

Regular Meeting of the Board of Education

Wednesday, December 10, 2025 6:00 PM

Indian Hill Learning Center - Gymnasium, 12800 S. Austin Ave, Palos Heights, IL 60463

1. Call to Order

1.A. Pledge to the Flag

1.B. Roll Call

2. Superintendent's Report

2.A. Student Presentations

2.B. Calendar Development Process 2026-2027

2.C. Annual District Audit Report FY2025

2.D. Joint Annual Conference Feedback

3. Approval of the Consent Agenda Items

3.A. Minutes of the Regular Meeting of November 12, 2025

3.B. Minutes of the Closed Session Meeting of November 12, 2025

3.C. Approval of Bills & Payroll

3.D. Review of Schools' Activity Accounts

3.E. Approval and Destruction of Closed Session Minute Audio Recordings as allowable by Illinois School Code (5 ILCS 120/2.06)

- November 15, 2023
- December 13, 2023
- January 24, 2024
- March 6, 2024
- April 17, 2024

3.F. Personnel

3.F.1. Resignation

- G. Barlas, Part-Time Custodian, Indian Hill, effective December 5, 2025
- M. Morrone, Part-Time Social Worker, Chippewa, effective December 19, 2025

3.G. Approval of 2025 Final Tax Levy

4. Old Business

4.A. Finance Update

5. New Business

5.A. Approval of 2026-2027 School Fees

5.B. Policy First Read

Draft Updates

- 2:120 Board Member Development
- 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
- 4:80 Accounting and Audits
- 4:140 Waiver of Student Fees
- 4:190 Targeted School Violence Prevention Program
- 5:10 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 and Dismissal
- 5:220 Substitute Teachers
- 5:280 Duties and Qualifications
- 5:300 Schedules and Employment Year
- 6:20 School Year Calendar and Day
- 6:60 Curriculum Content
- 6:130 Program for the Gifted
- 6:160 English Learners
- 6:260 Complaints about Curriculum, Instructional Materials and Programs
- 6:135 High School Credit for Students in Grade 7 or 8
- 7:10 Equal Educational Opportunities
- 7:70 Attendance and Truancy
- 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 and Websites
- 7:340 Student Records
- 8:30 Visitors to and Conduct on School Property

5.C. Review and Monitoring

- 6:280 Grading and Promotion
- 7:150 Agency and Law Enforcement Requests

5.D. Approval of Revised Assistant Superintendent Job Description

5.E. Recommendation and Approval of Masonry Bid for Independence Roof

6. Audience Participation

If you are coming up to speak, please identify yourself by name and connection to the district and we ask that comments remain brief to accommodate everyone wishing to speak. Policy ordinarily provides up to 3 minutes per speaker.

7. Information Items

7.A. YTD Financial Summary

7.B. Freedom of Information Act Items

- UnionBids
- SmartProcure

7.C. Additional Information Items, if any

8. Closed Session - If Needed

Discuss the appointment, employment, compensation, discipline, performance, or dismissal of a specific employee; collective negotiating matters or deliberations concerning salary schedules for classes of employees; discussion of possible litigation; and student disciplinary issues. The placement of individual students in special education programs and other matters relating to individual students.

9. Return to Open Session

10. Adjournment

Palos Heights School District 128

Annual Financial Report
June 30, 2025

PRELIMINARY DRAFT
FOR REVIEW AND DISCUSSION ONLY
BALANCES SUBJECT TO CHANGE

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PRELIMINARY DRAFT
FOR REVIEW AND DISCUSSION ONLY
BALANCES SUBJECT TO CHANGE

Independent Auditor's Report

Members of the Board of Education
Palos Heights School District 128

Opinions

We have audited the modified cash-basis financial statements of the governmental activities, each major fund, and aggregate remaining fund information of Palos Heights School District 128 (the District), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective modified cash-basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2025, and the respective changes in modified cash-basis financial position for the year then ended in accordance with modified cash-basis of accounting described in Note 1.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). 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.

Emphasis of Matter — Basis of Accounting

We draw attention to Note 1 to the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

Auditor's 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 GAAS 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 GAAS, 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the modified cash basis financial statements that collectively comprise the District's financial statements. The combining and individual fund financial statements and schedules, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules, as listed in the table of contents, are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information include in the annual report. The other information comprises the Illinois Municipal Retirement Fund, Teachers' Retirement System and Teachers' Health Insurance Security Fund pension and OPEB information, the schedule of assessed valuations, tax rates, extension and collections, and the schedule of debt service requirements, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Chicago, Illinois
[DATE]

Basic Financial Statements

PRELIMINARY DRAFT
FOR REVIEW AND DISCUSSION ONLY
BALANCES SUBJECT TO CHANGE

**Government-Wide
Financial Statements (GWFS)**

PRELIMINARY DRAFT
FOR REVIEW AND DISCUSSION ONLY
BALANCES SUBJECT TO CHANGE

Palos Heights School District 128

**Statement of Net Position - Modified Cash Basis
June 30, 2025**

	Governmental Activities
Assets	
Cash and investments	\$ 14,949,669
Capital assets not being depreciated	58,959
Capital assets being depreciated, net	<u>15,294,919</u>
Total assets	<u><u>\$ 30,303,547</u></u>
Liabilities	
Unamortized bond premium	\$ 445,893
Long-term obligations, due within one year:	
General obligation bonds	1,225,000
Long-term obligations, due in more than one year:	
General obligation bonds	<u>7,715,000</u>
Total liabilities	<u><u>9,385,893</u></u>
Net Position	
Invested in capital assets, net of related debt	13,718,598
Restricted	
Student activity funds	13,111
Capital projects and maintenance	8,160,574
Retirement	242,634
Transportation	621,532
Unrestricted	<u>(1,838,795)</u>
Total net position	<u><u>20,917,654</u></u>
Total liabilities and net position	<u><u>\$ 30,303,547</u></u>

See notes to basic financial statements.

Palos Heights School District 128

Statement of Activities - Modified Cash Basis
Year Ended June 30, 2025

Functions/Programs	Expenses	Program Revenues		Net (Expense), Revenue, and Changes in Net Assets
		Charges for Services	Operating Grants and Contributions	
Governmental activities:				
Instruction:				
Regular programs	\$ 4,926,126	\$ 283,264	\$ 122,907	\$ (4,519,955)
Pre-K programs	693,173	-	-	(693,173)
Special programs	1,874,771	-	1,503,944	(370,827)
Other instructional programs	1,128,686	-	850	(1,127,836)
Support services:				
Pupils	887,020	-	-	(887,020)
Instructional staff	199,452	-	24,876	(174,576)
General administration	770,603	-	78,196	(692,407)
School administration	809,274	-	-	(809,274)
Business	1,600,927	-	-	(1,600,927)
Central	597,489	14,428	-	(583,061)
Transportation	524,017	-	147,247	(376,770)
Operations and maintenance	46,962	-	-	(46,962)
Community services	79,614	-	-	(79,614)
Interest and charges	244,112	-	-	(244,112)
Total governmental activities	\$ 14,382,226	\$ 297,692	\$ 1,878,020	(12,206,514)
General revenues:				
Taxes:				
				9,584,405
				1,255,215
				151,500
				618,594
				374,288
				91,367
				<u>12,075,369</u>
				Change in net position (131,145)
Net position:				
				<u>21,048,799</u>
				<u>\$ 20,917,654</u>

See notes to basic financial statements.

Fund Financial Statements (FFS)

PRELIMINARY DRAFT
FOR REVIEW AND DISCUSSION ONLY
BALANCES SUBJECT TO CHANGE

Palos Heights School District 128

Balance Sheet - Modified Cash Basis

Governmental Funds

June 30, 2025

	Major Funds		Nonmajor Governmental Funds	Total Governmental Funds
	General Fund	Capital Projects Fund		
Assets				
Cash and investments	\$ 7,508,918	\$ 5,750,318	\$ 1,690,433	\$ 14,949,669
Liabilities and Fund Balances				
Liabilities:	\$ -	\$ -	\$ -	\$ -
Fund balances:				
Restricted				
Student activity funds	13,111	-		13,111
Capital projects and maintenance	2,410,061	5,750,318	195	8,160,574
Retirement	-	-	242,634	242,634
Transportation	-	-	621,532	621,532
Debt service	-	-	826,072	826,072
Unassigned	5,085,746	-	-	5,085,746
Total fund balances	7,508,918	5,750,318	1,690,433	14,949,669
Total liabilities and fund balances	\$ 7,508,918	\$ 5,750,318	\$ 1,690,433	\$ 14,949,669

See notes to basic financial statements.

PRELIMINARY DRAFT FOR REVIEW AND DISCUSSION ONLY
BALANCES SUBJECT TO CHANGE

Palos Heights School District 128

**Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position - Modified Cash Basis
Year Ended June 30, 2025**

Total fund balances - governmental funds	\$ 14,949,669
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the fund financial statements.	15,353,878
Premium on bonds that is other financing sources in the fund financial statements is a liability that is amortized over the life of the bonds in the government-wide financial statements.	(445,893)
Some liabilities reported in the statement of net position do not require the use of current financial resources and, therefore, are not reported as liabilities in governmental funds. These activities consist of:	
General obligation bonds	<u>(8,940,000)</u>
Net position of governmental activities	<u><u>\$ 20,917,654</u></u>

See notes to basic financial statements.

PRELIMINARY DRAFT
FOR REVIEW AND DISCUSSION ONLY
BALANCES SUBJECT TO CHANGE

Palos Heights School District 128

**Statement of Revenues, Expenditures and Changes in Fund Balances - Modified Cash Basis
Governmental Funds
Year Ended June 30, 2025**

	Major Funds			Total Governmental Funds
	General Fund	Capital Projects Fund	Nonmajor Governmental Funds	
Revenues:				
Property taxes	\$ 8,703,667	\$ -	\$ 2,135,953	\$ 10,839,620
Corporate property replacement taxes	148,758	-	2,742	151,500
Charges for services	283,264	-	14,428	297,692
Unrestricted state aid	618,594	-	-	618,594
Restricted state aid	1,097,049	-	147,247	1,244,296
Restricted federal aid	633,724	-	-	633,724
Interest	302,717	7,486	64,085	374,288
Other revenue	91,367	-	-	91,367
Total revenues	11,879,140	7,486	2,364,455	14,251,081
Expenditures:				
Current:				
Instruction:				
Regular programs	4,456,066	-	64,891	4,520,957
Pre-K programs	658,824	-	34,349	693,173
Special programs	1,606,493	-	115,112	1,721,605
Other instructional programs	1,036,535	-	5,174	1,041,709
Support services:				
Pupils	781,873	-	32,191	814,064
Instructional staff	182,248	-	799	183,047
General administration	691,184	-	16,038	707,222
School administration	711,439	-	31,273	742,712
Business	1,363,932	12,363	92,958	1,469,253
Central	534,439	-	13,907	548,346
Transportation	-	-	524,017	524,017
Community services	72,374	-	692	73,066
Debt service:				
Principal	-	-	1,045,000	1,045,000
Interest and charges	-	-	202,075	202,075
Capital outlay	123,028	249,063	-	372,091
Total expenditures	12,218,435	261,426	2,178,476	14,658,337
Excess (deficiency) of revenues over (under) expenditures	(339,295)	(253,940)	185,979	(407,256)
Other financing sources:				
Bond proceeds	5,305,000	-	-	5,305,000
Premium on long-term debt issued	364,705	-	-	364,705
Transfers in	-	5,669,705	-	5,669,705
Transfers (out)	(5,669,705)	-	-	(5,669,705)
Bond issuance costs	-	-	(166,534)	(166,534)
Total other financing sources	-	5,669,705	(166,534)	5,503,171
Change in fund balance	(339,295)	5,415,765	19,445	5,095,915
Fund balances:				
July 1, 2024	7,848,213	334,553	1,670,988	9,853,754
June 30, 2025	\$ 7,508,918	\$ 5,750,318	\$ 1,690,433	\$ 14,949,669

See notes to basic financial statements.

Palos Heights School District 128

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

Net change in fund balances - total governmental funds	\$ 5,095,915
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Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures paid while governmental activities report depreciation expense to allocate those expenditures over the lives of the assets. These are the amounts in the current period:

Depreciation	(1,098,943)
Capital outlays	372,091

In governmental funds, long-term debt is considered other financing sources, but in the statement of net position debt is reported as a liability. In the current period, proceeds were received from:

General obligation bonds	(5,305,000)
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Premium on bonds is recorded as other financing sources in the fund financial statements, but the premium is recorded as a liability in the statement of net position, which is amortized over the life of the bonds. This is the amount of amortization in the current period:

Premium on bonds issued	(364,705)
Amortization premium on bonds	124,497

Repayment of principal on long-term debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.

Long-term debt principal retirement	<u>1,045,000</u>
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Change in net position of governmental activities	<u><u>\$ (131,145)</u></u>
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See notes to basic financial statements.

Palos Heights School District 128

Notes to Basic Financial Statements

Note 1. Significant Accounting Policies

Nature of Operations

Palos Heights School District 128 (the District) operates as a public school system governed by an elected seven-member board. The District is organized under The School Code of the State of Illinois, as amended. The District serves the community of Palos Heights, Illinois.

The accounting policies of the District conform to a modified cash basis, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America as applicable to governments. 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:

Financial Reporting Entity

As defined by generally accepted accounting principles established by the GASB, the financial reporting entity consists of the primary government, as well as component units, which are legally separate organizations for which elected officials of the primary government are financially accountable. Financial accountability is defined as:

- 1) Appointment of a voting majority of the component unit's board, and either a) the ability to impose will by the primary government, or b) the possibility that the component unit will provide a financial benefit to, or impose a financial burden on, the primary government; or
- 2) Fiscal dependency on the primary government and the possibility that the component unit will provide a financial benefit to, or impose a financial burden on, the primary government.

Financial benefit or financial burden is created if any one of the following relationships exists:

- 1) The primary government is legally entitled to or has access to the component unit's resources.
- 2) The primary government is legally required or has assumed the obligation to finance the deficits of, provide support to, the component unit.
- 3) The primary government is obligated in some manner for the other component unit's debt.

Based upon the application criteria, no component units have been included within the reporting entity.

Basis of Presentation

Government-Wide Financial Statements (GWFS): The government-wide Statement of Net Position - Modified Cash Basis and Statement of Activities - Modified Cash Basis report the overall financial activity of the District. Eliminations have been made to minimize the double counting of internal activities of the District. The financial activities of the District consist of governmental activities, which are primarily supported by taxes and intergovernmental revenues.

Palos Heights School District 128

Notes to Basic Financial Statements

Note 1. Significant Accounting Policies (Continued)

The Statement of Activities - Modified Cash Basis demonstrates the degree to which the direct expenses of a given function (i.e., instruction, support services, etc.) are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include (a) charges paid by the recipients of goods or services offered by the programs (including fines and fees), and (b) grants and contributions that are restricted to meeting the operational requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements (FFS): Separate financial statements are provided for governmental funds. The fund financial statements provide information about the District's funds. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. The remaining governmental funds are aggregated and reported as nonmajor governmental funds.

The District administers the following major governmental funds:

The **General Fund** is the District's primary operating fund. It accounts for all financial resources of the District, except those required to be accounted for in another fund.

The **Capital Projects Fund** accounts for resources accumulated and payments made for major construction projects.

Measurement Focus and Basis of Accounting

Measurement focus is a term used to describe "how" 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

In the government-wide Statement of Net Position - Modified Cash Basis and the Statement of Activities - Modified Cash Basis, governmental activities are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets and liabilities (whether current or noncurrent, financial or nonfinancial) are reported within the limitations of the modified cash basis of accounting. Equity is classified as net position.

In the fund financial statements, the "current financial resources" measurement focus, as applied to the modified cash basis of accounting, is used. Under a "current financial resources" measurement focus, only current financial assets and liabilities are generally included on the balance sheet. The operating statement presents sources and uses of available spendable financial resources during a given period. The funds use fund balances as their measure of available spendable financial resources at the end of the period.

Palos Heights School District 128

Notes to Basic Financial Statements

Note 1. Significant Accounting Policies (Continued)

Basis of Accounting

In the government-wide and the fund financial statements, governmental activities are presented using a modified cash basis of accounting. This basis recognizes assets, liabilities, net position/fund equity, revenues, and expenditures/expenses when they result from cash transactions with a provision for depreciation and premiums paid on bonds in the government-wide financial statements. This basis is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

As a result of the use of a modified cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid and accrued expenses and liabilities) are generally not recorded in these financial statements.

If the District utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting and all government-wide financials would be presented on the accrual basis of accounting.

Significant Accounting Policies

Property Taxes

Property taxes are levied each year on all taxable real property in the District on or before the last Tuesday in December. The 2024 tax levy was passed by the Board of Education on December 14, 2024 and attached as an enforceable lien on the property as of the preceding January 1. The taxes become due and collectible in March and September 2025 and are collected by the county collector, who in turn remits to the District its respective share. The District receives the remittances from the county treasurer approximately one month after collection. Property taxes are recorded upon receipt.

The Property Tax Extension Limitation Law imposes mandatory property tax limitations on the ability of taxing districts in Illinois to raise revenues through unlimited property tax increases. The increase in property tax extensions is limited to the lesser of 5% or the percentage increase in the Consumer Price Index for all Urban Customers. The limitation includes taxes levied for purposes without a statutory maximum rate. The amount of the limitation may be adjusted for new property added or annexed to the tax base or due to voter approved increases.

Cash and Investments

Cash and investments consist of pooled cash and investments held by the Worth Township Trustees which are reported at cost.

Palos Heights School District 128

Notes to Basic Financial Statements

Note 1. Significant Accounting Policies (Continued)

Interfund Receivables, Payables, and Activity

The District, at times, has the following activities between funds:

Loans – amounts provided with a requirement for repayment. Interfund loans are reported as due from other funds in lender funds and due to other funds in borrower funds for short-term borrowings and advances to other funds in lender funds and advances from other funds in borrower funds for long-term borrowings. Amounts are eliminated in the government-wide Statement of Net Position.

Reimbursements – repayments from the funds responsible for particular expenditures or expenses to the funds that initially paid for them. Reimbursements are reported as expenditures in the reimbursing fund and as a reduction of expenditures in the reimbursed fund.

Transfers – flows of assets (such as cash or goods) without equivalent flows of assets in return and without a requirement for repayment. In governmental funds, transfers are reported as other financing uses in the funds making transfers and as other financing sources in the funds receiving transfers.

Capital Assets

Capital assets which include land, buildings, and other equipment, are reported in the Statement of Net Position - Modified Cash Basis. Capital assets are defined as assets with an initial individual cost of more than \$2,000, and an estimated useful life of greater than one year. Additions or improvements that significantly extend the useful life of an asset, or that significantly increase the capacity of an asset are capitalized in the government-wide financial statement. Expenditures for asset acquisitions and improvements are stated as capital outlay expenditures in the governmental funds.

These assets have been valued at historical cost or estimated historical cost if purchased or constructed. Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement, if applicable, are recorded at acquisition value.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets' lives are not capitalized.

Depreciation of capital assets is recorded in the Statement of Activities – Modified Cash Basis with accumulated depreciation reflected in the Statement of Net Position – Modified Cash Basis and is provided on the straight-line basis over the following estimated useful lives:

Buildings and improvements	40 years
Equipment	3-15 years

Compensated Absences

Certified employees working less than 12 months a year do not earn vacation days; however, noncertified, full-time employees earn vacation days which are vested.

All certified and noncertified employees receive 12 sick days per year, which accumulate to a maximum of 220 days. These accumulated sick days may be applied toward early retirement, and any unapplied days would be paid at a rate of \$55 per day upon retirement or resignation.

Palos Heights School District 128

Notes to Basic Financial Statements

Note 1. Significant Accounting Policies (Continued)

Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities. Bond premiums and discounts are capitalized and amortized over the terms of the respective bonds using a method that approximates the effective interest method.

In the fund financial statements, bond premiums and discounts, as well as issuance costs, are recognized in the period the bonds are issued. Bond proceeds are reported as another financing source net of applicable premium or discount. Issuance costs, even if withheld from the actual net proceeds received, are reported as expenses when incurred.

Net Position

The District's government-wide net position is reported in three categories:

Invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation and reduced by outstanding balances for bonds and other debt that are attributable to the acquisition, construction, or improvement of those assets.

Restricted net position results when constraints placed on net position use are either externally imposed by creditors, grantors, contributors, and the like, or imposed by law through constitutional provisions or enabling legislation.

Unrestricted net position consists of net position that does not meet the criteria of the two preceding categories.

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

Fund Balances

Within the governmental fund types, the District's fund balances are reported in one of the following classifications:

Nonspendable – includes amounts that cannot be spent because they are either: a) not in spendable form; or b) legally or contractually required to be maintained intact. On June 30, 2025, the District has no nonspendable fund balance amounts.

Restricted – includes amounts 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 – includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the District's highest level of decision-making authority. Committed amounts cannot be used for any other purpose unless the District removes or changes the specified use by taking the same type of action it employed to previously commit those amounts. The District's highest level of decision-making authority rests with the District's Board of Education. The District passes formal resolutions to commit their fund balances. At June 30, 2025, the District has no committed fund balance amounts.

Palos Heights School District 128

Notes to Basic Financial Statements

Note 1. Significant Accounting Policies (Continued)

Assigned – includes amounts that are constrained by the District's *intent* to be used for specific purposes, but that are neither restricted nor committed. Intent is expressed by a) the District's Board of Education itself; or b) a body or official to which the Board of Education has delegated the authority to assign amounts to be used for specific purposes. The District's Board of Education has not authorized any other body or official to assign amounts for a specific purpose within the General Fund. Within the other governmental fund types (special revenue, debt service, capital projects) resources are assigned in accordance with the established fund purpose and approved budget/appropriation. Residual fund balances in these fund types that are not restricted or committed are reported as assigned. At June 30, 2025, the District has no assigned fund balance amounts.

Unassigned – includes the residual fund balance that has not been restricted, committed, or assigned within the General Fund and unassigned deficit fund balances of other governmental funds.

It is the District's policy to consider restricted resources to have been spent first when an expenditure is incurred for which both restricted and unrestricted (i.e., committed, assigned or unassigned) fund balances are available, followed by committed and then assigned fund balances. Unassigned amounts are used only after the other resources have been used.

The General Fund includes the Working Cash stabilization account. Under the State of Illinois School Code (School Code), the District is authorized to incur indebtedness and issue bonds and to levy a tax annually on all taxable property of the District, in order to enable the District to have in its treasury at all times sufficient money to meet demands thereon. These funds may be lent to other District governmental funds in need but may only be expended for other purposes upon the passage of a resolution by the Board of Education to abolish the funds to the General Fund education account or abate the fund to any fund of the District in need. On June 30, 2025, the District had working cash stabilization fund balances of \$2,697,416 that have been classified as unassigned fund balances in the General Fund.

Eliminations and Reclassifications

In the process of aggregating data for the government-wide Statement of Net Position – Modified Cash Basis and Statement of Activities – Modified Cash Basis, some amounts reported as interfund activity and interfund balances in the funds were eliminated or reclassified.

Use of Estimates

The preparation of financial statements in conformity with a modified cash basis of accounting requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

Note 2. Budgets and Budgetary Information

Annual budgets are adopted for all funds. These budgets are adopted on a modified cash basis of accounting. All annual appropriations lapse at fiscal year-end.

On or before July 1 of each year, the Superintendent is to submit for review by the Board of Education a proposed budget for the school year commencing on that date. After reviewing the proposed budget, the Board of Education holds public hearings and a final budget must be prepared and adopted no later than October 1.

Palos Heights School District 128

Notes to Basic Financial Statements

Note 2. Budgets and Budgetary Information (Continued)

The appropriate budget is prepared by fund and by function. The Board of Education may make transfers between functions within a fund not exceeding in the aggregate 10% of the total of such 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.

For budgetary purposes, the District does not recognize as revenue the retirement contributions made by the State to the Teachers' Retirement System of the State of Illinois and to the Teachers' Health Insurance Security Fund on behalf of the District as well as the related expenditures.

The following governmental funds over expended their budget for the year ended June 30, 2025:

	Budget	Actual
Major Fund:		
Capital Projects Fund	200,000	261,426
Nonmajor Fund:		
Debt Service Fund	1,175,900	1,413,609
IMRF / Social Security Fund	397,560	407,384

Note 3. Cash and Investments

Substantially all cash and investments are deposits and investments maintained in pooled accounts held in the name of the Worth Township Trustees.

a. Deposits

State statutes authorize the District to make deposits directly or through its Township Trustees in interest bearing depository accounts in federally insured and/or state-chartered banks, savings and loan associations and credit unions. As of June 30, 2025, the District had deposits with financial institutions of \$7,490 with bank balances totaling \$23,959.

Custodial credit risk – deposits. In the case of deposits, this is the risk that in the event of a bank failure, the Trustees' deposits may not be returned to it. As of June 30, 2025, none of the District's bank balances of \$23,959 were exposed to custodial credit risk.

b. Investments

As of June 30, 2025, the District had the following investments:

Investment Type	Cost	Investment Maturities (In Years)
Pooled cash and investments held by the Worth Township Trustees	<u>\$ 14,934,553</u>	N/A

Palos Heights School District 128

Notes to Basic Financial Statements

Note 3. Cash and Investments (Continued)

Interest rate risk. The risk that changes in interest rates will adversely affect the fair value of the investments. The District's investment policy does not limit its investment portfolio to specific maturities. The District considers the Pooled balances to be highly liquid, similar to a money market mutual fund. The District does not have restrictions on the liquidity of the Pooled funds.

Credit risk. Credit Risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations, The District has no investment policy related to credit risk. 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 assets exceeding \$500,000,000. The Township Trustee Investment Pool is not rated.

The District is also authorized to invest directly or through its Township Trustees in the Illinois School District Liquid Asset Fund Plus and the Illinois Funds, which invests member deposits, on a pooled basis, primarily in short-term certificates of deposit and in high-rated, short-term obligations of major United States corporations and banks.

Concentration of credit risk. The risk of loss attributable to the magnitude of the District's investment in a single issuer. District has no investment policy related to the concentration of credit risk. The District's Pooled investment are excluded from this requirement.

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 Liquid Asset Fund Plus and the Illinois Funds pooled cash and investments held by the Worth Township Trustees are not subject to custodial credit risk.

Information related to the interest rate risk, credit risk, concentration of credit risk and custodial credit risk of the other cash and investments held by the Worth Township Trustees can be obtained from the Worth Township Trustees at 10720 South Kenton, Oak Lawn, Illinois 60453, which issues a financial report that includes financial statements and supplementary information.

The above deposits and investments are presented in the basic financial statements as cash and investments as follows:

Statement of net position (GWFS)	<u>\$ 14,949,669</u>
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Palos Heights School District 128

Notes to Basic Financial Statements

Note 4. Capital Assets

Capital asset balances and activity for the year ended June 30, 2025, are as follows:

	Balance July 1, 2024	Additions	Retirements	Balance June 30, 2025
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 58,959	\$ -	\$ -	\$ 58,959
Capital assets, being depreciated:				
Buildings and improvements	31,163,903	318,687	-	31,482,590
Equipment	3,291,195	53,404	-	3,344,599
Total capital assets being depreciated	34,455,098	372,091	-	34,827,189
Less accumulated depreciation:				
Buildings and improvements	(15,600,491)	(950,765)	-	(16,551,256)
Equipment	(2,832,836)	(148,178)	-	(2,981,014)
Total accumulated depreciation	(18,433,327)	(1,098,943)	-	(19,532,270)
Total capital assets being depreciated, net	16,021,771	(726,852)	-	15,294,919
Governmental activities Capital assets, net	\$ 16,080,730	\$ (726,852)	\$ -	\$ 15,353,878

Depreciation expense was charged to governmental activities as follows:

Instruction:	
Regular programs	\$ 405,169
Special programs	154,198
Other instructional programs	85,945
Support services:	
Pupils	72,956
Instructional staff	16,405
General administration	63,381
School administration	66,562
Business	131,674
Transportation	46,962
Central	49,143
Community services	6,548
	<u>\$ 1,098,943</u>

Palos Heights School District 128

Notes to Basic Financial Statements

Note 5. Long-Term Debt

The following is a summary of changes in the long-term debt for the year ended June 30, 2025:

	General Obligation Bonds	Bond Premium	Totals
Long-term debt, July 1, 2024	\$ 4,680,000	\$ 205,685	\$ 4,885,685
Bonds issued	5,305,000	364,705	5,669,705
Debt retired	(1,045,000)	(124,497)	(1,169,497)
Long-term debt, June 30, 2025	<u>\$ 8,940,000</u>	<u>\$ 445,893</u>	<u>\$ 9,385,893</u>
Amounts due within one year	<u>\$ 1,175,000</u>	<u>\$ -</u>	<u>\$ 1,175,000</u>

On April 21, 2025, the District issued \$5,305,000 of General Obligation Limited Tax School Bonds Series 2025 (the Bonds) with interest rates ranging of 4.00% to 5.00%. Proceeds from the bond issuance will be used to pay for the cost of issuance and to increase the District's Working Cash Fund. After proper abatement and transfer from the District's Working Cash Fund, proceeds of the bonds will be used to pay for the costs of capital projects throughout the District.

The interest rate is 4.00-5.00% on the outstanding bonds. As of June 30, 2025, the future annual debt service requirements on the outstanding debt are as follows:

Year Ending June 30,	General Obligation Bonds		Total
	Principal	Interest	
2026	\$ 1,175,000	\$ 453,875	\$ 1,628,875
2027	1,095,000	393,875	1,488,875
2028	810,000	349,150	1,159,150
2029	1,315,000	310,675	1,625,675
2030	1,380,000	243,925	1,623,925
2031	520,000	197,050	717,050
2032	545,000	171,050	716,050

The District's estimated legal debt limitation of \$27,439,043, based on 6.9% of the 2024 estimated assessed valuation of \$397,667,295, less outstanding debt of \$8,940,000, results in an estimated legal debt margin of \$18,499,043 as of June 30, 2025.

Note 6. Retirement Fund Commitments

Teachers' Retirement System

Plan Description

The District participates in the Teachers' Retirement System of the State of Illinois (TRS or System). TRS is a cost-sharing multiple-employer defined benefit pension plan that was created by the Illinois legislature for the benefit of Illinois public school teachers employed outside the city of Chicago. TRS members include all active non-annuitants who are employed by a TRS-covered employer to provide services for which teacher licensure is required. The Illinois Pension Code outlines the benefit provisions of TRS, and amendments to the plan can be made only by legislative action with the Governor's approval. The TRS

Palos Heights School District 128

Notes to Basic Financial Statements

Note 6. Retirement Fund Commitments (Continued)

Teachers' Retirement System (Continued)

Board of Trustees is responsible for the System'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 I members have TRS or reciprocal system service prior to January 1, 2011. Tier I members qualify for retirement benefits at age 62 with five years of service, at age 60 with 10 years, or age 55 with 20 years. The benefit is determined by the average of the four highest years of creditable earnings within the last 10 years of creditable service and the percentage of average salary to which the member is entitled. Most members retire under a formula that provides 2.2% of final average salary up to a maximum of 75% with 34 years of service. Disability and death benefits are also provided.

Tier II members qualify for retirement benefits at age 67 with 10 years of service, or a discounted annuity can be paid at age 62 with 10 years of service. Creditable earnings for retirement purposes are capped and the final average salary is based on the highest consecutive eight years of creditable service rather than the last four. Disability provisions for Tier II are identical to those of Tier I. Death benefits are payable under a formula that is different from Tier I.

Essentially all Tier I retirees receive an annual 3% 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 II 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, 2024. 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% 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, 2025, was 9.0% 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 District. For the year ended June 30, 2025, State of Illinois contributions in the amount of \$2,789,873 were paid directly to TRS based on the state's proportionate share of the collective net pension liability associated with the District.

Palos Heights School District 128

Notes to Basic Financial Statements

Note 6. Retirement Fund Commitments (Continued)

Teachers' Retirement System (Continued)

2.2 formula contributions. Employers contribute 0.58% 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 \$31,946.

Federal and special trust fund contributions. When TRS members are paid from federal and special trust funds administered by the District, there is a statutory requirement for the District to pay an employer pension contribution from those funds. Under Public Act 100-0340, the federal and special trust fund contribution rate is the total normal employer cost.

For the year ended June 30, 2025, the employer pension contribution was 10.60% of salaries paid from federal and special trust funds. For the year ended June 30, 2025, salaries totaling \$225,210 were paid from federal and special trust funds that required employer contributions of \$23,872.

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% 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. Additionally, PA 100-0023 requires school districts to pay for a portion of the cost of a member's pension if that member's salary, determined on a full-time equivalent basis, is greater than the governor's statutory salary (currently \$216,000). The amount charged to the employer is the employer normal cost, or 10.60%.

For the year ended June 30, 2025, the District was not required to make any payments to TRS for employer contributions due on salary increases in excess of 6%. The District paid \$283 for sick leave days granted in excess of the normal annual allotment and \$618 for member salaries in excess of the governor's statutory salary.

Net Pension Liability, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

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, 2023 and rolled forward to 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 projected contributions of all participating TRS employers and the state during that period.

Because the net pension liability, deferred outflows of resources, and deferred inflows of resources related to the pension are not the result of cash transactions, the modified cash basis of accounting does not allow for these to be recorded on the government-wide financial statements.

The schedule of the employer's proportionate share of the net pension liability and the schedule of employer contributions are presented as other information following the notes to the financial statements.

Palos Heights School District 128

Notes to Basic Financial Statements

Note 6. Retirement Fund Commitments (Continued)

Illinois Municipal Retirement

Plan Description

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

Benefits Provided

The District participates in the Regular Plan (RP). 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.

Employees Covered by Benefit Terms

As of December 31, 2024, the following employees were covered by the benefit terms:

	<u>IMRF</u>
Retirees and beneficiaries currently receiving benefits	234
Inactive plan members entitled to but not yet receiving benefits	158
Active plan members	<u>55</u>
Total	<u><u>447</u></u>

Palos Heights School District 128

Notes to Basic Financial Statements

Note 6. Retirement Fund Commitments (Continued)

Illinois Municipal Retirement (Continued)

Contributions

As set by statute, the District's regular plan members are required to contribute 4.50% of their annual covered salary. The statutes require employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's required and actual contribution rates for the calendar years ending December 31, 2025 and 2024, were 9.83% and 10.25%, respectively. For fiscal year 2025, the District contributed \$171,073 to the plan. The District also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefit rate is set by statute.

Net Pension Liability, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

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. Since the net pension liability, deferred outflows of resources, and deferred inflows of resources related to the pension are not the result of cash transactions, the modified cash basis of accounting does not allow for these to be recorded on the government-wide financial statements.

The schedule of changes in net pension liability and related ratios and the schedule of employer contributions are presented as other information following the notes to the financial statements.

Note 7. Postemployment Healthcare Plan

Teachers' Health Insurance Security

Plan Description

The District participates in the Teachers' Health Insurance Security Fund (THIS) of the State of Illinois. THIS is a cost-sharing, multiple-employer defined benefit postemployment healthcare plan (OPEB) that was established by the Illinois legislature for the benefit of eligible retired Illinois public school teachers employed outside the City of Chicago. All District employees receiving monthly benefits from the Teachers' Retirement System (TRS) who have at least eight years of creditable service with TRS, the survivor of an annuitant or benefit recipient who had at least eight years of creditable service or a recipient of a monthly disability benefit are eligible to enroll in THIS.

The State Employees Group Insurance Act of 1971 (5 ILCS 375) outlines the benefit provisions of the THIS plan and amendments to the plan can be made only by legislative action with the Governor's approval. The plan is administered by the Illinois Department of Central Management Services. The publicly available financial report of the plan may be found on the website of the Illinois Auditor General. The current reports are listed under "Central Management Services" <http://www.auditor.illinois.gov/Audit-reports/CMS-THISF.asp>.

Palos Heights School District 128

Notes to Basic Financial Statements

Note 7. Postemployment Healthcare Plan (Continued)

Teachers' Health Insurance Security (Continued)

Benefits Provided

THIS provides medical, prescription, and behavioral health benefits for eligible retirees and their dependents, but it does not provide vision, dental or life insurance benefits to annuitants of the TRS. Annuitants not enrolled in Medicare may participate in the state-administered participating provider option plan or choose from several managed care options. Annuitants who were enrolled in Medicare Parts A and B may be eligible to enroll in a Medicare Advantage plan. The premiums charged reflect approximately a 75% subsidy for members that elect a managed care plan or elect the Teachers' Choice Health Plan (TCHP) if a managed care plan is either not available or only partially available. Members receive approximately a 50% subsidy if they elect the TCHP when a managed care plan is available. Medicare primary dependent beneficiaries enrolled in a managed care plan or in the TCHP when no managed care plan is available receive a premium subsidy.

Contributions

The State Employees Group Insurance Act of 1971 (5 ILCS 375/6) specifies the contribution requirements of the participating school districts and covered employees. For the year ended June 30, 2025, required contributions are as follows:

- Active members contribute 0.90% of covered payroll.
- Employers contribute 0.67% of covered payroll. The percentage of employer required contributions in the future will not exceed 105% of the percentage of salary actually required to be paid in the previous fiscal year. For the year ended June 30, 2025, the District paid \$39,678 to the THIS Fund, which was 100% of the required contribution.
- The State of Illinois makes contributions on behalf of the employer. State contributions are intended to match contributions to the THIS Fund from active members. The State contributed 0.90% of covered payroll. For the year ended June 30, 2025, State of Illinois contributions on behalf of the District's employees were \$53,299.
- Retired members contribute through premium payments based on the coverage elected, Medicare eligibility, and the age of the member and dependents. The premium for retired members is not permitted to increase by more than 5.0% per year by statute. The Federal Government provides a Medicare Part D subsidy.

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

The collective total OPEB liability was measured as of June 30, 2024, and the total OPEB liability used to calculate the collective total OPEB liability was determined by an actuarial valuation as of June 30, 2023, and rolled forward to June 30, 2024. The employer's proportionate share of the total OPEB liability was based on the employer's share of contributions to THIS for the measurement year ended June 30, 2024, relative to the contributions of all participating employers and the State during that period.

Since the collective total OPEB liability, deferred outflows of resources, and deferred inflows of resources related to the OPEB plan are not the result of cash transactions, the modified cash basis of accounting does not allow for these to be recorded on the government-wide financial statements.

The schedule of the employer's proportionate share of the collective net pension liability and the schedule of employer contributions are presented as other information following the notes to the financial statements.

Palos Heights School District 128

Notes to Basic Financial Statements

Note 8. Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction to assets; errors and omissions; injuries to employees; and natural disasters. The District participates in the School Employees Loss Fund (SELF) for its workers' compensation coverage, the Suburban School Cooperative Insurance Pool (SSCIP) for its general liability and property coverages and carries commercial insurance for its employee health insurance coverages. SELF and SSCIP are organizations of school districts in Illinois which have formed associations under the Illinois Intergovernmental Cooperation Statute to pool their risk management needs.

The cooperative agreement provides that SSCIP will be self-sustaining through member premiums. SSCIP will reinsure through commercial companies for claims in excess of \$1,000,000 per occurrence and \$3,000,000 in aggregate for general liability and property. SELF's member premiums are used to purchase commercial insurance. The District, along with other members of SELF and SSCIP, has a contractual obligation to fund any premium deficiency of the pools attributable to a year during which it was a member. SELF and SSCIP can assess supplemental premiums to fund these premium deficiencies. In the past three years, the District has made one supplemental premium payment to SELF, which was not significant to the District's financial statements.

Each District appoints one delegate to represent the District on the Board of Directors of the SELF pool. The District does not exercise any control over the activities of the pool beyond its representation on the Board of Directors, or the election of the Board members.

Note 9. Commitments and Contingencies

The District received financial awards from federal and state agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the District. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the District on June 30, 2025.

Note 10. Pronouncements Issued But Not Yet Adopted

The following is a description of GASB authoritative pronouncements which have been issued but not yet adopted by the District:

GASB Statement No. 103, *Financial Reporting Model Improvements*, will improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This statement also addresses certain application issues. The statement will be effective for the District with its year ending June 30, 2026.

GASB Statement No. 104, *Disclosure of Certain Capital Assets*, will improve financial reporting by provided issuers of financial statements with essential information about certain types of capital assets in order to make informed decisions and assess accountability. Additionally, the disclosure requirements will improve consistency and comparability between governments. The statement will be effective for the District with its year ending June 30, 2026.

Management has not currently determined what impact, if any, these GASB statements may have on its financial statements.

Palos Heights School District 128

Notes to Basic Financial Statements

Note 11. Subsequent Event

Management evaluated subsequent events through the date of the report and determined that there have been no events that have occurred that would require adjustments to its disclosures in the financial statements.

PRELIMINARY DRAFT
FOR REVIEW AND DISCUSSION ONLY
BALANCES SUBJECT TO CHANGE

Other Information

PRELIMINARY DRAFT
FOR REVIEW AND DISCUSSION ONLY
BALANCES SUBJECT TO CHANGE

Palos Heights School District 128

**Schedule of Employer Contributions
Illinois Municipal Retirement Fund**

Calendar Year Ending December 31	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a % of Covered Valuation Payroll
2024	\$ 171,321	\$ 171,073	\$ 248	\$ 1,741,064	9.83%
2023	157,722	157,722	-	1,538,753	10.25%
2022	192,096	192,096	-	1,571,979	12.22%
2021	188,472	188,473	(1)	1,409,666	13.37%
2020	183,849	183,848	1	1,388,585	13.24%
2019	148,610	148,610	-	1,342,453	11.07%
2018	152,820	104,920	47,900	1,218,657	8.61%
2017	147,377	147,377	-	1,261,788	11.68%
2016	142,455	142,970	(515)	1,228,057	11.64%
2015	147,994	147,994	-	1,305,060	11.34%

Note to schedule: Detailed information and the summary of actuarial methods and assumptions used in the calculation of the contribution rate are available at the District's administrative offices.

PRELIMINARY DRAFT FOR REVIEW AND DISCUSSION ONLY
FOR REVIEW AND DISCUSSION ONLY
BALANCES SUBJECT TO CHANGE

Palos Heights School District 128

**Schedule of Changes in Net Pension Liability and Related Ratios
Illinois Municipal Retirement Fund**

Calendar Year Ended December 31,	2024	2023	2022
Total pension liability			
Service cost	\$ 146,677	\$ 167,399	\$ 139,158
Interest on the Total Pension Liability	576,273	580,341	555,980
Changes of benefit terms	-	-	-
Difference between expected and actual experience of the Total Pension Liability	53,161	(228,402)	151,766
Changes of assumptions	-	(10,271)	-
Benefit payments, including refunds of employee contributions	(567,874)	(541,771)	(508,244)
Net change in total pension liability	208,237	(32,704)	338,660
Total pension liability - beginning	8,159,189	8,191,893	7,853,233
Total pension liability - ending	<u>\$ 8,367,426</u>	<u>\$ 8,159,189</u>	<u>\$ 8,191,893</u>
Plan fiduciary net position			
Contributions - employer	\$ 171,321	\$ 157,722	\$ 192,096
Contributions - employee	78,301	69,329	78,939
Net investment income	739,180	766,724	(1,105,625)
Benefit payments, including refunds of employee contributions	(567,874)	(541,771)	(508,244)
Other (net transfer)	(242,587)	78,903	(291)
Net change in plan fiduciary net position	178,341	530,907	(1,343,125)
Plan fiduciary net position - beginning	7,346,279	6,815,372	8,158,497
Plan fiduciary net position - ending	<u>\$ 7,524,620</u>	<u>\$ 7,346,279</u>	<u>\$ 6,815,372</u>
Net pension liability	<u>\$ 842,806</u>	<u>\$ 812,910</u>	<u>\$ 1,376,521</u>
Plan fiduciary net position as a percentage of total pension liability	89.93%	90.04%	83.20%
Covered valuation payroll	<u>\$ 1,741,065</u>	<u>\$ 1,538,753</u>	<u>\$ 1,571,979</u>
Net pension liability as a percentage of covered valuation payroll	48.41%	52.83%	87.57%

Note to schedule: Detailed information and actuarial assumptions used in the preparation of this schedule are available at the District's administrative offices and at <https://www.imrf.org/en/employers/employer-resources/reports-for-employers>

	2021	2020	2019	2018	2017	2016
\$	142,978	\$ 142,665	\$ 142,826	\$ 134,431	\$ 132,160	\$ 141,918
	554,867	528,153	506,383	499,819	485,834	457,994
	-	-	-	-	-	-
	(175,626)	230,609	110,827	(49,175)	185,362	119,368
	-	(42,534)	-	172,520	(207,583)	(20,573)
	(501,664)	(479,492)	(439,877)	(443,037)	(377,852)	(316,446)
	20,555	379,401	320,159	314,558	217,921	382,261
	7,832,678	7,453,277	7,133,118	6,818,560	6,600,639	6,218,378
\$	7,853,233	\$ 7,832,678	\$ 7,453,277	\$ 7,133,118	\$ 6,818,560	\$ 6,600,639
\$	188,473	\$ 183,848	\$ 148,610	\$ 104,920	\$ 147,377	\$ 142,970
	63,465	62,584	61,096	37,178	56,780	55,281
	1,281,523	961,402	1,106,974	(390,001)	1,006,662	345,370
	(501,664)	(479,492)	(439,877)	(443,037)	(377,852)	(316,446)
	(210,204)	40,403	33,691	92,047	(91,756)	49,706
	821,593	768,745	910,494	(598,893)	741,211	276,881
	7,336,904	6,568,159	5,657,665	6,256,558	5,515,347	5,238,466
\$	8,158,497	\$ 7,336,904	\$ 6,568,159	\$ 5,657,665	\$ 6,256,558	\$ 5,515,347
\$	(305,264)	\$ 495,774	\$ 885,118	\$ 1,475,453	\$ 562,002	\$ 1,085,292
	103.89%	93.67%	88.12%	79.32%	91.76%	83.56%
\$	1,409,666	\$ 1,388,585	\$ 1,342,453	\$ 1,218,657	\$ 1,261,788	\$ 1,228,057
	-21.66%	35.70%	65.93%	121.07%	44.54%	88.37%

Palos Heights School District 128

**Schedule of Employer Contributions
Teachers' Retirement System of the State of Illinois
Fiscal Year 2025**

	2025	2024	2023
Contractually-required contribution	\$ 48,059	\$ 58,221	\$ 44,097
Contributions in relation to the contractually-required contribution	48,060	58,213	44,103
Contribution deficiency (excess)	<u>\$ (1)</u>	<u>\$ 8</u>	<u>\$ (6)</u>
Employer's covered payroll	\$ 6,264,146	\$ 5,922,152	\$ 5,506,822
Contributions as a percentage of covered payroll	0.77%	0.98%	0.80%

**Schedule of the Employer's Proportionate Share of the Net Pension Liability
Teachers' Retirement System of the State of Illinois
Fiscal Year 2025**

	2025	2024	2023
Employer's proportion of the net pension liability	0.00054997%	0.00052678%	0.00053729%
Employer's proportionate share of the net pension liability	\$ 472,235	\$ 447,658	\$ 450,469
State's proportionate share of the net pension liability associated with the employer	39,374,307	38,633,150	39,075,189
Total	<u>\$ 39,846,542</u>	<u>\$ 39,080,808</u>	<u>\$ 39,525,658</u>
Employer's covered payroll	\$ 5,922,152	\$ 5,506,822	\$ 5,497,473
Employer's proportionate share of the net pension liability as a percentage of its covered payroll	7.97%	8.13%	8.19%
Plan fiduciary net position as a percentage of the total pension liability	45.40%	43.90%	42.80%

Note to schedule: Detailed information and actuarial methods and assumptions used in the preparation of this schedule can be obtained at <https://www.trsil.org/financial/actuarial-reports/valuation-reports>

2022	2021	2020	2019	2018
\$ 57,124	\$ 37,714	\$ 33,619	\$ 31,459	\$ 24,599
51,288	37,717	33,625	31,459	24,292
<u>\$ 5,836</u>	<u>\$ (3)</u>	<u>\$ (6)</u>	<u>\$ -</u>	<u>\$ 307</u>
\$ 5,497,473	\$ 5,143,420	\$ 4,540,017	\$ 4,435,779	\$ 4,241,180
1.04%	0.73%	0.74%	0.71%	0.58%

2022	2021	2020	2019	2018
0.00057380%	0.00054028%	0.00062289%	0.00058465%	0.00069183%
\$ 447,632	\$ 465,802	\$ 505,216	\$ 455,702	\$ 528,543
37,516,279	36,484,028	35,955,658	31,217,501	31,132,169
<u>\$ 37,963,911</u>	<u>\$ 36,949,830</u>	<u>\$ 36,460,874</u>	<u>\$ 31,673,203</u>	<u>\$ 31,660,712</u>
\$ 5,143,420	\$ 4,540,017	\$ 4,435,779	\$ 4,241,180	\$ 4,204,908
8.70%	10.26%	11.39%	10.74%	12.57%
45.10%	37.80%	39.60%	40.00%	39.30%

Palos Heights School District 128

**Schedule of Employer Contributions
Teachers' Health Insurance Security Fund**

For the fiscal year ending	2025	2024	2023
Statutorily-required contribution	\$ 41,969	\$ 39,678	\$ 36,896
Contributions in relation to the statutorily-required contribution	41,969	39,678	36,896
Contribution (excess) deficiency	\$ -	\$ -	\$ -
Employer's covered payroll	\$ 6,264,146	\$ 5,922,152	\$ 5,506,822
Contributions as a percentage of covered payroll	0.67%	0.67%	0.67%

**Schedule of the Employer's Proportionate Share of the Collective Total OPEB Liability
Teachers' Health Insurance Security Fund**

For the fiscal year ending*	2025	2024	2023
Employer's proportion of the collective total OPEB liability	0.019868%	0.019743%	0.019922%
Employer's proportionate share of the collective total OPEB liability	\$ 1,571,688	\$ 1,407,175	\$ 1,363,572
The portion of the State's proportionate share amount of the collective total OPEB liability associated with the employer	2,134,418	1,902,924	1,855,026
Total	\$ 3,706,106	\$ 3,310,099	\$ 3,218,598
Covered payroll	\$ 5,922,152	\$ 5,506,822	\$ 5,497,473
Collective net OPEB liability as a percentage of the covered payroll	26.5%	25.6%	24.8%
Plan fiduciary net position as a percentage of the total pension liability	0.0%	0.0%	0.0%

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

Note to Schedules

Detailed information and actuarial assumptions used in the preparation of this schedule are available at the District's administrative offices and at <https://cgfa.ilga.gov/>

2022	2021	2020
\$ 36,833	\$ 47,319	\$ 41,768
36,833	47,319	41,768
\$ -	\$ -	\$ -
\$ 5,497,473	\$ 5,143,420	\$ 4,540,017
0.67%	0.92%	0.92%

2022	2021	2020
0.017951%	0.017951%	0.019445%
\$ 4,372,141	\$ 4,799,379	\$ 5,381,993
5,928,046	6,519,572	7,287,753
\$ 10,300,187	\$ 11,318,951	\$ 12,669,746
\$ 5,143,420	\$ 4,540,017	\$ 4,435,779
85.0%	105.7%	121.3%
0.0%	0.0%	0.0%

Supplementary Information

PRELIMINARY DRAFT
FOR REVIEW AND DISCUSSION ONLY
BALANCES SUBJECT TO CHANGE

Palos Heights School District 128

**Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Modified Cash Basis
General Fund
Year Ended June 30, 2025**

	Original & Final Budget	Actual	Variance
Revenues:			
Property taxes	\$ 8,978,743	\$ 8,703,667	\$ (275,076)
Corporate property replacement taxes	200,000	148,758	(51,242)
Charges for services	206,000	283,264	77,264
Unrestricted state aid	620,000	618,594	(1,406)
Restricted state aid	1,024,821	1,097,049	72,228
Restricted federal aid	662,765	633,724	(29,041)
Interest	120,050	302,717	182,667
Other revenue	-	91,367	91,367
Total revenues	<u>11,812,379</u>	<u>11,879,140</u>	<u>66,761</u>
Expenditures:			
Current:			
Instruction:			
Regular programs	4,479,948	4,456,066	23,882
Pre-K programs	655,106	658,824	(3,718)
Special programs	1,664,306	1,606,493	57,813
Other instructional programs	1,095,653	1,036,535	59,118
Support services:			
Pupils	808,726	781,873	26,853
Instructional staff	205,101	182,248	22,853
General administration	687,387	691,184	(3,797)
School administration	722,627	711,439	11,188
Business	1,267,479	1,363,932	(96,453)
Central	544,454	534,439	10,015
Community services	77,895	72,374	5,521
Capital outlay	170,400	123,028	47,372
Total expenditures	<u>12,379,082</u>	<u>12,218,435</u>	<u>160,647</u>
Excess of revenues over expenditures	<u>(566,703)</u>	<u>(339,295)</u>	<u>227,408</u>
Other financing sources (uses):			
Bond proceeds	-	5,305,000	5,305,000
Premium on long-term debt issued	-	364,705	364,705
Transfers (out)	-	(5,669,705)	5,669,705
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>11,339,410</u>
Change in fund balance	<u>\$ (566,703)</u>	<u>(339,295)</u>	<u>\$ 11,566,818</u>
Fund balance:			
July 1, 2024		<u>7,848,213</u>	
June 30, 2025		<u>\$ 7,508,918</u>	

Palos Heights School District 128

**Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Modified Cash Basis
Capital Projects Fund
Year Ended June 30, 2025**

	Original & Final Budget	Actual	Variance
Revenues:			
Interest	\$ 25,000	\$ 7,486	\$ (17,514)
Total revenues	<u>25,000</u>	<u>7,486</u>	<u>(17,514)</u>
Expenditures:			
Current:			
Support services:			
Business	20,000	12,363	(7,637)
Capital outlay	180,000	249,063	69,063
Total expenditures	<u>200,000</u>	<u>261,426</u>	<u>61,426</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(155,000)</u>	<u>(253,940)</u>	<u>98,940</u>
Other financing sources:			
Transfers in		5,669,705	5,669,705
Change in fund balance	<u>\$ (155,000)</u>	<u>5,415,765</u>	<u>\$ 51,549</u>
Fund balance:			
July 1, 2024		<u>334,553</u>	
June 30, 2025		<u>\$ 5,750,318</u>	

PRELIMINARY DRAFT
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BALANCES SUBJECT TO CHANGE

Palos Heights School District 128

Combining Balance Sheet - Modified Cash Basis

General Fund, By Accounts

June 30, 2025

	Educational Account	Operations and Maintenance Account	Working Cash Account	Total
Assets				
Cash and investments	\$ 4,401,736	\$ 409,766	\$ 2,697,416	\$ 7,508,918
Fund balance:				
Restricted	13,111	409,766	2,000,295	2,423,172
Unassigned	4,388,625	-	697,121	5,085,746
Total fund balance	<u>4,401,736</u>	<u>409,766</u>	<u>2,697,416</u>	<u>7,508,918</u>
Total liabilities and fund balance	<u>\$ 4,401,736</u>	<u>\$ 409,766</u>	<u>\$ 2,697,416</u>	<u>\$ 7,508,918</u>

PRELIMINARY DRAFT
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BALANCES SUBJECT TO CHANGE

Palos Heights School District 128

Combining Statement of Revenues, Expenditures and Changes in Fund Balance -
 Modified Cash Basis
 General Fund, By Accounts
 Year Ended June 30, 2025

	Educational Account	Operations and Maintenance Account	Working Cash Account	Elimination	Total
Revenues:					
Property taxes	\$ 7,700,593	\$ 858,761	\$ 144,313	\$ -	\$ 8,703,667
Corporate property replacement taxes	148,758	-	-	-	148,758
Charges for services	283,264	-	-	-	283,264
Unrestricted state aid	543,594	75,000	-	-	618,594
Restricted state aid	1,097,049	-	-	-	1,097,049
Restricted federal aid	633,724	-	-	-	633,724
Interest	191,349	20,563	90,805	-	302,717
Other revenue	91,367	-	-	-	91,367
Total revenues	10,689,698	954,324	235,118	-	11,879,140
Expenditures:					
Current:					
Instruction:					
Regular programs	4,456,066	-	-	-	4,456,066
Pre-K programs	658,824	-	-	-	658,824
Special programs	1,606,493	-	-	-	1,606,493
Other instructional programs	1,036,535	-	-	-	1,036,535
Support services:					
Pupils	781,873	-	-	-	781,873
Instructional staff	182,248	-	-	-	182,248
General administration	691,184	-	-	-	691,184
School administration	711,439	-	-	-	711,439
Business	382,933	980,999	-	-	1,363,932
Central	534,439	-	-	-	534,439
Community services	72,374	-	-	-	72,374
Capital outlay	32,303	90,725	-	-	123,028
Total expenditures	11,146,711	1,071,724	-	-	12,218,435
Excess (deficiency) of revenues over (under) expenditures	(457,013)	(117,400)	235,118	-	(339,295)
Other financing sources (uses):					
Bond proceeds	-	-	5,305,000	-	5,305,000
Premium on long-term debt issued	-	-	364,705	-	364,705
Transfers in	-	5,503,171	-	(5,503,171)	-
Transfers (out)	-	(5,669,705)	(5,503,171)	5,503,171	(5,669,705)
Total other financing sources (uses)	-	(166,534)	166,534	-	-
Change in fund balance	(457,013)	(283,934)	401,652	-	(339,295)
Fund balance:					
July 1, 2024	4,858,749	693,700	2,295,764	-	7,848,213
June 30, 2025	\$ 4,401,736	\$ 409,766	\$ 2,697,416	\$ -	\$ 7,508,918

PRELIMINARY DRAFT
FOR REVIEW AND DISCUSSION ONLY
BALANCES SUBJECT TO CHANGE

Palos Heights School District 128

Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Modified Cash Basis
 Budget and Actual - Budgetary Basis
 General Fund, By Accounts
 Year Ended June 30, 2025

	Educational Account		Operations and Maintenance		Working Cash Account			Original & Final	
	Original & Final Budget	Actual	Original & Final Budget	Actual	Original & Final Budget	Actual	Elimination	Original & Final Budget	Actual
Revenues:									
Property taxes	\$ 7,973,200	\$ 7,700,593	\$ 861,000	\$ 858,761	\$ 144,543	\$ 144,313	\$ -	\$ 8,978,743	\$ 8,703,667
Corporate property replacement taxes	200,000	148,758	-	-	-	-	-	200,000	148,758
Charges for services	205,500	283,264	500	-	-	-	-	206,000	283,264
Unrestricted state aid	545,000	543,594	75,000	75,000	-	-	-	620,000	618,594
Restricted state aid	1,024,821	1,097,049	-	-	-	-	-	1,024,821	1,097,049
Restricted federal aid	662,765	633,724	-	-	-	-	-	662,765	633,724
Interest	95,000	191,349	10,050	20,563	15,000	90,805	-	120,050	302,717
Other revenue	-	91,367	-	-	-	-	-	-	91,367
Total revenues	10,706,286	10,689,698	946,550	954,324	159,543	235,118	-	11,812,379	11,879,140
Expenditures:									
Current:									
Instruction:									
Regular programs	4,479,948	4,456,066	-	-	-	-	-	4,479,948	4,456,066
Pre-K programs	655,106	658,824	-	-	-	-	-	655,106	658,824
Special programs	1,664,306	1,606,493	-	-	-	-	-	1,664,306	1,606,493
Other instructional programs	1,095,653	1,036,535	-	-	-	-	-	1,095,653	1,036,535
Support services:									
Pupils	808,726	781,873	-	-	-	-	-	808,726	781,873
Instructional staff	205,101	182,248	-	-	-	-	-	205,101	182,248
General administration	687,387	691,184	-	-	-	-	-	687,387	691,184
School administration	722,627	711,439	-	-	-	-	-	722,627	711,439
Business	387,428	382,933	880,051	980,999	-	-	-	1,267,479	1,363,932
Central	544,454	534,439	-	-	-	-	-	544,454	534,439
Community services	77,895	72,374	-	-	-	-	-	77,895	72,374
Capital outlay	42,500	32,303	127,900	90,725	-	-	-	170,400	123,028
Total expenditures	11,371,131	11,146,711	1,007,951	1,071,724	-	-	-	12,379,082	12,218,435
Excess (deficiency) of revenues over (under) expenditures	(664,845)	(457,013)	(61,401)	(117,400)	159,543	235,118	-	(566,703)	(339,295)
Other financing sources:									
Bond proceeds	-	-	-	-	-	5,305,000	-	-	5,305,000
Premium on long-term debt issued	-	-	-	-	-	364,705	-	-	364,705
Transfers in	-	-	-	5,503,171	-	-	(5,503,171)	-	-
Transfers out	-	-	-	(5,669,705)	-	(5,503,171)	5,503,171	-	(5,669,705)
Total other financing sources	-	-	-	(166,534)	-	166,534	-	-	-
Change in fund balance	\$ (664,845)	(457,013)	\$ (61,401)	(283,934)	\$ 159,543	401,652	\$ -	\$ (566,703)	(339,295)
Fund balance:									
July 1, 2023		4,858,749		693,700		2,295,764			7,848,213
June 30, 2025		<u>4,401,736</u>		<u>409,766</u>		<u>2,697,416</u>			<u>7,508,918</u>

Palos Heights School District 128

**Combining Balance Sheet -
By Fund Type - Modified Cash Basis
Nonmajor Governmental Funds
June 30, 2025**

	Special Revenue Funds		Debt Service Funds	Capital Projects Funds	
	Municipal Retirement Fund / Social Security Fund	Transportation Fund	Debt Service Fund	Fire Prevention and Safety Fund	Total Nonmajor Governmental Funds
Assets					
Cash and investments	\$ 242,634	\$ 621,532	\$ 826,072	\$ 195	\$ 1,690,433
Fund balance:					
Restricted	242,634	621,532	826,072	195	1,690,433
Total liabilities and fund balance	\$ 242,634	\$ 621,532	\$ 826,072	\$ 195	\$ 1,690,433

PRELIMINARY DRAFT FOR DISCUSSION ONLY
FOR REVIEW AND DISCUSSION ONLY
BALANCES SUBJECT TO CHANGE

Palos Heights School District 128

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance -
By Fund Type - Modified Cash Basis
Nonmajor Governmental Funds
Year Ended June 30, 2025**

	Special Revenue Funds		Debt Service Funds	Capital Projects Funds	
	Municipal Retirement Fund / Social Security Fund	Transportation Fund	Debt Service Fund	Fire Prevention and Safety Fund	Total Nonmajor Governmental Funds
Revenues:					
Property taxes	\$ 433,297	\$ 447,441	\$ 1,255,215	\$ -	\$ 2,135,953
Corporate property replacement taxes	2,742	-	-	-	2,742
Charges for services	-	14,428	-	-	14,428
Restricted state aid	-	147,247	-	-	147,247
Interest	8,888	20,499	34,689	9	64,085
Total revenues	444,927	629,615	1,289,904	9	2,364,455
Expenditures:					
Current:					
Instruction:					
Regular programs	64,891	-	-	-	64,891
Pre-K programs	34,349	-	-	-	34,349
Special programs	115,112	-	-	-	115,112
Other instructional programs	5,174	-	-	-	5,174
Support services:					
Pupils	32,191	-	-	-	32,191
Instructional staff	799	-	-	-	799
General administration	16,038	-	-	-	16,038
School administration	31,273	-	-	-	31,273
Business	92,958	-	-	-	92,958
Central	13,907	-	-	-	13,907
Transportation	-	524,017	-	-	524,017
Community services	692	-	-	-	692
Capital outlay	-	-	-	-	-
Debt service:					
Principal	-	-	1,045,000	-	1,045,000
Interest and charges	-	-	368,609	-	368,609
Total expenditures	407,384	524,017	1,413,609	-	2,345,010
Change in fund balance	37,543	105,598	(123,705)	9	19,445
Fund balance:					
July 1, 2024	205,091	515,934	949,777	186	1,670,988
June 30, 2025	\$ 242,634	\$ 621,532	\$ 826,072	\$ 195	\$ 1,690,433

Palos Heights School District 128

**Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Modified Cash Basis
Municipal Retirement Fund / Social Security Fund
Year Ended June 30, 2025**

	Original & Final Budget	Actual	Variance
Revenues:			
Property taxes	\$ 425,175	\$ 433,297	\$ 8,122
Corporate property replacement taxes	3,000	2,742	(258)
Interest	2,000	8,888	6,888
Total revenues	<u>430,175</u>	<u>444,927</u>	<u>14,752</u>
Expenditures:			
Current:			
Instruction:			
Regular programs	58,338	64,891	(6,553)
Pre-K programs	23,572	34,349	(10,777)
Special programs	117,795	115,112	2,683
Other instructional programs	6,150	5,174	976
Support services:			
Pupils	33,400	32,191	1,209
Instructional staff	825	799	26
General administration	16,070	16,038	32
School administration	32,450	31,273	1,177
Business	94,425	92,958	1,467
Central	14,010	13,907	103
Community services	525	692	(167)
Total expenditures	<u>397,560</u>	<u>407,384</u>	<u>(9,824)</u>
Change in fund balance	<u>\$ 32,615</u>	37,543	<u>\$ 4,928</u>
Fund balance:			
July 1, 2024		<u>205,091</u>	
June 30, 2025		<u>\$ 242,634</u>	

Palos Heights School District 128

**Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Modified Cash Basis
Transportation Fund
Year Ended June 30, 2025**

	Original & Final Budget	Actual	Variance
Revenues:			
Property taxes	\$ 455,689	\$ 447,441	\$ (8,248)
Charges for services	13,500	14,428	928
Restricted state aid	187,205	147,247	(39,958)
Interest	7,000	20,499	13,499
Total revenues	<u>663,394</u>	<u>629,615</u>	<u>(33,779)</u>
Expenditures:			
Current:			
Support services:			
Transportation	550,503	524,017	26,486
Change in fund balance	<u>\$ 112,891</u>	105,598	<u>\$ (7,293)</u>
Fund balance:			
July 1, 2024		<u>515,934</u>	
June 30, 2025		<u>\$ 621,532</u>	

PRELIMINARY DRAFT
FOR REVIEW AND DISCUSSION ONLY
BALANCES SUBJECT TO CHANGE

Palos Heights School District 128

**Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Modified Cash Basis
Debt Service Fund
Year Ended June 30, 2025**

	Original & Final Budget	Actual	Variance
Revenues:			
Property taxes	\$ 1,287,000	\$ 1,255,215	\$ (31,785)
Interest	15,000	34,689	19,689
Total revenues	<u>1,302,000</u>	<u>1,289,904</u>	<u>(12,096)</u>
Expenditures:			
Debt service:			
Principal	1,045,000	1,045,000	-
Interest and charges	130,900	368,609	(237,709)
Total expenditures	<u>1,175,900</u>	<u>1,413,609</u>	<u>(237,709)</u>
Change in fund balance	<u>\$ 126,100</u>	<u>(123,705)</u>	<u>\$ (249,805)</u>
Fund balance:			
July 1, 2024		<u>949,777</u>	
June 30, 2025		<u>\$ 826,072</u>	

PRELIMINARY DRAFT
FOR REVIEW AND DISCUSSION ONLY
BALANCES SUBJECT TO CHANGE

Palos Heights School District 128

**Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Modified Cash Basis
Fire Prevention and Safety Fund
Year Ended June 30, 2025**

	Original Budget	Original & Final Budget	Actual	Variance
Revenues:				
Interest	100	100	9	(91)
Total revenues	<u>100</u>	<u>100</u>	<u>9</u>	<u>(91)</u>
Expenditures				
Capital outlay	-	-	-	-
Change in fund balance	<u>\$ 100</u>	<u>\$ 100</u>	<u>9</u>	<u>\$ (91)</u>
Fund balance:				
July 1, 2024			<u>186</u>	
June 30, 2025			<u>\$ 195</u>	

PRELIMINARY DRAFT
FOR REVIEW AND DISCUSSION ONLY
BALANCES SUBJECT TO CHANGE

Palos Heights School District 128

Schedule of Assessed Valuations, Tax Rates, Extensions and Collections

	Tax Year				
	2024	2023	2022	2021	2020
Assessed Valuations	\$ 397,667,295	\$ 397,879,239	\$ 303,044,550	\$ 336,863,149	\$ 335,488,118
Tax Rates:					
General Fund:					
Educational Accounts:					
Standard	1.9429	1.9120	2.5324	2.1254	2.0699
Tort Immunity	0.0000	0.0000	0.0000	0.0000	0.0000
Special Education	0.0780	0.0679	0.0862	0.0705	0.0644
Working Cash	0.0372	0.0359	0.0003	0.0003	0.0004
Operations and Maintenance Accounts:					
Standard	0.2315	0.2137	0.2726	0.2332	0.2289
Facility Leasing	0.0000	0.0000	0.0000	0.0003	0.0004
Transportation Fund	0.1172	0.1132	0.0992	0.0864	0.0945
Municipal Retirement Fund:					
Illinois Municipal Retirement	0.0528	0.0478	0.0595	0.0518	0.0507
Social Security	0.0654	0.0578	0.0591	0.0533	0.0525
Bond and Interest Fund	0.3259	0.3257	0.4071	0.3489	0.2793
Fire Prevention and Safety Fund	0.0000	0.0000	0.0000	0.0003	0.0004
Total	2.8509	2.7740	3.5164	2.9704	2.8414
Extended Tax Rate	2.851	2.774	3.516	2.970	2.841
Tax Extensions:					
General Fund:					
Educational Accounts:					
Standard	\$ 7,726,111	\$ 7,607,550	\$ 7,674,195	\$ 7,159,553	\$ 6,944,367
Tort Immunity	-	-	-	-	-
Special Education	310,136	270,160	261,224	237,620	216,156
Working Cash	148,065	142,838	909	970	1,233
Operations and Maintenance Accounts:					
Standard	920,403	850,267	826,099	785,601	767,793
Facility Leasing	-	-	-	970	1,233
Transportation Fund	466,204	450,399	300,620	290,963	316,898
Municipal Retirement Fund:					
Illinois Municipal Retirement	210,092	190,186	180,311	174,578	170,186
Social Security	260,114	229,974	179,099	179,427	176,055
Bond and Interest Fund	1,295,817	1,295,817	1,233,698	1,175,290	937,125
Fire Prevention and Safety Fund	-	-	-	970	1,233
Totals	\$ 11,336,942	\$ 11,037,191	\$ 10,656,155	\$ 10,005,942	\$ 9,532,279
Tax collections	\$ 5,734,981	\$ 5,476,797	\$ 10,497,852	\$ 9,888,507	\$ 9,255,097
Percentage collected	50.59%	49.62%	98.51%	98.83%	97.09%

Palos Heights School District 128

**Schedule of Debt Service Requirements
June 30, 2025**

	Years Ending June 30,	Interest Rate	Total Principal	Total Interest	Total Principal and Interest
General obligation bond, issue of February 9, 2022, original amount \$4,665,000, interest payable June 1 and December 1, paying agent: Zions Bancorporation	2026	5.00	\$ 1,045,000	\$ 104,075	\$ 1,149,075
	2027	5.00	1,095,000	50,575	1,145,575
	2028	4.00	580,000	11,600	591,600
			<u>\$ 2,720,000</u>	<u>\$ 166,250</u>	<u>\$ 2,886,250</u>
General obligation bond, issue of December 23, 2023, original amount \$1,960,000, interest payable June 1 and December 1, paying agent: Zions Bancorporation	2026	5.00	\$ -	\$ 98,000	\$ 98,000
	2027	5.00	-	98,000	98,000
	2028	5.00	230,000	92,250	322,250
	2029	5.00	845,000	65,375	910,375
	2030	5.00	885,000	22,125	907,125
			<u>\$ 1,960,000</u>	<u>\$ 375,750</u>	<u>\$ 2,335,750</u>

PRELIMINARY DRAFT
FOR REVIEW AND DISCUSSION ONLY
BALANCES SUBJECT TO CHANGE

PALOS HEIGHTS SCHOOL DISTRICT 128

DECEMBER 2025

<u>GROSS PAYROLL</u>			
<u>NOVEMBER 1 THROUGH NOVEMBER 30, 2025</u>		712,438.77	
<u>TRS</u>		48,922.40	
<u>BOARD TRS SURCHARGE</u>		3,098.78	
<u>THIS</u>		8,387.16	
<u>IMRF, FICA, MEDICARE</u>		35,986.46	
<u>TOTAL NOVEMBER PAYROLL, TRS, THIS, IMRF, FICA, MEDICARE</u>			808,833.57
<u>EDUCATION FUND</u>	<u>10</u>	44,242.26	
<u>BUILDING FUND</u>	<u>20</u>	34,202.89	
<u>TRANSPORTATION FUND</u>	<u>40</u>	64,788.81	
<u>SPECIAL CHECKS</u>		39,762.09	
<u>CAPITAL PROJECTS</u>	<u>60</u>		
<u>MUNICIPAL RETIREMENT</u>			
<u>TOTAL DECEMBER 2025 BILLS PAYABLE</u>			182,996.05
<u>TOTAL DECEMBER 2025 BILLS PAYABLE GROSS</u>			
<u>NOVEMBER 2025 PAYROLL, TRS, THIS, IMRF, FICA, MEDICARE</u>			991,829.62

PRESIDENT

SECRETARY

PALOS HEIGHTS SCHOOL DISTRICT 128 VOUCHER

Voucher No: 1105

Voucher Date: 12/10/2025

Prepared By: 

Printed: 12/03/2025 12:19:35 PM

PALOS HEIGHTS SCHOOL DISTRICT 128 is hereby authorized to draw warrants against PALOS HEIGHTS SCHOOL DISTRICT 128 funds for the sum of \$143,233.96 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.



PALOS HEIGHTS SCHOOL DISTRICT 128

Fund		Amount
10	EDUCATIONAL	\$44,242.26
20	OPERATIONS AND MAINTENANCE	\$34,202.89
40	TRANSPORTATION	\$64,788.81
		<hr/> <hr/>
		\$143,233.96

Palos Heights School District 128

Voucher Supplement Account Summary

Voucher Batch Number: 1105

12/10/2025

Fiscal Year: 2025-2026

Vendor Remit Name	Vendor #	Account	Description	Amount
ACUTRANS		10.5.1800.300.0000.00.00.00 Check #: 0	BILINGUAL PROGRAMS – TRANSLATIONS	\$510.41
			Vendor Total:	\$510.41
ALLENGREEN GROUP		40.5.2550.333.0000.00.00.00 Check #: 0	SPECIAL EDUCATION TRANSPORTATION	\$7,650.00
			Vendor Total:	\$7,650.00
ALPHA SCHOOL BUS	2011	40.5.2550.333.0000.00.00.00 Check #: 0	SPECIAL EDUCATION TRANSPORTATION	\$34,131.31
			Vendor Total:	\$34,131.31
AMAZON CAPITAL SERVICES		10.5.1100.411.0000.00.00.00 Check #: 0	K-12 – SUPPLIES	\$195.85
		10.5.1100.411.0000.03.00.00 Check #: 0	K-12 –SUPPLIES – NAVAJO HEIGHTS	\$687.14
		10.5.1100.411.0000.04.00.00 Check #: 0	K-12 – SUPPLIES – INDIAN HILL	\$32.99
		10.5.1125.411.3705.00.00.00 Check #: 0	PRE K SUPPLIES PFA GRANT	\$436.53
		10.5.1205.411.4620.05.00.00 Check #: 0	SPEC ED SUPPLIES IDEA GRANT	\$599.75
		10.5.2320.411.0000.00.00.00 Check #: 0	EXECUTIVE ADMIN – SUPPLIES	\$29.99
		10.5.2410.411.0000.03.00.00 Check #: 0	OFFICE OF PRINCIPAL – SUPPLIES – NAVAJO HEIGHTS	\$130.28
		10.5.2660.411.0000.00.00.00 Check #: 0	DATA PROCESSING SERVICES– SUPPLIES	\$445.53
		10.5.2900.490.4300.05.00.00 Check #: 0	TITLE I OTHER	\$84.63
		20.5.2540.411.0000.00.00.00 Check #: 0	OPERATION/MAINTENANCE– SUPPLIES	\$207.00

Palos Heights School District 128

Voucher Supplement Account Summary

Voucher Batch Number: 1105

12/10/2025

Fiscal Year: 2025-2026

Vendor Remit Name	Vendor #	Account	Description	Amount
			Vendor Total:	\$2,849.69
BE SURE CONSULTING AND TRAINING		10.5.3700.314.4400.05.00.00 Check #: 0	PAROCHIAL PD SEL TITLE IV GRANT	\$2,660.00
			Vendor Total:	\$2,660.00
BUSINESSOLVER		10.5.1100.222.0000.00.00.00 Check #: 0	K-12 -MEDICAL INS	\$63.00
			Vendor Total:	\$63.00
C.J. ERICKSON PLUMBING CO.	16644	20.5.2540.323.0000.00.00.00 Check #: 0	OPERATION/MAINTENANCE-MTCE	\$1,470.00
		20.5.2540.411.0000.00.00.00 Check #: 0	OPERATION/MAINTENANCE- SUPPLIES	\$1,791.70
			Vendor Total:	\$3,261.70
CHALET FLORIST		10.5.1100.411.0000.02.00.00 Check #: 0	K-12 - SUPPLIES INDEPENDENCE	\$79.95
			Vendor Total:	\$79.95
CHICAGO TRIBUNE MEDIA GROUP	23803	10.5.2310.351.0000.00.00.00 Check #: 0	BOARD OF EDUCATION -PRINT PUBLICATIONS	\$184.51
			Vendor Total:	\$184.51
CITY OF PALOS HEIGHTS	23899	20.5.2540.370.0000.00.00.00 Check #: 0	OPERATION/MAINTENANCE-WATER/SEWER SERVICE	\$1,119.60
			Vendor Total:	\$1,119.60
CITY OF PALOS HEIGHTS	23899	20.5.2540.370.0000.00.00.00 Check #: 0	OPERATION/MAINTENANCE-WATER/SEWER SERVICE	\$250.00
			Vendor Total:	\$250.00

Palos Heights School District 128

Voucher Supplement Account Summary

Voucher Batch Number: 1105

12/10/2025

Fiscal Year: 2025-2026

Vendor Remit Name	Vendor #	Account	Description	Amount
CPI		10.5.2210.314.4620.05.00.00 Check #: 0	PROFESSIONAL DEV IDEA GRANT	\$200.00
			Vendor Total:	\$200.00
DUBOIS LANDSCAPING		20.5.2540.320.0000.00.00.00 Check #: 0	OPER & MAINT PROP SERVICES	\$14,541.00
			Vendor Total:	\$14,541.00
ELIM CHRISTIAN SERVICES	4659	10.5.1912.670.0000.00.00.00 Check #: 0	SPEC ED K-12 PRIVATE TUITION	\$9,926.13
		10.5.2560.490.0000.00.00.00 Check #: 0	FREE AND REDUCED LUNCHES	\$153.00
		40.5.2550.333.0000.00.00.00 Check #: 0	SPECIAL EDUCATION TRANSPORTATION	\$1,683.00
			Vendor Total:	\$11,762.13
ENGIE		20.5.2540.466.0000.00.00.00 Check #: 0	OPERATION/MAINTENANCE-ELECTRICITY	\$8,170.48
			Vendor Total:	\$8,170.48
EVERGREEN PARK ELEMENTARY SD 124		40.5.2550.333.0000.00.00.00 Check #: 0	SPECIAL EDUCATION TRANSPORTATION	\$2,483.46
			Vendor Total:	\$2,483.46
EXPERT CHEMICAL & SUPPLY, INC.		20.5.2540.411.0000.00.00.00 Check #: 0	OPERATION/MAINTENANCE- SUPPLIES	\$948.49
			Vendor Total:	\$948.49
FILTERBUY		20.5.2540.411.0000.00.00.00 Check #: 0	OPERATION/MAINTENANCE- SUPPLIES	\$129.76
			Vendor Total:	\$129.76

Palos Heights School District 128

Voucher Supplement Account Summary

Voucher Batch Number: 1105

12/10/2025

Fiscal Year: 2025-2026

Vendor Remit Name	Vendor #	Account	Description	Amount
FOLLETT CONTENT SOLUTIONS				
		10.5.2220.430.0000.02.00.00 Check #: 0	EDUCATION MEDIA –LIBRARY BOOKS INDEPENDENCE	\$497.85
			Vendor Total:	\$497.85
GRAINGER	20681	20.5.2540.411.0000.00.00.00 Check #: 0	OPERATION/MAINTENANCE– SUPPLIES	\$158.10
			Vendor Total:	\$158.10
IASBO	11541	10.5.2320.332.0000.00.00.00 Check #: 0	EXECUTIVE ADMIN –TRAVEL/CONF	\$395.00
			Vendor Total:	\$395.00
ILLINOIS PRINCIPALS ASSN.	1241	10.5.1100.640.0000.00.00.00 Check #: 0	K-12 DUES AND FEES	\$100.00
			Vendor Total:	\$100.00
ILLINOIS RESOURCE CENTER				
		10.5.2210.310.4932.05.00.00 Check #: 0	PROF DEV ALL STAFF TITLE II	\$1,556.00
			Vendor Total:	\$1,556.00
ILLINOIS SCHOOL BUS	242	40.5.2550.331.0000.00.00.00 Check #: 0	PUPIL TRANSPORTATION–PUPIL TRANSPORTATION	\$16,117.20
		40.5.2550.334.0000.02.00.00 Check #: 0	Athletic & Academic Conf. Buses	\$703.84
			Vendor Total:	\$16,821.04
JENNIFER STARTZ		10.5.1205.411.4620.05.00.00 Check #: 0	SPEC ED SUPPLIES IDEA GRANT	\$20.26
			Vendor Total:	\$20.26
KRIHA BOUCEK LLC				

Palos Heights School District 128

Voucher Supplement Account Summary

Voucher Batch Number: 1105

12/10/2025

Fiscal Year: 2025-2026

Vendor Remit Name	Vendor #	Account	Description	Amount
		10.5.2310.317.0000.00.00.00 Check #: 0	BOARD OF EDUCATION -LEGAL SERVICES	\$2,730.00
			Vendor Total:	\$2,730.00
LOWE'S		20.5.2540.700.0000.00.00.00 Check #: 0	OPERATIONS/MAINT NEW/REPL EQUIP	\$646.86
			Vendor Total:	\$646.86
MARY BETH JARKA		10.5.3700.317.4932.05.00.00 Check #: 0	PAROCHIAL PD TITLE 2 AB	\$2,400.00
			Vendor Total:	\$2,400.00
MENARDS INC	1008	20.5.2540.411.0000.00.00.00 Check #: 0	OPERATION/MAINTENANCE- SUPPLIES	\$239.23
			Vendor Total:	\$239.23
MERRYL BROWNLOW		10.5.2320.332.0000.00.00.00 Check #: 0	EXECUTIVE ADMIN -TRAVEL/CONF	\$209.69
			Vendor Total:	\$209.69
NICOR GAS		20.5.2540.465.0000.00.00.00 Check #: 0	OPERATION/MAINTENANCE-NATURAL GAS	\$2,274.99
			Vendor Total:	\$2,274.99
ORIENTAL TRADING COMPANY INC	3309	10.5.1125.411.3705.00.00.00 Check #: 0	PRE K SUPPLIES PFA GRANT	\$89.97
			Vendor Total:	\$89.97
PROVEN IT		10.5.1100.411.0000.02.00.00 Check #: 0	K-12 - SUPPLIES INDEPENDENCE	\$88.00
		10.5.2660.360.0000.00.00.00 Check #: 0	DATA PROCESSING CAPITAL LEASE	\$2,687.27

Palos Heights School District 128

Voucher Supplement Account Summary

Voucher Batch Number: 1105

12/10/2025

Fiscal Year: 2025-2026

Vendor Remit Name	Vendor #	Account	Description	Amount
			Vendor Total:	\$2,775.27
QUINLAN & FABISH MUSIC CO	281	10.5.1500.323.0000.02.30.00 Check #: 0	INTERSCH PRG - BAND REPAIRS	\$890.00
		10.5.1500.414.0000.00.00.00 Check #: 0	INTERSCH PRG BAND SUPPLIES	\$720.98
			Vendor Total:	\$1,610.98
REPUBLIC SERVICES		20.5.2540.321.0000.00.00.00 Check #: 0	OPERATION/MAINTENANCE-SANITATION SERVICES	\$846.30
			Vendor Total:	\$846.30
RIVERSIDE INSIGHTS		10.5.2230.411.0000.00.00.00 Check #: 0	ASSESSMENT AND TESTING- SUPPLIES	\$1,108.80
			Vendor Total:	\$1,108.80
RSM US LLP		10.5.2520.317.0000.00.00.00 Check #: 0	FISCAL SERVICES-AUDIT/FINANCIAL SERVICES	\$5,000.00
			Vendor Total:	\$5,000.00
SCHOOL SPECIALTY_26419	26419	10.5.1100.411.0000.01.00.00 Check #: 0	K-12 - SUPPLIES CHIPPEWA	\$447.30
		10.5.1100.411.0000.02.00.00 Check #: 0	K-12 - SUPPLIES INDEPENDENCE	\$111.61
			Vendor Total:	\$558.91
SERTOMA SPEECH & HEARING CENTER	5222	10.5.2150.310.4620.05.00.00 Check #: 0	AUDIOLOGY SERVICES IDEA GRANT	\$1,486.25
			Vendor Total:	\$1,486.25
SOUTH TOWN REFRIGERATION				

Palos Heights School District 128

Voucher Supplement Account Summary

Voucher Batch Number: 1105

12/10/2025

Fiscal Year: 2025-2026

Vendor Remit Name	Vendor #	Account	Description	Amount
		20.5.2540.411.0000.00.00.00 Check #: 0	OPERATION/MAINTENANCE- SUPPLIES	\$1,397.97
			Vendor Total:	\$1,397.97
SPECIAL EDUCATION SERVICES				
		10.5.1912.670.0000.00.00.00 Check #: 0	SPEC ED K-12 PRIVATE TUITION	\$3,654.60
			Vendor Total:	\$3,654.60
STABRAWA, LORETTA	4310	10.5.3700.310.4620.05.00.00 Check #: 0	CONTR LBSI SERV PAROCH LS IDEA	\$2,040.00
			Vendor Total:	\$2,040.00
STAPLES ADVANTAGE_12999	12999	10.5.1100.411.0000.01.00.00 Check #: 0	K-12 - SUPPLIES CHIPPEWA	\$407.47
		10.5.1100.411.0000.02.00.00 Check #: 0	K-12 - SUPPLIES INDEPENDENCE	\$472.63
		10.5.1125.411.3705.00.00.00 Check #: 0	PRE K SUPPLIES PFA GRANT	\$159.99
			Vendor Total:	\$1,040.09
UNIQUE PRODUCTS				
		20.5.2540.411.0000.00.00.00 Check #: 0	OPERATION/MAINTENANCE- SUPPLIES	\$11.41
			Vendor Total:	\$11.41
UNIVERSAL TAXI DISPATCH				
		40.5.2550.331.0000.00.00.00 Check #: 0	PUPIL TRANSPORTATION-PUPIL TRANSPORTATION	\$610.00
		40.5.2550.333.0000.00.00.00 Check #: 0	SPECIAL EDUCATION TRANSPORTATION	\$1,410.00
			Vendor Total:	\$2,020.00
VISTA LEARNING, NFP				
		10.5.2660.314.0000.00.62.00 Check #: 0	DATA PROCESSING- TECHNOLOGY & OPERATIONS	\$349.00

Palos Heights School District 128

Voucher Supplement Account Summary

Voucher Batch Number: 1105

12/10/2025

Fiscal Year: 2025-2026

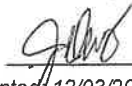
Vendor Remit Name	Vendor #	Account	Description	Amount
			Vendor Total:	\$349.00
XEROX IT SOLUTIONS		10.5.2660.470.0000.00.00.00	DATA PROCESSING – SOFTWARE	\$199.90
		Check #: 0		
			Vendor Total:	\$199.90
			Grand Total:	\$143,233.96

End of Report

PALOS HEIGHTS SCHOOL DISTRICT 128 VOUCHER

Voucher No: 1098

Voucher Date: 11/21/2025

Prepared By: 

Printed: 12/03/2025 12:34:36 PM

PALOS HEIGHTS SCHOOL DISTRICT 128 is hereby authorized to draw warrants against PALOS HEIGHTS SCHOOL DISTRICT 128 funds for the sum of \$24,692.93 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.



PALOS HEIGHTS SCHOOL DISTRICT 128

Fund		Amount
10	EDUCATIONAL	\$24,692.93
		<hr/>
		\$24,692.93

SPECIAL CHECKS DRAWN IN NOVEMBER

Palos Heights School District 128

Voucher Supplement Account Summary

Voucher Batch Number: 1098

11/21/2025

Fiscal Year: 2025-2026


Vendor Remit Name	Vendor #	Account	Description	Amount
AASPA		10.5.2510.332.0000.00.00.00 Check #: 45504	BUSINESS SUPPORT/CONF	\$275.00
			Vendor Total:	\$275.00
COUNTRY HOUSE RESTAURANT	11753	10.5.2560.315.0000.00.00.00 Check #: 45505	FOOD SERVICES CONTRACTED SERVICES	\$2,160.00
		10.5.2560.490.0000.00.00.00 Check #: 45505	FREE AND REDUCED LUNCHES	\$22,033.80
			Vendor Total:	\$24,193.80
GOPHER SPORT		10.5.1500.411.0000.03.00.00 Check #: 45506	PHYS ED SUPPLIES – NAVAJO	\$105.13
			Vendor Total:	\$105.13
GRAPHIC SCREEN PRINTING	8798	10.5.2410.411.0000.02.00.00 Check #: 45507	OFFICE OF PRINCIPAL–SUPPLIES–INDEPENDENCE	\$119.00
			Vendor Total:	\$119.00
			Grand Total:	\$24,692.93

End of Report

PALOS HEIGHTS SCHOOL DISTRICT 128 VOUCHER

Voucher No: 1082

Voucher Date: 11/11/2025

Prepared By: 

Printed: 12/03/2025 12:35:49 PM

PALOS HEIGHTS SCHOOL DISTRICT 128 is hereby authorized to draw warrants against PALOS HEIGHTS SCHOOL DISTRICT 128 funds for the sum of \$12,000.00 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.



PALOS HEIGHTS SCHOOL DISTRICT 128

Fund		Amount
20	OPERATIONS AND MAINTENANCE	\$12,000.00
		<hr/> <hr/>
		\$12,000.00

Palos Heights School District 128

Voucher Supplement Account Summary

Voucher Batch Number: 1082

11/11/2025

Fiscal Year: 2025-2026


Vendor Remit Name	Vendor #	Account	Description	Amount
FOUR POINT O INC	15341	20.5.2540.540.0000.00.00.00 Check #: 45488	OPERATION/MAINTENANCE-NEW EQUIPMENT	\$12,000.00
Vendor Total:				\$12,000.00
Grand Total:				\$12,000.00

End of Report

PALOS HEIGHTS SCHOOL DISTRICT 128 VOUCHER

Voucher No: 1081

Voucher Date: 11/06/2025

Prepared By: 

Printed: 11/03/2025 12:36:37 PM

PALOS HEIGHTS SCHOOL DISTRICT 128 is hereby authorized to draw warrants against PALOS HEIGHTS SCHOOL DISTRICT 128 funds for the sum of \$3,069.16 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.



PALOS HEIGHTS SCHOOL DISTRICT 128

Fund		Amount
10	EDUCATIONAL	\$3,069.16
		\$3,069.16

Palos Heights School District 128

Voucher Supplement Account Summary

Voucher Batch Number: 1081

11/06/2025

Fiscal Year: 2025-2026

Vendor Remit Name	Vendor #	Account	Description	Amount
BMO FINANCIAL GROUP				
		10.5.1100.314.0000.00.63.00 Check #: 45394	K-12 INSTRUCTION TECHNOLOGY	\$124.87
		10.5.1100.411.0000.00.00.00 Check #: 45394	K-12 - SUPPLIES	\$135.95
		10.5.1100.640.0000.00.00.00 Check #: 45394	K-12 DUES AND FEES	\$140.00
		10.5.1205.319.4620.05.00.00 Check #: 45394	SP ED OTHER PROF SERVICES IDEA GRANT	\$142.02
		10.5.2310.351.0000.00.00.00 Check #: 45394	BOARD OF EDUCATION -PRINT PUBLICATIONS	\$177.00
		10.5.2310.411.0000.00.00.00 Check #: 45394	BOARD OF EDUCATION - SUPPLIES	\$75.11
		10.5.2320.332.0000.00.00.00 Check #: 45394	EXECUTIVE ADMIN -TRAVEL/CONF	\$451.44
		10.5.2320.411.0000.00.00.00 Check #: 45394	EXECUTIVE ADMIN - SUPPLIES	\$65.69
		10.5.2410.411.0000.01.00.00 Check #: 45394	OFFICE OF PRINCIPAL - SUPPLIES CHIPPEWA	\$201.26
		10.5.2560.400.3705.00.00.00 Check #: 45394	FOOD SERVICES SUPPLIES PFA GRANT	\$835.77
		10.5.2660.332.0000.00.00.00 Check #: 45394	DATA PROCESSING -PROF. DEV TRAVEL/CONF	\$26.23
		10.5.2660.411.0000.00.00.00 Check #: 45394	DATA PROCESSING SERVICES- SUPPLIES	\$693.82
			Vendor Total:	\$3,069.16
			Grand Total:	\$3,069.16

End of Report

Palos Heights School District 128

Fund Balances

Fiscal Year: 2025-2026

Month: November
 Year: 2025
 Fund Type:

Include Cash Balance
 FY End Report

<u>Fund</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Revenue</u>	<u>Expense</u>	<u>Transfers</u>	<u>Fund Balance</u>
10	EDUCATIONAL	\$4,388,623.80	\$1,057,331.38	(\$4,177,348.24)	\$0.00	\$1,268,606.94
11	STUDENT ACTIVITY FUND	\$5,490.00	\$0.00	\$0.00	\$0.00	\$5,490.00
20	OPERATIONS AND MAINTENANCE	\$404,692.84	\$108,036.34	(\$565,167.57)	\$0.00	(\$52,438.39)
30	DEBT SERVICE	\$826,071.70	\$11,953.74	\$0.00	\$0.00	\$838,025.44
40	TRANSPORTATION	\$621,531.25	\$40,811.85	(\$188,053.10)	\$0.00	\$474,290.00
50	MUNICIPAL RETIREMENT	\$147,285.24	\$1,852.37	(\$72,687.62)	\$0.00	\$76,449.99
55	SOCIAL SECURITY	\$95,348.79	\$2,206.31	(\$91,638.49)	\$0.00	\$5,916.61
60	CAPITAL PROJECTS	\$5,750,317.65	\$1,327.81	(\$996,215.93)	\$0.00	\$4,755,429.53
70	WORKING CASH	\$2,697,415.68	\$3,837.41	\$0.00	\$0.00	\$2,701,253.09
80	TORT IMMUNITY	\$5,068.32	\$4.35	\$0.00	\$0.00	\$5,072.67
90	LIFE SAFETY	\$195.88	\$0.17	\$0.00	\$0.00	\$196.05
Grand Total:		\$14,942,041.15	\$1,227,361.73	(\$6,091,110.95)	\$0.00	\$10,078,291.93

End of Report

**District 128, Cook County
Palos Heights, Illinois**

BOARD MEETING December 10, 2025

Activity Fund Receipts and Expenses November 2025

	Balance 10/31/25	NOVEMBER Receipts	NOVEMBER Expenses	Balance 11/30/25
Indian Hill	500.34	\$0.00	\$0.00	\$500.34
Chippewa	\$741.80	\$950.00	\$950.00	\$741.80
Navajo	\$125.12	\$0.00	\$123.00	\$2.12
Independence				
IJHS	\$4,070.64	\$2,922.96	\$3,205.47	\$3,788.13
Cheerleaders	\$17.11	\$0.00	\$0.00	\$17.11
Drama	\$1,843.11	\$0.00	\$0.00	\$1,843.11
Lunch	\$0.00	\$0.00	\$0.00	\$0.00
Poms	\$146.55	\$0.00	\$0.00	\$146.55
Student Council	\$414.32	\$948.00	\$542.70	\$819.62
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>
TOTAL	<u><u>\$7,358.65</u></u>	<u><u>\$4,820.96</u></u>	<u><u>\$4,821.17</u></u>	<u><u>\$7,358.44</u></u>

Original:
 Amended:

ILLINOIS STATE BOARD OF EDUCATION
 School Business Services Department
 217-785-8779

CERTIFICATE OF TAX LEVY

A copy of this Certificate of Tax Levy shall be filed with the county clerk of each county in which the school district is located on or before the last Tuesday of December.

District Name Palos Heights School District 128	District Number 016-1280	County Cook
--	-----------------------------	----------------

Amount of Levy

Educational	\$ 7,840,000	Fire Prevention & Safety *	\$ 0
Operations & Maintenance	\$ 970,000	Tort Immunity	\$ 0
Transportation	\$ 470,000	Special Education	\$ 355,000
Working Cash	\$ 149,000	Leasing	\$ 0
Municipal Retirement	\$ 260,000	Other	\$ 0
Social Security	\$ 320,000	Other	\$ 0
		Total Levy	\$ 10,364,000

* Includes Fire Prevention, Safety, Energy Conservation, Disabled Accessibility, School Security, and Specified Repair Purposes.

See explanation on reverse side.

Note: Any district proposing to adopt a levy must comply with the provisions set forth in the Truth in Taxation Law.

We hereby certify that we require:

the sum of 7,840,000 dollars to be levied as a special tax for educational purposes; and
 the sum of 970,000 dollars to be levied as a special tax for operations and maintenance purposes; and
 the sum of 470,000 dollars to be levied as a special tax for transportation purposes; and
 the sum of 149,000 dollars to be levied as a special tax for a working cash fund; and
 the sum of 260,000 dollars to be levied as a special tax for municipal retirement purposes; and
 the sum of 320,000 dollars to be levied as a special tax for social security purposes; and
 the sum of 0 dollars to be levied as a special tax for fire prevention, safety, energy conservation, disabled accessibility, school security and specified repair purposes; and
 the sum of 0 dollars to be levied as a special tax for tort immunity purposes; and
 the sum of 355,000 dollars to be levied as a special tax for special education purposes; and
 the sum of 0 dollars to be levied as a special tax for leasing of educational facilities or computer technology or both, and temporary relocation expense purposes; and
 the sum of 0 dollars to be levied as a special tax for _____; and
 the sum of 0 dollars to be levied as a special tax for _____
 on the taxable property of our school district for the year 2025.

Signed this 10 day of December 2025. _____
 (President)

 (Clerk or Secretary of the School Board of Said School District)

When any school is authorized to issue bonds, the school board shall file a certified copy of the resolution in the office of the county clerk of each county in which the district is situated to provide for the issuance of the bonds and to levy a tax to pay for them. The county clerk shall extend the tax for bonds and interest as set forth in the certified copy of the resolution, each year during the life of the bond issue. Therefore to avoid a possible duplication of tax levies, the school board should not include a levy for bonds and interest in the district's annual tax levy.

Number of bond issues of said school district that have not been paid in full 3.

(Detach and Return to School District)

This is to certify that the Certificate of Tax Levy for School District No. 128, Cook County, Illinois, on the equalized assessed value of all taxable property of said school district for the year 2025, was filed in the office of the County Clerk of this County on _____.

In addition to an extension of taxes authorized by levies made by the Board of Education (Directors), an additional extension(s) will be made, as authorized by resolution(s) on file in this office, to provide funds to retire bonds and pay interest thereon.

The total levy, as provided in the original resolution(s), for said purposes for the year _____, is \$ _____.

 (Signature of County Clerk)

 (Date)

 (County)



Palos Heights School District 128

SCHOOL FEES

School Fees (Includes Technology Related Fees to support 1:1 iPad Initiative K-8)

2026-2027 School Year

School fees cover consumable supplies and materials that are ordered annually at each grade level. Examples include workbooks, assignment notebooks, art supplies, technology, etc.

Pre-K (Currently Grant Funded)	NA
Kindergarten	\$195.00
Grades 1-3	\$195.00
Grades 4 & 5	\$195.00
Grade 6	\$195.00
Grade 7 & 8	\$195.00
Gym Uniform Grades 6-8	\$14.43
Milk (Full Year Order) - Optional	\$33.00
Transportation (Less than 1.5 miles and no Hazardous Crossings at 127th or Ridgeland) - Optional	\$325.00

EARLY BIRD DISCOUNT ON OR BEFORE JUNE 1: \$170.00

Recommend as presented. Footnote
Updates - Improving policy language to be
current.

Document Status: Draft Update

BOARD OF EDUCATION

2:120 Board Member Development

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

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

Mandatory Board Member Training

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

1. Each Board member elected or appointed to fill a vacancy of at least one year's duration must complete at least four hours of professional development and leadership training in: (1) education and labor law; (2) financial oversight and accountability; (3) fiduciary responsibilities; (4) trauma-informed practices for students and staff; and (5) improving student outcomes, within the first year of his or her first term.
2. Each Board member must complete training on the Open Meetings Act (OMA) no later than 90 days after taking the oath of office for the first time. After completing the training, each Board member must file a copy of the certificate of completion with the Board. Training on OMA is only required once.
3. Each Board member must complete a training program on evaluations under the Performance Evaluation Reform Act (PERA) before participating in a vote on a tenured teacher's dismissal using the optional alternative evaluation dismissal process. This dismissal process is available after the District's PERA implementation date. [PRESSPlus1](#)

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

Professional Development; Adverse Consequences of School Exclusion; Student Behavior

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

Board Self-Evaluation

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

New Board Member Orientation

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

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

Candidates

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

LEGAL REF.:

[5 ILCS 120/1.05](#) and [120/2](#), Open Meetings Act.

[105 ILCS 5/10-16a](#) and [5/24-16.5](#).

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

Adopted: January 29, 2025

PRESSPlus Comments

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

Document Status: Draft Update

BOARD OF EDUCATION

2:150 Committees

The Board of Education 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. 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 parents/guardians and teachers, and may include persons whose expertise or experience is needed. The committee reviews such issues as administering medication in the schools, reciprocal reporting between the School District and local law enforcement agencies regarding criminal and civil [PRESSPlus1](#) offenses committed by students, student discipline, disruptive classroom behavior, school bus safety procedures, and the dissemination of student conduct information.
2. Behavioral Interventions Committee. This committee develops and monitors procedures for using behavioral interventions in accordance with Board policy 7:230, *Misconduct by Students with Disabilities*, and provides information and recommendations to the Board. At the Board President's discretion, the Parent-Teacher Advisory Committee shall perform the duties assigned to the Behavioral Interventions Committee.

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

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 Board of

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

Adopted: January 25, 2023

PRESSPlus Comments

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

Recommend as presented. Footnote Updates - Improving policy language to be current.

Document Status: Draft Update

BOARD OF EDUCATION

2:270 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 [see PRESSPlus1](#) 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.illinois.gov/about-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. The Superintendent shall annually inform staff members of this policy by posting it in a prominent and accessible location such as the District website and employee handbook, and/or in other areas where policies and rules of conduct are made available to staff. 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).

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 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)

Adopted: June 12, 2024

PRESSPlus Comments

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

Recommend as presented. Footnote
Updates - Improving policy language to be
current.

Document Status: Draft Update

OPERATIONAL SERVICES

4:10 Fiscal and Business Management

The Superintendent is responsible for the School District's fiscal and business management. This responsibility includes annually preparing and presenting the District's statement of affairs to the Board of Education 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, no later than the first regular meeting in July, 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 Ill. State Board of Education's (ISBE) *School District 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, including the cash reserve balance of all funds held by the District related to its operational levy and, if applicable, any obligations secured by those funds, 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. Ensure disclosure to the public of the cash reserve balance of all funds held by the district related to its operational levy and, if applicable, any obligations secured by those funds, at the public hearing at which the Board certifies its operational levy.
4. Present a written report that includes the annual average expenditures of the District's operational funds for the previous three fiscal years at or before the board meeting at which the Board adopts its levy. In the event the District's combined cash reserve balance of its operational funds is more than 2.5 times the annual average expenditures of those funds for the previous three fiscal years, the Board will adopt and file with ISBE a reserve reduction plan by December 31.
5. Make all preparations necessary for the Board to timely file its Certificate of Tax Levy, including preparations to comply with the Truth in Taxation Act; file the Certificate of Tax Levy with the County Clerk on or before the last Tuesday in December. The Certificate lists the amount of property tax money to be provided for the various funds in the budget.
6. Submit the annual budget, a deficit reduction plan if one is required by ISBE guidelines, and other financial information to ISBE according to its requirements.

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](#), [5/17-1.10](#), [5/17-2A](#), [5/17-3.2](#), [5/17-11](#), [5/20-5](#), [5/20-8](#), and [5/20-10](#).

[35 ILCS 200/18-55](#) *et seq.*, Truth in Taxation Law.

[23 Ill.Admin.Code Part 100](#).

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

Adopted: January 24, 2024

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. **Issue 120, October 2025**

Document Status: Draft Update

OPERATIONAL SERVICES

4:30 Revenue and Investments

Revenue

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

Investments

The Township Treasurer shall serve as the Chief Investment Officer. 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 shall use the standard of prudence when making investment decisions. He/she 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.

Authorized Investments

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

Investment Types

The following investments will be permitted by this policy and as limited by the Public Funds Investment Act, [30 ILCS 235/2](#), the Investment of Municipal Funds Act, [50 ILCS 340](#), or State of Illinois Statute, where applicable:

- Interest bearing U.S. government bonds, notes, certificates of indebtedness, treasury bills or other securities now or hereafter issued;
- U.S. government obligations and U.S. government agency obligations in the form of bonds, notes, debentures or other similar obligations;
- Interest-bearing savings accounts, certificates of deposit, time deposits or any other investments constituting direct obligations of any bank as defined by the Illinois Banking Act;
- U.S. corporations obligations with assets exceeding \$500,000,000 if (i) such obligations are rated at the time of purchase at one of the 3 highest classifications established by at least 2 standard rating services and which mature not later than 3 years from the date of purchase, (ii) such purchases do not exceed 10% of the corporation's outstanding obligations and (iii) no more than one-third of the Trustees of Schools' funds may be invested in such short term obligations;
- Money market mutual funds registered under the Investment Company Act of 1940;
- Interest bearing county, township, city, village, incorporated town, and school district bonds;
- FDIC insured banks, short term discount obligations of the Federal National Mortgage Association, securities issuable by savings banks or savings and loan associations insured by

the FDIC; insured dividend-bearing share accounts or class of share accounts of a credit union chartered under the laws of Illinois or the United States but having the principal office located within Illinois;

- Public Treasurers Investment Pool created under Section 17 of the State Treasurer Act, funds managed, operated and administered by a bank, subsidiary of a bank, or subsidiary of a bank holding company; Tax anticipation warrants and municipal bonds meeting the requirements of the Investment of Municipal Funds Act ([50 ILCS 340](#)):
 - Illinois School District Liquid Asset Fund;
 - Illinois Institutional Investment Trust and
 - Repurchase Agreements as defined below.

Repurchase Agreements

The Trustees of Schools may purchase or invest in repurchase agreements of government securities having the same meaning set out in the Government Securities Act of 1986, subject to the provisions of the Act and the regulations issued thereunder. The government securities, unless registered or inscribed in the name of the Trustees of Schools, shall be purchased through banks or trust companies authorized to do business in Illinois. Except for such repurchase agreements, the Trustees of Schools may not purchase or invest in instruments which constitute repurchase agreements unless the instrument and transaction meet the requirements set forth in [30 ILCS 235/2\(h\)\(1\) - \(11\)](#).

The Chief Investment Officer 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/](#)

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

According to the policy of The Chief Investment Officer (Worth Township Treasurer), collateralization of funds through pledging of appropriate securities by depositories is the only way to fully guarantee the safety of deposits. Collateralization of assets insured by the FDIC should be in writing; executed by the depository and any person claiming an adverse interest, contemporaneously with the acquisition of the asset by a depository; approved by the board of directors of the depository; and kept continuously from the time of execution as an official record of the depository.

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.

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 an authorized to invest.

LEGAL REF.:

[30 ILCS 235/](#), Public Funds Investment Act.

[30 ILCS 238/](#), Ill. Sustainable Investing Act.

[105 ILCS 5/8-7](#), [5/10-22.44](#), [5/17-1](#), and [5/17-11](#).

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

Adopted: January 29, 2025

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

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 appropriate 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 \$10,000 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 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. Each revolving fund shall be maintained in a bank that has been approved by the Board and established in an amount approved by the Superintendent consistent with the annual budget. 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 Financial Secretary and Business Manager or Superintendent's Secretary, 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: August 13, 2025

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**

Document Status: Draft Update

OPERATIONAL SERVICES

4:140 Waiver of Student Fees

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

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

Notification

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

Eligibility Criteria

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

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

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

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

Verification

The Superintendent or designee shall establish a process for determining a student's eligibility for a

waiver of fees and fines in accordance with State law requirements.

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

Determination and Appeal

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

LEGAL REF.:

[42 U.S.C. §11434a](#), McKinney-Vento Homeless Assistance Act.

105 ILCS 5/10-20.13, 5/10-22.25, and 5/27-24.2815, ~~and 5/28-19.2~~. [PRESSPlus1](#)

[23 Ill.Admin.Code §1.245](#) [may contain unenforceable provisions].

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

Adopted: January 25, 2023

PRESSPlus Comments

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

Document Status: Draft Update

OPERATIONAL SERVICES

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)

Adopted: June 12, 2024

PRESSPlus Comments

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

Document Status: Draft Update

General Personnel

5:10 Equal Employment Opportunity and Minority Recruitment

The School 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 one's 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 Board policy 2:260, *Uniform Grievance Procedure*, or in the case of denial of equal employment opportunities on the basis of race, color, or national origin, Board policy 2:270, *Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited*. These individuals are listed below. No employee or applicant will be discriminated or retaliated against because one: (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 Board policy 2:260, *Uniform Grievance Procedure*.

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

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:

Title IX Coordinator:

Merryl Brownlow

Merryl Brownlow

12809 S. McVickers Avenue

Palos Heights, IL 60463

mbrownlow@palos128.org

708-597-9040

12809 S. McVickers Avenue

Palos Heights, IL 60463

mbrownlow@palos128.org

708-597-9040

Complaint Managers:

Merryl Brownlow

12809 S. McVickers Avenue

Palos Heights, IL 60463

mbrownlow@palos128.org

708-597-9040

Jason Smit

12809 S. McVickers Avenue

Palos Heights, IL 60463

jsmit@palos128.org

708-597-9040

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/](#), Ill. Whistleblower Act.

[775 ILCS 5/1-103](#), [5/2-101](#), [5/2-102](#), [5/2-103](#), [5/2-103.1](#), [5/2-104\(D\)](#) and [5/6-101](#), Ill. Human Rights Act.

[775 ILCS 35/](#), Religious Freedom Restoration Act.

[820 ILCS 55/10](#), Right to Privacy in the Workplace Act.

[820 ILCS 70/](#), Employee Credit Privacy Act.

[820 ILCS 75/](#), Job Opportunities for Qualified Applicants Act.

[820 ILCS 112/](#), Ill. Equal Pay Act of 2003.

820 ILCS 180/30 [and 180/33](#), Victims' Economic Security and Safety Act.

[820 ILCS 260/](#), Nursing Mothers in the Workplace Act.

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

Adopted: August 13, 2025

PRESSPlus Comments

PRESSPlus 1. Updated in response to the Victims' Economic Security and Safety Act (VESSA), 820

Document Status: Draft Update

General Personnel

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 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). 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. The Superintendent or Building Principal shall immediately coordinate any necessary notifications to the student's parent(s)/guardian(s) with DCFS, the applicable school resource officer (SRO), and/or local law enforcement.

Negligent failure to report occurs when a District employee personally observes an instance of suspected child abuse or neglect and reasonably believes, in one's 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, 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 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/ or 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 ANCR 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 appropriate Intermediate Service Center Executive Director in writing, providing the Illinois 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 School Board Member Responsibilities

Each individual Board member must, if an allegation is raised to the member during an open or closed Board meeting that a student is an abused child as defined in ANCR, direct or cause the Board to direct the Superintendent or other equivalent school administrator to comply with ANCR'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 Board of Education; Indemnification*.

LEGAL REF:

[20 U.S.C. §7926](#), Elementary and Secondary Education Act.

[105 ILCS 5/10-21.9](#), [5/10-23.13](#), [5/21B-85](#), [5/22-85.5](#), and [5/22-85.10](#).

[20 ILCS 1305/1-1](#) *et seq.*, Department of Human Services Act.

[325 ILCS 5/](#), Abused and Neglected Child Reporting Act.

[720 ILCS 5/12C-50.1](#), Criminal Code of 2012.

CROSS REF.: 2:20 (Powers and Duties of the School Board; Indemnification), 3:40 (Superintendent), 3:50 (Administrative Personnel Other Than the Superintendent), 3:60 (Administrative Responsibility of the Building Principal), 4:60 (Purchases and Contracts), 4:165 (Awareness and Prevention of Child Sexual Abuse and Grooming Behaviors), 5:20 (Workplace Harassment Prohibited), 5:30 (Hiring Process and Criteria), 5:100 (Staff Development Program), 5:120 (Employee Ethics; Code of Professional Conduct; and Conflict of Interest), 5:150 (Personnel Records), 5:200 (Terms and Conditions of Employment and Dismissal), 5:290 (Employment Terminations 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](#))

Adopted: January 29, 2025

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

General Personnel

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. Additionally, the development program for licensed staff members shall be designed to effectuate any School Improvement Plans so that student learning objectives meet or exceed goals established by the District and State.

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

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

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-~~115~~[23.4](#)[PRESSPlus2](#) (violence prevention and conflict resolution education).

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](#), and [5/24-5](#).

[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), 7:270 (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)

Adopted: October 16, 2024

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

Professional Personnel

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. The following qualifications apply:

1. 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 official 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 an official transcript of any credits earned since the date the last transcript was filed.
 - d. Notify the Superintendent of any change in the teacher's transcript.
2. All teachers working in a program supported with federal funds under Title I, Part A must meet applicable State certification and licensure requirements.

The Superintendent or designee shall:

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

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](#).

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

Adopted: January 24, 2024

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

Professional Personnel

5:200 Terms and Conditions of Employment and Dismissal

The Board of Education 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.

Teacher Workday, Duty-Free Lunch, Assignments, Evaluation, Salary

Please refer to the following current agreement:

"Palos Heights School District 128, PHEA Teacher Contract."

Nursing Mothers

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

School Social Worker Services Outside of District Employment

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

Dismissal

The District will follow State law when dismissing a teacher.

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)

Adopted: September 18, 2024

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

Professional Personnel

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 appropriate Intermediate Service Center Executive Director has certified that a personnel shortage exists.

The Board of Education 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 Intermediate Service Center (ISC) 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 ISC for a 30-calendar-day extension and the extension is granted by the ISC.

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)

Adopted: January 24, 2024

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

Educational Support Personnel

5:280 Duties and Qualifications

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

Paraprofessionals

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

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

Nonlicensed Personnel Working with Students and Performing Non-Instructional Duties

Nonlicensed personnel performing non-instructional duties may be used:

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

Nothing in this policy prevents a nonlicensed person from serving as a guest lecturer or resource person under a ~~certificated~~ licensed [PRESSPlus1](#) teacher's direction and with the administration's approval.

Coaches and Athletic Trainers

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

Bus Drivers

All school bus drivers must have a valid school bus driver permit. The Superintendent or designee shall inform the Illinois Secretary of State, within 30 days of being informed by a school bus driver, that the bus driver permit holder who is a service member [PRESSPlus2](#) has been called to active duty. New bus drivers and bus drivers who are returning from a lapse in their employment are subject to the requirements contained in Board policy 5:30, *Hiring Process and Criteria* and Board policy 5:285, *Drug and Alcohol Testing for School Bus and Commercial Vehicle Drivers*.

LEGAL REF.:

[34 C.F.R. §200.58](#).

[105 ILCS 5/10-22.34](#), [5/10-22.34a](#), and [5/10-22.34b](#).

[625 ILCS 5/6-104](#) and [5/6-106.1](#), Ill. Vehicle Code.

[23 Ill.Admin.Code §§1.280](#), [1.630](#), and [25.510](#).

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

Adopted: January 25, 2023

PRESSPlus Comments

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

PRESSPlus 2. *Service member* means a member of the Armed Services or reserve forces of the United States or a member of the Ill. National Guard. 625 ILCS 5/6-106.1(j). **Issue 120, October 2025**

Recommend as presented. Legal Reference update. "Reasonable" cannot be defined in policy, but in practice procedures will be a guideline of up to 30 min with individual circumstances being taken into consideration.

Document Status: Draft Update

Educational Support Personnel

5:300 Schedules and Employment Year

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, Board of Education policy, and applicable agreements and shall:

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

Breaks

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

Adopted: June 12, 2024

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**

Recommend as presented. Legal Reference update.

Document Status: Draft Update

INSTRUCTION

6:20 School Year Calendar and Day

School Calendar

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

Commemorative Holidays

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. The Board may, from time to time, designate a regular school day as a commemorative holiday.

School Day

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

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-~~1025~~**20.1**, **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 Board of Education; Indemnification), 4:180 (Pandemic Preparedness; Management; and Recovery), 5:200 (Terms and Conditions of Employment and Dismissal), 5:330 (Sick Days, Vacation, Holidays, and Leaves), 6:60 (Curriculum Content), 6:70 (Teaching About Religions), 7:90 (Release During School Hours)

Adopted: January 25, 2023

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**

Recommendation: Question 1 - NO Do not include instruction on Irish Famine or Famine-Genocide. We do cover the material, but we already have so many mandated compliance units, this would require us to add documentation of coverage that would be included in compliance review audits.

Numbered Items:
1 & 2 This language is changed to reflect updates in the Comprehensive Health Education Plans and Public Act requirements.

Document Status: Draft Update

INSTRUCTION

4,5, 7, 8, 10, 11, 14-16 - Reflect legal updates requiring the changes. Note: #10 consent does not refer to sexual education, but health education and keeping your body safe (i.e. the mandated sexual abuse instruction that is an opt-out unit for parents).

6:60 Curriculum Content

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

1. In kindergarten through grade 8, subjects include: (a) language arts, (b) reading, (c) other communication skills, (d) science, (e) mathematics, (f) social studies, (g) art, and (h) music, and (i) drug and substance abuse prevention including the dangers of opioid abuse. [PRESSPlus1](#) A reading opportunity of 60 minutes per day will be promoted for all students in kindergarten through grade 3 whose reading levels are one grade level or more lower than their current grade level. Daily time of at least 30 minutes (with a minimum of at least 15 consecutive minutes if divided) will be provided for supervised, unstructured, child-directed play for all students in kindergarten through grade 5. Before the completion of grade 5, students will be offered at least one unit of cursive instruction. In grades 6, 7, or 8, students must receive at least one semester of civics education in accordance with Illinois Learning Standards for social science.
2. In all schools, drug and alcohol abuse prevention education, including: [PRESSPlus2](#) (a) in each year in grades K through 4, age- and developmentally appropriate instruction, study, and discussion of effective methods for the prevention and avoidance of drugs and the dangers of opioid and substance abuse, (b) in grades 5 through 8, age- and developmentally appropriate classroom instruction on alcohol and drug use and abuse, (c) in grades 6-8, the dangers of fentanyl, and (d) in grades 7 and 8, as well as in interscholastic athletic programs, anabolic steroid abuse prevention, which must also be taught in interscholastic athletic programs.
3. In kindergarten through grade 8, provided it can be funded by private grants or the federal government, violence prevention and conflict resolution must be stressed, including: (a) causes of conflict, (b) consequences of violent behavior, (c) non-violent resolution, and (d) relationships between drugs, alcohol, and violence.
4. In grades kindergarten through 8, through the 2026-2027 school year, [PRESSPlus3](#) age-appropriate Internet safety must be taught, the scope of which shall be determined by the Superintendent or designee. The curriculum must incorporate Board policy 6:235, *Access to Electronic Networks*, and, at a minimum, include: (a) education about appropriate online behavior, (b) interacting with other individuals on social networking websites and in chat rooms, and (c) cyberbullying awareness and response.
5. Beginning in the fall of 2027, in grades 3-8 each year, age- and developmentally appropriate instruction on online safety. [PRESSPlus4](#)
6. In all grades, students must receive developmentally appropriate opportunities to gain computer literacy skills that are embedded in the curriculum.
7. In all grades, character education, [PRESSPlus5](#) must be taught including respect, responsibility, fairness, caring, trustworthiness, and citizenship in order to raise students' honesty, kindness, justice, discipline, respect for others, and moral courage. Instruction on in all grades will include educating students about behaviors that violate Board policy 7:180, Prevention of and Response to Bullying, Intimidation, and Harassment. In addition, in all grades, gang resistance education must be taught.

8. In all schools, citizenship values must be taught, including: (a) American patriotism, (b) principles of representative government (the American Declaration of Independence, the Constitution of the United States of America and the Constitution of the State of Illinois), (c) proper use and display of the American flag, and (d) the Pledge of Allegiance, and (e) the voting process. [PRESSPlus6](#)
9. In all grades, physical education must be taught including a developmentally planned and sequential curriculum that fosters the development of movement skills, enhances health-related fitness, increases students' knowledge, offers direct opportunities to learn how to work cooperatively in a group setting, and encourages healthy habits and attitudes for a healthy lifestyle. Unless otherwise exempted, all students are required to engage in a physical education course with such frequency as determined by the Board after recommendation from the Superintendent, but at a minimum of three days per five-day week. For exemptions and substitutions, see Board policies 6:310, *Credit for Alternative Courses and Programs*, and *Course Substitution*, and 7:260, *Exemption from Physical Education*.
10. In all schools, health education must be stressed, including: [PRESSPlus7](#) (a) human ecology, health, growth, development, personal health habits, and nutrition, (b) family life, (c) prevention and control of disease, proper nutrition, (b) physical fitness, (c) personal health habits, (d) dangers and avoidance of abduction, (d) age- and developmentally appropriate and evidence-informed sexual abuse and assault awareness and prevention education in all grades, (e) public health, environmental health, disaster preparedness, and safety education, [PRESSPlus8](#) (f) mental health and illness, (g) dental health, (h) cancer education, and (i) age- and developmentally appropriate consent education [PRESSPlus9](#) and (f) in grades 6-8, the dangers of fentanyl. The Superintendent shall implement a comprehensive health education program in accordance with State law.
11. In all schools, abduction education that addresses the danger of and avoidance of abduction. [PRESSPlus10](#)
12. In all schools, career/vocational education must be taught, including: (a) the importance of work, (b) the development of basic skills to enter the world of work and/or continue formal education, (c) good work habits and values, (d) the relationship between learning and work, and (e) if possible, a student work program that provides the student with work experience as an extension of the regular classroom. A career awareness and exploration program must be available at all grade levels. In grades 6-8, students engage in career exploration and career development activities to prepare them to make informed plans and decisions about their future education and career goals.
13. In all schools, environmental education, including instruction on: (a) the current problems and needs in the conservation of natural resources and (b) beginning in the fall of 2026, instruction on climate change.
14. In all schools, instruction as determined by the Superintendent or designee on United States (U.S.) history must be taught, including: (a) the principles of representative government, (b) the Constitutions of the U.S. and Illinois, (c) the role of the U.S. in world affairs, (d) the role of labor unions, (e) the role and contributions of ethnic groups, including but not limited to, African Americans, Albanians, Asian Americans, Bohemians, Czechs, French, Germans, Hispanics (including the events related to the forceful removal and illegal deportation of Mexican-American U.S. citizens during the Great Depression), Hungarians, Irish, Italians, Lithuanians, Polish, Russians, Scots, and Slovaks in the history of this country and State, (f) a study of the roles and contributions of lesbian, gay, bisexual, and transgender (LGBT) people in the history of the U.S. and Illinois, (g) Illinois history, (h) the contributions made to society by Americans of different faith practices, including, but not limited to, Muslim Americans, Jewish Americans, Christian Americans, Hindu Americans, Sikh Americans, Buddhist Americans, and any other collective

community of faith that has shaped America, (i) Native American nations' sovereignty and self-determination, both historically and in the present day, with a focus on urban Native Americans, and (j) [beginning in the fall of 2024](#), the events of the Native American experience and Native American history within the Midwest and Illinois since time immemorial in accordance with [105 ILCS 5/27-20.05](#).

In addition, all schools shall hold an educational program on the United States Constitution on Constitution Day, each September 17, commemorating the September 17, 1787 signing of the Constitution. However, when September 17 falls on a Saturday, Sunday, or holiday, Constitution Day shall be held during the preceding or following week.

16. [In grade 7, students must view a Congressional Medal of Honor film made by the Congressional Medal of Honor Foundation, provided there is no cost for the film.](#) [PRESSPlus11](#)
17. In all schools, the curriculum includes instruction as determined by the Superintendent or designee on the Holocaust and crimes of genocide, including Nazi atrocities of 1933-1945, the Native American genocide in North America, Armenian Genocide, the Famine-Genocide in Ukraine, [Q1](#) and more recent atrocities in Cambodia, Bosnia, Rwanda, and Sudan.
18. In all schools, the curriculum includes instruction as determined by the Superintendent or designee on the history, struggles, and contributions of women.
19. In all schools, the curriculum includes instruction as determined by the Superintendent or designee on Black History, including the history of the pre-enslavement of Black people from 3,000 BCE to AD 1619, the African slave trade, slavery in America, the study of the reasons why Black people came to be enslaved, the vestiges of slavery in this country, the study of the American civil rights renaissance, as well as the struggles and contributions of African-Americans.
20. In all schools, instruction during courses as determined by the Superintendent or designee on disability history, awareness, and the disability rights movement.
21. In all schools, instruction as determined by the Superintendent or designee on the events of Asian American history, including the history of Asian Americans in Illinois and the Midwest, as well as the contributions of Asian Americans toward advancing civil rights from the 19th century onward, which must include the contributions made by individual Asian Americans in government and the arts, humanities, and sciences, as well as the contributions of Asian American communities to the economic, cultural, social, and political development of the United States.
22. In kindergarten through grade 8, education must be available to students concerning effective methods of preventing and avoiding traffic injuries related to walking and bicycling.

LEGAL REF.:

[Pub. L. No. 108-447](#), Section 111 of Division J, Consolidated Appropriations Act of 2005.

[Pub. L. No. 110-385](#), Title II, 122 stat. 4096 (2008), Protecting Children in the 21st Century Act.

[47 C.F.R. §54.520](#).

[5 ILCS 465/3](#) and [465/3a](#).

[20 ILCS 2605/2605-480](#).

[105 ILCS 5/2-3.80](#)(e) and (f), [5/10-20.79](#), [5/10-20.84](#), [5/10-23.13](#), [5/27-3](#), [5/27-3.5](#), [5/27-5](#), [5/27-6](#), [5/27-6.5](#), [5/27-7](#), [5/27-12](#), [5/27-12.1](#), [5/27-13.1](#), [5/27-13.2](#), [5/27-20.05](#), [5/27-20.08](#), [5/27-20.3](#), [5/27-20.4](#), [5/27-20.5](#), [5/27-20.7](#), [5/27-20.8](#), [5/27-21](#), [5/27-22](#), [5/27-23.3](#), [5/27-23.4](#), [5/27-23.7](#), [5/27-23.8](#),

~~5/27-23.10, 5/27-23.11, 5/27-23.15, 5/27-23.16, 5/27-24.1, and 5/27-24.2~~ 5/22-110, 5/27-105, 5/27-110, 5/27-115, 5/27-210, 5/27-215, 5/27-245, 5/27-250, 5/27-255, 5/27-260, 5/27-305, 5/27-310, 5/27-315, 5/27-405, 5/27-410 (scheduled for repeal on 7-1-27), 5/27-415 (scheduled for repeal on 7-1-27), 5/27-505, 5/27-510, 5/27-515, 5/27-520, 5/27-525, 5/27-530, 5/27-535, 5/27-540, 5/27-545, 5/27-605, 5/27-705, 5/27-710, 5/27-715, 5/27-720, 5/27-725, 5/27-810, 5/27-815, and 5/27-1055. [PRESSPlus12](#)

~~105 ILCS 110/3, Comprehensive Health Education Program.~~ [PRESSPlus13](#)

[105 ILCS 435/](#), Vocational Education Act.

[625 ILCS 5/6-408.5](#), Ill. Vehicle Code.

[23 Ill.Admin.Code §§1.420, 1.425, 1.430](#), and [1.440](#).

CROSS REF.: 4:165 (Awareness and Prevention of Child Sex Abuse and Grooming Behaviors), 6:20 (School Year Calendar and Day), 6:40 (Curriculum Development), 6:70 (Teaching About Religions), 6:235 (Access to Electronic Networks), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment), 7:185 (Teen Dating Violence Prohibited), 7:190 (Student Behavior), 7:260 (Exemption from Physical Education)

Adopted: January 29, 2025

Questions and Answers:

***Required Question 1. A district may include in its curriculum a unit of instruction studying the causes and effects of mass starvation in mid-19th century Ireland, known as the "Irish Famine." 105 ILCS 5/27-1030, renumbered by P.A. 104-391. If offered, the board locally determines the minimum amount of instruction time. For a resource originally developed by the NJ Commission on Holocaust Education, see www.oregon.gov/ode/educator-resources/standards/socialsciences/Documents/IrishFamine.pdf.

Does the Board provide instruction studying the causes and effects of the Irish Famine?

- No. (Default)
- Yes. (IASB will add "the Irish Famine" after "the Famine-Genocide in Ukraine," and IASB will add 5/27-1030 to the Legal References.)
-

PRESSPlus Comments

PRESSPlus 1. Stricken from #1 and added below. **Issue 120, October 2025**

PRESSPlus 2. Drug abuse prevention education is no longer part of the Comprehensive Health Education Program (CHEP) and is therefore listed as a separate item. P.A. 104-391 consolidated drug prevention education related topics into one new section of the School Code, 105 ILCS 5/27-255. **Issue 120, October 2025**

PRESSPlus 3. Updated in response to 105 ILCS 5/27-410 (scheduled for repeal on 7-1-27), amended by P.A. 104-399, eff. 1-1-26, and renumbered by P.A. 104-391. **Issue 120, October 2025**

PRESSPlus 4. Required by 105 ILCS 5/27-405(b), added by P.A. 104-391. Boards locally determine the scope and duration of this unit of instruction. Topics to include in online safety instruction are not mandated, but the following are recommended: (1) safe and responsible use of the Internet, social networking websites, electronic mail, online messaging and posting, and other means of communication on the Internet; (2) recognizing, avoiding, and reporting online solicitations of students, their classmates, and their friends by sexual predators; (3) risks of transmitting personal information on the Internet; (4) recognizing and avoiding unsolicited or deceptive communications received online; (5) reporting online harassment, cyber-bullying, and illegal activities and communications on the Internet; (6) the legal penalties and social ramifications for illicit actions taken online, including infringement of copyright laws and the creation and sharing of harmful, defamatory, or sexually explicit content; and (7) the relationship between responsible use of online resources and social-emotional health. *Online safety* means safe practices relating to an individual's or group's use of the Internet, social networking website, electronic mail, online messaging and posting, and other means of communication on the Internet. **Issue 120, October 2025**

PRESSPlus 5. Updated in response to P.A. 104-391, which repealed the requirement to teach character education formerly at 105 ILCS 5/27-12. **Issue 120, October 2025**

PRESSPlus 6. Updated in response to P.A. 104-391, which moved instruction on the voting process to civics education for grades 6, 7, or 8. **Issue 120, October 2025**

PRESSPlus 7. Letters (a) - (i) are required by CHEP. 105 ILCS 5/27-215, added by P.A. 104-391. **Issue 120, October 2025**

PRESSPlus 8. 105 ILCS 5/27-815, renumbered by P.A. 104-391, also requires safety instruction in each of grades 1 through 8, equivalent to one class period each week. Neither CHEP nor 105 ILCS 5/27-815 (as it pertains to grades 1-8) define safety education or explain how it differs from the optional safety education that boards can offer under 105 ILCS 5/27-1020, renumbered by P.A. 104-391, though districts could draw from the topics listed in that section. **Issue 120, October 2025**

PRESSPlus 9. Consent education under CHEP is limited to the definition of *consent* under 105 ILCS 5/27-215(a), added by P.A. 104-391; this basic consent instruction is separate from the more extensive, optional consent education under 105 ILCS 5/27-1010, amended and renumbered by P.A. 104-391. For more information, see PRESS sample policy 6:60, *Curriculum Content*, at footnote 33, available at PRESS Online by logging in at www.iasb.com. **Issue 120, October 2025**

PRESSPlus 10. Required by 105 ILCS 5/27-105, added by P.A. 104-391. The Ill. State Police and Ill. State Board of Education (ISBE) must develop instruction on child abduction prevention. 20 ILCS 2605/2605-480. See www.isbe.net/Documents/Child-Abduction-Prevention.pdf. Although this topic is no longer required by CHEP, it is also addressed in sample administrative procedure 6:60-AP1, *Comprehensive Health Education Program*, available at PRESS Online by logging in at www.iasb.com. **Issue 120, October 2025**

PRESSPlus 11. Repealed by P.A. 104-391, formerly at 105 ILCS 5/27-3.5. **Issue 120, October 2025**

PRESSPlus 12. Updated in response to P.A. 104-391, renumbering, reorganizing, and repealing citations throughout 105 ILCS 5/27. **Issue 120, October 2025**

PRESSPlus 13. Repealed by P.A. 104-391 and replaced, in part, by 105 ILCS 5/27-215, added by P.A. 104-391. **Issue 120, October 2025**

Recommend as presented. Legal Reference update. Our budget recommendations for program are reflected in our staffing model. Currently we have a part-time retired contracted employee at 3-5 supporting delivery of ELA, our math program is supported by gen ed teachers and MTSS at 4 & 5. At 6-8 we have honors classes to address programming.

Document Status: Draft Update

INSTRUCTION

6:130 Program for the Gifted

The Superintendent or designee shall implement an education program for gifted and talented learners that will challenge and motivate academically advanced learners and engage them in appropriately differentiated learning experiences to develop their unique abilities. This program will be responsive to student needs and within the budget parameters as set by the Board. ~~If the State Superintendent of Education issues a Request for Proposals because sufficient State funding is available to support local programs of gifted education the Superintendent or designee shall inform the Board concerning the feasibility and advisability of developing a “plan for gifted education” that would qualify for State funding.~~ [PRESSPlus1](#)

Eligibility to participate in the gifted program shall not be conditioned upon race, religion, sex, disability, or any factor other than the student’s identification as gifted or talented learner.

The Board of Education will monitor this program’s performance.

LEGAL REF.:

[105 ILCS 5/14A.](#)

~~23 Ill.Admin.Code Part 227.~~

CROSS REF.: 6:135 (Accelerated Placement Program)

Adopted: January 25, 2023

PRESSPlus Comments

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

Document Status: Draft Update

INSTRUCTION

6:160 English Learners

The District offers opportunities for resident English Learners to achieve at high levels in academic subjects and to meet the same challenging State academic standards that all children are expected to meet. The Superintendent or designee shall develop and maintain a program for English Learners that will:

1. Assist all English Learners to achieve English proficiency, facilitate effective communication in English, and encourage their full participation in school activities and programs as well as promote participation by the parents/guardians of English Learners.
2. Appropriately identify students with limited English language proficiency.
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) how the program will specifically help their child learn English and meet age-appropriate academic achievement standards for grade promotion and graduation, (6) specific exit requirements of the program, (7) how the program will meet their child's individualized education program, if applicable, and (8) 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; (2) be active participants in assisting their children to attain English proficiency, achieve at high levels within a well-rounded education, and meet the challenging State academic standards expected of all students; and (3) participate and serve on the District's Transitional Bilingual Education Programs Parent Advisory Committee.

LEGAL REF.:

[20 U.S.C. §§6312, 6314, 6315, and 6318.](#)

[20 U.S.C. §6801](#) *et seq.*

[34 C.F.R. Part 200.](#)

[105 ILCS 5/14C-1](#) *et seq.*

[23 Ill.Admin.Code Part 228.](#)

CROSS REF.: 6:15 (School Accountability), 6:170 (Title I Programs), 6:340 (Student Testing and Assessment Program)

Adopted: September 15, 2021

PRESSPlus Comments

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

Document Status: Draft Update

INSTRUCTION

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 Board of Education 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)

Adopted: January 25, 2023

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**

Recommend as presented. Legal Reference update.

Document Status: Draft Update

INSTRUCTION

6:315 High School Credit for Students in Grade 7 or 8

The Superintendent or designee may investigate, coordinate, and implement a program for students in grades 7 and 8 to enroll in a course required for a high school diploma.

If a program is available, students in grades 7 and 8 may enroll in a course required for a high school diploma. Students in grades 7 and 8 who successfully complete a course required for a high school diploma will receive academic credit if permitted by, and in accordance with, the policy of the district where the elementary student will attend high school.

LEGAL REF.:

105 ILCS 5/10-22.43 and 5/27-615~~22.10~~. [PRESSPlus1](#)

[23 Ill.Admin.Code §1.460](#).

CROSS REF.: 6:135 (Accelerated Placement Program)

Adopted: January 20, 2021

PRESSPlus Comments

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

Document Status: Draft Update

STUDENTS

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 appropriate Intermediate Service Center Executive Director (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).

Ill. Constitution, Art. I, §18.

105 ILCS 5/3.25b, 5/3.25d(b), 5/10-20.12, 5/10-20.60, 5/10-20.63, 5/10-22.5, 5/22-105, 5/26A, and 5/27-1.

775 ILCS 5/1-101 et seq., Illinois Human Rights Act.

775 ILCS 35/5, Religious Freedom Restoration Act.

23 Ill.Admin.Code §1.240 and Part 200.

CROSS REF.: 2:260 (Uniform Grievance Procedure), 2:265 (Title IX Grievance Procedure), 2:270 (Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited), 6:65 (Student Social and Emotional Development), 7:20 (Harassment of Students Prohibited), 7:50 (School Admissions and Student Transfers To and From Non-District Schools), 7:60 (Residence), 7:130 (Student Rights and Responsibilities), 7:150 (Agency and Law Enforcement Requests), 7:160 (Student Appearance), 7:180 (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), 7:340 (Student Records), 8:20 (Community Use of School Facilities)

Adopted: August 13, 2025

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.
Issue 120, October 2025

Document Status: Draft Update

STUDENTS

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 8 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, and (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.

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, 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 Superintendent or designee shall manage an absenteeism and truancy program in accordance with the School Code and Board of Education policy. The program shall include but not be limited to:

1. A protocol for excusing a student in grades 6 through 8 from attendance to sound *Taps* at a military honors funeral held in Illinois for a deceased veteran.
2. 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.
3. 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.
4. 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](#).
5. 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.

6. 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*.
7. 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.
8. 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.
9. 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 Intermediate Service Center, if truancy continues after supportive services have been offered.
10. A protocol for cooperating with non-District agencies including County or municipal authorities, the Intermediate Service Center, 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.
11. 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.
12. 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.
13. 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](#)

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 Student Transfers To and From Non-District Schools), 7:60 (Residence), 7:80 (Release Time for

Religious Instruction/Observance), 7:90 (Release During School Hours), 7:190 (Student Behavior), 7:255 (Students Who are Parents, Expectant Parents, or Victims of Domestic or Sexual Violence), 7:340 (Student Records)

Adopted: August 13, 2025

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

STUDENTS

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 ILCS 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 school district administrators, teachers, school social workers, school counselors, school psychologists, school nurses, cafeteria workers, custodians, bus drivers, school resource officers, and security guards.

Unauthorized digital replica means the use of a digital replica of an individual without the consent of the depicted individual.

Bullying Prevention and Response Plan

The Superintendent or designee shall develop and maintain a bullying prevention and response plan that advances the District's goal of providing all students with a safe learning environment free of bullying and harassment. This plan must be consistent with the requirements listed below.

1. The District uses the definition of *bullying* as provided in this policy.

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:

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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 Board policy 2:240, *Board Policy Development*, the Board monitors this policy every two years by conducting a review and re-evaluation of this policy to make any necessary and appropriate revisions. The Superintendent or designee shall assist the Board with its re-evaluation and assessment of this policy's outcomes and effectiveness. Updates to this policy will reflect any necessary and appropriate revisions. This process shall include, without limitation:
 - 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. 6:60, *Curriculum Content*. Bullying prevention and character instruction is provided in all grades in accordance with State law.
 - e. 6:65, *Student Social and Emotional Development*. Student social and emotional development is incorporated into the District's educational program as required by State law.
 - f. 6:235, *Access to Electronic Networks*. This policy states that the use of the District's electronic networks is limited to: (1) support of education and/or research, or (2) a legitimate business use.
 - g. 7:20, *Harassment of Students Prohibited*. This policy prohibits any person from harassing, intimidating, or bullying a student based on an identified actual or perceived characteristic (the list of characteristics in 7:20 is the same as the list in this policy).
 - h. 7:185, *Teen Dating Violence Prohibited*. This policy prohibits teen dating violence on school property, at school sponsored activities, and in vehicles used for school-provided transportation.
 - i. 7:190, *Student Behavior*. This policy prohibits, and provides consequences for, hazing, bullying, or other aggressive behaviors, or urging other students to engage in such conduct.

- j. 7:310, *Restrictions on Publications; Elementary Schools*. This policy prohibits students from and provides 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), 6:60 (Curriculum Content), 6:65 (Student Social and Emotional Development), 6:235 (Access to Electronic Networks), 7:20 (Harassment of Students Prohibited), 7:185 (Teen Dating Violence Prohibited), 7:190 (Student Behavior), 7:220 (Bus Conduct), 7:230 (Misconduct by Students with Disabilities), 7:240 (Conduct Code for Participants in Extracurricular Activities), 7:285 (Anaphylaxis Prevention, Response, and Management Program), 7:310 (Restrictions on Publications; Elementary Schools)

Adopted: August 13, 2025

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

STUDENTS

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; (4) address the causes of a student's misbehavior and provide opportunities for all individuals involved in an incident to participate in its resolution; and (5) teach students positive behavioral skills to become independent, self-disciplined citizens in the school community and society.

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.

8. Using or possessing a laser pointer unless under a staff member's direct supervision and in the context of instruction.
9. Disobeying rules of student conduct or directives from staff members or school officials. Examples of disobeying staff directives include refusing a District staff member's request to stop, present school identification, or submit to a search.
10. Engaging in academic dishonesty, including cheating, intentionally plagiarizing, using a writing service and/or generative artificial intelligence technology in place of original work unless specifically authorized by staff, wrongfully giving or receiving help during an academic examination, altering report cards, and wrongfully obtaining test copies or scores.
11. Engaging in hazing or any kind of bullying or aggressive behavior that does physical or psychological harm to a staff person or another student, or urging other students to engage in such conduct. Prohibited conduct specifically includes, without limitation, any use of violence, intimidation, force, noise, coercion, threats, stalking, harassment, sexual harassment, public humiliation, theft or destruction of property, retaliation, hazing, bullying, bullying using a school computer or a school computer network, or other comparable conduct.
12. Engaging in any sexual activity, including without limitation, offensive touching, sexual harassment, indecent exposure (including mooning), and sexual assault. This does not include the non-disruptive: (a) expression of gender or sexual orientation or preference, or (b) display of affection during non-instructional time.
13. Teen dating violence, as described in Board policy 7:185, *Teen Dating Violence Prohibited*.
14. Causing or attempting to cause damage to, or stealing or attempting to steal, school property or another person's personal property.
15. Entering school property or a school facility without proper authorization.
16. In the absence of a reasonable belief that an emergency exists, calling emergency responders (such as calling 911); signaling or setting off alarms or signals indicating the presence of an emergency; or indicating the presence of a bomb or explosive device on school grounds, school bus, or at any school activity.
17. Being absent without a recognized excuse; State law and Board of Education policy regarding truancy control will be used with chronic and habitual truants.
18. Being involved with any public school fraternity, sorority, or secret society, by: (a) being a member; (b) promising to join; (c) pledging to become a member; or (d) soliciting any other person to join, promise to join, or be pledged to become a member.
19. Being involved in gangs or gang-related activities, including displaying gang symbols or paraphernalia.
20. Violating any criminal law, including but not limited to, assault, battery, arson, theft, gambling, eavesdropping, vandalism, and hazing.
21. Making an explicit threat on an Internet website against a school employee, a student, or any school-related personnel if the Internet website through which the threat was made is a site that was accessible within the school at the time the threat was made or was available to third parties who worked or studied within the school grounds at the time the threat was made, and the threat could be reasonably interpreted as threatening to the safety and security of the threatened individual because of his or her duties or employment status or status as a student inside the school.
22. Operating an unmanned aircraft system (UAS) or drone for any purpose on school grounds or at any school event unless granted permission by the Superintendent or designee.
23. Engaging in any activity, on or off campus, that interferes with, disrupts, or adversely affects the school environment, school operations, or an educational function, including but not limited to, conduct that may reasonably be considered to: (a) be a threat or an attempted intimidation of a

staff member; or (b) endanger the health or safety of students, staff, or school property.

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

School officials shall limit the number and duration of expulsions and out-of-school suspensions to the greatest extent practicable, and, where practicable and reasonable, shall consider forms of non-exclusionary discipline before using out-of-school suspensions or expulsions. School personnel shall not advise or encourage students to drop out voluntarily due to behavioral or academic difficulties. 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. In some circumstances, it may not be possible to avoid suspending or expelling a student because behavioral interventions, other than a suspension and expulsion, will not be appropriate and available, and the only reasonable and practical way to resolve the threat and/or address the disruption is a suspension or expulsion.

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](#), Ill. 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, Building Principal, Assistant Building Principal, or Dean of Students is authorized to impose the same disciplinary measures as teachers and may suspend students guilty of gross disobedience or misconduct from school (including all school functions) and from riding the school bus, up to 10 consecutive school days, provided the appropriate procedures are followed. 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; Elementary Schools), 8:30 (Visitors to and Conduct on School Property)

Adopted: August 13, 2025

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**

Recommend as presented. Legal Reference update. We will add suicide hotline to staff badges. students do not wear ID badges.

Document Status: Draft Update

STUDENTS

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 5/2-3.166c](#)(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 Board policy 6:60, *Curriculum Content*, which implements ~~105 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.

[745 ILCS 10/](#).

CROSS REF.: 2:240 (Board Policy Development), 5:100 (Staff Development Program), 6:60 (Curriculum Content), 6:65 (Student Social and Emotional Development), 6:120 (Education of Children with Disabilities), 6:270 (Guidance and Counseling Program), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment), 7:250 (Student Support Services)

Adopted: January 24, 2024

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

STUDENTS

7:310 Restrictions on Publications; Elementary Schools

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 5/22-110~~7-23.7~~. [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)

Adopted: August 13, 2025

PRESSPlus Comments

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

Document Status: Draft Update

STUDENTS

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. 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 Superintendent shall fully implement this policy and designate an *official records custodian* for each school who shall maintain and protect the confidentiality of school student records, inform staff members of this policy, and inform students and their parents/guardians of their rights regarding school student records.

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)

Adopted: August 13, 2025

PRESSPlus Comments

PRESSPlus 1. Revised in #2 and #4 to match the text of the Illinois School Student Records Act (ISSRA). **Issue 120, October 2025**

Document Status: Draft Update

COMMUNITY RELATIONS

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 of Education 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.

The School District expects mutual respect, civility, and orderly conduct among all people on school property or at a school event. No person on school property or at a school event (including visitors, students, and employees) shall perform any of the following acts:

1. Strike, injure, threaten, harass, or intimidate a staff member, Board member, sports official or coach, or any other person.
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.
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(s).

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 Board of Education Meetings), 2:230 (Public Participation at Board of Education 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), 8:20 (Community Use of School Facilities)

Adopted: January 24, 2024

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**

Document Status: Review and Monitoring

INSTRUCTION

6:280 Grading and Promotion

The Superintendent shall establish a system of grading and reporting academic achievement to students and their parents/guardians. The system shall also determine when promotion requirements are met. The decision to promote a student to the next grade level shall be based on successful completion of the curriculum, attendance, and performance on the standardized tests required by the Ill. State Board of Education (ISBE) and/or other assessments. A student shall not be promoted based upon age or any other social reason not related to academic performance. The administration shall determine remedial assistance for a student who is not promoted. [PRESSPlus1](#)

Every teacher shall maintain an evaluation record for each student in the teacher's classroom. A District administrator cannot change the final grade assigned by the teacher without notifying the teacher. Reasons for changing a student's final grade include:

- A miscalculation of test scores,
- A technical error in assigning a particular grade or score,
- The teacher agrees to allow the student to do extra work that may impact the grade,
- An inappropriate grading system used to determine the grade, or
- An inappropriate grade based on an appropriate grading system.

Should a grade change be made, the administrator making the change must sign the changed record.

LEGAL REF.:

[105 ILCS 5/2-3.64a-5](#), [5/10-20.9a](#), [5/10-21.8](#), and [5/27-27](#).

CROSS REF.: 6:110 (Programs for Students At Risk of Academic Failure and/or Dropping Out of School and Graduation Incentives Program), 6:340 (Student Testing and Assessment Program), 7:50 (School Admissions and Student Transfers To and From Non-District Schools)

Adopted: June 10, 2020

PRESSPlus Comments

PRESSPlus 1. This policy is suggested to be reviewed by the Board. According to policy 2:240, *Board Policy Development*, "[t]he Board will periodically review its policies for relevancy, monitor its policies for effectiveness, and consider whether any modifications are required." IASB suggests that each policy in the Board's policy manual be reviewed at a minimum of every five years. As part of the review, the Board may choose to:

- Compare the adopted version to the current PRESS sample (available at PRESS Online by logging in at www.iasb.com), discussing any differences and/or options noted in the footnotes to determine whether local changes are necessary

- Update the policy language due to changes in local conditions
- Make no changes, but update the adoption date to reflect that the policy has been reviewed and re-adopted

Issue 120, October 2025

Document Status: Draft Update - Rewritten

STUDENTS

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 Superintendent shall develop procedures to manage requests by government agencies or law enforcement authorities regarding students at school. Procedures will:

1. Recognize individual student rights and privacy.

2. Recognize the potential impact the release of information or an interview may have on an individual student.
3. Minimize potential disruption.
4. Foster a cooperative relationship with government agencies and law enforcement authorities.
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 Superintendent 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)

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 districts to establish a policy by 7-1-26 regarding agency and law enforcement requests at school, and for continuous improvement. See the footnotes of this sample policy for more information, available at PRESS Online by logging in at www.iasb.com.

By 7-1-26, districts 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. Id. 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/ 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, 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 district to

develop procedures that: (1) designate authorized personnel at the school and the superintendent's office or school administrative office who may contact the board attorney, (2) require the designated authorized person and board attorney to work together to review requests from law enforcement agents to enter a school or school facility, including under judicial warrants, nonjudicial warrants, and subpoenas, (3) require the designated authorized personnel to monitor or accompany and to document all interactions with law enforcement agents while on the school's premises, and (4) require the designated authorized person to notify and seek consent from a student's parent/guardian, or from the student if the student is 18 years old or older or emancipated, if a law enforcement agent requests access to a student for immigration enforcement purposes, unless such access is in compliance with a judicial warrant or subpoena that restricts the disclosure of the information to the student's parent/guardian.

Regarding requirement #2 in the paragraph immediately above, ensure that the superintendent's authority to designate others to contact the board attorney aligns with policy 2:160, *Board Attorney*. The superintendent will need to work with the board attorney to create a list of administrators authorized to consult directly with the board attorney if any agency or law enforcement request is received. Factors to consider when drafting this list include: the type of request received, the type of agency or law enforcement unit making the request, whether or not a warrant is presented, and whether or not exigent circumstances are claimed. **Issue 120, October 2025**

Students

Administrative Procedure - Managing Agency and Law Enforcement Requests ¹

The District responds to all requests from various government agencies and law enforcement authorities regarding access to school property, records, students, and staff. The Board Attorney should be consulted, as needed, regarding the legal requirements presented by this administrative procedure.

The Ill. Council of School Attorneys, with participation from the DuPage County State's Attorney's Office and Regional Superintendent of Schools, developed *Guidelines for Interviews of Students at School by Law Enforcement Authorities (ICSA Guidelines)* to assist law enforcement authorities and school officials in determining when it is appropriate for law enforcement authorities or the Ill. Dept. of Children and Family Services to interview students at school or while participating in school-related activities. The document is available at: www.iasb.com/policy-services-and-school-law/guidance-and-resources/guidelines-for-interviews-of-students/.

Use this procedure to implement 105 ILCS 5/22-105(c)(4), added by P.A. 104-288, eff. 1-1-26, for reviewing and authorizing requests from government agencies and/or law enforcement authorities attempting to enter a school or school facility, in particular requests relating to citizenship or immigration status. Use the *ICSA Guidelines* and this procedure in consultation with the Board Attorney to customize the District's response to any agency or law enforcement requests.

The topics outlined in this procedure include: Glossary of Terms; Procedures, Roles, and Responsibilities; and Training.

Glossary of Terms ²

Citizenship or immigration status – means all matters regarding citizenship of the United States or any other country or the authority or lack thereof to reside in or otherwise to be present in the United States, including an individual's nationality and country of citizenship.

Law enforcement agent – means 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.

The footnotes should be removed before the material is used.

¹ 105 ILCS 5/22-105(c)(4), added by P.A. 104-288, eff. 1-1-26, requires implementation of procedures by 7-1-26. This area of law is complex, unsettled, and involves the interaction of federal and State laws. For example, 8 U.S.C. §1373 and §1644 present disclosure requirements for the district to follow. **Consult the board attorney as soon as possible regarding any requests by law enforcement agents for access to individuals within a school or school facility.** See the discussion in sample board policy 7:150, *Agency and Law Enforcement Requests*, at f/n 8. See also discussion of cooperation vs. non-cooperation with law enforcement authorities, specifically regarding immigration enforcement in the *ICSA Guidelines for Interviews of Students at School by Law Enforcement Authorities (ICSA Guidelines)*, available at: www.iasb.com/policy-services-and-school-law/guidance-and-resources/guidelines-for-interviews-of-students/.

² Unless otherwise noted, all defined terms are based on definitions in 105 ILCS 5/22-105, added by P.A. 104-288, eff. 1-1-26.

Nonjudicial warrant – means a warrant issued by a federal, State, or local agency authorized with the power to arrest or detain individuals or manage the custody of detained individuals for any law enforcement purpose, including civil immigration enforcement. *Nonjudicial warrant* includes an immigration detainer or civil immigration warrant as defined in the Illinois TRUST Act. *Nonjudicial warrant* does not include a criminal warrant issued upon a judicial determination of probable cause, in compliance with the requirements of the Fourth Amendment to the U.S. Constitution and Section 6 of Article I of the Ill. Constitution.

School – means every public school, school district, and governing body, including a special charter district or charter school, organized under the School Code, and its agents, including a contracted party.

Procedures, Roles, and Responsibilities³

Actor	Action
Superintendent	<p>Ensures the District does not use procedures or engage in practices that, due to the actual or perceived citizenship or immigration of a student or a student's parent/guardian, have the effect of:</p> <ol style="list-style-type: none"> 1. Excluding a student from participation in, or denying the benefits of, any District program or activity; or 2. Excluding participation of the student's parent/guardian from parental engagement activities or programs. <p>Examples of prohibited practices include, but are not limited to: requesting or collecting information or documentation from a student or the student's parent/guardian about citizenship or immigration status unless required by State or federal law; and designating immigration status, citizenship, place of birth, nationality, or national origin as directory information.</p> <p>Ensures the District does not:</p> <ol style="list-style-type: none"> 1. Threaten to disclose anything related to the actual or perceived citizenship or immigration status of a student or a person associated with the student to any other person or entity or an immigration or law enforcement agency; 2. Disclose anything related to the actual or perceived citizenship or immigration status of a student or a person associated with the student to any other person or entity or an immigration or law enforcement agency if the school does not have direct knowledge of the student's or associated person's actual citizenship or immigration status, subject to applicable State and federal requirements governing the disclosure of such records or information; 3. Disclose anything 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

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³ Unless otherwise noted, all procedures are required in order to comply with the requirements of 105 ILCS 5/22-105, added by P.A. 104-288, eff. 1-1-26.

Actor	Action
	<p>District has direct knowledge of the student's or associated person's actual citizenship or immigration status, subject to applicable State and federal requirements governing the disclosure of such records or information.</p> <p>Develops a documentation⁴ process for all law enforcement authority interactions, with designated staff monitoring or accompanying the agent during the process.</p> <p>Reviews current Board policies and administrative procedures to ensure that no discriminatory practices are in place regarding citizenship or immigration status.</p> <p>Ensures that no questions related to citizenship or immigration status are asked during enrollment,⁵ unless explicitly required by federal or State law.</p> <p>Prohibits requesting or collecting information or documentation from a student or the student's parent/guardian about citizenship or immigration status, unless required by State or federal law.</p> <p>Determines changes as needed to the District's designation of <i>directory information</i> to prevent collection of information relating to immigration status, citizenship, place of birth, nationality, or national origin.⁶</p> <p>Develops a list to be posted in every school or administrative office identifying designated personnel who are authorized to consult the Board Attorney to review requests from agencies and/or law enforcement authorities to enter a school or school grounds.</p> <p>Develops a list to be posted in every school or administrative office identifying administrators designated as authorized to review and approve requests from government agencies and/or law enforcement authorities attempting to enter a school or school grounds. Authorized personnel may include the Superintendent, other District administrators, and Building Principals. The list should:</p> <ol style="list-style-type: none"> 1. Prioritize each type of request; 2. Provide an alternative designee if the first authorized

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⁴ Required by 105 ILCS 5/22-105(c)(4)(B), added by P.A. 104-288, eff. 1-1-26. See sample board exhibit 7:150-AP, E, *Record of Agency and Law Enforcement Requests*, for a sample form to support compliance with this documentation requirement.

⁵ See sample policy 7:150, *Agency and Law Enforcement Requests*, f/n 1 and the Ill. State Board of Education (ISBE)'s *Non-Regulatory Guidance on Registration: Residency & Enrollment, Immigrant Pupils, Homeless Pupils and School Fees & Waivers* (September 2025) available at: www.isbe.net/Documents/guidance_reg.pdf.

⁶ Place of birth is excluded from *directory information* in sample administrative procedure 7:340-AP1, *School Student Records* and sample exhibit 7:340-AP1, E1, *Notice to Parents/Guardians and Students of Their Rights Concerning a Student's School Records* due to 105 ILCS 5/22-105(c)(4)(B), added by P.A. 104-288, eff. 1-1-26, which prohibits districts from designating place of birth as directory information. The Family Educational Rights and Privacy Act, 20 U.S.C. 1232g(a)(5)(A), its regulations at 34 CFR § 99.3, and 23 Ill.Admin. Code §375.80 continue to permit districts to designate place of birth as directory information. Differences in federal and State laws and regulations may present conflicts when law enforcement agents request student records information. Consult the board attorney for guidance regarding this issue and any such requests.

Actor	Action
	<p>administrator is not available; and</p> <p>3. Be kept in the front office of each District building in case there is a substitute front office staff member.</p> <p>Develops a standardized form for documenting law enforcement requests for access to students, school grounds, or records. See sample exhibit 7:150-AP, E, <i>Record of Agency and Law Enforcement Requests</i>. Ensures all such documentation is reviewed by the Board Attorney or designated personnel and appropriately maintained.</p>
<p>Superintendent, Building Principal or designee</p>	<p><u>Initial Request from a Law Enforcement Agent</u></p> <p>Arrives quickly and responds courteously in assisting the law enforcement agent.</p> <p>Assesses the situation by verifying the law enforcement agent's purpose and authority to visit the school. Checks the documentation obtained by the front office staff and verifies the information directly with the law enforcement agent. See sample exhibit 7:150-AP, E, <i>Record of Agency and Law Enforcement Requests</i>.</p> <p>Monitors/accompanies the law enforcement agent while on District premises and documents the interaction, including details on the nature and purpose of the request.</p> <p>Calls the Board Attorney for guidance throughout the process.</p> <p>Communicates to the law enforcement agent that the District is consulting with the Board Attorney and will respond as soon as possible or with an estimated amount of time if available.</p> <p>Consults the Board Attorney if a warrant is presented. The Board Attorney will determine whether the warrant is a judicial warrant, an Immigration and Customs Enforcement (ICE) administrative warrant, or another administrative agency warrant.</p> <p>Consults the Board Attorney if a subpoena is presented. If the subpoena seeks student records, the Board Attorney may direct, depending on the circumstances, that the student's parent/guardian be informed immediately.</p> <p>Consults the Board Attorney regarding contacting the parent/guardian of a minor student if a minor student is involved with the law enforcement action.</p> <p>Notifies and seeks 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.</p> <p><u>Requests for the District to Comply under Exigent Circumstances</u></p> <p>If the law enforcement agent claims exigent circumstances:</p> <ol style="list-style-type: none"> 1. Explains to the law enforcement agent the District's need to

Actor	Action
	<p>take caution and contact the Board Attorney as well as to notify the student's parent/guardian. If the agent insists on exigent circumstances, then complies with the agent's request while providing an escort to monitor and accompany the agent.</p> <ol style="list-style-type: none"> 2. Consults the Board Attorney immediately. 3. Immediately contacts the student's parent/guardian. 4. Documents the agent's claim of exigent circumstances. See sample exhibit 7:150-AP, E, <i>Record of Agency and Law Enforcement Requests</i>. <p><u>Requests to Take a Student into Custody</u></p> <p>Consults the Board Attorney immediately.</p> <p>Note: A judicial warrant authorizes the agent to enter the school and go directly to the person who is the subject of the warrant. To minimize disruption, consider offering to have the individual student or employee escorted to the office by a staff member instead.</p> <p>If the law enforcement agent claims exigent circumstances, follow exigent circumstances process, above.</p> <p><u>Requests to Question a Student</u></p> <p>Consults the Board Attorney immediately if a warrant, court order, or subpoena is presented.</p> <p>Absent exigent circumstances being claimed by the agent, school personnel should not consent to questioning or searches on a minor's behalf. If questioning is going to take place during school hours, arranges to make a private office location available. Alternatively, asks the agent to wait and arranges a meeting time after school or away from school.</p> <p>Consults with the student's parent/guardian. The response to the request for questioning the student will depend on parent/guardian permission being granted.</p> <p>Documents all permissions granted.</p> <p><u>Requests for Student Records</u></p> <p>Informs the law enforcement agent that the school does not collect immigration documentation.</p> <p>Explains to the law enforcement agent that most student records are confidential under federal and State student records laws and cannot be immediately released.</p> <p>Note: Parents/guardians have the right to be informed of all directory information and to opt out of directory information even if the records sought by the law enforcement agent appear to be directory information.</p> <p>Informs the law enforcement agent that the District requires time to cross-check the agent's request with the list of students for whom directory information is not available due to opt out by the student's</p>

Actor	Action
	<p>parent/guardian.</p> <p>Explains to the law enforcement agent that the Board Attorney is reviewing the matter so that the District may respond in compliance with law.</p> <p><u>Requests to take an Employee into Custody</u></p> <p>Follows the same procedures as for a student, above.</p> <p><u>Requests to Question an Employee</u></p> <p>Follows the same procedures as for a student, above.</p> <p><u>Requests for Employment Records</u></p> <p>Consults with the Board Attorney.</p>
Building Principal	<p>If acting in response to an agency or law enforcement request, follows the procedures in the row above. Otherwise, provides assistance to the designated administrator as needed.</p> <p>Immediately notifies the Superintendent or designee of any interaction with law enforcement.</p>
Classroom Teachers	<p>If in a position of responding to a law enforcement agent, e.g., while in the front office, at a door as a door monitor, while acting as a crossing guard, or anywhere on school grounds, follows the procedures for All School Personnel, below.</p>
All School Personnel	<p>Refrain from disclosing or threatening to disclose anything related to the actual or perceived citizenship or immigration status of a student or a person associated with the student to any person, entity, or immigration or law enforcement agency, unless directed by the Superintendent, Building Principal, or designee.</p> <p>Respond promptly and courteously to assist the law enforcement agent by informing the agent that only an authorized administrator may provide responses to law enforcement requests regarding students, employees, or records.</p> <p style="padding-left: 40px;">Note: Public facing staff should not speculate or try to answer any of the officer's questions.</p> <p>Inform the agent that the Superintendent, Building Principal, or designee (as applicable) will be notified.⁷</p> <p>Call the Superintendent, Building Principal, or designee (as applicable) using any method available, e.g., telephone, walkie talkie, public announcement system, to request to meet the law enforcement agent in a designated location (front office) and escort the agent to that location, if necessary.</p> <p>If designated by the Superintendent or Building Principal:</p> <ol style="list-style-type: none"> 1. Document the law enforcement agent's visit by recording in

The footnotes should be removed before the material is used.

⁷ See *ICSA Guidelines* at ¶/n 37 for discussion of federal agent authority within the 100-mile border zone.

Actor	Action
	<p>writing the date, time, officer's name, reason for coming to the building, and badge information. See sample exhibit 7:150-AP, E, <i>Record of Agency and Law Enforcement Requests</i>.</p> <p>Note: Federal law prohibits photocopying or scanning of a federal employee's badge, identification card, or insignia, but notes should be made of the showing of the badge, or giving of a business card, and of any information on the badge without making a scan or copy.</p> <ol style="list-style-type: none"> 2. After reviewing and recording the information regarding the agent's credentials, scan or copy any additional authorization presented like a subpoena or warrant. 3. Ask the law enforcement agent to please wait in a designated space. <p>Note: This is a complicated determination that may be made by the Superintendent, Building Principal or designee. A federal law enforcement agent must have certain authorization to enter an area of a school building that is not open to the public, specifically:</p> <p>A judicial warrant issued by a federal judge or magistrate. Only the Superintendent, Building Principal or designee, in consultation with the Board Attorney, should verify that such a warrant is presented.</p> <p>Consent from the Superintendent, Building Principal or designee. The Superintendent, Building Principal or designee can grant consent to access the building but is not required to grant consent. Even if consent is granted, the law enforcement agent should be escorted by the Superintendent, Building Principal or designee at all times.</p> <p>Exigent circumstances, such as risk to public safety or destruction of evidence. If a law enforcement agent states that exigent circumstances exist, document that the officer relied on this standard and allow the agent to proceed with an escort.</p> <p>Call the Superintendent, Building Principal or designee based on the priority list until the Superintendent, Building Principal or designee is found and confirms ability to promptly respond in person to the office in need or to communicate with the agent over the phone.</p> <p>Contact the school resource officer, if any, to facilitate communication between the law enforcement agent and the Superintendent, Building Principal or designee.</p>

Training⁸

Actor	Action
Superintendent	Reviews and approves training for all school personnel based on this procedure. Provides training for all District administrative office personnel on implementation of this procedure.
Building Principal	Provides training for all school personnel on implementation of this procedure. Provides resources and guidance for school personnel in responding appropriately to agency and law enforcement requests, including scenarios.

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.

The footnotes should be removed before the material is used.

⁸ Optional. This section on training is not legally required, however, as a best practice districts may consider implementing regular training on this procedure for identified staff to address overall awareness of requirements and/or to provide scenario-based guidance.

Update Memo

Please distribute to board members and appropriate staff.

PRESS

Policy Reference Education Subscription Service

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Online Instructions

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

- Go to 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, 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, please contact Michael Ifkovits at 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; Jeremy Duffy, IASB Deputy Executive Director/General Counsel and Assistant **PRESS** Editor, jduffy@iasb.com; Maryam Brotine, Associate General Counsel and Assistant **PRESS** Editor, mbrotine@iasb.com; or Megan Mikhail, Assistant General Counsel and Assistant **PRESS** Editor, 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/.

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>Public Act 104-391 Renumbers Many School Code Provisions</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 PRESS materials affected by the renumbering could be included in PRESS Issue 120.</p>	<p>Additional PRESS materials impacted by P.A. 104-391 will be included in one or more PRESS issues released in 2026.</p>
<p>New Law Requires Districts to Offer Mental Health Screenings to Students</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: www.isbe.net/universalmentalhealthscreening.</p>	<p>Following ISBE's release of guidance on implementation of mental health screenings, affected PRESS materials, including sample policy 7:250, <i>Student Support Services</i>, will be updated.</p>
<p>New Law Provides Neonatal Intensive Care Leave</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 PRESS 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 PRESS issue.</p>
<p>General Assembly Passes OMA/FOIA Bill During Veto Session</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 PRESS materials will be updated in the next PRESS 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"> 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; 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; 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>; 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; 5. P.A. 104-391, renumbering multiple provisions in 105 ILCS 5/27; and 6. Continuous improvement. 	<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: https://dhr.illinois.gov/training/racism-free-schools, 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"> 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>; 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; 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>; 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; 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 6. Continuous improvement. 	<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>NEW. 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"> 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; 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 3. Continuous improvement. 	<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"> 1. 105 ILCS 5/10-20.14, amended by P.A. 103-896, requiring ISBE to issue guidance on school bus safety; 2. ISBE's <i>School Bus Safety Guidance</i> (July 2025); 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 4. Continuous improvement. 	<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"> 1. 105 ILCS 5/27-815, renumbered by P.A. 104-391; 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 3. Continuous improvement. 	<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"> 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; 2. 105 ILCS 5/10-22.36(f), renumbered by P.A. 104-417, finalizing the citation to the provision addressing building referenda; and 3. Continuous improvement. 	<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"> 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; 2. ISBE's <i>Compiled Resources on Indoor Air Quality</i> (April 2025); and 3. Continuous improvement. 	<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"> 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; 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; 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 4. Continuous improvement. 	<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"> 1. The renaming of 7:150, <i>Agency and Law Enforcement Requests Police-Interviews</i>; 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; 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; 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; 5. 105 ILCS 5/22-115, renumbered by P.A. 104-391; 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 7. Continuous improvement. 	<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"> 1. 105 ILCS 128/45, amended by P.A. 104-407, requiring ISBE to provide districts with threat assessment guidance; 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 3. Continuous improvement. 	<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"> 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; 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. 3. 105 ILCS 21B-85, amended by P.A. 103-51, deleting references to the death penalty. <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"> 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 2. 105 ILCS 5/27-115, renumbered by P.A. 104-391. <p>The footnotes are also updated in response to:</p> <ol style="list-style-type: none"> 1. 105 ILCS 5/27-105, renumbered by P.A. 104-391; 2. IDHR’s <i>Frequently Asked Questions (FAQs) about Racism-Free Schools Training</i>; and 3. Continuous improvement. 	<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"> 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 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 3. Continuous improvement. 	<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"> 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; 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 3. Continuous improvement. 	<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"> 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; 2. 105 ILCS 5/27-20, repealed by P.A. 104-391, removing American Indian Day. 3. 105 ILCS 5/27-1025, renumbered by P.A. 104-391; 4. 105 ILCS 5/27-20.2, repealed by P.A. 104-391, removing Just Say No Day; 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; 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; 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 8. Continuous improvement. 	
<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*

6:60, Curriculum Content	<p>The policy, Legal References and footnotes are updated in response to:</p> <ol style="list-style-type: none"> 1. P.A. 104-391, renumbering, reorganizing, and repealing citations throughout 105 ILCS 5/27 (substantive changes detailed below); 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; 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); 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; 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; 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; 7. 105 ILCS 5/27-12, repealed by P.A. 104-391, eliminating the requirement that character education be taught; 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; 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); 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); 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. <p>The footnotes are also updated in response to:</p> <ol style="list-style-type: none"> 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; 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; 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; 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; 5. ISBE's <i>Native American and Indigenous Peoples Resource Guide</i> (March 2025), assisting districts with implementation of instruction on Native American history; 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 7. Continuous improvement. 	□
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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"> 1. P.A. 104-391, renumbering, reorganizing, and repealing citations throughout 105 ILCS 5/27 (substantive changes detailed below); 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; 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); 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; 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; 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); 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; 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 9. Continuous improvement.
<p>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</p>	<p>RENAMED. The exhibit is updated in response to:</p> <ol style="list-style-type: none"> 1. 105 ILCS 5/27-1015, renumbered by P.A. 104-391; 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; 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; 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; 5. 105 ILCS 5/27-1045, renumbered by P.A. 104-391; and 6. Continuous improvement.
<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 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, 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"> 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; 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 3. Continuous improvement. 	<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"> 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; 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 3. Continuous improvement. 	<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"> 1. 105 ILCS 5/10-22.24b, amended by P.A. 104-353, requiring school counseling services for students regardless of their immigration status; 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 3. Continuous improvement. 	<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"> 1. 105 ILCS 5/27-605, amended and renumbered by P.A. 104-391; 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; <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"> 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; 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; 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 4. Continuous improvement. 	<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"> 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; 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 3. Continuous improvement. 	<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"> 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; 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 3. Continuous improvement. 	<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 <u>vocational 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>Plyler v. Doe</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> <i>Police Interviews</i> 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> <i>Police Interviews</i>.</p>	<input type="checkbox"/>

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

7:150, Agency and <u>Law Enforcement Requests</u> Police Interviews	RENAMED AND REWRITTEN. 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	RENAMED AND REWRITTEN. 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	NEW. 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"> 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; 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; 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; 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 5. Continuous improvement. <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"> 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; 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; 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; 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; 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; 6. The renaming of 7:150, <i>Agency and Law Enforcement Requests Police Interviews</i>; 7. The renaming of 7:150-AP, <i>Managing Agency and Law Enforcement Requests Police Interviews</i>; and 8. Continuous improvement.
<p>7:190-AP3, Guidelines for Reciprocal Reporting of Criminal Offenses Committed by Students</p>	<p>RENAMED AND REWRITTEN. The procedure is renamed and rewritten in response to:</p> <ol style="list-style-type: none"> 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; 2. ISBE’s <i>Development of Reciprocal Reporting Systems Guidance</i>; and 3. Continuous improvement.
<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"> 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; 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; 3. The renaming of 7:150, <i>Agency and Law Enforcement Requests Police Interviews</i>; and 4. Continuous improvement.
<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"> 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; 2. The <i>School Social Work Best Practice Guide</i> (2020) published by ISBE and the Ill. Association of School Social Workers; 3. Professional development and resources for educators supporting adoptive, foster, and kinship students published by the nonprofit iCare 4 Adoptive And Foster Families; and 4. Continuous improvement.

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"> 1. 105 ILCS 5/27-215, added by P.A. 104-391, requiring education for students on mental health and illness; 2. 105 ILCS 5/27-215, added by P.A. 104-391, adding student protocols for administering youth suicide awareness and prevention education; 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 4. Continuous improvement. 	<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"> 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 2. Updated contact information in accordance with 105 ILCS 5/2-3.166(c)(7). 	<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"> 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.; 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 3. The renaming of 7:150, <i>Agency and Law Enforcement Requests Police Interviews</i>. 	<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"> 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; 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; 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; 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; 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>; 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 7. Continuous improvement. 	<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"> 1. 105 ILCS 5/27-605, amended and renumbered by P.A. 104-391; 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; 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; 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 5. Continuous improvement. 	<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"> 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; 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; 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; 4. P.A. 104-391, renumbering and repealing provisions in 105 ILCS 5/27; and 5. Continuous improvement. 	<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> <i>Police Interviews</i>.</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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IASB Staff Members, especially Policy Services Directors and select Outreach and Training and Governmental Relations Directors

Special Acknowledgement to IASB Legal Assistants

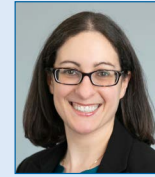
The following individuals provide us with excellent assistance between and during the drafting of each **PRESS** issue. We also thank them and appreciate their dedication and contributions to the quality of this service.

Ummehani Faizullabhoy, Office of General Counsel, preparation, formatting, quality assurance, editor, State and federal regulations monitor

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Maggie Gibson, Office of General Counsel, preparation, formatting, quality assurance, editor, State and federal regulations monitor

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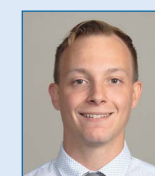
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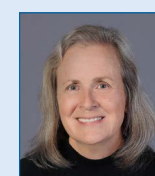
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223 West Jackson Boulevard
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Chicago, IL 60606
Phone: (312) 253-3400

December 4, 2025

Palos Heights SD 128
Dr. Merryl Brownlow
Superintendent
12809 S. McVickers Ave.
Palos Heights, IL 60463

RE: Masonry Restoration at Independence Jr. High School
Project No. 25100

Dear Dr. Brownlow:

Bids for the above referenced project were received at 10:00 a.m. on Tuesday, November 25, 2025. There were ten (10) bidders of record; five (5) bids were received. A bid tabulation sheet is herein attached for your review.

We have analyzed the bids and the qualifications of the bidders and recommend that the contract for the Masonry Restoration at Independence Jr. High School project be awarded to the lowest responsible, responsive bidder, **Grove Masonry**. Their total base bid proposal is \$32,750. This includes allowance monies in the amount of \$13,000 which will be returned to the school district if not used at the end of the project.

Please do not hesitate to contact me if you have any questions.

Sincerely,

A handwritten signature in blue ink that reads "Nikki D. Bridges".

Nikki D. Bridges

Enclosure – Bid Tabulation

cc: Vicki Luczynski, StudioGC



223 W. Jackson Blvd., Suite 1200
 Chicago, IL 60606
 P: 312.253.3400

Client: Palos Heights SD 128
Project Name: Masonry Restoration at Independence Jr. High
Project No.: 25100
Bid Date: Tuesday, November 25, 2025 @ 10:00
Project Architect: Nikki Bridges

BID TAB WORKSHEET

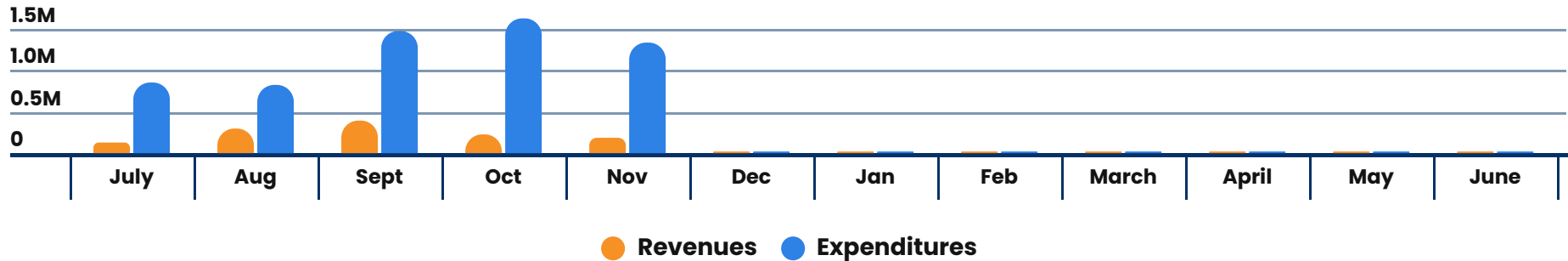
Contractor	Total Bid Amount	Addendum #1	Bid bond	Remarks
Berglund	\$99,000.00	X	X	
J. Gill	\$84,500.00	X	X	
Bruno's Tuckpointing	\$37,310.00	X	X	
Grove Masonry	\$32,750.00	X	X	
MBB	\$48,309.00	X	X	

Monthly Financial Report – November 2025

Palos Heights School District 128



Monthly Revenues and Expenditures for FY26



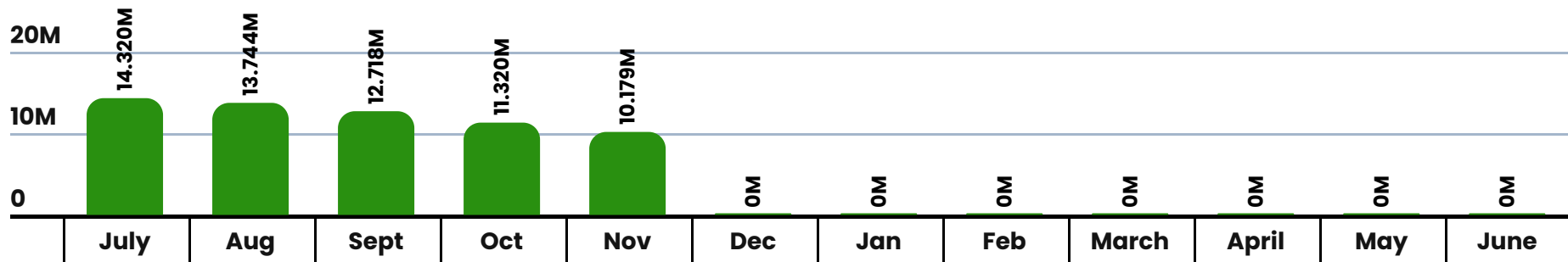
Revenues Received During Month

Source	Month	YTD
Real Estate Taxes	1,000	95,000
Other Local Sources	22,000	140,000
Evidenced-Based Funding	57,000	230,000
Other State Sources	50,000	479,000
Federal Sources	55,000	283,000
Total All Funds	\$185,000	\$1,227,000

Expenses Paid During Month

Object	Month	YTD
Salaries	690,000	2,940,000
Benefits	173,000	796,000
Purchased Services	303,000	921,000
Supplies & Materials	59,000	284,000
Capital Outlays	18,000	857,000
Tuition and Other	87,000	293,000
Debt Payments	0	0
Total All Funds	\$1,330,000	\$6,091,000

Monthly Fund Balance – All Funds



Budget Tracking Report



FY26 Actual YTD

Beginning Balance	YTD Revenues	YTD Expenditures	Bond Proceeds - YTD	Ending Balance
\$15,043,000	\$1,227,000	\$6,091,000		\$10,179,000

FY26 Total Budget

Beginning Balance	Budgeted Revenues	Budgeted Expenditures	Budgeted Bond Proceeds	Budgeted Ending Balance
\$15,043,000	\$14,278,000	\$17,142,000		\$12,179,000

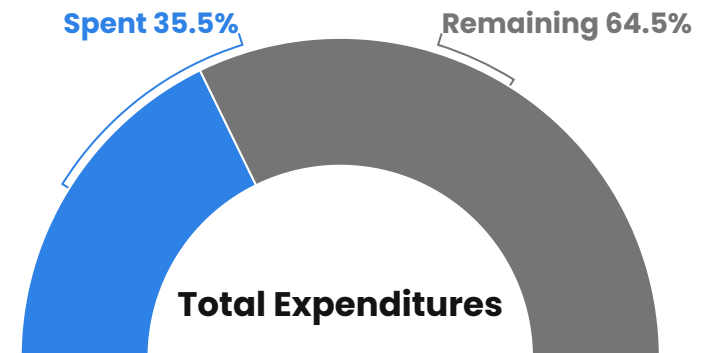
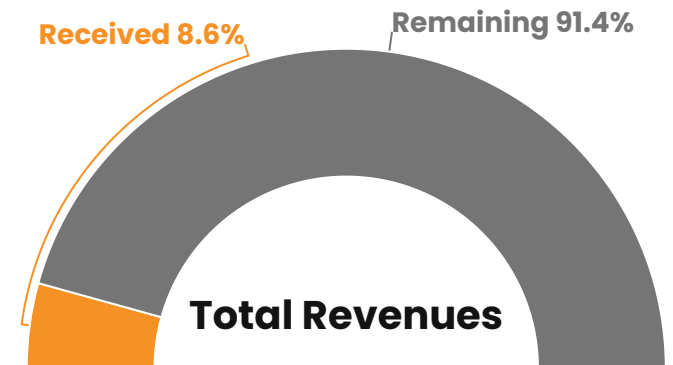
Revenues Received - Actual YTD vs. Total FY Budget

Source	YTD	Budget	% of Budget	Budget Remaining
Real Estate Taxes	95,000	11,276,000	0.84%	11,181,000
Other Local Sources	140,000	695,000	20.14%	555,000
Evidenced-Based Funding	230,000	620,000	37.10%	390,000
Other State Sources	479,000	1,205,000	39.75%	726,000
Federal Sources	283,000	482,000	58.71%	199,000
Total All Funds	\$1,227,000	\$14,278,000	8.59%	\$13,051,000

Expenses Paid - Actual YTD vs. Total FY Budget

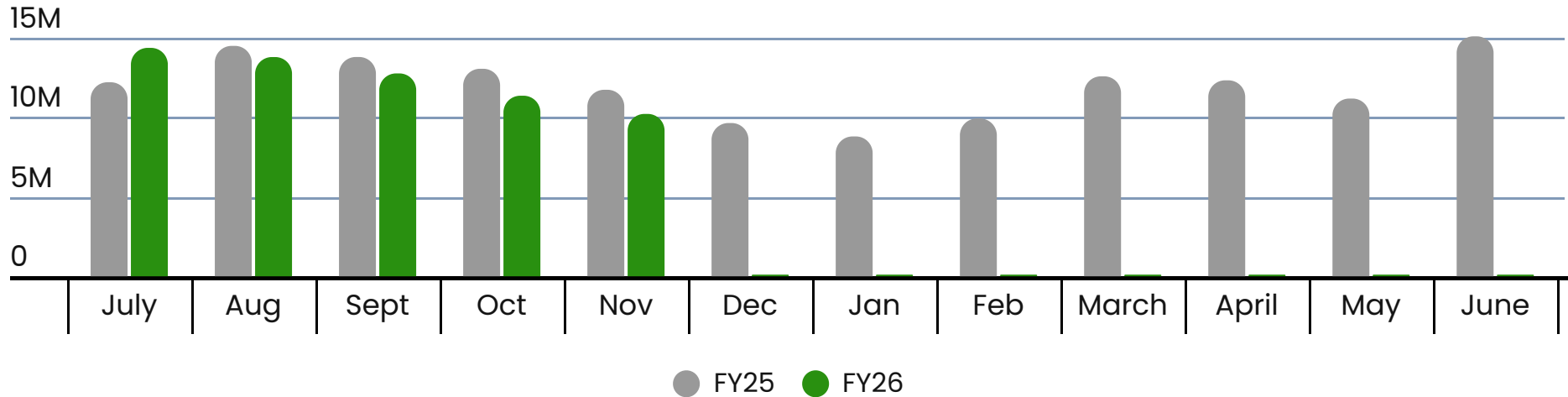
Source	YTD	Budget	% of Budget	Budget Remaining
Salaries	2,940,000	8,842,000	33.25%	5,902,000
Benefits	796,000	2,245,000	35.46%	1,449,000
Purchased Services	921,000	1,732,000	53.18%	811,000
Supplies	284,000	702,000	40.46%	418,000
Capital Outlays	857,000	1,484,000	57.75%	627,000
Tuition and Other	293,000	629,000	46.58%	336,000
Debt Service	0	1,508,000	0.00%	1,508,000
Total All Funds	\$6,091,000	\$17,142,000	35.53%	\$11,051,000

% Actual vs. Budget



Current Year vs. Prior Year Tracking Report

Monthly Fund Balance Comparison



YTD Revenues FY26 vs. FY25

Source	Current YTD	FY25 YTD	FY26 v. FY25
Real Estate Taxes	95,000	5,180,000	(5,085,000)
Other Local Sources	140,000	203,000	(63,000)
Evidenced-Based Funding	230,000	225,000	5,000
Other State Sources	479,000	488,000	(9,000)
Federal Sources	283,000	406,000	(123,000)
Total All Funds	\$1,227,000	\$6,502,000	\$(5,275,000)

YTD Expenditures FY26 vs. FY25

Object	Current YTD	FY25 YTD	FY26 v. FY25
Salaries	2,940,000	2,670,000	270,000
Benefits	796,000	708,000	88,000
Purchased Services	921,000	570,000	351,000
Supplies	284,000	251,000	33,000
Capital Outlays	857,000	183,000	674,000
Tuition and Other	293,000	274,000	19,000
Debt Payments	0	0	0
Total All Funds	\$6,091,000	\$4,656,000	\$1,435,000

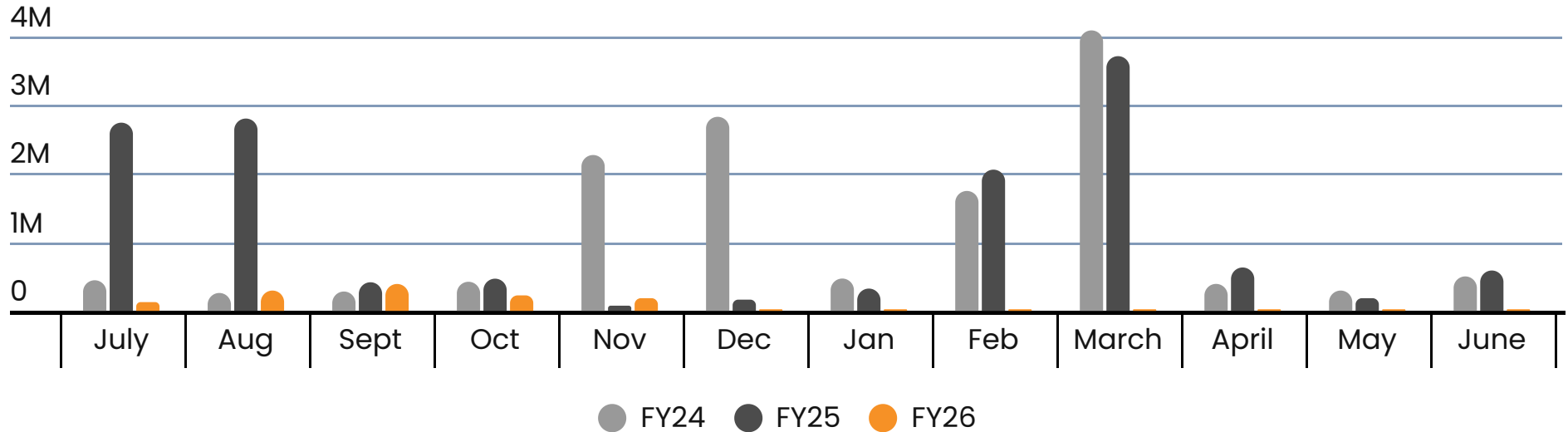
Current YTD Revenues vs. Expenditures
\$(4,864,000)

Prior YTD Revenues vs. Expenditures
\$1,846,000

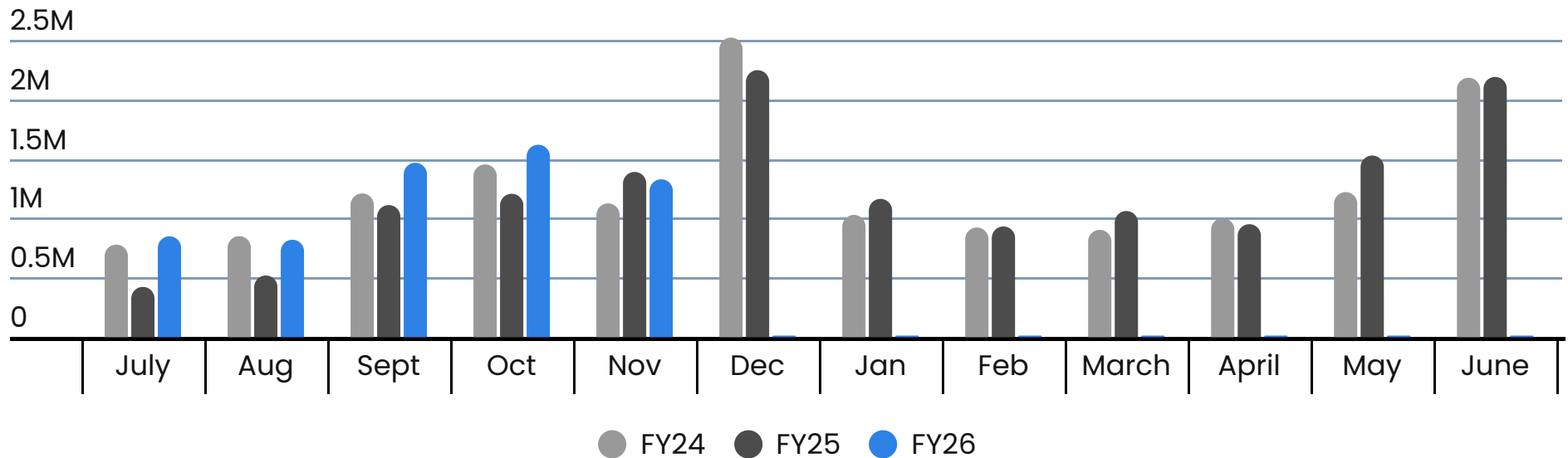
Cash Flow Report



Revenues Received by Month vs. Prior Years



Expenditures Paid by Month vs. Prior Years



Fund Balance Report



Fund	Beginning Balance	Revenues YTD	Expenses YTD	Transfers - Other	Ending Balance
Education	4,417,000	1,057,000	4,178,000		1,296,000
Operations and Maintenance	380,000	108,000	565,000		(77,000)
Transportation	620,000	41,000	188,000		473,000
Working Cash	2,803,000	4,000	0		2,807,000
Total - Operating Funds	\$8,220,000	\$1,210,000	\$4,931,000		\$4,499,000
Bond and Interest	844,000	12,000	0		856,000
IMRF/Social Security	223,000	4,000	164,000		63,000
Capital Projects	5,751,000	1,000	996,000		4,756,000
Tort Immunity	5,000	0	0		5,000
Health/Life Safety	0	0	0		0
Total - Other Funds	\$6,823,000	\$17,000	\$1,160,000		\$5,680,000
Total - All Funds	\$15,043,000	\$1,227,000	\$6,091,000		\$10,179,000



Laura Kriha <lkriha@palos128.org>

Roof bid information

1 message

Kim Anoman <kanoman@palos128.org>
To: B Kim <bkim95437@gmail.com>
Cc: Laura Kriha <lkriha@palos128.org>

Thu, Nov 13, 2025 at 7:51 PM

Per your request below, attached is the bid tabulation form for the Roof replacement at Independence Junior High, the awarded contractor was approved on November 12, 2025 to Alloy Architectural Solutions.

----- Forwarded message -----

From: **B Kim** <bkim95437@gmail.com>
Date: Tue, Oct 14, 2025 at 3:47 PM
Subject: Re-FOIA Bid Results
To: jsmit@palos128.org <jsmit@palos128.org>

Good Afternoon,

My name is Bo Kim and I work for UnionBids.com

I am looking for Bid Results/Tabulations and which Bidder was Awarded the project for:

10/07/2025 Palos Heights School District No. 128 - Roof Replacement at Independence Junior High School (Cook County)
Project Number: 25022

This information is being requested for Commercial purposes.

If you would please have these results emailed to me I would appreciate it very much.

Email: bkim95437@gmail.com

Thank you for your time.


Bo Kim

UnionBids.com

P.O. Box 3533

Peoria, IL 61612

Kim Anoman
Business Manager
Palos Heights School District #128
708-597-9040

 **HPSCAN_20251114012935846_2025-11-14_013023184.pdf**
422K



Laura Kriha <lkriha@palos128.org>

FOIA request

1 message

Kim Anoman <kanoman@palos128.org>

Wed, Dec 3, 2025 at 5:08 PM

To: Sheri Reid <sreid@smartprocure.com>, Laura Kriha <lkriha@palos128.org>

Cc: Merryl Brownlow <mbrownlow@palos128.org>

Sheri,

Per your FOIA request below I have uploaded the documents to the link provided. Please let me know if you need anything else.

Kim Anoman

----- Forwarded message -----

From: **Sheri Reid** <sreid@smartprocure.com>

Date: Mon, Dec 1, 2025 at 8:00 AM

Subject: SmartProcure FOIA Request to Palos Heights School District #128 For PO/Vendor Information

To: mbrownlow@palos128.org <mbrownlow@palos128.org>

Dear Merryl Brownlow or Custodian of Public Records,

SmartProcure is submitting a commercial FOIA request to the Palos Heights School District #128 for any and all purchasing records from 8/13/2025 to current. The request is limited to readily available records without physically copying, scanning or printing paper documents. Any editable electronic document is acceptable.

The specific information requested from your record keeping system is:

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

If you would like to let me know what type of financial software you use, I may have report samples that help to determine how, or if, you are able to respond.

As an added security and privacy measure, there will be a unique upload link for any new requests moving forward, including this one. We appreciate your assistance towards this request. You may also attach the information to this email.

<https://upload.smartprocure.com/?id=c2RqPWEyYlZQMDAwMDAwbEowTVlBVlZzdD1JTCZvcmc9UGFsb3NlZWlnaHRzU2Nob29sRGlzdHJpY3QxMjgmb3JnaWQ9MTAxMDA4>

If this request was misrouted, please forward to the correct contact person and reply to this communication with the appropriate contact information.

If you have any questions, please feel free to respond to this email or I can be reached at the phone number below in my signature.

Regards,

Sheri Reid
Data Acquisition Specialist
SmartProcure

Direct: (561) 609-6759

Kim Anoman
Business Manager
Palos Heights School District #128
708-597-9040