a number of legal updates related to personnel issues:

1. 105 ILCS 5/24-16.5 and 5/24A, amended by P.A. 104-20, eliminates the requirement for teacher, principal, and assistant principal evaluation plans to consider student growth as a significant factor in evaluations.
2. The Ill. Dept. of Human Rights model training program for the *Racism Free Schools Law* is a resource districts can use to meet employee training requirements under 775 ILCS 5/5A-103(b).
3. 820 ILCS 180/33, added by P.A. 104-171, eff. 1-1-26, prohibits workplace discrimination based on an employee's use of employer-issued equipment to record domestic violence, gender violence, or any other crime of violence committed against an employee or a family or household member of the employee.
4. 820 ILCS 260/10, amended by P.A. 104-76, eff. 1-1-26, requires employers to compensate an employee at the employee's regular rate of pay for reasonable break time used to express breast milk.
5. 820 ILCS 96/1-30, amended by P.A. 104-320, extends protections for concerted activities related to employee termination and settlement agreements.
6. 325 ILCS 5/4.5(b), amended by P.A. 104-245, eff. 1-1-26, substitutes the term *child sexual abuse material* for *child pornography* as it relates to reporting of child abuse or neglect.
7. 720 ILCS 5/11-25(a), amended by P.A. 104-245, eff. 1-1-26, amends the definition of *grooming* under the Ill. Criminal Code to specify that *grooming* is perpetrated by someone five years or more older than a child, or holding a position of trust, authority or supervision in relation to the child at the time of the offense.
8. 820 ILCS 151/12, added by P.A. 104-78, requires covered employers to provide a certain amount of paid leave for an employee to participate in a military funeral honors detail.
9. 105 ILCS 5/21B-120, added by P.A. 104-111, eff. 1-1-26, authorizes a short-term approval credential for teachers in accordance with rules developed by ISBE.
10. 625 ILCS 5/6-106.1, amended by P.A. 104-256, authorizes the Ill. Secretary of State to issue school bus permits with a restriction valid for the operation of a first division vehicle being operated as a school bus or a multifunction school activity bus designed to carry up to 15 passengers when being used for curriculum-related activities.
11. 105 ILCS 5/26A-25(b)(1), amended by P.A. 104-391, removes the specific hours of training required for employees designated to resolve complaints of violations of the *Ensuring Success in School Law*.

The following **PRESS** material is updated:

- 2:120, Board Member Development
- 2:150-AP, Superintendent Committees
- 2:270, Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited
- 2:270-AP, Prevention and Response Program for Complaints of Discrimination and Harassment Based on Race, Color, and National Origin
- 3:10, Goals and Objectives
- 3:50, Administrative Personnel Other Than the Superintendent
- 5:10, Equal Employment Opportunity and Minority Recruitment
- 5:10-AP, Workplace Accommodations for Nursing Mothers
- 5:20, Workplace Harassment Prohibited
- 5:90, Abused and Neglected Child Reporting
- 5:100, Staff Development Program
- 5:120, Employee Ethics; Code of Professional Conduct; and Conflict of Interest
- 5:120-AP2, Employee Conduct Standards
- 5:185, Family and Medical Leave
- 5:190, Teacher Qualifications
- 5:200, Terms and Conditions of Employment and Dismissal
- 5:280, Duties and Qualifications
- 5:300, Schedules and Employment Year
- 7:255-AP1, Supporting Students Who are Parents, Expectant Parents, or Victims of Domestic or Sexual Violence

## PRESS Issue 120 Trivia

494 pages • 225,861 words • 97 PRM materials

## Curriculum

Actions by the State legislature and the U.S. Supreme Court impacted the area of curriculum. First, the General Assembly passed Public Act 104-391, which impacts many provisions of the School Code, including Article 27, Instruction. While the main purpose of this law was to create a School Code Mandate Reduction Council to make future recommendations about mandates on schools, it also makes a great many changes to reorganize, renumber, and in certain cases, amend, topics that must be covered as part of a district's curriculum. Details on substantive changes to curriculum requirements are described in the **Revisions to Policies, Administrative Procedures, and Exhibits Table** (Revisions Table) below at 6:60, *Curriculum Content*, and 6:60-AP1, *Comprehensive Health Education Program*. Additionally, given the sheer volume of renumbering caused by P.A. 104-391 across materials listed in this bundle and other topic bundles, every instance of renumbering is not detailed in the Revisions Table. Subscribers should refer to the Committee Worksheets to see specific renumbering changes.

Second, the U.S. Supreme Court decided a major K-12 education case addressing curriculum objections based on a parent's free exercise of religion. In Mahmoud v. Taylor, the Court held that a school district likely violated parents' First Amendment rights when it refused to give notice and permit them to opt their elementary-aged children out of literacy instruction using LGBTQ-inclusive storybooks that included "normative" messages. Given the fact-intensive nature of curriculum objections and potential liability concerns, districts should work with their board attorneys to navigate their responses to any such objections.

Finally, other laws passed that impact materials listed below include:

- 105 ILCS 5/14A, amended by P.A. 104-129, eff. 1-1-26, eliminates provisions that refer to State funding for the education of gifted and talented children.
- 105 ILCS 5/14A-32, amended by P.A. 104-261, eff. 1-1-26, provides that for the 2023-2024 through the 2026-2027 school year, a district's accelerated placement policy must allow a student who ~~meets or~~ exceeds State standards in English language arts, mathematics, or science to automatically enroll into the next most rigorous level of advance coursework offered by the high school.
- 105 ILCS 5/14D, added by P.A. 104-266, eff. 1-1-26, addresses the establishment of dual language education programs and the expansion of existing programs.
- 105 ILCS 5/2-3.118a, added by P.A. 104-399, eff. 1-1-26, requires ISBE to develop Statewide guidance on the use of artificial intelligence in K-12 education by 7-1-26.
- 105 ILCS 5/22-87, amended by P.A.s 104-13 and 104-14, requires districts to designate a staff member to serve as the contact for matters related to the financial aid application graduation requirement and to provide other related supports.
- 110 ILCS 27/17, amended by P.A. 104-12, revises requirements for agreements between districts and out-of-state postsecondary institutions.
- 105 ILCS 5/27-615, amended by P.A. 104-267, eff. 1-1-26, and amended and renumbered by P.A. 104-391, requires that in order for students in grades 7 or 8 to receive high school credit for a course they take at their school, they must pass the course and end-of-course examination given at the high school granting the credit for the same course.

The following **PRESS** materials are updated:

- 2:20-E, Waiver and Modification Request Resource Guide
- 6:40, Curriculum Development
- 6:60, Curriculum Content
- 6:60-AP1, Comprehensive Health Education Program
- 6:60-AP1, E1, ~~Notice to Parents/Guardians of Sexual Abuse and Assault Awareness and Prevention Education; Requests to Examine Materials; Written Objection(s) and/or Statutory Opt-outs – RENAMED~~
- 6:60-AP2, Comprehensive Personal Health and Safety and Sexual Health Education Program (National Sex Education Standards (NSES))
- 6:60-AP3, Developmentally Appropriate Consent Education
- 6:130, Program for the Gifted
- 6:135, Accelerated Placement Program
- 6:135-AP, Accelerated Placement Program Procedures
- 6:160, English Learners
- 6:210, Instructional Materials
- 6:235, Access to Electronic Networks
- 6:260, Complaints About Curriculum, Instructional Materials, and Programs
- 6:260-AP, Responding to Complaints About Curriculum, Instructional Materials, and Programs
- 6:300, Graduation Requirements
- 6:300-E2, State Law Graduation Requirements
- 6:300-E3, Form for Exemption from Financial Aid Completion
- 6:310, High School Credit for Non-District Experiences; Course Substitutions; Re-Entering Students
- 6:310-E, Class Substitution Request
- 6:315, High School Credit for Students in Grades 7 or 8
- 6:320, High School Credit for Proficiency
- 7:315, Restrictions on Publications; High Schools
- 8:95-AP, Parental Involvement

## Student Behavior, Mental Health, and Attendance

Three years after a ProPublica-Chicago Tribune investigation into local law enforcement practices of ticketing students for violating municipal ordinances and/or committing minor school-based disciplinary offenses, the General Assembly passed Public Act 104-430 to end these practices. 105 ILCS 5/10-22.6(i), as amended by P.A. 104-430, prohibits any person from issuing students “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.” The law also prohibits school personnel from referring a student to law enforcement for the student to be fined for truancy. 105 ILCS 5/26-12(b), amended by P.A. 104-430. Sample board policy 7:190, *Student Behavior*, and sample exhibit 7:190-E3, *Memorandum of Understanding*, are updated to reflect these new requirements.

Furthermore, P.A. 104-430 amended 105 ILCS 5/10-20.68 to require that, beginning 7-1-26, districts that use a school resource officer must have a memorandum of understanding (MOU) with a local law enforcement agency that contains specific elements, including a process for collecting certain data on law enforcement referrals which must be annually reported to ISBE beginning with the 2027-2028 school year. Sample exhibit 7:190-E3, *Memorandum of Understanding*, is updated with these new requirements.

Finally, P.A. 104-430 requires that a district’s parent-teacher advisory committee guidelines for reciprocal reporting address both criminal and civil offenses committed by students. Sample administrative procedure 7:190-AP3, *Guidelines for Reciprocal Reporting of Offenses Committed by Students*, is renamed and rewritten to reflect this change.

Other laws were enacted related to student behavior, health, and attendance:

- 105 ILCS 5/24-2(c), amended by P.A. 104-391, makes the commemorative holidays listed in that provision optional to observe.
- 105 ILCS 5/2-3.206, added by P.A. 104-302, eff. 1-1-26, requires districts to annually report to ISBE data regarding homeless youth and children enrolled in the district and related funding expenditures.
- 105 ILCS 5/10-19.05(k), amended by P.A. 104-250, eff. 1-1-26, allows for certain work-based learning experiences to be counted toward the calculation of clock hours of schoolwork and requires an approval process for students to attend allowable activities by the beginning of the 2026-2027 school year.
- 105 ILCS 5/22-110, amended by P.A. 104-338, eff. 7-1-26 and renumbered by P.A. 104-391, adds the posting or distribution of an *unauthorized digital replica* to the definition of *cyberbullying*.
- 105 ILCS 5/10-20.81, amended by P.A. 104-264, requires districts to insert contact information for certain suicide prevention resources on employee ID cards for employees who serve grades 6-12.

The following **PRESS** materials are updated:

- 2:150, Committees
- 4:175-AP1, Criminal Offender Notification Laws; Screening
- 6:20, School Year Calendar and Day
- 6:140, Education of Homeless Children
- 7:70, Attendance and Truancy
- 7:180, Prevention of and Response to Bullying, Intimidation, and Harassment
- 7:190, Student Behavior
- 7:190-E3, Memorandum of Understanding
- 7:190-AP3, Guidelines for Reciprocal Reporting of ~~Criminal~~ Offenses Committed by Students – **RENAMED AND REWRITTEN**
- 7:190-AP7, Student Discipline Guidelines
- 7:290, Suicide and Depression Awareness and Prevention
- 7:290-AP, Resource Guide for Implementation of Suicide and Depression Awareness and Prevention Program
- 7:310, Restrictions on Publications; Elementary Schools

## Student Records

105 ILCS 10/, amended by P.A. 104-356, eff. 7-1-26, revises the definition of *student permanent record* to include a summary of performance for students that received special education services, and it permits the Ill. Dept. of Human Services to access a student’s records without consent for the purpose of assessing or evaluating a student’s eligibility for Medicaid waiver benefits. This law is intended to ease the paperwork burden for students who want to access State or federal benefits in the future.

The following **PRESS** materials are updated:

- 7:340, Student Records
- 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

## Progress Report - The contents of this table frequently change.

Topic	Our Response
<p><b>Public Act 104-391 Renumbers Many School Code Provisions</b></p> <p>As noted in the Curriculum topic bundle of this Memo, P.A. 104-391 renumbered many provisions in the School Code, particularly in Article 27, Instruction. Given the volume of materials affected, not all <b>PRESS</b> materials affected by the renumbering could be included in <b>PRESS</b> Issue 120.</p>	<p>Additional <b>PRESS</b> materials impacted by P.A. 104-391 will be included in one or more <b>PRESS</b> issues released in 2026.</p>
<p><b>New Law Requires Districts to Offer Mental Health Screenings to Students</b></p> <p>P.A. 104-32, eff. 1-1-26, will require school districts to offer mental health screenings to students enrolled in grades 3-12 at least once a year, beginning with the 2027-2028 school year, unless a district is granted an extension by ISBE in accordance with rules yet to be issued by ISBE. The screenings will only need to be offered in those years that ISBE is able to make a screening tool available to districts at no cost. To assist districts with implementation, by 9-1-26, ISBE must make guidance and resources available to districts on its website, including model procedures. In the meantime, some information is available at: <a href="http://www.isbe.net/universalmentalhealthscreening">www.isbe.net/universalmentalhealthscreening</a>.</p>	<p>Following ISBE's release of guidance on implementation of mental health screenings, affected <b>PRESS</b> materials, including sample policy 7:250, <i>Student Support Services</i>, will be updated.</p>
<p><b>New Law Provides Neonatal Intensive Care Leave</b></p> <p>P.A. 104-259 created The Family Neonatal Intensive Care Leave Act, which will go into effect 6-1-26. It will require employers in Illinois with 16 or more employees to provide certain amounts of unpaid leave to an employee whose child is a patient of a neonatal intensive care unit.</p>	<p>Any affected <b>PRESS</b> materials, including sample policies 5:250, <i>Leaves of Absence</i>, and 5:330, <i>Sick Days, Vacation, Holidays, and Leaves</i>, will be updated in the next <b>PRESS</b> issue.</p>
<p><b>General Assembly Passes OMA/FOIA Bill During Veto Session</b></p> <p>On 10-18-25, the General Assembly passed Senate Bill (SB) 243, which makes several changes to the Open Meetings Act (OMA) and Freedom of Information Act (FOIA). One aspect of this bill is the expansion of the closed meeting exception under 5 ILCS 120/2(c) (16) to include "regional" associations. IASB opposed this portion of the bill based on concerns regarding ambiguity and legal risk, potential governance conflicts, and no demonstrated need for the expansion. IASB was supportive of many other provisions in the bill. For various reasons, including procedural and time, amendments to the bill could not be made during veto session. However, the bill sponsors agreed to removing that language in a trailer bill and in a good faith commitment to that agreement, both have since filed trailer bills to remove the addition of "regional" to this exception (House Bill (HB) 4176 and SB 2715). Once SB 243 is signed, it will go into effect 1-1-26, and remain in effect until the effective date of any trailer bill that is passed. IASB will continue to keep you informed as legislation progresses.</p>	<p>Affected <b>PRESS</b> materials will be updated in the next <b>PRESS</b> issue to reflect changes made by SB 243, <i>except for</i> the expansion of the closed meeting exception at 2(c)(16), as we monitor the progress of the trailer bills. We are waiting on the final result before updating materials so that boards will not have to adopt and then re-adopt policy language. Affected materials will include sample policies 2:200, <i>Types of Board Meetings</i>, 2:220, <i>School Board Meeting Procedure</i>, and materials in the 2:250 suite of materials.</p>

Certain **PRM** materials in a **PRESS** Issue may be labeled in the **PRESS** Bundles, Revision Table and Committee Worksheets with one or more of the following categories:

**NEW.** This material is brand new to the **PRM**.

**DELETED.** This material has been deleted from the **PRM**.

**RENUMBERED.** This material has been assigned a new number within the **PRM**, usually due to the addition of **NEW** material.

**RENAMED.** The title of the material has been amended.

**REWRITTEN.** The material has undergone significant revisions. To preserve the readability of the Committee Worksheets, suggested changes are not shown as tracked changes.

**REFORMATTED.** Non-substantive changes in formatting, e.g., list renumbering, have been applied for consistency throughout the **PRM**. To preserve the readability of the Committee Worksheets, such formatting changes are not reflected as tracked changes.

## Revisions to Policies, Administrative Procedures, and Exhibits

Number and Title	Revision Descriptions
2:20-E, Waiver and Modification Request Resource Guide	The exhibit is updated in response to 105 ILCS 5/27-710 and 5/27-815, both renumbered by P.A. 104-391, and for continuous improvement. <input data-bbox="1433 821 1471 856" type="checkbox"/>
2:120, Board Member Development	The policy and footnotes are updated for continuous improvement. The footnotes are also updated in response to 105 ILCS 5/24-16.5, amended by P.A. 104-20, making student growth an optional, rather than required, component of teacher evaluations. <input data-bbox="1433 942 1471 978" type="checkbox"/>
2:150, Committees	The policy and footnotes are updated in response to 105 ILCS 5/10-20.14, amended by P.A. 104-430, requiring the parent-teacher advisory committee's guidelines for reciprocal reporting to address both civil and criminal offenses committed by students. The footnotes are also updated for continuous improvement. <input data-bbox="1433 1100 1471 1136" type="checkbox"/>
2:150-AP, Superintendent Committees	The procedure is updated in response to 105 ILCS 5/24A-4, amended by P.A. 104-20, making student growth an optional, rather than required, component of teacher evaluations. <input data-bbox="1433 1283 1471 1318" type="checkbox"/>

## Revisions to Policies, Administrative Procedures, and Exhibits — *continued*

<p>2:250-E2, Immediately Available District Public Records and Web-Posted Reports and Records</p>	<p>The exhibit is updated in response to:</p> <ol style="list-style-type: none"> <li>1. 105 ILCS 5/10-20.44, amended by P.A. 104-261, eff. 1-1-26, requiring that each year, in conjunction with the publication of the statement of affairs on a district’s website and in a newspaper of general circulation, before Dec. 1, a district shall include an annual report on all contracts over \$25,000 awarded during the previous fiscal year;</li> <li>2. 105 ILCS 5/10-20.81, amended by P.A. 104-264, eff. 1-1-26, requiring districts to insert the same contact information for suicide prevention helplines required for student ID cards on employee ID cards for employees serving any of grades 6 through 12;</li> <li>3. 105 ILCS 5/10-19.05(k), amended by P.A. 104-250, eff. 1-1-26, requiring updates to activities qualified for attendance under policy 7:70, <i>Attendance and Truancy</i>;</li> <li>4. 105 ILCS 5/14-8.02i, amended by P.A. 104-314, eff. 1-1-26, requiring that informational materials (provided by ISBE) about the Ill. Achieving a Better Life Experience (ABLE) account program established under the State Treasurer Act be posted on a district’s website beginning with the 2026-2027 school year;</li> <li>5. P.A. 104-391, renumbering multiple provisions in 105 ILCS 5/27; and</li> <li>6. Continuous improvement.</li> </ol>	<input type="checkbox"/>
<p>2:270, Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited</p>	<p>The policy, Legal References, and footnotes are updated. The policy is updated for continuous improvement. The Legal References and footnotes are updated in response to P.A. 103-605, finalizing the citation to the <i>Racism Free Schools Law</i>, 105 ILCS 5/22-95. The footnotes are also updated in response to the Ill. Dept. of Human Rights (IDHR) Racism Free Schools model training program, available at: <a href="https://dhr.illinois.gov/training/racism-free-schools">https://dhr.illinois.gov/training/racism-free-schools</a>, and for continuous improvement.</p>	<input type="checkbox"/>
<p>2:270-AP, Prevention and Response Program for Complaints of Discrimination and Harassment Based on Race, Color, and National Origin</p>	<p>The procedure is updated for the reasons stated in 2:270, <i>Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited</i>, above.</p>	<input type="checkbox"/>
<p>3:10, Goals and Objectives</p>	<p>The policy is unchanged. The footnotes are updated in response to 105 ILCS 5/24A-15, amended by P.A. 104-20, making student growth an optional, rather than required, component of principal evaluations.</p>	<input type="checkbox"/>
<p>3:50, Administrative Personnel Other Than the Superintendent</p>	<p>The policy is unchanged. The footnotes are updated in response to 105 ILCS 5/24A-15, amended by P.A. 104-20, making student growth an optional, rather than required, component of principal and assistance principal evaluations, and for continuous improvement.</p>	<input type="checkbox"/>
<p>3:60, Administrative Responsibility of the Building Principal</p>	<p>The policy is unchanged. The footnotes are updated in response to 105 ILCS 5/10-27.1A(b), amended by P.A. 104-174, requiring a principal or designee to immediately notify local law enforcement upon receiving a report of a threat of gun violence on school grounds and the parent/guardian if the threat is from a student, and for continuous improvement.</p>	<input type="checkbox"/>

## Revisions to Policies, Administrative Procedures, and Exhibits — *continued*

<p>3:60-E, Event Reporting and Notice Requirements for Building Principals Concerning School Safety and Security</p>	<p>The exhibit has been updated in response to:</p> <ol style="list-style-type: none"> <li>1. Firearm Owners Identification Card Act (FOID Act), 430 ILCS 65/1.1, amended by P.A. 104-270, adding <i>advanced practice psychiatric nurse</i> to the list of persons able to determine that someone poses a <i>clear and present danger</i>;</li> <li>2. FOID Act, 430 ILCS 65/8.1(d), amended by P.A. 104-5, permitting the Ill. State Police (ISP) to suspend a person’s FOID card;</li> <li>3. Abused and Neglected Child Reporting Act (ANCRA), 325 ILCS 5/4.5, amended by P.A. 104-245, eff. 1-1-26, changing the term <i>child pornography</i> to <i>child sexual abuse material</i>;</li> <li>4. 105 ILCS 5/10-27.1A(b), amended by P.A. 104-174, requiring a principal or designee to immediately notify local law enforcement upon receiving a report of a threat of gun violence on school grounds and the parent/guardian if the threat is from a student;</li> <li>5. 105 ILCS 5/10-20.14, amended by P.A. 104-430, requiring the parent-teacher advisory committee’s guidelines for reciprocal reporting to address both civil and criminal offenses committed by students; and</li> <li>6. Continuous improvement.</li> </ol>	<input type="checkbox"/>
<p>4:10, Fiscal and Business Management</p>	<p>The policy and footnotes are updated in response to 105 ILCS 5/10-17, amended by P.A. 104-261, eff. 1-1-26, requiring a district to post on its website its statement of affairs by Dec. 1 each year, and making certain changes to the contents of the statement of affairs. The footnotes are also updated for continuous improvement.</p>	<input type="checkbox"/>
<p>4:30, Revenue and Investments</p>	<p>The policy and footnotes are updated in response to the Public Funds Investment Act, 30 ILCS 235/8, amended by P.A. 104-92, eff. 1-1-26, addressing deposit requirements for financial institutions subject to the Ill. Community Reinvestment Act. Continuous improvement updates are also made to the footnotes.</p>	<input type="checkbox"/>
<p>4:60-AP2, Third Party Non-Instructional Contracts</p>	<p>The procedure is updated in response to 105 ILCS 5/10-22.34c(b), amended by P.A. 104-393, requiring a district to meet certain conditions before it can enter into or renew an emergency contract for non-instructional services currently performed by any employee or bargaining unit member, and for continuous improvement.</p>	<input type="checkbox"/>
<p>4:60-AP2, E, Checklist for Third Party Non-Instructional Emergency Contracts</p>	<p><b>NEW.</b> The procedure is created for the reason stated in 4:60-AP2, <i>Third Party Non-Instructional Contracts</i>, above.</p>	<input type="checkbox"/>
<p>4:70-AP, Resource Conservation</p>	<p>The procedure is updated in response to 105 ILCS 5/10-20.19c, amended by P.A. 104-391, eliminating the mandate that paper purchased for publishing student newspapers be recycled newspaper.</p>	<input type="checkbox"/>
<p>4:80, Accounting and Audits</p>	<p>The policy, Legal References, and footnotes are updated. The policy and footnotes are updated in response to 105 ILCS 5/3-7, amended by P.A. 104-261, eff. 1-1-26, requiring school districts to submit copies of their Annual Financial Report (AFR) and audits to their regional superintendent of schools by Oct. 15 each year, and further requiring district audit firms to annually file district AFRs and audits with ISBE by Oct. 15, and for continuous improvement. The footnotes are also updated in response to 105 ILCS 5/3-15.1, amended by P.A. 104-261, eff. 1-1-26, removing the requirement for regional superintendents to annually file district AFRs with ISBE by Nov. 15.</p> <p>The Legal References are updated with a minor style change.</p>	<input type="checkbox"/>

## Revisions to Policies, Administrative Procedures, and Exhibits — *continued*

4:110, Transportation	<p>The policy is unchanged. The footnotes are updated in response to:</p> <ol style="list-style-type: none"> <li>1. Ill. Vehicle Code (IVC), 625 ILCS 5/12-826(a), added by P.A. 104-75, requiring that beginning 7-1-31, newly purchased school buses be equipped with seat safety belts that meet State and federal standards, but districts will not have to require their use;</li> <li>2. IVC, 625 ILCS 5/11-1414.1, amended by P.A.s 104-256, eff. 7-1-26, and 104-367, eff. 1-1-26, allowing for the use of a multifunction school activity bus for curriculum-related or career-related activities subject to certain conditions; and</li> <li>3. Continuous improvement.</li> </ol>	<input type="checkbox"/>
4:110-AP3, School Bus Safety Rules	<p>The procedure is updated in response to:</p> <ol style="list-style-type: none"> <li>1. 105 ILCS 5/10-20.14, amended by P.A. 103-896, requiring ISBE to issue guidance on school bus safety;</li> <li>2. ISBE's <i>School Bus Safety Guidance</i> (July 2025);</li> <li>3. IVC, 625 ILCS 5/12-826(b), added by P.A. 104-75, indicating that instructions on seat belt use are not required by law; and</li> <li>4. Continuous improvement.</li> </ol>	<input type="checkbox"/>
4:140, Waiver of Student Fees	<p>The Legal References and footnotes are updated in response to:</p> <ol style="list-style-type: none"> <li>1. 105 ILCS 5/27-815, renumbered by P.A. 104-391;</li> <li>2. 105 ILCS 5/10-20.13, amended by P.A. 104-391, requiring districts to waive fees for textbooks <u>and instructional materials</u> when a student's parents/guardians are unable to afford them, and prohibiting any discrimination, punishment, or penalty of a student for an unpaid balance or because parents/guardians cannot pay fees or fines for lost school property, replacing in part 105 ILCS 5/28-19.2, repealed by P.A. 104-391; and</li> <li>3. Continuous improvement.</li> </ol>	<input type="checkbox"/>
4:140-AP, Fines, Fees and Charges – Waiver of Student Fees	<p>The procedure is updated in response to 105 ILCS 5/10-20.13(d), added by P.A. 104-391, prohibiting any discrimination, punishment, or penalty of a student for an unpaid balance or because parents/guardians cannot pay fees or fines for lost school property.</p>	<input type="checkbox"/>
4:150, Facility Management and Building Programs	<p>The policy is unchanged. The footnotes are updated in response to:</p> <ol style="list-style-type: none"> <li>1. 23 Ill.Admin.Code §180.60, amended by 49 Ill.Reg. 1774, updating the building code and subcodes versions that apply to design contracts signed on or after 1-1-25;</li> <li>2. 105 ILCS 5/10-22.36(f), renumbered by P.A. 104-417, finalizing the citation to the provision addressing building referenda; and</li> <li>3. Continuous improvement.</li> </ol>	<input type="checkbox"/>
4:160, Environmental Quality of Buildings and Grounds	<p>The policy is unchanged. The footnotes are updated in response to:</p> <ol style="list-style-type: none"> <li>1. 105 ILCS 5/2-3.205, renumbered by P.A. 104-417, finalizing the citation to the provision addressing indoor air quality resources for schools;</li> <li>2. ISBE's <i>Compiled Resources on Indoor Air Quality</i> (April 2025); and</li> <li>3. Continuous improvement.</li> </ol>	<input type="checkbox"/>
4:170, Safety	<p>The policy is unchanged. The footnotes are updated in response to:</p> <ol style="list-style-type: none"> <li>1. 105 ILCS 128/22, added by P.A. 104-198, requiring districts to provide substitute personnel with training and supports on evacuation and lockdown drills;</li> <li>2. 105 ILCS 128/25, amended by P.A. 104-344, eff. 1-1-26, requiring annual review of the district's hazardous substance release procedures;</li> <li>3. 40 C.F.R. §141.92(c), amended by 89 Fed. Reg. 86659, requiring community water systems to annually contact area schools no later than 11-1-27 to provide information about health risks from lead in water; and health risks from lead in water; and</li> <li>4. Continuous improvement.</li> </ol>	<input type="checkbox"/>

## Revisions to Policies, Administrative Procedures, and Exhibits — *continued*

<p>4:170-AP1, Comprehensive Safety and Security Plan</p>	<p>The procedure is updated in response to:</p> <ol style="list-style-type: none"> <li>1. The renaming of 7:150, <i>Agency and Law Enforcement Requests Police Interviews</i>;</li> <li>2. 105 ILCS 5/10-20.68, amended by P.A. 104-430, requiring that beginning 7-1-26, districts that use a school resource officer have a memorandum of understanding with a local law enforcement agency;</li> <li>3. 105 ILCS 128/22, added by P.A. 104-198, requiring districts to provide substitute personnel with training and supports on evacuation and lockdown drills;</li> <li>4. 105 ILCS 128/, amended by P.A. 104-344, eff. 1-1-26, requiring districts to develop procedures by 7-1-27 to address the release or explosion of hazardous substances based on State guidance (to be released by 1-1-27) and to annually review those procedures;</li> <li>5. 105 ILCS 5/22-115, renumbered by P.A. 104-391;</li> <li>6. 105 ILCS 5/10-27.1A(b), amended by P.A. 104-174, requiring a principal or designee to immediately notify local law enforcement upon receiving a report of a threat of gun violence on school grounds and notify the parent/guardian if the threat is from a student; and</li> <li>7. Continuous improvement.</li> </ol>	<input type="checkbox"/>
<p>4:170-AP2, E3, Letter to Parents/Guardians About Disruptive Social Media Apps; Dangers</p>	<p>The exhibit is updated in response to ANCRA, 325 ILCS 5/4.5, amended by P.A. 104-245, eff. 1-1-26, changing the term <i>child pornography</i> to <i>child sexual abuse material</i>, and for continuous improvement.</p>	<input type="checkbox"/>
<p>4:175-AP1, Criminal Offender Notification Laws; Screening</p>	<p>The procedure is updated due to the renaming of 7:190-AP3, <i>Guidelines for Reciprocal Reporting of Criminal Offenses Committed by Students</i>.</p>	<input type="checkbox"/>
<p>4:190, Targeted School Violence Prevention Program</p>	<p>The Legal References, Cross References, and footnotes are updated. The Legal References are updated in response to 105 ILCS 5/22-110, renumbered by P.A. 104-391. The footnotes are updated in response to 105 ILCS 128/45, amended by P.A. 104-407, requiring ISBE to provide districts with threat assessment guidance. The Cross References are updated due to the renaming of 7:150, <i>Agency and Law Enforcement Requests Police Interviews</i>.</p>	<input type="checkbox"/>
<p>4:190-AP1, Targeted School Violence Prevention Program</p>	<p>The procedure is updated in response to 105 ILCS 128/45, amended by P.A. 104-407, requiring ISBE to provide districts with threat assessment guidance, and the renaming of 7:150, <i>Agency and Law Enforcement Requests Police Interviews</i>.</p>	<input type="checkbox"/>
<p>4:190-AP2, Threat Assessment Team (TAT)</p>	<p>The procedure is updated in response to:</p> <ol style="list-style-type: none"> <li>1. 105 ILCS 128/45, amended by P.A. 104-407, requiring ISBE to provide districts with threat assessment guidance;</li> <li>2. 105 ILCS 5/10-27.1A(b), amended by P.A. 104-174, requiring parent/guardian notification when a student allegedly threatens firearm violence; and</li> <li>3. Continuous improvement.</li> </ol>	<input type="checkbox"/>
<p>5:10, Equal Employment Opportunity and Minority Recruitment</p>	<p>The policy, Legal References, and footnotes are updated in response to the Victims' Economic Security and Safety Act, 820 ILCS 180/33, added by P.A. 104-171, eff. 1-1-26, prohibiting workplace discrimination and retaliation based on 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. The footnotes are also updated in response to the Workplace Transparency Act (WTA), 820 ILCS 96/1-25, amended by P.A. 104-320, eff. 1-1-26, prohibiting employers from preventing employees from engaging in concerted union activities to address work-related issues as a condition of employment, and for continuous improvement.</p>	<input type="checkbox"/>

## Revisions to Policies, Administrative Procedures, and Exhibits — *continued*

5:10-AP, Workplace Accommodations for Nursing Mothers	The procedure is updated in response to the Nursing Mothers in Workplace Act (NMWA), 820 ILCS 260/10, amended by P.A. 104-76, eff. 1-1-26, requiring that an employee be compensated during a break to express breast milk.	<input type="checkbox"/>
5:20, Workplace Harassment Prohibited	The policy is unchanged. The footnotes are updated in response to the WTA, 820 ILCS 96/1-30, amended by P.A. 104-320, eff. 1-1-26, updating specific conditions for when employers may use confidentiality clauses in settlement or termination agreements involving alleged unlawful employment practices under federal or State civil rights laws, and for continuous improvement.	<input type="checkbox"/>
5:90, Abused and Neglected Child Reporting	<p>The policy, Cross References, and footnotes are updated in response to ANCRA, 325 ILCS 5/4.5, amended by P.A. 104-245, eff. 1-1-26, changing the term <i>child pornography</i> to <i>child sexual abuse material</i>, and to clarify the definition of <i>electronic and information technology equipment</i> from 325 ILCS 5/4.5(a). The footnotes are also updated in response to:</p> <ol style="list-style-type: none"> <li>1. Dept. of Human Services Act, 20 ILCS 1305/1-17(b), amended by P.A. 103-752, expanding the authority of the Office of the Inspector General’s investigations related to abuse allegations;</li> <li>2. Criminal Code of 2012 (Criminal Code), 720 ILCS 5/11-25, amended by P.A. 104-320, eff. 1-1-26, specifying that <i>grooming</i> is perpetrated by someone five years or more older than a child, or holding a position of trust, authority or supervision in relation to the child at the time of the offense, and for continuous improvement.</li> <li>3. 105 ILCS 21B-85, amended by P.A. 103-51, deleting references to the death penalty.</li> </ol> <p>The Cross References are updated due to the renaming of 7:150, <i>Agency and Law Enforcement Requests Police Interviews</i>.</p>	<input type="checkbox"/>
5:100, Staff Development Program	<p>The policy and footnotes are updated in response to:</p> <ol style="list-style-type: none"> <li>1. 105 ILCS 5/27-240, added by P.A. 104-391, replacing the citation to 105 ILCS 110/3.10, repealed by P.A. 104-391; and</li> <li>2. 105 ILCS 5/27-115, renumbered by P.A. 104-391.</li> </ol> <p>The footnotes are also updated in response to:</p> <ol style="list-style-type: none"> <li>1. 105 ILCS 5/27-105, renumbered by P.A. 104-391;</li> <li>2. IDHR’s <i>Frequently Asked Questions (FAQs) about Racism-Free Schools Training</i>; and</li> <li>3. Continuous improvement.</li> </ol>	<input type="checkbox"/>
5:120, Employee Ethics; Code of Professional Conduct; and Conflict of Interest	The policy is unchanged. The footnotes are updated in response to Criminal Code, 720 ILCS 5/11-25, amended by P.A. 104-245, eff. 1-1-26, specifying that <i>grooming</i> is perpetrated by someone five years or more older than a child, or holding a position of trust, authority or supervision in relation to the child at the time of the offense, and for continuous improvement.	<input type="checkbox"/>
5:120-AP2, Employee Conduct Standards	<p>The procedure is updated in response to:</p> <ol style="list-style-type: none"> <li>1. Criminal Code, 720 ILCS 5/11-25, amended by P.A. 104-245, eff. 1-1-26, specifying that <i>grooming</i> is perpetrated by someone five years or more older than a child, or holding a position of trust, authority or supervision in relation to the child at the time of the offense; and</li> <li>2. 105 ILCS 5/27-255, added by P.A. 104-391, requiring drug and substance abuse prevention education that was previously addressed in 105 ILCS 5/27-13.2, now repealed; and</li> <li>3. Continuous improvement.</li> </ol>	<input type="checkbox"/>

## Revisions to Policies, Administrative Procedures, and Exhibits — *continued*

5:185, Family and Medical Leave	<p>The policy is unchanged. The footnotes are updated in response to:</p> <ol style="list-style-type: none"> <li>1. Military Leave Act, 820 ILCS 151/12, added by P.A. 104-78, requiring a covered employer to provide paid leave for an employee to participate in a funeral honors detail for up to 8 hours per month for a maximum of 40 hours per calendar year, or more if authorized by the employer or a collective bargaining agreement;</li> <li>2. U.S. Department of Labor Wage and Hour opinion letter 2023-1-A, clarifying when an employee may be permitted to work on an intermittent or reduced-leave schedule in accordance with federal rules; and</li> <li>3. Continuous improvement.</li> </ol>	<input type="checkbox"/>
5:190, Teacher Qualifications	<p>The policy is unchanged. The Legal References and footnotes are updated in response to 105 ILCS 5/21B-120, added by P.A. 104-111, eff. 1-1-26, establishing a short-term approval credential for teachers in accordance with rules developed by ISBE, and for continuous improvement.</p>	<input type="checkbox"/>
5:200, Terms and Conditions of Employment and Dismissal	<p>The policy and footnotes are updated in response to NMWA, 820 ILCS 260/10, amended by P.A. 104-76, eff. 1-1-26, requiring that an employee be compensated during a break to express breast milk. The footnotes are also updated for continuous improvement.</p>	<input type="checkbox"/>
5:220, Substitute Teachers	<p>The Legal References and footnotes are updated. The Legal References are updated in response to 105 ILCS 128/22, added by P.A. 104-198, eff. 1-1-26, requiring 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. The footnotes are updated in response to 105 ILCS 5/21B-20(2) (E), amended by P.A. 103-617, allowing 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, and for continuous improvement.</p>	<input type="checkbox"/>
5:220-AP, Substitute Teachers	<p>The procedure is updated for the reasons stated in 5:220, <i>Substitute Teachers</i>, above.</p>	<input type="checkbox"/>
5:280, Duties and Qualifications	<p>The policy and footnotes are updated for continuous improvement. The footnotes are also updated in response to IVC, 625 ILCS 5/6-106.1, amended by P.A. 104-256, eff. 7-1-26, updating the requirements for school bus driver permits issued by the Ill. Secretary of State.</p>	<input type="checkbox"/>
5:300, Schedules and Employment Year	<p>The policy and footnotes are updated for the reason stated in 5:200, <i>Terms and Conditions of Employment and Dismissal</i>, above.</p>	<input type="checkbox"/>

## Revisions to Policies, Administrative Procedures, and Exhibits — *continued*

<p>6:20, School Year Calendar and Day</p>	<p>The policy, Legal References, and footnotes are updated in response to:</p> <ol style="list-style-type: none"> <li>1. 105 ILCS 5/24-2(c), amended by P.A. 104-391, making commemorative holidays optional to observe and moving the last Friday in April (Arbor and Bird Day), October 9 (Leif Erikson Day), and the day immediately after Thanksgiving (Native American Heritage Day) to commemorative holidays;</li> <li>2. 105 ILCS 5/27-20, repealed by P.A. 104-391, removing American Indian Day.</li> <li>3. 105 ILCS 5/27-1025, renumbered by P.A. 104-391;</li> <li>4. 105 ILCS 5/27-20.2, repealed by P.A. 104-391, removing Just Say No Day;</li> <li>5. 105 ILCS 5/27-510, added by P.A. 104-391, and replacing in part 105 ILCS 5/27-3, repealed by P.A. 104-391, continuing to require the Pledge of Allegiance to be recited every day in elementary and secondary schools;</li> <li>6. 105 ILCS 5/10-19.05, amended by P.A. 104-250, eff. 1-1-26, adding to the activities allowed to be counted toward the calculation of clock hours of school work;</li> <li>7. 105 ILCS 5/2-3.206, added by P.A. 104-115, requiring 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; and</li> <li>8. Continuous improvement.</li> </ol>	
<p>6:40, Curriculum Development</p>	<p>The policy, Legal References, Cross References, and footnotes are updated for continuous improvement. Footnote 1 is also updated in response to <u>Mahmoud v. Taylor</u>, 145 S.Ct. 2332 (2025), holding that classroom 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."</p>	

## Revisions to Policies, Administrative Procedures, and Exhibits — *continued*

<p>6:60, Curriculum Content</p>	<p>The policy, Legal References and footnotes are updated in response to: <span style="float: right;">□</span></p> <ol style="list-style-type: none"> <li>1. P.A. 104-391, renumbering, reorganizing, and repealing citations throughout 105 ILCS 5/27 (substantive changes detailed below);</li> <li>2. 105 ILCS 5/27-215, added by P.A. 104-391 and replacing, in part, the Comprehensive Health Education Program, 105 ILCS 110/3, repealed by P.A. 104-391;</li> <li>3. 105 ILCS 5/27-510, added by P.A. 104-391 and replacing in part 105 ILCS 5/27-3 and 5/27-3.10, both repealed by P.A. 104-391, requiring instruction on patriotism, principles of representative government, and elementary civics education to be provided as part of civics education for students in grades 6, 7, or 8, and requiring instruction on the method of voting at elections by means of the Australian ballot system be included in civics education in grades 6-8 (formerly grades were not specified for this topic and the method of counting votes for candidates is no longer a required topic);</li> <li>4. 105 ILCS 5/27-605, amended by P.A. 104-387, and renumbered by P.A. 104-391, allowing students to choose one year of <u>vocational career and technical</u> education to meet high school graduation requirements;</li> <li>5. 105 ILCS 5/27-255, added by P.A. 104-391, requiring specific drug abuse prevention education in grades K-4, 5-12, and 6-12. This new section replaces, in part, 105 ILCS 5/27-13.2 and the Comprehensive Health Education Program, 105 ILCS 110/3, both repealed by P.A. 104-391;</li> <li>6. 105 ILCS 5/27-405(b), added by P.A. 104-391, requiring age- and developmentally appropriate online safety instruction for grades 3-8 beginning in the 2027-2028 school year;</li> <li>7. 105 ILCS 5/27-12, repealed by P.A. 104-391, eliminating the requirement that character education be taught;</li> <li>8. 105 ILCS 5/27-105, added by P.A. 104-391, replacing the provision on the dangers of abduction formerly at 105 ILCS 5/27-13.2, repealed by P.A. 104-391, and no longer specifying that such education be provided annually in grades K-8;</li> <li>9. 105 ILCS 5/27-250, added by P.A. 104-391, requiring students in grades 9-12 receive training on CPR and use of an AED (grades not previously specified for CPR training);</li> <li>10. 105 ILCS 5/27-405, added by P.A. 104-391, requiring media literacy and Internet safety instruction in grades 9-12 beginning in the 2027-2028 school year (consolidating and amending media literacy and internet safety instruction under 105 ILCS 5/27-410 and 415, both renumbered by P.A. 104-391 and scheduled for repeal on 7-1-27);</li> <li>11. 105 ILCS 5/27-3.5, repealed by P.A. 104-391, removing the requirement to show students a Congressional Medal of Honor film in grade 7 and high school history courses.</li> </ol> <p>The footnotes are also updated in response to:</p> <ol style="list-style-type: none"> <li>1. 105 ILCS 5/2-3.206, added by P.A. 104-399, eff. 1-1-26, encouraging districts to collect K-8 teaching resources to support American Sign Language programs;</li> <li>2. 105 ILCS 5/14D, added by P.A. 104-266, eff. 1-1-26, requiring ISBE to: (1) provide guidance to districts on dual language education programs, (2) integrate dual language education into the Equity Journey Continuum, and (3) establish recognition pathways for biliteracy in certain grades before high school;</li> <li>3. 105 ILCS 5/27-515, amended and renumbered by P.A. 104-391, requiring not less than one hour of each school week, <u>or an amount of time equal to one hour per school week through the school year</u>, to be spent on the study of patriotism, principles of representative government, and elementary civics education in grades 7-8;</li> <li>4. 105 ILCS 5/27-1020, amended and renumbered by P.A. 104-391, removing the 16-hour instruction requirement for safety education, if offered by a board;</li> <li>5. ISBE's <i>Native American and Indigenous Peoples Resource Guide</i> (March 2025), assisting districts with implementation of instruction on Native American history;</li> <li>6. 105 ILCS 5/27-1030, renumbered by P.A. 104-391, allowing districts to include a unit of instruction on the Irish Famine (see Footnote 48 for a new option to list such instruction if a board offers it); and</li> <li>7. Continuous improvement.</li> </ol>
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## Revisions to Policies, Administrative Procedures, and Exhibits — *continued*

<p>6:60-AP1, Comprehensive Health Education Program</p>	<p>The procedure is updated in response to:</p> <ol style="list-style-type: none"> <li>1. P.A. 104-391, renumbering, reorganizing, and repealing citations throughout 105 ILCS 5/27 (substantive changes detailed below);</li> <li>2. The Critical Health Problems and Comprehensive Health Education Act, 105 ILCS 5/27-205 through 5/27-230, added by P.A. 104-391, replacing, in part, 105 ILCS 110/, repealed by P.A. 104-391;</li> <li>3. 105 ILCS 5/27-215, added by P.A. 104-391, replacing, in part, the Comprehensive Health Education Program, 105 ILCS 110/3, repealed by P.A. 104-391, and requiring districts to provide consent education that aligns with the definition of <i>consent</i> in 105 ILCS 5/215(a);</li> <li>4. 105 ILCS 5/27-255, added by P.A. 104-391, requiring specific drug abuse prevention education in grades K-4, 5-12, and 6-12. This new section replaces, in part, 105 ILCS 5/27-13.2 and the Comprehensive Health Education Program, 105 ILCS 110/3, both repealed by P.A. 104-391;</li> <li>5. 105 ILCS 5/27-1020, amended and renumbered by P.A. 104-391, removing the 16-hour instruction requirement for safety education, if offered by a board;</li> <li>6. 105 ILCS 5/27-250, added by P.A. 104-391, requiring students in grades 9-12 receive training on CPR and use of an AED (grades not previously specified for CPR training);</li> <li>7. 105 ILCS 5/27-105, added by P.A. 104-391, replacing the provision on the dangers of abduction formerly at 105 ILCS 5.27-13.2, repealed by P.A. 104-391, and no longer specifying that such education be provided annually in grades K-8;</li> <li>8. 105 ILCS 5/27-13.2, repealed by P.A. 104-391, removing the requirement that districts provide parents/guardians of students in grades K-8 with prior written notice of sexual abuse prevention instruction and excuse students from such instruction upon written objection of the parent/guardian; and</li> <li>9. Continuous improvement.</li> </ol>
<p>6:60-AP1, E1, <del>Notice to Parents/Guardians of Sexual Abuse and Assault Awareness and Prevention Education; Requests to Examine Materials; Written Objection(s) and/or Statutory Opt-outs</del></p>	<p><b>RENAMED.</b> The exhibit is updated in response to:</p> <ol style="list-style-type: none"> <li>1. 105 ILCS 5/27-1015, renumbered by P.A. 104-391;</li> <li>2. 105 ILCS 5/27-215, added by P.A. 104-391, replacing, in part, the Comprehensive Health Education Program, 105 ILCS 110/3, repealed by P.A. 104-391;</li> <li>3. 105 ILCS 5/27-13.2, repealed by P.A. 104-391, removing the requirement that districts provide parents/guardians of students in grades K-8 with prior written notice of sexual abuse prevention instruction and excuse students from such instruction upon written objection of the parent/guardian;</li> <li>4. 105 ILCS 5/27-250, added by P.A. 104-391, permitting parent/guardian opt-out from instruction on CPR and use of an AED;</li> <li>5. 105 ILCS 5/27-1045, renumbered by P.A. 104-391; and</li> <li>6. Continuous improvement.</li> </ol>
<p>6:60-AP2, Comprehensive Personal Health and Safety and Sexual Health Education Program (National Sex Education Standards (NSES))</p>	<p>The procedure is updated in response to 105 ILCS 5/27-1015, renumbered by P.A. 104-391, and 105 ILCS 5/27-13.2, repealed by P.A. 104-391, removing the requirement that districts provide parents/guardians of students in grades K-8 with prior written notice of sexual abuse prevention instruction and excuse students from such instruction upon written objection of the parent/guardian.</p>
<p>6:60-AP3, Developmentally Appropriate Consent Education</p>	<p>The procedure is updated in response to 105 ILCS 5/27-1010, amended and renumbered by P.A. 104-391.</p>
<p>6:130, Program for the Gifted</p>	<p>The policy, Legal References, and footnotes are updated. The policy and Legal References are updated in response to 105 ILCS 5/14A, amended by P.A. 104-129, eff. 1-1-26, removing references to State funding for gifted programs and related requirements. The footnotes are also updated for continuous improvement.</p>

## Revisions to Policies, Administrative Procedures, and Exhibits — *continued*

6:135, Accelerated Placement Program	The policy is unchanged. The footnotes are updated in response to 105 ILCS 5/14A-32, amended by P.A. 104-261, eff. 1-1-26, providing that for the 2023-2024 through the 2026-2027 school year, a district's accelerated placement policy must allow a student who <del>meets or</del> exceeds State standards in English language arts, mathematics, or science to automatically enroll into the next most rigorous level of advance coursework offered by the high school, and for continuous improvement.	<input type="checkbox"/>
6:135-AP, Accelerated Placement Program Procedures	The procedure is updated for the reasons stated in 6:135, <i>Accelerated Placement Program</i> , above.	<input type="checkbox"/>
6:140, Education of Homeless Children	The policy is unchanged. The footnotes are updated in response to 105 ILCS 5/2-3.06, added by P.A. 104-302, requiring districts to annually report to ISBE on funding and how it is spent for homeless children and youth.	<input type="checkbox"/>
6:160, English Learners	The policy and footnotes are updated for continuous improvement. The footnotes are also updated in response to 105 ILCS 5/14C-3, amended by P.A. 104-261, eff. 1-1-26, addressing requirements for transitional bilingual education.	<input type="checkbox"/>
6:210, Instructional Materials	The policy is unchanged. The footnotes are updated for the reasons stated in 6:40, <i>Curriculum Development</i> , above. Additionally, an option is added to footnote 5 for boards that only wish to approve primary instructional materials, rather than all instructional materials.	<input type="checkbox"/>
6:220, Bring Your Own Technology (BYOT) Program; Responsible Use and Conduct	The policy, Legal References, Cross References, and footnotes are updated for continuous improvement. The footnotes are also updated in response to: <ol style="list-style-type: none"> <li>1. 105 ILCS 5/27-410, renumbered by P.A. 104-391, and scheduled to be repealed on 7-1-27, and 105 ILCS 5/27-405, added by P.A. 104-391, addressing media literacy and internet safety instruction;</li> <li>2. 105 ILCS 5/10-20.13, amended by P.A. 104-391, requiring districts to waive fees for textbooks <u>and instructional materials</u> when a student's parents/guardians are unable to afford them; and</li> <li>3. Continuous improvement.</li> </ol>	<input type="checkbox"/>
6:235, Access to Electronic Networks	The policy is unchanged. The footnotes are updated in response to 105 ILCS 5/2-3.118a, added by P.A. 104-399, eff. 1-1-26, requiring ISBE to develop guidance on the use of artificial intelligence in K-12 education by 7-1-26, and for continuous improvement.	<input type="checkbox"/>
6:240, Field Trips	The policy is unchanged. The footnotes are updated in response to: <ol style="list-style-type: none"> <li>1. 105 ILCS 5/29-6.3, amended by P.A. 104-367, eff. 1-1-26, allowing districts to transport students in multifunction school activity buses (MFSABs) for school sponsored activities;</li> <li>2. IVC, 625 ILCS 5/11-1414.1, amended by P.A.s 104-256, eff. 7-1-26, and 104-367, eff. 1-1-26, allowing for the use of an MFSAB for curriculum-related or career-related activities subject to certain conditions; and</li> <li>3. Continuous improvement.</li> </ol>	<input type="checkbox"/>
6:260, Complaints About Curriculum, Instructional Materials, and Programs	The Legal References and footnotes are updated for the reasons stated in 6:40, <i>Curriculum Development</i> , above, above.	<input type="checkbox"/>
6:260-AP, Responding to Complaints About Curriculum, Instructional Materials, and Programs	The procedure is updated for the reasons stated in 6:40, <i>Curriculum Development</i> , above.	<input type="checkbox"/>

## Revisions to Policies, Administrative Procedures, and Exhibits — *continued*

6:270, Guidance and Counseling Program	<p>The policy language is unchanged. The footnotes are updated in response to:</p> <ol style="list-style-type: none"> <li>1. 105 ILCS 5/10-22.24b, amended by P.A. 104-353, requiring school counseling services for students regardless of their immigration status;</li> <li>2. 105 ILCS 5/10-20.5a, amended by P.A. 104-15, requiring schools to make student directory information and student direct admission information available to the Illinois Student Assistance Commission for the Public University Direct Admissions program for those parents/guardians or students who opt-in to the program; and</li> <li>3. Continuous improvement.</li> </ol>	<input type="checkbox"/>
6:280, Grading and Promotion	<p>The policy is unchanged. The footnotes are updated in response to 105 ILCS 5/10-20.9a, amended by P.A. 104-391, deleting the now-expired provision that prohibited withholding a student's grades, transcripts, or diploma because of an unpaid balance on the student's school account.</p>	<input type="checkbox"/>
6:300, Graduation Requirements	<p>The policy, Legal References, and footnotes are updated in response to:</p> <ol style="list-style-type: none"> <li>1. 105 ILCS 5/27-605, amended and renumbered by P.A. 104-391;</li> <li>2. 105 ILCS 5/27-510, added by P.A. 104-391, requiring students to pass an exam on patriotism, principles of representative government, and proper use and display of the American flag, formerly addressed at 105 ILCS 5/27-3, repealed by P.A. 104-391;</li> </ol> <p>The Legal References are also updated in response to 105 ILCS 5/27-615, amended and renumbered by P.A. 104-391. The footnotes are further updated in response to:</p> <ol style="list-style-type: none"> <li>1. 105 ILCS 5/27-605, amended by P.A. 104-387, allowing students to choose one year of <u>vocational career and technical</u> education to meet high school graduation requirements;</li> <li>2. 105 ILCS 5/22-87(b), amended by P.A. 104-13, requiring each high school to designate a staff member as a contact for the student financial aid application graduation requirement;</li> <li>3. 105 ILCS 5/22-87(b), amended by P.A. 104-14, requiring districts to provide appropriate supports to assist high school students with learning about and completing the financial aid application required for graduation; and</li> <li>4. Continuous improvement.</li> </ol>	<input type="checkbox"/>
6:300-E2, State Law Graduation Requirements	<p>The exhibit is updated for the reasons stated in 6:300, <i>Graduation Requirements</i>, above (except for the first item #2 listed for that policy).</p>	<input type="checkbox"/>
6:300-E3, Form for Exemption from Financial Aid Completion	<p>The exhibit is updated in response to:</p> <ol style="list-style-type: none"> <li>1. 105 ILCS 5/22-87(b), amended by P.A. 104-13, requiring each high school to designate a staff member as a contact for the student financial aid application graduation requirement;</li> <li>2. 105 ILCS 5/22-87(b), amended by P.A. 104-14, requiring districts to provide appropriate supports to assist high school students with learning about and completing the financial aid application required for graduation; and</li> <li>3. Continuous improvement.</li> </ol>	<input type="checkbox"/>

## Revisions to Policies, Administrative Procedures, and Exhibits — *continued*

<p>6:310, High School Credit for Non-District Experiences; Course Substitutions; Re-Entering Students</p>	<p>The policy, Legal References, and footnotes are updated in response to 105 ILCS 5/2-3.115, amended by P.A. 104-261, eff. 1-1-26, deleting the provision that required ISBE to encourage programs of academic credit for Tech Prep work-based learning for high school students. The Legal References and footnotes are also updated in response to P.A. 104-391, renumbering multiple provisions in 105 ILCS 5/27. The footnotes are also updated in response to:</p> <ol style="list-style-type: none"> <li>1. Dual Credit Quality Act, 110 ILCS 27/, amended by P.A. 104-12, adding procedural requirements for: (1) negotiation of a partnership agreement between a district and community college, and (2) a contract between a district and out-of-state postsecondary institutions;</li> <li>2. 105 ILCS 5/2-3.206, added by P.A. 104-249, eff. 1-1-26, requiring ISBE to post on its website approved opportunities for externships, internships, or volunteer work related to career and technical education pathways; and</li> <li>3. Continuous improvement.</li> </ol>	<input type="checkbox"/>
<p>6:310-E, Class Substitution Request</p>	<p>The exhibit is updated in response to 105 ILCS 5/27-610, amended and renumbered by P.A. 104-391.</p>	<input type="checkbox"/>
<p>6:315, High School Credit for Students in Grades 7 or 8</p>	<p>The policy, Legal References, and footnotes are updated in response to 105 ILCS 5/27-615, amended by P.A. 104-267, eff. 1-1-26, and renumbered by P.A. 104-391, expanding the ability of students in grade 7 or 8 to obtain high school course credit. The Cross References are supplemented with a reference to 6:135, <i>Accelerated Placement Program</i>.</p>	<input type="checkbox"/>
<p>6:320, High School Credit for Proficiency</p>	<p>The Legal References and footnotes are updated in response to 105 ILCS 5/27-605, amended by P.A. 104-387 and amended and renumbered by P.A. 104-391, allowing students to choose one year of <del>vocational</del> <u>career and technical</u> education to meet a high school graduation requirement. The Legal References and footnotes are also updated for continuous improvement.</p>	<input type="checkbox"/>
<p>7:10, Equal Educational Opportunities</p>	<p>The Legal References, Cross References, and footnotes are updated in response to 105 ILCS 5/22-105(c)(1-3), added by P.A. 104-288, eff. 1-1-26, codifying <u><i>Plyler v. Doe</i></u>, 457 U.S. 202 (1982), prohibiting 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 requiring districts to establish a policy and procedures regarding agency and law enforcement requests, to ensure this right is preserved. The footnotes are also updated for continuous improvement.</p>	<input type="checkbox"/>
<p>7:70, Attendance and Truancy</p>	<p>The policy, Legal References, and footnotes are updated in response to 105 ILCS 5/10-19.05(k), amended by P.A. 104-250, eff. 1-1-26, requiring an approval process for students to attend allowable activities by the beginning of the 2026-2027 school year. The policy and footnotes are also updated in response to 105 ILCS 5/26-12, amended by P.A. 104-430, prohibiting school personnel from referring a truant, chronic truant, or truant minor to any other local public entity, school resource officer, or peace officer to issue a fine/fee as punishment.</p>	<input type="checkbox"/>
<p>7:130, Student Rights and Responsibilities</p>	<p>The policy is unchanged. The footnotes are updated for continuous improvement. The Cross References are updated due to the renaming of 7:150, <i>Agency and Law Enforcement Requests</i> <del><i>Police Interviews</i></del> and to add a reference to 7:330, <i>Student Use of Buildings – Equal Access</i>.</p>	<input type="checkbox"/>
<p>7:140, Search and Seizure</p>	<p>The Legal References are updated for continuous improvement. The Cross References are updated due to the renaming of 7:150, <i>Agency and Law Enforcement Requests</i> <del><i>Police Interviews</i></del>.</p>	<input type="checkbox"/>

## Revisions to Policies, Administrative Procedures, and Exhibits — *continued*

7:150, Agency and <u>Law Enforcement Requests</u> Police Interviews	<b>RENAMED AND REWRITTEN.</b> This policy is renamed and rewritten in response to 105 ILCS 5/22-105, added by P.A. 104-288, eff. 1-1-26, requiring districts to establish a policy by 7-1-26 regarding agency and law enforcement requests at school, and for continuous improvement.	<input type="checkbox"/>
7:150-AP, <u>Managing Agency and Law Enforcement Requests</u> Police Interviews	<b>RENAMED AND REWRITTEN.</b> This procedure is renamed and rewritten in response to 105 ILCS 5/22-105, added by P.A. 104-288, eff. 1-1-26, requiring districts to establish procedures by 7-1-26 regarding agency and law enforcement requests at school, and for continuous improvement.	<input type="checkbox"/>
7:150-AP, E, Record of Agency and Law Enforcement Requests	<b>NEW.</b> This exhibit is created in response 105 ILCS 5/22-105(c)(4)(B), added by P.A. 104-288, eff. 1-1-26, requiring districts to document interactions with agencies and law enforcement when they attempt to enter a school or school facility.	<input type="checkbox"/>
7:180, Prevention of and Response to Bullying, Intimidation, and Harassment	The policy, Legal References, and footnotes are updated in response to 105 ILCS 5/22-110, amended by P.A. 104-338, eff. 7-1-26, and renumbered by P.A. 104-391, expanding the <i>bullying</i> definition to prohibit posting or distributing sexually explicit images and, beginning in the 2026-2027 school year, expanding the <i>cyberbullying</i> definition to prohibit posting or distributing an <i>unauthorized digital replica</i> . The policy and footnotes are also updated in response to 23 Ill. Admin.Code §1.295(c)(2), requiring updated bullying policies submitted to ISBE to contain the date of adoption.	<input type="checkbox"/>
7:190, Student Behavior	<p>The policy and footnotes are updated in response to 105 ILCS 5/10-27.1A(b), amended by P.A. 104-174, requiring parent/guardian notification when a student allegedly threatens firearm violence.</p> <p>The footnotes are further updated in response to:</p> <ol style="list-style-type: none"> <li>1. 105 ILCS 5/10-22.6(i), amended by P.A. 104-430, prohibiting issuing students 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;</li> <li>2. 105 ILCS 5/26-12(b), amended by P.A. 104-430, prohibiting school personnel from referring a truant, chronic truant, or truant minor to any other local public entity, school resource officer, or peace officer to issue a fine/fee as punishment;</li> <li>3. 105 ILCS 5/10-20.68, amended by P.A. 104-430, requiring that beginning 7-1-26, districts that use a school resource officer have a memorandum of understanding with a local law enforcement agency;</li> <li>4. 105 ILCS 5/22-110, amended by P.A. 104-338 and renumbered by P.A. 104-391 (previously 105 ILCS 5/27-23.7), incorporating by reference the definition of <i>artificial intelligence</i> from the Digital Voice and Likeness Protection Act, 815 ILCS 550/, and expanding the definitions of <i>bullying</i> and <i>cyberbullying</i>; and</li> <li>5. Continuous improvement.</li> </ol> <p>The Cross References are updated due to the renaming of 7:150, <u>Agency and Law Enforcement Requests</u> Police Interviews.</p>	<input type="checkbox"/>

## Revisions to Policies, Administrative Procedures, and Exhibits — *continued*

<p>7:190-E3, Memorandum of Understanding</p>	<p>The exhibit is updated in response to:</p> <ol style="list-style-type: none"> <li>1. 105 ILCS 5/2-3.2.06, added by P.A. 104-430, requiring that on or before 1-31-29 and annually thereafter, ISBE report on law enforcement referral data collected from districts;</li> <li>2. 105 ILCS 5/10-20.14(b), amended by P.A. 104-430, requiring the parent-teacher advisory committee’s guidelines for reciprocal reporting to address both civil and criminal offenses committed by students;</li> <li>3. 105 ILCS 5/10-20.68, amended by P.A. 104-430, requiring that beginning 7-1-26, districts that use a school resource officer have a memorandum of understanding with a local law enforcement agency;</li> <li>4. 105 ILCS 5/10-22.6(i), amended by P.A. 104-430, prohibiting issuing students 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;</li> <li>5. 105 ILCS 5/10-27.1A(b), amended by P.A. 104-174, requiring parent/guardian notification when a student allegedly threatens firearm violence;</li> <li>6. The renaming of 7:150, <i>Agency and Law Enforcement Requests Police Interviews</i>;</li> <li>7. The renaming of 7:150-AP, <i>Managing Agency and Law Enforcement Requests Police Interviews</i>; and</li> <li>8. Continuous improvement.</li> </ol>
<p>7:190-AP3, Guidelines for Reciprocal Reporting of Criminal Offenses Committed by Students</p>	<p><b>RENAMED AND REWRITTEN.</b> The procedure is renamed and rewritten in response to:</p> <ol style="list-style-type: none"> <li>1. 105 ILCS 5/10-20.14(b), amended by P.A. 104-430, requiring the parent-teacher advisory committee’s guidelines for reciprocal reporting to address both civil and criminal offenses committed by students;</li> <li>2. ISBE’s <i>Development of Reciprocal Reporting Systems Guidance</i>; and</li> <li>3. Continuous improvement.</li> </ol>
<p>7:190-AP6, Guidelines for Investigating Sexting Allegations</p>	<p>The procedure is updated in response to ANCRA, 325 ILCS 5/4.5, amended by P.A. 104-245, eff. 1-1-26, changing the term <i>child pornography</i> to <i>child sexual abuse material</i>. It also incorporates the renaming of 7:150-AP, <i>Managing Agency and Law Enforcement Requests Police Interviews</i>.</p>
<p>7:190-AP7, Student Discipline Guidelines</p>	<p>The procedure is updated in response to:</p> <ol style="list-style-type: none"> <li>1. 105 ILCS 5/10-20.68, amended by P.A. 104-430, requiring that beginning 7-1-26, districts that use a school resource officer have a memorandum of understanding with a local law enforcement agency;</li> <li>2. 105 ILCS 5/2-3.2.06, added by P.A. 104-430, requiring that on or before 1-31-29 and annually thereafter, ISBE report on law enforcement referral data collected from districts;</li> <li>3. The renaming of 7:150, <i>Agency and Law Enforcement Requests Police Interviews</i>; and</li> <li>4. Continuous improvement.</li> </ol>
<p>7:250, Student Support Services</p>	<p>The policy is unchanged. The footnotes are updated in response to:</p> <ol style="list-style-type: none"> <li>1. 105 ILCS 5/10-22.24b, amended by P.A. 104-353, requiring school counseling services to address the needs of all students, regardless of citizenship status;</li> <li>2. The <i>School Social Work Best Practice Guide</i> (2020) published by ISBE and the Ill. Association of School Social Workers;</li> <li>3. Professional development and resources for educators supporting adoptive, foster, and kinship students published by the nonprofit iCare 4 Adoptive And Foster Families; and</li> <li>4. Continuous improvement.</li> </ol>

## Revisions to Policies, Administrative Procedures, and Exhibits — *continued*

<p>7:255-AP1, Supporting Students Who are Parents, Expectant Parents, or Victims of Domestic or Sexual Violence</p>	<p>The procedure is updated in response to 105 ILCS 5/26A-25(b)(1), amended by P.A. 104-391, removing the specific hours of training required for employees designated to resolve complaints of violations of the <i>Ensuring Success in School Law</i>.</p>	<input type="checkbox"/>
<p>7:290, Suicide and Depression Awareness and Prevention</p>	<p>The policy, Legal References, and footnotes are updated in response to:</p> <ol style="list-style-type: none"> <li>1. 105 ILCS 5/27-215, added by P.A. 104-391, requiring education for students on mental health and illness;</li> <li>2. 105 ILCS 5/27-215, added by P.A. 104-391, adding student protocols for administering youth suicide awareness and prevention education;</li> <li>3. 105 ILCS 5/10-20.81, amended by P.A. 104-264, eff. 1-1-26, requiring districts to insert the same contact information for suicide prevention helplines required for student ID cards on employee ID cards for employees serving any of grades 6 through 12; and</li> <li>4. Continuous improvement.</li> </ol>	<input type="checkbox"/>
<p>7:290-AP, Resource Guide for Implementation of Suicide and Depression Awareness and Prevention Program</p>	<p>The procedure is updated for the reasons stated in 7:290, <i>Suicide and Depression Awareness and Prevention</i>, above. In addition, the procedure is updated in response to:</p> <ol style="list-style-type: none"> <li>1. 105 ILCS 5/10-22.24b, amended by P.A. 103-780, allowing school counseling services to be used for providing educational opportunities for mental health issues and counseling and other resources to students who are in crisis; and</li> <li>2. Updated contact information in accordance with 105 ILCS 5/2-3.166(c)(7).</li> </ol>	<input type="checkbox"/>
<p>7:310, Restrictions on Publications; Elementary Schools</p>	<p>The Legal References and footnotes are updated in response to 105 ILCS 5/22-110, renumbered by P.A. 104-391. The footnotes are also updated in response to 105 ILCS 5/22-110, amended by P.A. 104-338, eff. 7-1-26, incorporating by reference the definition of <i>artificial intelligence</i> from the Digital Voice and Likeness Protection Act, 815 ILCS 550/, and expanding the definitions of <i>bullying</i> and <i>cyberbullying</i>.</p>	<input type="checkbox"/>
<p>7:315, Restrictions on Publications; High Schools</p>	<p>The policy, Legal References, and footnotes are updated in response to 105 ILCS 5/27-415, renumbered by P.A. 104-391 and scheduled for repeal on 7-1-27, addressing the requirements for media literacy instruction through the 2026-2027 school year, and 105 ILCS 5/405(c), added by P.A. 104-391, addressing the requirements for media literacy instruction beginning with the 2027-2028 school year. The Legal References and footnotes are also updated for the reasons stated in 7:310, <i>Restrictions on Publications; Elementary Schools</i>, above, and for continuous improvement.</p>	<input type="checkbox"/>
<p>7:340, Student Records</p>	<p>The policy and footnotes are updated for continuous improvement. The footnotes are also updated in response to:</p> <ol style="list-style-type: none"> <li>1. Ill. School Student Records Act (ISSRA), 105 ILCS 10/2, amended by P.A. 104-356, eff. 7-1-26, revising the definition of <i>student permanent record</i> to include a summary of performance for students that received special education services, and permitting the Ill. Dept. of Human Services (IDHS) to access a student's records without consent for the purpose of assessing or evaluating a student's eligibility for Medicaid waiver benefits.;</li> <li>2. 105 ILCS 5/22-105(c)(4)(B), added by P.A. 104-288, eff. 1-1-26, prohibiting districts from designating place of birth as <i>directory information</i>; and</li> <li>3. The renaming of 7:150, <i>Agency and Law Enforcement Requests Police Interviews</i>.</li> </ol>	<input type="checkbox"/>

## Revisions to Policies, Administrative Procedures, and Exhibits — *continued*

<p>7:340-AP1, School Student Records</p>	<p>The procedure is updated for the reasons stated in 7:340, <i>Student Records</i>, above. In addition, the procedure is updated in response to:</p> <ol style="list-style-type: none"> <li>1. Mental Health and Developmental Disabilities Confidentiality Act (MHDDCA), 740 ILCS 110/, amended by P.A. 104-263, eff. 1-1-26, updating requirements for disclosure;</li> <li>2. MHDDCA, 740 ILCS 110/4, amended by P.A. 104-263, eff. 1-1-26, and 740 ILCS 110/5, amended by P.A. 104-270, updating access requirements to any record that is protected by the MHDDCA, specifically that of a therapist, social worker, psychologist, nurse, agency, or hospital that was made in the course of providing mental health or developmental disabilities services to a student;</li> <li>3. ISSRA, 105 ILCS 10/2(e), added by P.A. 104-356, eff. 7-1-26, requiring a district to maintain a summary of performance for students who received special education services as a <i>student permanent record</i>, unless a district has obtained the informed written consent of the student and parents or guardians to exclude it;</li> <li>4. ISSRA, 105 ILCS 10/6(a)(14), added by P.A. 104-356, eff. 7-1-26, allowing for access without notification to or consent of a parent/guardian or eligible student by the Ill. Dept. of Human Services (IDHS) for the sole purpose of assessing or evaluating the student's eligibility for Medicaid waiver benefits consistent with rules adopted by IDHS;</li> <li>5. 105 ILCS 5/22-105(c)(4)(A) and (B), added by P.A. 104-288, eff. 1-1-26, prohibiting districts from collecting information about a student's citizenship or immigration status and prohibiting designating place of birth as <i>directory information</i>;</li> <li>6. 105 ILCS 5/10-20.13(d), added by P.A. 104-391, prohibiting any discrimination, punishment, or penalty of a student for an unpaid balance or because parents/guardians cannot pay fees or fines for lost school property, replacing in part 105 ILCS 5/28-19.2, repealed by P.A. 104-391; and</li> <li>7. Continuous improvement.</li> </ol>	<input type="checkbox"/>
<p>7:340-AP1, E1, Notice to Parents/Guardians and Students of Their Rights Concerning a Student's School Records</p>	<p>The exhibit is updated in response to:</p> <ol style="list-style-type: none"> <li>1. 105 ILCS 5/27-605, amended and renumbered by P.A. 104-391;</li> <li>2. ISSRA, 105 ILCS 10/2(e), added by P.A. 104-356, eff. 7-1-26, requiring a district to maintain a summary of performance for students who received special education services as a <i>student permanent record</i>, unless a district has obtained the informed written consent of the student and parents or guardians to exclude it;</li> <li>3. ISSRA, 105 ILCS 10/6, amended by P.A. 104-356, eff. 7-1-26, permitting IDHS to access a student's records without consent for the purpose of assessing or evaluating a student's eligibility for Medicaid waiver benefits;</li> <li>4. 105 ILCS 5/22-105(c)(4)(A) and (B), added by P.A. 104-288, eff. 1-1-26, prohibiting districts from collecting information about a student's citizenship or immigration status and prohibiting designating place of birth as <i>directory information</i>; and</li> <li>5. Continuous improvement.</li> </ol>	<input type="checkbox"/>
<p>8:30, Visitors and Conduct on School Property</p>	<p>The policy, Legal References, and footnotes are updated. The policy and footnotes are updated for continuous improvement. The Legal References are updated in response to 105 ILCS 5/22-110, renumbered by P.A. 104-391. The footnotes are also updated in response to the Criminal Code, 720 ILCS 5/11-9.3(d), amended by P.A. 104-245, eff. 1-1-26, revising the definition of <i>sex offense</i> as it relates to the broader definition of <i>child sex offender</i>.</p>	<input type="checkbox"/>
<p>8:30-AP, Definition of Child Sex Offender</p>	<p>The procedure is updated in response to the Criminal Code, 720 ILCS 5/11-9.3(d), amended by P.A. 104-245, eff. 1-1-26, revising the definition of <i>sex offense</i> as it relates to the broader definition of <i>child sex offender</i>.</p>	<input type="checkbox"/>

## Revisions to Policies, Administrative Procedures, and Exhibits — *continued*

<p>8:95-AP, Parental Involvement</p>	<p>The procedure is updated in response to:</p> <ol style="list-style-type: none"> <li>1. 23 Ill.Admin.Code §1.245, amended by 47 Ill. Reg. 18457, adding language regarding fines to fee waivers for when a district or school provides notices to parents/guardians on fee waivers;</li> <li>2. 105 ILCS 5/10-22.31, amended by P.A. 104-218, eff. 1-1-26, adding requirements when a district intends to withdraw from a special education joint agreement;</li> <li>3. Child Welfare Disclosure to Parents Act, 20 ILCS 522/, added by P.A. 104-254, requiring that a parent involved with the Illinois child welfare system: (1) be notified of and invited to attend all of the child’s school meetings; (2) have all meetings scheduled at times and places that allow for the parent to participate; and (3) be provided transportation assistance when necessary to attend meetings;</li> <li>4. P.A. 104-391, renumbering and repealing provisions in 105 ILCS 5/27; and</li> <li>5. Continuous improvement.</li> </ol>	<input type="checkbox"/>
<p>8:100, Relations with Other Organizations and Agencies</p>	<p>The policy is unchanged. The Cross References and footnotes are updated. The footnotes are updated in response to 105 ILCS 5/22-105, added by P.A. 104-288, eff. 1-1-26, addressing requirements for interactions with agencies and law enforcement when they attempt to enter a school or school facility.</p> <p>The Cross References are updated due to the renaming of 7:150, <i>Agency and Law Enforcement Requests</i> <del><i>Police Interviews</i></del>.</p>	<input type="checkbox"/>

## Acknowledgement to PRESS Advisory Board

The **P**olicy **R**eference **E**ducation **S**ubscription **S**ervice (**PRESS**) Advisory Board consists of a group of distinguished individuals, from the legal and education field. These individuals dedicate and volunteer their time to provide valuable input and suggestions on **PRESS** Issues. We appreciate their contributions and thank them sincerely.

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## *Document Status: Draft Update*

### **2:150 Committees**

The Governing 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. Board committee meetings shall comply with the Open Meetings Act. A Board committee may not take final action on behalf of the Board - it may only make recommendations to the Board.

#### 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.

#### Standing Board Committees

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

1. Board Policy Committee. This committee researches policy issues, and provides information and recommendations to the Board.
2. Parent-Teacher Advisory Committee. This committee assists in the development of student behavior policy and procedure and provides information and recommendations to the Board. Its members are two Board members serving on the Policy Committee (unless the Board specifically appoints other members), and the Board may appoint one or more parents, teacher leaders and/or administrators to the committee. The committee reviews such issues as administering medication in the schools, reciprocal reporting between the NTDSE and local law enforcement agencies regarding criminal and civil [PRESSPlus1](#) offenses committed by students, student discipline, disruptive classroom behavior, school bus safety procedures, and the dissemination of student conduct information.
3. Behavioral Interventions Committee. This committee, coordinated by the Superintendent of NTDSE, includes two Board members serving on the Policy Committee (unless the Board specifically appoints other members), and the Superintendent may in consultation with the Board appoint one or more parents, teacher leaders and/or administrators to the committee. Committee reports and recommendations are made to the Board upon its request.
4. Negotiations Committee. The Negotiations Committee negotiates collective bargaining agreements within guidelines and parameters set by the Board, including but not limited to collective bargaining agreements with the Niles Township Federation of Special Education Teachers and the Niles Township Federation of Special Education Paraprofessionals. Proposed collective bargaining agreements are presented to the Board with recommendations for final action. Similarly, the Committee has negotiating authority over mid-term and impact bargaining. On an as-needed basis, the Board may direct the Committee to monitor or assist in the negotiation of contracts with administrators and other professional staff. Members of the committee include two Board members serving on the Finance/Facility Committee (unless the

Board specifically appoints other members), and the Board may appoint one additional Board member as well as one or more administrators.

5. Finances/Facilities 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.

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 Governing Board Meetings), 2:240 (Board Policy Development), 7:190 (Student Behavior), 7:230 (Misconduct by Students with Disabilities)

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**PRESSPlus Comments**

PRESSPlus 1. Updated in response to 105 ILCS 5/10-20.14, amended by P.A. 104-430. **Issue 120, October 2025**

## *Document Status: Draft Update*

### **2:270 Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited**

#### **Students**

#### **Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited**

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**

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 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**

Individuals are encouraged to promptly report claims or incidents <sup>see **PRESSPlus1**</sup> 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.

### 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. To contact IDHR, go to: <https://dhr.us/contact-idhr.html> or call (312) 814-6200 (Chicago) or (217) 785-5100 (Springfield).

### Prevention and Response Program

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;
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.<sup>8</sup> 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.<sup>9</sup> 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

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

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*).

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 ~~and~~ 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)

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### **PRESSPlus Comments**

PRESSPlus 1. Updated for continuous improvement. **Issue 120, October 2025**

## *Document Status: Draft Update*

### **4:10 Fiscal and Business Management**

The Superintendent is responsible for the District's fiscal and business management. This responsibility includes annually preparing and presenting the District's statement of affairs to the Governing Board and publishing it by ~~before~~ [PRESSPlus1](#) December 1 as required by State law.

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*.

#### Budget Planning

The District's fiscal year is from July 1 until June 30. The Superintendent shall present to the Board, before September 30, a tentative budget with appropriate explanation. 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 III. State Board of Education's (ISBE) *Joint Agreement Budget Form*. 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.

#### Preliminary Adoption Procedures

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

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

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. 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, and the public shall be invited to comment, question, or advise the Board.

#### 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. 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.

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.

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.
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.
3. 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.

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

### Budget Amendments

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

### 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, interfund transfers, transfers within funds, and transfers from the working cash fund or abatements of it, if one exists.

### LEGAL REF.:

105 ILCS 5/10-17, 5/10-22.33, 5/17-1, 5/17-1.2, 5/17-1.3, 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.: 4:40 (Incurring Debt), 4:60 (Purchases and Contracts), 6:235 (Access to Electronic Networks)

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### **PRESSPlus Comments**

PRESSPlus 1. Updated in response to 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*, available at PRESS Online by logging in at [www.iasb.com](http://www.iasb.com). **Issue 120, October 2025**

## *Document Status: Draft Update*

### **4:30 Revenue and Investments**

#### Revenue

The Superintendent or designee is responsible for making all claims for 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. The Chief Investment Officer shall invest money that is not required for current operations, in accordance with this policy and State law.

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.

#### Investment Objectives

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

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

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.
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.
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.
- 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.

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/.

#### Selection of Depositories, Investment Managers, Dealers, and Brokers

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. 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.

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 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.

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:

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.[PRESSPlus1](#)
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. 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. 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.

### Collateral Requirements

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.

### Safekeeping and Custody Arrangements

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

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.

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.

### Ethics and Conflicts of Interest

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/, III. 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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### **PRESSPlus Comments**

PRESSPlus 1. Updated in response to the Public Funds Investment Act, 30 ILCS 235/8, amended by P.A. 104-92, eff. 1-1-26. **Issue 120, October 2025**

## *Document Status: Draft Update*

### **4:40 Incurring Debt**

The Superintendent shall provide early notice to the Governing Board of the NTDSE's need to borrow money. The Superintendent should accompany any recommendation to borrow money with a statement describing the need for a loan and a plan for accomplishing the loan which includes the preparation of all necessary documents.

#### Bond Issue Obligations

In connection with the District's Governing Board's issuance of bonds, the Superintendent shall be responsible for ensuring the District's compliance with federal securities laws, including the anti-fraud provisions of the Securities Act of 1933, as amended and, if applicable, the continuing disclosure obligations under Rule 15c2-12 of the Securities Exchange Act of 1934, as amended.

Additionally, in connection with the District's Governing Board's issuance of bonds, the interest on which is excludable from *gross income* for federal income tax purposes, or which enable the District or bond holder to receive other federal tax benefits, the Governing Board authorizes the Superintendent to establish written procedures for post-issuance compliance monitoring for such bonds to protect their tax-exempt (or tax-advantaged) status.

The Governing Board may contract with outside professionals, such as bond counsel and/or a qualified financial consulting firm, to assist it in meeting the requirements of this subsection.

#### LEGAL REF.:

15 U.S.C. §77a et seq., Securities Act of 1933.

15 U.S.C. §78a et seq., Securities Exchange Act of 1934.

17 C.F.R. §240.15c2-12.

30 ILCS 305/2, Bond Authorization Act.

30 ILCS 352/, Bond Issue Notification Act.

30 ILCS 350/, Local Government Debt Reform Act.

50 ILCS 420/, Tax Anticipation Note Act.

105 ILCS 5/10-22.31, 5/17-16, 5/17-17, 5/18-18, 5/18-20, and 5/19-1 et seq. [PRESSPlus1](#)

CROSS REF.: 4:10 (Fiscal and Business Management)

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### **PRESSPlus Comments**

PRESSPlus 1. The Legal References are updated. **Issue 120, October 2025**

## Document Status: Draft Update

### OPERATIONAL SERVICES

#### **4:80 Accounting and Audits**

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

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 North Cook Intermediate Service Center Executive Director. The Superintendent shall also ensure the District's auditing firm files the District's audit with ISBE annually on or before October 15. [PRESSPlus1](#)

##### Annual Financial Report

The Superintendent or designee shall annually prepare and submit the Annual Financial Report (AFR) on a timely basis using the form adopted by ~~the~~ ISBE. The Superintendent shall review and discuss the ~~Annual Financial Report~~ AFR with the Board before it is submitted. and submit one copy of the AFR to the appropriate Intermediate Service Center Executive Director 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. [PRESSPlus2](#)

##### Inventories

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. The Superintendent shall establish procedures for the management of property acquired by the District under grant awards that comply with federal and State law.

##### Capitalization Threshold

To be considered a capital asset for financial reporting purposes, a capital item must be at or above a capitalization threshold of ~~\$5~~ \$10,000 [PRESSPlus3](#) and have an estimated useful life greater than one

year.

### Disposition of District Property

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 <sup>PRESSPlus4</sup> of property acquired by the District under grant awards that comply with federal and State law.

### Taxable Fringe Benefits

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

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

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.

### Internal Controls

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, 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.

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)

Adopted: September 26, 2024

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**PRESSPlus Comments**

PRESSPlus 1. Optional. Inclusion of this sentence supports the auditor's compliance with its filing requirement under 105 ILCS 5/3-7, amended by P.A. 104-261, eff. 1-1-26. **Issue 120, October 2025**

PRESSPlus 2. Optional. Inclusion of this sentence supports the auditor's compliance with its filing requirement under 105 ILCS 5/3-7, amended by P.A. 104-261, eff. 1-1-26. **Issue 120, October 2025**

PRESSPlus 3. Updated in response to 2 C.F.R. Part 200, amended by 89 Fed. Reg. 30046. 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. **Issue 118, April 2025**

PRESSPlus 4. Updated in response to 2 C.F.R. Part 200, amended by 89 Fed. Reg. 30046. **Issue 118, April 2025**

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## *Document Status: Draft Update*

### **4:190 Targeted School Violence Prevention Program**

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. 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).
2. Establish Building-level Threat Assessment Team(s) 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.
4. Encourage parents/guardians and students to report any expressed threats or behaviors that may represent a threat to the community, school, or self.
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.

#### LEGAL REF.:

105 ILCS 5/10-20.14, 5/10-21.7, 5/10-27.1A, 5/10-27.1B, 5/24-24, and 5/22-1107-23.7. [PRESSPlus1](#)

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)

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## **PRESSPlus Comments**

PRESSPlus 1. The Legal References are updated in response to P.A. 104-391. **Issue 120, October 2025**

## Document Status: Draft Update

### 5:10 Equal Employment Opportunity and Minority Recruitment

The District shall provide equal employment opportunities to all persons regardless of their race; color; creed; religion; national origin; sex; sexual orientation; age; ancestry; marital status; arrest record; military status; order of protection status; unfavorable military discharge; citizenship status provided the individual is authorized to work in the United States; work authorization status; use of lawful products while not at work; being a victim of domestic violence, sexual violence, gender violence, or any other crime of violence or use of District-issued equipment to record such types of violence, [PRESSPlus1](#) genetic information; physical or mental handicap or disability, if otherwise able to perform the essential functions of the job with reasonable accommodation; pregnancy, childbirth, or related medical conditions; reproductive health decisions; credit history, unless a satisfactory credit history is an established bona fide occupational requirement of a particular position; conviction record, unless authorized by law; family responsibilities; or other legally protected categories. No one will 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/.

Persons who believe they have not received equal employment opportunities should report their claims to the Nondiscrimination Coordinator and/or a Complaint Manager under 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.

#### 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 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.

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.

#### **Nondiscrimination Coordinator:**

Alicia Hastings  
8701 N. Menard Avenue, Morton Grove, IL 60053

#### **Title IX Coordinator:**

Tarin Kendrick  
8701 N. Menard Avenue, Morton Grove, IL 600

AHastings@ntdse.org  
847.965.9040

TKendrick@ntdse.org  
847-965-9040

**Complaint Managers:**

Heather Lane  
8701 N. Menard Avenue, Morton Grove, IL 60053  
HLane@ntdse.org  
847.965.9040

Joydeep Singh  
8701 N. Menard Avenue, Morton Grove, IL 60053  
JSingh@ntdse.org  
847.965.9040

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.

Minority Recruitment

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.

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/, III. 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, III. 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/, III. 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)

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## **PRESSPlus Comments**

PRESSPlus 1. Updated in response to the Victims' Economic Security and Safety Act (VESSA), 820 ILCS 180/33, added by P.A. 104-171, eff. 1-1-26. **Issue 120, October 2025**

## *Document Status: Draft Update*

### **5:90 Abused and Neglected Child Reporting**

Any District employee who suspects or receives knowledge that a student may be an abused or neglected child or, for a student aged 18 through 22, an abused or neglected individual with a disability, 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 of Illinois); or 1-800-358-5117 (TTY).

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.

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.

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.

Any District employee who discovers child ~~sexual abuse material~~ ~~pornography~~ [PRESSPlus1](#) 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 [report.cybertip.org/](http://report.cybertip.org/) or [www.missingkids.org](http://www.missingkids.org). The Superintendent or Building Principal shall also be promptly notified of the discovery and that a report has been made.

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.

### 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.

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.
3. Complete an annual evidence-informed training related to child sexual abuse, grooming behaviors (including *sexual misconduct* as defined in *Faith's Law*), and boundary violations as required by law and policy 5:100, *Staff Development Program*.

#### Alleged Incidents of Sexual Abuse: Investigations

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.

If a District employee reports an alleged incident of sexual abuse to DCFS and DCFS accepts the report for investigation, DCFS will refer the matter to the local Children's Advocacy Center (CAC). 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. 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.

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. 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.

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.

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

#### Special 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.

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.

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 Governing 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 Governing 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~~)

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#### **PRESSPlus Comments**

PRESSPlus 1. Updated in response to 325 ILCS 5/4.5, amended by P.A. 104-245, eff. 1-1-26. **Issue 120, October 2025**

## *Document Status: Draft Update*

### **5:100 Staff Development Program**

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.

#### 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*):

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.

#### 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:

1. Health conditions of students, 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.
2. Social-emotional learning. 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, 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.
  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. 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 110/3.105/27-240 [PRESSPlus1](#) (see Board policy 7:185, *Teen Dating Violence Prohibited*).
  6. Protections and accommodations for students, including but not limited to training on:
    - 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*); 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, conducted in accordance with the requirements of 105 ILCS 5/27-11523.4 [PRESSPlus2](#) (violence prevention and conflict resolution education).

### Additional Training Requirements

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

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.
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.
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.

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.
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.
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.
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.
8. For all District staff, annual sexual harassment prevention training.
9. Title IX requirements for training in accordance with 34 C.F.R. Part 106 (see Board policy 2:265, *Title IX Grievance Procedure*).
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.
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.
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*).

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*.

#### 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)

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### **PRESSPlus Comments**

PRESSPlus 1. Updated in response to 105 ILCS 5/27-240, added by P.A. 104-391, replacing the citation to 105 ILCS 110/3.10, repealed by P.A. 104-391. **Issue 120, October 2025**

PRESSPlus 2. Updated in response to 105 ILCS 5/27-115, renumbered by P.A. 104-391. **Issue 120, October 2025**

## *Document Status: Draft Update*

### **5:190 Teacher Qualifications**

A teacher, as the term is used in this policy, refers to a District employee who is required to be licensed under State law. Each teacher must:

- 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.

The Superintendent or designee shall:

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

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, PRESSPlus1 and 5/24-23.

23 Ill.Admin.Code §1.610 et seq., §1.705 et seq., and Part 25.

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### **PRESSPlus Comments**

PRESSPlus 1. The Legal References are updated in response P.A. 104-111, eff. 1-1-26, establishing a short-term approval credential for teachers in accordance with rules developed by ISBE. **Issue 120, October 2025**

## *Document Status: Draft Update*

### **5:200 Terms and Conditions of Employment and Dismissal**

The Governing 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.

School Year and Day, Salary, Assignments and Transfers, Evaluation, Duty-Free Lunch, Dismissal

**Please refer to the applicable collective bargaining agreement.**

#### Nursing Mothers

The District accommodates employees who are nursing mothers and compensates them for reasonable time needed to express breast milk PRESSPlus1 according to provisions in State and federal law.

#### 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)

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#### **PRESSPlus Comments**

PRESSPlus 1. Updated in response to the Nursing Mothers in Workplace Act, 820 ILCS 260/10, amended by P.A. 104-76, eff. 1-1-26. **Issue 120, October 2025**

## *Document Status: Draft Update*

### **5:220 Substitute Teachers**

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. 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:

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 or Educator License with Stipulations 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.

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

#### Short-Term Substitute Teachers

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. 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.

#### Emergency Situations

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. [PRESSPlus1](#)

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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### **PRESSPlus Comments**

PRESSPlus 1. The Legal References are updated in response to P.A. 104-198, eff. 1-1-26, requiring 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. **Issue 120, October 2025**

## *Document Status: Draft Update*

### **5:300 Schedules and Employment Year**

**Please refer to the applicable collective bargaining agreement.**

**For employees not covered by this agreement:**

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, Governing 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

**Please refer to the applicable collective bargaining agreement.**

**For employees not covered by this agreement:**

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.

#### Nursing Mothers

The District accommodates employees who are nursing mothers and compensates them for reasonable time needed to express breast milk [PRESSPlus1](#) according to State and federal law.

#### 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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## **PRESSPlus Comments**

PRESSPlus 1. Updated in response to the Nursing Mothers in Workplace Act, 820 ILCS 260/10, amended by P.A. 104-76, eff. 1-1-26. **Issue 120, October 2025**

## Document Status: Draft Update

### 6:20 School Year Calendar and Day

The NTDSE follows, as closely as possible, the calendars established by Member Districts. Staff working in classrooms housed in Member Districts shall follow that District's established calendar.

For schools operated by the Joint Agreement, the NTDSE upon the Superintendent's recommendation and subject to State regulations, will establish the dates for teacher institutes and in-services, the length and dates of vacations, and the days designated as legal school holidays. The school calendar shall have a minimum of 185 days to ensure 176 days of actual student attendance.

#### Commemorative Holidays

In schools operated by NTDSE, the teachers and students shall ~~may~~ [PRESSPlus1](#) 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.

#### School Day

For schools operated by the Joint Agreement, NTDSE establishes the length of the school day with the recommendation of the Superintendent and subject to State law requirements.

#### LEGAL REF.:

105 ILCS 5/10-19, 5/10-19.05, ~~5/10-20.46~~, 5/10-20.56, ~~5/10-20.46~~, 5/10-30, 5/18-12, 5/18-12.5, 5/24-2, 5/27-~~5103~~, ~~5/27-18~~, ~~5/27-19~~, ~~5/27-20~~ and ~~5/27-102520.1~~, and ~~5/27-20.2~~.

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 Governing 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), 6:70 (Teaching About Religions), 7:90 (Release During School Hours)

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### PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS 5/24-2(c), amended by P.A. 104-391, making commemorative holidays optional to observe and moving the last Friday in April (Arbor and Bird Day), October 9 (Leif Erikson Day), and the day immediately after Thanksgiving (Native American Heritage Day) to commemorative holidays. In addition, 105 ILCS 5/27-20 and 105 ILCS 5/27-20.2, both repealed by P.A. 104-391, removed American Indian Day and Just Say No Day, respectively, from the list of commemorative holidays. **Issue 120, October 2025**

## *Document Status: Draft Update*

### **6:40 Curriculum Development**

#### Adoption

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,
5. The curriculum District-wide and articulated across all grade levels,
6. The Illinois State Learning Standards and any District learning standards, and
7. Any required State or federal student testing.

The Governing Board will adopt, upon recommendation of the Superintendent, a curriculum that meets the above criteria.

#### Experimental Educational Programs and Pilot Projects

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

#### Single-Gender Classes and Activities

The Superintendent may recommend a program of nonvocational 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 Governing Board policy 7:10, *Equal Educational Opportunities*. At least every two years, PRESSPlus1  
~~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) ~~2~~ it continues to comply with State and federal law and with Governing Board policy 7:10, *Equal Educational Opportunities*.

#### Development

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 Governing 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.

#### 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), 6:140 (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), 7:10 (Equal Educational Opportunities), 7:15 (Student and Family Privacy Rights)

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#### **PRESSPlus Comments**

PRESSPlus 1. Districts are required to evaluate single-sex classes and extracurricular activities at least every two years. 34 C.F.R. §106.34(b)(4)(ii). 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](http://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. This subhead may be removed if a district will not offer single-gender classes or activities. **Issue 120, October 2025**

## Document Status: Draft Update

### 6:62 Physical Education

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 daily during the school day in a physical education course with such frequency as determined by the Board after recommendation from the Superintendent, but at a minimum of three days per five-day week.

#### Exemption from Physical Education Activity

In order to be excused from participation in physical education, a student must present an appropriate excuse from his or her parent/guardian or from a person licensed under the Medical Practice Act. The excuse may be based on medical or religious prohibitions. An excuse because of medical reasons must include a signed statement from a person licensed under the Medical Practice Act that corroborates the medical reason for the request. An excuse based on religious reasons must include a signed statement from a member of the clergy that corroborates the religious reason for the request. PRESSPlus1 Upon written notice from a student's parent/guardian, a student will be excused from engaging in the physical activity components of physical education during a period of religious fasting. PRESSPlus2 ~~State law prohibits a school board from honoring parental excuses based upon a student's participation in athletic training, activities, or competitions conducted outside the auspices of a School District.~~

Special activities in physical education will be provided for a student whose physical or emotional condition, as determined by a person licensed under the Medical Practices Act, prevents ~~their~~ his or her participation in the physical education courses.

State law prohibits the Board from honoring parental excuses based upon a student's participation in athletic training, activities, or competitions conducted outside the auspices of the District.

A student in grades 3 through 12 who is eligible for special education may be excused from physical education courses in either of the following situations: PRESSPlus3

1. He or she (a) is in grades 3-12. (b) his or her Individualized Educational Program (IEP) requires that special education support and services be provided during physical education time, and (c) the parent/guardian agrees or the IEP team makes the determination ~~The student's parent/guardian agrees that the student must utilize the time set aside for physical education to receive special education support and services; or~~
2. He or she (a) has an IEP. (b) is participating in an adaptive athletic program outside of the school setting, and (c) the parent/guardian documents the student's participation as required by the Superintendent or designee ~~The student's individualized education program team determines that the student must utilize the time set aside for physical education to receive special education support and services.~~

~~The agreement or determination must be made a part of the individualized education program. A~~

student requiring adapted physical education must receive that service in accordance with the student's IEP individualized education program.

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.

#### LEGAL REF.:

105 ILCS 5/27-5, 5/27-6, and 5/27-705, 5/27-710, and 5/27-725. [PRESSPlus4](#)

225 ILCS 60/, Medical Practices Act.

23 Ill.Admin.Code §1.420(p).

CROSS REF.:6:20 (School Year Calendar and Day), 6:30 (Organization of Instruction and Curriculum Development)

ADOPTED:September 11, 2014

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#### **PRESSPlus Comments**

PRESSPlus 1. Required by 23 Ill.Admin.Code §1.425(d)(1) and (2). School boards must identify any evidence/support they will require for excuses they will deem *appropriate*. Before the board adopts this policy, it should have a conversation with the superintendent to discuss and review and/or amend the sample reasons for excusal offered in this policy. Topics for discussion include determining whether (a) the sample reasons are sufficient, (b) more reasons are needed, and/or (c) the sample reasons should be amended. These conversations should be based upon the community's needs. **Issue 120, October 2025**

PRESSPlus 2. 105 ILCS 5/27-6(b-5), added by P.A. 102-405. A note from clergy or a religious leader is unnecessary and should not be requested by a district. **Issue 120, October 2025**

PRESSPlus 3. 105 ILCS 5/27-6(b) and 23 Ill.Admin.Code §1.425(e)(5)(A) and (B). **Issue 120, October 2025**

PRESSPlus 4. The Legal References are updated in response to P.A. 104-391. **Issue 120, October 2025**

## *Document Status: Draft Update*

### **6:160 English Learners**

The District offers opportunities for resident English Learners to develop high levels of academic attainment in English and to meet the same academic content and student academic achievement standards that all children are expected to attain. 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. Appropriately identify students with limited English-speaking ability.
3. Comply with State law regarding the Transitional Bilingual Educational Program (TBE) or Transitional Program of Instruction (TPI), whichever is applicable.
4. Comply with any applicable State and federal requirements for the receipt of grant money for English Learners and programs to serve them.
5. Determine the appropriate instructional program and environment for English Learners.
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. 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. Provide information to the parents/guardians of English Learners about: (1) the reasons for their child's identification, (2) their child's level of English proficiency, (3) the method of instruction to be used, (4) how the program will meet their child's needs, (5) specific exit requirements of the program, (6) how the program will meet their child's individualized education program, if applicable, and (7) information on parent/guardian rights. Parents/guardians will be regularly apprised of their child's progress and involvement will be encouraged.

#### Parent/Guardian Involvement [PRESSPlus1](#)

Parents/guardians of English Learners will be informed how they can: (1) be involved in the education of their children; and (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.

#### LEGAL REF.:

20 U.S.C. §§6312-6319 and 6801.

34 C.F.R. Part 200.

105 ILCS 5/14C-1 et seq.

23 Ill.Admin.Code Part 228.

CROSS REF.: 6:170 (Title I Programs), 6:340 (Student Testing and Assessment Program)

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**PRESSPlus Comments**

PRESSPlus 1. Updated for continuous improvement. **Issue 120, October 2025**

## *Document Status: Draft Update*

### **6:260 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 Governing Board policy 7:15, *Student and Family Privacy Rights*.

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*.

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.

#### LEGAL REF.:

20 U.S.C. §1232h, Protection of Pupil Rights Amendment.

Mahmoud v. Taylor, 145 S.Ct. 2332 (2025), [PRESSPlus1](#)

CROSS REF.: 2:260 (Uniform Grievance Procedure), 7:15 (Student and Family Privacy Rights), 8:110 (Public Suggestions and Concerns)

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#### **PRESSPlus Comments**

PRESSPlus 1. Updated in response to Mahmoud v. Taylor, 145 S.Ct. 2332 (2025), holding that classroom instruction will likely burden parents' 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." 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. **Issue 120, October 2025**

## *Document Status: Draft Update*

### **7:10 Equal Educational Opportunities**

Equal educational and extracurricular opportunities shall be available for all students without regard to color, race, national origin, religion, sex, sexual orientation, ancestry, age, physical or mental disability, gender identity, status of being homeless, immigration status, order of protection status, military status, unfavorable military discharge, reproductive health decisions, or actual or potential marital or parental status, including pregnancy. 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*. 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*.

#### Sex Equity

No student shall, based on sex, sexual orientation, or gender identity 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).

Any student may file a sexual harassment complaint by using Board policy 2:265, *Title IX Grievance Procedure*.

#### Administrative Implementation

The Superintendent shall appoint a Nondiscrimination Coordinator and a Title IX Coordinator. The Superintendent and Building Principal shall use reasonable measures to inform staff members and students of this policy and related grievance procedures.

#### 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 \(1982\).](#) [PRESSPlus1](#)

[Good News Club v. Milford Central Sch., 533 U.S. 98 \(2001\).](#)

III. 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), 7:180 (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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## **PRESSPlus Comments**

PRESSPlus 1. Updated in response to 105 ILCS 5/22-105(c)(1-3), added by P.A. 104-288, eff. 1-1-26, codifying Plyler v. Doe, 457 U.S. 202 (1982), prohibiting 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 requiring districts to establish a policy and procedures regarding agency and law enforcement requests, to ensure this right is preserved. See policy 7:150, *Agency and Law Enforcement Requests*, and sample administrative procedure 7:150-AP, *Managing Agency and Law Enforcement Requests*, available at PRESS Online by logging in at [www.iasb.com](http://www.iasb.com).  
**Issue 120, October 2025**

## *Document Status: Draft Update - Rewritten*

### **7:150 Agency and Law Enforcement Requests**

*Title has been updated. Original Title: Agency and Police Interviews*

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* when government agency and law enforcement authority requests occur at school. [PRESSPlus1](#)

#### Federal and State Law Requirements Regarding Citizenship and Immigration Status in Schools [PRESSPlus2](#)

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.
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.
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.
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.
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). [PRESSPlus3](#)
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).

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.

#### Responding to Agency and Law Enforcement Requests [PRESSPlus4](#)

The Director 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.
5. Maintain discipline and recognize that school employees stand in the relationship of the parents/guardians to the students 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 Director or designee will: [PRESSPlus5](#)
  - 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 [PRESSPlus6](#) to promote safe interactions and communications with the student is present during questioning.
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). [PRESSPlus7](#)

#### 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)

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#### **PRESSPlus Comments**

PRESSPlus 1. This policy is renamed and rewritten in response to 105 ILCS 5/22-105, added by

P.A. 104-288, eff. 1-1-26, requiring schools to establish a policy by 7-1-26 regarding agency and law enforcement requests at school, and for continuous improvement. 105 ILCS 5/22-105(b), added by P.A. 104-288, eff. 1-1-26, defines school as "every public school, school district, and governing body, including a special charter district or charter school, organized under this Code, and its agents, including a contracted party. See the footnotes of this sample policy for more information, available at PRESS Online by logging in at [www.iasb.com](http://www.iasb.com).

By 7-1-26, schools are also required to develop procedures for reviewing and authorizing requests from *lawenforcement agents* attempting to enter a school or school facility. 105 ILCS 5/22-105(b), added by P.A. 104-288, eff. 1-1-26, defines *lawenforcement 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. ld. See sample administrative procedure 7:150-AP, *Managing Agency and Law Enforcement Requests*. **Issue 120, October 2025**

PRESSPlus 2. Required by 105 ILCS 5/22-105(d), added by P.A. 104-288, eff. 1-1-26. **Issue 120, October 2025**

PRESSPlus 3. 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. **Consult the board attorney regarding legal requirements when requests are received from federal law enforcement agencies. Issue 120, October 2025**

PRESSPlus 4. 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 *Guidelines for Interviews of Students*, published by the Ill. Council of School Attorneys (ICSA *Guidelines*) at: [www.iasb.com/policy-services-and-school-law/guidance-and-resources/guidelines-for-interviews-of-students/](http://www.iasb.com/policy-services-and-school-law/guidance-and-resources/guidelines-for-interviews-of-students/) 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*, available at PRESS Online by logging in at [www.iasb.com](http://www.iasb.com), 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. **Issue 120, October 2025**

PRESSPlus 5. 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. **Issue 120, October 2025**

PRESSPlus 6. A *trained lawenforcement 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). **Issue 120, October 2025**

PRESSPlus 7. 105 ILCS 5/22-105(c)(4), added by P.A. 104-288, eff. 1-1-26, requires a school 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. **Issue 120, October 2025**

## *Document Status: Draft Update*

### **7:70 Attendance and Truancy**

#### Compulsory School Attendance

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), attendance at a verified medical or therapeutic appointment (including a victim services provider), observance of a religious holiday, death in the immediate family, attendance at a civic event, family emergency, other situations beyond the control of the student as determined by the Board, voting pursuant to 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. 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. Students absent for a valid cause may make up missed homework and classwork assignments in a reasonable timeframe.

#### Absenteeism and Truancy Program

The Director or designee shall manage an absenteeism and truancy program in accordance with the School Code and Governing 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 Director or designee is authorized to determine when the student's absence is justified.
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.
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.
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.
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.
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. 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
  - b. Encourage the habit of daily attendance and promote success.
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.
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.
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.
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 unless available supportive services and other school resources have been provided to the student.
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.
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.[PRESSPlus1](#)
15. A process for a 17-year-old resident to participate in the District's various programs and resources for truant students. 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 7:50, *School Admissions and Eligibility for Services*.
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.

### Updating

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, and 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 1.290.

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 Eligibility for Services), 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)

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### **PRESSPlus Comments**

PRESSPlus 1. Updated in response to 105 ILCS 5/10-19.05(k), amended by P.A. 104-250, eff. 1-1-26, requiring an approval process for students to attend allowable activities by the beginning of the 2026-2027 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. **Issue 120, October 2025**

## *Document Status: Draft Update*

### **7:180 Prevention of and Response to Bullying, Intimidation, and Harassment**

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:

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.
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 non-school-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 non-school-related activity, function, or program.

Definitions from 105 I.LCS 5/22-110~~27-23.7~~ [PRESSPlus1](#)

*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*. [PRESSPlus2](#)

*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 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 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.

1. Using the definition of bullying as provided in this policy, the Superintendent or designee shall emphasize to the school community that: (1) the District prohibits bullying, and (2) 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.

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. 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 help with a bully or to make a report about bullying. 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:**

Alicia Hastings  
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AHastings@ntdse.org  
847.965.9040

**Title IX Coordinator:**

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847-965-9040

**Complaint Managers:**

Heather Lane  
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4. 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 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.
5. 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.

- 6. 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.
- 7. 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 with regard to students.
- 8. 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.
- 9. The District's bullying prevention and response plan is based on the engagement of a range of school stakeholders, including students and parents/guardians.
- 10. 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.
- 11. Pursuant to State law and 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:
  - 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:

- 1) An updated version of the policy with the amendment/modification date specifying

the date of adoption (indicated by month, date, and year) [PRESSPlus3](#) included in the reference portion of the policy;

2) 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

3) 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.

12. The Superintendent or designee shall fully implement the Board policies, including without limitation, the following:
- 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. 6:65, *Student Social and Emotional Development*. Student social and emotional development is incorporated into the District's educational program as required by State law.
  - e. 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.
  - f. 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).
  - g. 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.
  - h. 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.
  - i. 7:310, *Restrictions on Publications; Elementary Schools*. This policy 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.

LEGAL REF.:

105 ILCS 5/10-20.14, 5/10-22.6(b-20), 5/22-110, and 5/24-24, and 5/27-23.7.

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), 6:65 (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)

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### **PRESSPlus Comments**

PRESSPlus 1. 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. **Issue 120, October 2025**

PRESSPlus 2. 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. **Issue 120, October 2025**

PRESSPlus 3. Including the month, date, and year that an updated policy was adopted is required by 23 Ill. Admin.Code §1.295(c)(2). **Issue 120, October 2025**

## *Document Status: Draft Update*

### **7:190 Student Behavior**

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; and (4) teach students positive behavioral skills to become independent, self-disciplined citizens in the school community and society.

#### When and Where Conduct Rules Apply

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:

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.

#### Prohibited Student Conduct

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.
2. Using, possessing, distributing, purchasing, or selling alcoholic beverages. 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:
  - 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*).
  - b. Any anabolic steroid unless it is being administered in accordance with a physician's or licensed practitioner's prescription.
  - 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.
  - 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*.

- 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.
- 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.
- 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.
- 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.

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.
- 5. Using or possessing an electronic paging device.
- 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 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.
- 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.
- 6. Using or possessing a laser pointer unless under a staff member's direct supervision and in the context of instruction.
- 7. 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.

8. 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, wrongfully giving or receiving help during an academic examination, altering report cards, and wrongfully obtaining test copies or scores.
9. 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.
10. 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.
11. Teen dating violence, as described in Board policy 7:185, *Teen Dating Violence Prohibited*.
12. Causing or attempting to cause damage to, or stealing or attempting to steal, school property or another person's personal property.
13. Entering school property or a school facility without proper authorization.
14. 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.
15. Being absent without a recognized excuse; State law and School Board policy regarding truancy control will be used with chronic and habitual truants.
16. 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.
17. Being involved in gangs or gang-related activities, including displaying gang symbols or paraphernalia.
18. Violating any criminal law, including but not limited to, assault, battery, arson, theft, gambling, eavesdropping, vandalism, and hazing.
19. 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.
20. 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.
21. 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.

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.

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. 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.

### Disciplinary Measures

Potential disciplinary measures include, without limitation, any of the following:

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.
6. In-school suspension. The Building Principal or designee shall ensure that the student is properly supervised.
7. After-school study or Saturday study 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.
8. Community service with local public and nonprofit agencies that enhances community efforts to meet human, educational, environmental, or public safety needs. 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.
10. Suspension of bus riding privileges in accordance with Board policy 7:220, *Bus Conduct*.
11. Out-of-school suspension from school and all school activities in accordance with Board policy 7:200, *Suspension Procedures*. A student who has been suspended may also be restricted from being on school grounds and at school activities.
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*. A student who has been expelled may also be restricted from being on school grounds and at school activities.
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.
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.

The above list of disciplinary measures is a range of options that will not always be applicable in every case. Suspension and expulsion may be the available and appropriate disciplinary interventions in some circumstances where other available and appropriate interventions have been exhausted or it has been determined that there are no other available and appropriate behavioral or disciplinary interventions. School personnel shall not advise or encourage students to drop out voluntarily due to behavioral or academic difficulties.

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. 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.

#### Isolated Time Out, Time Out, and Physical Restraint

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, III. State Board of Education (ISBE) rules (23 Ill.Admin.Code §§ 1.280, 1.285), and the District's procedure(s).

#### Weapons

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 1 or 2 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.

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.

#### Re-Engagement of Returning Students

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.

### 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 ~~or around~~ 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. *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. [PRESSPlus1](#) 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.

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.

### 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.

The Superintendent or Building Principal 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. The Board may suspend a student from riding the bus in excess of 10 school days for safety reasons.

### Student Handbook

The Superintendent, with input from the parent-teacher advisory committee, 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.

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~~27-23.7~~, and 5/31-3.

~~105 ILCS 110/3.10, Critical Health Problems and Comprehensive Health Education Act.~~

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~~Police Interviews~~), 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), 8:30 (Visitors to and Conduct on School Property)

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**PRESSPlus Comments**

PRESSPlus 1. Updated in response to 105 ILCS 5/10-27.1A(b), amended by P.A. 104-174. **Issue 120, October 2025**

## Document Status: Draft Update

### 7:290 Suicide and Depression Awareness and Prevention

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.
  - a. For students, implementation will incorporate ~~405 ILCS 5/2-3.139 and 105 ILCS 5/27-215~~ 7 (requiring education for students on mental health and illness to develop a sound mind and a healthy body). [PRESSPlus1](#)
  - 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. Implementation will incorporate:
  - 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:
  - 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. 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. A process to incorporate ISBE-recommended resources 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.

#### 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.

#### Monitoring

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. The Superintendent or designee shall provide a copy of this policy to the parent or legal guardian of each student enrolled in the District. Student [and staff](#) [PRESSPlus2](#) identification (ID) cards, the District's website, and student handbooks and planners will contain the support information as required by State law.

## 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.

### LEGAL REF.:

42 U.S.C. § 1201 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, ~~and 5/14-7.02b~~, and 5/27-2157.

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), 6:65 (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)

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## **PRESSPlus Comments**

PRESSPlus 1. Updated in response to 105 ILCS 5/27-215, added by P.A. 104-391. **Issue 120, October 2025**

PRESSPlus 2. Updated in response to 105 ILCS 5/10-20.81, amended by P.A. 104-264, eff. 1-1-26, requiring districts to insert the same contact information for suicide prevention helplines required for student ID cards on employee ID cards for employees serving any of grades 6 through 12. **Issue 120, October 2025**

## *Document Status: Draft Update*

### **7:310 Restrictions on Publications**

#### 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. 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

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).

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;
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;
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; 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.

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.

#### Non-School Sponsored Publications Accessed or Distributed Off-Campus

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

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 5/22-1107-23.7. [PRESSPlus1](#)

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), 8:25 (Advertising and Distributing Materials in Schools Provided by Non-School Related Entities)

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#### **PRESSPlus Comments**

PRESSPlus 1. The Legal References are updated in response to P.A. 104-391. **Issue 120, October 2025**

## *Document Status: Draft Update*

### **7:340 Student Records**

School student records are confidential. Information from them shall not be released other than as provided by law. A school student record is any writing or other recorded information concerning a student and by 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:

1. Records kept in a staff member's sole possession.
2. Records maintained by law enforcement **professionals** **officers** **PRESSPlus1** working in the school.
3. Video and other electronic recordings (including without limitation, electronic recordings made on school buses) 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.

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, copy, and/or challenge school student records. 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. 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. 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. The District will comply with State or 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. 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.

The Director 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.

#### Student Biometric Information Collection

The Director or designee may recommend a student biometric information collection system solely for the purposes of identification and fraud prevention. 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.

Before collecting student biometric information, the District shall obtain written permission from the person having legal custody of the student as defined in Section 10-20012.b of the School Code or the student (if over the age of 18). Upon a student's 18<sup>th</sup> birthday, the District shall obtain written permission from the student to collect student biometric information. 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.

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 of the student or the student (if over the age of 18). Requests to discontinue using a student's biometric information shall be forwarded to the Director or designee.

The Director or designee shall develop procedures to implement this policy consistent with State and federal law.

#### 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)

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#### **PRESSPlus Comments**

PRESSPlus 1. Revised in #2 and #3 to match the text of the Illinois School Student Records Act (ISSRA). **Issue 120, October 2025**

## *Document Status: Draft Update*

### **8:30 Visitors to and Conduct on School Property**

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 Board meeting, school athletic event, or other school-sponsored or school-sanctioned events or activities.

**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. 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.

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.

#### Visitors in Buildings

NTDSE believes that parents are our educational partners and encourages parents to maintain an active role in their child's education. To this end, NTDSE encourages parents to visit their child's classroom and to maintain regular communication with teachers, therapists and administrators regarding their child's educational progress. In addition to parents, NTDSE welcomes visits from professionals working with our students. We believe that collaboration between professionals allows for maximum student growth.

All classroom visits must be pre-arranged at least 72 hours in advance and must be supervised by an administrator or other staff member.

The 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;
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.

4. Damage or threaten to damage another's property;
5. Damage or deface school property;
6. Violate any Illinois law, or town or county ordinance;
7. Smoke or otherwise use tobacco products;
8. Distribute, consume, use, possess, or be impaired by or under the influence of an alcoholic beverage, cannabis, other lawful product, or illegal drug.
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.
10. Use or possess medical cannabis, unless he or she has complied with policy 7:270, *Administering Medicines to Students*, implementing *Ashley's Law*.
11. Impede, delay, disrupt, or otherwise interfere with any school activity or function (including using cellular phones in a disruptive manner);
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;
14. Engage in any risky behavior, including roller-blading, roller-skating, or skateboarding;
15. Violate other District policies or regulations, or a directive from an authorized security officer or District employee; or
16. Engage in any conduct that interferes with, disrupts, or adversely affects the District or a School function.

#### Convicted Child Sex Offender

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 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 PRESSPlus1** employee, shall supervise a child sex offender whenever the offender is in a child's vicinity.

#### Exclusive Bargaining Representative Agent

**Please refer to the applicable collective bargaining agreement:**

**For employees whose collective bargaining agreement does not address this subject:**

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. 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. 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.

### 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 10 days before the Board hearing date. The hearing notice must contain:

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.

### 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, ~~and 5/27-23.7(a)~~. [PRESSPlus2](#)

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 Governing Board Meetings), 2:230 (Public Participation at Governing 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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## **PRESSPlus Comments**

PRESSPlus 1. Updated for continuous improvement. **Issue 120, October 2025**

PRESSPlus 2. The Legal References are updated in response to P.A. 104-391. **Issue 120, October 2025**

**NILES TOWNSHIP DISTRICT FOR SPECIAL EDUCATION  
LOG OF CLOSED SESSION RECORDINGS**

Destroy Audio Recordings of the following Governing Board Closed Session Meetings
1/11/2024
3/14/2024
6/13/2024

**NILES TOWNSHIP DISTRICT FOR SPECIAL EDUCATION  
LOG OF CLOSED SESSION MINUTES**

<b><i>Date of Minutes</i></b>	<b><i>Topic</i></b>	<b><i>Recommendation of Exec Director/Gov. Board Secretary</i></b>
January 11, 2024	Personnel	Remain Closed
March 14, 2024	Personnel	Remain Closed
June 13, 2024	Personnel	Remain Closed



**NTDSE**  
Empowering All To Achieve

**Niles Township District for Special Education #807**  
Cook County Districts 67, 68, 69, 70, 71, 72, 73, 73.5, 74

1-23-2026

To: Tarin Kendrick  
From: Kathy Gavin  
Re: FY25 Audit

NTDSE held the annual Audit Committee meeting on January 20, 2026. The group met with a Senior Principal assigned to our account from our independent financial auditing firm, Lauterbach and Amen LLP. This was Lauterbach and Amens' fourth year of a 5-year financial reporting/auditing contract with D807. The group discussed the results of the independent FY25 audit and the financial reports generated during this process. The reports included the Report to the Governing Board, the FY25 Financial Report, the Annual Financial Report (AFR), and Communication to the Board.

Following is a copy of the Management Discussion and Analysis (MD&A), which is also contained within the FY25 Financial Report. This section of the report provides an overview of NTDSE's revenues and expenditures as well as a summary of financial activity during the fiscal year. NTDSE reports the financial activity on a modified accrual basis.

Things to note:

- State payments were timely in FY25. The Evidence-Based Funding (EBF) budgeted state revenue was \$928,000. The District received \$928,138.
- FY25 operating expenditures were \$24.4 M.
- FY25 operating revenue received was \$27 M.
- FY25 ESSER III funds were fully expended, and the reimbursement revenue totaled \$4,998.
- D807 issued \$3,095,000 of special education school bonds in FY21. Bond debt in FY25 decreased by \$381,700.

I recommend acceptance of the audit reports conducted by Lauterbach and Amen LLP as of June 30, 2025. Upon acceptance of the audit by the Governing Board, the Annual Financial Reports will be published on the District's website for public viewing and will be submitted to the Illinois State Board of Education and the North Cook Intermediate Service Center as required.

Thank you.

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

## **NILES TOWNSHIP DISTRICT FOR SPECIAL EDUCATION #807**

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

**June 30, 2025**

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The discussion and analysis of Niles Township District for Special Education #807 (the District) financial performance provides an overall review of the District's financial activities as of and for the year ended June 30, 2025. The management of the District encourages readers to consider the information presented herein in conjunction with the basic financial statements to enhance their understanding of the District's financial performance. Certain comparative information between the current year and the prior is required to be presented in the Management's Discussion and Analysis (the MD&A).

### **FINANCIAL HIGHLIGHTS**

- In total, Government-wide net position increased by \$2,850,453, due to an increase in charges for services as a result of tuition increases in the current year.
- Program specific revenues in the form of charges for services and fees and grants accounted for \$30,112,023, an increase of \$2,756,461 from FY24.
- The District had \$28,854,620 in expenses related to government activities, an increase of \$2,157,406 from FY24.
- Revenues for fiscal year 2025 (FY25), as reported on the Statement of Revenues, Expenditures and Changes in Fund Balances, were \$31,705,073, inclusive of on-behalf payments to the Teacher's Retirement System (TRS) and Teacher's Health Insurance Security Trust (THIS). Expenditures for FY25 were \$29,636,098, also inclusive of State of Illinois payments to TRS and THIS.
- TRS and THIS receive on-behalf pension and post-retirement health insurance programs from the State of Illinois for the District certified staff. In 2025, \$4,181,460 was included in the total revenues and expenditures of the District representing the State of Illinois contributions.
- Actual revenues received in FY25 for the Educational Fund, exclusive of the State of Illinois on-behalf payment to the Teachers Retirement System, was \$27,091,913. Actual expenditures exclusive of on-behalf contributions were \$24,349,362 in FY25.

### **USING THIS ANNUAL REPORT**

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the District as a whole and present a longer-term view of the District's finances. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the District's operations in more detail than the government-wide statements by providing information about the District's most significant funds. The remaining statements provide financial information about activities for which the District acts solely as a trustee or agent for the benefit of those outside of the government.

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

The Statement of Net Position reports information on all of the District's assets/deferred outflows and liabilities/deferred inflows, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating. Consideration of other nonfinancial factors, such as the condition of the District's infrastructure, is needed to assess the overall health of the District.

# **NILES TOWNSHIP DISTRICT FOR SPECIAL EDUCATION #807**

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

**June 30, 2025**

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### **USING THIS ANNUAL REPORT - Continued**

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

The Statement of Activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

#### **Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District are governmental funds.

#### **Governmental Funds**

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

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

The District maintains three individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund and Capital Projects Fund, which are considered to be major funds. Additionally, the District maintains one nonmajor fund.

The District adopts an annual appropriated budget for all of the governmental funds. A budgetary comparison schedule for these funds has been provided to demonstrate compliance with this budget.

#### **Notes to the Financial Statements**

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

**NILES TOWNSHIP DISTRICT FOR SPECIAL EDUCATION #807**

**Management's Discussion and Analysis**

**June 30, 2025**

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**USING THIS ANNUAL REPORT - Continued**

**Other Information**

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the District's Post-Retirement Health Plan, Teacher's Health Insurance Security Fund, Teacher's Retirement and I.M.R.F employee pension obligations and budgetary comparison schedules for the Educational Fund.

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

Net position may serve over time as a useful indicator of a government's financial position. The following tables show that in the case of the District, assets/deferred outflows exceeded liabilities/deferred inflows by \$22,943,357.

	Net Position	
	2025	2024
Current and Other Assets	\$ 14,805,458	12,530,507
Capital Assets	17,501,581	17,330,008
Total Assets	32,307,039	29,860,515
Deferred Outflows	1,579,852	2,108,196
Total Assets/Deferred Outflows	33,886,891	31,968,711
Long-Term Debt	5,515,114	5,984,400
Other Liabilities	628,040	57,936
Total Liabilities	6,143,154	6,042,336
Deferred Inflows	4,800,380	5,833,471
Total Liabilities/Deferred Inflows	10,943,534	11,875,807
Net Position		
Net Investment in Capital Assets	15,143,625	14,721,095
Restricted	7,509,872	6,922,765
Unrestricted (Deficit)	289,860	(1,550,956)
Total Net Position	22,943,357	20,092,904

A large portion of the District's net position, \$15,143,625, reflects its net investment in capital assets (for example, land, construction in progress, land improvements, buildings, and equipment), less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion, \$7,509,872, of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining surplus of \$289,860, represents unrestricted net position and may be used to meet the government's ongoing obligations to citizens and creditors.

**NILES TOWNSHIP DISTRICT FOR SPECIAL EDUCATION #807**

**Management's Discussion and Analysis**

**June 30, 2025**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued**

	Change in Net Position	
	2025	2024
Revenues		
Program Revenues		
Charges for Services	\$ 25,079,034	20,124,723
Operating Grants/Contrib.	5,032,989	7,230,839
General Revenues		
Evidence Based Funding	928,138	928,138
Earnings (Loss) on Investments	510,267	674,971
Other Revenues	154,645	192,301
Total Revenues	<u>31,705,073</u>	<u>29,150,972</u>
Expenses		
Instruction	15,565,288	13,463,793
Support Services	9,055,661	8,724,370
Community Services	14,996	84,847
State Retirement Contributions	4,181,460	4,375,520
Interest on Long-Term Debt	37,215	48,684
Total Expenses	<u>28,854,620</u>	<u>26,697,214</u>
Change in Net Position	<u>2,850,453</u>	<u>2,453,758</u>
Net Position - Beginning as Previously Reported	20,092,904	20,222,194
Restatement for Error Correction	—	(2,583,048)
Net Position - Beginning as Restated	<u>20,092,904</u>	<u>17,639,146</u>
Net Position - Ending	<u>22,943,357</u>	<u>20,092,904</u>

Net position of the District's governmental activities increased by 14.2 percent (\$20,092,904 in 2024 compared to \$22,943,357 in 2025). Unrestricted net position, the part of net position that can be used to finance day-to-day operations without constraints, totaled \$289,860 at June 30, 2025.

Revenues for governmental activities totaled \$31,705,073, while the cost of all governmental functions totaled \$28,854,620. This results in a surplus of \$2,850,453. In 2024, revenues of \$29,150,972 exceeded expenses of \$26,697,214, resulting in a surplus of \$2,453,758. The surplus in FY25 resulted from increases in charges for services.

**NILES TOWNSHIP DISTRICT FOR SPECIAL EDUCATION #807**

**Management's Discussion and Analysis**

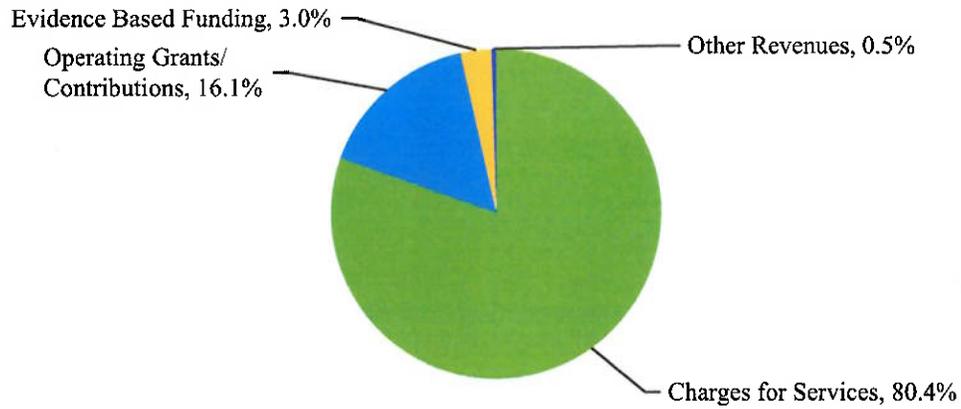
**June 30, 2025**

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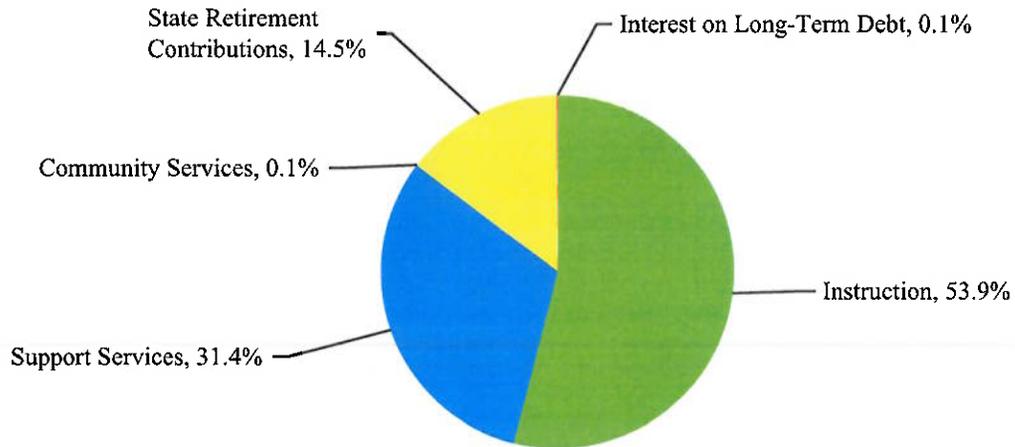
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**GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued**

**Revenues by Source**



**Expenses by Source**



## **NILES TOWNSHIP DISTRICT FOR SPECIAL EDUCATION #807**

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

**June 30, 2025**

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#### **FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS**

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

##### **Governmental Funds**

The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

The District's governmental funds reported combined ending fund balances of \$14,545,159, which is \$2,068,975, or 16.6%, higher than last year's total of \$12,476,184. Of the \$14,545,159 total, \$7,035,287, or 48.4%, of the fund balance constitutes unassigned fund balance.

Actual revenues, excluding on-behalf payments, for FY25 were \$27,523,613. Actual expenditures, excluding on-behalf payments, totaled \$25,454,638. The remainder of revenues came from other local, state, and federal grant sources.

The General Fund increased \$2,420,389 for an ending fund balance of \$13,126,266. This was due to an increase in tuition over the prior year.

The Capital Projects Fund decreased \$673,576 for an ending fund balance of \$1,096,731. This was due to construction costs related to the renovation of the Julia Molloy Education Center.

##### **GENERAL FUND BUDGETARY HIGHLIGHTS**

The General Fund is the District's largest budgeted fund and consists of the Educational and Medicaid Accounts. The General Fund's actual revenues, exclusive of on behalf payments, of \$27,091,913 were higher than budgeted revenues, exclusive of on behalf payments, by \$1,472,739. Actual expenditures, exclusive of on behalf payments, of \$24,349,362, were lower than budgeted expenditures, exclusive of on behalf payments, of \$25,619,174 by \$1,269,812.

**NILES TOWNSHIP DISTRICT FOR SPECIAL EDUCATION #807**

**Management's Discussion and Analysis  
June 30, 2025**

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**CAPITAL ASSETS**

The District's investment in capital assets for its governmental activities as of June 30, 2025 was \$17,501,581 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, land improvements, buildings, and equipment.

	Capital Assets - Net of Depreciation	
	2025	2024
Land	\$ 159,845	159,845
Construction in Progress	314,628	14,949,056
Land Improvements	892,899	815,444
Buildings	15,886,149	1,114,092
Equipment	248,060	291,571
Total	<u>17,501,581</u>	<u>17,330,008</u>

This year's major additions included:

Construction in Progress	\$ 225,622
Land Improvements	<u>185,774</u>
	<u>411,396</u>

Additional information on the District's capital assets can be found in Note 3 of this report.

**DEBT ADMINISTRATION**

The District decreased total outstanding debt by \$343,985 during the fiscal year. At year end, total outstanding debt amounts to \$2,264,928.

	Long-Term Debt Outstanding	
	2025	2024
Special Education Bonds	\$ 2,020,000	2,315,000
Unamortized Premium	<u>244,928</u>	<u>293,913</u>
	<u>2,264,928</u>	<u>2,608,913</u>

Additional information on the District's long-term debt can be found in Note 3 of this report.

## **NILES TOWNSHIP DISTRICT FOR SPECIAL EDUCATION #807**

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

**June 30, 2025**

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#### **ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES**

At the time these financial statements were prepared and audited, the District was aware of the following existing circumstances that could significantly affect its financial health in the future.

- The Evidence Based Funding (EBF) model passed in FY18 has impacted the District. Special education personnel reimbursement is now a strand within EBF and is paid at the Hold Harmless amount from FY17 even though the cooperative's salary costs have increased each year since FY18. Special education cooperatives were not included in the recent reallocation process.
- The uncertainty of state funding through Evidence Based Funding continues to affect the District's state funding levels and timing of state receipts.
- The rising cost of healthcare could impact the cost for Board-paid benefits for District employees in the future.
- The implementation of the financial model being used by the District must be closely monitored to be sure it continues to be equitable and effective.
- The District should continue to monitor the future of Medicaid funding to school districts.
- This District expended all ESSER III funds and needs to continue to seek out additional grants and sources of revenue.
- NTDSE enrollment has steadily increased over the past six years. NTDSE is working with its districts to ensure students are in their least restrictive environment. The district will continue to monitor this trend to effectively plan for space. This will include a reduction in non-member enrollments. The district will continue to closely monitor the financial impact.
- The implementation of ISBE's mandated daily rate for instructional fees in FY 27 will impact the district's financial model.

#### **REQUESTS FOR INFORMATION**

This financial report is designed to provide a general overview of the District's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be directed to Niles Township District for Special Education #807, 8701 Menard Avenue, Morton Grove, Illinois 60053.

NILES TOWNSHIP DISTRICT FOR  
SPECIAL EDUCATION #807, ILLINOIS

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MANAGEMENT LETTER



**NTDSE**  
Empowering All To Achieve

FOR THE FISCAL YEAR ENDED  
JUNE 30, 2025

8701 Menard Avenue  
Morton Grove, IL 60053  
Phone: 847.965.9040  
[www.ntdse.org](http://www.ntdse.org)



January 8, 2026

Governing Board  
Niles Township District for Special Education #807  
Morton Grove, Illinois

In planning and performing our audit of the financial statements of the Niles Township District for Special Education #807 (the District), Illinois, for the year ended June 30, 2025, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

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

The accompanying comments and recommendations are intended solely for the information and use of the Board, Executive Director and senior management of the Niles Township District for Special Education #807, Illinois.

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

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

*Lauterbach & Amen, LLP*

LAUTERBACH & AMEN, LLP

## CURRENT RECOMMENDATIONS

### 1. IT SECURITY AWARENESS AND MONITORING OF EMERGING RISKS

#### Comment

Recently, we have noted the increasing importance of information technology (IT) security for local school districts. While we did not identify a specific security breach during our auditing procedures, we have noted increased risks to local school districts in the following areas of IT security:

- Ransomware and Phishing Attacks – Increasingly targeted at local school districts due to limited IT staffing and valuable public data.
- Multi-Factor Authentication (MFA) – This is now considered a minimum standard of protection for access to email, financial systems and remote logins.
- Vendor and Third-Party Risk – Cloud service providers, software vendors, and contractors may present risks if not adequately monitored.
- Data Backup and Recovery – Secure, tested backups are critical to minimize downtime and financial loss in the event of an incident.
- Staff Awareness and Training – Many breaches in local school districts occur due to human error; regular training and simulated testing can help reduce exposure.

#### Recommendation

We recommend that the District continue to increase awareness around IT security issues by:

- Engaging in ongoing monitoring of cyber security trends affecting local school districts.
- Incorporating regular staff training on phishing and other social engineering tactics.
- Periodically reviewing policies for password strength, MFA, and incident response.
- Ensuring vendor contracts address security standards and data protection.
- Testing data backup and recovery plans on at least an annual basis.

By increasing awareness and preparedness, the District can reduce the likelihood of a security incident, protect sensitive constituent and financial data, and help to ensure continuity of operations.

#### Management Response

Management acknowledges this comment and will continue to monitor and strengthen IT security efforts.

## PRIOR RECOMMENDATIONS

### 1. **FUND BALANCE POLICY**

#### Comment

Previously and during our current year-end audit procedures, we noted that the District does not have a formal fund balance policy. A fund balance policy establishes a minimum level at which the projected end-of-year fund balance should be maintained, taking into account the constraints imposed upon the resources reported by the governmental funds. A fund balance policy assists in providing financial stability, cash flow for operations, and the assurance that the District will be able to respond to emergencies with fiscal strength.

It is essential to maintain adequate levels of funds balance/net position to mitigate current and future risks. Fund balance levels are also crucial consideration in long-term financial planning. Credit rating agencies carefully monitor levels of fund balance and unassigned fund balance in the General Fund to evaluate the District's continued creditworthiness.

#### Recommendation

We recommended the District create and adopt a fund balance policy to be in compliance with GASB Statement No. 54. The District should address fund balance reporting categories (nonspendable, restricted, committed, assigned, and unassigned) as well as review minimum fund balance policies.

#### Status

This comment has not been implemented and will be repeated in the future.

#### Management Response

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

### 2. **CAPITAL ASSET POLICY**

#### Comment

Previously, we noted the District does not have a formal capital asset policy to provide guidance on the financial aspects and stewardship of capital assets. With respect to the financial aspects, guidance should be provided on the minimum dollar amount and minimum useful life for an item to be capitalized as a capital asset. Stewardship issues include the physical custody of capital assets.

#### Recommendation

We recommended that the District adopt a capital asset policy, which addresses both financial, and stewardship issues. As part of developing the capital asset policy, a review of the current capitalization amount and estimated useful life should be performed for both financial reporting and stewardship. The capital asset policy should also establish standard depreciation methods and useful lives to be applied to specific categories of assets. With respect to stewardship, the policy should address location of assets, tagging, physical access and security and frequency of periodic inventories. Once the policy has been established, we recommended the District undertake a complete inventory and valuation of capital assets to create detail capital asset records that are in compliance with the new policy. Additionally, as part of this process we recommended land be inventoried and valued at its estimated fair value on the date donated.

**PRIOR RECOMMENDATIONS - Continued**

2. **CAPITAL ASSET POLICY - Continued**

Status

This comment has been implemented and will not be repeated in the future.

3. **FUNDS OVER BUDGET**

Comment

Previously, we noted that the following funds had an excess of actual expenditures over budget for the fiscal year:

Fund	2024
General - Educational Account	\$ 463,591
General - Medicaid Account	149,413

Recommendation

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

Status

This comment has been implemented and will not be repeated in the future.

## UPCOMING STANDARDS

### 1. **GASB STATEMENT NO. 103 FINANCIAL REPORTING MODEL IMPROVEMENTS**

In April 2024, the Governmental Accounting Standards Board (GASB) issued Statement No. 103, Financial Reporting Model Improvements, which establishes improvements to key components of the financial reporting model to enhance effectiveness in providing information that is essential for decision making and assessing a government's accountability. The Statement addresses application issues related to management's discussion and analysis, unusual or infrequent items, presentation of the proprietary fund statements of revenues, expenses, and changes in fund net position, major component unit information, and budgetary comparison information. GASB Statement No. 103, Financial Reporting Model Improvements is applicable to the District's financial statements for the year ended June 30, 2026.

### 2. **GASB STATEMENT NO. 104 DISCLOSURE OF CERTAIN CAPITAL ASSETS**

In September 2024, the Governmental Accounting Standards Board (GASB) issued Statement No. 104, *Disclosure of Certain Capital Assets*, which provide users of government financial statements with essential information about certain types of capital assets. This statement establishes requirements for (1) Certain types of capital assets to be disclosed separately in the capital assets note disclosures, and (2) Capital assets held for sale, including additional disclosures for those capital assets. GASB Statement No. 104, *Disclosure of Certain Capital Assets* is applicable to the District's financial statements for the year ended June 30, 2026.



## INDEPENDENT AUDITOR'S REPORT

January 8, 2026

Governing Board  
Niles Township District for Special Education #807  
Morton Grove, Illinois

### **Report on the Audit of the Financial Statements**

#### *Opinion*

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Niles Township District for Special Education #807 (the District), Illinois, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Niles Township District for Special Education #807, Illinois, as of June 30, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *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 the District, 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.

### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### **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 opinions. 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 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 the District'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 the District'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.

### **Required Supplementary Information**

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

Niles Township District for Special Education #807, Illinois  
January 8, 2026

### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Niles Township District for Special Education #807, Illinois' basic financial statements. The other supplementary information and supplemental schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. 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, other supplementary information and supplemental schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated January 8, 2026, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

*Lauterbach & Amen, LLP*

LAUTERBACH & AMEN, LLP

NILES TOWNSHIP DISTRICT FOR  
SPECIAL EDUCATION #807, ILLINOIS

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ANNUAL FINANCIAL REPORT



**NTDSE**  
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FOR THE FISCAL YEAR ENDED  
JUNE 30, 2025

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## **FINANCIAL SECTION**

This section includes:

Independent Auditor's Report

Management's Discussion and Analysis

Basic Financial Statements

Required Supplementary Information

Other Supplementary Information

## **INDEPENDENT AUDITOR'S REPORT**

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



## INDEPENDENT AUDITOR'S REPORT

January 8, 2026

Governing Board  
Niles Township District for Special Education #807  
Morton Grove, Illinois

### **Report on the Audit of the Financial Statements**

#### *Opinion*

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Niles Township District for Special Education #807 (the District), Illinois, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Niles Township District for Special Education #807, Illinois, as of June 30, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *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 the District, 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.

### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### **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 opinions. 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 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 the District'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 the District'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.

### **Required Supplementary Information**

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

### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Niles Township District for Special Education #807, Illinois' basic financial statements. The other supplementary information and supplemental schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. 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, other supplementary information and supplemental schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated January 8, 2026, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

*Lauterbach & Amen, LLP*

LAUTERBACH & AMEN, LLP

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

# NILES TOWNSHIP DISTRICT FOR SPECIAL EDUCATION #807

## Management's Discussion and Analysis

June 30, 2025

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The discussion and analysis of Niles Township District for Special Education #807 (the District) financial performance provides an overall review of the District's financial activities as of and for the year ended June 30, 2025. The management of the District encourages readers to consider the information presented herein in conjunction with the basic financial statements to enhance their understanding of the District's financial performance. Certain comparative information between the current year and the prior is required to be presented in the Management's Discussion and Analysis (the MD&A).

### FINANCIAL HIGHLIGHTS

- In total, Government-wide net position increased by \$2,850,453, due to an increase in charges for services as a result of tuition increases in the current year.
- Program specific revenues in the form of charges for services and fees and grants accounted for \$30,112,023, an increase of \$2,756,461 from FY24.
- The District had \$28,854,620 in expenses related to government activities, an increase of \$2,157,406 from FY24.
- Revenues for fiscal year 2025 (FY25), as reported on the Statement of Revenues, Expenditures and Changes in Fund Balances, were \$31,705,073, inclusive of on-behalf payments to the Teacher's Retirement System (TRS) and Teacher's Health Insurance Security Trust (THIS). Expenditures for FY25 were \$29,636,098, also inclusive of State of Illinois payments to TRS and THIS.
- TRS and THIS receive on-behalf pension and post-retirement health insurance programs from the State of Illinois for the District certified staff. In 2025, \$4,181,460 was included in the total revenues and expenditures of the District representing the State of Illinois contributions.
- Actual revenues received in FY25 for the Educational Fund, exclusive of the State of Illinois on-behalf payment to the Teachers Retirement System, was \$27,091,913. Actual expenditures exclusive of on-behalf contributions were \$24,349,362 in FY25.

### USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the District as a whole and present a longer-term view of the District's finances. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the District's operations in more detail than the government-wide statements by providing information about the District's most significant funds. The remaining statements provide financial information about activities for which the District acts solely as a trustee or agent for the benefit of those outside of the government.

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

The Statement of Net Position reports information on all of the District's assets/deferred outflows and liabilities/deferred inflows, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating. Consideration of other nonfinancial factors, such as the condition of the District's infrastructure, is needed to assess the overall health of the District.

**Management's Discussion and Analysis**

**June 30, 2025**

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**USING THIS ANNUAL REPORT - Continued**

**Government-Wide Financial Statements**

The Statement of Activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

**Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District are governmental funds.

**Governmental Funds**

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

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

The District maintains three individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund and Capital Projects Fund, which are considered to be major funds. Additionally, the District maintains one nonmajor fund.

The District adopts an annual appropriated budget for all of the governmental funds. A budgetary comparison schedule for these funds has been provided to demonstrate compliance with this budget.

**Notes to the Financial Statements**

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

**NILES TOWNSHIP DISTRICT FOR SPECIAL EDUCATION #807**

**Management's Discussion and Analysis**

**June 30, 2025**

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**USING THIS ANNUAL REPORT - Continued**

**Other Information**

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the District's Post-Retirement Health Plan, Teacher's Health Insurance Security Fund, Teacher's Retirement and I.M.R.F. employee pension obligations and budgetary comparison schedules for the Educational Fund.

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

Net position may serve over time as a useful indicator of a government's financial position. The following tables show that in the case of the District, assets/deferred outflows exceeded liabilities/deferred inflows by \$22,943,357.

	Net Position	
	2025	2024
Current and Other Assets	\$ 14,805,458	12,530,507
Capital Assets	17,501,581	17,330,008
Total Assets	32,307,039	29,860,515
Deferred Outflows	1,579,852	2,108,196
Total Assets/Deferred Outflows	33,886,891	31,968,711
Long-Term Debt	5,515,114	5,984,400
Other Liabilities	628,040	57,936
Total Liabilities	6,143,154	6,042,336
Deferred Inflows	4,800,380	5,833,471
Total Liabilities/Deferred Inflows	10,943,534	11,875,807
Net Position		
Net Investment in Capital Assets	15,143,625	14,721,095
Restricted	7,509,872	6,922,765
Unrestricted (Deficit)	289,860	(1,550,956)
Total Net Position	22,943,357	20,092,904

A large portion of the District's net position, \$15,143,625, reflects its net investment in capital assets (for example, land, construction in progress, land improvements, buildings, and equipment), less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion, \$7,509,872, of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining surplus of \$289,860, represents unrestricted net position and may be used to meet the government's ongoing obligations to citizens and creditors.

**NILES TOWNSHIP DISTRICT FOR SPECIAL EDUCATION #807**

**Management's Discussion and Analysis**

**June 30, 2025**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued**

	Change in Net Position	
	2025	2024
Revenues		
Program Revenues		
Charges for Services	\$ 25,079,034	20,124,723
Operating Grants/Contrib.	5,032,989	7,230,839
General Revenues		
Evidence Based Funding	928,138	928,138
Earnings (Loss) on Investments	510,267	674,971
Other Revenues	154,645	192,301
Total Revenues	<u>31,705,073</u>	<u>29,150,972</u>
Expenses		
Instruction	15,565,288	13,463,793
Support Services	9,055,661	8,724,370
Community Services	14,996	84,847
State Retirement Contributions	4,181,460	4,375,520
Interest on Long-Term Debt	37,215	48,684
Total Expenses	<u>28,854,620</u>	<u>26,697,214</u>
Change in Net Position	<u>2,850,453</u>	<u>2,453,758</u>
Net Position - Beginning as Previously Reported	20,092,904	20,222,194
Restatement for Error Correction	—	(2,583,048)
Net Position - Beginning as Restated	<u>20,092,904</u>	<u>17,639,146</u>
Net Position - Ending	<u>22,943,357</u>	<u>20,092,904</u>

Net position of the District's governmental activities increased by 14.2 percent (\$20,092,904 in 2024 compared to \$22,943,357 in 2025). Unrestricted net position, the part of net position that can be used to finance day-to-day operations without constraints, totaled \$289,860 at June 30, 2025.

Revenues for governmental activities totaled \$31,705,073, while the cost of all governmental functions totaled \$28,854,620. This results in a surplus of \$2,850,453. In 2024, revenues of \$29,150,972 exceeded expenses of \$26,697,214, resulting in a surplus of \$2,453,758. The surplus in FY25 resulted from increases in charges for services.

Management's Discussion and Analysis

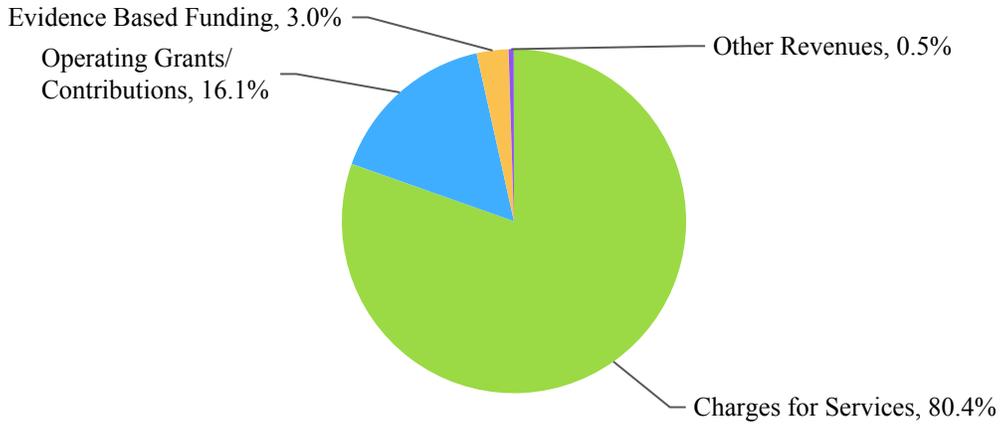
June 30, 2025

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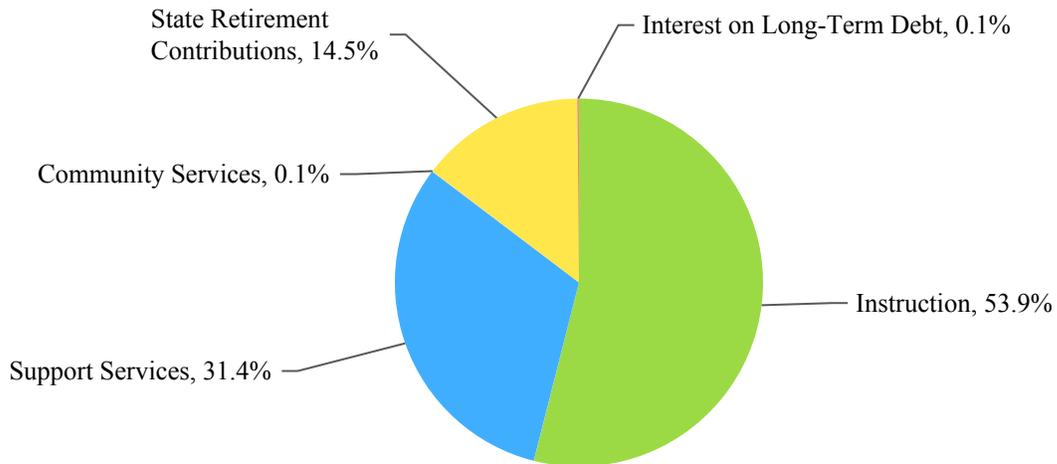
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GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

Revenues by Source



Expenses by Source



**Management's Discussion and Analysis**

**June 30, 2025**

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**FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS**

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental Funds**

The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

The District's governmental funds reported combined ending fund balances of \$14,545,159, which is \$2,068,975, or 16.6%, higher than last year's total of \$12,476,184. Of the \$14,545,159 total, \$7,035,287, or 48.4%, of the fund balance constitutes unassigned fund balance.

Actual revenues, excluding on-behalf payments, for FY25 were \$27,523,613. Actual expenditures, excluding on-behalf payments, totaled \$25,454,638. The remainder of revenues came from other local, state, and federal grant sources.

The General Fund increased \$2,420,389 for an ending fund balance of \$13,126,266. This was due to an increase in tuition over the prior year.

The Capital Projects Fund decreased \$673,576 for an ending fund balance of \$1,096,731. This was due to construction costs related to the renovation of the Julia Molloy Education Center.

**GENERAL FUND BUDGETARY HIGHLIGHTS**

The General Fund is the District's largest budgeted fund and consists of the Educational and Medicaid Accounts. The General Fund's actual revenues, exclusive of on behalf payments, of \$27,091,913 were higher than budgeted revenues, exclusive of on behalf payments, by \$1,472,739. Actual expenditures, exclusive of on behalf payments, of \$24,349,362, were lower than budgeted expenditures, exclusive of on behalf payments, of \$25,619,174 by \$1,269,812.

**NILES TOWNSHIP DISTRICT FOR SPECIAL EDUCATION #807**

**Management's Discussion and Analysis**

**June 30, 2025**

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**CAPITAL ASSETS**

The District's investment in capital assets for its governmental activities as of June 30, 2025 was \$17,501,581 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, land improvements, buildings, and equipment.

	Capital Assets - Net of Depreciation	
	2025	2024
Land	\$ 159,845	159,845
Construction in Progress	314,628	14,949,056
Land Improvements	892,899	815,444
Buildings	15,886,149	1,114,092
Equipment	248,060	291,571
Total	<u>17,501,581</u>	<u>17,330,008</u>

This year's major additions included:

Construction in Progress	\$ 225,622
Land Improvements	<u>185,774</u>
	<u>411,396</u>

Additional information on the District's capital assets can be found in Note 3 of this report.

**DEBT ADMINISTRATION**

The District decreased total outstanding debt by \$343,985 during the fiscal year. At year end, total outstanding debt amounts to \$2,264,928.

	Long-Term Debt Outstanding	
	2025	2024
Special Education Bonds	\$ 2,020,000	2,315,000
Unamortized Premium	<u>244,928</u>	<u>293,913</u>
	<u>2,264,928</u>	<u>2,608,913</u>

Additional information on the District's long-term debt can be found in Note 3 of this report.

## **NILES TOWNSHIP DISTRICT FOR SPECIAL EDUCATION #807**

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

**June 30, 2025**

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#### **ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES**

At the time these financial statements were prepared and audited, the District was aware of the following existing circumstances that could significantly affect its financial health in the future.

- The Evidence Based Funding (EBF) model passed in FY18 has impacted the District. Special education personnel reimbursement is now a strand within EBF and is paid at the Hold Harmless amount from FY17 even though the cooperative's salary costs have increased each year since FY18. Special education cooperatives were not included in the recent reallocation process.
- The uncertainty of state funding through Evidence Based Funding continues to affect the District's state funding levels and timing of state receipts.
- The rising cost of healthcare could impact the cost for Board-paid benefits for District employees in the future.
- The implementation of the financial model being used by the District must be closely monitored to be sure it continues to be equitable and effective.
- The District should continue to monitor the future of Medicaid funding to school districts.
- This District expended all ESSER III funds and needs to continue to seek out additional grants and sources of revenue.
- NTDSE enrollment has steadily increased over the past six years. NTDSE is working with its districts to ensure students are in their least restrictive environment. The district will continue to monitor this trend to effectively plan for space. This will include a reduction in non-member enrollments. The district will continue to closely monitor the financial impact.
- The implementation of ISBE's mandated daily rate for instructional fees in FY 27 will impact the district's financial model.

#### **REQUESTS FOR INFORMATION**

This financial report is designed to provide a general overview of the District's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be directed to Niles Township District for Special Education #807, 8701 Menard Avenue, Morton Grove, Illinois 60053.

## **BASIC FINANCIAL STATEMENTS**

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

- Government-Wide Financial Statements
- Fund Financial Statements

Governmental Funds

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

**NILES TOWNSHIP DISTRICT FOR SPECIAL EDUCATION #807**

**Statement of Net Position**

**June 30, 2025**

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**See Following Page**

**NILES TOWNSHIP DISTRICT FOR SPECIAL EDUCATION #807**

**Statement of Net Position**

**June 30, 2025**

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	<u>Governmental Activities</u>
<b>ASSETS</b>	
Current Assets	
Cash and Investments	\$ 14,372,726
Receivables - Net of Allowances	
Intergovernmental	432,732
Total Current Assets	<u>14,805,458</u>
Noncurrent Assets	
Capital Assets	
Nondepreciable	474,473
Depreciable	20,256,625
Accumulated Depreciation	(3,229,517)
Total Noncurrent Assets	<u>17,501,581</u>
Total Assets	<u>32,307,039</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred Items - RHP	39,150
Deferred Items - THIS	697,564
Deferred Items - TRS	84,076
Deferred Items - IMRF	759,062
Total Deferred Outflows of Resources	<u>1,579,852</u>
Total Assets and Deferred Outflows of Resources	<u>33,886,891</u>

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

	Governmental Activities
<b>LIABILITIES</b>	
Current Liabilities	
Accounts Payable	\$ 220,013
Retainage Payable	21,283
Accrued Interest	3,113
Other Payables	19,003
Current Portion of Long-Term Liabilities	364,628
Total Current Liabilities	<u>628,040</u>
Noncurrent Liabilities	
Total OPEB Liability - RHP	267,791
Net OPEB Liability - THIS	2,043,251
Net Pension Liability - TRS	614,818
Net Pension Liability - IMRF	678,311
Special Education Bonds - Net	1,910,943
Total Noncurrent Liabilities	<u>5,515,114</u>
Total Liabilities	<u>6,143,154</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred Items - RHP	845,448
Deferred Items - THIS	3,927,630
Deferred Items - TRS	23,922
Deferred Items - IMRF	3,380
Total Deferred Inflows of Resources	<u>4,800,380</u>
Total Liabilities and Deferred Inflows of Resources	<u>10,943,534</u>
<b>NET POSITION</b>	
Net Investment in Capital Assets	15,143,625
Restricted	
Student Activities	24,868
Medicaid	6,066,111
Capital Outlay	1,096,731
Debt Service	322,162
Unrestricted	<u>289,860</u>
Total Net Position	<u>22,943,357</u>

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

**NILES TOWNSHIP DISTRICT FOR SPECIAL EDUCATION #807**

**Statement of Activities**

**For the Fiscal Year Ended June 30, 2025**

	Expenses	Program Revenues		(Expenses)/
		Charges for Services	Operating Grants/ Contributions	Revenues Governmental Activities
Governmental Activities				
Instruction	\$ 15,565,288	24,950,466	4,200	9,389,378
Support Services	9,055,661	128,568	847,329	(8,079,764)
Community Services	14,996	—	—	(14,996)
State Retirement Contributions	4,181,460	—	4,181,460	—
Interest on Long-Term Debt	37,215	—	—	(37,215)
<b>Total Governmental Activities</b>	<b>28,854,620</b>	<b>25,079,034</b>	<b>5,032,989</b>	<b>1,257,403</b>
General Revenues				
Evidence Based Funding				928,138
Earnings on Investments				510,267
Other Revenues				154,645
				<u>1,593,050</u>
Change in Net Position				2,850,453
Net Position - Beginning				<u>20,092,904</u>
Net Position - Ending				<u><u>22,943,357</u></u>

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

**NILES TOWNSHIP DISTRICT FOR SPECIAL EDUCATION #807**

**Balance Sheet - Governmental Fund**

**June 30, 2025**

	General	Capital Projects	<u>Nonmajor Debt</u> Service	Totals
<b>ASSETS</b>				
Cash and Investments	\$ 12,860,805	1,189,759	322,162	14,372,726
Receivables - Net of Allowances				
Intergovernmental	432,732	—	—	432,732
 Total Assets	 13,293,537	 1,189,759	 322,162	 14,805,458
<b>LIABILITIES</b>				
Accounts Payable	148,268	71,745	—	220,013
Retainage Payable	—	21,283	—	21,283
Other Payables	19,003	—	—	19,003
Total Liabilities	167,271	93,028	—	260,299
<b>FUND BALANCES</b>				
Restricted	6,090,979	1,096,731	322,162	7,509,872
Unassigned	7,035,287	—	—	7,035,287
Total Fund Balances	13,126,266	1,096,731	322,162	14,545,159
 Total Liabilities and Fund Balances	 13,293,537	 1,189,759	 322,162	 14,805,458

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

**NILES TOWNSHIP DISTRICT FOR SPECIAL EDUCATION #807**

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

**June 30, 2025**

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<b>Total Governmental Fund Balances</b>	<b>\$ 14,545,159</b>
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Amounts reported for Governmental Activities in the Statement of Net Position are different because:

Capital assets used in Governmental Activities are not financial resources and therefore, are not reported in the funds.	17,501,581
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Deferred Outflows/Inflows of Resources related to the retirement plans not reported in the funds.

Deferred Items - RHP	(806,298)
Deferred Items - THIS	(3,230,066)
Deferred Items - TRS	60,154
Deferred Items - IMRF	755,682

Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.

Total OPEB Liability - RHP	(278,434)
Net OPEB Liability - THIS	(2,043,251)
Net Pension Liability - TRS	(614,818)
Net Pension Liability - IMRF	(678,311)
Special Education Bonds	(2,020,000)
Unamortized Bond Premium	(244,928)
Accrued Interest Payable	(3,113)

<b>Net Position of Governmental Activities</b>	<b>22,943,357</b>
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**NILES TOWNSHIP DISTRICT FOR SPECIAL EDUCATION #807**

**Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Fund  
For the Fiscal Year Ended June 30, 2025**

	General	Capital Projects	Nonmajor Debt Service	Totals
<b>Revenues</b>				
Local Sources				
Tuition	\$ 24,950,466	—	—	24,950,466
Earnings on Investments	510,267	—	—	510,267
School Activity Income	128,568	—	—	128,568
Other Revenue from Local Sources	154,645	50,000	381,700	586,345
State Sources	988,155	—	—	988,155
Federal Sources	359,812	—	—	359,812
On-Behalf Payments	4,181,460	—	—	4,181,460
<b>Total Revenues</b>	<b>31,273,373</b>	<b>50,000</b>	<b>381,700</b>	<b>31,705,073</b>
<b>Expenditures</b>				
Instruction	15,614,867	—	—	15,614,867
Support Services	8,719,499	723,576	—	9,443,075
Community Services	14,996	—	—	14,996
On-Behalf Payments	4,181,460	—	—	4,181,460
Debt Service				
Principal Retirement	—	—	295,000	295,000
Interest and Fiscal Charges	—	—	86,700	86,700
<b>Total Expenditures</b>	<b>28,530,822</b>	<b>723,576</b>	<b>381,700</b>	<b>29,636,098</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,742,551	(673,576)	—	2,068,975
<b>Other Financing Sources (Uses)</b>				
Transfers In	—	—	322,162	322,162
Transfers Out	(322,162)	—	—	(322,162)
	(322,162)	—	322,162	—
Net Change in Fund Balances	2,420,389	(673,576)	322,162	2,068,975
Fund Balances - Beginning	10,705,877	1,770,307	—	12,476,184
Fund Balances - Ending	13,126,266	1,096,731	322,162	14,545,159

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

**NILES TOWNSHIP DISTRICT FOR SPECIAL EDUCATION #807**

**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of the Governmental Funds to the Statement of Activities - Governmental Activities  
For the Fiscal Year Ended June 30, 2025**

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**Net Change in Fund Balances - Total Governmental Funds** \$ 2,068,975

Amounts reported for Governmental Activities in the Statement of Activities are different because:

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

Capital Outlays	411,396
Depreciation Expense	(239,823)

The net effect of deferred outflows (inflows) of resources related to the pensions not reported in the funds.

Change in Deferred Items - RHP	131,137
Change in Deferred Items - THIS	811,914
Change in Deferred Items - TRS	31,120
Change in Deferred Items - IMRF	(469,424)

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

Change in Total OPEB Liability - RHP	(44,312)
Change in Net OPEB Liability - THIS	(181,425)
Change in Net Pension Liability - TRS	(22,617)
Change in Net Pension Liability/(Asset) - IMRF	9,027
Retirement of Long-Term Debt	295,000
Amortization of Bond Premium	48,985

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

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**Changes in Net Position of Governmental Activities**

2,850,453

# **NILES TOWNSHIP DISTRICT FOR SPECIAL EDUCATION #807**

## **Notes to the Financial Statements**

**June 30, 2025**

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

Niles Township District for Special Education #807 (the District) operates as a special education cooperative governed by a nine-member board with representation from each of the member school districts. A significant portion of the Districts revenue is charges for services derived from these member districts.

The accounting policies of the District conform to accounting principles generally accepted in the United States of America, as applicable to local governmental units of this type. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the more significant accounting policies of the District.

#### **REPORTING ENTITY**

The accompanying financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units are, in substance, part of the primary government's operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the primary government. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is both legally and substantively separate from the government. Management has determined that there are no fiduciary component units that are required to be included in the financial statements of the District as pension trust funds and there are no discretely component units to include in the reporting entity.

#### **BASIS OF PRESENTATION**

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

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

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

The government-wide Statement of Activities reports both the gross and net cost of each of the District's functions (instruction, support services, community services, etc.). The functions are supported by general government revenues (interest income, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, which include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment.

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

Notes to the Financial Statements

June 30, 2025

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

**BASIS OF PRESENTATION - Continued**

**Fund Financial Statements**

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

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

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

**Governmental Funds**

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

*General Fund* is the general operating fund of the District. It accounts for all financial resources except those required to be accounted for in another fund. This fund is primarily used for most of the instructional and administrative aspects of the District's operations. Revenues consist largely of tuition and services payments from member districts and state government grants and aid. The Educational Fund is a major fund and is comprised of two subfunds, the Educational Account and Medicaid Account.

*Debt Service Fund* is used to account for the accumulation of resources that are restricted, committed, or assigned for, and the payment of, long-term debt principal, interest and related costs. The Debt Service Fund is treated as a nonmajor fund.

*Capital Projects Fund* is used to account for the financial resources that are restricted, committed, or assigned to be used for the acquisition or construction of, and/or additions to, major capital facilities. The Capital Projects Fund is treated as a major fund.

**MEASUREMENT FOCUS AND BASIS OF ACCOUNTING**

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

**Measurement Focus**

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

**Notes to the Financial Statements**

**June 30, 2025**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

**MEASUREMENT FOCUS AND BASIS OF ACCOUNTING - Continued**

**Measurement Focus - Continued**

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

The accounting objective of the “economic resources” measurement focus is the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets/deferred outflows, liabilities/deferred inflows (whether current or noncurrent) associated with their activities are reported.

**Basis of Accounting**

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

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

On-behalf payments (payments made by a third party for the benefit of the District, such as payments made by the state to the Teachers’ Retirement System) have been recognized in the financial statements. Property taxes, replacement taxes, certain state and federal aid, and interest on investments are susceptible to accrual. Other receipts become measurable and available when cash is received by the District and are recognized as revenue at that time. Grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant. Accordingly, when such funds are received, they are recorded as unearned revenues until earned.

Notes to the Financial Statements

June 30, 2025

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NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

**ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND FUND BALANCE/  
NET POSITION**

**Cash and Investments**

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

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

**Receivables**

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

**Capital Assets**

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

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

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

Land Improvements	15 Years
Buildings	20 - 40 Years
Equipment	5 - 20 Years

**Compensated Absences**

The District's policy allows full time employees to earn varying amounts of sick pay for each year employed.

Upon separation of employment any unused and accrued vacation, sick, or paid time off is paid out to the employee.

All sick pay is accrued when incurred in the government-wide fund financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

**Notes to the Financial Statements**

**June 30, 2025**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

**ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND FUND BALANCE/  
NET POSITION - Continued**

**Deferred Outflows/Inflows of Resources**

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

**Long-Term Obligations**

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

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

**Net Position**

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

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

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

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

**Use of Estimates**

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumption that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

**NILES TOWNSHIP DISTRICT FOR SPECIAL EDUCATION #807**

**Notes to the Financial Statements**

**June 30, 2025**

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**NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**BUDGETARY INFORMATION**

Annual budgets for all Governmental Fund, are adopted on a modified accrual basis by the Governing Board. The Governing Board follows these procedures in establishing the budgetary data reflected in the financial statements:

- The Administration submits to the Governing Board a proposed operating budget for the fiscal year commencing July 1. After reviewing the proposed budget, the Governing Board holds public hearings and a final budget must be prepared and adopted no later than September 30.
- The appropriated budget is prepared by fund and function. The Governing Board may make transfers between functions within a fund not exceeding in the aggregate 10% of the total of each fund, and may amend the total budget following the same procedures required to adopt the original budget. The legal level of budgetary control is at the fund level.
- Formal budgetary purposes, the District does not recognize as revenues received the retirement contributions made by the state to the Teachers' Retirement System of the State of Illinois (TRS) and the Teachers' Health Insurance Security Fund (THIS) on behalf of the District as well as the related expenditures paid.

**NOTE 3 - DETAIL NOTES ON ALL FUNDS**

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

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

**Notes to the Financial Statements**

**June 30, 2025**

**NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued**

**DEPOSITS AND INVESTMENTS UNDER THE CUSTODY OF THE TOWNSHIP TREASURER - Continued**

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

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

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

The weighted average maturity of all marketable pooled investments held by the Treasurer was 5.17 years at June 30, 2025. The Treasurer also holds money market type investments, certificates of deposits and other deposits with financial institutions. As of June 30, 2025, the fair value of all investments held by the Treasurer's Office was \$481,787,330 and the fair value of the District's proportionate share of the pool was \$14,343,781.

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

**DEPOSITS AND INVESTMENTS IN THE CUSTODY OF THE DISTRICT**

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

	Carrying Value	Bank Balance
	<u>          </u>	<u>          </u>
Deposits with Financial Institutions	\$ 28,945	26,445

**NILES TOWNSHIP DISTRICT FOR SPECIAL EDUCATION #807**

**Notes to the Financial Statements**

**June 30, 2025**

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**NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued**

**DEPOSITS AND INVESTMENTS IN THE CUSTODY OF THE DISTRICT - Continued**

*Interest Rate Risk.* Interest rate risk is the risk that changes in interest rates will adversely affect the value of an investment. The District investment policy does not limit its investment portfolio to specific maturities.

*Credit Risk.* Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. State statutes authorize the district to invest directly or through its Township Trustees in direct obligations of, or obligations guaranteed by the United States Treasury or agencies of the United States and short-term obligations of corporations organized in the United States with asset exceeding \$500,000,000.

*Custodial Credit Risk - Deposits.* Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The District's investment policy does not address custodial credit risk for deposits. As of June 30, 2025, the entire bank balance of District's deposits with financial institutions was insured through FDIC insurance.

*Custodial Credit Risk - Investments.* For an investment, this is the risk that in the event of the failure of the counterparty, The District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District's investment policy does not address custodial credit risk for investments. At year end, the District investments held by the Niles Township Trustees of Schools are not subject to custodial credit risk.

*Concentration of Credit Risk.* Concentration of credit risk is the risk of loss attributed to the magnitude of the District's investment in a single issuer. The District's investment policy places no limit on the amount the District may invest any one issuer. At year-end, the District has no investments over 5 percent of the total cash and investment portfolio (other than investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments).

**INTERFUND TRANSFERS**

Interfund transfers for the year consisted of the following:

Transfer In	Transfer Out	Amount
Debt Service Fund	General - Educational Fund	<u>\$ 322,162</u>

Transfers are used to move receipts restricted to debt service from the funds collecting the receipts to the Debt Service Fund as debt service payments become due.

**NILES TOWNSHIP DISTRICT FOR SPECIAL EDUCATION #807**

**Notes to the Financial Statements**

**June 30, 2025**

**NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued**

**CAPITAL ASSETS**

**Governmental Activities**

Governmental capital asset activity for the year was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
<b>Nondepreciable Capital Assets</b>				
Land	\$ 159,845	—	—	159,845
Construction in Progress	14,949,056	225,622	14,860,050	314,628
	<u>15,108,901</u>	<u>225,622</u>	<u>14,860,050</u>	<u>474,473</u>
<b>Depreciable Capital Assets</b>				
Land Improvements	1,439,020	185,774	—	1,624,794
Buildings	3,343,146	14,860,050	—	18,203,196
Equipment	428,635	—	—	428,635
	<u>5,210,801</u>	<u>15,045,824</u>	<u>—</u>	<u>20,256,625</u>
<b>Less Accumulated Depreciation</b>				
Land Improvements	623,576	108,319	—	731,895
Buildings	2,229,054	87,993	—	2,317,047
Equipment	137,064	43,511	—	180,575
	<u>2,989,694</u>	<u>239,823</u>	<u>—</u>	<u>3,229,517</u>
Total Net Depreciable Capital Assets	<u>2,221,107</u>	<u>14,806,001</u>	<u>—</u>	<u>17,027,108</u>
Total Net Capital Assets	<u>17,330,008</u>	<u>15,031,623</u>	<u>14,860,050</u>	<u>17,501,581</u>

Depreciation expense was charged to governmental activities as follows:

Instructional	\$ 215,841
Support Services	<u>23,982</u>
	<u>239,823</u>

**NILES TOWNSHIP DISTRICT FOR SPECIAL EDUCATION #807**

**Notes to the Financial Statements**

**June 30, 2025**

**NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued**

**LONG-TERM OBLIGATIONS**

**General Obligation Bonds**

The District issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for governmental activities. General Obligation bonds are direct obligations and pledge the full faith and credit of the District. General obligation bonds currently outstanding are as follows:

Issue	Beginning Balances	Issuances	Retirements	Ending Balances
General Obligation Special Education Bonds of 2021 - Due in annual installments of \$230,000 to \$370,000 plus semi-annual interest at 4.00% through December 1, 2030.	\$ 2,315,000	—	295,000	2,020,000

**Long-Term Liabilities Activity**

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

Type of Debt	Beginning Balances	Additions	Deductions	Ending Balances	Amounts Due within One Year
<b>Governmental Activities</b>					
Total OPEB Liability - RHP	\$ 234,122	44,312	—	278,434	10,643
Net OPEB Liability - THIS	1,861,826	181,425	—	2,043,251	—
Net Pension Liability - TRS	592,201	22,617	—	614,818	—
Net Pension Liability/(Asset) - IMRF	687,338	—	9,027	678,311	—
Special Education Bonds	2,315,000	—	295,000	2,020,000	305,000
Unamortized Premium	293,913	—	48,985	244,928	48,985
	<u>5,984,400</u>	<u>248,354</u>	<u>353,012</u>	<u>5,879,742</u>	<u>364,628</u>

The total and net OPEB liabilities and the net pension liabilities are being repaid from the Educational Fund. The special education bonds are being paid by the Debt Service Fund.

**NILES TOWNSHIP DISTRICT FOR SPECIAL EDUCATION #807**

**Notes to the Financial Statements**

**June 30, 2025**

**NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued**

**LONG-TERM OBLIGATIONS - Continued**

**Debt Service Requirements to Maturity**

The annual debt service requirements to maturity, including principal and interest, are as follows:

Fiscal Year	General Obligation Special Education Bonds	
	Principal	Interest
2026	\$ 305,000	74,700
2027	315,000	62,300
2028	330,000	49,400
2029	345,000	35,900
2030	355,000	21,900
2031	370,000	7,400
Totals	<u>2,020,000</u>	<u>251,600</u>

**NET POSITION CLASSIFICATION**

Net investment in capital assets was comprised of the following as of June 30, 2025:

Governmental Activities	
Capital Assets - Net of Accumulated Depreciation	\$ 17,501,581
Less Capital Related Debt:	
General Obligation Special Education Bonds	(2,020,000)
Unamortized Premium	(244,928)
Capital Related Accounts Payable	(71,745)
Capital Related Retainage Payable	<u>(21,283)</u>
Net Investment in Capital Assets	<u>15,143,625</u>

**NILES TOWNSHIP DISTRICT FOR SPECIAL EDUCATION #807**

**Notes to the Financial Statements**

**June 30, 2025**

**NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued**

**FUND BALANCE CLASSIFICATIONS**

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

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

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

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

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

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

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

	General	Capital Projects	Nonmajor Debt Service	Totals
Fund Balances				
Restricted				
Student Activities	\$ 24,868	—	—	24,868
Medicaid	6,066,111	—	—	6,066,111
Debt Service	—	—	322,162	322,162
Capital Projects	—	1,096,731	—	1,096,731
	<u>6,090,979</u>	<u>1,096,731</u>	<u>322,162</u>	<u>7,509,872</u>
Unassigned	<u>7,035,287</u>	—	—	<u>7,035,287</u>
Total Fund Balances	<u>13,126,266</u>	<u>1,096,731</u>	<u>322,162</u>	<u>14,545,159</u>

**Notes to the Financial Statements**

**June 30, 2025**

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**NOTE 4 - OTHER INFORMATION**

**RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets, errors and omission, injuries to employees and natural disasters. The District has purchased commercial insurance to cover all risks of loss related to general liability, auto liability, property damage, theft and workers' compensation. Premiums have been displayed as expenditures in appropriate funds. No significant reductions in insurance coverage have occurred from the prior year, and no settlements have been made in the last three years which exceeded any insurance coverage.

**CONTINGENT LIABILITIES**

**Litigation**

From time to time, the District is party to various pending claims and legal proceedings with respect to employment, civil rights, property taxes and other matters. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management and the District attorney that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the District's financial position or results of operations.

**State and Federal Aid Contingencies**

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the District expects such amounts, if any, to be immaterial.

Notes to the Financial Statements

June 30, 2025

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS

The aggregate amounts recognized for the two plans are:

	Pension (Revenue)	Total/Net OPEB Liability	Deferred Outflows	Deferred (Inflows)
OPEB - RHP	\$ (76,182)	278,434	39,150	(845,448)
OPEB - THIS	(572,566)	2,043,251	697,564	(3,927,630)
	(648,748)	2,321,685	736,714	(4,773,078)

Retiree's Health Plan

General Information about the OPEB Plan

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

*Benefits Provided.* The District provides other post employment health care benefits in the form of single coverage medical and dental insurance to eligible retired non-certified teaching assistants until Medicare eligibility is attained. The current eligibility criteria established based on a collective bargaining agreement between the District's Governing Board and the Niles Township Federation of Special Education Teacher Assistants is as follows: teaching assistants must be active in the District's hospital, major medical, and dental insurance during the year prior to retirement, have been a full-time employee of the District for at least 20 years, and be at least age 60. Non-certified teaching assistants may continue coverage into retirement on the District medical plan. No retiree contributions are required. Coverage is only offered to retirees and dependent coverage is not offered. Coverage ends upon attainment of Medicare eligibility age.

*Plan Membership.* As of June 30, 2025, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	—
Inactive Plan Members Entitled to but not yet Receiving Benefits	—
Active Plan Members	<u>120</u>
Total	<u><u>120</u></u>

Notes to the Financial Statements

June 30, 2025

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**NOTE 4 - OTHER INFORMATION - Continued**

**OTHER POST-EMPLOYMENT BENEFITS - Continued**

**Retiree's Health Plan - Continued**

**Total OPEB Liability**

The District's total OPEB liability was measured as of June 30, 2025, and was determined by an actuarial valuation as of June 30, 2024.

*Actuarial Assumptions and Other Inputs.* The total OPEB liability in the June 30, 2025 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary Increases	2.50%
Discount Rate	5.20%
Healthcare Cost Trend Rates	Initial trend rate in 2026 is 7.58% for PPO and 7.49% for HMO with ultimate trend rate of 5.32% for PPO and 5.31% for HMO to 2035.
Retirees' Share of Benefit-Related Costs	10% of projected health insurance premiums for retirees.

The discount rate was based on a combination of the Expected Long-Term Rate of Return on Plan Assets and the Municipal Bond Rate.

Mortality rates were based on the Pub-2010(B) Improved Generationally using MP-2021 Improvement Rates, weighted per IMRF Experience Study Report dated January 4, 2024; age 83 for males, age 87 for females.

**NILES TOWNSHIP DISTRICT FOR SPECIAL EDUCATION #807**

**Notes to the Financial Statements**

**June 30, 2025**

**NOTE 4 - OTHER INFORMATION - Continued**

**OTHER POST-EMPLOYMENT BENEFITS - Continued**

**Retiree's Health Plan - Continued**

**Change in the Total OPEB Liability**

	Total OPEB Liability
Balance at June 30, 2024	\$ 234,122
Changes for the Year:	
Service Cost	14,655
Interest on the Total OPEB Liability	8,992
Changes of Benefit Terms	—
Difference Between Expected and Actual Experience	42,333
Changes of Assumptions or Other Inputs	(11,025)
Benefit Payments	(10,643)
Other Changes	—
Net Changes	44,312
Balance at June 30, 2025	278,434

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

The discount rate used to measure the total pension liability was 5.20%, while the prior valuation used 3.93%. The following presents the total OPEB liability, calculated using the discount rate, as well as what the total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher:

	1% Decrease (4.20%)	Current Discount Rate (5.20%)	1% Increase (6.20%)
Total OPEB Liability	\$ 298,908	278,434	260,037

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

The following presents the total OPEB liability, calculated using variable Healthcare Trend Rates, as well as what the total OPEB liability would be if it were calculated using variable Healthcare Trend Rates that are one percentage point lower or one percentage point higher:

	1% Decrease (Varies)	Healthcare Cost Trend Rates (Varies)	1% Increase (Varies)
Total OPEB Liability	\$ 252,639	278,434	308,480

**NILES TOWNSHIP DISTRICT FOR SPECIAL EDUCATION #807**

**Notes to the Financial Statements**

**June 30, 2025**

**NOTE 4 - OTHER INFORMATION - Continued**

**OTHER POST-EMPLOYMENT BENEFITS - Continued**

**Retiree's Health Plan - Continued**

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

For the year ended June 30, 2025, the District recognized OPEB revenue of \$76,182. At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	\$ 39,150	(815,364)	(776,214)
Change in Assumptions	—	(30,084)	(30,084)
Net Difference Between Projected and Actual Earnings on OPEB Investments	—	—	—
	<u>39,150</u>	<u>(845,448)</u>	<u>(806,298)</u>

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

Fiscal Year	Net Deferred (Inflows) of Resources
2026	\$ (99,829)
2027	(99,829)
2028	(99,829)
2029	(99,829)
2030	(99,829)
Thereafter	<u>(307,153)</u>
Total	<u><u>(806,298)</u></u>

Notes to the Financial Statements

June 30, 2025

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**NOTE 4 - OTHER INFORMATION - Continued**

**OTHER POST-EMPLOYMENT BENEFITS - Continued**

**Teachers' Health Insurance Security Fund**

**Plan Description**

The District participates in the Teacher Health Insurance Security (THIS) Fund, a cost-sharing, multiple-employer defined benefit post-employment healthcare plan that was established by the Illinois legislature for the benefit of retired Illinois public school teachers employed outside the City of Chicago. THIS health coverage includes provisions for medical, prescription drug, and behavioral health benefits, but does not provide vision, dental, or life insurance benefits. Annuitants not enrolled in Medicare may participate in the state-administered participating provider option plan or choose from several managed care options. Beginning February 1, 2015, annuitants who were enrolled in Medicare Parts A and B may be eligible to enroll in Medicare Advantage Plans.

*Benefits Provided.* The State Employees Group Insurance Act of 1971 (5 ILCS 375) outlines the benefit provisions of the THIS Fund, and amendments to the plan can be made only by legislative action with the Governor's approval. The plan is administered by Illinois Department of Central Management Services (CMS) with the cooperation of TRS. Section 6.6 of the State Employees Group Insurance Act of 1971 required all active contributors to TRS, who are not employees of the State, to contribute to the THIS Fund.

The percentage of employer required contributions in the future will not exceed 105 percent of the percentage of salary actually required to be paid in the previous fiscal year.

*On-Behalf Contributions to the 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 the THIS Fund from active members which were 0.90 percent of pay during the year ended June 30, 2025. State of Illinois contributions were \$77,807, and the District recognized revenue and expenditures of this amount during the year.

*Employer Contributions to the THIS Fund.* The District also makes contributions to 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 \$57,923 to the THIS Fund, which was 100 percent of the required contribution.

Notes to the Financial Statements

June 30, 2025

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NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Teachers' Health Insurance Security Fund - Continued

Plan Description - Continued

*Further Information on the THIS Fund.* The publicly available financial report of the THIS Fund may be found on the website of the Illinois Auditor General: <https://www.auditor.illinois.gov/Audit-Reports/ABC-List.asp>. The current reports are listed under "Central Management Services." Prior reports are available under "Healthcare and Family Services."

*Actuarial Assumptions.* The total OPEB liability was determined by an actuarial valuation as of June 30, 2023, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified.

Inflation:	2.25%
Salary Increases:	Depends on service and ranges from 8.50% at 1 year of service to 3.50% at 20 or more years of service.
Investment Rate of Return:	2.75%, net of OPEB plan investment expense, including inflation, for all plan years.
Healthcare Cost Trend Rates:	Trend rates for plan year 2025 are based on actual premium increases. For non-medicare costs, trend rates start at 8.00% for plan year 2026 and decrease gradually to an ultimate rate of 4.25% in 2041. For MAPD costs, trend rates are based on actual premium increases for 2025, 15.00% in 2026 to 2030 and 7.00% in 2031, declining gradually to an ultimate rate of 4.25% in 2041.

Mortality rates for retirement and beneficiary annuitants were based on the PubT-2010 Retiree Mortality Table, adjusted for TRS experience. For disabled annuitants, mortality rates were based on the PubNS-2010 Non-Safety Disabled Retiree Table. Mortality rates for pre-retirement were based on the PubT-2010 Employee Mortality Table. All tables reflect future mortality improvements using Projection Scale MP-2020.

The actuarial assumptions used in the June 30, 2023 valuation were based on the results of an actuarial experience study for the period July 1, 2017 through June 30, 2020.

**Notes to the Financial Statements**

**June 30, 2025**

**NOTE 4 - OTHER INFORMATION - Continued**

**OTHER POST-EMPLOYMENT BENEFITS - Continued**

**Teachers' Health Insurance Security Fund - Continued**

**Single Discount Rate**

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

Since TRIP is financed on a pay-as-you-go basis, a discount rate consistent with fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity's index's "20-year Municipal GO AA Index" has been selected. The discount rates are 3.97% as of June 30, 2024, and 3.86% as of June 30, 2023.

The actuarial valuation was based on the Entry Age Normal cost method. Under this method, the normal cost and actuarial accrued liability are directly proportional to the employee's salary. The normal cost rate equals the present value of future benefits at entry age divided by the present value of future salary at entry age. The normal cost at the member's attained age equals the normal cost rate at entry age multiplied by the salary at attained age. The actuarial accrued liability equals the present value of benefits at attained age, less present value of future salaries at attained age, multiplied by normal cost rate at entry age.

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

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

	1% Decrease (2.97%)	Current Discount Rate (3.97%)	1% Increase (4.97%)
Employer's Proportionate Share of the Net OPEB Liability	\$ 2,280,226	2,043,251	1,834,278

Notes to the Financial Statements

June 30, 2025

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Teachers' Health Insurance Security Fund - Continued

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

The following table shows the plan's net OPEB liability as of June 30, 2024, using current trend rates and sensitivity trend rates that are either one percentage point higher or lower. The current claims trend rates are 6.00% in 2025, 8.00% in 2026, decreasing to an ultimate trend rate of 4.25% in plan year end 2041. Post-Medicare per capita costs: Based on actual increase in 2025, 15.00% from 2026 to 2030, 7.00% in 2031, and decreasing ratably to an ultimate trend rate of 4.25% in 2041.

	1% Decrease (Varies)	Healthcare Cost Trend Rates	1% Increase (Varies)
Employer's Proportionate Share of the Net OPEB Liability	\$ 1,759,206	2,043,251	2,381,170

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

At June 30, 2025, the District reported a liability for its proportionate share of the net OPEB liability that reflected a reduction for State OPEB support provided to the District. The collective net OPEB liability was measured as of June 30, 2024, and the total OPEB liability used to calculate the collective net OPEB liability was determined by an actuarial valuation as of June 30, 2023. The District's proportion of the collective net OPEB liability was based on a projection of the District's long-term share of contributions to the OPEB plan relative to the projected contributions of the District, actuarially determined. At June 30, 2024, the District's proportion was 0.000258 percent, which was a decrease of 0.000003 from its proportion in the prior year. The State's support and total are for disclosure purposes only. The amount recognized by the District as its proportionate share of the net OPEB liability, the related State support, and the total portion of the net OPEB liability that was associated with the District were as follow:

Employer's Proportionate Share of the Net OPEB Liability	\$ 2,043,251
State's Proportionate Share of the Net OPEB Liability Associated with the Employer	<u>2,774,813</u>
Total	<u><u>4,818,064</u></u>

**NILES TOWNSHIP DISTRICT FOR SPECIAL EDUCATION #807**

**Notes to the Financial Statements**

**June 30, 2025**

**NOTE 4 - OTHER INFORMATION - Continued**

**OTHER POST-EMPLOYMENT BENEFITS - Continued**

**Teachers' Health Insurance Security Fund - Continued**

**OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB - Continued**

For the year ending June 30, 2025, the District recognized OPEB revenue and expense of \$69,248 for support provided by the State. For the year ending June 30, 2024, the District recognized OPEB revenue of \$572,566. At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Differences Between Expected and Actual Experience	\$ 56,382	(861,186)	(804,804)
Net Difference Between Projected and Actual Earnings on OPEB Investments	—	(2,874,220)	(2,874,220)
Changes of Assumptions	534	(1,643)	(1,109)
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	582,725	(190,581)	392,144
Total Pension Expense to be Recognized in Future Periods	639,641	(3,927,630)	(3,287,989)
Employer Contributions Subsequent to the Measurement Date	57,923	—	57,923
Totals	<u>697,564</u>	<u>(3,927,630)</u>	<u>(3,230,066)</u>

\$57,923 reported as deferred outflows of resources related to OPEB resulting from the District contributions subsequent to the measurement date and before the end of the fiscal year will be included as a reduction of the collective net OPEB liability in the year ending June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in the District's OPEB expense as follows:

Fiscal Year	Net Deferred (Inflows) of Resources
2026	\$ (663,966)
2027	(642,571)
2028	(634,316)
2029	(584,252)
2030	(451,094)
Thereafter	<u>(311,790)</u>
Total	<u>(3,287,989)</u>

**Notes to the Financial Statements**

**June 30, 2025**

**NOTE 4 - OTHER INFORMATION - Continued**

**RETIREMENT SYSTEMS**

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

The aggregate amounts recognized for the two plans are:

	Pension Expense	Net Pension Liability	Deferred Outflows	Deferred (Inflows)
TRS	\$ 41,639	614,818	84,076	(23,922)
IMRF	938,672	678,311	759,062	(3,380)
	<u>980,311</u>	<u>1,293,129</u>	<u>843,138</u>	<u>(27,302)</u>

**Teachers’ Retirement System (TRS)**

**Plan Descriptions, Provisions and Funding Policies**

The District participates in the Teachers’ Retirement System of the State of Illinois (TRS). TRS is a cost-sharing multiple-employer defined benefit pension plan that was created by the Illinois legislature for the benefit of Illinois public school teachers employed outside the City of Chicago. TRS members include all active non-annuitants who are employed by a TRS-covered employer to provide services for which teacher licensure is required. The Illinois Pension Code outlines the benefit provisions of TRS, and amendments to the plan can only be made by legislative action with the Governor’s approval. The TRS Board of Trustees is responsible for TRS’s administration. TRS issues a publicly available financial report that can be obtained at <https://www.trsil.org/financial/acfrs>; 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 consecutive 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.

**Notes to the Financial Statements**

**June 30, 2025**

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**NOTE 4 - OTHER INFORMATION - Continued**

**RETIREMENT SYSTEMS - Continued**

**Teachers' Retirement System (TRS) - Continued**

**Benefits Provided - Continued**

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 than 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 are funded by bonds issued by the state of Illinois.

**Contributions**

The state of Illinois maintains the primary responsibility for funding TRS. The Illinois Pension Code, as amended by Public Act 88-0593 and subsequent acts, provides that for years 2010 through 2045, the minimum contribution to the System for each fiscal year shall be an amount determined to be sufficient to bring the total assets of the System up to 90 percent of the total actuarial liabilities of the System by the end of fiscal year 2045.

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2024, was 9.0 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer.

*On Behalf Contributions to TRS.* The State of Illinois makes employer pension contributions on behalf of the employer. For the year ended June 30, 2025, State of Illinois contributions recognized by the employer were based on the State's proportionate share of the collective net pension liability associated with the employer, and the employer recognized revenue and expenditures of \$4,103,653 in pension contributions from the State of Illinois.

*2.2 Formula Contributions.* Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2025 were \$50,142, respectively. The June 30, 2025 contributions are deferred because they were paid after the June 30, 2024 measurement date.

**Notes to the Financial Statements**

**June 30, 2025**

**NOTE 4 - OTHER INFORMATION - Continued**

**RETIREMENT SYSTEMS - Continued**

**Teachers' Retirement System (TRS) - Continued**

**Contributions - Continued**

*Federal and Special Trust Fund Contributions.* When TRS members are paid from federal and special trust funds administered by the employer, there is a statutory requirement for the employer to pay an employer pension contribution from those funds. Under Public Act 100-0340, the federal and special trust fund contribution rate is the total employer normal cost beginning with the year ended June 30, 2018.

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

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 fiscal year ended June 30, 2025, salaries totaling \$0 were paid from federal and special trust funds that required employer contributions of \$0, which was equal to the District's actual contributions. These contributions are deferred because they were paid after the June 30, 2024 measurement date.

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

A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2025, the employer paid \$0 to TRS for employer contributions due on salary increases in excess of 6 percent, \$9,434 for salary increases in excess of 3 percent and \$0 for sick leave days granted in excess of the normal annual allotment.

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

At June 30, 2024, the employer reported a liability for its proportionate share of the net pension liability (first amount shown below) that reflected a reduction for state pension support provided to the employer. The state's support and total are for disclosure purposes only. The amount recognized by the employer as its proportionate share of the net pension liability, the related state support, and the total portion of the net pension liability that was associated with the employer follows below:

Employer's Proportionate Share of the Net Pension Liability	\$ 614,818
State's Proportionate Share of the Net Pension Liability Associated with the Employer	<u>51,262,636</u>
Total	<u><u>51,877,454</u></u>

Notes to the Financial Statements

June 30, 2025

NOTE 4 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Teachers' Retirement System (TRS) - Continued

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - Continued**

The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2024. The employer's proportion of the net pension liability was based on the employer's share of contributions to TRS for the measurement year ended June 30, 2024, relative to the contributions of all participating TRS employers and the state during that period. At June 30, 2024, the employer's proportion was 0.000716%, which was an increase of 0.000019% from its proportion measured as of the prior year.

For the year ended June 30, 2025, the employer recognized pension expense of \$4,103,653 and revenue of \$4,103,653 for support provided by the State. At June 30, 2025, the employer reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Differences Between Expected and Actual Experience	\$ 2,312	(1,596)	716
Net Difference Between Projected and Actual Earnings on Pension Investments	—	(5,278)	(5,278)
Changes of Assumptions	8,471	(326)	8,145
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,151	(16,722)	6,429
Total Pension Expense to be Recognized in Future Periods	33,934	(23,922)	10,012
Employer Contributions Subsequent to the Measurement Date	50,142	—	50,142
Totals	84,076	(23,922)	60,154

**NILES TOWNSHIP DISTRICT FOR SPECIAL EDUCATION #807**

**Notes to the Financial Statements**

**June 30, 2025**

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**NOTE 4 - OTHER INFORMATION - Continued**

**RETIREMENT SYSTEMS - Continued**

**Teachers' Retirement System (TRS) - Continued**

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - Continued**

\$50,142 reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the reporting year ended June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year	Net Deferred Outflows/ (Inflows) of Resources
2026	\$ (9,920)
2027	7,472
2028	5,397
2029	5,009
2030	2,054
Thereafter	<u>—</u>
Total	<u><u>10,012</u></u>

**Actuarial Assumptions**

The total pension liability in the June 30, 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation: 2.50 Percent

Salary Increases: Varies by Amount of Service Credit

Investment Rate of Return: 7.00 Percent, Net of Pension Plan Investment Expense, Including Inflation

**Notes to the Financial Statements**

**June 30, 2025**

**NOTE 4 - OTHER INFORMATION - Continued**

**RETIREMENT SYSTEMS - Continued**

**Teachers' Retirement System (TRS) - Continued**

**Actuarial Assumptions - Continued**

In the June 30, 2024 actuarial valuation, mortality rates were based on the PubT-2010 Table with appropriate adjustments for TRS experience. The rates are based on a fully-generational basis using projection table 2024 Adjusted Scale MP-2021. In the June 30, 2023 actuarial valuation, mortality rates were based on the PubT-2010 White Collar Table with appropriate adjustments for TRS experience. The rates were used on a fully-generational basis using projection scale table MP-2020.

The long-term (20-year) expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class that were used by the actuary are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Global Equity	37.0%	7.55%
Private Equity	15.0%	10.28%
Public Income	18.0%	5.81%
Private Credit	8.0%	9.20%
Real Assets	18.0%	7.01%
Diversifying Strategies	4.0%	5.18%
Total	<u>100.0%</u>	

Notes to the Financial Statements

June 30, 2025

**NOTE 4 - OTHER INFORMATION - Continued**

**RETIREMENT SYSTEMS - Continued**

**Teachers' Retirement System (TRS) - Continued**

**Discount Rate**

At June 30, 2024, the discount rate used to measure the total pension liability was 7.0 percent, which was the same as the June 30, 2023 rate. The projection of cash flows used to determine the discount rate assumed that employee contributions, employer contributions, and state contributions will be made at the current statutorily-required rates.

Based on those assumptions, TRS's fiduciary net position at June 30, 2024 was projected to be available to make all projected future benefit payments to current active and inactive members and all benefit recipients. Tier 1's liability is partially funded by Tier 2 members, as the Tier 2 member contribution is higher than the cost of Tier 2 benefits. Due to this subsidy, contributions from future members in excess of the service cost are also included in the determination of the discount rate. All projected future payments were covered, so the long-term expected rate of return on TRS investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the Employer's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate**

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

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Employer's Proportionate Share of the Pension Liability	\$ 759,318	614,818	495,034

**TRS Fiduciary Net Position**

Detailed information about the TRS's fiduciary net position as of June 30, 2024 is available in the separately issued TRS *Annual Comprehensive Financial Report*.

Notes to the Financial Statements

June 30, 2025

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NOTE 4 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Illinois Municipal Retirement Fund (IMRF)

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

Plan Descriptions

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

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

All three IMRF benefit plans have two tiers. Employees hired *before* January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of:

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

**NILES TOWNSHIP DISTRICT FOR SPECIAL EDUCATION #807**

**Notes to the Financial Statements**

**June 30, 2025**

**NOTE 4 - OTHER INFORMATION - Continued**

**RETIREMENT SYSTEMS - Continued**

**Illinois Municipal Retirement Fund (IMRF) - Continued**

**Plan Descriptions - Continued**

*Plan Membership.* As of December 31, 2024, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	69
Inactive Plan Members Entitled to but not yet Receiving Benefits	228
Active Plan Members	<u>184</u>
 Total	 <u><u>481</u></u>

*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. For the year-ended June 30, 2025, the District’s contribution was 5.72% of covered payroll.

*Net Pension Liability.* The District’s net pension liability was measured as of December 31, 2024. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

*Actuarial Assumptions.* The total pension liability was determined by an actuarial valuation performed, as of December 31, 2024, using the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Fair Value
Actuarial Assumptions	
Interest Rate	7.25%
Salary Increases	2.85% to 13.75%
Cost of Living Adjustments	2.75%
Inflation	2.25%

Notes to the Financial Statements

June 30, 2025

**NOTE 4 - OTHER INFORMATION - Continued**

**RETIREMENT SYSTEMS - Continued**

**Illinois Municipal Retirement Fund (IMRF) - Continued**

**Plan Descriptions - Continued**

*Actuarial Assumptions - Continued.* For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108.0%) and Female (adjusted 106.4%) tables, and future mortality improvements projected using scale MP-2021. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021.

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

Asset Class	Target	Long-Term Expected Real Rate of Return
Fixed Income	24.50%	5.20%
Domestic Equities	33.50%	4.35%
International Equities	18.00%	5.40%
Real Estate	10.50%	6.40%
Blended	12.50%	4.85% - 6.25%
Cash and Cash Equivalents	1.00%	3.60%

**Discount Rate**

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

**NILES TOWNSHIP DISTRICT FOR SPECIAL EDUCATION #807**

**Notes to the Financial Statements**

**June 30, 2025**

**NOTE 4 - OTHER INFORMATION - Continued**

**RETIREMENT SYSTEMS - Continued**

**Illinois Municipal Retirement Fund (IMRF) - Continued**

**Discount Rate Sensitivity**

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

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net Pension Liability/(Asset)	\$ 2,808,759	678,311	(971,617)

**Changes in the Net Pension Liability**

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2023	\$ 15,133,981	14,446,643	687,338
Changes for the Year:			
Service Cost	673,943	—	673,943
Interest on the Total Pension Liability	1,107,312	—	1,107,312
Changes of Benefit Terms	—	—	—
Difference Between Expected and Actual Experience of the Total Pension Liability	45,283	—	45,283
Changes of Assumptions	—	—	—
Contributions - Employer	—	452,103	(452,103)
Contributions - Employees	—	362,005	(362,005)
Net Investment Income	—	1,377,645	(1,377,645)
Benefit Payments, Including Refunds of Employee Contributions	(395,372)	(395,372)	—
Other (Net Transfer)	—	(356,188)	356,188
Net Changes	1,431,166	1,440,193	(9,027)
Balances at December 31, 2024	16,565,147	15,886,836	678,311

**NILES TOWNSHIP DISTRICT FOR SPECIAL EDUCATION #807**

**Notes to the Financial Statements**

**June 30, 2025**

**NOTE 4 - OTHER INFORMATION - Continued**

**RETIREMENT SYSTEMS - Continued**

**Illinois Municipal Retirement Fund (IMRF) - Continued**

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

For the year ended June 30, 2025, the District recognized pension expense of \$938,672. At June 30, 2025, the District reported deferred outflows or resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Differences Between Expected and Actual Experience	\$ 165,070	—	165,070
Changes of Assumptions	—	(3,380)	(3,380)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	300,065	—	300,065
Total Pension Expense to be Recognized in Future Periods	465,135	(3,380)	461,755
Pension Contributions Made Subsequent to the Measurement Date	293,927	—	293,927
Total Deferred Amounts Related to Pensions	<u>759,062</u>	<u>(3,380)</u>	<u>755,682</u>

\$293,927 reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the reporting year ended June 30, 2026. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Fiscal Year	Net Outflows/ (Inflows) of Resources
2026	\$ 276,317
2027	396,703
2028	(145,665)
2029	(65,600)
2030	—
Thereafter	—
Total	<u>461,755</u>

## **REQUIRED SUPPLEMENTARY INFORMATION**

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

- Schedule of Changes in the Employer's Total OPEB Liability  
Retiree's Health Plan
- Schedule Employer Contributions  
Teacher's Health Insurance Security Fund
- Schedule of Employer's Proportionate Share of the Collective Net OPEB Liability  
Teacher's Health Insurance Security Fund
- Schedule of Employer's Proportionate Share of the Net Pension Liability and Employer Contributions -  
Last Ten Fiscal Years  
Teachers' Retirement System
- Schedule Employer Contributions - Last Ten Fiscal Years  
Illinois Municipal Retirement Fund
- Schedule of Changes in the Employer's Net Pension Liability/(Asset) - Last Ten Measurement Years  
Illinois Municipal Retirement Fund
- Budgetary Comparison Schedules  
General Fund

Notes to the Required Supplementary Information

Budgetary Information - Budgeted amounts are adopted on the modified accrual basis, which is consistent with accounting principles generally accepted in the United States of America.

**NILES TOWNSHIP DISTRICT FOR SPECIAL EDUCATION #807**

**Retiree's Health Plan**

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

**June 30, 2025**

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**See Following Page**

**NILES TOWNSHIP DISTRICT FOR SPECIAL EDUCATION #807**

**Retiree's Health Plan**

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

**June 30, 2025**

	2018	2019
Total OPEB Liability		
Service Cost	\$ 104,727	120,987
Interest	12,852	11,918
Changes in Benefit Terms	—	—
Differences Between Expected and Actual Experience	20,868	—
Change of Assumptions or Other Inputs	(32,903)	10,993
Benefit Payments	—	—
Other Changes	(136,906)	(154)
Net Change in Total OPEB Liability	(31,362)	143,744
Total OPEB Liability - Beginning	431,284	399,922
Total OPEB Liability - Ending	399,922	543,666
Covered-Employee Payroll	\$ 1,031,603	1,031,603
Total OPEB Liability as a Percentage of Covered-Employee Payroll	38.77%	52.70%

Notes:

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

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75.

*Changes of Assumptions.* Changes in assumptions related to the discount rate were made in 2018 and 2020 through 2025.

2020	2021	2022	2023	2024	2025
124,363	35,087	41,679	25,717	14,774	14,655
15,168	34,620	33,037	47,382	8,006	8,992
99,176	—	—	—	—	—
(104,222)	—	143,945	(1,114,764)	—	42,333
1,032,330	6,723	(291,789)	(21,811)	(4,796)	(11,025)
(95,984)	(95,984)	(130,915)	(104,878)	(6,408)	(10,643)
—	—	—	—	—	—
1,070,831	(19,554)	(204,043)	(1,168,354)	11,576	44,312
543,666	1,614,497	1,594,943	1,390,900	222,546	234,122
1,614,497	1,594,943	1,390,900	222,546	234,122	278,434
1,933,390	2,080,828	2,131,018	2,260,578	2,770,975	3,381,457
83.51%	76.65%	65.27%	9.84%	8.45%	8.23%

**NILES TOWNSHIP DISTRICT FOR SPECIAL EDUCATION #807**

**Teacher's Health Insurance Security Fund  
 Schedule of Employer Contributions  
 June 30, 2025**

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered-Employee Payroll	Contributions as a Percentage of Covered-Employee Payroll
2018	\$ 49,999	\$ 49,999	\$ —	\$ 5,681,750	0.88%
2019	53,682	53,682	—	5,835,042	0.92%
2020	57,182	57,182	—	6,215,411	0.92%
2021	57,145	57,145	—	6,211,415	0.92%
2022	46,513	46,513	—	6,942,231	0.67%
2023	48,942	48,942	—	7,304,755	0.67%
2024	51,551	51,551	—	7,694,240	0.67%
2025	57,923	57,923	—	8,645,192	0.67%

Note:

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

**NILES TOWNSHIP DISTRICT FOR SPECIAL EDUCATION #807**

**Teacher's Health Insurance Security Fund  
Schedule of Employer Contributions - Continued  
June 30, 2025**

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**Notes to the Schedule of Employer Contributions**

<b>Valuation Date</b>	June 30, 2023
<b>Measurement Date</b>	June 30, 2024
<b>Sponsor's Fiscal Year End</b>	June 30, 2025

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

Actuarial Cost Method	Entry Age Normal, used to measure the Total OPEB Liability
Contribution Policy	Benefits are financed on a pay-as-you go basis. Contribution rates are defined by statute. For fiscal year end June 30, 2024, contribution rates are 0.90% of pay for active members, 0.67% of pay for school districts, and 0.90% of pay for the State. Retired members contribute a percentage of premium rates. The goal of the policy is to finance current year costs plus a margin for incurred but not paid plan costs.
Asset Valuation Method	Market Value
Investment Rate of Return	2.75%, net of OPEB plan investment expense, including inflation for all plan years.
Inflation	2.25%
Salary Increases	Depends on service and ranges from 8.50% at 1 year of service to 3.50% at 20 or more years of service.
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the actuarial valuation as of June 30, 2021.
Mortality	Retirement and Beneficiary Annuitants: PubT-2010 Retiree Mortality Table, adjusted for TRS experience. Disabled Annuitants: PubNS-2010 Non Safety Disabled Retiree Table. Pre-Retirement: PubT-2010 Employee Mortality Table. All tables reflect future mortality improvements using Projection Scale MP-2020.
Healthcare Cost Trend Rates	Trend rates for plan year 2025 are based on actual premium increases. For non-medicare costs, trend rates start at 8.00% for plan year 2026 and decrease gradually to an ultimate rate of 4.25% in 2041. For MAPD costs, trend rates are based on actual premium increases for 2025, 15.00% in 2026 to 2030 and 7.00% in 2031, declining gradually to an ultimate rate of 4.25% in 2041.
Aging Factors	Based on the 2013 SOA Study "Health Care Costs - From Birth to Death".
Expenses	Health administrative expenses are included in the development of the per capita claims costs. Operating expenses are included as a component of the Annual OPEB Expense.

**NILES TOWNSHIP DISTRICT FOR SPECIAL EDUCATION #807**

**Teacher's Health Insurance Security Fund**

**Schedule of the Employer's Proportionate Share of the Collective Net OPEB Liability**

**June 30, 2025**

	2018	2019
Employer's Proportion of the Net OPEB Liability	0.023282%	0.023968%
Employer's Proportionate Share of the Net OPEB Liability	\$ 6,041,531	6,314,694
State's Proportionate Share of the Net OPEB Liability Associated with the Employer	7,933,951	8,479,108
Total	13,975,482	14,793,802
Employer's Covered-Employee Payroll	\$ 5,355,532	5,681,750
Employer's Proportionate Share of the Net OPEB Liability as a % of its Covered-Employee Payroll	112.81%	111.14%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	(0.23%)	(0.07%)

Notes:

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

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

2020	2021	2022	2023	2024	2025
0.023736%	0.024566%	0.023929%	0.025156%	0.026122%	0.025829%
6,569,615	6,567,862	5,277,539	1,721,861	1,861,826	2,043,251
8,895,968	8,897,664	8,671,120	2,342,411	2,517,767	2,774,813
15,465,583	15,465,526	13,948,659	4,064,272	4,379,593	4,818,064
5,835,042	6,215,411	6,211,415	6,942,231	7,304,755	7,694,240
112.59%	105.67%	84.97%	24.80%	25.49%	26.56%
0.25%	0.70%	1.40%	5.24%	6.21%	7.43%

**NILES TOWNSHIP DISTRICT FOR SPECIAL EDUCATION #807**

**Teachers' Retirement System**

**Schedule of the Employer's Proportionate Share of the Net Pension Liability and Employer Contributions  
- Last Ten Fiscal Years**

**June 30, 2025**

	2016	2017	2018
Employer's Proportion of the Net Pension Liability	0.000860%	0.000770%	0.000750%
Employer's Proportionate Share of the Net Pension Liability	\$ 560,918	604,967	575,997
State's Proportionate Share of the Net Pension Liability Associated with the Employer	33,494,128	40,618,593	39,652,786
Total	<u>34,055,046</u>	<u>41,223,560</u>	<u>40,228,783</u>
Employer's Covered Payroll	\$ 5,170,530	5,115,918	5,355,532
Employer's Proportionate Share of the Net Pension Liability as a % of its Covered Payroll	10.85%	11.83%	10.76%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	41.50%	36.40%	39.30%
Contractually-Required Contribution	\$ 29,672	31,062	32,954
Contributions in Relation to the Contractually Required Contribution	29,536	30,917	32,806
Contribution Deficiency (Excess)	<u>136</u>	<u>145</u>	<u>148</u>
Employer's Covered Payroll	\$ 5,115,918	5,355,532	5,681,750
Contributions as a % of Covered Payroll	0.58%	0.58%	0.58%

Notes:

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

For the 2024 measurement year, the assumed investment rate of return was of 7.0 percent, including an inflation rate of 2.50 percent and a real return of 4.50 percent. Salary increases were assumed to vary by service credit. These actuarial assumptions were based on an experience study dated August 16, 2024.

For the 2023-2022 and 2020-2016 measurement years, the assumed investment rate of return was 7.0, including an inflation rate of 2.50 percent and a real return of 4.50 percent\*. Salary increases were assumed to vary by service credit. The assumptions used for the 2020-2018 and 2017-2016 measurement years were based on an experience study dated September 18, 2018 and August 13, 2015, respectively.

For the 2021 measurement year, the assumed investment rate of return was 7.0, including an inflation rate of 2.25 percent and a real return of 4.75 percent.

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

2019	2020	2021	2022	2023	2024	2025
0.000790%	0.000750%	0.000739%	0.000693%	0.000679%	0.000697%	0.000716%
618,211	606,116	637,552	540,265	568,854	592,201	614,818
42,350,014	43,136,634	49,936,388	45,279,964	49,344,311	51,107,226	51,262,636
42,968,225	43,742,750	50,573,940	45,820,229	49,913,165	51,699,427	51,877,454
5,681,750	5,835,042	6,215,411	6,211,415	6,942,231	7,304,755	7,694,240
10.88%	10.39%	10.26%	8.70%	8.19%	8.11%	7.99%
40.00%	39.60%	37.80%	45.10%	42.80%	44.00%	45.40%
33,843	36,049	36,026	40,265	42,368	44,627	50,142
33,843	36,049	35,863	40,133	42,361	44,627	50,131
—	—	163	132	7	—	(11)
5,835,042	6,215,411	6,211,415	6,942,231	7,304,755	7,694,240	8,645,192
0.58%	0.58%	0.58%	0.58%	0.58%	0.58%	0.58%

**NILES TOWNSHIP DISTRICT FOR SPECIAL EDUCATION #807**

**Illinois Municipal Retirement Fund**

**Schedule of Employer Contributions - Last Ten Fiscal Years**

**June 30, 2025**

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2016	\$ 267,200	\$ 299,203	\$ 32,003	\$ 2,645,547	11.31%
2017	302,612	302,612	—	2,935,130	10.31%
2018	335,340	335,340	—	3,366,872	9.96%
2019	339,936	339,936	—	3,772,878	9.01%
2020	287,813	287,813	—	4,276,572	6.73%
2021	380,535	380,535	—	4,715,428	8.07%
2022	441,844	441,844	—	5,412,761	8.16%
2023	409,076	409,076	—	6,147,836	6.65%
2024	457,221	457,221	—	7,850,081	5.82%
2025	478,275	478,275	—	8,365,468	5.72%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Aggregate Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	19 Years
Asset Valuation Method	5-Year Smoothed Fair Value
Inflation	2.25%
Salary Increases	2.75% to 13.75%, Including Inflation
Investment Rate of Return	7.25%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2020 valuation pursuant to an experience study of the period 2017-2019.
Mortality	For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

**NILES TOWNSHIP DISTRICT FOR SPECIAL EDUCATION #807**

**Illinois Municipal Retirement Fund**

**Schedule of Changes in the Employer's Net Pension Liability/(Asset)**

**June 30, 2025**

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**See Following Page**

**NILES TOWNSHIP DISTRICT FOR SPECIAL EDUCATION #807**

**Illinois Municipal Retirement Fund**

**Schedule of Changes in the Employer's Net Pension Liability/(Asset) - Last Ten Measurement Years**

**June 30, 2025**

	2015	2016	2017
Total Pension Liability			
Service Cost	\$ 298,820	297,697	339,652
Interest	486,502	528,907	584,092
Changes in Benefit Terms	—	—	—
Differences Between Expected and Actual Experience	(60,046)	105,562	(33,289)
Change of Assumptions	—	—	(232,372)
Benefit Payments, Including Refunds of Member Contributions	(124,586)	(194,048)	(240,637)
Net Change in Total Pension Liability	600,690	738,118	417,446
Total Pension Liability - Beginning	6,399,578	7,000,268	7,738,386
Total Pension Liability - Ending	7,000,268	7,738,386	8,155,832
Plan Fiduciary Net Position			
Contributions - Employer	\$ 299,203	302,612	335,341
Contributions - Members	121,149	133,506	151,509
Net Investment Income	31,732	437,614	1,155,651
Benefit Payments, Including Refunds of Member Contributions	(124,586)	(194,048)	(240,637)
Other (Net Transfer)	(244,388)	64,143	(54,223)
Net Change in Plan Fiduciary Net Position	83,110	743,827	1,347,641
Plan Net Position - Beginning	6,198,446	6,281,556	7,025,383
Plan Net Position - Ending	6,281,556	7,025,383	8,373,024
Employer's Net Pension Liability/(Asset)	\$ 718,712	713,003	(217,192)
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	89.73%	90.79%	102.66%
Covered Payroll	\$ 2,645,547	2,935,130	3,366,872
Employer's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	27.17%	24.29%	(6.45%)

*Changes of Assumptions.* Changes in assumptions related to the discount rate were made in 2015 through 2018 and 2020. Changes in assumptions related to the demographics were made in 2017 and 2023.

2018	2019	2020	2021	2022	2023	2024
357,968	397,641	453,963	451,371	485,016	523,574	673,943
616,957	683,371	774,618	837,493	908,434	1,004,344	1,107,312
—	—	—	—	—	—	—
125,104	432,421	130,970	65,969	333,913	224,978	45,283
308,650	—	(156,842)	—	—	(8,340)	—
(217,450)	(240,139)	(325,896)	(342,452)	(443,861)	(403,626)	(395,372)
1,191,229	1,273,294	876,813	1,012,381	1,283,502	1,340,930	1,431,166
8,155,832	9,347,061	10,620,355	11,497,168	12,509,549	13,793,051	15,133,981
9,347,061	10,620,355	11,497,168	12,509,549	13,793,051	15,133,981	16,565,147
339,936	287,813	380,535	452,512	420,449	425,325	452,103
169,823	192,446	212,195	225,680	251,934	311,721	362,005
(352,294)	1,474,373	1,374,799	1,884,181	(1,528,990)	1,354,522	1,377,645
(217,450)	(240,139)	(325,896)	(342,452)	(443,861)	(403,626)	(395,372)
98,907	16,845	30,925	(98,282)	7,035	114,653	(356,188)
38,922	1,731,338	1,672,558	2,121,639	(1,293,433)	1,802,595	1,440,193
8,373,024	8,411,946	10,143,284	11,815,842	13,937,481	12,644,048	14,446,643
8,411,946	10,143,284	11,815,842	13,937,481	12,644,048	14,446,643	15,886,836
935,115	477,071	(318,674)	(1,427,932)	1,149,003	687,338	678,311
90.00%	95.51%	102.77%	111.41%	91.67%	95.46%	95.91%
3,772,878	4,276,572	4,715,428	5,016,247	5,598,527	6,927,124	8,044,532
24.79%	11.16%	(6.76%)	(28.47%)	20.52%	9.92%	8.43%

**NILES TOWNSHIP DISTRICT FOR SPECIAL EDUCATION #807**

**General Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**

**For the Fiscal Year Ended June 30, 2025**

	Budget		Actual
	Original	Final	
Revenues			
Local Sources			
Tuition	\$ 21,681,374	21,681,374	24,950,466
Replacement Taxes			
Earnings on Investments	425,000	425,000	510,267
School Activity Income	100,000	100,000	128,568
Other Revenue from Local Sources	300,000	300,000	154,645
State Sources	1,012,800	1,012,800	988,155
Federal Sources	2,100,000	2,100,000	359,812
On-Behalf Payments	—	—	4,181,460
Total Revenues	<u>25,619,174</u>	<u>25,619,174</u>	<u>31,273,373</u>
Expenditures			
Instruction	16,733,389	16,733,389	15,614,867
Support Services	8,753,515	8,753,515	8,719,499
Community Services	132,270	132,270	14,996
On-Behalf Payments	—	—	4,181,460
Total Expenditures	<u>25,619,174</u>	<u>25,619,174</u>	<u>28,530,822</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	—	—	2,742,551
Other Financing (Uses)			
Transfers Out	—	—	(322,162)
Net Change in Fund Balances	<u>—</u>	<u>—</u>	2,420,389
Fund Balances - Beginning			<u>10,705,877</u>
Fund Balances - Ending			<u><u>13,126,266</u></u>

## **OTHER SUPPLEMENTARY INFORMATION**

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

Such statements and schedules include:

- Combining Statements - Educational Fund - by Accounts
- Budgetary Comparison Schedules - Major Governmental Funds

## **INDIVIDUAL FUND DESCRIPTIONS**

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### **GENERAL FUND**

The Educational Fund is used to account for all financial resources except those required to be accounted for in another fund. The General Fund includes the Educational Account and the Medicaid Account.

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### **DEBT SERVICE FUND**

The Debt Service Fund is used to account for the accumulation of resources that are restricted, committed, or assigned for, and the payment of, long-term debt principal, interest and related costs. The primary revenue source is paid by participating member districts.

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### **CAPITAL PROJECTS FUND**

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

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**NILES TOWNSHIP DISTRICT FOR SPECIAL EDUCATION #807**

**General Fund - by Account  
Combining Balance Sheet  
June 30, 2025**

	Educational Account	Medicaid Account	Totals
<b>ASSETS</b>			
Cash and Investments	\$ 6,941,703	5,919,102	12,860,805
Receivables - Net of Allowances Intergovernmental	285,723	147,009	432,732
Total Assets	<u>7,227,426</u>	<u>6,066,111</u>	<u>13,293,537</u>
<b>LIABILITIES</b>			
Accounts Payable	148,268	—	148,268
Other Payables	19,003	—	19,003
Total Liabilities	<u>167,271</u>	<u>—</u>	<u>167,271</u>
<b>FUND BALANCES</b>			
Restricted	24,868	6,066,111	6,090,979
Unassigned	7,035,287	—	7,035,287
Total Fund Balances	<u>7,060,155</u>	<u>6,066,111</u>	<u>13,126,266</u>
Total Liabilities and Fund Balances	<u>7,227,426</u>	<u>6,066,111</u>	<u>13,293,537</u>

**NILES TOWNSHIP DISTRICT FOR SPECIAL EDUCATION #807**

**General Fund - by Account**

**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances**

**For the Fiscal Year Ended June 30, 2025**

	Educational Account	Medicaid Account	Eliminations	Totals
<b>Revenues</b>				
<b>Local Sources</b>				
Tuition	\$ 23,440,266	1,510,200	—	24,950,466
Earnings on Investments	510,267	—	—	510,267
School Activity Income	128,568	—	—	128,568
Other Local Revenues	154,645	—	—	154,645
<b>State Sources</b>				
Federal Sources	988,155	—	—	988,155
On-Behalf Payments	4,200	355,612	—	359,812
On-Behalf Payments	4,181,460	—	—	4,181,460
<b>Total Revenues</b>	<b>29,407,561</b>	<b>1,865,812</b>	<b>—</b>	<b>31,273,373</b>
<b>Expenditures</b>				
Instruction	15,312,441	302,426	—	15,614,867
Support Services	8,287,297	432,202	—	8,719,499
Community Services	14,996	—	—	14,996
On-Behalf Payments	4,181,460	—	—	4,181,460
<b>Total Expenditures</b>	<b>27,796,194</b>	<b>734,628</b>	<b>—</b>	<b>28,530,822</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>				
	1,611,367	1,131,184	—	2,742,551
<b>Other Financing (Uses)</b>				
Transfers In	200,000	—	(200,000)	—
Transfers Out	(322,162)	(200,000)	200,000	(322,162)
	(122,162)	(200,000)	—	(322,162)
<b>Net Change in Fund Balances</b>	<b>1,489,205</b>	<b>931,184</b>	<b>—</b>	<b>2,420,389</b>
<b>Fund Balances - Beginning</b>	<b>5,570,950</b>	<b>5,134,927</b>	<b>—</b>	<b>10,705,877</b>
<b>Fund Balances - Ending</b>	<b>7,060,155</b>	<b>6,066,111</b>	<b>—</b>	<b>13,126,266</b>

**NILES TOWNSHIP DISTRICT FOR SPECIAL EDUCATION #807**

**Educational Account - General Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**

**For the Fiscal Year Ended June 30, 2025**

	Original Budget	Final Budget	Actual
<b>Revenues</b>			
<b>Local Sources</b>			
Tuition	\$ 21,681,374	21,681,374	23,440,266
Earnings on Investments	425,000	425,000	510,267
School Activity Income	100,000	100,000	128,568
Other Local Revenues	300,000	300,000	154,645
Total Local Sources	<u>22,506,374</u>	<u>22,506,374</u>	<u>24,233,746</u>
<b>State Sources</b>			
Evidence Based Funding	928,800	928,800	928,138
Transportation - Special Education	84,000	84,000	60,017
Total State Sources	<u>1,012,800</u>	<u>1,012,800</u>	<u>988,155</u>
<b>Federal Sources</b>			
Other Restricted Revenue from Federal Sources	—	—	4,200
Total Direct Revenues	<u>23,519,174</u>	<u>23,519,174</u>	<u>25,226,101</u>
On-Behalf Payments	—	—	4,181,460
Total Revenues	<u>23,519,174</u>	<u>23,519,174</u>	<u>29,407,561</u>
<b>Expenditures</b>			
<b>Instruction</b>			
<b>Special Education Programs</b>			
Salaries	11,402,856	11,402,856	10,981,028
Employee Benefits	3,756,011	3,756,011	2,856,954
Purchased Services	486,269	486,269	550,076
Supplies and Materials	124,850	124,850	159,665
Other Objects	24,000	24,000	—
Capital Outlay	2,000	2,000	71,983
	<u>15,795,986</u>	<u>15,795,986</u>	<u>14,619,706</u>

**NILES TOWNSHIP DISTRICT FOR SPECIAL EDUCATION #807**

**Educational Account - General Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Continued**

**For the Fiscal Year Ended June 30, 2025**

	Original Budget	Final Budget	Actual
Expenditures - Continued			
Instruction - Continued			
Summer School Programs			
Salaries	\$ 520,000	520,000	582,148
Employee Benefits	35,000	35,000	45,479
Purchased Services	14,000	14,000	41,600
Supplies and Materials	8,000	8,000	6,793
	577,000	577,000	676,020
Student Activity Fund			
Other Objects	3,000	3,000	16,715
	16,375,986	16,375,986	15,312,441
Support Services			
Pupils			
Attendance and Social Work Services			
Salaries	386,034	386,034	341,760
Employee Benefits	71,526	71,526	69,014
Purchased Services	500	500	—
Supplies and Materials	1,500	1,500	813
	459,560	459,560	411,587
Health Services			
Salaries	2,148,616	2,148,616	2,009,164
Employee Benefits	612,330	612,330	568,950
Purchased Services	3,200	3,200	170,321
Supplies and Materials	7,200	7,200	7,525
	2,771,346	2,771,346	2,755,960
Psychological Services			
Salaries	475,823	475,823	581,885
Employee Benefits	80,625	80,625	92,754
Purchased Services	5,000	5,000	24,381
Supplies and Materials	5,400	5,400	2,797
	566,848	566,848	701,817

**NILES TOWNSHIP DISTRICT FOR SPECIAL EDUCATION #807**

**Educational Account - General Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Continued**

**For the Fiscal Year Ended June 30, 2025**

	Original Budget	Final Budget	Actual
Expenditures - Continued			
Support Services - Continued			
Pupils - Continued			
Speech Pathology and Audiology Services			
Salaries	\$ 1,259,738	1,259,738	1,303,354
Employee Benefits	210,959	210,959	279,647
Purchased Services	3,700	3,700	89,570
Supplies and Materials	7,800	7,800	13,907
Capital Outlay	1,500	1,500	—
	<u>1,483,697</u>	<u>1,483,697</u>	<u>1,686,478</u>
Total Pupils	<u>5,281,451</u>	<u>5,281,451</u>	<u>5,555,842</u>
Instructional Staff			
Improvement of Instruction Services			
Salaries	39,500	39,500	9,604
Employee Benefits	2,500	2,500	847
Purchased Services	191,090	191,090	124,573
Supplies and Materials	11,860	11,860	16,323
	<u>244,950</u>	<u>244,950</u>	<u>151,347</u>
Assessment and Testing			
Salaries	8,175	8,175	6,851
	<u>8,175</u>	<u>8,175</u>	<u>6,851</u>
Total Instructional Staff	<u>253,125</u>	<u>253,125</u>	<u>158,198</u>
General Administration			
Board of Education Services			
Salaries	81,303	81,303	83,407
Employee Benefits	23,666	23,666	28,267
Purchased Services	216,950	216,950	179,471
Supplies and Materials	27,535	27,535	19,910
	<u>349,454</u>	<u>349,454</u>	<u>311,055</u>

**NILES TOWNSHIP DISTRICT FOR SPECIAL EDUCATION #807**

**Educational Account - General Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Continued**

**For the Fiscal Year Ended June 30, 2025**

	Original Budget	Final Budget	Actual
Expenditures - Continued			
Support Services - Continued			
General Administration - Continued			
Executive Administration Services			
Salaries	\$ 291,874	291,874	283,578
Employee Benefits	34,276	34,276	46,404
Purchased Services	8,000	8,000	350
Supplies and Materials	4,000	4,000	150
	338,150	338,150	330,482
Total General Administration	687,604	687,604	641,537
School Administration			
Office of the Principal Services			
Salaries	214,467	214,467	213,337
Employee Benefits	36,200	36,200	46,511
Purchased Services	9,900	9,900	19,187
Supplies and Materials	36,649	36,649	12,522
	297,216	297,216	291,557
Business			
Fiscal Services			
Salaries	337,315	337,315	352,189
Employee Benefits	84,169	84,169	69,118
Purchased Services	3,200	3,200	1,155
Supplies and Materials	4,000	4,000	947
	428,684	428,684	423,409
Operations and Maintenance of Plant Services			
Salaries	337,287	337,287	335,775
Employee Benefits	93,402	93,402	86,160
Purchased Services	186,859	186,859	181,134
Supplies and Materials	82,800	82,800	116,232
Capital Outlay	5,000	5,000	3,195.00
	705,348	705,348	722,496

**NILES TOWNSHIP DISTRICT FOR SPECIAL EDUCATION #807**

**Educational Account - General Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Continued**

**For the Fiscal Year Ended June 30, 2025**

	Original Budget	Final Budget	Actual
Expenditures - Continued			
Support Services - Continued			
Business - Continued			
Pupil Transportation Services			
Salaries	\$ 47,053	47,053	76,168
Employee Benefits	11,633	11,633	26,099
Purchased Services	500	500	—
Supplies and Materials	500	500	49
	<u>59,686</u>	<u>59,686</u>	<u>102,316</u>
Internal Services			
Purchased Services	25,060	25,060	13,200
Supplies and Materials	1,200	1,200	—
	<u>26,260</u>	<u>26,260</u>	<u>13,200</u>
Total Business	<u>1,219,978</u>	<u>1,219,978</u>	<u>1,261,421</u>
Central			
Information Services			
Salaries	60,000	60,000	48,706
Employee Benefits	27,165	27,165	14,316
Purchased Services	1,800	1,800	—
Supplies and Materials	31,500	31,500	16,692
	<u>120,465</u>	<u>120,465</u>	<u>79,714</u>
Data Processing Services			
Salaries	179,604	179,604	191,233
Employee Benefits	35,647	35,647	50,916
Purchased Services	88,500	88,500	50,368
Supplies and Materials	4,300	4,300	3,857
Other Objects	800	800	219
Capital Outlay	3,000	3,000	2,435
	<u>311,851</u>	<u>311,851</u>	<u>299,028</u>
Total Central	<u>432,316</u>	<u>432,316</u>	<u>378,742</u>
Total Support Services	<u>8,171,690</u>	<u>8,171,690</u>	<u>8,287,297</u>

**NILES TOWNSHIP DISTRICT FOR SPECIAL EDUCATION #807**

**Educational Account - General Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Continued**

**For the Fiscal Year Ended June 30, 2025**

	Original Budget	Final Budget	Actual
Expenditures - Continued			
Community Services			
Salaries	\$ 71,233	71,233	6,366
Employee Benefits	12,787	12,787	2,359
Purchased Services	47,250	47,250	671
Supplies and Materials	1,000	1,000	—
Other Objects	—	—	5,600
Total Community Services	132,270	132,270	14,996
Total Direct Expenditures	24,679,946	24,679,946	23,614,734
On Behalf Payments	—	—	4,181,460
Total Expenditures	24,679,946	24,679,946	27,796,194
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,160,772)	(1,160,772)	1,611,367
Other Financing Sources (Uses)			
Transfers In	—	—	200,000
Transfers Out	—	—	(322,162)
	—	—	(122,162)
Net Change in Fund Balance	(1,160,772)	(1,160,772)	1,489,205
Fund Balance - Beginning			5,570,950
Fund Balance - Ending			7,060,155

**NILES TOWNSHIP DISTRICT FOR SPECIAL EDUCATION #807**

**Medicaid Account - General Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**

**For the Fiscal Year Ended June 30, 2025**

	Original Budget	Final Budget	Actual
<b>Revenues</b>			
<b>Local Sources</b>			
Tuition	\$ —	—	1,510,200
<b>Federal Sources</b>			
<b>Medicaid Matching Funds</b>			
Administrative Outreach	600,000	600,000	194,453
Fee-for-Service Program	1,500,000	1,500,000	161,159
<b>Total Federal Sources</b>	<b>2,100,000</b>	<b>2,100,000</b>	<b>355,612</b>
<b>Total Revenues</b>	<b>2,100,000</b>	<b>2,100,000</b>	<b>1,865,812</b>
<b>Expenditures</b>			
<b>Instruction</b>			
<b>Special Education Programs</b>			
Salaries	35,000	35,000	27,200
Employee Benefits	—	—	734
Purchased Services	15,300	15,300	8,229
Supplies and Materials	109,115	109,115	165,037
Capital Outlay	197,988	197,988	101,226
<b>Total Instruction</b>	<b>357,403</b>	<b>357,403</b>	<b>302,426</b>
<b>Support Services</b>			
<b>Pupils</b>			
Purchased Services	94,000	94,000	55,730
Capital Outlay	6,750	6,750	787
	<b>100,750</b>	<b>100,750</b>	<b>56,517</b>
<b>School Administration</b>			
<b>Office of the Principal Services</b>			
Purchased Services	25,000	25,000	15,991
<b>Business</b>			
<b>Fiscal Services</b>			
Salaries	32,000	32,000	32,864
Employee Benefits	—	—	4,902
	<b>32,000</b>	<b>32,000</b>	<b>37,766</b>

**NILES TOWNSHIP DISTRICT FOR SPECIAL EDUCATION #807**

**Medicaid Account - General Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Continued**

**For the Fiscal Year Ended June 30, 2025**

	Original Budget	Final Budget	Actual
Expenditures- Continued			
Support Services - Continued			
Business - Continued			
Operations and Maintenance of Plant Services			
Purchased Services	\$ 220,420	220,420	160,448
Capital Outlay	7,000	7,000	2,993
	<u>227,420</u>	<u>227,420</u>	<u>163,441</u>
Total Business	<u>259,420</u>	<u>259,420</u>	<u>201,207</u>
Central			
Information Services			
Purchased Services	16,715	16,715	15,192
Data Processing Services			
Purchased Services	179,940	179,940	140,984
Capital Outlay	—	—	2,311
	<u>179,940</u>	<u>179,940</u>	<u>143,295</u>
Total Central	<u>196,655</u>	<u>196,655</u>	<u>158,487</u>
Total Support Services	<u>581,825</u>	<u>581,825</u>	<u>432,202</u>
Total Expenditures	<u>939,228</u>	<u>939,228</u>	<u>734,628</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,160,772	1,160,772	1,131,184
Other Financing (Uses)			
Transfers Out	—	—	(200,000)
Net Change in Fund Balance	<u>1,160,772</u>	<u>1,160,772</u>	931,184
Fund Balance - Beginning			<u>5,134,927</u>
Fund Balance - Ending			<u>6,066,111</u>

**NILES TOWNSHIP DISTRICT FOR SPECIAL EDUCATION #807**

**Capital Projects Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**

**For the Fiscal Year Ended June 30, 2025**

	Original Budget	Final Budget	Actual
Revenues			
Local Sources			
Other Revenue from Local Sources	\$ 200,000	200,000	50,000
Expenditures			
Support Services			
Facilities and Acquisition and Construction Services			
Capital Outlay	158,000	158,000	383,806
Other Objects	1,005,000	1,005,000	339,770
Total Expenditures	1,163,000	1,163,000	723,576
Net Change in Fund Balance	(963,000)	(963,000)	(673,576)
Fund Balance - Beginning			1,770,307
Fund Balance - Ending			1,096,731

**NILES TOWNSHIP DISTRICT FOR SPECIAL EDUCATION #807**

**Debt Service Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**

**For the Fiscal Year Ended June 30, 2025**

	Original Budget	Final Budget	Actual
Revenues			
Local Sources			
Other Revenue from Local Sources	\$ 381,700	381,700	381,700
Expenditures			
Debt Service			
Principal Retirement	381,700	381,700	295,000
Interest and Fiscal Charges	—	—	86,700
Total Expenditures	381,700	381,700	381,700
Excess (Deficiency) of Revenues Over (Under) Expenditures	—	—	—
Other Financing Sources			
Transfers In	—	—	322,162
Net Change in Fund Balance	—	—	322,162
Fund Balance - Beginning			—
Fund Balance - Ending			322,162

**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 *GOVERNMENTAL AUDITING STANDARDS***



**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 GOVERNMENTAL AUDITING STANDARDS**

January 8, 2026

Governing Board  
Niles Township District for Special Education #807  
Morton Grove, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Niles Township District for Special Education #807 (the District), Illinois, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated January 8, 2026.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) 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 the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

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

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. 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*.

Niles Township District for Special Education #807, Illinois  
January 8, 2026

**Purpose of this Report**

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

*Lauterbach & Amen, LLP*

LAUTERBACH & AMEN, LLP

Due to ISBE on Wednesday, October 15, 2025  
SD/JA25

ILLINOIS STATE BOARD OF EDUCATION  
School Business Services Department  
100 North First Street, Springfield, Illinois 62777-0001  
217/785-8779

**Illinois School District/Joint Agreement  
Annual Financial Report  
June 30, 2025**

School District  
 Joint Agreement

<p align="center"><b>School District/Joint Agreement Information</b> <i>(See instructions on the inside of this page.)</i></p>		<p align="center"><b>Accounting Basis:</b></p> <p><input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL</p>		<p align="center"><b>Certified Public Accountant Information</b></p>	
<p>School District/Joint Agreement Number: <b>05016807060</b></p>				<p>Name of Auditing Firm: <b>Lauterbach &amp; Amen, LLP</b></p>	
<p>County Name: <b>Cook County</b></p>				<p>Name of Audit Manager: <b>Don Shaw</b></p>	
<p>Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDT will populate): <b>Niles Twp District for Spec Educ</b></p>		<p align="center"><a href="#">School District Lookup Tool</a>      <a href="#">School District Directory</a></p>		<p>Address: <b>668 N River Rd</b></p>	
<p>Address: <b>8701 Menard Ave</b></p>		<p align="center"><b>Filing Status:</b> <a href="#">Auditors must submit electronic AFR directly to ISBE via IWAS -School District Financial Reports system.</a> <a href="#">Superintendents/Directors must upload the limitation of administrative costs and corrective action plan (as applicable).</a> <a href="#">Annual Financial Report (AFR) Instructions</a></p>		<p>City: <b>Naperville</b></p>	<p>State: <b>IL</b></p>
<p>City: <b>Mornton Grove</b></p>				<p>Zip Code: <b>60563</b></p>	<p>Phone Number: <b>(630) 393-1483</b></p>
<p>Email Address: <a href="mailto:kgavin@ntdse.org">kgavin@ntdse.org</a></p>				<p>Fax Number: <b>(630) 393-2516</b></p>	<p>IL License Number (9 digit): <b>065-033233</b></p>
<p>Zip Code: <b>60053</b></p>				<p>Expiration Date: <b>9/30/2027</b></p>	<p>Email Address:</p>
<p><b>Annual Financial Report</b> Type of Auditor's Report Issued: <input type="checkbox"/> Qualified      <input checked="" type="checkbox"/> Unqualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer</p>		<p align="center"><b>Annual Financial Report Questions 217-785-8779 or finance1@isbe.net</b></p> <p align="center"><b>Single Audit Questions 217-782-7970 or fsm@isbe.net</b></p>		<p align="center">ISBE Use Only</p>	
<p><input type="checkbox"/> Reviewed by District Superintendent/Administrator <input type="checkbox"/> Provided to Township Treasurer (Cook County only) <input type="checkbox"/> Provided to Regional Superintendent/ISC Director</p>		<p align="center">ISBE Use Only</p>		<p align="center">ISBE Use Only</p>	
<p>District Superintendent/Administrator Name (Type or Print):</p>		<p>Name of Township:</p>		<p>ROE / ISC Number and Name:</p>	
<p>Email Address:</p>		<p>Township Treasurer Name:</p>		<p>Regional Superintendent/Cook ISC Executive Director Name:</p>	
<p>Telephone:</p>	<p>Fax Number:</p>	<p>Email Address:</p>		<p>Email Address:</p>	
<p>Signature &amp; Date:</p>		<p>Telephone:</p>	<p>Fax Number:</p>	<p>Telephone:</p>	<p>Fax Number:</p>

ISBE Form SD50-35/JA50-60 (07/25-version1)  
05-016-8070-60\_AFR25 Niles Twp District for Spec Educ

This form is based on 23 Illinois Administrative Code, Subtitle A, Chapter I, Subchapter C, Part 100.  
In some instances, use of open account codes (cells) may not be authorized by statute or administrative rule.  
Each school district or joint agreement is responsible for obtaining the concurring legal opinion and/or other

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

All School Districts/Joint Agreements must complete this form (Note: joint agreement supplementary/statistical schedules may not be applicable)

This form complies with Part 100 (Requirements for Accounting, Budgeting, Financial Reporting, and Auditing).

[23, Illinois Administrative Code 100, Subtitle A, Chapter 1, Subchapter C \(Part 100\)](#)

- Round all amounts to the nearest dollar.** Do not enter cents. (Exception: 9 Month ADA on PCTC OEPP Tab)
- All errors must be explained in the Itemization tab.**  
Any errors left unresolved by the Audit Checklist/Balancing Schedule will result in rejection.
- Be sure to break all links in AFR** before submitting to ISBE. If links are not broken, amounts entered have changed when opening the AFR.
- Submit AFR Electronically**
  - The Annual Financial Reports (AFR) must be submitted directly through the School District Financial Reports system in IWAS by the auditor (not from the school district) on or before October 15. Please see AFR Instructions for complete submission procedures.  
[IWAS](#)
  - AFR supporting documentation must be embedded as Microsoft Word (.doc) or Adobe (\*.pdf) and inserted within tab "Opinions & Notes". These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes, etc.  
For embedding instructions see "Opinions & Notes" tab of this form.  
*Note: In Windows 7 and above, files can be saved in Adobe Acrobat (\*.pdf) and embedded even if you do not have the software.*
- Submit Paper Copy of AFR with Signatures**
  - The auditor must send an official paper copy of the AFR form (cover through page 9 at minimum) to the School District with the auditor signature.
  - Upon receipt, the School District signs and retains one copy for their records. The School District provides the township treasurer (if applicable) and the Regional Superintendent's office with a copy no later than October 15, annually.  
*Note: Township Treasurers and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.*
    - Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Auditing Standards" were utilized.  
[Federal Single Audit 2 CFR 200.500](#)
- Qualifications of Auditing Firm**
  - School district/joint agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved peer review program, for the current peer review period.
  - A school district/joint agreement who engages with an auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school district's/joint agreement's expense.

**AUDITOR'S QUESTIONNAIRE**

**INSTRUCTIONS:** If your review and testing of state, local, and federal Programs revealed any of the following statements to be true, then check the box on the left and attach the appropriate findings/comments.

**PART A - FINDINGS**

- 1. One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interested statements pursuant to the *Illinois Government Ethics Act. [5 ILCS 420/4A-101]*
- 2. One or more custodians of funds failed to comply with the bonding requirements pursuant to *Illinois School Code [105 ILCS 5/8-2;10-20.19;19-6]*.
- 3. One or more contracts were executed or purchases made contrary to the provisions of the *Illinois School Code [105 ILCS 5/10-20.21]*.
- 4. One or more violations of the Public Funds Deposit Act or the Public Funds Investment Act were noted *[30 ILCS 225/1 et. seq. and 30 ILCS 235/1 et. seq.]*.
- 5. Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted.
- 6. One or more short-term loans or short-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- 7. One or more long-term loans or long-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- 8. Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the *Illinois State Revenue Sharing Act [30 ILCS 115/12]*.
- 9. One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization per the *Illinois School Code [105 ILCS 5/10-22.33, 20-4 and 20-5]*.
- 10. One or more interfund loans were outstanding beyond the term provided by statute per *Illinois School Code [105 ILCS 5/10-22.33, 20-4, 20-5]*.
- 11. One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per *Illinois School Code [105 ILCS 5/17-2A]*.
- 12. Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements, or expenses were observed.
- 13. The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by ISBE rules pursuant to *Illinois School Code [105 ILCS 5/2-3.27; 2-3.28]*.
- 14. At least one of the following forms was filed with ISBE late: The FY24 AFR (ISBE FORM 50-35), FY24 Annual Statement of Affairs (ISBE Form 50-37), or FY25 Budget (ISBE FORM 50-36). Explain in the comments box below in pursuant to *Illinois School Code [105 ILCS 5/3-15.1; 5/10-17; 5/17-1]* .

**PART B - FINANCIAL DIFFICULTIES/CERTIFICATION Criteria pursuant to the *Illinois School Code [105 ILCS 5/1A-8]* .**

- 15. The district has issued tax anticipation warrants or tax anticipation notes in anticipation of a second year's taxes when warrants or notes in anticipation of current year taxes are still outstanding, as authorized by *Illinois School Code [105 ILCS 5/17-16 or 34-23 through 34-27]*.
- 16. The district has issued short-term debt against two future revenue sources, such as, but not limited to, tax anticipation warrants and General State Aid certificates or tax anticipation warrants and revenue anticipation notes.
- 17. The district has issued school or teacher orders for wages as permitted in *Illinois School Code [105 ILCS 5/8-16, 32-7.2 and 34-76]* or issued funding bonds for this purpose pursuant to *Illinois School Code [105 ILCS 5/8-6; 32-7.2; 34-76; and 19-8]*.
- 18. The district has for two consecutive years shown an excess of expenditures/other uses over revenues/other sources and beginning fund balances on its annual financial report for the aggregate totals of the Educational, Operations & Maintenance, Transportation, and Working Cash Funds.

**PART C - OTHER ISSUES**

- 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- 20. Findings, other than those listed in Part A, were reported (e.g. student activity findings, significant deficiencies internal controls). These findings may be described extensively in the financial notes.
- 21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: \_\_\_\_\_ (Ex: 00/00/0000)
- 22. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

**PART D - QUALIFICATIONS OF AUDITING FIRM**

- School district/joint agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved peer review program for the current peer review.
- A school district/joint agreement who engages with an auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school district's/joint agreement's expense.

**Comments Applicable to the Auditor's Questionnaire:**

**Lauterbach & Amen, LLP**

*Name of Audit Firm (print)*

*The undersigned affirms that this audit was conducted by a qualified auditing firm and in accordance with the applicable standards [23 Illinois Administrative Code Part 100] and the scope of the audit conformed to the requirements of subsection (a) or (b) of 23 Illinois Administrative Code Part 100 Section 110, as applicable.*

*Lauterbach & Amen, LLP*

*Signature of Audit Manager or Firm*

**1/8/2026**

*mm/dd/yyyy*

**FINANCIAL PROFILE INFORMATION**

*Required to be completed for school districts only.*

**A. Tax Rates** (Enter the tax rate - ex: .0150 for \$1.50)

**Tax Year 2024** Equalized Assessed Valuation (EAV):

	Educational	Operations & Maintenance	Transportation	Combined Total	Working Cash
Rate(s):	<input type="text" value="0.000000"/>				

**A tax rate must be entered in the Educational, Operations and Maintenance, Transportation, and Working Cash boxes above. If the tax rate is zero, enter "0".**

**B. Results of Operations \***

Receipts/Revenues	Disbursements/Expenditures	Excess/ (Deficiency)	Fund Balance
<input type="text" value="27,067,861"/>	<input type="text" value="24,332,647"/>	<input type="text" value="2,735,214"/>	<input type="text" value="13,101,398"/>

\* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation, and Working Cash Funds.

**C. Short-Term Debt \*\***

CPPRT Notes	TAWs	TANs	TO/EMP. Orders	EBF/GSA Certificates
<input type="text" value="0"/>				
<b>Other</b>	<b>Total</b>			
<input type="text" value="0"/>	<input type="text" value="0"/>			

\*\* The numbers shown are the sum of entries on page 26.

**D. Long-Term Debt**

Check the applicable box for long-term debt allowance by type of district.

<input type="checkbox"/>	a. 6.9% for elementary and high school districts.	<input type="text" value="Enter x in a.or b."/>
<input type="checkbox"/>	b. 13.8% for unit districts.	

Long-Term Debt Outstanding:

c. Long-Term Debt (Principal only)	Acct	
Outstanding:.....	511	<input type="text" value="2,020,000"/>

**E. Material Impact on Financial Position**

If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods. Attach sheets as needed explaining each item checked.

- Pending Litigation
- Material Decrease in EAV
- Material Increase/Decrease in Enrollment
- Adverse Arbitration Ruling
- Passage of Referendum
- Taxes Filed Under Protest
- Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)
- Other Ongoing Concerns (Describe & Itemize)

Comments:

**ESTIMATED FINANCIAL PROFILE SUMMARY**

[Financial Profile Website](#)

**District Name:** Niles Twp District for Spec Educ  
**District Code:** 05016807060  
**County Name:** Cook County

<b>1. Fund Balance to Revenue Ratio:</b>		<b>Total</b>	<b>Ratio</b>	<b>Score</b>	<b>4</b>
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	13,101,398.00	0.484	<b>Weight</b>	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	27,067,861.00		<b>Value</b>	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	0.00			
<b>2. Expenditures to Revenue Ratio:</b>		<b>Total</b>	<b>Ratio</b>	<b>Score</b>	<b>4</b>
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	24,332,647.00	0.899	<b>Adjustment</b>	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	27,067,861.00		<b>Weight</b>	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	0.00			
Possible Adjustment:			0	<b>Value</b>	1.40
<b>3. Days Cash on Hand:</b>		<b>Total</b>	<b>Days</b>	<b>Score</b>	<b>4</b>
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	13,121,660.00	194.13	<b>Weight</b>	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	67,590.69		<b>Value</b>	0.40
<b>4. Percent of Short-Term Borrowing Maximum Remaining:</b>		<b>Total</b>	<b>Percent</b>	<b>Score</b>	<b>#DIV/0!</b>
Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	#DIV/0!	<b>Weight</b>	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	0.00		<b>Value</b>	#DIV/0!
<b>5. Percent of Long-Term Debt Margin Remaining:</b>		<b>Total</b>	<b>Percent</b>	<b>Score</b>	<b>#VALUE!</b>
Long-Term Debt Outstanding (P3, Cell H38)		2,020,000.00	#VALUE!	<b>Weight</b>	0.10
Total Long-Term Debt Allowed (P3, Cell H32)		Enter x in a.or b.		<b>Value</b>	#VALUE!
<b>Total Profile Score:</b>					<b>#DIV/0! *</b>
<b>Estimated 2026 Financial Profile Designation:</b>					<b>#DIV/0!</b>

\* Total Profile Score may change based on data provided on the Financial Profile Information page 3 and by the timing of mandated categorical payments. Final score will be calculated by ISBE.

**BASIC FINANCIAL STATEMENTS**  
**STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS**  
**STATEMENT OF POSITION AS OF JUNE 30, 2025**

1	A	B	C	D	E	F	G	H	I	J	K
	ASSETS (Enter Whole Dollars)	Acct. #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2	<b>CURRENT ASSETS (100)</b>										
4	Cash (Accounts 111 through 115) <sup>1</sup>		13,121,660	0	322,162	0	0	1,189,759	0	0	0
5	Investments	120	0	0	0	0	0	0	0	0	0
6	Taxes Receivable	130	0	0	0	0	0	0	0	0	0
7	Interfund Receivables	140	0	0	0	0	0	0	0	0	0
8	Intergovernmental Accounts Receivable	150	147,009	0	0	0	0	0	0	0	0
9	Other Receivables	160	0	0	0	0	0	0	0	0	0
10	Inventory	170	0	0	0	0	0	0	0	0	0
11	Prepaid Items	180	0	0	0	0	0	0	0	0	0
12	Other Current Assets (Describe & Itemize)	190	0	0	0	0	0	0	0	0	0
13	<b>Total Current Assets</b>		13,268,669	0	322,162	0	0	1,189,759	0	0	0
14	<b>CAPITAL ASSETS (200)</b>										
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	<b>Total Capital Assets</b>										
24	<b>CURRENT LIABILITIES (400)</b>										
25	Interfund Payables	410	0	0	0	0	0	0	0	0	0
26	Intergovernmental Accounts Payable	420	155,358	0	0	0	0	0	0	0	0
27	Other Payables	430	(7,090)	0	0	0	0	93,028	0	0	0
28	Contracts Payable	440	0	0	0	0	0	0	0	0	0
29	Loans Payable	460	19,003	0	0	0	0	0	0	0	0
30	Salaries & Benefits Payable	470	0	0	0	0	0	0	0	0	0
31	Payroll Deductions & Withholdings	480	0	0	0	0	0	0	0	0	0
32	Deferred Revenues & Other Current Liabilities	490	0	0	0	0	0	0	0	0	0
33	Due to Activity Fund Organizations	493	0	0	0	0	0	0	0	0	0
34	<b>Total Current Liabilities</b>		167,271	0	0	0	0	93,028	0	0	0
35	<b>LONG-TERM LIABILITIES (500)</b>										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	<b>Total Long-Term Liabilities</b>										
38	Reserved Fund Balance	714	6,066,111	0	322,162	0	0	1,096,731	0	0	0
39	Unreserved Fund Balance	730	7,035,287	0	0	0	0	0	0	0	0
40	Investment in General Fixed Assets										
41	<b>Total Liabilities and Fund Balance</b>		13,268,669	0	322,162	0	0	1,189,759	0	0	0
42											
43	<b>ASSETS /LIABILITIES for Student Activity Funds</b>										
44	<b>CURRENT ASSETS (100) for Student Activity Funds</b>										
45	Student Activity Fund Cash and Investments	126	24,868								
46	<b>Total Student Activity Current Assets For Student Activity Funds</b>		24,868								
47	<b>CURRENT LIABILITIES (400) For Student Activity Funds</b>										
48	Total Current Liabilities For Student Activity Funds		0								
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	24,868								
50	<b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b>		24,868								
51											
52	<b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>										
53	<b>Total Current Assets District with Student Activity Funds</b>		13,293,537	0	322,162	0	0	1,189,759	0	0	0
54	<b>Total Capital Assets District with Student Activity Funds</b>										
55	<b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>										
56	<b>Total Current Liabilities District with Student Activity Funds</b>		167,271	0	0	0	0	93,028	0	0	0
57	<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>										
58	<b>Total Long-Term Liabilities District with Student Activity Funds</b>										
59	Reserved Fund Balance District with Student Activity Funds	714	6,090,979	0	322,162	0	0	1,096,731	0	0	0
60	Unreserved Fund Balance District with Student Activity Funds	730	7,035,287	0	0	0	0	0	0	0	0
61	Investment in General Fixed Assets District with Student Activity Funds										
62	<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		13,293,537	0	322,162	0	0	1,189,759	0	0	0

**BASIC FINANCIAL STATEMENTS**  
**STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS**  
**STATEMENT OF POSITION AS OF JUNE 30, 2025**

	A	B	L	M	N
1	<b>ASSETS</b>				<b>Account Groups</b>
2	(Enter Whole Dollars)	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
3	<b>CURRENT ASSETS (100)</b>				
4	Cash (Accounts 111 through 115) <sup>1</sup>		0		
5	Investments	120	0		
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160	0		
10	Inventory	170	0		
11	Prepaid Items	180	0		
12	Other Current Assets (Describe & Itemize)	190	0		
13	<b>Total Current Assets</b>		<b>0</b>		
14	<b>CAPITAL ASSETS (200)</b>				
15	Works of Art & Historical Treasures	210		0	
16	Land	220		0	
17	Building & Building Improvements	230		0	
18	Site Improvements & Infrastructure	240		0	
19	Capitalized Equipment	250		0	
20	Construction in Progress	260		0	
21	Amount Available in Debt Service Funds	340			0
22	Amount to be Provided for Payment on Long-Term Debt	350			2,020,000
23	<b>Total Capital Assets</b>			<b>0</b>	<b>2,020,000</b>
24	<b>CURRENT LIABILITIES (400)</b>				
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	0		
34	<b>Total Current Liabilities</b>		<b>0</b>		
35	<b>LONG-TERM LIABILITIES (500)</b>				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			2,020,000
37	<b>Total Long-Term Liabilities</b>				<b>2,020,000</b>
38	Reserved Fund Balance	714	0		
39	Unreserved Fund Balance	730	0		
40	Investment in General Fixed Assets			0	
41	<b>Total Liabilities and Fund Balance</b>		<b>0</b>	<b>0</b>	<b>2,020,000</b>
42					
43	<b>ASSETS /LIABILITIES for Student Activity Funds</b>				
44	<b>CURRENT ASSETS (100) for Student Activity Funds</b>				
45	Student Activity Fund Cash and Investments	126			
46	<b>Total Student Activity Current Assets For Student Activity Funds</b>				
47	<b>CURRENT LIABILITIES (400) For Student Activity Funds</b>				
48	Total Current Liabilities For Student Activity Funds				
49	Reserved Student Activity Fund Balance For Student Activity Funds	715			
50	<b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b>				
51					
52	<b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>				
53	<b>Total Current Assets District with Student Activity Funds</b>		<b>0</b>		
54	<b>Total Capital Assets District with Student Activity Funds</b>			<b>0</b>	<b>2,020,000</b>
55	<b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>				
56	<b>Total Current Liabilities District with Student Activity Funds</b>		<b>0</b>		
57	<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>				
58	<b>Total Long-Term Liabilities District with Student Activity Funds</b>				<b>2,020,000</b>
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			0	
62	<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		<b>0</b>	<b>0</b>	<b>2,020,000</b>

**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**

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
3	RECEIPTS/REVENUES		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
4	LOCAL SOURCES	1000	25,719,894	0	381,700	0	0	0	0	0	0
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0
6	STATE SOURCES	3000	988,155	0	0	0	0	50,000	0	0	0
7	FEDERAL SOURCES	4000	359,812	0	0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		27,067,861	0	381,700	0	0	50,000	0	0	0
9	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	4,181,460								
10	Total Receipts/Revenues		31,249,321	0	381,700	0	0	50,000	0	0	0
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	15,598,152				0			0	
13	Support Services	2000	8,719,499	0		0	0	723,576		0	0
14	Community Services	3000	14,996	0		0	0			0	
15	Payments to Other Districts & Governmental Units	4000	0	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	381,700	0	0			0	0
17	Total Direct Disbursements/Expenditures		24,332,647	0	381,700	0	0	723,576		0	0
18	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	4,181,460	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		28,514,107	0	381,700	0	0	723,576		0	0
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		2,735,214	0	0	0	0	(673,576)	0	0	0
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 <sup>12</sup>	7110	0								
25	Abatement of the Working Cash Fund <sup>12</sup>	7110	0	0	0	0	0	0		0	0
26	Transfer of Working Cash Fund Interest	7120	0	0	0	0	0	0		0	0
27	Transfer Among Funds	7130	0	0		0					
28	Transfer of Interest	7140	0	0	0	0	0	0	0	0	0
29	Transfer from Capital Project Fund to O&M Fund	7150		0							
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund <sup>4</sup>	7160		0							
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	7170			0						
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210	0	0	0	0		0	0	0	0
34	Premium on Bonds Sold	7220	0	0	0	0		0	0	0	0
35	Accrued Interest on Bonds Sold	7230	0	0	0	0		0	0	0	0
36	Sale or Compensation for Fixed Assets <sup>6</sup>	7300	0	0	0	0	0	0		0	0
37	Transfer to Debt Service to Pay Principal on Leases <sup>13</sup>	7400			0						
38	Transfer to Debt Service to Pay Interest on Leases <sup>13</sup>	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			322,162						
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	0	0	0	0	0	0			0
43	Other Sources Not Classified Elsewhere	7990	0	0	0	0	0	0	0	0	0
44	Total Other Sources of Funds		0	0	322,162	0	0	0	0	0	0

**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**

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
3			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
45	<b>OTHER USES OF FUNDS (8000)</b>										
46	<b>PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>										
47	Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110							0		
48	Transfer of Working Cash Fund Interest <sup>12</sup>	8120							0		
49	Transfer Among Funds	8130	0	0		0					
50	Transfer of Interest	8140	0	0	0	0	0	0		0	
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 <sup>4</sup>	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	8170									0
54	Taxes Pledged to Pay Principal on Leases <sup>13</sup>	8410	0	0				0			
55	Grants/Reimbursements Pledged to Pay Principal on Leases <sup>13</sup>	8420	0	0				0			
56	Other Revenues Pledged to Pay Principal on Leases <sup>13</sup>	8430	0	0				0			
57	Fund Balance Transfers Pledged to Pay Principal on Leases <sup>13</sup>	8440	0	0				0			
58	Taxes Pledged to Pay Interest on Leases <sup>13</sup>	8510	0	0				0			
59	Grants/Reimbursements Pledged to Pay Interest on Leases <sup>13</sup>	8520	0	0				0			
60	Other Revenues Pledged to Pay Interest on Leases <sup>13</sup>	8530	0	0				0			
61	Fund Balance Transfers Pledged to Pay Interest on Leases <sup>13</sup>	8540	0	0				0			
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610	0	0							
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	0	0							
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	0	0							
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	322,162	0							
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710	0	0							
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	0	0							
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	0	0							
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	0							
70	Taxes Transferred to Pay for Capital Projects	8810	0	0							
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820	0	0							
72	Other Revenues Pledged to Pay for Capital Projects	8830	0	0							
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	0	0							
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0		0	0	0			0
75	Other Uses Not Classified Elsewhere	8990	0	0	0	0	0	0	0	0	0
76	<b>Total Other Uses of Funds</b>		322,162	0	0	0	0	0	0	0	0
77	<b>Total Other Sources/Uses of Funds</b>		(322,162)	0	322,162	0	0	0	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		2,413,052	0	322,162	0	0	(673,576)	0	0	0
79	<b>Fund Balances without Student Activity Funds - July 1, 2024</b>		10,688,346	0	0	0	0	1,770,307	0	0	0
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	<b>Fund Balances without Student Activity Funds - June 30, 2025</b>		13,101,398	0	322,162	0	0	1,096,731	0	0	0
84											
85	<b>Student Activity Fund Balance - July 1, 2024</b>		17,531								
86	<b>RECEIPTS/REVENUES -Student Activity Funds</b>										
87	<b>Total Student Activity Direct Receipts/Revenues</b>	1799	24,052								
88	<b>DISBURSEMENTS/EXPENDITURES -Students Activity Funds</b>										
89	<b>Total Student Activity Disbursements/Expenditures</b>	1999	16,715								
90	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		7,337								
91	<b>Student Activity Fund Balance - June 30, 2025</b>		24,868								

**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**

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	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
92	<b>RECEIPTS/REVENUES (with Student Activity Funds)</b>										
93	RECEIPTS/REVENUES (with Student Activity Funds)										
94	LOCAL SOURCES	1000	25,743,946	0	381,700	0	0	0	0	0	0
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0
96	STATE SOURCES	3000	988,155	0	0	0	0	50,000	0	0	0
97	FEDERAL SOURCES	4000	359,812	0	0	0	0	0	0	0	0
98	Total Direct Receipts/Revenues		27,091,913	0	381,700	0	0	50,000	0	0	0
99	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	4,181,460	0	0	0	0	0		0	0
100	Total Receipts/Revenues		31,273,373	0	381,700	0	0	50,000	0	0	0
101	<b>DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)</b>										
102	Instruction	1000	15,614,867				0			0	
103	Support Services	2000	8,719,499	0		0	0	723,576		0	0
104	Community Services	3000	14,996	0		0	0				
105	Payments to Other Districts & Governmental Units	4000	0	0	0	0	0	0		0	0
106	Debt Service	5000	0	0	381,700	0	0			0	0
107	Total Direct Disbursements/Expenditures		24,349,362	0	381,700	0	0	723,576		0	0
108	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	4,181,460	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		28,530,822	0	381,700	0	0	723,576		0	0
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		2,742,551	0	0	0	0	(673,576)	0	0	0
111	<b>OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)</b>										
112	<b>OTHER SOURCES OF FUNDS (7000)</b>										
113	Total Other Sources of Funds		0	0	322,162	0	0	0	0	0	0
114	<b>OTHER USES OF FUNDS (8000)</b>										
115	Total Other Uses of Funds		322,162	0	0	0	0	0	0	0	0
116	Total Other Sources/Uses of Funds		(322,162)	0	322,162	0	0	0	0	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2025		13,126,266	0	322,162	0	0	1,096,731	0	0	0

STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2025

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
3			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>										
4	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>	<b>1100</b>									
5	Designated Purposes Levies (1110-1120) <sup>7</sup>		0	0	0	0	0	0	0	0	0
6	Leasing Purposes Levy <sup>8</sup>	1130	0	0							
7	Special Education Purposes Levy	1140	0	0		0	0	0			
8	FICA/Medicare Only Purposes Levies	1150					0				
9	Area Vocational Construction Purposes Levy	1160		0	0			0			
10	Summer School Purposes Levy	1170	0								
11	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	0
12	<b>Total Ad Valorem Taxes Levied By District</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
13	<b>PAYMENTS IN LIEU OF TAXES</b>	<b>1200</b>									
14	Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0	0
15	Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes <sup>9</sup>	1230	0	0	0	0	0	0	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
18	<b>Total Payments in Lieu of Taxes</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
19	<b>TUITION</b>	<b>1300</b>									
20	Regular - Tuition from Pupils or Parents (In State)	1311	0								
21	Regular - Tuition from Other Districts (In State)	1312	0								
22	Regular - Tuition from Other Sources (In State)	1313	0								
23	Regular - Tuition from Other Sources (Out of State)	1314	0								
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	0								
25	Summer Sch - Tuition from Other Districts (In State)	1322	656,589								
26	Summer Sch - Tuition from Other Sources (In State)	1323	0								
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	0								
28	CTE - Tuition from Pupils or Parents (In State)	1331	0								
29	CTE - Tuition from Other Districts (In State)	1332	0								
30	CTE - Tuition from Other Sources (In State)	1333	0								
31	CTE - Tuition from Other Sources (Out of State)	1334	0								
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	0								
33	Special Ed - Tuition from Other Districts (In State)	1342	24,387,195								
34	Special Ed - Tuition from Other Sources (In State)	1343	0								
35	Special Ed - Tuition from Other Sources (Out of State)	1344	0								
36	Adult - Tuition from Pupils or Parents (In State)	1351	0								
37	Adult - Tuition from Other Districts (In State)	1352	0								
38	Adult - Tuition from Other Sources (In State)	1353	0								
39	Adult - Tuition from Other Sources (Out of State)	1354	0								
40	<b>Total Tuition</b>		<b>25,043,784</b>								

STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2025

1	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
41	<b>TRANSPORTATION FEES</b>	1400									
42	Regular - Transp Fees from Pupils or Parents (In State)	1411				0					
43	Regular - Transp Fees from Other Districts (In State)	1412				0					
44	Regular - Transp Fees from Other Sources (In State)	1413				0					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				0					
46	Regular Transp Fees from Other Sources (Out of State)	1416				0					
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				0					
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422				0					
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423				0					
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0					
51	CTE - Transp Fees from Pupils or Parents (In State)	1431				0					
52	CTE - Transp Fees from Other Districts (In State)	1432				0					
53	CTE - Transp Fees from Other Sources (In State)	1433				0					
54	CTE - Transp Fees from Other Sources (Out of State)	1434				0					
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441				0					
56	Special Ed - Transp Fees from Other Districts (In State)	1442				0					
57	Special Ed - Transp Fees from Other Sources (In State)	1443				0					
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444				0					
59	Adult - Transp Fees from Pupils or Parents (In State)	1451				0					
60	Adult - Transp Fees from Other Districts (In State)	1452				0					
61	Adult - Transp Fees from Other Sources (In State)	1453				0					
62	Adult - Transp Fees from Other Sources (Out of State)	1454				0					
63	<b>Total Transportation Fees</b>					0					
64	<b>EARNINGS ON INVESTMENTS</b>	1500									
65	Interest on Investments	1510	510,267	0	0	0	0	0	0	0	0
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	Unrealized Gain or Loss on Investments	1530	0	0	0	0	0	0	0	0	0
68	<b>Total Earnings on Investments</b>		510,267	0	0	0	0	0	0	0	0
69	<b>FOOD SERVICE</b>	1600									
70	Sales to Pupils - Lunch	1611	0								
71	Sales to Pupils - Breakfast	1612	0								
72	Sales to Pupils - A la Carte	1613	0								
73	Sales to Pupils - Other (Describe & Itemize)	1614	0								
74	Sales to Adults	1620	0								
75	Other Food Service (Describe & Itemize)	1690	0								
76	<b>Total Food Service</b>		0								
77	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	1700									
78	Admissions - Athletic	1711	0	0							
79	Admissions - Other (Describe & Itemize)	1719	0	0							
80	Fees	1720	0	0							
81	Book Store Sales	1730	0	0							
82	Other District/School Activity Revenue (Describe & Itemize)	1790	0	0							
83	Student Activity Funds Revenues	1799	24,052								
84	<b>Total District/School Activity Income (without Student Activity Funds)</b>		0	0							
85	<b>Total District/School Activity Income (with Student Activity Funds)</b>		24,052								

STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2025

1	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
86	<b>TEXTBOOK INCOME</b>	1800									
87	Rentals - Regular Textbooks	1811	0								
88	Rentals - Summer School Textbooks	1812	0								
89	Rentals - Adult/Continuing Education Textbooks	1813	0								
90	Rentals - Other (Describe & Itemize)	1819	0								
91	Sales - Regular Textbooks	1821	0								
92	Sales - Summer School Textbooks	1822	0								
93	Sales - Adult/Continuing Education Textbooks	1823	0								
94	Sales - Other (Describe & Itemize)	1829	0								
95	Other (Describe & Itemize)	1890	0								
96	<b>Total Textbook Income</b>		0								
97	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	1900									
98	Rentals	1910	0	0							
99	Contributions and Donations from Private Sources	1920	0	0	0	0	0	0	0	0	0
100	Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	0	0	0	0
101	Services Provided Other Districts	1940	0	0		0					
102	Refund of Prior Years' Expenditures	1950	0	0	0	0	0	0		0	0
103	Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	0	0	0	0	0
104	Drivers' Education Fees	1970	0								
105	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
106	School Facility Occupation Tax Proceeds	1983	0		0						
107	Payment from Other Districts	1991	0	0	381,700	0	0	0			
108	Sale of Vocational Projects	1992	0								
109	Other Local Fees (Describe & Itemize)	1993	97,645	0	0	0	0	0		0	0
110	Other Local Revenues (Describe & Itemize)	1999	68,198	0	0	0	0	0	0	0	0
111	<b>Total Other Revenue from Local Sources</b>		165,843	0	381,700	0	0	0	0	0	0
112	<b>Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)</b>	1000	25,719,894	0	381,700	0	0	0	0	0	0
113	<b>Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)</b>	1000	25,743,946								
114	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>										
115	Flow-through Revenue from State Sources	2100	0	0		0	0				
116	Flow-through Revenue from Federal Sources	2200	0	0		0	0				
117	Other Flow-Through (Describe & Itemize)	2300	0	0		0	0				
118	<b>Total Flow-Through Receipts/Revenues from One District to Another District</b>	2000	0	0		0	0				
119	<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>										
120	<b>UNRESTRICTED GRANTS-IN-AID (3001-3099)</b>										
121	Evidence Based Funding Formula (Section 18-8.15)	3001	928,138	0	0	0	0	0		0	0
122	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0		0	0
123	General State Aid - Fast Growth District Grant	3030	0	0	0	0	0	0		0	0
124	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0		0	0
125	<b>Total Unrestricted Grants-In-Aid</b>		928,138	0	0	0	0	0		0	0

STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2025

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
126	<b>RESTRICTED GRANTS-IN-AID (3100 - 3900)</b>										
127	<b>SPECIAL EDUCATION</b>										
128	Special Education - Private Facility Tuition	3100	0			0					
129	Special Education - Funding for Children Requiring Sp Ed Services	3105									
130	Special Education - Personnel	3110									
131	Special Education - Orphanage - Individual	3120	0			0					
132	Special Education - Orphanage - Summer Individual	3130	0								
133	Special Education - Summer School	3145									
134	Special Education - Other (Describe & Itemize)	3199		0		0					
135	<b>Total Special Education</b>		<b>0</b>	<b>0</b>		<b>0</b>					
136	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
137	CTE - Technical Education - Tech Prep	3200	0	0			0				
138	CTE - Secondary Program Improvement (CTEI)	3220	0	0			0				
139	CTE - WECEP	3225	0	0			0				
140	CTE - Agriculture Education	3235	0	0			0				
141	CTE - Instructor Practicum	3240	0	0			0				
142	CTE - Student Organizations	3270	0	0			0				
143	CTE - Other (Describe & Itemize)	3299	0	0			0				
144	<b>Total Career and Technical Education</b>		<b>0</b>	<b>0</b>			<b>0</b>				
145	<b>BILINGUAL EDUCATION</b>										
146	Bilingual Ed - Downstate - TPI and TBE	3305	0				0				
147	Bilingual Education Downstate - Transitional Bilingual Education	3310	0				0				
148	<b>Total Bilingual Ed</b>		<b>0</b>				<b>0</b>				
149	State Free Lunch & Breakfast	3360	0								
150	School Breakfast Initiative	3365	0	0			0				
151	Driver Education	3370	0	0							
152	Adult Ed (from ICCB)	3410	0	0	0	0	0	0	0	0	0
153	Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	0
154	<b>TRANSPORTATION</b>										
155	Transportation - Regular and Vocational	3500	0	0			0				
156	Transportation - Special Education	3510	60,017	0			0				
157	Transportation - Other (Describe & Itemize)	3599	0	0			0				
158	<b>Total Transportation</b>		<b>60,017</b>	<b>0</b>			<b>0</b>				
159	Learning Improvement - Change Grants	3610	0								
160	Scientific Literacy	3660	0	0			0				
161	Truant Alternative/Optional Education	3695	0				0				
162	Early Childhood - Block Grant	3705	0	0			0				
163	Chicago General Education Block Grant	3766	0	0			0				
164	Chicago Educational Services Block Grant	3767	0	0			0				
165	School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0	0			0
166	Technology - Technology for Success	3780	0	0	0	0	0	0			0
167	State Charter Schools	3815	0				0				
168	Extended Learning Opportunities - Summer Bridges	3825	0				0				
169	Infrastructure Improvements - Planning/Construction	3920		0				0			
170	School Infrastructure - Maintenance Projects	3925		0				0			0
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	0	0	0	0	0	50,000			0
172	<b>Total Restricted Grants-In-Aid</b>		<b>60,017</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
173	<b>Total Receipts from State Sources</b>	<b>3000</b>	<b>988,155</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>

STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2025

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
174	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
175	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)</b>										
176	Federal Impact Aid	4001	0	0	0	0	0	0	0	0	0
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0	0	0	0	0	0	0	0	0
178	<b>Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
179	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)</b>										
180	Head Start	4045	0								
181	Construction (Impact Aid)	4050	0	0				0			
182	MAGNET	4060	0	0			0	0			
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0	0			0	0	0		0
184	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt</b>		<b>0</b>	<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>
185	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)</b>										
186	<b>TITLE V</b>										
187	Title V - Innovation and Flexibility Formula	4100	0	0			0	0			
188	Title V - District Projects	4105	0	0			0	0			
189	Title V - Rural Education Initiative (REI)	4107	0	0			0	0			
190	Title V - Other (Describe & Itemize)	4199	0	0			0	0			
191	<b>Total Title V</b>		<b>0</b>	<b>0</b>			<b>0</b>	<b>0</b>			
192	<b>FOOD SERVICE</b>										
193	Breakfast Start-Up Expansion	4200	0					0			
194	National School Lunch Program	4210	0					0			
195	Special Milk Program	4215	0					0			
196	School Breakfast Program	4220	0					0			
197	Summer Food Service Program	4225	0					0			
198	Child and Adult Care Food Program	4226	0					0			
199	Fresh Fruits & Vegetables	4240	0								
200	Food Service - Other (Describe & Itemize)	4299	0					0			
201	<b>Total Food Service</b>		<b>0</b>					<b>0</b>			
202	<b>TITLE I</b>										
203	Title I - Low Income	4300	0	0			0	0			
204	Title I - Low Income - Neglected, Private	4305	0	0			0	0			
205	Title I - Migrant Education	4340	0	0			0	0			
206	Title I - Other (Describe & Itemize)	4399	0	0			0	0			
207	<b>Total Title I</b>		<b>0</b>	<b>0</b>			<b>0</b>	<b>0</b>			
208	<b>TITLE IV</b>										
209	Title IV - Student Support & Academic Enrichment Grant	4400	0	0			0	0			
210	Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415	0	0			0	0			
211	Title IV - 21st Century Comm Learning Centers	4421	0	0			0	0			
212	Title IV - Other (Describe & Itemize)	4499	0	0			0	0			
213	<b>Total Title IV</b>		<b>0</b>	<b>0</b>			<b>0</b>	<b>0</b>			
214	<b>FEDERAL - SPECIAL EDUCATION</b>										
215	Fed - Spec Education - Preschool Flow-Through	4600	0	0			0	0			
216	Fed - Spec Education - Preschool Discretionary	4605	0	0			0	0			
217	Fed - Spec Education - IDEA - Flow Through	4620	0	0			0	0			
218	Fed - Spec Education - IDEA - Room & Board	4625	0	0			0	0			
219	Fed - Spec Education - IDEA - Discretionary	4630	0	0			0	0			
220	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0			0	0			
221	<b>Total Federal - Special Education</b>		<b>0</b>	<b>0</b>			<b>0</b>	<b>0</b>			
222	<b>CTE - PERKINS</b>										
223	CTE - Perkins - Title III E - Tech Prep	4770	0	0				0			
224	CTE - Other (Describe & Itemize)	4799	0	0				0			
225	<b>Total CTE - Perkins</b>		<b>0</b>	<b>0</b>				<b>0</b>			

STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2025

1	A	B	C	D	E	F	G	H	I	J	K
			(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					0				
227	ARRA - General State Aid - Education Stabilization	4850	0	0	0	0	0	0		0	0
228	ARRA - Title I - Low Income	4851	0	0		0	0				
229	ARRA - Title I - Neglected, Private	4852	0	0	0	0	0	0		0	0
230	ARRA - Title I - Delinquent, Private	4853	0	0	0	0	0	0		0	0
231	ARRA - Title I - School Improvement (Part A)	4854	0	0	0	0	0	0		0	0
232	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0	0	0	0	0		0	0
233	ARRA - IDEA - Part B - Preschool	4856	0	0	0	0	0	0		0	0
234	ARRA - IDEA - Part B - Flow-Through	4857	0	0	0	0	0	0		0	0
235	ARRA - Title IID - Technology-Formula	4860	0	0	0	0	0	0		0	0
236	ARRA - Title IID - Technology-Competitive	4861	0	0	0	0	0	0		0	0
237	ARRA - McKinney - Vento Homeless Education	4862	0	0		0	0				
238	ARRA - Child Nutrition Equipment Assistance	4863	0	0							
239	Impact Aid Formula Grants	4864	0	0	0	0	0	0		0	0
240	Impact Aid Competitive Grants	4865	0	0	0	0	0	0		0	0
241	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0		0	0
242	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0		0	0
243	Build America Bond Tax Credits	4868	0	0	0	0	0	0		0	0
244	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0		0	0
245	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0		0	0
246	Other ARRA Funds - II	4871	0	0	0	0	0	0		0	0
247	Other ARRA Funds - III	4872	0	0	0	0	0	0		0	0
248	Other ARRA Funds - IV	4873	0	0	0	0	0	0		0	0
249	Other ARRA Funds - V	4874	0	0	0	0	0	0		0	0
250	ARRA - Early Childhood	4875	0	0	0	0	0	0		0	0
251	Other ARRA Funds VII	4876	0	0	0	0	0	0		0	0
252	Other ARRA Funds VIII	4877	0	0	0	0	0	0		0	0
253	Other ARRA Funds IX	4878	0	0	0	0	0	0		0	0
254	Other ARRA Funds X	4879	0	0	0	0	0	0		0	0
255	Other ARRA Funds Ed Job Fund Program	4880	0	0	0	0	0	0		0	0
256	<b>Total Stimulus Programs</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
257	Race to the Top Program	4901	0								
258	Race to the Top - Preschool Expansion Grant	4902	0	0		0	0				
259	Title III - Immigrant Education Program (IEP)	4905	0			0	0				
260	Title III - Language Inst Program - Limited Eng (LIPLP)	4909	0			0	0				
261	McKinney Education for Homeless Children	4920	0	0		0	0				
262	Title II - Eisenhower Professional Development Formula	4930	0	0		0	0				
263	Title II - Teacher Quality	4932	0	0		0	0				
264	Title II - Part A - Supporting Effective Instruction - State Grants	4935	0	0		0	0				
265	Federal Charter Schools	4960	0	0		0	0				
266	State Assessment Grants	4981	0	0		0	0				
267	Grant for State Assessments and Related Activities	4982	0	0		0	0				
268	Medicaid Matching Funds - Administrative Outreach	4991	194,453	0		0	0				
269	Medicaid Matching Funds - Fee-for-Service Program	4992	161,159	0		0	0				
270	Other Restricted Grants Received from Fed. Govt. thru State (Describe & Itemize)	4998	4,200	0		0	0	0			0
271	<b>Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State</b>		<b>359,812</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
272	<b>Total Receipts/Revenues from Federal Sources</b>	<b>4000</b>	<b>359,812</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
273	<b>Total Direct Receipts/Revenues (without Student Activity Funds 1799)</b>		<b>27,067,861</b>	<b>0</b>	<b>381,700</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
274	<b>Total Direct Receipts/Revenues (with Student Activity Funds 1799)</b>		<b>27,091,913</b>	<b>0</b>	<b>381,700</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2025

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
3	<b>10 - EDUCATIONAL FUND (ED)</b>											
4	<b>INSTRUCTION (ED)</b>	<b>1000</b>										
5	Regular Programs	1100	0	0	0	0	0	0	0	0	0	0
6	Tuition Payment to Charter Schools	1115			0						0	0
7	Pre-K Programs	1125	0	0	0	0	0	0	0	0	0	0
8	Special Education Programs (Functions 1200-1220)	1200	11,008,228	2,857,688	558,305	324,702	173,209	0	0	0	14,922,132	16,153,389
9	Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0	0	0
10	Remedial and Supplemental Programs K-12	1250	0	0	0	0	0	0	0	0	0	0
11	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
12	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
13	CTE Programs	1400	0	0	0	0	0	0	0	0	0	0
14	Interscholastic Programs	1500	0	0	0	0	0	0	0	0	0	0
15	Summer School Programs	1600	582,148	45,479	41,600	6,793	0	0	0	0	676,020	577,000
16	Gifted Programs	1650	0	0	0	0	0	0	0	0	0	0
17	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	0
18	Bilingual Programs	1800	0	0	0	0	0	0	0	0	0	0
19	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
20	Pre-K Programs - Private Tuition	1910									0	0
21	Regular K-12 Programs - Private Tuition	1911									0	0
22	Special Education Programs K-12 - Private Tuition	1912									0	0
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 Progs - Private Tuition	1922									0	0
33	Student Activity Fund Expenditures	1999						16,715			16,715	3,000
34	<b>Total Instruction <sup>10</sup> (without Student Activity Funds)</b>	<b>1000</b>	<b>11,590,376</b>	<b>2,903,167</b>	<b>599,905</b>	<b>331,495</b>	<b>173,209</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,598,152</b>	<b>16,730,389</b>
35	<b>Total Instruction <sup>10</sup> (with Student Activity Funds)</b>	<b>1000</b>	<b>11,590,376</b>	<b>2,903,167</b>	<b>599,905</b>	<b>331,495</b>	<b>173,209</b>	<b>16,715</b>	<b>0</b>	<b>0</b>	<b>15,614,867</b>	<b>16,733,389</b>
36	<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>										
37	<b>SUPPORT SERVICES - PUPILS</b>											
38	Attendance & Social Work Services	2110	341,760	69,014	0	813	0	0	0	0	411,587	459,560
39	Guidance Services	2120	0	0	0	0	0	0	0	0	0	0
40	Health Services	2130	2,009,164	568,950	170,321	7,525	787	0	0	0	2,756,747	2,778,096
41	Psychological Services	2140	581,885	92,754	80,111	2,797	0	0	0	0	757,547	660,848
42	Speech Pathology & Audiology Services	2150	1,303,354	279,647	89,570	13,907	0	0	0	0	1,686,478	1,483,697
43	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
44	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>4,236,163</b>	<b>1,010,365</b>	<b>340,002</b>	<b>25,042</b>	<b>787</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,612,359</b>	<b>5,382,201</b>
45	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
46	Improvement of Instruction Services	2210	9,604	847	124,573	16,323	0	0	0	0	151,347	244,950
47	Educational Media Services	2220	0	0	0	0	0	0	0	0	0	0
48	Assessment & Testing	2230	0	0	6,851	0	0	0	0	0	6,851	8,175
49	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>9,604</b>	<b>847</b>	<b>131,424</b>	<b>16,323</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>158,198</b>	<b>253,125</b>
50	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
51	Board of Education Services	2310	83,407	28,267	179,471	19,910	0	0	0	0	311,055	349,454
52	Executive Administration Services	2320	283,578	46,404	350	150	0	0	0	0	330,482	338,150
53	Special Area Administration Services	2330	0	0	0	0	0	0	0	0	0	0
54	Tort Immunity Services	2361, 2365	0	0	0	0	0	0	0	0	0	0
55	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>366,985</b>	<b>74,671</b>	<b>179,821</b>	<b>20,060</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>641,537</b>	<b>687,604</b>

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2025**

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
3			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
56	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
57	Office of the Principal Services	2410	213,337	46,511	35,178	12,522	0	0	0	0	307,548	322,216
58	Other Support Services - School Admin (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	0
59	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>213,337</b>	<b>46,511</b>	<b>35,178</b>	<b>12,522</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>307,548</b>	<b>322,216</b>
60	<b>SUPPORT SERVICES - BUSINESS</b>											
61	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
62	Fiscal Services	2520	385,053	74,020	1,155	947	0	0	0	0	461,175	460,684
63	Operation & Maintenance of Plant Services	2540	335,775	86,160	341,582	116,232	6,188	0	0	0	885,937	932,768
64	Pupil Transportation Services	2550	76,168	26,099	0	49	0	0	0	0	102,316	59,686
65	Food Services	2560	0	0	0	0	0	0	0	0	0	0
66	Internal Services	2570	0	0	13,200	0	0	0	0	0	13,200	26,260
67	<b>Total Support Services - Business</b>	<b>2500</b>	<b>796,996</b>	<b>186,279</b>	<b>355,937</b>	<b>117,228</b>	<b>6,188</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,462,628</b>	<b>1,479,398</b>
68	<b>SUPPORT SERVICES - CENTRAL</b>											
69	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
70	Planning, Research, Development, & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	0
71	Information Services	2630	48,706	14,316	15,192	16,692	0	0	0	0	94,906	137,180
72	Staff Services	2640	0	0	0	0	0	0	0	0	0	0
73	Data Processing Services	2660	191,233	50,916	191,352	3,857	4,746	219	0	0	442,323	491,791
74	<b>Total Support Services - Central</b>	<b>2600</b>	<b>239,939</b>	<b>65,232</b>	<b>206,544</b>	<b>20,549</b>	<b>4,746</b>	<b>219</b>	<b>0</b>	<b>0</b>	<b>537,229</b>	<b>628,971</b>
75	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
76	<b>Total Support Services</b>	<b>2000</b>	<b>5,863,024</b>	<b>1,383,905</b>	<b>1,248,906</b>	<b>211,724</b>	<b>11,721</b>	<b>219</b>	<b>0</b>	<b>0</b>	<b>8,719,499</b>	<b>8,753,515</b>
77	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>6,366</b>	<b>2,359</b>	<b>671</b>	<b>0</b>	<b>0</b>	<b>5,600</b>	<b>0</b>	<b>0</b>	<b>14,996</b>	<b>132,270</b>
78	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>	<b>4000</b>										
79	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
80	Payments for Regular Programs	4110			0			0			0	0
81	Payments for Special Education Programs	4120			0			0			0	0
82	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
83	Payments for CTE Programs	4140			0			0			0	0
84	Payments for Community College Programs	4170			0			0			0	0
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
86	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
87	Payments for Regular Programs - Tuition	4210						0			0	0
88	Payments for Special Education Programs - Tuition	4220						0			0	0
89	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0
90	Payments for CTE Programs - Tuition	4240						0			0	0
91	Payments for Community College Programs - Tuition	4270						0			0	0
92	Payments for Other Programs - Tuition	4280						0			0	0
93	Other Payments to In-State Govt Units	4290						0			0	0
94	<b>Total Payments to Other Govt Units - Tuition (In State)</b>	<b>4200</b>						<b>0</b>			<b>0</b>	<b>0</b>
95	Payments for Regular Programs - Transfers	4310						0			0	0
96	Payments for Special Education Programs - Transfers	4320						0			0	0
97	Payments for Adult/Continuing Ed Programs-Transfers	4330						0			0	0
98	Payments for CTE Programs - Transfers	4340						0			0	0
99	Payments for Community College Program - Transfers	4370						0			0	0
100	Payments for Other Programs - Transfers	4380						0			0	0
101	Other Payments to In-State Govt Units - Transfers	4390			0			0			0	0
102	<b>Total Payments to Other Govt Units -Transfers (In-State)</b>	<b>4300</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
103	Payments to Other Govt Units (Out-of-State)	4400			0			0			0	0
104	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
105	<b>DEBT SERVICES (ED)</b>	<b>5000</b>										

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2025

1	A	B	C	D	E	F	G	H	I	J	K	L
			(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	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
107	Tax Anticipation Warrants	5110						0			0	0
108	Tax Anticipation Notes	5120						0			0	0
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
110	State Aid Anticipation Certificates	5140						0			0	0
111	Other Interest on Short-Term Debt	5150						0			0	0
112	<b>Total Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>	<b>0</b>
113	Debt Services - Interest on Long-Term Debt	5200						0			0	0
114	<b>Total Debt Services</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
115	<b>PROVISIONS FOR CONTINGENCIES (ED)</b>	<b>6000</b>										0
116	<b>Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)</b>		17,459,766	4,289,431	1,849,482	543,219	184,930	5,819	0	0	24,332,647	25,616,174
117	<b>Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)</b>		17,459,766	4,289,431	1,849,482	543,219	184,930	22,534	0	0	24,349,362	25,619,174
118	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)</b>										2,735,214	
119	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)</b>										2,742,551	
120												
121	<b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>											
122	<b>SUPPORT SERVICES (O&amp;M)</b>	<b>2000</b>										
123	<b>SUPPORT SERVICES - PUPILS</b>											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
125	<b>SUPPORT SERVICES - BUSINESS</b>											
126	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
127	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	0
128	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
129	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
130	Food Services	2560						0	0	0	0	0
131	<b>Total Support Services - Business</b>	<b>2500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
132	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
133	<b>Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
134	<b>COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>	0	0	0	0	0	0	0	0	0	0
135	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (O&amp;M)</b>	<b>4000</b>										
136	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
137	Payments for Regular Programs	4110			0			0			0	0
138	Payments for Special Education Programs	4120			0			0			0	0
139	Payments for CTE Programs	4140			0			0			0	0
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
141	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
142	Payments to Other Govt. Units (Out of State)	4400			0			0			0	0
143	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
144	<b>DEBT SERVICES (O&amp;M)</b>	<b>5000</b>										
145	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
146	Tax Anticipation Warrants	5110						0			0	0
147	Tax Anticipation Notes	5120						0			0	0
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
149	State Aid Anticipation Certificates	5140						0			0	0
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
151	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>	<b>0</b>
152	<b>DEBT SERVICE - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>						0			0	0
153	<b>Total Debt Services</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
154	<b>PROVISIONS FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>										0
155	<b>Total Direct Disbursements/Expenditures</b>		0	0	0	0	0	0	0	0	0	0
156	<b>Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures</b>										0	

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2025

1	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Func#	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
2												
157												
158	<b>30 - DEBT SERVICES (DS)</b>											
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	0
162	Payments for Special Education Programs	4120						0			0	0
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190						0			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	0
168	Tax Anticipation Notes	5120						0			0	0
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
170	State Aid Anticipation Certificates	5140						0			0	0
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
172	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						86,700			86,700	0
174	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300						295,000			295,000	381,700
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400			0			0			0	0
176	Total Debt Services	5000			0			381,700			381,700	381,700
177	PROVISION FOR CONTINGENCIES (DS)	6000										0
178	Total Disbursements/ Expenditures				0			381,700			381,700	381,700
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0	
180												
181	<b>40 - TRANSPORTATION FUND (TR)</b>											
182	SUPPORT SERVICES (TR)											
183	SUPPORT SERVICES - PUPILS											
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
187	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
188	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
189	COMMUNITY SERVICES (TR)	3000	0	0	0	0	0	0	0	0	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	0
193	Payments for Special Education Programs	4120						0			0	0
194	Payments for Adult/Continuing Education Programs	4130						0			0	0
195	Payments for CTE Programs	4140						0			0	0
196	Payments for Community College Programs	4170						0			0	0
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0			0	0
198	Total Payments to Other Govt. Units (In-State)	4100						0			0	0
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400						0			0	0
200	Total Payments to Other Govt Units	4000						0			0	0
201	DEBT SERVICES (TR)	5000										
202	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
203	Tax Anticipation Warrants	5110						0			0	0
204	Tax Anticipation Notes	5120						0			0	0
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
206	State Aid Anticipation Certificates	5140						0			0	0
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			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	0
210	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300						0			0	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2025

1	A	B	C	D	E	F	G	H	I	J	K	L
			(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	0
212	Total Debt Services	5000						0			0	0
213	PROVISION FOR CONTINGENCIES (TR)	6000										0
214	Total Disbursements/ Expenditures		0	0	0	0	0	0	0	0	0	0
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0	
216												
217	<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>											
218	<b>INSTRUCTION (MR/SS)</b>	<b>1000</b>										
219	Regular Programs	1100		0							0	0
220	Pre-K Programs	1125		0							0	0
221	Special Education Programs (Functions 1200-1220)	1200		0							0	0
222	Special Education Programs - Pre-K	1225		0							0	0
223	Remedial and Supplemental Programs - K-12	1250		0							0	0
224	Remedial and Supplemental Programs - Pre-K	1275		0							0	0
225	Adult/Continuing Education Programs	1300		0							0	0
226	CTE Programs	1400		0							0	0
227	Interscholastic Programs	1500		0							0	0
228	Summer School Programs	1600		0							0	0
229	Gifted Programs	1650		0							0	0
230	Driver's Education Programs	1700		0							0	0
231	Bilingual Programs	1800		0							0	0
232	Truants' Alternative & Optional Programs	1900		0							0	0
233	Total Instruction	1000		0							0	0
234	<b>SUPPORT SERVICES (MR/SS)</b>	<b>2000</b>										
235	<b>SUPPORT SERVICES - PUPILS</b>											
236	Attendance & Social Work Services	2110		0							0	0
237	Guidance Services	2120		0							0	0
238	Health Services	2130		0							0	0
239	Psychological Services	2140		0							0	0
240	Speech Pathology & Audiology Services	2150		0							0	0
241	Other Support Services - Pupils (Describe & Itemize)	2190		0							0	0
242	Total Support Services - Pupils	2100		0							0	0
243	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
244	Improvement of Instruction Services	2210		0							0	0
245	Educational Media Services	2220		0							0	0
246	Assessment & Testing	2230		0							0	0
247	Total Support Services - Instructional Staff	2200		0							0	0
248	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
249	Board of Education Services	2310		0							0	0
250	Executive Administration Services	2320		0							0	0
251	Special Area Administration Services	2330		0							0	0
252	Claims Paid from Self Insurance Fund	2361		0							0	0
253	Risk Management and Claims Services Payments	2365		0							0	0
254	Total Support Services - General Administration	2300		0							0	0
255	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
256	Office of the Principal Services	2410		0							0	0
257	Other Support Services - School Administration (Describe & Itemize)	2490		0							0	0
258	Total Support Services - School Administration	2400		0							0	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2025

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
259	<b>SUPPORT SERVICES - BUSINESS</b>											
260	Direction of Business Support Services	2510		0							0	0
261	Fiscal Services	2520		0							0	0
262	Facilities Acquisition & Construction Services	2530		0							0	0
263	Operation & Maintenance of Plant Services	2540		0							0	0
264	Pupil Transportation Services	2550		0							0	0
265	Food Services	2560		0							0	0
266	Internal Services	2570		0							0	0
267	<b>Total Support Services - Business</b>	<b>2500</b>		<b>0</b>							<b>0</b>	<b>0</b>
268	<b>SUPPORT SERVICES - CENTRAL</b>											
269	Direction of Central Support Services	2610		0							0	0
270	Planning, Research, Development, & Evaluation Services	2620		0							0	0
271	Information Services	2630		0							0	0
272	Staff Services	2640		0							0	0
273	Data Processing Services	2660		0							0	0
274	<b>Total Support Services - Central</b>	<b>2600</b>		<b>0</b>							<b>0</b>	<b>0</b>
275	Other Support Services (Describe & Itemize)	2900		0							0	0
276	<b>Total Support Services</b>	<b>2000</b>		<b>0</b>							<b>0</b>	<b>0</b>
277	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>		<b>0</b>							<b>0</b>	<b>0</b>
278	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>	<b>4000</b>										
279	Payments for Regular Programs	4110		0							0	0
280	Payments for Special Education Programs	4120		0							0	0
281	Payments for CTE Programs	4140		0							0	0
282	<b>Total Payments to Other Govt Units</b>	<b>4000</b>		<b>0</b>							<b>0</b>	<b>0</b>
283	<b>DEBT SERVICES (MR/SS)</b>	<b>5000</b>										
284	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
285	Tax Anticipation Warrants	5110						0			0	0
286	Tax Anticipation Notes	5120						0			0	0
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
288	State Aid Anticipation Certificates	5140						0			0	0
289	Other (Describe & Itemize)	5150						0			0	0
290	<b>Total Debt Services - Interest</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
291	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>										
292	<b>Total Disbursements/Expenditures</b>			<b>0</b>				<b>0</b>			<b>0</b>	<b>0</b>
293	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>0</b>	
294												
295	<b>60 - CAPITAL PROJECTS (CP)</b>											
296	<b>SUPPORT SERVICES (CP)</b>	<b>2000</b>										
297	<b>SUPPORT SERVICES - BUSINESS</b>											
298	Facilities Acquisition and Construction Services	2530	0	0	0	0	383,806	339,770	0	0	723,576	1,163,000
299	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
300	<b>Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>383,806</b>	<b>339,770</b>	<b>0</b>	<b>0</b>	<b>723,576</b>	<b>1,163,000</b>
301	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>	<b>4000</b>										
302	<b>PAYMENTS TO OTHER GOVT UNITS (In-State)</b>											
303	Payments to Regular Programs (In-State)	4110			0			0			0	0
304	Payments for Special Education Programs	4120			0			0			0	0
305	Payments for CTE Programs	4140			0			0			0	0
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
307	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
308	<b>PROVISION FOR CONTINGENCIES (S&amp;C/C)</b>	<b>6000</b>										
309	<b>Total Disbursements/ Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>383,806</b>	<b>339,770</b>	<b>0</b>	<b>0</b>	<b>723,576</b>	<b>1,163,000</b>
310	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(673,576)</b>	
311												

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2025

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
312	<b>70 - WORKING CASH (WC)</b>											
313												
314	<b>80 - TORT FUND (TF)</b>											
315	<b>INSTRUCTION (TF)</b>	<b>1000</b>										
316	Regular Programs	1100	0	0	0	0	0	0	0	0	0	0
317	Tuition Payment to Charter Schools	1115			0						0	0
318	Pre-K Programs	1125	0	0	0	0	0	0	0	0	0	0
319	Special Education Programs (Functions 1200 - 1220)	1200	0	0	0	0	0	0	0	0	0	0
320	Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0	0	0
321	Remedial and Supplemental Programs K-12	1250	0	0	0	0	0	0	0	0	0	0
322	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
323	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
324	CTE Programs	1400	0	0	0	0	0	0	0	0	0	0
325	Interscholastic Programs	1500	0	0	0	0	0	0	0	0	0	0
326	Summer School Programs	1600	0	0	0	0	0	0	0	0	0	0
327	Gifted Programs	1650	0	0	0	0	0	0	0	0	0	0
328	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	0
329	Bilingual Programs	1800	0	0	0	0	0	0	0	0	0	0
330	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
331	Pre-K Programs - Private Tuition	1910						0			0	0
332	Regular K-12 Programs Private Tuition	1911						0			0	0
333	Special Education Programs K-12 Private Tuition	1912						0			0	0
334	Special Education Programs Pre-K Tuition	1913						0			0	0
335	Remedial/Supplemental Programs K-12 Private Tuition	1914						0			0	0
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915						0			0	0
337	Adult/Continuing Education Programs Private Tuition	1916						0			0	0
338	CTE Programs Private Tuition	1917						0			0	0
339	Interscholastic Programs Private Tuition	1918						0			0	0
340	Summer School Programs Private Tuition	1919						0			0	0
341	Gifted Programs Private Tuition	1920						0			0	0
342	Bilingual Programs Private Tuition	1921						0			0	0
343	Truants Alternative/Opt Ed Programs Private Tuition	1922						0			0	0
344	<b>Total Instruction<sup>14</sup></b>	<b>1000</b>	<b>0</b>									
345	<b>SUPPORT SERVICES (TF)</b>	<b>2000</b>										
346	<b>Support Services - Pupil</b>	<b>2100</b>										
347	Attendance & Social Work Services	2110	0	0	0	0	0	0	0	0	0	0
348	Guidance Services	2120	0	0	0	0	0	0	0	0	0	0
349	Health Services	2130	0	0	0	0	0	0	0	0	0	0
350	Psychological Services	2140	0	0	0	0	0	0	0	0	0	0
351	Speech Pathology & Audiology Services	2150	0	0	0	0	0	0	0	0	0	0
352	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
353	<b>Total Support Services - Pupil</b>	<b>2100</b>	<b>0</b>									
354	<b>Support Services - Instructional Staff</b>	<b>2200</b>										
355	Improvement of Instruction Services	2210	0	0	0	0	0	0	0	0	0	0
356	Educational Media Services	2220	0	0	0	0	0	0	0	0	0	0
357	Assessment & Testing	2230	0	0	0	0	0	0	0	0	0	0
358	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>0</b>									
359	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>	<b>2300</b>										
360	Board of Education Services	2310	0	0	0	0	0	0	0	0	0	0
361	Executive Administration Services	2320	0	0	0	0	0	0	0	0	0	0
362	Special Area Administration Services	2330	0	0	0	0	0	0	0	0	0	0
363	Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0	0	0	0
364	Risk Management and Claims Services Payments	2365	0	0	0	0	0	0	0	0	0	0
365	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>0</b>									
366	<b>Support Services - School Administration</b>	<b>2400</b>										
367	Office of the Principal Services	2410	0	0	0	0	0	0	0	0	0	0
368	Other Support Services - School Administration (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	0
369	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>0</b>									

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2025**

1	A	B	C	D	E	F	G	H	I	J	K	L
			(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	<b>Support Services - Business</b>	<b>2500</b>										
371	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
372	Fiscal Services	2520	0	0	0	0	0	0	0	0	0	0
373	Facilities Acquisition and Construction Services	2530	0	0	0	0	0	0	0	0	0	0
374	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
375	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
376	Food Services	2560	0	0	0	0	0	0	0	0	0	0
377	Internal Services	2570	0	0	0	0	0	0	0	0	0	0
378	<b>Total Support Services - Business</b>	<b>2500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
379	<b>Support Services - Central</b>	<b>2600</b>										
380	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
381	Planning, Research, Development & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	0
382	Information Services	2630	0	0	0	0	0	0	0	0	0	0
383	Staff Services	2640	0	0	0	0	0	0	0	0	0	0
384	Data Processing Services	2660	0	0	0	0	0	0	0	0	0	0
385	<b>Total Support Services - Central</b>	<b>2600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
386	<b>Other Support Services (Describe &amp; Itemize)</b>	<b>2900</b>	0	0	0	0	0	0	0	0	0	0
387	<b>Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
388	<b>COMMUNITY SERVICES (TF)</b>	<b>3000</b>	0	0	0	0	0	0	0	0	0	0
389	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TF)</b>	<b>4000</b>										
390	<b>Payments to Other Dist &amp; Govt Units (In-State)</b>											
391	Payments for Regular Programs	4110			0			0			0	0
392	Payments for Special Education Programs	4120			0			0			0	0
393	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
394	Payments for CTE Programs	4140			0			0			0	0
395	Payments for Community College Programs	4170			0			0			0	0
396	Other Payments to In-State Govt Units (Describe & Itemize)	4190			0			0			0	0
397	<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
398	Payments for Regular Programs - Tuition	4210						0			0	0
399	Payments for Special Education Programs - Tuition	4220						0			0	0
400	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0
401	Payments for CTE Programs - Tuition	4240						0			0	0
402	Payments for Community College Programs - Tuition	4270						0			0	0
403	Payments for Other Programs - Tuition	4280						0			0	0
404	Other Payments to In-State Govt Units (Describe & Itemize)	4290						0			0	0
405	<b>Total Payments to Other Dist &amp; Govt Units - Tuition (In State)</b>	<b>4200</b>						<b>0</b>			<b>0</b>	<b>0</b>
406	Payments for Regular Programs - Transfers	4310						0			0	0
407	Payments for Special Education Programs - Transfers	4320						0			0	0
408	Payments for Adult/Continuing Ed Programs - Transfers	4330						0			0	0
409	Payments for CTE Programs - Transfers	4340						0			0	0
410	Payments for Community College Program - Transfers	4370						0			0	0
411	Payments for Other Programs - Transfers	4380						0			0	0
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390			0			0			0	0
413	<b>Total Payments to Other Dist &amp; Govt Units-Transfers (In State)</b>	<b>4300</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
414	Payments to Other Dist & Govt Units (Out of State)	4400			0			0			0	0
415	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2025

1	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
2	<b>DEBT SERVICES (TF)</b>	5000										
417	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
418	Tax Anticipation Warrants	5110						0			0	0
419	Tax Anticipation Notes	5120						0			0	0
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
421	State Aid Anticipation Certificates	5140						0			0	0
422	Other Interest or Short-Term Debt	5150						0			0	0
423	<b>Total Debt Services - Interest on Short-Term Debt</b>	5100						0			0	0
424	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	5200						0			0	0
	<b>DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT</b>	5300										
425	(Lease/Purchase Principal Retired) <sup>11</sup>							0			0	0
426	<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>	5400						0			0	0
427	<b>Total Debt Services</b>	5000						0			0	0
428	<b>PROVISIONS FOR CONTINGENCIES (TF)</b>	6000										0
429	<b>Total Disbursements/Expenditures</b>		0	0	0	0	0	0	0	0	0	0
430	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>											0
432	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>											
433	<b>SUPPORT SERVICES (FP&amp;S)</b>	2000										
434	<b>SUPPORT SERVICES - BUSINESS</b>											
435	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	0
436	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
437	<b>Total Support Services - Business</b>	2500	0	0	0	0	0	0	0	0	0	0
438	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
439	<b>Total Support Services</b>	2000	0	0	0	0	0	0	0	0	0	0
440	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (FP&amp;S)</b>	4000										
441	Payments to Regular Programs	4110						0			0	0
442	Payments to Special Education Programs	4120						0			0	0
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0			0	0
444	<b>Total Payments to Other Govt Units</b>	4000						0			0	0
445	<b>DEBT SERVICES (FP&amp;S)</b>	5000										
446	<b>DEBT SERVICES- INTEREST ON SHORT-TERM DEBT</b>											
447	Tax Anticipation Warrants	5110						0			0	0
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
449	<b>Total Debt Service - Interest on Short-Term Debt</b>	5100						0			0	0
450	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	5200						0			0	0
	<b>Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)</b>	5300										
451								0			0	0
452	<b>Total Debt Service</b>	5000						0			0	0
453	<b>PROVISION FOR CONTINGENCIES (FP&amp;S)</b>	6000										0
454	<b>Total Disbursements/Expenditures</b>		0	0	0	0	0	0	0	0	0	0
455	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>											0

	A	B	C	D	E	F
1	<b>SCHEDULE OF AD VALOREM TAX RECEIPTS</b>					
2	<b>Description (Enter Whole Dollars)</b>	<b>Taxes Received 7-1-24 thru 6-30-25 (from 2023 Levy &amp; Prior Levies) *</b>	<b>Taxes Received (from the 2024 Levy)</b>	<b>Taxes Received (from 2023 &amp; Prior Levies)</b>	<b>Total Estimated Taxes (from the 2024 Levy)</b>	<b>Estimated Taxes Due (from the 2024 Levy)</b>
3				<b>(Column B - C)</b>		<b>(Column E - C)</b>
4		Educational	0		0	
5	Operations & Maintenance	0		0		0
6	Debt Services **	0		0		0
7	Transportation	0		0		0
8	Municipal Retirement	0		0		0
9	Capital Improvements	0		0		0
10	Working Cash	0		0		0
11	Tort Immunity	0		0		0
12	Fire Prevention & Safety	0		0		0
13	Leasing Levy	0		0		0
14	Special Education	0		0		0
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	0		0		0
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	<b>Totals</b>	0	0	0	0	0
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).					

	A	B	C	D	E	F	G	H	I	J	K
1	<b>SCHEDULE OF SHORT-TERM DEBT</b>										
2	<b>Description (Enter Whole Dollars)</b>		<b>Outstanding Beginning July 1, 2024</b>	<b>Issued July 1, 2024 thru June 30, 2025</b>	<b>Retired July 1, 2024 thru June 30, 2025</b>	<b>Outstanding Ending June 30, 2025</b>					
3	<b>CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)</b>										
4	<b>Total CPPRT Notes</b>					0					
5	<b>TAX ANTICIPATION WARRANTS (TAW)</b>										
6	Educational Fund					0					
7	Operations & Maintenance Fund					0					
8	Debt Services - Construction					0					
9	Debt Services - Working Cash					0					
10	Debt Services - Refunding Bonds					0					
11	Transportation Fund					0					
12	Municipal Retirement/Social Security Fund					0					
13	Fire Prevention & Safety Fund					0					
14	Other - (Describe & Itemize)					0					
15	<b>Total TAWs</b>		0	0	0	0					
16	<b>TAX ANTICIPATION NOTES (TAN)</b>										
17	Educational Fund					0					
18	Operations & Maintenance Fund					0					
19	Fire Prevention & Safety Fund					0					
20	Other - (Describe & Itemize)					0					
21	<b>Total TANs</b>		0	0	0	0					
22	<b>TEACHERS'/EMPLOYEES' ORDERS (T/EO)</b>										
23	<b>Total T/EOs (Educational, Operations &amp; Maintenance, &amp; Transportation Funds)</b>					0					
24	<b>General State Aid/Evidence-Based Funding Anticipation Certificates</b>										
25	<b>Total (All Funds)</b>					0					
26	<b>OTHER SHORT-TERM BORROWING</b>										
27	<b>Total Other Short-Term Borrowing (Describe &amp; Itemize)</b>					0					
28											
29	<b>SCHEDULE OF LONG-TERM DEBT</b>										
30											
31	<b>Long-Term Debt Identification or Name of Issue</b>	<b>Date of Issue (mm/dd/yy)</b>	<b>Amount of Original Issue</b>	<b>Type of Issue *</b>	<b>Counts Against Statutory Debt Limit? (Y/N)**</b>	<b>Outstanding Beginning July 1, 2024</b>	<b>Issued July 1, 2024 thru June 30, 2025</b>	<b>Any differences (Described and Itemize)</b>	<b>Retired July 1, 2024 thru June 30, 2025</b>	<b>Outstanding Ending June 30, 2025</b>	<b>Amount to be Provided for Payment on Long-Term Debt</b>
32	Special Education Bond	03/03/21	3,095,000		N	2,315,000			295,000	2,020,000	2,020,000
33										0	
34										0	
35										0	
36										0	
37										0	
38										0	
39										0	
40										0	
41										0	
42										0	
43										0	
44										0	
45										0	
46										0	
47										0	
48										0	
49										0	
50			3,095,000			2,315,000	0	0	295,000	2,020,000	2,020,000
52	* Each type of debt issued must be identified separately with the amount:										
53	1. Working Cash Fund Bonds	4. Fire Prevent, Safety, Environmental and Energy Bonds		7. Leases					10. Other		
54	2. Funding Bonds	5. Tort Judgment Bonds		8. Subscription-Based Information Technology Arrangements					11. Other		
55	3. Refunding Bonds	6. Building Bonds		9. Other					12. Other		
57											
58	** Debts that do not count against the debt limit may include:										
59	Building bonds approved by referendum on or after Nov. 5, 2024; see 105 ILCS 5/19-1(p-225)										
60	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)										
61	Alternate revenue bonds paid from the alternate revenue source; see 30 ILCS 350/15										
62	Warrants in anticipation of taxes levied according to provisions in 105 ILCS 5/17-16										
63	Various individual exemptions; see 105 ILCS 5/19-1										
64											
65	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**

	A	B	C	D	E	F	G	H	I	J	K	
1	<b>SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES</b>											
2	<b>Description (Enter Whole Dollars)</b>					<b>Account No.</b>	<b>Tort Immunity <sup>a</sup></b>	<b>Special Education</b>	<b>Area Vocational Construction</b>	<b>School Facility Occupation Taxes <sup>b</sup></b>	<b>Driver Education</b>	
3	<b>Cash Basis Fund Balance as of July 1, 2024</b>											
4	<b>RECEIPTS:</b>											
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100, 80	0	0	0			
6	Earnings on Investments					10, 20, 40, 50 or 60-1500, 80	0	0	0	0	0	
7	Drivers' Education Fees					10-1970					0	
8	School Facility Occupation Tax Proceeds					30 or 60-1983				0		
9	Driver Education					10 or 20-3370					0	
10	Other Receipts (Describe & Itemize)					--	0	0	0	0	0	
11	Sale of Bonds					10, 20, 40 or 60-7200		0	0	0		
12	<b>Total Receipts</b>						0	0	0	0	0	
13	<b>DISBURSEMENTS:</b>											
14	Instruction					10 or 50-1000		0			0	
15	Facilities Acquisition & Construction Services					20 or 60-2530		0	0	0	0	
16	Tort Immunity Services					80	0					
17	<b>DEBT SERVICE:</b>											
18	Debt Services - Interest on Long-Term Debt					30-5200				0		
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300				0		
20	Debt Services Other (Describe & Itemize)					30-5400				0		
21	<b>Total Debt Services</b>									0		
22	Other Disbursements (Describe & Itemize)					--						
23	<b>Total Disbursements</b>						0	0	0	0	0	
24	<b>Ending Cash Basis Fund Balance as of June 30, 2025</b>						0	0	0	0	0	
25	<b>Reserved Cash Balance</b>					714						
26	<b>Unreserved Cash Balance</b>					730	0	0	0	0	0	

28	<b>SCHEDULE OF TORT IMMUNITY EXPENDITURES <sup>a</sup></b>										
29											
30	Yes <input type="checkbox"/> No <input type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?										
31	If yes, list in the aggregate the following:					Total Claims Payments:	0				
32						Total Reserve Remaining:	0				
34	In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter the total dollar amount for each category.										
35	<b>Expenditures:</b>										
36	Workers' Compensation Act and/or Workers' Occupational Disease Act						0				
37	Unemployment Insurance Act						0				
38	Insurance (Regular or Self-Insurance)						0				
39	Risk Management and Claims Service						0				
40	Judgments/Settlements						0				
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction						0				
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)						0				
43	Legal Services						0				
44	Principal and Interest on Tort Bonds						0				
45	Other -Explain on Itemization 44 tab						0				
46	<b>Total</b>						0				
47	<b>G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0</b>						OK				
49	<sup>a</sup> Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.										
50	<sup>b</sup> 55 ILCS 5/5-1006.7										

**CARES, CRRSA, ARP Schedule**  
(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L
1	<b>CARES, CRRSA, and ARP SCHEDULE - FY 2025</b>											
2	Please read schedule instructions before completing.											
3	<div style="float: right; border: 1px solid black; padding: 5px; background-color: #4a86e8; color: white;"> <a href="#">Click below for schedule instructions:</a>  <b>SCHEDULE INSTRUCTIONS</b> </div>											
4	Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2025	<b>X</b>	<b>Yes</b>					<b>No</b>				
5	If the answer to the above question is "YES", this schedule must be completed.											
6	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.											
7	<b>Part 1: CARES, CRRSA, and ARP REVENUE</b>											
8	<b>Revenue Section A</b>	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.										
9			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total
10	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
11												
12	ESSER II (only) [CRRSA Act] (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST, D4)	4998										0
13	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
14	GEER II (only) [CRRSA] (FRIS SUBPROGRAM CODE: GO, RC, JK, JE)	4998										0
15	ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)	4998										0
16	ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998										0
17	CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)	4998										0
18	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
19	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
20	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
21	<b>Total Revenue Section A</b>		0	0		0	0	0			0	0
22	<b>Revenue Section B</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.										
23			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total
24	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
25												
26	ESSER II (only) [CRRSA Act] (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST, D4)	4998										0
27	GEER II (only) [CRRSA] (FRIS SUBPROGRAM CODE: GO, RC, JK, JE)	4998										0
28	ESSER III (only) [ARP] (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3, P4, 15, 25, 35, 45, 55, 65, 75)	4998	4,200									4,200
29	ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)	4998										0
30	ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998										0
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
36	<b>Total Revenue Section B</b>		4,200	0		0	0	0			0	4,200
37	<b>Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue</b>											
38	Total Other Federal Revenue (Section A plus Section B)	4998	4,200	0		0	0	0			0	4,200
39	Total Other Federal Revenue from Revenue Tab	4998	4,200	0		0	0	0			0	4,200
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												

**CARES, CRRSA, ARP Schedule**  
(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L
43	<b>Part 2: CARES, CRRSA, and ARP EXPENDITURES</b>											
44	Review of the July 1, 2024 through June 30, 2025 FRIS Expenditures reports may assist in determining the expenditures to use below.											
45	<b>Expenditure Section A:</b>											
46	<b>ESSER I EXPENDITURES (CARES)</b>		-----DISBURSEMENTS-----									
47			(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	<b>FUNCTION</b>											
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
53	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
54												
55	Facilities Acquisition and Construction Services (Total)	2530										0
56	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
57	FOOD SERVICES (Total)	2560										0
58	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
59												
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	<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)</b>	Total Technology	0	0	0				0			0

**CARES, CRRSA, ARP Schedule**  
(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L
63	<b>Expenditure Section B:</b>											
64	<b>ESSER II EXPENDITURES (CRRSA)</b>		-----DISBURSEMENTS-----									
65			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
66			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
67	<b>FUNCTION</b>											
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	0	0	0	0	0
81	<b>Expenditure Section C:</b>											
82	<b>GEER I EXPENDITURES (CARES)</b>		-----DISBURSEMENTS-----									
83			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
84			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
85	<b>FUNCTION</b>											
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	0	0	0	0	0

**CARES, CRRSA, ARP Schedule**  
(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L
99	<b>Expenditure Section D:</b>											
100	<b>GEER II EXPENDITURES (CRRSA)</b>		-----DISBURSEMENTS-----									
101			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
102			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
103	<b>FUNCTION</b>											
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
107												
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
112												
113	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
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	0	0	0	0	0
117	<b>Expenditure Section E:</b>											
118	<b>ESSER III EXPENDITURES (ARP)</b>		-----DISBURSEMENTS-----									
119			(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	<b>FUNCTION</b>											
122	1. List the total expenditures for the Functions 1000 and 2000 below											
123	INSTRUCTION Total Expenditures	1000										0
124	SUPPORT SERVICES Total Expenditures	2000										0
125												
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
130												
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	0	0	0	0	0

**CARES, CRRSA, ARP Schedule**  
(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L
135	<b>Expenditure Section F:</b>											
136	<b>CRRSA Child Nutrition (CRRSA)</b>		-----DISBURSEMENTS-----									
137			(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	<b>FUNCTION</b>											
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
143	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
144												
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	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
149												
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
152	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology	0	0	0				0			0
153	<b>Expenditure Section G:</b>											
154	<b>ARP Child Nutrition (ARP)</b>		-----DISBURSEMENTS-----									
155			(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	<b>FUNCTION</b>											
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						4,200				4,200
161	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
162												
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	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
167												
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

**CARES, CRRSA, ARP Schedule**  
(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L
171	<b>Expenditure Section H:</b>											
172	<b>ARP IDEA (ARP)</b>		-----DISBURSEMENTS-----									
173			(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	<b>FUNCTION</b>											
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
180	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
181	Facilities Acquisition and Construction Services (Total)	2530										0
182	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
183	FOOD SERVICES (Total)	2560										0
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	0	0	0	0	0
189	<b>Expenditure Section I:</b>											
190	<b>ARP Homeless I (ARP)</b>		-----DISBURSEMENTS-----									
191			(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	<b>FUNCTION</b>											
194	1. List the total expenditures for the Functions 1000 and 2000 below											
195	INSTRUCTION Total Expenditures	1000										0
196	SUPPORT SERVICES Total Expenditures	2000										0
197	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
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	0	0	0	0	0

**CARES, CRRSA, ARP Schedule**  
(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L
207	<b>Expenditure Section J:</b>											
208	<b>CURES (Coronavirus State and Local Fiscal Recovery Funds)</b>		-----DISBURSEMENTS-----									
209			(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	<b>FUNCTION</b>											
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	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
216	Facilities Acquisition and Construction Services (Total)	2530										0
218	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
219	FOOD SERVICES (Total)	2560										0
220	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
221	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
222	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
223	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology	0	0	0	0	0	0	0	0	0	
224	<b>Expenditure Section K:</b>											
225	<b>Other CARES Act Expenditures (not accounted for above)</b>											
226			-----DISBURSEMENTS-----									
227			(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	<b>FUNCTION</b>											
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
233	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
234	Facilities Acquisition and Construction Services (Total)	2530										0
236	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
237	FOOD SERVICES (Total)	2560										0
238	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
239	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
240	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
241	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology	0	0	0	0	0	0	0	0	0	
242												

**CARES, CRRSA, ARP Schedule**  
(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L
243	<b>Expenditure Section L:</b>											
244	<b>Other CRRSA Expenditures (not accounted for above)</b>		-----DISBURSEMENTS-----									
245			(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	<b>FUNCTION</b>											
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
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	0	0	0	0	0
261	<b>Expenditure Section M:</b>											
262	<b>Other ARP Expenditures (not accounted for above)</b>		-----DISBURSEMENTS-----									
263			(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	<b>FUNCTION</b>											
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	0	0	0	0	0
280	<b>Expenditure Section N:</b>											
281	<b>TOTAL EXPENDITURES (from all CARES, CRRSA, &amp; ARP funds)</b>		-----DISBURSEMENTS-----									
282			(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	<b>FUNCTION</b>											
285	INSTRUCTION	1000	0	0	0	0	0	0	0	0	0	0
286	SUPPORT SERVICES	2000	0	0	0	0	0	4,200	0	0	0	4,200
287	Facilities Acquisition and Construction Services (Total)	2530	0	0	0	0	0	0	0	0	0	0
288	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540	0	0	0	0	0	0	0	0	0	0
289	FOOD SERVICES (Total)	2560	0	0	0	0	0	0	0	0	0	0
290	TOTAL EXPENDITURES										Functions 1000 & 2000 total	4,200
292	<b>Expenditure Section O:</b>											
293	<b>TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, &amp; ARP funds)</b>		-----DISBURSEMENTS-----									
294			(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	<b>FUNCTION</b>											
297	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology	0	0	0	0	0	0	0	0	0	0

	A	B	C	D	E	F	G	H	I	J	K	L
1	<b>SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION</b>											
2	<b>Description of Assets</b> (Enter Whole Dollars)	<b>Acct #</b>	<b>Cost Beginning July 1, 2024</b>	<b>Add: Additions July 1, 2024 thru June 30, 2025</b>	<b>Less: Deletions July 1, 2024 thru June 30, 2025</b>	<b>Cost Ending June 30, 2025</b>	<b>Life In Years</b>	<b>Accumulated Depreciation Beginning July 1, 2024</b>	<b>Add: Depreciation Allowable July 1, 2024 thru June 30, 2025</b>	<b>Less: Depreciation Deletions July 1, 2024 thru June 30, 2025</b>	<b>Accumulated Depreciation Ending June 30, 2025</b>	<b>Ending Balance Undepreciated June 30, 2025</b>
3	<b>Works of Art &amp; Historical Treasures</b>	<b>210</b>				0					0	0
4	<b>Land</b>	<b>220</b>										
5	Non-Depreciable Land	221	159,845			159,845						159,845
6	Depreciable Land	222				0	50				0	0
7	<b>Buildings</b>	<b>230</b>										
8	Permanent Buildings	231	3,343,146	14,860,050		18,203,196	50	2,229,054	87,993		2,317,047	15,886,149
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	1,439,020	185,774		1,624,794	20	623,576	108,319		731,895	892,899
11	<b>Capitalized Equipment</b>	<b>250</b>										
12	10 Yr Schedule	251	428,635			428,635	10	137,064	43,511		180,575	248,060
13	5 Yr Schedule	252				0	5				0	0
14	3 Yr Schedule	253				0	3				0	0
15	<b>Construction in Progress</b>	<b>260</b>	14,949,056	225,622	14,860,050	314,628	--					314,628
16	<b>Total Capital Assets</b>	<b>200</b>	20,319,702	15,271,446	14,860,050	20,731,098		2,989,694	239,823	0	3,229,517	17,501,581
17	<b>Non-Capitalized Equipment</b>	<b>700</b>				0	10		0			
18	<b>Allowable Depreciation</b>								239,823			

	A	B	C	D	E	F	H
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2024 - 2025)</b>						
2	<i>This schedule is completed for school districts only.</i>						
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>	
6	<b>OPERATING EXPENSE PER PUPIL</b>						
7	<b>EXPENDITURES:</b>						
8	ED	Expenditures 16-24, L116	Total Expenditures		\$	24,332,647	
9	O&M	Expenditures 16-24, L155	Total Expenditures			0	
10	DS	Expenditures 16-24, L178	Total Expenditures			381,700	
11	TR	Expenditures 16-24, L214	Total Expenditures			0	
12	MR/SS	Expenditures 16-24, L292	Total Expenditures			0	
13	TORT	Expenditures 16-24, L429	Total Expenditures			0	
14			<b>Total Expenditures</b>		\$	<b>24,714,347</b>	
16	<b>LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:</b>						
18	TR	Revenues 10-15, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)		\$	0	
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)			0	
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+)	1125 Pre-K Programs			0	
35	ED	Expenditures 16-24, L9, Col K - (G+)	1225 Special Education Programs Pre-K			0	
36	ED	Expenditures 16-24, L11, Col K - (G+)	1275 Remedial and Supplemental Programs Pre-K			0	
37	ED	Expenditures 16-24, L12, Col K - (G+)	1300 Adult/Continuing Education Programs			0	
38	ED	Expenditures 16-24, L15, Col K - (G+)	1600 Summer School Programs			676,020	
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			0	
41	ED	Expenditures 16-24, L22, Col K	1912 Special Education Programs K-12 - Private Tuition			0	
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 Progm - Private Tuition			0	
52	ED	Expenditures 16-24, L77, Col K - (G+)	3000 Community Services			14,996	
53	ED	Expenditures 16-24, L104, Col K	4000 Total Payments to Other Govt Units			0	
54	ED	Expenditures 16-24, L116, Col G	- Capital Outlay			184,930	
55	ED	Expenditures 16-24, L116, Col I	- Non-Capitalized Equipment			0	
56	O&M	Expenditures 16-24, L134, Col K - (G+)	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			0	
59	O&M	Expenditures 16-24, L155, Col I	- Non-Capitalized Equipment			0	
60	DS	Expenditures 16-24, L164, Col K	4000 Payments to Other Dist & Govt Units			0	

	A	B	C	D	E	F	H
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2024 - 2025)</b>						
2	<i>This schedule is completed for school districts only.</i>						
3							
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>	
61	DS	Expenditures 16-24, L174, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			295,000	
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			0	
66	TR	Expenditures 16-24, L214, Col I	- Non-Capitalized Equipment			0	
67	MR/SS	Expenditures 16-24, L220, Col K	1125 Pre-K Programs			0	
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			0	
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			0	
94	Tort	Expenditures 16-24, L429, Col G	- Capital Outlay			0	
95	Tort	Expenditures 16-24, L429, Col I	- Non-Capitalized Equipment			0	
96			<b>Total Deductions for OEPP Computation (Sum of Lines 18 - 95)</b>		\$	<b>1,170,946</b>	
97			<b>Total Operating Expenses Regular K-12 (Line 14 minus Line 96)</b>			<b>23,543,401</b>	
98			<b>9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2024-2025</b>			<b>0.00</b>	
99			<b>Estimated OEPP (Line 97 divided by Line 98)</b>		\$	<b>Complete Line 98</b>	
100							
101	<b>PER CAPITA TUITION CHARGE</b>						
103	<b>LESS OFFSETTING RECEIPTS/REVENUES:</b>						
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)			0	
106	TR	Revenues 10-15, L45, Col F	1415 Regular - Transp Fees from Co-curricular Activities (In State)			0	
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			0	
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700 Total District/School Activity Income (without Student Activity Funds)			0	
116	ED	Revenues 10-15, L86, Col C	1811 Rentals - Regular Textbooks			0	
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			0	
122	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940 Services Provided Other Districts			0	
123	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991 Payment from Other Districts			381,700	
124	ED	Revenues 10-15, L108, Col C	1993 Other Local Fees (Describe & Itemize)			97,645	
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100 Total Special Education			0	
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200 Total Career and Technical Education			0	
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			0	
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			0	

	A	B	C	D	E	F	H
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2024 - 2025)</b>						
2	<i>This schedule is completed for school districts only.</i>						
3							
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>	
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500 Total Transportation			60,017	
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			0	
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999 Other Restricted Revenue from State Sources			0	
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			0	
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			0	
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300 Total Title I			0	
147	ED-O&M-TR-MR/SS	Revenues 10-15, L212, Col C,D,F,G	4400 Total Title IV			0	
148	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4620 Fed - Spec Education - IDEA - Flow Through			0	
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			0	
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			194,453	
190	ED-O&M-TR-MR/SS	Revenues 10-15, L268, Col C,D,F,G	4992 Medicaid Matching Funds - Fee-for-Service Program			161,159	
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)			4,200	
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			0	
193	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100 Special Education Contributions from EBF Funds **				
194	ED-MR/SS	Revenues (Part of EBF Payment)	3300 English Learning (Bilingual) Contributions from EBF Funds **				
196			<b>Total Deductions for PCTC Computation (Line 104 through Line 194)</b>		\$	<b>899,174</b>	
197			<b>Net Operating Expense for Tuition Computation (Line 97 minus Line 196)</b>			<b>22,644,227</b>	
198			<b>Total Depreciation Allowance (from page 36, Line 18, Col I)</b>			<b>239,823</b>	
199			<b>Total Allowance for PCTC Computation (Line 197 plus Line 198)</b>			<b>22,884,050</b>	
200			<b>9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2024-2025</b>			<b>0.00</b>	
201			<b>Total Estimated PCTC (Line 199 divided by Line 200) *</b>		\$	<b>Complete Line 98</b>	
202							
203	<b>*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.</b>						
204	<b>**Go to the Evidence-Based Funding Distribution Calculation webpage.</b>						
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						





**ESTIMATED INDIRECT COST DATA**

	A	B	C	D	E	F	G	H
1	<b>ESTIMATED INDIRECT COST RATE DATA</b>							
2	<b>SECTION I</b>							
3	<b>Financial Data To Assist Indirect Cost Rate Determination</b>							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>							
5	<p><b>ALL OBJECTS EXCLUDE CAPITAL OUTLAY.</b> 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.</p>							
6	<b>Support Services - Direct Costs</b>							
7	Direction of Business Support Services (10, 50, and 80 -2510)							
8	Fiscal Services (10, 50, & 80 -2520)							
9	Operation and Maintenance of Plant Services (10, 20, 50, and 80 -2540)							
10	Food Services (10 & 80 -2560) <i>Must be less than (P16, Col E-F, L65) *Only include food costs.</i>							
11	Value of Commodities Received for Fiscal Year 2025 (Include the value of commodities when determining if a Single Audit is required).				0			
12	Internal Services (10, 50, and 80 -2570)							
13	Staff Services (10, 50, and 80 -2640)							
14	Data Processing Services (10, 50, & 80 -2660)							
15	<b>SECTION II</b>							
16	<b>Estimated Indirect Cost Rate for Federal Programs</b>							
17				<b>Restricted Program</b>		<b>Unrestricted Program</b>		
18		<b>Function</b>		<b>Indirect Costs</b>	<b>Direct Costs</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>	
19	<b>Instruction</b>	1000			15,424,943		15,424,943	
20	<b>Support Services:</b>							
21	Pupil	2100			5,611,572		5,611,572	
22	Instructional Staff	2200			158,198		158,198	
23	General Admin.	2300			641,537		641,537	
24	School Admin.	2400			307,548		307,548	
25	<b>Business:</b>							
26	Direction of Business Spt. Srv.	2510	0	0	0	0	0	
27	Fiscal Services	2520	461,175	0	0	461,175	0	
28	Oper. & Maint. Plant Services	2540		879,749	879,749		0	
29	Pupil Transportation	2550		102,316			102,316	
30	Food Services	2560		0	0		0	
31	Internal Services	2570	13,200	0	0	13,200	0	
32	<b>Central:</b>							
33	Direction of Central Spt. Srv.	2610		0	0		0	
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0	0		0	
35	Information Services	2630		94,906			94,906	
36	Staff Services	2640	0	0	0	0	0	
37	Data Processing Services	2660	437,577	0	0	437,577	0	
38	<b>Other:</b>							
39	Community Services	3000		14,996			14,996	
40	<b>Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)</b>				(134,849)		(134,849)	
41	<b>Total</b>			911,952	23,100,916	1,791,701	22,221,167	
42				<b>Restricted Rate*</b>		<b>Unrestricted Rate*</b>		
43				Total Indirect Costs:	911,952	Total Indirect Costs:	1,791,701	
44				Total Direct Costs:	23,100,916	Total Direct Costs:	22,221,167	
45				<b>= 3.95%</b>		<b>= 8.06%</b>		

	A	B	C	D	E	F
1	<b>REPORT ON SHARED SERVICES OR OUTSOURCING</b>					
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	Niles Twp District for Spec Educ			05-016-8070-60_AFR25 Niles Twp District for Spec Educ		
7	05016807060					
8	<i>Check box if this schedule is not applicable.....</i>	<input type="checkbox"/>	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 <span style="float: right;">➔</span>					
10	<b>Service or Function ( Check all that apply )</b>				<b>Barriers to Implementation</b>	(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		EBC, TRS / THIS
15	Energy Purchasing					
16	Food Services					
17	Grant Writing					
18	Grounds Maintenance Services					
19	Insurance		X	X		CLIC Workers Comp
20	Investment Pools		X	X		Niles Township Treasurer
21	Legal Services		X	X		Robbins, Schwartz, Nicholas, Lifton & Taylor
22	Maintenance Services					
23	Personnel Recruitment					
24	Professional Development					
25	Shared Personnel					
26	Special Education Cooperatives					
27	STEM (science, technology, engineering and math) Program Offerings					
28	Supply & Equipment Purchasing					
29	Technology Services					
30	Transportation					
31	Vocational Education Cooperatives					
32	All Other Joint/Cooperative Agreements					
33	Other					
34						
35	<b>Additional space for Column (D) - Barriers to Implementation:</b>					
36						
37						
38						
40	<b>Additional space for Column (E) - Name of LEA :</b>					
41						
42						
43						

**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: Niles Twp District for Spec Educ  
 RCDT Number: 05016807060

Description	Funct. No.	Actual Expenditures, Fiscal Year 2025				Budgeted Expenditures, Fiscal Year 2026			
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	330,482		0	330,482	318,205		0	318,205
2. Special Area Administration Services	2330	0		0	0	0		0	0
3. Other Support Services - School Administration	2490	0		0	0	0		0	0
4. Direction of Business Support Services	2510	0	0	0	0	0	0	0	0
5. Internal Services	2570	13,200		0	13,200	28,660		0	28,660
6. Direction of Central Support Services	2610	0		0	0	0		0	0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0	0	0	0	0
<b>8. Totals</b>		343,682	0	0	343,682	346,865	0	0	346,865
<b>9. Percent Increase (Decrease) for FY2026 (Budgeted) over FY2025 (Actual)</b>									1%

**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.

**This page is provided for detailed itemizations as requested within the body of the report.  
Type Below.**

- 1.
- 2.
- 3.
- 4.

Reference Pages.

- <sup>1</sup> Do not enter negative numbers. Reports with negative numbers will be returned for correction.
- <sup>2</sup> GASB Statement No. 24; Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On Behalf of" Payments should only be reflected on this page.
- <sup>3</sup> Equals Line 8 minus Line 17.
- <sup>4</sup> May require notification to the county clerk to abate an equal amount from taxes next extended. Refer to Section 17-2.11 for the applicable provisions and other "limited" transfer authority to O&M.
- <sup>5</sup> Requires notification to the county clerk to abate an equal amount from taxes next extended. See Section 10-22.14
- <sup>6</sup> Use of proceeds from the sale of school sites buildings, or other real estate is limited. See Sections 5-22 and 10-22.8 of the School Code.
- <sup>7</sup> Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.
- <sup>8</sup> Educational Fund (10) - Computer Technology only.
- <sup>9</sup> Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- <sup>10</sup> Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.
- <sup>11</sup> Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund—e.g. alternate revenue bonds ( Describe & Itemize).
- <sup>12</sup> Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation).  
Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation).
- <sup>13</sup> GASB Statement No. 87; all leases should be reflected on this line.

AFR supporting documentation must be embedded as Microsoft Word (.doc) or Adobe (\*.pdf) and inserted within this  
These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes, etc.

***[Please insert files above]***

**Instructions to insert word doc or pdf files:**

Choose: Insert - Select: Object - Select Create from File tab - Select Browse - Select file  
that you want to embed - Check Display as icon - Select OK.

*Note: If you have trouble inserting pdf files, submit as a separate attachment in IWAS and  
they will be inserted for you.*

	A	B	C	D	E	F
1	<b>DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION</b> Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
2	<i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2026 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i>					
3	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell F11). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	- If the FY 2026 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.					
5	- If the Annual Financial Report requires a deficit reduction plan even though the FY2026 budget does not, a completed deficit reduction plan is still required.					
6	<b>DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only</b> (All AFR pages must be completed to generate the following calculation)					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	27,067,861	0	0	0	27,067,861
9	Direct Expenditures	24,332,647	0	0		24,332,647
10	Difference	2,735,214	0	0	0	<b>2,735,214</b>
11	Fund Balance - June 30, 2025	13,101,398	0	0	0	<b>13,101,398</b>
12	<b>Balanced - no deficit reduction plan is required.</b>					
13						
14						
15						

# FY 2025 Audit Checklist

RCDT: 05016807060
School District/Joint Agreement Name: Niles Twp District for Spec Educ
Auditor Name: Don Shaw
License #: 065-033233 License Expiration Date (below): 9/30/2027
05-016-8070-60_AFR25 Niles Twp District for Spec Educ

**All entries must balance within the individual fund statements and schedules as instructed below. Any error messages left unresolved below, will be returned to the auditor for correction.**

1. The auditor's Opinion and Notes to the Financial Statements and the Corrective Action Plan(s) on LEA letterhead are embedded in the "Opinion-Notes" tab.
2. Student Activity Funds, Convenience Accounts, and other agency funds are included, if applicable.
3. All audit questions on page 2 are answered appropriately by checking all that apply. This page must also be certified with the signature of the CPA firm. Comments and explanations are included for all checked items at the bottom of page 2.
4. All **Other** accounts and functions labeled "(describe & itemize)" are properly noted on the "Itemization" tab.
5. Tuition paid to another school district or to a joint agreement (in state) is coded to Function 4200 and Other Objects (600).
6. Business Manager/Bookkeeper Costs are charged to the proper Function (No. 2510/2520).
7. If district is subject to PTELL on tab "Aud Quest 2", line 21 be sure to check the box and enter the effective date.
8. All entries were entered to the nearest whole dollar amount (Exception: 9 Month ADA on PCTC OEPP Tab).

## Balancing Schedule

*Check this Section for Error Messages*

The following assures that various entries are in balance. Any out of balance condition is followed by an error message in **RED** and must be resolved before submitting to ISBE. One or more errors detected may cause this AFR to be returned for corrections and resubmission. If impossible for entries to balance, please explain on the itemization page.

Description:	Error Message
<b>1. Cover Page: The Accounting Basis must be Cash or Accrual. Choose School District or Joint Agreement.</b>	
What Basis of Accounting is used?	ACCRUAL
Choose School District or Joint Agreement.	JOINT AGREEMENT
Is Budget Deficit Reduction Plan Required?	Congratulations! You have a balanced AFR.
<b>2. Page 3: Financial Information must be completed.</b>	
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	OK
Section A: Tax rates are not entered. Cells D10, F10, H10, L10 on tab 3 must have a tax rate or 0 entered.	OK
Section D: Check a or b that agrees with the school district type.	OK
Section E: Is there a material impact on the entity's financial position?	NO
<b>3. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.</b>	
Fund (10) ED: Cash balances cannot be negative.	OK
Fund (20) O&M: Cash balances cannot be negative.	OK
Fund (30) DS: Cash balances cannot be negative.	OK
Fund (40) TR: Cash balances cannot be negative.	OK
Fund (50) MR/SS: Cash balances cannot be negative.	OK
Fund (60) CP: Cash balances cannot be negative.	OK
Fund (70) WC: Cash balances cannot be negative.	OK
Fund (80) Tort: Cash balances cannot be negative.	OK
Fund (90) FP&S: Cash balances cannot be negative.	OK
<b>4. Page 5 &amp; 6: Total Current &amp; Capital Assets must = Total Liabilities &amp; Fund Balance.</b>	
Fund 10, Cell C13 must = Cell C41.	OK
Fund 20, Cell D13 must = Cell D41.	OK
Fund 30, Cell E13 must = Cell E41.	OK
Fund 40, Cell F13 must = Cell F41.	OK
Fund 50, Cell G13 must = Cell G41.	OK
Fund 60, Cell H13 must = Cell H41.	OK
Fund 70, Cell I13 must = Cell I41.	OK
Fund 80, Cell J13 must = Cell J41.	OK
Fund 90, Cell K13 must = Cell K41.	OK
Agency Fund, Cell L13 must = Cell L41.	OK
General Fixed Assets, Cell M23 must = Cell M41.	OK
General Long-Term Debt, Cell N23 must = Cell N41.	OK
<b>5. Page 5: Sum of Reserved &amp; Unreserved Fund Balance must = Page 8, Ending Fund Balance.</b>	
Fund 10, Cells C38+C39 must = Cell C81.	OK
Fund 20, Cells D38+D39 must = Cell D81.	OK
Fund 30, Cells E38+E39 must = Cell E81.	OK
Fund 40, Cells F38+F39 must = Cell F81.	OK
Fund 50, Cells G38+G39 must = Cell G81.	OK
Fund 60, Cells H38+H39 must = Cell H81.	OK
Fund 70, Cells I38+I39 must = Cell I81.	OK
Fund 80, Cells J38+J39 must = Cell J81.	OK
Fund 90, Cells K38+K39 must = Cell K81.	OK
<b>7. Page 26: Schedule of Long-Term Debt</b>	
<b>Note: Explain any unreconcilable differences in the Itemization sheet.</b>	
Total Long-Term Debt Issued (P26, Cell F64) must = Principal on Long-Term Debt Sold (P7, Cells C33:K33).	OK
Total Long-Term Debt (Principal) Retired (P19, Cell H174) must = Debt Service - Long-Term Debt (Principal) Retired (P26, Cell H64).	OK
<b>8. Page 7-9: Other Sources of Funds must = Other Uses of Funds</b>	
Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49.	OK
Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.	OK
Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C74:K74).	OK
<b>9. Restricted Tax Levies Page 27, Line 25 must = Reserved Fund Balance, Pages 5 &amp; 6, Line 38.</b>	
Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.	OK
Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0.	OK
<b>10. Page 7: "On behalf" payments to the Educational Fund</b>	
Fund (10) ED: Account 3998, cell C9 must be entered or explain why this is zero on the Itemization 44 tab.	OK
<b>11. Page 37-39: The 9 Month ADA must be entered on Line 98.</b>	OK
<b>13. Page 37-39: The Special Education Contributions from EBF Funds (line 192) must be entered.</b>	OK
<b>14. Page 37-39: The English Learning (Bilingual) Contributions from EBF Funds (line 193) must be entered.</b>	OK
<b>15. Page 40: Contracts Paid in Current Year (CY) MUST be completed. If there are no contracts, state "no contracts" in cell A20 on Contacts Paid in CY tab.</b>	OK
<b>16. Page 42: SHARED OUTSOURCED SERVICES, Completed.</b>	OK
<b>17. Page 43: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.</b>	OK
<b>18. Page 27: Rest Tax Levies-Tort Im 27, G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0.</b>	OK
<b>19. Assets-Liab (C45, C48, C49), Acct Summary (C85), Revenues (C82), Expenditures (H33) -Enter Student Activity Funds.</b>	OK
<b>20. Page 28-35: CARES CRRSA ARP Schedule - Revenue 4998 listed on schedule must equal Revenue 4998 listed on Revenue tab.</b>	OK
<b>21. Page 28-35: CARES CRRSA ARP Schedule -check box yes or no if district/joint agreement received/expended funds.</b>	OK

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**INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements**

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**SINGLE AUDIT WORKPAPERS**

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In an effort to accommodate the increased reporting requirements for School Districts/Joint Agreements, the Single Audit workpapers are no longer required to be submitted by the Annual Financial Report (AFR) due date. School District / Joint Agreement Single Audits are due in accordance with 2 CFR 200.512(a).

All School Districts / Joint Agreements that have Federal grant expenditures greater than \$750,000 should use the workpapers found in the "Single Audit Workpaper Template" on our website at [www.isbe.net/gata](http://www.isbe.net/gata) or via direct link:

[Single Audit Workpapers](#)

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**GATA REQUIREMENTS**

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All School Districts/Joint Agreements must also complete GATA reporting requirements on the GATA Grantee Portal (<https://grants.illinois.gov/portal>)

Once an audit case is created in the ARRMS, the following steps must be taken by the grantee, in the Grantee Portal:

- 1) Step 1 - Audit Certification Form
- 2) Step 2 - Consolidated Year-End Financial Report (CYEFR)
- 3) Step 3 - CPA Information and Instructions
- 4) Step 4 - Audit Package Upload
- 5) Step 5 - Certification and Submission

Guidance for completing the GATA reporting requirements can be found on our website ([www.isbe.net/gata](http://www.isbe.net/gata)) under the "What's new?" banner, or via the link below.

[Audit Report Review Process Overview Manual](#)



**INDEPENDENT AUDITORS' REPORT  
ON THE ANNUAL FINANCIAL REPORT**

January 8, 2026

Governing Board  
Niles Township District for Special Education #807  
Morton Grove, Illinois

We have audited the basic financial statements of Niles Township District for Special Education #807 ("District") as of and for the year ended June 30, 2025, and have issued our report thereon, dated January 8, 2026, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise District's basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to January 8, 2026.

The accompanying Annual Financial Report, Form ISBE SD50-35/JA50-60, for District as of and for the year ended June 30, 2025 has been prepared in the form prescribed by the Illinois State Board of Education, is presented for purposes of additional analysis and is 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, except for the financial profile information, estimated financial profile summary, supplementary schedules, statistical section, estimate indirect cost rate for federal programs, report on shared service or outsourcing, administrative cost worksheet, and itemization schedule, as listed in the table of contents, which were not audited, and on which we express no opinion, 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 themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information, except for those portions identified above as not audited, is fairly stated in all material respects in relation to the basic financial statements as a whole.

The answers to questions 1 through 25 contained in the "Auditor's Questionnaire" on page 2 are based solely on the procedures performed and data obtained during our audit of the basic financial statements of District as of and for the year ended June 30, 2025.

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

*Lauterbach & Amen, LLP*

LAUTERBACH & AMEN, LLP

**NTDSE ENROLLMENT DATA**  
**January 14th, 2026**

<b>STUDENTS</b>	<b>November</b>	<b>December</b>	<b>January</b>
<b>Molloy</b>	178	178	180
<b>Satellite</b>	183	183	178
<b>Total</b>	361	361	358

**NTDSE ENROLLMENT DATA BY DISTRICT**

January 14th, 2026

DISTRICT	SATELLITE	PROJECT CLASS	LIFE SKILLS	PROJECT ABLE	CHANGE	TOTAL	Out-of-District Students	Out Placed Therapeutic Day Students	Private/Parochial Schools by District
62			2			2	2		
64		4				4	4		
67	19	5	2	2	1	28		2	
68	36	30	5	4	-1	75		5	27
69	2	9	2	7		20		1	
70	28	9	3	2	-1	42		1	5
71	10	3	4	0		17			6
72	17	3		1		21		2	37
73	4	3	1	3		11			
73.5	33	12	3	6	-1	54		3	
74	29	11	2	3		45		2	
158			1			1	1		
207		7	2			9	9		
219		22	7		-1	29	29		
<b>TOTAL</b>	<b>178</b>	<b>118</b>	<b>34</b>	<b>28</b>	<b>-3</b>	<b>358</b>	<b>45</b>	<b>16</b>	<b>75</b>

Who	Who brought their A-GAME this week?	How did they bring their A-GAME?
Allyson Sussman	Shannon Egan	I told Shannon that one of her students needs some more practice isolating a single finger to help make his selections using AAC stronger. The next day, I see her working 1:1 with him on strengthening his pointing/finger isolation! Shannon you're such a great teammate.
Jaimi Yousefi	Jen Sobacki & Sheryl Banser	These two ladies have helped me to completely transform my classroom and I could not be more grateful!
Ali Schwarz	Maro Simotas	I am working with Maro, one of our fabulous OTs, for the first time this year at the OOHJ Early Childhood Center. Not only is Maro a calm, kind, empathetic therapist and play partner for our students, she is also taking the initiative to participate in our AAC coaching program. Maro is a natural, and she has picked up the strategies and philosophy of modeling AAC so quickly. I truly appreciate her effort and interest. Thank you, Maro!
Kristy Getty	Chloe Jao	Chloe is doing amazing in her first year teaching!! She has handled difficult situations like a pro and has impressed me so much with her classroom management. I'm so happy to be on your team, Ms. Jao!
Kathy Gavin	Terrence Richardson	Terrence is an evening custodian at Molloy and goes the extra mile to help ensure Molloy is clean and ready for staff and students each morning. He is always smiling and willing to stay late or come in early to get extra tasks or projects done. Thank you Terrence for all you do every day!
Amanda Hagerty	Music Therapy team	One of the most magical things brought to our Molloy students lives is Sit and Spin for our Life skills population. It made my day to hear the progression of songs this a.m. knowing that these students were becoming more alert and ready for their next class. Thank you Music Therapy Team.
Jennifer Londberg	Shannon Egan	Every year she sets her room up for success with detailed and purposeful schedules. She has become such a great resource for many teachers, especially me since my first day at Molloy!
Elyse Szymanski	Chloe Jones	Chloe has been such a valuable addition to our team this year! Her patience, calm demeanor, and consistency help her students feel safe and capable, allowing them to grow.

Wk o	Who brought their A-GAME this week?	How did they bring their A-GAME?
Patrcia Torres	Janet Radcliffe	Thank you so much for everthing you've done for the past 3 months. You did a wonderful job keeping the classroom running smoothly, and your support and care truly made a difference for the students and staff. We are so grateful and we will all miss you. Enjoy your retirement? Lol
Becca Canastra	Brittany Wilson	Brittany is such a wonderful paraprofessional. She is gentle with the students but also challenges them to do their best. On Friday with her encouragement and guidance, one of the students was able to play an instrument in music therapy that required him to use both of his hands. This is usually something extremely challenging for him, but with her constant support and encouragement he was able to do this almost entirely independently.
Sara Lapidus	Daniel Marquez	Daniel has been a great addition to our classroom and is always willing to help. He has built a great relationship with the students. Thank you Daniel!
Sara Lapidus	Michele Green	Michele is our class cheerleader and Mom. Thank you for always taking the lead and helping us out. We appreciate you!
Amanda Hagerty	Sunny Park Slmpson	Sunny's personality is amazing! I have never met someone so grateful, postive, and happy in my life. Her students' love her, and she creates the best learning enviorment for her kids.
Megan Occhino	Erika Cowhey	I had the pleasure of sitting in on a music lesson with Erika, and it was a BLAST. The staff and students didn't stop smiling the whole time. Erik,a thank you for sharing your kindness and talent with all of us at NTDSE
Kathy Gavin	Lynette Linke	Lynette is the first point of contact when visitors enter Molloy. Her smile, warmth, and professionalism make her a fantastic ambassador for NTDSE. For those of us who work here, her quick wit and sense of humor help start the day on such a positive note. Thank you Lynette!
Katherine Pekler	Andrew Forlow	Our music therapist needed a "special" cord for a music therapy session. Andrew immediately sprang into action and figured out which cord they need and were to get it. Thank you Andrew for always thinking of our students' needs.



Christina Dimas <cdimas@ntdse.org>

**Fwd: Subject: Freedom of Information Act Request – Paint Orders Exceeding \$1,000**

1 message

**Kathy Gavin** <kgavin@ntdse.org>  
To: Christina Dimas <cdimas@ntdse.org>  
Cc: Heather Lane <hlane@ntdse.org>

Sun, Jan 11, 2026 at 12:28 PM

Hi Christina,  
Here is the FOIA response for the packet.  
Thanks - Kathy



**Kathy Gavin, MS Ed. CSBO**  
Director of Finance and Facilities

847-965-9040 x 830 | www.ntdse.org | kgavin@ntdse.org  
8701 Menard Avenue, Morton Grove, IL, 60053



----- Forwarded message -----

From: **Kathy Gavin** <kgavin@ntdse.org>  
Date: Sun, Jan 11, 2026 at 6:13 AM  
Subject: Fwd: Subject: Freedom of Information Act Request – Paint Orders Exceeding \$1,000  
To: <Ecampos@pdc14.com>  
Cc: Tarin Kendrick <tkendrick@ntdse.org>

Hi Mr. Campos,

Per your FOIA request, I have attached the information you requested regarding project payments for the Julia Molloy Education Center.  
The documents include the proposals, invoices, and copies of the checks for the payments. Please let us know if you need additional information.

Thank you,

Kathy Gavin



**Kathy Gavin, MS Ed. CSBO**  
Director of Finance and Facilities

847-965-9040 x 830 | www.ntdse.org | kgavin@ntdse.org  
8701 Menard Avenue, Morton Grove, IL, 60053



----- Forwarded message -----

From: **Enrique Campos** <ecampos@pdc14.com>  
Date: Tue, Jan 6, 2026 at 12:55 PM  
Subject: Subject: Freedom of Information Act Request – Paint Orders Exceeding \$1,000  
To: help@ntdse.org <help@ntdse.org>

## Freedom of Information Act Request

Dear FOIA Officer,

Under the Freedom of Information Act, I am requesting copies of any purchase orders or invoices for paint made by the School District that exceeded \$1,000 within the past five (5) years.

Please provide these records in electronic format.

If you are not the correct person to handle this request, kindly forward it to the appropriate individual.

This request is not for commercial use, and I respectfully ask that any fees be waived.

Please confirm receipt and let me know if you need additional details.

"This request is for painting commercial projects throughout the entire school facility, including classrooms, hallways, common areas, and administrative spaces. The scope of work covers all interior surfaces, ensuring a consistent and durable finish suitable for high-traffic environments. Paint specifications should prioritize low-VOC products for safety and air quality, high durability for long-term performance, and colors aligned with the school's design standards."



Thank you for your assistance.

Best regards,

Painters District Council #14

Enrique Campos

Email: [Ecamos@pdc14.com](mailto:Ecamos@pdc14.com)

Phone: 773-630-8325

1456 W. Adams Street, Chicago, IL 6060

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### 3 attachments

 **Hester Oct 2025.pdf**  
238K

 **Hester Sept 2023.pdf**  
464K

EXPENSE  
1071

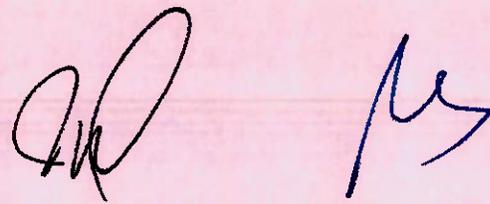
DATE
10/02/2025
CHECK AMOUNT
\$7,293.00

PAY \*\*\*Seven Thousand Two Hundred Ninety Three and 00/100 Dollars\*\*\*

TO HESTER COMMERCIAL PAINTING  
THE 7340 N. MONTICELLO AVE  
ORDER SKOKIE, IL 60076  
OF

1044	HESTER COMMERCIAL PAINTING	1071	10/02/2025		8070028422
Vendor	Vendor Name	Voucher	Date	Account Number	Check Number

<u>PO Number</u>	<u>Invoice</u>	<u>Amount</u>
0	54533	7,293.00



**TOTAL:**

\$7,293.00



Invoice #54533

**BILL TO:**  
 Kathy Gavin  
 Molloy Education Center  
 8701 Menards Ave  
 Morton Grove IL 60053

JOB/PO#	INVOICE DATE	PLEASE PAY	DUE DATE
JG25-052	9/22/2025	\$7,293.00	9/22/2025

kgavin@ntdse.org

**JOB:**  
 JG25-052 - Julia Molloy Ensemble Room

To invoice labor, materials, and supervision for a complete installation.

Description	Subtotal
April 1st, labor and materials to repaint walls due to emblem relocation.	\$623.00
August 5th, and 6th, labor and materials to repaint room 101.	\$2,900.00
August 7th, and 8th, labor and materials to repaint sensory path.	\$3,770.00
<b>Subtotal:</b>	\$7,293.00

~~12.0.2540.300.12.0000.00~~ **TOTAL:** \$7,293.00

COMMENTS/SPECIAL INSTRUCTIONS

*[Handwritten signature]*

*[Handwritten mark]*

# Additional Work Order

7340 N Monticello Ave. Skokie IL 60076  
O - (847) 677-5130 / F - (847) 677-5139  
email: info@hesterdecorating.com

AWO # 35001

Project Name: <u>TULIA MOWLY - EMDLEN RD</u>	Requested By: <u>KYCE</u>
Address: <u>8701 MENARD AVE.</u>	Painter Name: <u>DANTE</u>
City: <u>MORTON GROVE</u>	HPD JOB # <u>16-25-05</u>
Customer/GC:	Date Requested: <u>5/1</u>
Customer/GC Job #	Date Completed: <u>5/1</u>

Hester Painting & Decorating is hereby authorized to perform the following work, which is in addition to all contracted work. Hester will be paid for this added scope of work covered by this Additional Work Order, including without limitation, all direct costs, overhead costs, general and administrative expenses, profit and all effects (direct, indirect and consequential including impacts and "ripple effects") by the Owner or Owner's Representative. Any back charging is not Hester's responsibility to collect.

Date	Brief Description of Work	Reg hours	OT hours
	- PATCH AS NECESSARY	4	
	- TAPE & PATCH (SUITS) TODAY		
	- PRIME & PAINT COMPLETE		

1/4	SW SUPER PAINT
1/2	PRG FUSION-BOND
	SLIPPERS


KYCE 5/1  
Customer Authorized Signature date

DANTE 5/1  
Hester Painter Signature date

5/1/25

Office use only	
Total hours:	
Hourly rate:	
Labor cost:	
Material Cost:	
<b>TOTAL COST FOR THIS WORK:</b>	

EXPENSE  
1065

DATE
09/21/2023
CHECK AMOUNT
\$43,708.00

PAY \*\*\*Forty Three Thousand Seven Hundred Eight and 00/100 Dollars\*\*\*

TO HESTER COMMERCIAL PAINTING  
THE 7340 N. MONTICELLO AVE  
ORDER SKOKIE, IL 60076  
OF

1044	HESTER COMMERCIAL PAINTING	1055	09/21/2023		8070025481
Vendor	Vendor Name	Voucher	Date	Account Number	Check Number

<u>PO Number</u>	<u>Invoice</u>	<u>Amount</u>
0	49687	36,830.00
0	49688	7,078.00

**TOTAL:**

\$43,708.00



INVOICE

7340 N. Monticello Ave. Skokie, IL 60076

Date 9/13/2023 Invoice # 49887

Bill To

Work Performed At

Niles Twp. Distr. for Special Ed. #807
Julia S. Molloy Education Center
Attn: Kathy Gavin
8701 Menard Ave.
Morton Grove, IL 60053

Julia Molloy Pod 5 Refresh 2023
8701 Menard Ave.
Morton Grove, IL 60053

kgavin@ntdse.org

224-285-6469

FOR SERVICES RENDERED

Hester Proposal JG23-054

Original Contract Invoice

Labor, materials and supervision to complete miscellaneous painting onsite as described:

Table with 2 columns: Description and Amount. Rows include Pod 5 Base Bid (22,000.00), Corridor Accent Paint Colors (5,640.00), Electrostatic Spray Select Lockers (8,990.00), and Total Due: \$36,630.

Pod 4 painting

Handwritten notes and signatures: 60.0. 2530. 670. 20.0000.12 and two signatures.

Total Amount Now Due: \$36,630.00



INVOICE

7340 N. Monticello Ave. Skokie, IL 60076

Date 9/13/2023 Invoice # 49888

Bill To

Niles Twp. Distr. for Special Ed. #807
Julia S. Molloy Education Center
Attn: Kathy Gavin
8701 Menard Ave.
Morton Grove, IL 60053

Work Performed At

Julia Molloy Pod 5 Refresh 2023
8701 Menard Ave.
Morton Grove, IL 60053

kgavin@ntdse.org

224-285-6469

FOR SERVICES RENDERED

Hester Proposal JG23-054

Wayfinding, Added Work Invoice No. 2

Labor, materials and supervision to complete miscellaneous painting onsite as described:

Table with 2 columns: Description and Amount. Includes Wayfinding Numbers (1,028.00) and Additional Work (Toilet Rooms, Storage Room, classroom accent color changes at select locations) (6,050.00).

Total Due: \$7078

60.0. 2530. 670. 20. 1000. 12

painting - renovation

Handwritten initials/signature

Total Amount Now Due: \$7,078.00

Phone (847) 677-5130



# Additional Work Order

7340 N Monticello Ave. Skokie IL 60076  
O - (847) 677-5130 / F - (847) 677-5139  
email: info@hesterdecorating.com

AWO # 36104

Project Name: Molloy Requested By: Kyle  
 Address: 8701 Menard, Morton Grove, IL Painter Name: Peter D.  
 City: \_\_\_\_\_ HPD JOB # JG23-054  
 Customer/GC: \_\_\_\_\_ Date Requested: 8-16-23  
 Customer/GC Job # \_\_\_\_\_ Date Completed: 8-28-23

Hester Painting & Decorating is hereby authorized to perform the following work, which is in addition to all contracted work. Hester will be paid for this added scope of work covered by this Additional Work Order, including without limitation, all direct costs, overhead costs, general and administrative expenses, profit and all effects (direct, indirect and consequential including impacts and "ripple effects") by the Owner or Owner's Representative. Any back charging is not Hester's responsibility to collect.

Date	Brief Description of Work	Reg hours	OT hours
8-17	Repair, prime and paint various walls throughout	8	
8-18		8	
8-21		8	
8-22		8	
8-23		8	
8-24		8	
8-25		8	
8-28		8	
Total		64	

Materials Used	
5gal	of Super Paint Satin
4	sleeves
4	empty buckets
2	rolls of tape

Materials Used	

Customer Authorized Signature \_\_\_\_\_ date \_\_\_\_\_

Hester Painter Signature \_\_\_\_\_ date \_\_\_\_\_

Office use only

Total hours: \_\_\_\_\_  
 Hourly rate: \_\_\_\_\_  
 Labor cost: \_\_\_\_\_  
 Material Cost: \_\_\_\_\_  
**TOTAL COST FOR THIS WORK:** \_\_\_\_\_



7340 N. Monticello - Skokie - IL - 60076 (847)677-5130 / f (847)677-5139

June 22, 2023

Ms. Kathy Gavin  
Director of Fiscal Services, Niles Township District for Special Education #807  
Julia S. Molloy Education Center  
8701 Menard Ave.  
Morton Grove, IL 60053

Re: 2023 Refresh Painting Project  
Julia S. Molloy Education Center  
8701 Menard Ave.  
Morton Grove, IL 60053

Dear Kathy,

In accordance with our June 22<sup>nd</sup>, 2023 site visit, we hereby submit our proposal for Field Painting and Decorating at the above location for your consideration:

- Pod 5 Base bid lump-sum amount - \$ 22,000.00.
- Corridor Accent Paint Colors Base bid lump-sum amount - \$ 5,640.00.
- Locker Painting Base bid lump-sum amount - \$ 8,990.00.

Pod 5 Scope of Services:

1. Mask and protect surfaces not to be painted.
2. Repaint existing walls in paint colors as to be determined with number of coat(s) as required.
3. This work includes accent paint colors as noted on plan.
4. Repaint existing hollow metal door frames within this area.
5. Our bid excludes work within the large room as was mentioned during our walk through (Room that is North of the Sprinkler Room).

Corridor Accents Scope of Services

1. Mask and protect surfaces not to be painted.
2. Repaint existing walls in new paint color as to be determined with number of coat(s) as required.
3. Repaint existing hollow metal door frames within this area.

Existing Lockers:

1. Prep all surfaces to be painted (Spray painted 5 stage HVLV) as required after prep by others as discussed is completed.
2. This work includes the front of the door, face frame, and the sides of the door only. Locker interior is not included.
3. Paint color to be determined.

All work shall be completed during regular working hours with fully insured union painters. If you should have any questions, please do not hesitate to contact me.

Respectfully submitted,

James W. Guthrie

I agree to the terms of this proposal and verbiage found on Pg. 2 \_\_\_\_\_

Authorized Signature

Unless otherwise specified above, the following paints and finishes will be provided:

Ceilings-Flat, Walls-Eggshell and Doors & Trim-Satin. In addition, the price quoted includes using one of the following brands of paint:

Benjamin Moore, or Sherwin-Williams. If any other brand of paint is requested, an extra dollar amount will be charged for the material and potentially for the labor involved.

The Hester Commercial Painting Comprehensive Package:

- We are fully insured with \$12 million of general liability coverage and all the proper coverage for workers compensation.
- We only employ qualified and trained union painters.
- We have over 50 years of experience in the painting industry.
- We make cleanliness a priority with our freshly laundered drop cloths.

**TERMS & CONDITIONS:** Please read the preceding General Scope carefully, only what is stated is included. This proposal does not include out of sequence work, or any delays caused by others affecting the production to our scope of work and/or finish dates of the contract. Otherwise specified in the General Scope, this proposal does not include removal of paint or other finishes from any substrate. We will leave all unused paint material on the job site. It is the customer's responsibility to remove any excess paint not used. If only a portion of the work is accepted or if it is performed in stages, we reserve the right to revise our price. No painting or wallcovering of electrical plates, electrical devices, vents or grill is included in this contract unless otherwise noted in the General Scope. This proposal is based on the inclusion of all Painting and Decorating Contractors of American Standards. In addition, Color Level II is the standard unless otherwise specified in this proposal. A copy of these standards will be provided upon request. All Owner approved, or Owner's Representative approved finishes are final. Any changes to the finishes after approval will result in additional charges. Price includes labor and painting material. On all wallcovering projects, the need for liner paper is determined by the manufacturer's instructions or our prior experiences. If we are asked to assist with measuring approximate materials for your wallcovering needs, we will make the measurements as accurate as possible. However, since this is just a courtesy that we provided when it is requested, we are not responsible for any errors that may cause inaccurate amounts of wallcovering to be ordered. If liner paper is required, the purchase and installation of the liner will be an additional charge. If removing wallcovering and additional layers are discovered after the removal of the first layer, an additional charge may apply. In addition, if there is excessive damage to the walls after removal of the wallcovering, an additional charge may apply to repair the walls for the unforeseen damages. This proposal is subject to alteration and revisions if unforeseen circumstances arise during the completion of the job. Hester Decorating Co., Inc. will have the right to request an adjustment for the remaining work, and the customer will have a subsequent right to decline the adjustment. If the customer declines the adjustment, the remainder of the scope of work will not be performed and payment for the work completed up to that point will be due in full. Additional work will be billed at the regular time rate of \$108.00 per hour, per person and the overtime rate of \$140.00 per hour, per person for labor plus materials and a 15% handling fee and each year, as of June 1st, we reserve the right to increase this rate by the percentage increase of the union painter pay and benefit package. T&M billings will include travel time and delivery fee. In addition, if no schedule is provided for completion of the project, and it continues past June 1st, we reserve the right to increase the remaining contract hours by the percentage increase in the union painters pay and benefits package. There is no window washing included in the above pricing. It is the customer's responsibility to report any sensitivity or allergies to any paint products prior to the commencement of the work, if special arrangements need to be made, additional charges may apply. All work will be performed during regular hours of 6:00am-3:30pm Monday-Friday. If for any reason during our work, the customer requests any work to be performed outside of these regular hours, including holidays, the billing rate for this time will be billed an additional \$38.00 per hour person beyond the contracted price. One-Year Workmanship Warranty: One year from the date of substantial completion of the contracted work, Hester Decorating Co., Inc. will correct any deficiencies in our workmanship to conform to the definition of a properly painted surface as defined in PDCA Standard P1-92, Touch-up Painting and Damage Repair. (A copy of this standard will be provided upon request). Hester Decorating Co., Inc., is not responsible for nail pops, cracking occurring from structural movement, cracking or warping of wood paneled doors and trim due to atmospheric changes, beyond our control, wear and tear, negligence, or any other circumstances beyond our control. Always wait 30 days before washing any newly painted, stained, glazed or surfaces; doing so may leave dull spots and/or shiny spots. If we encounter any material that may be known to be a health hazard ("Hazardous Materials") including but not limited to the following: lead-based paint, mold, asbestos or Polychlorinated Biphenyl (PCB), we shall immediately stop work. The property owner agrees that we are not responsible for removal of such hazardous materials from the job site and agrees to indemnify and hold us harmless from any claim that may result from the existence of such hazardous materials on the job site. The property owner agrees to investigate whether hazardous materials exist on the job site before we commence work and represents and warrants, they have no actual knowledge of the existence of hazardous materials on the job site. The property owner agrees that we cannot be responsible for the actions of other contractors regarding containment of any Hazardous Materials. We take all precautions to avoid damage to any exterior landscaping, however we cannot be held responsible for any damage to landscaping that may occur during our exterior work.

Please sign one copy of this contract and return it to our office. This contract is an agreement that payments will be made upon request as the work progresses, with the balance paid in full upon completion. A 1.5% finance charge will be applied monthly to any bill not paid upon request. If there are any collection efforts, mediation, litigation or arbitration arising out of or in connection with this contract, the Hester Decorating Company, Inc. shall be entitled to its reasonable attorney fees and costs.

THIS PRICE IS ONLY AVAILABLE FOR 30 DAYS FROM THE DATE ON PG. 1.

Acceptance of the above terms – Initials \_\_\_\_\_

Respectfully submitted,

**James W. Guthrie**

James W. Guthrie

Sr. Project Manager

Hester Decorating Co., Inc.

EXPENSE  
1066

DATE
09/12/2024
CHECK AMOUNT
\$15,800.00

PAY \*\*\*Fifteen Thousand Eight Hundred and 00/100 Dollars\*\*\*

TO HESTER COMMERCIAL PAINTING  
THE 7340 N. MONTICELLO AVE  
ORDER SKOKIE, IL 60076  
OF

1044	HESTER COMMERCIAL PAINTING	1066	09/12/2024		8070026873
Vendor	Vendor Name	Voucher	Date	Account Number	Check Number

<u>PO Number</u>	<u>Invoice</u>	<u>Amount</u>
0	51558	15,800.00

**TOTAL:**

\$15,800.00



Painting & Faux Finishing Experts Since 1968

7340 N. Monticello Ave. Skokie, IL 60076

Bill To

Niles Twp. Distr. for Special Ed. #807  
Julia S. Molloy Education Center  
Attn: Kathy Gavin  
8701 Menard Ave.  
Morton Grove, IL 60053

**Work Performed At**

Julia Molloy Educ. Center  
Sensory Path  
8701 Menard Ave.  
Morton Grove, IL 60053

kgavin@ntdse.org

**INVOICE**

**Date**

9/6/2024

**Invoice #**

51558

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**FOR SERVICES RENDERED**

Labor, materials and supervision for a complete installation.

15,800.00

*127.00.2530.*

*60.0.2530.670.20.000.12*  
*o*

**Total Amount Now Due:**

\$15,800.00

**Phone** (847) 677-5130



7340 N. Monticello - Skokie - IL - 60076 (847)677-5130 / f (847)677-5139

January 4, 2024

Ms. Christine Perry  
Molloy Education Center  
8701 Menard Ave.  
Morton Grove, IL

Re: Potential Sensory Path

Dear Christine,

In accordance with your request for proposal, and having reviewed a picture of the stencil kit images, and having met with Kyle O'Malley on site, we hereby submit our proposal to install a custom sensory path that utilizes provided stencils of various images, shapes, sizes, and colors to come as close as possible with paint colors for your consideration:

Base Bid lump-sum amount - \$ 15,800.00.

Scope of Services:

1. Step 1: Powerwash and clean area to receive images. Apply Sherwin Williams Armorseal Rextthane moisture cured urethane in a neutral gray color to create a background to receive colors. This is a necessary step.
2. Steps 2-14: Perform layout, application of stencils (many have 2 colors associated with them, removal of stencils, perform any touch-ups of stencil edges. I thought in terms of largest to go first that is, Pond, Sunflower Stem and sunflower stem leaf numbers, Sunflower Head, Sunflower middle, lily pads (x18), pink circles (26), stencil a letter (26) on each pink circle, blue foot prints (14 sets), lady bugs (Red, Black, Yellow), black and white trail, and finally blue and white trail.
3. Step 15 – Furnish and install Armorseal Rextthane Clear coat with anti-skid over everything.
4. Perform daily set-ups and clean-ups.
5. As discussed, the sidewalk concrete shall be left unpainted.
6. Existing control joints shall remain as is.
7. Please note, we will ask the supplier to come as close as possible to colors as shown on the rendering. Placements of images will be customized for this site and will not be the same as the rendering. Prior approval before paint is applied will be coordinated with yourself and/or your staff.
8. I selected Rextthane for many reasons: very hardy floor coating, urethane resins to prevent chalking and fading, moisture cured urethane allows to be applied over freshly washed off concrete without the need to wait to dry, tintable and has safety colors too, and has a short dry and cure time before being put back into service. Please be aware Rextthane has an offensive odor while being applied and as it cures. Odor will go away as curing is completed.
9. All waste to be deposited in dumpster provided by Owner.
10. We will need this area clear of interruptions for the duration of this project. (14 calendar days).
11. Exclusions – Stencils, cutting of new stencils, concrete patching, damage repairs caused by vandalism.

All work shall be completed during regular working hour with fully insured union painters.

If you should have any questions, please do not hesitate to contact me.

Respectfully submitted,

James W. Guthrie

Unless otherwise specified above, the following paints and finishes will be provided:

Ceilings – Flat, Walls – Eggshell, Doors and Trims, Semigloss. In addition, the price quoted includes using the following paint manufacturer's: Benjamin Moore, and Sherwin Williams. If any other brand of paint is requested, an extra dollar amount may apply for low quality performance.

**The Hester Commercial Painting Comprehensive Package:**

We are fully insured with \$12 million of general liability coverage and all the proper coverage for worker's compensation. We only employ qualified and trained union painters. We have over 55 years of experience in the painting industry. We make cleanliness a priority with our freshly laundered drop cloths.

Terms and Conditions: Please read the preceding General Scope carefully, only what is stated is included. This proposal does not include extra work, or any delays caused by others affecting the production of our staff to complete this project on time as promised. Unless otherwise specified, this proposal does not include removal of paint or other finishes from any substrate. We will leave all unused paint material on the job site. It is the customer's responsibility to remove any excess paint not used. Hester can remove old paint for a fee if desired for recycling. If only a portion of the work is accepted, or performed in phases not published prior, we reserve our right to re-quote the project based on new logistics. Painting or wallcovering of electrical plates, electrical devices, vents, or grills is not included unless otherwise mentioned. This proposal is based on the inclusion of all PCA painting standards. In addition, Color Level II is the standard unless otherwise specified in this proposal. A copy of these standards will be provided upon request. All Owner or Owner's Representative selected paint, wallcovering, faux finishes are final. Any changes to the final selections after materials are purchased and/or applied will result in additional charges. A copy of selections after materials are purchased and/or applied will result in additional charges. Price proposed includes labor, and painting materials. Furnishing of wallcovering is not included unless specified in the General Scope as included. On all wallcovering projects, the need for liner paper is determined by the manufacturer's instructions or our prior experiences. If liner paper is required, the purchase and installation of the liner will be an additional charge. If we are asked to assist with measuring approximate rolls for your wallcovering needs, we will make the measurements as accurate as possible. However, since this is just a courtesy that we provided when it is requested, we are not responsible for any errors that may cause inaccurate amounts of wallcovering to be ordered. If removing wallcovering and additional layers are discovered after the removal of the first layer, an additional charge may apply. In addition, if there is excessive damage to the walls after removal of the wallcovering, an additional charge may apply to repair the walls for the unforeseen damages. All surfaces will be prepared and finished with the understanding that all existing lighting in the room or area will remain the same. It is the customer's responsibility to notify Hester in advance of stating the project if any lighting will be different after completion of the scope of work. If the lighting affects the level of prep work required, an additional charge will apply. This proposal is subject to alteration and revisions if unforeseen circumstances arise during the completion of the job. Hester Decorating Co., Inc. will have the right to request an adjustment for the remaining work, and the customer will have a subsequent right to decline the adjustment. If the customer declines the adjustment, the remainder of the scope of work will not be performed, and payment for the work completed up to that point will be due in full. Work performed during regular time is described at 8 continuous hours Monday-Friday between 6:00 AM and 4:30 PM. Work performed during overtime is described as Monday-Friday 4:30 PM to 6:00 AM, any time during Saturday's and Sunday's, and any hours worked over and above 8 continuous hours. If for any reason during our regular time work, the customer requests any work to be performed outside of these regular hours, including holidays, the billing rate for this time will be billed an additional \$40 per hour person beyond the contracted price. Any additional work other than described will be billed at the regular time rate of \$119.00 per hour, per person and overtime rate of \$159.00 per hour, per person for labor plus materials with a 15% handling fee. Each year, as of June 1st, we reserve the right to increase this rate by the percentage increase of the union painter pay and benefit package. T&M billings will include travel time and mobilization fee. In addition, if no schedule is provided for completion of the project, and it continues past June 1st, we reserve the right to increase the remaining contract hours by the percentage increase in the union painters pay and benefits package. There is no window washing included in the above pricing. It is the customer's responsibility to report any sensitivity or allergies to any paint products prior to the commencement of the work. If special arraignments need to be made, additional charges may apply. One-Year Workmanship Warranty: One year from the date of substantial completion of the contracted work, Hester Decorating Co., Inc. will correct any deficiencies in our workmanship to conform to the definition of a properly painted surface as defined with the Painting Contractors Association Standards, Touch-up Painting and Damage Repair. (A copy of this standard will be provided upon request). Hester Decorating Co., Inc., is not responsible for nail pops, cracking occurring from structural movement, cracking or warping of wood paneled doors and trim due to atmospheric changes, beyond our control, wear and tear, negligence, or any other circumstances beyond our control. Always wait 30 days before washing newly painted, stained, or glazed substrates; doing so before 30 days may leave dull spots and or shiny spots. If we encounter any material known to be a health hazard (Hazardous Materials), we shall stop work immediately. The property Owner agrees that we are not responsible for removal of such hazardous materials from the jobsite and agrees to indemnify and hold harmless from any claim that may result from the existence of hazardous materials on the job site. The property Owner agrees to investigate whether hazardous materials exist on the job site before we commence work and represents and warrants, they have no knowledge of the existence of any hazardous materials. We take all precautions to avoid damage to any exterior landscaping, however we cannot be held responsible for any damage to landscaping that may occur during our exterior work.

Please sign one copy of this contract and return it to our office. This contract is an agreement that payments will be made upon request as the work progresses, with the balance paid in full upon completion. A 1.5% finance charge will be applied monthly to any bill not paid upon request. All payments are to be by check or ACH bank transfer. In the event there are any collection efforts, mediation, litigation or arbitration arising out of or in connection with contract, Hester Decorating Co., Inc. shall be entitled to its reasonable attorney fees and costs.

This price is only available for 10 days from the date on Page No. 1.

Acceptance of Terms and Conditions within this proposal,



Respectfully Submitted,

James W. Guthrie  
Senior Project Manager  
Hester Decorating Co., Inc.  
[jguthrie@hesterdecorating.com](mailto:jguthrie@hesterdecorating.com)  
DIRECT: (708) 710-7207

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**Re: FOIA Records Request - January 15, 2026**

1 message

2026 at 8:21 AM

On Thu, Jan 15, 2026 at 5:52 PM Tarin Kendrick <tkendrick@ntdse.org> wrote:

Hi Joyce- can you fulfill this request?  
Christina can respond once you have the information.  
Thank you,  
Tarin

----- Forwarded message -----

From: **Illinois Retired Teachers Association** <freedom@irtaonline.org>  
Date: Thu, Jan 15, 2026 at 7:15 AM  
Subject: FOIA Records Request - January 15, 2026  
To: <tkendrick@ntdse.org>



**FOIA REQUEST**

For over 70 years, the IRTA has worked to enhance the lives of retired teachers and promote the importance of public education throughout our state.

Once again, we are reaching out to school districts to request the contact information of certified staff who are planning to retire in 2026. By gathering this information, we hope to extend an invitation for retiring educators to join our association, providing them with valuable benefits such as

legislative advocacy, social events, educational resources, and more.

Thank you for your time and assistance. Please fill out the form provided:

**Fillable Form: [IRTA 2026 FOIA Request – Fillable form](#)**

Or if you prefer, please send the information to [freedom@irtaonline.org](mailto:freedom@irtaonline.org). Your support is vital to the continued success of our mission to serve Illinois educators, both current and retired.

If your district has NO RETIREES this year, simply reply to this email with the word NONE and **please include** your name, district name and number of your district and I will consider the request fulfilled.

This is a request by the Illinois Retired Teachers Association, a 501c4 not-for-profit Illinois organization under the Illinois Freedom of Information Act.

Thank you,

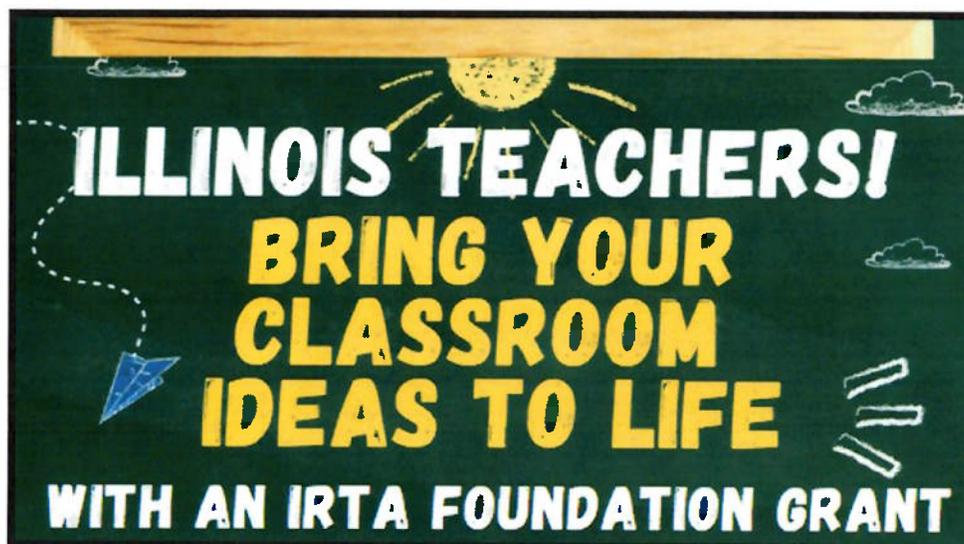
**Sheila Norman**

Director of Marketing and Membership Communications

Illinois Retired Teachers Association

800.728.4782 | [snorman@irtaonline.org](mailto:snorman@irtaonline.org) | [www.irtaonline.org](http://www.irtaonline.org)

828 S. 2nd St., Springfield, IL 62704



2026 Grant Applications now open!

[www.irtaonline.org/foundation/grants/](http://www.irtaonline.org/foundation/grants/)

The Illinois Retired Teachers Association Foundation continues to work toward the future by offering \$42,000 in grant money to active educators EVERY YEAR!



Illinois Retired Teachers Association | 828 S Second St FL 4 | Springfield, IL 62704 US

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**Tarin Kendrick**  
Executive Director

847-965-9040 x 800 | [www.ntdse.org](http://www.ntdse.org) | [tkendrick@ntdse.org](mailto:tkendrick@ntdse.org)

8701 Menard Avenue, Morton Grove, IL, 60053



Joyce Hummel  
Bookkeeper | Niles Township District for Special Education #807  
P: (224) 285-6474 | E: [jhummel@ntdse.org](mailto:jhummel@ntdse.org)

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## Re: FOIA Request – Current Staff List

1 message

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**Tarin Kendrick** <tkendrick@ntdse.org>  
To: CT Mills <outreach@educatorsupportnetwork.org>  
Cc: Christina Dimas <cdimas@ntdse.org>

Wed, Dec 17, 2025 at 5:50 AM

Good morning,  
Attached is your request. If you require further information, please let me know.  
Thank you,  
Tarin Kendrick

On Tue, Dec 16, 2025 at 4:01 AM CT Mills <outreach@educatorsupportnetwork.org> wrote:

Dear **FOIA Officer**,

Pursuant to **Illinois Freedom of Information Act (FOIA) – 5 ILCS 140/1 et seq.**, I am requesting copies of the most current existing records listing all active employees within your school or district. To ensure our records remain accurate, we are requesting the latest version currently on file that includes the following fields:

- **Full Name**
- **Title/Position**
- **Work Email Address**
- **Work Location** (School Name or Central Office)

Please note: we are **not** asking the district to create new documents, compile data, or generate reports. We are only seeking copies of records that *already exist* in your custody.

If available, please provide the records in **electronic format** (Excel, CSV, or PDF preferred). If updates, additions, or changes have occurred since your last response, we would appreciate receiving the most recent version currently maintained.

If clarification is needed, I am happy to assist. If the records are maintained in a different format, please let me know.

This request is **not intended for commercial use**, but solely to help maintain accurate and current public records.

If you are not the appropriate person to process this request, kindly let me know or forward it to the correct contact.

Thank you for your time and assistance.

Sincerely,

**CT Mills**  
984-303-8215  
**Public Info Access LLC**



**NTDSE**  
Empowering All To Achieve

**Niles Township District for Special Education #807**  
Cook County Districts 67, 68, 69, 70, 71, 72, 73, 73.5, 74

January 9, 2026

Ms. Bridget Connolly  
Asst. Superintendent for Special Education & Student Services  
7700 Gross Point Rd.  
Skokie, IL 60077

Dear Ms. Connolly,

I am writing to formally notify you of an upcoming programmatic change within Niles Township District for Special Education (NTDSE) that will affect the enrollment of high school-aged students from District 219 in our public therapeutic day school, the Molloy Education Center.

As you are aware, although District 219 withdrew from NTDSE in 2005, we have continued to serve your students at the Molloy Education Center since that time. Over the past five years, however, enrollment from our nine elementary member districts has increased significantly. This growth has created ongoing space and capacity challenges, despite extensive efforts over the past two years to identify and secure alternative facilities to support expansion.

After careful review and discussion, the NTDSE Governing Board voted at its December meeting to transition the Molloy Education Center to an elementary-focused school that meets the needs of our member districts. As a result, NTDSE will no longer accept out-of-district high school students, effective at the start of the 2026–2027 school year.

To ensure a transition that focuses on the success of our students, NTDSE will:

- Continue to serve all currently enrolled high school students through Extended School Year (ESY) services, as applicable.
- Allow students who have fewer than two years of school eligibility remaining at the start of the transition to complete their educational programming at our school.

We recognize that this decision may require long-term planning on the part of District 219, and we are committed to collaborating during the transition period to support students and families in identifying appropriate future placements.

Ms. Bridget Connolly  
Page 2  
January 9, 2026

Please feel free to contact me directly if you would like to discuss this change further or coordinate transition planning for the impacted students.

Thank you for your continued partnership and understanding.

Sincerely,

A handwritten signature in blue ink, appearing to read "T. Kendrick", with a stylized flourish at the end.

Tarin L. Kendrick  
Executive Director

c: Thomas Moore, D219 Superintendent