



Thornton Fractional
HIGH SCHOOL DISTRICT 215
BURNHAM • CALUMET CITY • LANSING • LYNWOOD

**January 15, 2025
Committee of the Whole**

6:00 PM

**Thornton Fractional Center for Academics & Technology
1605 Wentworth Ave.
Calumet City, IL 60409**

1. Welcome

- A. Roll Call
- B. Pledge of Allegiance

2. Communication/Public Comment

3. Buildings Grounds/Safety Committee--Member Townsend

- A. Upgrading Building Automation System
- B. Construction Project Update
- C. Building Usage Report

4. Finance Committee--Member Jackson

- A. Annual Financial Report 23/24 Review

5. Curriculum Committee--Member Ballard

- A. Illinois Arts Council Foreign Language Planning Grant Update
- B. 2025-26 Proposed School Calendar
- C. Calumet City Youth Development Linkage Proposal

6. IT Committee--Member Wilson

- A. 1-1 Chromebook purchase for 2025-26
- B. PowerSchool Data Incident Update
verbal report

7. Behavior Intervention/Parent-Teacher Advisory Committee--Member Newman

- A. 2025-26 Proposed Student Handbook Review

B. Monthly Suspension Reports

8. Policy Committee--Member Newman

- A. PRESS 117 Update

9. Adjourn



MEMORANDUM

Date: January 15, 2025

To: Mr. John Robinzine, Superintendent/Board of Education

From: Tim Stephan- Director of Facilities

Subject: Upgrading Building Automation System

Recommended Action:

To discuss the attached proposal from Johnson Controls to replace controllers from seven roof top units at the South campus to be put on Metasys via BacNet IP.

Background:

There are currently seven roof top units (RTU) at the South campus that are part of the Building Automation System (BAS) but are specifically controlled by a Local Operating Network (LON). This type of communication network was used during the installation of these units in 2011. The technology was considered “economical” at the time but has become obsolete. Currently we are unable to communicate with two units, which results in the inability to monitor, adjust or receive alarms. Replacing all sevenim controllers will upgrade the technology to current standards and allow us to communicate and control these seven units at the South campus.

Funding source, if applicable:

This work will be paid for out of the Operations & Maintenance fund.



TF South Lon Ntwk to MSEA IP Integration
Quote Prepared by Richard Gornick
12/11/2024



PROPOSAL

Account Information

| | |
|--------------------------------|---|
| Bill To: | THORNTON FRACTIONAL TOWNSHIP DIST 215 18601 TORRENCE AVE LANSING IL USA 60438 |
| Quote Reference Number: | 1-1PYZZNUR |
| Project Name: | TF South Lon Ntwk to MSEA IP Integration |
| Site: | THORNTON FRACTIONAL TWNSHP HIGH SCHOOL DIST 215 18500 BURNHAM AVE LANSING IL 60438-3046 |
| Branch Info: | JOHNSON CONTROLS CALUMET CITY IL CB - 0N02 |
| Attn: | Tim Stephan |

Customer Information

Name: Tim Stephan

This proposal is hereby accepted and Johnson Controls is authorized to proceed with the work, subject to credit approval By Johnson Controls, Inc. Milwaukee, WI.

We propose to furnish the materials and/or perform the work below for the net price of: \$83,981.94

This proposal is valid through: 01/10/2025

THORNTON FRACTIONAL TOWNSHIP

Johnson Controls Inc.

Signature: _____
 Name: _____
 Title: _____
 Date: _____
 PO: _____

Signature: _____
 Name: _____
 Title: _____
 Date: _____

Proposal Overview

- Benefits/Scope of Work:** TF South Auditorium RTU (Lon) Controlled - Swap out controllers to put on Metasys via BacNet IP for 7 units Auditorium, Cafe, Kitchen, Library, and office
- Discover and ring wiring to set up for controller swap on each unit
Furnish and install new controllers and expansion modules for additional points
Mount and integrate to Metasys, for visibility and scheduling
Mount Wall Plate Sensors
Add Graphics on MUI for units integrated.
Electrical to run new com wiring including applicable, hooks, sleeves, fire caulk for each unit. Reuse existing raceways from RTU to stat and RTU to Data drop.
- Work to be completed Monday - Friday. No holidays nights or weekend were quoted
No cutting, patching or painting by JCI or Electrical
No additional programming other than the units listed and the available points needed.
- Exclusions:**
- 1.Labor or material not specifically described above is excluded from this proposal.
 - 2.Unless otherwise stated, any and all overtime labor is excluded from this proposal.
 - 3.Applicable taxes or special freight charges are excluded from this proposal

CUSTOMER ACCEPTANCE:

In accepting this Agreement, Customer agrees to the terms and conditions contained herein including those on the following page(s) of this Agreement and any attachments or riders attached hereto that contain additional terms and conditions. It is understood that these terms and conditions shall prevail over any variation in terms and conditions on any purchase order or other document that Customer may issue. Any changes requested by Customer after the execution of this Agreement shall be paid for by the Customer and such changes shall be authorized in writing. **ATTENTION IS DIRECTED TO THE LIMITATION OF LIABILITY, WARRANTY, INDEMNITY AND OTHER CONDITIONS CONTAINED IN THIS AGREEMENT.**

Total sell price is contingent upon the following billing and payment terms: For most Agreements where the proposal amount exceeds \$5,000 (USD or CAD as applicable), Customer agrees to pay Johnson Controls an upfront deposit of 30% or more due NET 30 from date of invoice. Alternatively, for Agreements where the proposal price exceeds \$5,000 Customer may pay Johnson Controls in full NET 10 from date of invoice in exchange for an immediate 2% discount on the total sale price. Johnson Controls is not required to commence work until any agreed to advance payments are received. If Customer is unwilling to agree to either option above for proposals exceeding \$5,000 (if presented), please advise your Johnson Controls representative immediately and a new, repriced proposal will need to be issued to Customer. All invoices will be delivered via email and paid via ACH/EFT bank transfer, with payment due NET 30 (unless Customer has made full payment NET 10 in exchange for a 2% discount). Johnson Controls' ACH/EFT bank transfer details will be forth coming upon contractual agreement.

This offer shall be void if not accepted in writing within thirty (30) days from the date first set forth above.

To ensure that Seller is compliant with your company's billing requirements, please provide the following information:

PO is required to facilitate billing: NO: This signed contract satisfies requirement
 YES: Please reference this PO Number: _____

AR Invoices are accepted via e-mail: YES: E-mail address to be used: _____

NO: Please submit invoices via mail NO: Please submit via _____

(IMPORTANT): "JCI" or "Johnson Controls" shall mean Johnson Controls, Inc. for work performed in the U.S.A. and Johnson Controls Canada LP for work performed in Canada. These terms and conditions are an integral part of JCI's offer and form the basis of any agreement (the "Agreement") resulting from JCI's proposal for the goods and/or services described. All work is to be performed Monday through Friday during normal JCI business hours unless otherwise noted, and JCI is authorized to proceed with the work; subject, however, to credit approval by JCI.

TERMS AND CONDITIONS

By accepting this proposal, Customer agrees to be bound by the following terms and conditions:

1. SCOPE OF WORK. This proposal is based upon the use of straight time labor only. Plastering, patching, and painting are excluded. Disinfecting of chiller condenser and cooling tower water systems and components for biohazards, such as but not limited to Legionella, are excluded unless otherwise specifically stated in this Agreement. In-line duct and piping devices, including, but not limited to valves, dampers, humidifiers, wells, taps, flow meters, orifices, etc., if required hereunder to be furnished by JCI, shall be distributed and installed by others under JCI's supervision but at no additional cost to JCI. Customer agrees to provide JCI with required field utilities (electricity, toilets, drinking water, project hoist, elevator service, etc.) without charge. JCI agrees to keep the job site clean of debris arising out of its own operations. Customer shall not back charge JCI for any costs or expenses without JCI's written consent. Unless specifically noted in the statement of the scope of work or services undertaken by JCI under this Agreement, JCI's obligations under this Agreement expressly exclude any language or provision of the Agreement elsewhere contained which may authorize or empower the Customer to change, modify, or alter the scope of work or services to be performed by JCI and shall not operate to compel JCI to perform any work relating to Hazards or Biohazards, such as but not limited to Legionella, without JCI's express written consent.

2. INVOICE AND PAYMENTS. JCI may invoice Customer monthly for all materials delivered to the job site or to an off-site storage facility and for all work performed on-site and off-site. As set forth in JCI's proposal, Customer shall pay JCI an advance payment which shall be credited against the final payment (but not any progress payment) due hereunder. Unless otherwise agreed to by the parties in writing, payments are due within (30) days of invoice. Such payment is a condition precedent to JCI's obligation to perform any work under this Agreement. Invoices shall be paid by Customer via electronic delivery via EFT/ACH. If JCI consents to payment by credit card in lieu of EFT/ACH, JCI may charge additional fees. Invoicing disputes must be identified by Customer in writing within 21 days of the date of the invoice. Payment of any disputed amounts are due and payable upon resolution of such dispute. Customer acknowledges and agrees that timely payments of the full amounts listed on invoices is an essential term of this Agreement and Customer's failure to make payment in full when due is a material breach of this Agreement. Customer further acknowledges that if there is any amount outstanding on an invoice; it is material to JCI and will give JCI, without prejudice to any other right or remedy, the right to, without notice: (i) suspend, discontinue or terminate performing any services and/or withhold further deliveries of equipment and other materials, terminate or suspend any unpaid software licenses, and/or suspend JCI's obligations under or terminate this Agreement; and (ii) charge Customer interest on the amounts unpaid at a rate equal to the lesser of one and one half (1.5) percent per month or the maximum rate permitted under applicable law, until payment is made in full. JCI's election to continue providing future services does not, in any way diminish JCI's right to terminate or suspend services or exercise any or all rights or remedies under this Agreement. JCI shall not be liable for any damages, claims, expenses, or liabilities arising from or relating to suspension of services for non-payment. In the event that there are exigent circumstances requiring services or the JCI otherwise performs services at the premises following suspension, those services shall be governed by the terms of this Agreement unless a separate contract is executed. If Customer disputes any late payment notice or JCI's efforts to collect payment. Customer shall immediately notify JCI in writing and explain the basis of the dispute. Customer will pay all of JCI's reasonable collection costs (including legal fees and expenses). In the event of Customer's default, the balance of any outstanding amounts will be

immediately due and payable. Lien waivers will be furnished upon request, as the work progresses, to the extent payments are received.

3. MATERIALS. If the materials or equipment included in this proposal become temporarily or permanently unavailable for reasons beyond the control and without the fault of JCI, then in the case of such temporary unavailability, the time for performance of the work shall be extended to the extent thereof, and in the case of permanent unavailability, JCI shall (a) be excused from furnishing said materials or equipment, and (b) be reimbursed for the difference between the cost of the materials or equipment permanently unavailable and the cost of a reasonably available substitute therefore.

4. EQUIPMENT WARRANTY. JCI warrants that equipment manufactured or labeled by JCI shall be free from defects in material and workmanship arising from normal usage for a period of one year. No warranty is provided for third-party products and equipment installed or furnished by JCI. Such products and equipment are provided with the third party manufacturer's warranty to the extent available, and JCI will transfer the benefits, together with all limitations, of that manufacturer's warranty to Customer. All transportation charges incurred in connection with the warranty for equipment and/or materials not installed by JCI shall be borne by Customer. These warranties shall not extend to any equipment that has been abused, altered, misused or repaired by Customer or third parties without the supervision of and prior written approval of JCI, or if JCI serial numbers or warranty date decals have been removed or altered. Customer must promptly report any failure of the equipment to JCI in writing. Unless agreed to in writing by the parties, any technical support, assistance, or advice ("Technical Support") provided by JCI, such as suggestions as to design use and suitability of the equipment and products for the Customer's application, is provided in good faith, but Customer acknowledges and agrees that JCI is not the designer, engineer, or installer of record. Any Technical Support is provided for informational purposes only and shall not be construed as a representation or warranty, express or implied, concerning the proper selection, use, and/or application of the equipment and products. Customer assumes exclusive responsibility for determining if the equipment and products supplied by JCI are suitable for its intended application and all risk and liability, whether based in contract, tort or otherwise, in connection with its application and use of the equipment and products.

5. LIMITED WARRANTY. JCI warrants its workmanship or that of its agents (Technicians) in relation to installation of equipment for a period of ninety (90) days from date of installation. Customer shall bear all labor costs associated with replacement of failed equipment still under JCI's equipment warranty or the original manufacturer's warranty, but outside the terms of this express labor warranty. All warranty labor shall be executed on normal business days during JCI normal business hours. These warranties do not extend to any equipment which has been repaired by others, abused, altered, or misused in any way, or which has not been properly and reasonably maintained. **THESE WARRANTIES ARE IN LIEU OF ALL OTHER WARRANTIES, EXPRESSED OR IMPLIED, INCLUDING BUT NOT LIMITED TO THOSE OF MERCHANTABILITY AND FITNESS FOR A SPECIFIC PURPOSE. UNDER NO CIRCUMSTANCES SHALL JCI BE LIABLE FOR ANY SPECIAL, INDIRECT, OR CONSEQUENTIAL DAMAGES ARISING FROM OR RELATING TO ANY DEFECT IN MATERIAL OR WORKMANSHIP OF**

EQUIPMENT OR THE PERFORMANCE OF SERVICES. JCI makes no and specifically disclaims all representations or warranties that the services, products, software or third party product or software will be secure from cyber threats, hacking or other similar malicious activity, or will detect the presence of, or eliminate, treat, or mitigate the spread, transmission, or outbreak of any pathogen, disease, virus or other contagion, including but not limited to COVID 19.

6. LIABILITY. To the maximum extent permitted by law, in no event shall JCI and its affiliates and their respective personnel, suppliers and vendors ("JCI Parties") be liable to you or any third party under any cause of action or theory of liability even if advised of the possibility of such damages, for any: (a) special, incidental, consequential, punitive, or indirect damages; (b) lost profits, revenues, data, customer opportunities, business, anticipated savings, or goodwill; (c) business interruption; or (d) data loss or other losses arising from viruses, ransomware, cyber-attacks or failures or interruptions to network systems. In any case, the entire aggregate liability of the JCI Parties under this proposal for all damages, losses, and causes of action (whether in contract, tort (including negligence), or otherwise) shall be limited to the amounts payable to JCI hereunder.

7. FAR. JCI supplies "commercial items" within the meaning of the Federal Acquisition Regulations (FAR), 48 CFR Parts 1-53. As to any customer order for a U.S. Government contract, JCI will comply only with those mandatory flow-downs for commercial item and commercial services subcontracts listed either at FAR 52.244-6, or 52.212-5(e)(1), as applicable.

8. TAXES. The price of this proposal does not include duties, sales, use, excise, or other taxes, unless required by federal, state, or local law. Customer shall pay, in addition to the stated price, all taxes not legally required to be paid by JCI or, alternatively, shall provide JCI with acceptable tax exemption certificates. JCI shall provide Customer with any tax payment certificate upon request and after completion and acceptance of the work.

9. DELAYS. JCI shall not be liable for any delay in the performance of the work resulting from or attributed to acts of circumstance beyond JCI's control, including but not limited to; acts of God, fire, riots, labor disputes, conditions of the premises, acts or omissions of the Customer, Owner, or other Contractors or delays caused by suppliers or subcontractors of JCI, etc.

10. COMPLIANCE WITH LAWS. JCI shall comply with all applicable federal, state, and local laws and regulations, and shall obtain all temporary licenses and permits required for the prosecution of the work. Licenses and permits a permanent nature shall be procured and paid for by the Customer.

11. PRICING. JCI may increase prices upon notice to the Customer to reflect increases in material and labor costs. Prices for products covered by this Agreement may be adjusted by JCI, upon notice to Customer at any time prior to shipment and regardless of Customer's acceptance of JCI's proposal or quotation, to reflect any increase in JCI's cost of raw materials (e.g., steel, aluminum) inability to secure Products, changes or increases in law, labor, taxes, duties, tariffs or quotas, acts of government, any similar charges, or to cover any extra, unforeseen and unusual cost elements. This Agreement is entered into with the understanding that the services to be provided by JCI are not subject to any local, state, or federal prevailing wage statute. If it is later determined that local, state, or federal prevailing wage rates apply to the services to be provided by JCI, JCI reserves the right to issue a modification or change order to adjust the wage rates to the required prevailing wage rate. Customer agrees to pay for the applicable prevailing wage rates.

12. DISPUTES. JCI shall have the sole and exclusive right to determine whether any dispute, controversy or claim arising out of or relating to the Agreement, or the breach thereof, shall be submitted to a court of law or arbitrated. For Customers located in the United States, the laws of Delaware shall govern the validity, enforceability, and interpretation of this Agreement, without regard to conflicts of law principles thereof, and the exclusive venue for any such litigation or arbitration shall be in Milwaukee, Wisconsin. For Customers located in Canada, the laws of Ontario shall govern the validity, enforceability, and interpretation of this Agreement, without regard to conflicts of law principles thereof, and the exclusive venue for any such litigation or arbitration shall be in Ontario, Canada. The parties waive any objection to the exclusive jurisdiction of the specified forums, including any objection based on forum non conveniens. In the event the matter is submitted to a court, JCI and Customer hereby agree to waive their right to trial by jury. In the event the matter is submitted to arbitration by JCI, the costs of arbitration shall be borne equally by the parties, and the arbitrator's award may be confirmed and reduced to judgment in any court of competent jurisdiction. If JCI prevails in any collection action. Buyer will pay all of JCI's reasonable collection costs (including legal fees and expenses). Except as provided below, no claim or cause of action, whether known or unknown, shall be brought by either party against the other more than one year after the claim first arose. Claims not subject to the one-year limitation include claims for unpaid: (1) contract amounts, (2) change order amounts (approved or requested) and (3) delays and/or work inefficiencies.

13. INSURANCE. Insurance coverage in excess of JCI's standard limits will be furnished when requested and required. No credit will be given or premium paid by JCI for insurance afforded by others.

14. INDEMNITY. The Parties hereto agree to indemnify each other from any and all liabilities, claims, expenses, losses or damages, including attorney's fees

which may arise in connection with the execution of the work herein specified and which are caused, by the negligent act or omission of the indemnifying Party.

15. CUSTOMER RESPONSIBILITIES. Customer is solely responsible for the establishment, operation, maintenance, access, security and other aspects of its computer network ("Network") and shall supply JCI secure Network access for providing its services. Products networked, connected to the internet, or otherwise connected to computers or other devices must be appropriately protected by Customer and/or end user against unauthorized access. Customer is responsible to take appropriate measures, including performing back-ups, to protect information, including without limit data, software, or files (collectively "Data") prior to receiving the service or products.

16. FORCE MAJEURE: JCI shall not be liable, nor in breach or default of its obligations under this Agreement, for delays, interruption, failure to render services, or any other failure by JCI to perform an obligation under this Agreement, where such delay, interruption or failure is caused, in whole or in part, directly or indirectly, by a Force Majeure Event. A "Force Majeure Event" is a condition or event that is beyond the reasonable control of JCI, whether foreseeable or unforeseeable, including, without limitation, acts of God, severe weather (including but not limited to hurricanes, tornados, severe snowstorms or severe rainstorms), wildfires, floods, earthquakes, seismic disturbances, or other natural disasters, acts or omissions of any governmental authority (including change of any applicable law or regulation), epidemics, pandemics, disease, viruses, quarantines, or other public health risks and/or responses thereto, condemnation, strikes, lock-outs, labor disputes, an increase of 5% or more in tariffs or other excise taxes for materials to be used on the project, fires, explosions or other casualties, thefts, vandalism, civil disturbances, insurrection, mob violence, riots, war or other armed conflict (or the serious threat of same), acts of terrorism, electrical power outages, interruptions or degradations in telecommunications, computer, network, or electronic communications systems, data breach, cyber-attacks, ransomware, unavailability or shortage of parts, materials, supplies, or transportation, or any other cause or casualty beyond the reasonable control of JCI. If JCI's performance of the work is delayed, impacted, or prevented by a Force Majeure Event or its continued effects, JCI shall be excused from performance under the Agreement. Without limiting the generality of the foregoing, if JCI is delayed in achieving one or more of the scheduled milestones set forth in the Agreement due to a Force Majeure Event, JCI will be entitled to extend the relevant completion date by the amount of time that JCI was delayed as a result of the Force Majeure Event, plus such additional time as may be reasonably necessary to overcome the effect of the delay. To the extent that the Force Majeure Event directly or indirectly increases JCI's cost to perform the services, Customer is obligated to reimburse JCI for such increased costs, including, without limitation, costs incurred by JCI for additional labor, inventory storage, expedited shipping fees, trailer and equipment rental fees, subcontractor fees, compliance with vaccination requirements or other costs and expenses incurred by JCI in connection with the Force Majeure Event.

17. SAFETY, HEALTH AND HAZARDOUS MATERIALS. The Parties hereto agree to notify each other immediately upon becoming aware of an inspection under, or any alleged violation of the, Occupational Safety and Health Act or similar Canadian laws relating in any way to the project or project site. ACM /Hazardous Materials: Customer shall supply JCI with any information in its possession relating to the presence of asbestos-containing materials ("ACM") or hazardous materials at any of its facilities where JCI's undertakes any Work or Services that may result in the disturbance of ACM or hazardous materials. JCI shall not be responsible for abatement and/or removal and disposal of hazardous materials or ACM. If either Customer or JCI becomes aware of or suspects the presence of ACM or hazardous materials that may be disturbed by JCI's Work or Services, JCI shall immediately stop all work until such ACM or hazardous or unsafe condition is rectified by Owner and Owner so notifies JCI in writing that work can safely be resumed, based on test conducted by a licensed testing organization. Timetables for delivery of JCI's products or services and the contract price shall be adjusted appropriately for any associated delay.

18. ONE-YEAR CLAIMS LIMITATION. No claim or cause of action, whether known or unknown, shall be brought against JCI more than one year after the claim first arose. Except as provided for herein, JCI's claims must also be brought within one year. Claims for unpaid contract amounts are not subject to the one-year limitation.

19. DIGITAL ENABLED SERVICES.; DATA. If JCI provides Digital Enabled Services under this Agreement, these Digital Enabled Services require the collection, transfer and ingestion of building, equipment, system time series, and other data to JCI's cloud-hosted software applications. Customer consents to and grants JCI right to collect, ingest and use such data to enable JCI and its affiliates and agents to provide, maintain, protect, develop and improve the Digital Enabled Services and JCI products and services. Customer acknowledges that, while Digital Enabled Services generally improve equipment performance and services, Digital Enabled Services do not prevent all potential malfunction, insure against all loss, or guarantee a certain level of performance. Customer shall be solely responsible for the establishment, operation, maintenance, access, security and other aspects of its computer network ("Network"), shall appropriately protect hardware and products connected to the Network and will supply JCI secure Network access for providing its Digital Enabled Services. As used herein, "Digital Enabled Services" mean services provided hereunder that employ JCI software and related equipment installed at Customer facilities and JCI cloud-hosted software offerings and tools to improve, develop, and enable such services. Digital Enabled Service may include, but are not limited to, (a) remote servicing and inspection, (b) advanced equipment fault detection and diagnostics, and (c) data dashboarding and health reporting. If Customer accesses and uses Software that is used to provide the Digital Enabled Services, the Software Terms (defined below) will govern such access and use.

20. JCI DIGITAL SOLUTIONS. Use, implementation, and deployment of the software and hosted software products ("Software") offered under these terms shall be subject to, and governed by, JCI's standard terms for such Software and Software related professional services in effect from time to time at www.johnsoncontrols.com/techterms (collectively, the "Software Terms"). Specifically, the JCI General EULA set forth at www.johnsoncontrols.com/buildings/legal/digital/generaleula governs access to and use of software installed on Customer's premises or systems and the JCI Terms of Service set forth at www.johnsoncontrols.com/buildings/legal/digital/generalatos govern access to and use of hosted software products. The applicable Software Terms are incorporated herein by this reference. Other than the right to use the Software as set forth in the Software Terms, JCI and its licensors reserve all right, title, and interest (including all intellectual property rights) in and to the Software and improvements to the Software. The Software that is licensed hereunder is licensed subject to the Software Terms and not sold. If there is a conflict between the other terms herein and the Software Terms, the Software Terms shall take precedence and govern with respect to rights and responsibilities relating to the Software, its implementation and deployment and any improvements thereto. Notwithstanding any other provisions of this Agreement, unless otherwise agreed, the following terms apply to Software that is provided to Customer on a subscription basis (i.e., a time limited license or use right), (each a "Software Subscription"): Each Software Subscription provided hereunder will commence on the date the initial credentials for the Software are made available (the "Subscription Start Date") and will continue in effect until the expiration of the subscription term noted in the applicable statement of work, order or other applicable ordering document. At the expiration of the Software Subscription, such Software Subscription will automatically renew for consecutive one (1) year terms (each a "Renewal Subscription Term"), unless either party provides the other party with a notice of non-renewal at least ninety (90) days prior to the expiration of the then-current term. To the extent permitted by applicable law, Software Subscriptions purchases are non-cancelable, and the sums paid nonrefundable. Fees for Software Subscriptions shall be paid annually in advance, invoiced on the Subscription Start Date and each subsequent anniversary thereof. Customer shall pay all invoiced amounts within thirty calendar days after the date of invoice. Payments not made within such time period shall be subject to late charges as set forth in the Software Terms. Unless otherwise agreed by the parties in writing, the subscription fee for each Renewal Subscription Term will be priced at JCI's then-applicable list price for that Software offering. Any use of Software that exceeds the scope, metrics or volume set forth in this Agreement and applicable SOW will be subject to additional fees based on the date such excess use began.

21. Privacy. JCI as Processor: Where JCI factually acts as Processor of Personal Data on behalf of Customer (as such terms are defined in the DPA) the terms at www.johnsoncontrols.com/dpa ("DPA") shall apply. **JCI as Controller:** JCI will collect, process and transfer certain personal data of Customer and its personnel related to the business relationship between it and Customer (for example names, email addresses, telephone numbers) as controller and in accordance with JCI's Privacy Notice at <https://www.johnsoncontrols.com/privacy>. Customer acknowledges JCI's Privacy Notice and strictly to the extent consent is mandatorily required under applicable law, Customer consents to such collection, processing and transfer. To the extent consent to such collection, processing

and transfer by JCI is mandatorily required from Customer's personnel under applicable law, Customer warrants and represents that it has obtained such consent.

22. ASSIGNMENT. This Agreement is not assignable by the Customer except upon written consent of JCI first being obtained. JCI shall have the right to assign this Agreement, in whole or in part, or to subcontract any of its obligations under this Agreement without notice to Customer.

23. TERMINATION. If JCI's performance of its obligations becomes impracticable due to obsolescence or unavailability of systems, equipment, or products (including component parts and/or materials) or because the JCI or its supplier(s) has discontinued the manufacture or the sale of the equipment and/or products or is no longer in the business of providing the services, JCI may terminate this Agreement, or the affected portions, at its sole discretion upon notice to Customer. JCI may terminate this Agreement, or the affected portions, at its sole discretion upon notice to the Customer if JCI's performance of its obligations are prohibited because of changes in applicable laws, regulations or codes.

24. ENTIRE AGREEMENT. This proposal, upon acceptance, shall constitute the entire agreement between the parties and supersedes any prior representations or understandings. Customer acknowledges and agrees that any purchase order issued by Customer in connection with this Agreement is intended only to establish payment authority for Customer's internal accounting purposes and shall not be considered to be a counteroffer, amendment, modification, or other revision to the terms of this Agreement. No term or condition included or referenced in Customer's purchase order will have any force or effect and these terms and conditions shall control. Customer's acceptance of any Services shall constitute an acceptance of these terms and conditions. Any proposal for additional or different terms, whether in Customer's purchase order or any other document, unless expressly accepted in writing by JCI, is hereby objected to and rejected.

25. CHANGES. No change or modification of any of the terms and conditions stated herein shall be binding upon JCI unless accepted by JCI in writing.

Thornton Fractional High school District 215
 Building Reports
 2024-2025
 January 2025

| Event Date: | School | MO | YR | Organization | Cat | Facilities | Usage | Facility | Interest | Maintenance/O ther | Total | Paid to date | Balance due |
|--|--------|----|------|--------------------------------|------------|---------------------|---|-------------|-----------|-----------------------|-------------|-----------------|-------------|
| 3/26-27/2022 | TFN | 3 | 2022 | MORE Youth Foundation | Commercial | Purple Gym | Basketball Showcase | \$ 800.00 | \$ 100.80 | \$ 680.00 | \$ 1,580.80 | \$ 640.00 | \$ 940.80 |
| 8/27, 9/3, 9/17, & 9/24/2022 | TFN | 8 | 2022 | Calumet City Thunderbolts | Community | Football Field | Football and Cheerleading | \$ - | \$ 305.90 | \$ 2,130.00 | \$ 2,435.90 | \$ 800.00 | \$ 1,635.90 |
| 12/16/2023 | TFS | 11 | 2023 | Ultimate Threat Dance | Commercial | Red Gym | Dance Competition and Showcase | \$ 650.00 | \$ 35.36 | \$ 360.00 | \$ 1,045.36 | \$ 505.00 | \$ 540.36 |
| 9/28/2024 | TFN | 9 | 2024 | City of Calumet City, IL | Community | Auditorium | State of City Address 2024(cancelled) | \$ 425.00 | \$ - | \$ - | \$ 425.00 | | \$ 425.00 |
| 9/24/24-6/10/25 | TFS | 9 | 2024 | Lansing Knights of columbus | Community | Pool/Lock Rooms | Special Olympics- Swim program | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 12/7/2024 | TFN | 9 | 2024 | City of Calumet City, IL | Community | Auditorium | State of City Address 2024(Cancelled) | \$ - | \$ - | \$ 655.00 | \$ 655.00 | \$ - | \$ 655.00 |
| 1/11/24 & 1/12/24 | TFN | 10 | 2024 | TFN Booster Club | Community | Gym | Bob Hambric Shootout | \$ - | \$ - | \$ 1,040.00 | \$ 1,040.00 | \$ 520.00 | \$ 520.00 |
| 12/14/2024 | TFS | 10 | 2024 | Dancin' Around Dance Studio | Community | Auditorium | Dance Recital | \$ 1,800.00 | \$ - | \$ 320.00 | \$ 2,120.00 | \$ 1,060.00 | \$ 1,060.00 |
| 2025:3/12,4/9, 11/12, 12/3 Back up:1/16,2/11 | TFS | 11 | 2024 | Mabas 24/Lansing Fire Dept | Community | Pool | Dive Training | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 1/7/2025 | TFS | 12 | 2024 | Memorial Junior High School | Community | Gym | 8th Grade Basketball | \$ - | \$ - | \$ 144.00 | \$ 144.00 | \$ - | \$ 144.00 |
| 2/22/2025 | TFS | 12 | 2024 | TFS Athletic Booster Club | Community | Café and Kitchen | Pancake Breakfast | \$ - | \$ - | \$ 468.00 | \$ 468.00 | \$ 468.00 | \$ - |

| |
|---------------------------|
| Final bill sent |
| To be billed |
| Outstanding with interest |
| Do not rent |
| Cancelled |



MEMORANDUM

Date: January 15, 2025

To: Mr. John Robinzine, Superintendent and Board of Education

From: Teresa A. Bishop, Executive Director of Finance & Operations/CSBO

Subject: Audited Financial Statements for year ending 6/30/2024

Recommended Action

It is recommended that the Board of Education review and discuss the auditor presentation of the audited financial statements dated 6/30/24. The Board will be asked to accept the financial statements at the January 28th board meeting.

Background

District 215 must be audited by an independent CPA firm annually. The audited financial statements were given to the Board members on December 17, 2024 for review. Wipfli LLP, our independent auditor, will present the financial statements and audit findings during the meeting.

Funding source if applicable: N/A

Attachment: Required Communication Letters
Annual Financial Report 6/30/24
AFR (State required format) 6/30/24

Thornton Fractional Township High School District 215

Required Communication Letters

Year Ended June 30, 2024

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1. Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed In Accordance with *Government Auditing Standards*
2. Management Letter
3. Communication with Those Charged with Governance



**INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE
AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

Board of Education
Thornton Fractional Township High School District 215
Lansing, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Thornton Fractional Township High School District 215 (the District), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District’s basic financial statements, and have issued our report thereon dated December 13, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District’s internal control over financial reporting (internal control) as basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District’s internal control. Accordingly, we do not express an opinion on the effectiveness of the District’s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Wipfli LLP

Wipfli LLP
Aurora, Illinois
December 13, 2024

Management Letter

Board of Education
Thornton Fractional Township High School District 215
Lansing, Illinois

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Thornton Fractional Township High School District 215 as of and for the year ended June 30, 2024, in accordance with auditing standards generally accepted in the United States of America, we considered Thornton Fractional Township High School District 215's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Thornton Fractional Township High School District 215's internal control. Accordingly, we do not express an opinion on the effectiveness of Thornton Fractional Township High School District 215's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

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

Positive Attributes

Although the general purpose of this letter is to cover only matters needing consideration, we believe it is also important to point out that there are many positive attributes of the District's financial management systems, which are not specifically covered herein.

We would like to take this opportunity to thank the Business Office and their personnel for the cooperation and courtesies extended to us during our audit.

This report is intended solely for management and should not be used for any other purposes.

Sincerely,



Wipfli, LLP
Aurora, Illinois
December 13, 2024

Communication with Those Charged with Governance

December 13, 2024

Board of Education
Thornton Fractional Township High School District 215
18601 Torrence Avenue
Lansing, IL 60438

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Thornton Fractional Township High School District 215 for the year ended June 30, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated April 19, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Thornton Fractional Township High School District 215 are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2024. We noted no transactions entered into by Thornton Fractional Township High School District 215 during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

Management's estimate of the TRS and IMRF pensions, THIS and Retiree Health Insurance net OPEB liabilities is based on an actuarial study. We evaluated the key factors and assumptions used to develop the TRS, IMRF pensions and THIS and Retiree Health Insurance net OPEB liabilities in determining that it is reasonable in relation to the financial statements taken as a whole.

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The following material misstatements detected as a result of audit procedures were corrected by management: Year-end accrual adjustments.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 13, 2024.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Thornton Fractional Township High School District 215's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Thornton Fractional Township High School District 215's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

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

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

We were not engaged to report on the introductory and other information sections, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the information and use of the Board of Education and management of Thornton Fractional Township High School District 215 and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in cursive script that reads "Wipfli LLP".

Wipfli LLP
Aurora, Illinois

Thornton Fractional Township High School District 215

Lansing, IL

Annual Financial Report

Year Ended June 30, 2024



WIPFLI

Thornton Fractional Township High School District 215

Year Ended June 30, 2024

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Year Ended June 30, 2024

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Year Ended June 30, 2024

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Independent Auditor's Report

To the Board of Education
Thornton Fractional Township High School District 215
Lansing, IL

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Thornton Fractional Township High School District 215 (the "District"), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of and for the year ended June 30, 2024, and the respective changes in financial position for the year ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatements 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 controls. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The combining and individual nonmajor fund financial statements 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 nonmajor fund financial statements 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 included in the annual report. The other information comprises the schedule of assessed valuation, tax levies extended and collections 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 connections 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.

Report on Summarized Comparative Information

The District's basic financial statements for the year ended June 30, 2023 were audited by other auditors whose report thereon dated December 15, 2023 contained an unqualified opinion. The report of the other auditors dated December 15, 2023 stated the other information was subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, were fairly stated in all material respects in relation to the basic financial statements as a whole for the year ended June 30, 2023.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 13, 2024 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Thornton Fractional Township High School District 215's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Wipfli LLP

**Aurora, Illinois
December 13, 2024**

Thornton Fractional Township High School District 215

Management Discussion and Analysis

For the Year Ended June 30, 2024

As management of the Thornton Fractional Township High School District 215 (the District), we offer readers of the District's Annual Financial Report this narrative and analysis of the financial activities of the District for the fiscal year ended June 30, 2024. Certain comparative information between the current year and the prior is required to be presented in the Management's Discussion and Analysis (the "MD&A").

Financial Highlights

- The District had a total net position of \$86,112,670 at the close of the most recent fiscal year. This total net position includes all long-term debt due to be paid over the next several years.
- The District's increase in net position of \$21,040,566 on June 30, 2024 was \$8,577,836 higher than it was the year before.
- The District had total revenues of \$108,273,044 and total expenses of \$87,232,478. These amounts both include State of Illinois on behalf contributions of \$15,854,669.
- The General Fund had revenues of \$88,807,406 (including \$15,854,669 million of State Teacher Retirement System on behalf revenues) and expenditures of \$82,714,701 (including \$15,854,669 million of State Teacher Retirement System on behalf expenditures). The General Fund balance at the end of the fiscal year increased \$2,092,705 resulting in an ending fund balance of \$39,632,622.
- The District's governmental funds reported combined fund balances of \$48,085,842, an increase of \$3,195,971. Approximately 81% of this amount \$48,085,842 is available for spending at the government's discretion (*unassigned fund balance*).
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$39,036,731, or approximately 47% of total General Fund expenditures.
- The District's long-term liabilities decreased by \$2,031,333 to \$27,466,095.

Overview of the Financial Statements

This discussion and analysis provided here is intended to serve as an introduction to the District's basic financial statements. The basic financial statements are comprised of three components:

- Government-wide financial statements
- Fund financial statements
- Notes to the financial statements

Thornton Fractional Township High School District 215

Management Discussion and Analysis

For the Year Ended June 30, 2024

This report also contains combining and individual fund financial statements and schedules and other supplementary information intended to furnish additional detail to support the basic financial statements themselves.

Government-wide financial statements

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

The statement of net position presents information about all of the District's assets, liabilities and deferred inflows/outflows of resources as reported using the modified accrual basis of accounting, with the difference reported as net position. Over time, changes in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the net position of the District changed during the current fiscal year. Changes in net position are recorded in the statement of activities using the modified accrual basis of accounting.

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

The government-wide financial statements can be found on pages 14-15 of this report.

Fund financial statements

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

Governmental funds

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

Thornton Fractional Township High School District 215

Management Discussion and Analysis

For the Year Ended June 30, 2024

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

The District maintains five individual governmental funds. The General and Capital Projects fund are considered to be major funds. They are presented separately in the fund financial statements with the remaining nonmajor governmental funds labeled as "Other Governmental Funds." Fund information for the nonmajor funds is presented in the combining and individual fund financial statements and schedules section of this report.

The District adopts an annual budget for each of the funds listed above. A budgetary comparison statement/schedule has been provided for each fund in the combining and individual fund financial statements and schedules section of this report to demonstrate compliance with the budget.

The basic governmental fund financial statements can be found on pages 16-19 of this report.

Notes to the financial statements

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes can be found on pages 20-52 of this report.

Government-wide Overall Financial Analysis

Net Position: As noted earlier, net position over time may serve as a useful indicator of a government's financial position. The District's combined net position was \$21,040,566 higher on June 30, 2024 than it was the year before (See Table 1).

Thornton Fractional Township High School District 215
Management Discussion and Analysis
For the Year Ended June 30, 2024

| Table 1 | | |
|--|----------------------|----------------------|
| Statement of Net Position | | |
| | 2024 | 2023 |
| Assets: | | |
| Current assets | \$ 70,998,885 | \$ 43,035,867 |
| Capital assets | <u>61,201,228</u> | <u>73,851,991</u> |
| Total assets | <u>132,200,113</u> | <u>116,887,858</u> |
| Deferred Outflows of Resources: | | |
| Deferred amount on refunding | 132,126 | 151,001 |
| Deferred outflows related to pensions | 2,801,087 | 3,208,640 |
| Deferred outflows related to OPEB | <u>1,465,536</u> | <u>1,118,030</u> |
| Total deferred outflows of resources | <u>4,398,749</u> | <u>4,477,671</u> |
| Liabilities: | | |
| Current liabilities | 2,271,948 | 1,944,403 |
| Noncurrent liabilities | <u>26,291,811</u> | <u>28,272,973</u> |
| Total liabilities | <u>28,563,759</u> | <u>30,217,376</u> |
| Deferred Inflows of Resources: | | |
| Deferred inflows related to pensions | 348,900 | 1,140,469 |
| Deferred inflows related to OPEB | <u>21,573,533</u> | <u>24,935,580</u> |
| Total deferred inflows of resources | <u>21,922,433</u> | <u>26,076,049</u> |
| Net Position: | | |
| Net investment in capital assets | 47,160,966 | 45,732,701 |
| Restricted | 2,881,309 | 5,896,683 |
| Unrestricted | <u>36,070,395</u> | <u>13,442,720</u> |
| Total net position | <u>\$ 86,112,670</u> | <u>\$ 65,072,104</u> |

A portion of the District's net position reflects its investment in capital assets (e.g., land and improvements, buildings, and equipment), less any related outstanding debt that was used to acquire those assets. The District uses these capital assets to provide a variety of services to its citizens. Accordingly, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources used to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the District's net position represents resources that are subject to external restrictions on how they may be used. At the end of the current fiscal year, the District is able to report positive balances in restricted net position.

Thornton Fractional Township High School District 215
Management Discussion and Analysis
For the Year Ended June 30, 2024

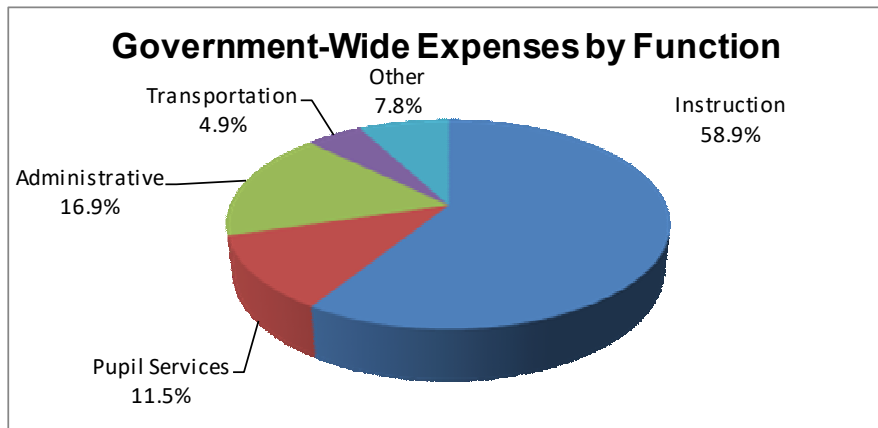
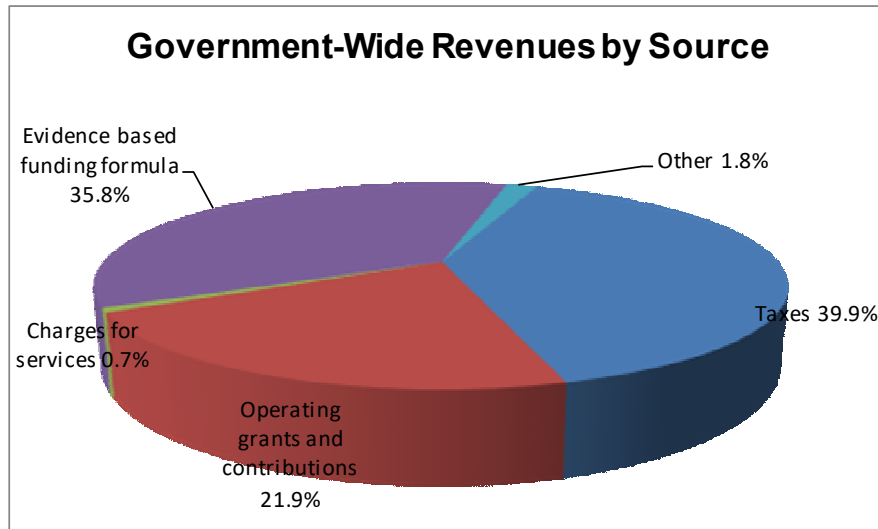
Changes in net position: The District's net position increased by \$21,040,566 million in the current year. (See Table 2)

| Table 2 | | |
|-------------------------------------|----------------------|----------------------|
| Changes in Net Position | | |
| | 2024 | 2023 |
| Revenues: | | |
| Program revenues: | | |
| Charges for services | \$ 743,261 | \$ 870,004 |
| Operating grants and contributions | 23,658,324 | 24,750,070 |
| General revenues: | | |
| Taxes | 43,212,708 | 33,347,041 |
| Evidence based funding formula | 38,747,368 | 32,466,607 |
| Other | 1,911,383 | 1,101,579 |
| Total revenues | <u>108,273,044</u> | <u>92,535,301</u> |
| Expenses: | | |
| Instruction | 51,428,376 | 44,349,506 |
| Pupil and instructional services | 10,023,001 | 8,931,232 |
| Administration and business | 14,707,734 | 8,994,196 |
| Operations and maintenance | 3,046,555 | 10,012,343 |
| Transportation | 4,255,578 | 3,488,298 |
| Central | 698,422 | 899,658 |
| Community services | 110,484 | 112,899 |
| Payments to other dist & govt units | 2,543,828 | 2,899,923 |
| Interest | 418,500 | 384,516 |
| Total expenses | <u>87,232,478</u> | <u>80,072,571</u> |
| Change in net position | 21,040,566 | 12,462,730 |
| Net position at beginning of year | <u>65,072,104</u> | <u>52,609,374</u> |
| Net position at end of year | <u>\$ 86,112,670</u> | <u>\$ 65,072,104</u> |

Thornton Fractional Township High School District 215 Management Discussion and Analysis For the Year Ended June 30, 2024

Governmental Activities

Revenues for the District's governmental activities were \$108,273,044 and expenses were \$87,232,478. Revenues exceeded expenditures by \$21,040,566 during the year.



Thornton Fractional Township High School District 215

Management Discussion and Analysis

For the Year Ended June 30, 2024

Table 3 presents the cost of five major District activities: instruction, pupil support, other support, transportation, administration and interest. The table shows each activity's net cost (total cost less fees generated by the activities and intergovernmental aid provided for specific programs). The net cost shows the financial burden placed on the District's taxpayers by each of their functions.

| Table 3 Net Cost of Governmental Activities | <u>Total Cost of Services</u> | <u>Net Cost of Services</u> |
|--|--|--|
| Instruction | 51,428,376 | 31,537,518 |
| Pupil support | 10,023,001 | 7,796,715 |
| Other support | 3,744,977 | 3,286,001 |
| Transportation | 4,255,578 | 2,452,394 |
| Administration | 14,707,734 | 14,685,453 |
| Community service | 110,484 | 110,484 |
| Payments to other dist. & govt. | 2,543,828 | 2,543,828 |
| Interest | <u>418,500</u> | <u>418,500</u> |
| Total | <u>87,232,478</u> | <u>62,830,893</u> |

- The cost of all governmental activities this year was \$87,232,478. This includes on behalf expenses of \$15,854,669.
- Some of the cost was financed by the users of the District's programs (\$743,261).
- The federal and state governments subsidized certain programs with grants and contributions (\$23,658,324). This includes on behalf revenue of \$15,854,669.
- Most of the District's net costs (\$62,830,893) were financed by local fees and property taxes.

Financial Analysis of the District's Funds

The financial performance of the District as a whole is reflected in its governmental funds as well. As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unassigned fund balances may serve as a useful measure of a school district's resources available for discretionary use as they represent the portion of fund balance which has not yet been limited to use for a particular purpose by either an external party, the District itself, or a group or individual that has been delegated authority to assign resources for use for particular purposes by the District's Board.

As the District completed the year, its governmental funds reported a *combined* fund balance of \$48,085,842. However, it should be emphasized that \$9,049,111 million of this fund balance is earmarked: \$156,698 is restricted for debt service (the bond payments), \$461,958 is restricted for municipal retirement / social security, \$1,666,762 is restricted for transportation purposes, \$400,517 is restricted for student activities, \$195,374 is restricted for tort expenditures, and \$6,167,802 is assigned for capital projects purposes.

The unassigned fund balance for the District at the end of the fiscal year was comprised of \$39,036,731 in the General Fund, which is the chief operating fund of the District. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total General Fund expenditures. Unassigned fund balance represents approximately 47% of total General Fund expenditures.

Thornton Fractional Township High School District 215

Management Discussion and Analysis

For the Year Ended June 30, 2024

The total fund balance of the General Fund increased by \$2,092,705.

The fund balance of the Capital Projects Fund (a major fund) increased by \$579,453.

The remaining nonmajor fund balances increased by \$523,813.

General Fund Budgetary Highlights

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

The District's final budget for the General Fund (Educational and Operations and Maintenance, Working Cash and Tort Immunity Accounts) anticipated that expenditures and other financing uses would be more than revenues and other financing sources by \$977,240. The actual results for the year showed revenues and other financing sources were more than expenditures and other financing uses by \$2,092,705.

Capital Asset and Debt Administration

Capital assets

By the end of fiscal year 2024, the District had a \$61.5 million net investment in a broad range of capital assets, including land, school buildings, improvements, and equipment (See Table 4). This amount represents an increase of \$2.8 million from last year. (More detailed information about capital assets can be found in Note 3 to the financial statements.)

| | 2024 | 2023 |
|--------------------------|----------------------|----------------------|
| Land | \$ 600,301 | \$ 600,301 |
| Construction in progress | 9,837,376 | 4,022,617 |
| Buildings | 30,114,048 | 31,467,995 |
| Land improvements | 15,638,636 | 16,940,027 |
| Equipment and vehicles | 4,904,044 | 5,188,155 |
| Right to use | 106,823 | 222,096 |
| Total | \$ 61,201,228 | \$ 58,441,191 |

Thornton Fractional Township High School District 215

Management Discussion and Analysis

For the Year Ended June 30, 2024

Long-term debt

At year-end the District had \$27.5 million in general obligation bonds and other long-term debt outstanding as shown in Table 5. (More detailed information about the District’s long-term liabilities is presented in Note 4 to the financial statements.)

| Table 5 | | |
|-----------------------------------|----------------------|----------------------|
| Outstanding Long-Term Debt | | |
| | 2024 | 2023 |
| General obligation bonds | \$ 13,675,000 | \$ 14,785,000 |
| Lease liability | 106,823 | 221,278 |
| Other | 13,684,272 | 14,491,150 |
| Total | \$ 27,466,095 | \$ 29,497,428 |

Factors Bearing on the District’s Future

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

- The District’s portion of state-based revenue is directly affected by the condition of the budget of the State of Illinois. As Illinois continues to struggle to improve its financial health, school districts rely on state revenue for its operational purposes. The District is in Tier 1 for the Evidence Based Funding model, and the effect has been positive in terms of funding increases.
- The property tax extension limitation law, also know as tax caps, has a negative impact on the District. The tax cap legislation passed by the Illinois General Assembly for taxing districts has limited the growth in the extended tax levy. The tax caps will affect the District’s future levies for all non-debt related purposes. Additionally, Public Act 102-0519 which was signed into law in August 2021 allows for the recapture for prior year adjustments due to property tax assessment appeal refunds. Although this is favorable to the District’s finances, it cause an increase in the tax rate to District taxpayers.

Requests for Information

This financial report is designed to provide the District’s citizens, taxpayers, and creditors with a general overview of the District’s finances and to demonstrate the District’s accountability for the money it receives. If you have questions about this report, or need additional financial information, contact:

District Finance Department
1801 Torrence Avenue
Lansing, IL 60438

Basic Financial Statements

Thornton Fractional Township High School District 215

Statement of Net Position

| | Governmental Activities |
|--|------------------------------------|
| <i>June 30, 2024</i> | |
| Assets | |
| Equity in pooled cash and investments | \$ 48,058,866 |
| Property tax receivables | 21,529,173 |
| Grants receivable | 1,410,846 |
| Capital assets not being depreciated: | |
| Land | 600,301 |
| Construction in progress | 9,837,376 |
| Capital assets net of accumulated depreciation: | |
| Land improvements | 30,114,048 |
| Buildings | 15,638,636 |
| Equipment | 4,904,044 |
| Right-to-use-leased equipment | <u>106,823</u> |
| Total assets | <u><u>132,200,113</u></u> |
| Deferred outflow of resources | |
| Deferred charge on refunding | 132,126 |
| Deferred outflows pension related | 2,801,087 |
| Deferred outflows OPEB related | <u>1,465,536</u> |
| Total deferred outflow of resources | <u><u>4,398,749</u></u> |
| Liabilities: | |
| Accounts payable | 1,056,986 |
| Accrued payroll expense | 3,720 |
| Accrued interest payable | 36,958 |
| Current portion on bonds payable and lease liability | 1,174,284 |
| Noncurrent liabilities: | |
| Bonds payable and lease liability | 12,998,104 |
| Compensated absences | 782,521 |
| Net pension liability - TRS | 2,590,346 |
| Net pension liability - IMRF | 829,905 |
| Net OPEB liability - THIS | 8,144,327 |
| Net OPEB liability - HIPRE | <u>946,608</u> |
| Total liabilities | <u><u>28,563,759</u></u> |
| Deferred inflow of resources | |
| Deferred inflows pension related | 348,900 |
| Deferred inflows OPEB related | <u>21,573,533</u> |
| Total deferred inflow of resources | <u><u>21,922,433</u></u> |
| Net position: | |
| Net investment in capital assets | 47,160,966 |
| Restricted for: | |
| Debt service | 156,698 |
| Liability insurance | 195,374 |
| Municipal retirement/social security | 461,958 |
| Student activities | 400,517 |
| Transportation | 1,666,762 |
| Unrestricted | <u>36,070,395</u> |
| Total net position | <u><u>\$ 86,112,670</u></u> |

See accompanying notes to financial statements.

Thornton Fractional Township High School District 215

Statement of Activities

| <i>Year Ended June 30, 2024</i> | Program Revenues | | | Net (Expense) Revenue and Changes in Net Position |
|--|-------------------------|--|-------------------------------------|---|
| Expenses | Charges for Services | Operating Grants and Contributions | Total Governmental Activities | Total |
| Functions/programs: | | | | |
| Governmental activities: | | | | |
| Instructional | | | | |
| Regular programs | \$ 24,624,614 | \$ 261,825 | \$ 1,559,646 | \$ (22,803,143) |
| Special programs | 9,075,138 | - | 1,748,888 | (7,326,250) |
| Other programs | 1,873,955 | - | 465,830 | (1,408,125) |
| State retirement contributions | 15,854,669 | - | 15,854,669 | - |
| Support services | | | | |
| Pupil | 6,426,238 | 416,352 | 1,648,288 | (4,361,598) |
| Instructional staff | 3,596,763 | - | 161,646 | (3,435,117) |
| General administration | 2,183,314 | - | - | (2,183,314) |
| School administration | 3,006,728 | - | - | (3,006,728) |
| Business | 9,517,692 | 22,281 | - | (9,495,411) |
| Operations and maintenance | 3,046,555 | 42,803 | 416,173 | (2,587,579) |
| Transportation | 4,255,578 | - | 1,803,184 | (2,452,394) |
| Central | 698,422 | - | - | (698,422) |
| Community services | 110,484 | - | - | (110,484) |
| Payments to other dist & govt units | 2,543,828 | - | - | (2,543,828) |
| Interest on long-term debt | <u>418,500</u> | - | - | <u>(418,500)</u> |
| Total governmental activities | <u>\$ 87,232,478</u> | <u>\$ 743,261</u> | <u>\$ 23,658,324</u> | <u>(62,830,893)</u> |
| General revenues: | | | | |
| Property taxes levied for: | | | | |
| General | | | | 36,334,373 |
| Transportation | | | | 1,870,258 |
| Retirement | | | | 1,450,457 |
| Debt service | | | | 1,462,027 |
| Personal property replacement | | | | 2,095,593 |
| State aid not restricted for specific purposes | | | | 38,747,368 |
| Earnings on investments | | | | 1,541,339 |
| Other income | | | | <u>370,044</u> |
| Total general revenues | | | | <u>83,871,459</u> |
| Change in net position | | | | 21,040,566 |
| Net position at beginning of year | | | | <u>65,072,104</u> |
| Net position at end of year | | | | <u>\$ 86,112,670</u> |

See accompanying notes to financial statements.

Thornton Fractional Township High School District 215

Balance Sheet

Governmental Funds

| <i>June 30, 2024</i> | General Fund | Capital Projects Fund | Nonmajor Funds | Total |
|---|--------------------------|--------------------------|-------------------------|--------------------------|
| Assets | | | | |
| Cash and investments | \$ 39,535,665 | \$ 6,172,212 | \$ 2,350,989 | \$ 48,058,866 |
| Receivables | | | | |
| Property taxes | 17,524,049 | 873,355 | 3,131,769 | 21,529,173 |
| Grants receivable | <u>1,410,846</u> | <u>-</u> | <u>-</u> | <u>1,410,846</u> |
| Total assets | <u>\$ 58,470,560</u> | <u>\$ 7,045,567</u> | <u>\$ 5,482,758</u> | <u>\$ 70,998,885</u> |
| Liabilities, Deferred Inflows, and Fund Balances | | | | |
| Liabilities | | | | |
| Accounts payable | \$ 987,005 | \$ 4,410 | 65,571 | \$ 1,056,986 |
| Accrued payroll expenditures | <u>3,720</u> | <u>-</u> | <u>-</u> | <u>3,720</u> |
| Total liabilities | <u>990,725</u> | <u>4,410</u> | <u>65,571</u> | <u>1,060,706</u> |
| Deferred inflow of resources | | | | |
| Property taxes levied for subsequent year | <u>17,847,213</u> | <u>873,355</u> | <u>3,131,769</u> | <u>21,852,337</u> |
| Fund balances | | | | |
| Restricted | 595,891 | - | 2,285,418 | 2,881,309 |
| Assigned | - | 6,167,802 | - | 6,167,802 |
| Unassigned | <u>39,036,731</u> | <u>-</u> | <u>-</u> | <u>39,036,731</u> |
| Total fund balances | <u>39,632,622</u> | <u>6,167,802</u> | <u>2,285,418</u> | <u>48,085,842</u> |
| Total liabilities, deferred inflows, and fund balances | <u>\$ 58,470,560</u> | <u>\$ 7,045,567</u> | <u>\$ 5,482,758</u> | <u>\$ 70,998,885</u> |

See accompanying notes to financial statements.

Thornton Fractional Township High School District 215

Reconciliation of the Balance Sheet of Governmental Funds

To Statement of Net Position

June 30, 2024

| | | |
|---|------------------|----------------------|
| Fund balances - total governmental funds | | \$ 48,085,842 |
| <p>Amounts reported for governmental activities in the statement of net position are different because:</p> | | |
| <p>Capital assets used in governmental activities are not financial resources, and therefore, are not reported in funds. The cost of the assets is \$126,370,096 and the accumulated depreciation and amortization is \$65,168,868.</p> | | |
| | | 61,201,228 |
| <p>Revenues in the statement of activities that are not available in governmental funds are not reported as revenue until received.</p> | | |
| | | 21,852,337 |
| <p>Long-term liabilities, including bonds payable, are not due and payable in the current period, and therefore, are not reported in the funds. Long-term liabilities and related accounts at year-end consist of:</p> | | |
| Bonds and premiums | \$ (14,065,565) | |
| Leases | (106,823) | |
| Net OPEB liabilities | (9,090,935) | |
| Net pension liabilities | (3,420,251) | |
| Compensated absences | (782,521) | |
| Interest payable | <u>(36,958)</u> | |
| Total | | (27,503,053) |
| <p>Deferred inflows and outflows of resources related to debt refund, pensions, and other postemployment benefits are not reported in the governmental funds:</p> | | |
| Deferred outflows related to refunding costs | 132,126 | |
| Deferred outflows - OPEB related | 1,465,536 | |
| Deferred inflows - OPEB related | (21,573,533) | |
| Deferred outflows - pension related | 2,801,087 | |
| Deferred inflows - pension related | <u>(348,900)</u> | |
| Total | | <u>(17,523,684)</u> |
| Net position of governmental activities | | <u>\$ 86,112,670</u> |

See accompanying notes to financial statements.

Thornton Fractional Township High School District 215

Statement of Revenues, Expenditures and Changes In Fund Balances

Governmental Funds

| <i>Year Ended June 30, 2024</i> | General Fund | Capital Projects Fund | Total Nonmajor Governmental Funds | Total |
|---|----------------------|--------------------------|---|----------------------|
| Revenues | | | | |
| Local sources | | | | |
| Property taxes | \$ 25,750,944 | \$ 1,604,898 | \$ 4,782,742 | \$ 32,138,584 |
| Investment income | 1,325,907 | 131,423 | 84,009 | 1,541,339 |
| Other | <u>2,960,515</u> | <u>-</u> | <u>127,722</u> | <u>3,088,237</u> |
| Total local sources | <u>30,037,366</u> | <u>1,736,321</u> | <u>4,995,923</u> | <u>36,769,610</u> |
| State sources | | | | |
| Evidence Based Funding | 33,644,218 | 140,000 | 1,195,000 | 34,979,218 |
| Grants-in-aid | <u>891,501</u> | <u>-</u> | <u>1,803,184</u> | <u>2,694,685</u> |
| Total state sources | <u>34,535,719</u> | <u>140,000</u> | <u>2,998,184</u> | <u>37,673,903</u> |
| Federal sources | | | | |
| Unrestricted | <u>8,379,652</u> | <u>596,571</u> | <u>20,108</u> | <u>8,996,331</u> |
| On behalf revenues - payments by State of Illinois | <u>15,854,669</u> | <u>-</u> | <u>-</u> | <u>15,854,669</u> |
| Total revenues | <u>88,807,406</u> | <u>2,472,892</u> | <u>8,014,215</u> | <u>99,294,513</u> |
| Expenditures: | | | | |
| Current operating | | | | |
| Instruction | 38,303,479 | - | 522,578 | 38,826,057 |
| On Behalf Payments | 15,436,360 | - | - | 15,436,360 |
| Support Services | 24,141,189 | 5,893,439 | 5,295,139 | 35,329,767 |
| Community services | 103,526 | - | 6,958 | 110,484 |
| Payments to other districts and government units | 2,543,828 | - | - | 2,543,828 |
| Capital outlay | 2,186,319 | - | - | 2,186,319 |
| Debt service | | | | |
| Principal | - | - | 1,110,000 | 1,110,000 |
| Interest | <u>-</u> | <u>-</u> | <u>555,727</u> | <u>555,727</u> |
| Total expenditures | <u>82,714,701</u> | <u>5,893,439</u> | <u>7,490,402</u> | <u>96,098,542</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>6,092,705</u> | <u>(3,420,547)</u> | <u>523,813</u> | <u>3,195,971</u> |
| Other financing sources (uses) | | | | |
| Transfers in | - | 4,000,000 | - | 4,000,000 |
| Transfers out | <u>(4,000,000)</u> | <u>-</u> | <u>-</u> | <u>(4,000,000)</u> |
| Total other financing sources (uses) | <u>(4,000,000)</u> | <u>4,000,000</u> | <u>-</u> | <u>-</u> |
| Net change in fund balance | 2,092,705 | 579,453 | 523,813 | 3,195,971 |
| Fund balances at beginning of year | <u>37,539,917</u> | <u>5,588,349</u> | <u>1,761,605</u> | <u>44,889,871</u> |
| Fund balances at end of year | <u>\$ 39,632,622</u> | <u>\$ 6,167,802</u> | <u>\$ 2,285,418</u> | <u>\$ 48,085,842</u> |

See accompanying notes to financial statements.

Thornton Fractional Township High School District 215

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

Year Ended June 30, 2024

Net change in fund balances - total governmental funds \$ 3,195,971

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, assets with an initial individual cost of more than \$2,000 are capitalized and the cost is allocated over their estimated useful lives as depreciation and amortization expense. This is the amount by which capital additions \$6,773,932 exceeded depreciation and amortization \$4,013,895 in the current period. 2,760,037

Revenues in the statement of activities that are not available in governmental funds are not reported as revenue in governmental funds until received. 8,978,531

Some items reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds. These activities consist of the following:

| | | |
|--|------------------|-----------|
| Change in compensated absences | (102,804) | |
| Change in net pension liability - TRS | (79,367) | |
| Change in net pension liability - IMRF | 1,520,482 | |
| Change in net OPEB obligation - HIPRE | (27,944) | |
| Change in net OPEB obligation - THIS | (545,136) | |
| Change in deferred inflows/outflows of resources related to pensions | 384,016 | |
| Change in deferred inflows/outflows of resources related to OPEB | <u>3,709,553</u> | |
| Total | | 4,858,800 |

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.

| | | |
|-------------------------------|-----------------|------------------|
| Repayment of bond principal | 1,110,000 | |
| Repayment of leases | 114,455 | |
| Bond premium amortization | 41,647 | |
| Refunding charge amortization | <u>(18,875)</u> | |
| | | <u>1,247,227</u> |

Change in net position of governmental activities \$ 21,040,566

See accompanying notes to financial statements.

Thornton Fractional Township High School District 215

Notes to Financial Statements

1. Summary of Significant Accounting Policies

A. Reporting Entity

Thornton Fractional Township High School No. 215 (the "District") is located in Southern Cook County, Illinois. The District is responsible for educating students in ninth through twelfth grades who reside within the geographical boundaries of the Village of Burnham, City of Calumet City, Village of Lansing, and Village of Lynwood.

The report includes all of the funds of the District. The reporting entity for the District consists of the primary government and its component units. Component units are legally separate organizations for which the primary government is financially accountable or other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading. The District has not identified any organizations that meet this criteria.

B. Basis of Presentation

Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the District. The effect of interfund activity has been removed from these statements. The District's operating activities are all considered "governmental activities", that is, activities normally supported by taxes and intergovernmental revenues. The District has no operating activities that would be considered "business activities"

The statement of activities demonstrates the degree to which the direct cash disbursements of a given function are offset by program receipts. Direct cash disbursement are those that are clearly identifiable with a specific function. Program receipts include (1) amounts paid by the recipient of goods or services offered by the program and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program receipts are reported instead as general receipts.

Fund Financial Statements

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. A fund is considered major if its the primary operating fund of the District or if the assets, liabilities, revenues, or expenditures of that individual governmental fund are at least 10 percent of the corresponding total for all governmental funds. Also, the school district may decide what is a major fund. All remaining governmental funds are aggregated and reported as nonmajor funds.

Governmental Funds are those through which most governmental functions of the District are financed. The acquisition, use, and balances of the District's expendable financial resources and the related liabilities (arising from cash transactions) are accounted for through governmental funds.

Thornton Fractional Township High School District 215

Notes to Financial Statements

B. Basis of Presentation (Continued)

The *General Fund* is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in other funds. This fund is primarily used for most of the instructional and administrative aspects of the District's operations. Revenues consist largely of local property taxes and state government aid. The General Fund includes the Educational, Operations and Maintenance, Working Cash and Tort Immunity subfunds.

The *Capital Projects Funds* are used to account for and report financial resources that are restricted, committed, or assigned to expenditures for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

The District reports the following nonmajor governmental funds:

The *Transportation Fund* is a special revenue fund used to account for costs of transporting pupils for any purpose. Revenue is derived primarily from a separate tax levy and state grants.

The *Municipal Retirement/Social Security Fund* is a special revenue fund created when a separate tax is levied for the purpose of providing resources for the District's share of retirement benefits and/or social security and Medicare payments for covered employees.

The *Debt Service Fund* is a debt service fund maintained to account for separate taxes levied to provide cash to retire bonds and leases and to pay the interest and other related costs on them.

D. Measurement Focus and Basis of Accounting

Government-Wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Nonexchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied (i.e., intended to finance). Revenue from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental Fund Financial Statements

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual, i.e., when they are both "measurable and available." "Measurable" means that the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

The District considers all revenues available if they are collected within 60 days after year-end. Revenues collected after 60 days are recorded as unavailable revenue. Expenditures are recorded when the related fund liability is incurred. However, unmatured principal and interest on general long-term debt is recognized when due; and certain compensated absences and claims and judgments are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Thornton Fractional Township High School District 215

Notes to Financial Statements

C. Measurement Focus and Basis of Accounting (Continued)

Property taxes, certain state and federal aid, and interest on investments are susceptible to accrual. Other receipts become measurable and available when cash is received by the District and are recognized as revenue at that time. Grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant and accordingly, when such funds are received they are recorded as unearned revenues until earned.

In accordance with GASB Statement No. 24, on-behalf payments (payments made by a third party for the benefit of the District, such as payments made by the state to the Teachers' Retirement System of the State of Illinois (TRS)) have been recognized in the government-wide financial statements.

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.

E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

1. Cash and Investments

The Thornton Fractional Township School Treasurer is the official custodian of moneys for the school districts within the township, including the District, as prescribed by Chapter 105, Section 5, Article 8 of the *Illinois Compiled Statutes*. The Township School Treasurer's Office, a legally separate entity under the oversight of the Thornton Fractional Township Trustees of Schools, pools the districts' moneys and invests, on the districts' behalf, in a cash and investment portfolio.

The Thornton Fractional Township School Treasurer is separately audited and is not included in these financial statements. Financial information may be obtained directly from the Thornton Fractional Township School Treasurer at 16800 Chicago Avenue Suite B, Lansing, Illinois.

The Township Treasurer's Office has adopted a formal written investment and cash management policy. The policy requires collateralization or independent third party insurance for deposits in federally insured institutions in excess of FDIC coverage limits, and other institutions in which the Treasurer's Office has invested. The Township School Trustees must approve the type of institution in which investments are made.

Deposits held in the District's name, consisting of imprest and activity fund accounts, are reported at cost. The District's equity in the Township School Treasurer's Pool is reported based on fair market value. Interest earned is deposited quarterly into the participating school districts' various funds.

Thornton Fractional Township High School District 215

Notes to Financial Statements

2. Property Taxes

The District must file its tax levy resolution by the last Tuesday in December of each year. The District's 2023 levy resolution was approved during the December 19, 2023 Board of Education meeting. The District's property tax is levied each year on all taxable real property located in the District, and it becomes a lien on the property. The first installment is an estimated bill, and is 55% of the prior year's tax bill. The second installment is based on the current levy, assessment and equalization, and any changes from the prior year will be reflected in the second installment bill. The due date of the second installment varies and can occur between August and November.

| | Maximum | Actual | |
|--|-----------|-----------------------|-----------------------|
| | 2023 Levy | 2023 Levy | 2022 Levy |
| Educational | - | 2.8600 | 3.8508 |
| Special education | 0.4000 | 0.0364 | 0.0594 |
| Operations and maintenance | 0.5500 | 0.3527 | 0.5500 |
| Limited bonds | - | 0.1800 | 0.2668 |
| Transportation | - | 0.2503 | 0.3288 |
| I.M.R.F | - | 0.0501 | 0.1460 |
| Social security | - | 0.1183 | 0.1451 |
| Site and construction | - | 0.0648 | 0.1117 |
| Working cash | 0.5000 | 0.0205 | 0.0346 |
| Tort immunity | - | 0.0796 | 0.1346 |
| Life safety | 1.0000 | 0.0000 | 0.0000 |
| Leasing of educational facilities | 1.0000 | 0.0000 | 0.0000 |
| Levy adjustment PA 102-0519 | - | 0.1023 | 0.2415 |
| Total | | 4.1150 | 5.8693 |
| Equalized Assessed Valuation (EAV) | | <u>\$ 905,380,286</u> | <u>\$ 610,831,962</u> |

3. Capital Assets

The District's capital assets are tangible and intangible assets, which include property, plant, equipment, and infrastructure assets (land, building, and equipment), are reported in the applicable governmental activities column in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than \$2,000 and an estimated useful life in excess of one year.

As the District constructs or acquires additional capital assets each period, including infrastructure assets, they are capitalized and reported at historical cost. The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or increase its estimated useful life. Donated capital assets are recorded at their estimated acquisition value at the date of the donation. Acquisition value is the price that would be paid to acquire an asset worth equivalent service potential on the date of donation. Intangible assets follow the same capitalization policies as tangible capital assets and are reported with tangible assets in the appropriate capital asset class.

Thornton Fractional Township High School District 215

Notes to Financial Statements

3. Capital Assets (Continued)

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follow:

| <u>Assets</u> | <u>Years</u> |
|--------------------------|--------------|
| Land improvements | 20 years |
| Building improvements | 20-40 years |
| Transportation equipment | 5 years |
| Other equipment | 5 - 20 years |

In the fund financial statements, capital assets acquired for use in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

4. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are reported as prepaid items in both the government-wide and fund financial statements. Prepaid items are accounted for using the consumption method. They are recognized as an expenditure as they are used.

5. Deferred Outflows/Inflows of Resources

Deferred revenues at the fund level arise when potential revenue does not meet the available criterion for recognition in the current period. Deferred revenues also arise when the District receives resources before it has a legal claim to them. In subsequent periods, when the revenue recognition criterion is met, or when the District has a legal claim to the resources, the liability for deferred revenue is removed from the balance sheet and revenue recognized. Deferred revenues at the government-wide level arise only when the District receives resources before it has a legal claim to them. The District has deferred outflows and inflows in relation to pensions (see footnote 6) and other post-employment benefits (see footnote 7) that are reflected on the statement of position.

6. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts, as well as gains (losses) on refunding, are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discounts. Gains (losses) on refunding are reported as deferred inflows (outflows) of resources. Bond issuance costs, whether or not withheld or not withheld from the actual debt proceeds received, are reported as expenses.

Thornton Fractional Township High School District 215

Notes to Financial Statements

6. Long-Term Obligations (Continued)

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

7. Net Position

For government-wide reporting, the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources is called net position. Net position is comprised of three components; net investment in capital assets, restricted, and unrestricted.

Net investment in capital assets consists of capital, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of bonds, mortgages, notes or other borrowing attributable to the acquisition, construction, or improvements of those assets and adjusted for any deferred inflows of resources and deferred outflows of resources attributable to capital assets and related debts.

At June 30, 2024, the District has the following net investment in capital assets:

| | |
|---|----------------------|
| Capital assets, net of accumulated depreciation | \$ 61,201,228 |
| Outstanding balances of debt attributable to capital assets | (14,172,388) |
| Deferred outflows of resources on bond refundings | <u>132,126</u> |
| Total | <u>\$ 47,160,966</u> |

Restricted net position consists of restricted assets and deferred inflows of resources reduced by the liabilities and deferred inflows of resources related to those assets and deferred outflows of resources, with restriction constraints placed on their use either by external groups, such as creditors, grantor, contributors, or laws and regulations of other governments, or law through constitutional provisions or enabling legislation.

Unrestricted net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that does not meet the definition of the two preceding categories.

It is the District's policy to first use restricted net resources prior to the use of unrestricted net resources when an expense is incurred for purposes for which both restricted and unrestricted net resources are available.

8. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Illinois Municipal Retirement Fund (IMRF) and additions to/deductions from the IMRF's fiduciary net position have been determined on the same basis as they are reported by IMRF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Thornton Fractional Township High School District 215

Notes to Financial Statements

9. Other Post-Employment ("OPEB")

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB expense, information about the fiduciary net position of the District's OPEB plan and additions to/deductions from this fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, OPEB payments (including refunds of employee contributions) are recognized when due and payable in accordance with the OPEB terms. Investments are reported at fair value.

10. Compensated Absences

The District's vacation and sick leave policies and agreement permit employees to accumulate earned but unused vacation and sick leave. Noncertified employees earn vacation days during the year at varying rates based on years of service. These vacation days must be taken within the subsequent year or are lost. Certified employees who work less than 12 calendar months per year do not earn vacation days. Employees receive 15 sick days annually and the unused portion is accumulated and carried forward. Employees who retire, resign or are dismissed as a result of a reduction of force and who have at least ten years of full time service in the District receive compensation for their accumulated sick leave, less any days of sick leave credited to a retirement system. Members of TRS and IMRF may receive a maximum of two years and one year of credit, respectively, at retirement for unused, uncompensated sick leave.

The liability for sick leave is estimated using the vesting method and assumes that any days available for up to one year of service credit will be credited to a retirement system rather than paid by the District. In the fund financial statements, governmental funds report compensated absences as expenditures and as fund liabilities to the extent that the liabilities have matured (that is, become due for payment during the period). The liabilities for compensated absences that are not currently payable are reported as long-term liabilities in the government-wide statements.

11. Equity Classifications

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

Net investment in capital assets. Consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowing that are attributable to the acquisition, construction, or improvement of those assets less than an unspent debt proceeds.

Restricted. Consists of net position with constraints placed on its use wither by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or, 2) law through constitutional provisions or enabling legislation.

Unrestricted. All other net position that does not meet the definition of "restricted" or "net investment in capital assets."

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

Thornton Fractional Township High School District 215

Notes to Financial Statements

11. Equity Classifications (Continued)

Equity is classified as fund balance in the fund financial statements and displayed in five components:

Nonspendable - includes amounts not in spendable form, such as inventory, or amounts required to be maintained intact legally or contractually (principal endowment) (e.g. inventory, prepaid items, permanent scholarships)

Restricted - includes amounts constrained for a specific purpose by external parties (e.g. Debt Service, Capital Projects, State and Federal Grant Funds).

Committed - includes amounts constrained for a specific purpose by a government using its highest level of decision making authority, the Board of Education. This formal action (a resolution) must occur prior to the end of the reporting period, but the amount of the commitment, which will be subject to the constraints, may be determined in the subsequent period. Any changes to the constraint imposed require the same formal action of the Board of Education that originally created the commitment.

Assigned - includes general fund amounts constrained for a specific purpose by the Board of Education or by an Official that has been delegated authority to assign amounts. The Board of Education has declared that the Superintendent of the Superintendent's designee may assign amounts for a specific purpose. The Board of Education may also take official action to assign amounts. Additionally, all remaining positive spendable amounts in governmental funds, other than the General Fund, that are neither restricted nor committed are considered assigned. Assignments may take place after the end of the reporting period.

Unassigned - includes residual positive fund balance within the General Fund which has not been classified within the other above mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed, or assigned for those specific purposes.

In circumstances where an expenditure is to be made for a purpose for which amounts are available in multiple fund balance classifications, the order in which resources will be expended in the General Fund is as follows: restricted fund balance, followed by committed fund balance, assigned fund balance, and lastly, unassigned fund balance. In all other funds (Special Revenue, Debt Service, Capital Projects), assigned fund balance will be spent first, followed by committed fund balance, and then restricted fund balance.

Governmental fund balances reported on the fund financial statements at June 30, 2024 are as follows:

The restricted fund balance in the General Fund is comprised of \$400,517 for student activities and \$195,374 for tort immunity. The remaining restricted fund balances are for the purpose of the respective funds as described above in the Major and Nonmajor Governmental Funds section.

12. Personal Property Replacement Taxes

Personal property replacement tax revenues are first allocated to funds where taxes were automatically abated by county clerk and to the Municipal Retirement Fund, with the balance allocated to the remaining funds at the discretion of the District.

Thornton Fractional Township High School District 215

Notes to Financial Statements

F. Estimates

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets, liabilities, and deferred outflows/inflows of resources; the disclosure of contingent assets and liabilities; and the reported revenues and expenses/expenditures. Actual results could differ from those estimates.

2. Deposits and Investments

The District is allowed to invest in securities as authorized by the *Illinois Compiled Statutes*, Chapter 30, Sections 235/2 and 235/6; and Chapter 105, Section 5/8-7.

The District's cash is deposited with the Thornton Fractional School Treasurer's Office. The Treasurer invests cash in a pool under policy guidelines established through the Treasurer's investment policy. Credit risk, concentration of credit risk, and interest rate risk (as applicable) regarding the cash held by the Treasurer is included in the annual audited financial statements of the Thornton Fractional Township Trustees of School.

All deposits and investments of the District, except imprest and activity fund accounts, are maintained in the external cash and investment pool managed by the Thornton Fractional Township School Treasurer's Office. As of June 30, 2024, the fair value of all cash and investments held by the Treasurer's office was \$173,678,908 and the fair value of the District's proportionate share of the pool was \$47,576,599.

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District's policy is to have all bank balances fully insured or collateralized.

Cash in the custody of the District

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

| | Carrying Value | Bank Balance |
|------------------------|-------------------|-------------------|
| Student Activity Funds | \$ 400,517 | \$ 406,772 |
| Imprest Account | <u>81,750</u> | <u>84,274</u> |
| Total | <u>\$ 482,267</u> | <u>\$ 491,046</u> |

Thornton Fractional Township High School District 215

Notes to Financial Statements

3. Capital Assets

Governmental activities capital asset balances and activity for the year ended June 30, 2024, were as follows:

| Governmental Activities | Balance June 30, 2023 | Additions | Balance June 30, 2024 |
|--|--------------------------|--------------|--------------------------|
| Capital assets, not being depreciated: | | | |
| Land | \$ 600,301 | \$ - | \$ 600,301 |
| Construction in progress | 4,022,617 | 5,814,759 | 9,837,376 |
| Total capital assets, not being depreciated | 4,622,918 | 5,814,759 | 10,437,677 |
| Capital assets, being depreciated: | | | |
| Buildings | 67,074,158 | - | 67,074,158 |
| Land improvements | 31,650,357 | 151,596 | 31,801,953 |
| Equipment | 15,824,628 | 807,577 | 16,632,205 |
| Right-to-use leased equipment | 424,103 | - | 424,103 |
| Total capital assets, being depreciated | 114,973,246 | 959,173 | 115,932,419 |
| Accumulated depreciation and amortization: | | | |
| Buildings | (35,606,163) | (1,353,947) | (36,960,110) |
| Land improvements | (14,710,330) | (1,452,987) | (16,163,317) |
| Equipment | (10,636,473) | (1,091,688) | (11,728,161) |
| Right-to-use-leased equipment | (202,007) | (115,273) | (317,280) |
| Total accumulated depreciation | (61,154,973) | (4,013,895) | (65,168,868) |
| Total capital assets, being depreciated, net | 53,818,273 | (3,054,722) | 50,763,551 |
| Governmental activities capital assets, net | \$ 58,441,191 | \$ 2,760,037 | \$ 61,201,228 |

Depreciation and amortization expense was charged to functions of the District as follows:

| | |
|---|--------------|
| Instructional | \$ 974,656 |
| Other support | 1,013,642 |
| Instructional staff | 350,876 |
| School administration | 38,986 |
| Business | 115,273 |
| Operations and maintenance of facilities | 1,520,462 |
| Total depreciation and amortization expense | \$ 4,013,895 |

Thornton Fractional Township High School District 215

Notes to Financial Statements

4. Long-Term Debt

Changes in Long-term Liabilities. The following is the long-term liability activity for the District for the year ended June 30, 2024:

| | Balance June 30, 2023 | Additions | Adjustments/ Reductions | Balance June 30, 2024 | Amounts due Within One Year |
|---|-----------------------------|--------------------------|----------------------------|-----------------------------|-----------------------------------|
| General obligation bonds | \$ 14,785,000 | \$ - | \$ 1,110,000 | \$ 13,675,000 | \$ 1,140,000 |
| Lease liability | 221,278 | - | 114,455 | 106,823 | 34,284 |
| Unamortized premium | 432,212 | - | 41,647 | 390,565 | - |
| Compensated absences | 679,717 | 543,774 | 440,970 | 782,521 | - |
| Net Pension Liability - Illinois | | | | | |
| Municipal Retirement | 2,350,387 | - | 1,520,482 | 829,905 | - |
| Net Pension Liability - TRS | 2,510,979 | 79,367 | - | 2,590,346 | - |
| Net OPEB Liability - THIS | 7,599,191 | 545,136 | - | 8,144,327 | - |
| Net OPEB Liability - Post Retirement Medical Plan | <u>918,664</u> | <u>27,944</u> | <u>-</u> | <u>946,608</u> | <u>-</u> |
| Total | <u>\$ 29,497,428</u> | <u>\$ 652,447</u> | <u>\$ 2,786,584</u> | <u>\$ 27,466,095</u> | <u>\$ 1,174,284</u> |

At June 30, 2024, \$156,698 of restricted balance was available in the Debt Services Fund to service the above listed bonds payable.

General Obligation Bonds

Series 2009B - Build America Bonds, G.O. School Bonds, dated July 8, 2009 were issued by the District in the amount of \$1,725,000. Principal payments are due through December 1, 2029; interest payments at rate of 6.125% to 6.50% are due on June 1 and December 1.

\$ 1,195,000

Series 2014, G.O. Refunding School Bonds, dated November 26, 2014 were issued by the District in the amount of \$3,865,000. Principal payments are due through December 1, 2025; interest payments at rates from 2.0% and 4.0% are due on June 1 and December 1; bonds are non-callable.

800,000

Series 2020A, G.O. Limited Tax School Bonds, dated December 9, 2020 were issued by the District in the amount of \$9,510,000. Principal payments are due through December 1, 2040; interest payments at rates from 2.625% to 4.0% due on June 1 and December 1; bonds are non-callable.

9,510,000

Series 2020B, G.O. Limited Tax School Bonds, dated December 9, 2020 were issued by the District in the amount of \$3,855,000. Principal payments are due through December 1, 2027; interest payments at a rates from 0.51% to 1.44% are due on June 1 and December 1; bonds are non-callable.

2,170,000

Total general obligation bonds

\$ 13,675,000

Thornton Fractional Township High School District 215

Notes to Financial Statements

4. Long-Term Debt (Continued)

Annual Debt Service Requirements

Annual debt service requirements to maturity for all general obligation bonds are as follows:

| Fiscal Year | Principal | Interest | Total |
|-------------|----------------------|---------------------|----------------------|
| 2025 | \$ 1,140,000 | \$ 395,821 | \$ 1,535,821 |
| 2026 | 1,160,000 | 362,652 | 1,522,652 |
| 2027 | 775,000 | 335,823 | 1,110,823 |
| 2028 | 790,000 | 313,535 | 1,103,535 |
| 2029 | 805,000 | 282,363 | 1,087,363 |
| 2030 - 2034 | 3,520,000 | 1,012,340 | 4,532,340 |
| 2035 - 2039 | 3,815,000 | 479,911 | 4,294,911 |
| 2040 - 2041 | <u>1,670,000</u> | <u>44,101</u> | <u>1,714,101</u> |
| Total | <u>\$ 13,675,000</u> | <u>\$ 3,226,546</u> | <u>\$ 16,901,546</u> |

Lease Obligation

The District acquired eight (8) copiers under the provisions of a lease agreement with payments beginning August 20, 2022. The lease requires a monthly payment of \$2,933 and is for a term of sixty (60) months. All lease terms are subject to an annual appropriation of funds for rental payments. In the year ending June 30, 2024, the leases were paid out of debt service fund and the total amount paid was \$113,842. As of June 30, 2024, the District has recognized lease assets (net of amortization) of \$106,823

Annual debt service requirements to maturity for capital appreciation bonds are as follows:

| Fiscal Year | Principal | Interest | Total |
|-------------|-------------------|-----------------|-------------------|
| 2025 | \$ 34,284 | \$ 912 | \$ 35,196 |
| 2026 | 34,631 | 566 | 35,197 |
| 2027 | 34,977 | 219 | 35,196 |
| 2028 | <u>2,931</u> | <u>2</u> | <u>2,933</u> |
| Total | <u>\$ 106,823</u> | <u>\$ 1,699</u> | <u>\$ 108,522</u> |

Prior Year Defeasance of Debt

In prior years, the District defeased various bond issues by placing proceeds of the new bonds in irrevocable trust funds to provide for future debt service payments on the old bonds. Accordingly, the trust account assets and liability for the defeased bonds are not included in the District's financial statements. As of June 30, 2024, \$132,126 of the defeased bonds remain outstanding.

Thornton Fractional Township High School District 215

Notes to Financial Statements

4. Long-Term Debt (Continued)

Legal Debt Margin

The District's statutory debt limit is 6.9% of the Equalized Assessed Valuation of all taxable property located within the boundaries of the District. Shown below is the calculation of the District's debt limitation and debt margin as of June 30, 2024:

| | 6.9% of Assessed Valuation |
|---|-------------------------------|
| Assessed valuation - 2023 tax year | \$ <u>905,380,286</u> |
| Statutory debt limitation | \$ 62,471,240 |
| Less debt subject to the limitation: Bonds payable | <u>(13,675,000)</u> |
| Total | \$ <u>48,796,240</u> |

5. Employee Retirement Systems

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

a. Teachers' Retirement System of the State of Illinois (TRS)

Plan Description

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

TRS issues a publicly available financial report that can be obtained at <https://www.trsil.org/financial/acfrs/fy2023>; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 678-3675, option 2.

Thornton Fractional Township High School District 215

Notes to Financial Statements

5. Employee Retirement Systems (Continued)

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 consecutive years of creditable earnings within the last 10 years of creditable service and the percentage of average salary to which the member is entitled. Most members retire under a formula that provides 2.2 percent of final average salary up to a maximum of 75 percent with 34 years of service.

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 percent increase in the current retirement benefit beginning January 1 following the attainment of age 61 or on January 1 following the member's first anniversary in retirement, whichever is later. Tier 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 III hybrid retirement plan, but it has not yet gone into effect. Public Act 100-0587, enacted in 2018, requires TRS to offer two temporary benefit buyout programs that expire on June 30, 2026. One program allows retiring Tier 1 members to receive a partial lump-sum in exchange for accepting a lower, delayed annual increase. The other allows inactive vested Tier 1 and 2 members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs will begin in 2019 and will be funded by bonds issued by the state of Illinois.

Contributions

The state of Illinois maintains the primary responsibility for funding TRS. The Illinois Pension Code, as amended by Public Act 88-0593 and subsequent acts, provides that for years 2010 through 2045, the minimum contribution to the System for each fiscal year shall be an amount determined to be sufficient to bring the total assets of the System up to 90% 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, 2023, was 9.00% 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, 2024, State of IL contributions recognized by the District were based on the State's proportionate share of the pension expense associated with the District, and the District recognized revenue and expenditures of \$15,561,971 in pension contributions from the State of Illinois.

Thornton Fractional Township High School District 215

Notes to Financial Statements

5. Employee Retirement Systems (Continued)

2.2 formula contributions. The District contributes 0.58% of total creditable earnings for the 2.2 formula change. This contribution rate is specified by statute. Contributions for the year ended June 30, 2024 were \$188,628, and are deferred because they were paid after the June 30, 2023 measurement date.

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

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

For the year ended June 30, 2024, the employer pension contribution was 10.60% of salaries paid from federal and special trust funds. For the year ended June 30, 2024, salaries totaling \$1,031,816 were paid from the federal and special trust funds that required employer contributions of \$109,373. These contributions are deferred because they were paid after the June 30, 2023 measurement date.

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

A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2024, the District made no payments to TRS for contributions due on salary in excess of 6 percent and made no payment for sick leave days granted in excess of the normal annual allotment.

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

At June 30, 2023, the District reported a liability for its proportionate share of the net pension liability (first amount shown below) that reflected a reduction for State pension support provided to the District. The State's support and total are for disclosure purposes only. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District were as follows:

| | |
|---|-----------------------|
| District's proportionate share of the net pension liability | \$ 2,590,346 |
| State's proportionate share of the net pension liability associated with the District | <u>223,548,150</u> |
| Total | <u>\$ 226,138,496</u> |

Thornton Fractional Township High School District 215

Notes to Financial Statements

5. Employee Retirement Systems (Continued)

The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2023. 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, 2023, relative to the contributions of all participating TRS employers and the state during that period. At June 30, 2023, the employer's proportion was 0.003048%, which was an increase of 0.000053% from its proportion measured as of June 30, 2022.

For the year ended June 30, 2024, the District recognized pension expense of \$18,836,066 and revenue of \$18,836,066 for support provided by the state. At June 30, 2024, the District had deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | Deferred Outflows of Resources | Deferred Inflow of Resources |
|---|--------------------------------------|------------------------------------|
| Difference between expected and actual experience | \$ 10,768 | \$ 10,442 |
| Changes in assumptions | 8,836 | 2,279 |
| Net difference between projected and actual earnings in pension plan investments | - | 74 |
| Changes in proportion and differences between District contributions and proportionate share of contributions | <u>36,640</u> | <u>247,050</u> |
| Total deferred amounts to be recognized in pension expense in future periods | 56,244 | 259,845 |
| District's contributions subsequent to the measurement date | <u>298,001</u> | - |
| Total | <u>\$ 354,245</u> | <u>\$ 259,845</u> |

\$298,001 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

| Year Ending June 30 | Net Deferred Outflows (Inflows) of Resources |
|---------------------|--|
| 2025 | \$ (96,261) |
| 2026 | (91,918) |
| 2027 | (13,683) |
| 2028 | (7,843) |
| 2029 | <u>6,104</u> |
| Total | <u>\$ (203,601)</u> |

Thornton Fractional Township High School District 215

Notes to Financial Statements

5. Employee Retirement Systems (Continued)

Actuarial Assumptions

The total pension liability in the June 30, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

| | |
|---------------------------|---|
| Inflation | 2.50% |
| Salary increases | varies by amount of service credit |
| Investment rate of return | 7.00% net of pension plan investment expense, including inflation |

In the June 30, 2023 actuarial valuation, mortality rates were based on the PubT-2010 Table with appropriate adjustments for the TRS experience. The rates are based on a fully-generational basis using projection table MP-2020. In the June 30, 2022 actuarial valuation, mortality rates were also based on the PubT-2010 White Collar Table with appropriate adjustments for TRS experience. The rates were used on a fully-generational basis using projection table MP-2020.

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

| Asset Class | Target Allocation | Long-Term Expected Real Rate of Return |
|-------------------------|-----------------------|--|
| Global Equity | 37.0 % | 5.35 % |
| Private Equity | 15.0 % | 8.03 % |
| Income | 26.0 % | 4.32 % |
| Real Assets | 18.0 % | 4.60 % |
| Diversifying Strategies | <u>4.0 %</u> | 3.40 % |
| Total | <u><u>100.0 %</u></u> | |

Discount Rate

At June 30, 2023, the discount rate used to measure the total pension liability was 7.00%, which was the same as the June 30, 2022 rate. The projection of cash flows used to determine the discount rate assumed that employee contributions, employer contributions, and State contributions will be made at the current statutorily-required rates.

Thornton Fractional Township High School District 215

Notes to Financial Statements

5. Employee Retirement Systems (Continued)

Based on those assumptions, TRS’s fiduciary net position at June 30, 2023 was projected to be available to make all projected future benefit payments of current active and inactive members and all benefit recipients. Tier I’s liability is partially funded by Tier II members, as the Tier II member contribution is higher than the cost of Tier II benefits. Due to this subsidy, contributions from future members in excess of the service cost are also included in the determination of the discount rate. All projected future payments were covered, so the long-term expected rate of return on TRS investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.00%, as well as what the District's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00%) or 1-percentage-point higher (8.00%) than the current rate:)

| | 1% Decrease (6.00%) | Current Discount Rate (7.00%) | 1% Increase (8.00%) |
|---|------------------------|-------------------------------------|------------------------|
| District's proportionate share of the net pension liability | \$ 3,188,351 | \$ 2,590,346 | \$ 2,094,064 |

Detailed information about the TRS’s fiduciary net position as of June 30, 2023 is available in the separately issued TRS Comprehensive Annual Financial Report.

b. Illinois Municipal Retirement Fund (IMRF)

Plan Description and Benefits

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 employer’s plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of an agent 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 - IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff’s Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

Thornton Fractional Township High School District 215

Notes to Financial Statements

5. Employee Retirement Systems (Continued)

All three IMRF benefit plans have two tiers. Employees hired *before* January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired *on or after* January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the *lesser* of:

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

Employees Covered by the Benefit Terms - At the December 31, 2023 valuation date, the following employees were covered by the benefit terms:

| | |
|--|-------------------|
| Inactive employees or beneficiaries currently receiving benefits | 302 |
| Inactive employees entitled to but not yet receiving benefits | 223 |
| Active employees | <u>180</u> |
| Total | <u><u>705</u></u> |

Contributions - As set by statute, the employer's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer's annual contribution rate for calendar year 2023 was 5.88%. For the fiscal year ended June 30, 2024, the employer contributed \$461,976 to the plan. The employer 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 IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net Pension Liability - The employer's Net Pension Liability was measured as of December 31, 2023, and the total pension liability used to calculate the Net Pension Liability was determined by an annual actuarial valuation as of that date.

Thornton Fractional Township High School District 215

Notes to Financial Statements

5. Employee Retirement Systems (Continued)

Actuarial assumptions – The following are the methods and assumptions used to determine total pension liability at December 31, 2023:

| | |
|---------------------------|---|
| Actuarial cost method | Entry Age Normal |
| Asset valuation method | Market Value of Assets |
| Inflation | 2.25% |
| Salary increases | 2.85% to 13.75%, including inflation |
| Investment rate of return | 7.25% |
| Retirement age | Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2023 valuation pursuant to an experience study of the period 2020-2022. |
| Mortality | For non-disabled retirees, the Pub-2010, amount-weighted, below-median income, General, Retiree, Male (adjusted 108.0%) and Female (adjusted 106.4%) tables, and future mortality improvements projected using scale MP-2021. For disabled retirees, the Pub-2010, amount-weighted, below-median income, general, disabled retirees, male and female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021. For active members, the Pub-2010, amount-weighted, below-median income, general, employee, male and female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021. |
| Other information: Notes | There were no benefit changes during the year. |

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table as of December 31, 2023:

| Asset Class | Target Allocation | Long-Term Expected Real Rate of Return |
|------------------------|----------------------|--|
| Domestic Equities | 34.5 % | 5.00 % |
| International equities | 18.0 % | 6.35 % |
| Fixed income | 24.5 % | 4.75 % |
| Real estate | 10.5 % | 6.30 % |
| Alternatives | 11.5 % | 6.05-8.65 % |
| Cash | 1.0 % | 3.80 % |
| Total | 100.0 % | |

Thornton Fractional Township High School District 215

Notes to Financial Statements

5. Employee Retirement Systems (Continued)

Single Discount Rate

A Single Discount Rate of 7.25% was used to measure the total pension liability as of December 31, 2023. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The Single Discount Rate reflects:

1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.25%, the municipal bond rate is 3.77%, and the resulting single discount rate is 7.25%.

Changes in Net Pension (Asset)/Liability

| | Total Pension Liability (A) | Plan Fiduciary Net Position (B) | Net Pension Liability (A) - (B) |
|---|-----------------------------------|---------------------------------------|---------------------------------------|
| Balances at December 31, 2022 | <u>\$ 36,036,904</u> | <u>\$ 33,686,517</u> | <u>\$ 2,350,387</u> |
| Changes for the year: | | | |
| Service cost | 726,759 | - | 726,759 |
| Interest on the total Pension liability | 2,568,671 | - | 2,568,671 |
| Differences between expected and actual experience | 657,747 | - | 657,747 |
| Changes of assumptions | (5,470) | - | (5,470) |
| Contributions - employer | - | 481,187 | (481,187) |
| Contributions - employees | - | 368,602 | (368,602) |
| Net investment income | - | 3,703,816 | (3,703,816) |
| Benefit payments, including refunds of employee contributions | (1,940,668) | (1,940,668) | - |
| Other (net transfer) | - | 914,584 | (914,584) |
| Net changes | <u>2,007,039</u> | <u>3,527,521</u> | <u>(1,520,482)</u> |
| Balances at December 31, 2023 | <u>\$ 38,043,943</u> | <u>\$ 37,214,038</u> | <u>\$ 829,905</u> |

Thornton Fractional Township High School District 215

Notes to Financial Statements

5. Employee Retirement Systems (Continued)

Sensitivity of the District's proportionate share of the net pension liability to changes in the discount rate

The following presents the plan's net pension liability, calculated using the single discount rate of 7.25 percent, as well as what the plan's net pension liability would be if it were calculated using a single discount rate that is 1% lower or 1% higher:

| | 1% Decrease (6.25%) | Current Discount Rate (7.25%) | 1% Increase (8.25%) |
|-------------------------------|------------------------|-------------------------------------|------------------------|
| Net pension liability (asset) | \$ 5,094,425 | \$ 829,905 | \$ (2,572,761) |

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions -

For year ended June 30, 2024, the District recognized pension income of \$1,042,976. At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources.

| | Deferred Outflows of Resources | Deferred Inflow of Resources |
|--|--------------------------------------|------------------------------------|
| Difference between expected and actual experience | \$ 408,184 | \$ 85,660 |
| Changes in assumptions | - | 3,395 |
| Net difference between projected and actual earnings on pension plan investments | <u>1,811,292</u> | <u>-</u> |
| Total deferred amounts to be recognized in pension expense in future periods | 2,219,476 | 89,055 |
| District's contributions subsequent to the measurement date | <u>227,366</u> | <u>-</u> |
| Total | <u>\$ 2,446,842</u> | <u>\$ 89,055</u> |

\$227,366 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

| Year Ending December 31, | Net Deferred Outflows (Inflows) of Resources |
|--------------------------|---|
| 2024 | \$ 323,485 |
| 2025 | 760,833 |
| 2026 | 1,299,689 |
| 2027 | <u>(253,586)</u> |
| Total | <u>\$ 2,130,421</u> |

Thornton Fractional Township High School District 215

Notes to Financial Statements

5. Employee Retirement Systems (Continued)

Aggregate Pension Amounts - At June 30, 2024, the District reported the following from all pension plans:

| | TRS | IMRF | Total |
|--------------------------------|--------------|-------------|--------------|
| Net pension liability | \$ 2,590,346 | \$ 829,905 | \$ 3,420,251 |
| Deferred outflows of resources | 354,245 | 2,446,842 | 2,801,087 |
| Deferred inflows of resources | 259,845 | 89,055 | 348,900 |
| Pension expense (income) | 18,836,066 | (1,042,976) | 17,793,090 |

6. Other Postemployment Benefits

a. Teacher Health Insurance Security (THIS)

Plan Description. The Teacher Health Insurance Security Fund (THISF) (also known as The Teacher Retirement Insurance Program, "TRIP") is a non-appropriated trust fund held outside the State Treasury, with the State Treasurer as custodian. Additions deposited into the Trust are for the sole purpose of providing the health benefits to retirees, as established under the plan, and associated administrative costs. TRIP is a cost-sharing multiple-employer defined benefit post-employment healthcare plan with a special funding situation that covers retired employees of participating school districts throughout the State of Illinois, excluding the Chicago Public School System. TRIP health coverage includes provisions for medical, prescription, and behavioral health benefits, but does not provide vision, dental, or life insurance benefits. Annuitants may participate in the State administered Preferred Provider Organization plan or choose from several managed care options. As a result of the Governor's Executive Order 12-01, the responsibilities to TRIP were transferred to the Department of Central Management Services (Department) as of July 1, 2013. The Department administers the plan with the cooperation of the Teachers' Retirement System (TRS).

The audit report is available on the office of the Auditor General website at www.auditor.illinois.gov. which includes the financial statements of the Department of Central Management Services. Questions regarding the financial statements can be address to the Department of Central Management Services at 401 South Spring, Springfield, Illinois 62706. A copy of the actuarial valuation report will be made available by the Commission on Government Forecasting and Accountability on its website at <http://cgfa.ilga.gov/>.

Plan Membership

In order to be eligible, retirees of public schools must have been certified educators or administrators during their time of employment. Eligibility to participate in the plan is currently limited to former full-time employees, or if not a full-time employee, an individual that is in a permanent and continuous basis position in which services are expected to be rendered for at least one school term, and their dependents.

Benefits Provided

The State Employees Group Insurance Act of 1971 (5 ILC 375/6.5) establishes the eligibility and benefit provisions of the plan.

Thornton Fractional Township High School District 215

Notes to Financial Statements

6. Other Postemployment Benefits (Continued)

Contributions

The State Employees Group Insurance Act of 1971 (5 ILCS 375/6.5) requires that all active contributors of the TRS, who are not employees of a department, make contributions to the plan at a rate of 0.90% of salary and for every employer of a teacher to contribute an amount equal to 0.67% of each teacher's salary. The Department determines, by rule, the percentage required, which each year shall not exceed 105% of the percentage of salary actually required to be paid in the previous fiscal year. In addition, under the State Pension Funds Continuing Appropriations Act (40 ILCS 15/1.3), there is appropriated, on a continuing annual basis, from the General Revenue Fund, an account of the General Fund, to the State Comptroller for deposit in the THIS, an amount equal to the amount certified by the Board of Trustees of TRS as the estimated total amount of contributions to be paid under 5 ILCS 376/6.6(a) in that fiscal year.

The State Employees Group Insurance Act of 1971 (5 ILCS 375/6.5) requires that the Department's Director determine the rates and premiums of annuitants and dependent beneficiaries and establish the cost-sharing parameters, as well as funding. Member premiums are set by this statute, which provides for a subsidy of either 50% or 75%, depending upon member benefit choices. Dependents are eligible for coverage, at a rate of 100% of the cost of coverage.

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

At June 30, 2024, the District's reported a liability for its proportionate share of the net OPEB liability. The State's support and total are for disclosure purposes only. The amount recognized by the District as its proportionate share of the net OPEB liability, the related State support, and the total portion of the net OPEB liability that was associated with the District were as follows:

| | |
|--|----------------------|
| District's proportionate share of the net OPEB liability | \$ 8,144,327 |
| State's proportionate share of the net OPEB liability associated with the District | <u>11,013,725</u> |
| Total | <u>\$ 19,158,052</u> |

The net OPEB liability was measured as of June 30, 2023, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2022 and rolled forward to June 30, 2023. The District's proportion of the net OPEB liability was based on the District's share of contributions to THISF for the measurement year ended June 30, 2023, relative to the projected contributions of all participating THISF employers and the state during that period. At June 30, 2023, the District's proportion was 0.114269%, which was an increase of 0.003246% from its proportion measured as of June 30, 2022.

Thornton Fractional Township High School District 215

Notes to Financial Statements

6. Other Postemployment Benefits (Continued)

For the year ended June 30, 2024, the District recognized OPEB expense of \$3,230,042. At June 30, 2024, the District report deferred outflows of resources and deferred inflows of resources, related to OPEB:

| | Deferred Outflows of Resources | Deferred Inflow of Resources |
|---|--------------------------------------|------------------------------------|
| Difference between expected and actual experience | \$ - | \$ 4,547,963 |
| Changes in assumptions | 107,950 | 16,008,008 |
| Net difference between projected and actual earnings on OPEB plan investments | 3,242 | - |
| Changes in proportion and differences between District contributions and proportionate share of contributions | <u>1,013,067</u> | <u>794,144</u> |
| Total deferred amounts to be recognized in OPEB expense in future periods | 1,124,259 | 21,350,115 |
| District's contributions subsequent to the measurement date | <u>217,897</u> | - |
| Total | <u>\$ 1,342,156</u> | <u>\$ 21,350,115</u> |

\$217,897 reported as deferred outflows of resources related to OPEB resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

| Year Ending June 30 | Net Deferred Outflows (Inflows) of Resources |
|---------------------|---|
| 2025 | \$ (3,702,124) |
| 2026 | (3,303,988) |
| 2027 | (3,199,164) |
| 2028 | (3,158,718) |
| 2029 | (2,913,426) |
| Thereafter | <u>(3,948,436)</u> |
| Total | <u>\$ (20,225,856)</u> |

Thornton Fractional Township High School District 215

Notes to Financial Statements

6. Other Postemployment Benefits (Continued)

Actuarial Assumptions

The total OPEB liability was determined by an actuarial valuation as of June 30, 2022, using the following assumptions, applied to all periods including in the measurement date, unless otherwise specified:

| | |
|-----------------------------|--|
| Inflation | 2.25% |
| Salary increases | Depends on service and ranges from 8.50% at 1 year of service to 3.50% at 20 or more years of service. |
| Investment rate of return | 2.75%, net of OPEB plan investment expense, including inflation, for all plan years. |
| Healthcare cost trend rates | Trend for fiscal year 2024 are based on actual premium increases. For non-medicare costs, trend rates start at 8.00% for plan year 2025 and decrease gradually to an ultimate rate of 4.25% in 2040. For MAPD costs, trend rates are 0% in 2024 to 2028, 19.42% in 2029 to 2033 and 6.08% in 2034, declining gradually to an ultimate rate of 4.25% in 2040. |

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

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of an actuarial experience study for the period July 1, 2017 through June 30, 2020.

Projected benefit payments were discounted to their actuarial present value using a Single Discount Rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the plan's fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bond with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met). Since TRIP is financed on a pay-as-you-go basis, a discount rate consistent with fixed income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity's index's "20-year Municipal GO AA Index" has been selected. The discount rates are 3.86% as of June 30, 2023, and 3.69% as of June 30, 2022. The increase in the single discount rate from 3.69% to 3.86% caused the total OPEB liability to increase by approximately \$137 million from 2022 to 2023.

Sensitivity of Net OPEB Liability to Changes in the Single Discount Rate

The following presents the District's net OPEB liability, calculated using the Single Discount Rate of 3.86%, as well as what the District's net OPEB liability would be if it were calculated a Single Discount Rate that is one percentage point higher (4.86%) or lower (2.86%) than the current rate:

| | | Current | | |
|--|--------------|---------------|--------------|--|
| | 1% Decrease | Discount Rate | 1% Increase | |
| | 2.86% | 3.86% | 4.86% | |
| District's proportionate share of the net OPEB liability | \$ 9,094,084 | \$ 8,144,327 | \$ 7,306,528 | |

Thornton Fractional Township High School District 215

Notes to Financial Statements

6. Other Postemployment Benefits (Continued)

Sensitivity of Net OPEB Liability to Changes in the Healthcare Cost Trend Rate

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

| | 1% Decrease (a) | Healthcare Cost Trend Rate Assumptions | 1% Increase (b) |
|-------------------------------|--------------------|---|--------------------|
| District's net OPEB liability | \$ 6,931,968 | \$ 8,144,327 | \$ 9,629,635 |

Current healthcare trend rates - Pre-Medicare capita costs: 6.00% in 2024, 8.00% in 2025, decreasing by 0.25% per year to an ultimate rate of 4.25% in 2040. Post-Medicare per capita costs: 0.00% from 2024 to 2028, 19.42% from 2029 to 2033, 6.08% in 2034 decreasing ratably to an ultimate trend rate of 4.25% in 2040.

(a) One percentage point decrease in current healthcare trend rates - Pre-Medicare per capita costs: 5.00% in 2024, 7.00% in 2025, decrease by 0.25% per year to an ultimate rate of 3.25% in 2040. Post-Medicare per capita costs: 0.00% from 2024 to 2028, 18.42% from 2029 to 2033, 5.08% in 2034 decreasing ratably to an ultimate rate of 3.25% in 2040.

(b) One percentage point increase in current healthcare trend rates - Pre-Medicare per capita costs: 7.00% in 2024, 9.00% in 2025, decreasing by 0.25% per year to an ultimate rate of 5.25% in 2040. Post-Medicare per capita costs: 0.00% from 2024 to 2028, 20.42% from 2029 to 2033, 7.08% in 2034 decreasing ratably to an ultimate trend rate of 5.25% in 2040.

b. Health Insurance Plan for Retired Employees

Plan Description:

The District Health Insurance Plan for Retired Employees (HIPRE) provides limited health care coverage for its eligible retired employees. The plan is funded on a pay-as-you-go-basis. Employees are eligible upon retirement if they were enrolled in the active medical plan immediately prior to retiring. Eligibility and coverage varies based on employee classification as described below:

Eligibility

Certified (Teachers and Administration)

TRS-eligible employees are not eligible for a continuation of coverage through the District's plan.

Thornton Fractional Township High School District 215

Notes to Financial Statements

6. Other Postemployment Benefits (Continued)

Non-Certified

Eligible for benefits once they meet criteria for retirement under IMRF plan as noted:

Regular Plan Tier 1 (Enrolled in IMRF prior to January 1, 2011)

- At least 55 years old and at least 8 years of credited service (reduced pension)
- At least 60 years old and at least 8 years of credited service (full pension)

Regular Plan Tier 2 (Enrolled in IMRF on or after January 1, 2011)

- At least 62 years old and at least 10 years of credited service (reduced pension)
- At least 67 years old and at least 10 years of credited service (full pension)

Employees Covered by Benefit Terms

As of June 30, 2024, the following employees were covered by the benefit terms:

| | |
|--|-------------------|
| Active participants | 183 |
| Retired participants (including spouses) | <u>5</u> |
| Total | <u><u>188</u></u> |

Actuarial Assumptions

The following are the methods and assumptions used to determine the total OPEB liability at June 30, 2024:

| | |
|-----------------------|------------------|
| Valuation Date | 7/1/2023 |
| Measurement Date | 6/30/2024 |
| Actuarial Cost Method | Entry age normal |
| Discount Rate | 4.21% |
| Salary Rate Increase | 4.00% |
| Inflation Rate | 2.50% |
| Healthcare Trend Rate | 4.50% |

Pre-Medicare starting per capita costs are based on premium equivalent rates. The same rates are charged for active and retirees. When an employer provides benefits to both active employees and retirees through the same plan, the benefits to retirees should be segregated and measured independently for actuarial measurement purposes. The projection of future retiree benefits should be based on claims costs, or age-adjusted premiums approximating claim costs, for retirees in accordance with actuarial standard issued by the Actuarial Standards Board. As such, retiree premiums were estimated for pre-Medicare retirees as if they were rated on a stand-alone basis. They were then disaggregate into age-specific starting costs based on average ages and assumptions on the relationship between costs and increasing age (i.e., Morbidity). Retiree contributions are unadjusted premium equivalents.

Thornton Fractional Township High School District 215

Notes to Financial Statements

6. Other Postemployment Benefits (Continued)

Post-Medicare coverage is also provided on a retiree-pay-all basis. These costs do not exhibit the active/retiree subsidization as is seen for pre-Medicare medical. Therefore, it is assumed that retirees pay the entire costs for these coverages and there is no liability for the District.

Unlike medical costs, dental costs do not exhibit the relationship between costs and increasing age for medical and, therefore, have a flat claim cost. In particular, the mix and type of services vary by age by costs generally do not. So, the District has no liability for this coverage. This also follows generally accepted actuarial standards.

Discount Rate

The District does not have a dedicated Trust to pay the benefits of the Plan. Per GASB 75, this discount rate is a yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher (or equivalent quality on another rating scale). The discount rate used is 4.21%.

Changes in Net OPEB Liability

| | Total OPEB Liability (A) | Plan Fiduciary Net Position (B) | Net OPEB Liability (A) - (B) |
|---|--------------------------------|---------------------------------------|------------------------------------|
| Balances at June 30, 2023 | \$ <u>918,664</u> | \$ <u>-</u> | \$ <u>918,664</u> |
| Changes for the year: | | | |
| Service cost | 49,769 | - | 49,769 |
| Interest on the total OPEB liability | 36,843 | - | 36,843 |
| Changes of assumptions | (5,504) | - | (5,504) |
| Benefit payments, including refunds of employee contributions | <u>(53,164)</u> | <u>-</u> | <u>(53,164)</u> |
| Net changes | <u>27,944</u> | <u>-</u> | <u>27,944</u> |
| Balances at June 30, 2024 | \$ <u>946,608</u> | \$ <u>-</u> | \$ <u>946,608</u> |

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

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 4.21%, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.21%) or 1-percentage-point higher (5.21%) than the current rate:

| | 1% Decrease (3.21%) | Current Discount Rate (4.21%) | 1% Increase (5.21%) |
|----------------------|------------------------|-------------------------------------|------------------------|
| Total OPEB liability | \$ 1,018,707 | \$ 946,608 | \$ 881,360 |

Thornton Fractional Township High School District 215

Notes to Financial Statements

6. Other Postemployment Benefits (Continued)

Sensitivity of the Net OPEB Liability to Changes in the Trend Rate

The actuarial valuation did not include a health care trend rate, yet assumed there would be no increase in benefit level. Therefore, an estimation of what the net OPEB liability would be if it were calculated using a trend rate that is 1% higher and lower is not applicable.

| | 1% Decrease | Healthcare Cost Trend Rate Assumptions | 1% Increase |
|----------------------|-------------|---|--------------|
| Total OPEB liability | \$ 860,342 | \$ 946,608 | \$ 1,049,733 |

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

For the year ended June 30, 2024, the District recognized OPEB expense of \$77,068. At June 30, 2024, the District reported \$123,380 deferred outflows of resources and \$223,418 deferred inflows of resources related to OPEB. The following represents the deferred outflows of resources related to OPEB:

| | Deferred Outflows of Resources | Deferred Inflow of Resources |
|---|--------------------------------------|------------------------------------|
| Difference between expected and actual experience | \$ 2,458 | \$ 113,274 |
| Changes in assumptions | 120,922 | 110,144 |
| Total | \$ 123,380 | \$ 223,418 |

The total deferred outflows related to OPEB will be recognized in future years as follows:

| | Net Deferred Outflows (Inflows) of Resources |
|---------------------|--|
| Year ended June 30: | |
| 2025 | \$ (7,569) |
| 2026 | (12,428) |
| 2027 | (13,857) |
| 2028 | (13,857) |
| 2029 | (17,859) |
| Thereafter | (34,468) |
| Total | \$ (100,038) |

Thornton Fractional Township High School District 215

Notes to Financial Statements

6. Other Postemployment Benefits (Continued)

Aggregate OPEB Amounts - At June 30, 2024, the District reported the following from all OPEB plans:

| | THIS | HIPRE | Total |
|--------------------------------|--------------|------------|--------------|
| Net OPEB liability/(asset) | \$ 8,144,327 | \$ 946,608 | \$ 9,090,935 |
| Deferred outflows of resources | 1,342,156 | 123,380 | 1,465,536 |
| Deferred inflows of resources | 21,350,115 | 223,418 | 21,573,533 |
| OPEB expense | 3,230,042 | 77,068 | 3,307,110 |

7. Joint Agreements

The District is a participant in Exceptional Children Have Opportunities (ECHO), which was established as a result of a joint agreement between 17 public school districts for the purpose of providing special education services to the children of its member district.

The joint agreement is governed by a Board of Directors composed of superintendents (or an alternative person appointed by the superintendent) from each member district. Complete financial statements of the joint agreement may be obtained from its administrative office at 350 West 154th Street, South Holland, Illinois 60473. The District paid \$2,416,482 to ECHO for tuition and services during the year ended June 30, 2024.

The following is summary financial information on the joint agreement as of and for the year ended June 30, 2022, the most recent information available:

| | |
|---|---------------|
| Total asset-modified cash basis | \$ 47,676,550 |
| Total liabilities-modified cash basis | 14,939,589 |
| Net investment in capital assets | 7,264,755 |
| Unrestricted net position - modified cash | 24,364,477 |
| Restricted net position - modified cash | 1,107,729 |
| Total net position - modified cash basis | 32,736,961 |
| Revenues received | 39,732,572 |
| Expenditures disbursed | 35,133,179 |
| Net change in fund balance | \$ 4,599,393 |

Thornton Fractional Township High School District 215

Notes to Financial Statements

8. Risk Management

The District is exposed to various risks of loss including general liability, property and casualty, errors and omissions, workers compensation, unemployment compensation and employee health and medical benefits. In lieu of paying unemployment contributions, the District has elected to reimburse the State of Illinois for the actual amount of benefits paid to their former workers.

The District has insurance with Educational Benefit Cooperative (EBC) to provide employee health and accident benefits, which is a public risk pool and is premium based. For all other risks of loss, the District has joined together with other school districts to form various pools through which to manage its risk of loss. The District is a member of Suburban School Cooperative Insurance Pool (SSCIP) for general liability, property and casualty, and errors and omissions coverage and School Employee Loss Fund (SELF) for workers compensation coverage. These public entity risk pools operate as common risk management and insurance programs. They receive premiums from member districts and reinsure through commercial companies to limit the liability for claims in excess of coverage provided by the pool.

The District had no significant decreases in coverage nor have any claims exceeded coverage in the past three years.

9. Interfund Transfers

Interfund transfers in the fund financial statements on June 30, 2024, are as follows:

| Transfer From | Transfer To | Amount |
|-------------------------------------|-----------------------|---------------------|
| General Fund - Educational Account | Capital Projects Fund | \$ 3,500,000 |
| General Fund - Working Cash Account | Capital Projects Fund | <u>500,000</u> |
| Total | | <u>\$ 4,000,000</u> |

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them or to transfer investment earnings from one fund to another. Transfers are also used to move unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorization.

10. Contingencies

The District has received funding from State and Federal grants in the current and prior years, which are subject to audits by the granting agencies. Such audits could lead to requests for reimbursement to the grantor agency for expenditures disallowed under terms of the grant. Based on prior experience, District management believes that such disallowance's, if any, would be immaterial.

11. Subsequent Events

On July 26, 2024, the District entered into a lease agreement for 57 copiers with a term of 36 months for \$5,541.74 a month ending on July 26, 2027.

Thornton Fractional Township High School District 215

Schedule of Changes in the Employer's Net Pension Liability and Related Ratios

Illinois Municipal Retirement Fund

Last Ten Calendar Years

| <i>Calendar year ending December 31,</i> | 2023 | 2022 | 2021 | 2020 |
|--|----------------------|----------------------|-----------------------|----------------------|
| Total Pension Liability | | | | |
| Service cost | \$ 726,759 | \$ 737,796 | \$ 688,964 | \$ 760,071 |
| Interest | 2,568,671 | 2,497,665 | 2,490,380 | 2,380,638 |
| Differences between expected and actual experience | 657,747 | (296,414) | (1,192,459) | 594,695 |
| Changes of assumption | (5,470) | - | - | (394,159) |
| Benefit payments, including refunds of member contributions | <u>(1,940,668)</u> | <u>(1,967,596)</u> | <u>(1,854,031)</u> | <u>(1,729,991)</u> |
| Net change in total pension liability | 2,007,039 | 971,451 | 132,854 | 1,611,254 |
| Total pension liability, beginning | <u>36,036,904</u> | <u>35,065,453</u> | <u>34,932,599</u> | <u>33,321,345</u> |
| Total pension liability, ending | <u>\$ 38,043,943</u> | <u>\$ 36,036,904</u> | <u>\$ 35,065,453</u> | <u>\$ 34,932,599</u> |
| Plan Fiduciary Net Position | | | | |
| Contributions - employer | \$ 481,187 | \$ 642,124 | \$ 724,504 | \$ 706,596 |
| Contributions - employees | 368,602 | 352,053 | 338,796 | 365,350 |
| Net investment income | 3,703,816 | (4,930,445) | 5,979,461 | 4,466,932 |
| Benefit payments, including refunds of member contributions | (1,940,668) | (1,967,596) | (1,854,031) | (1,729,991) |
| Administrative expense | <u>914,584</u> | <u>(25,465)</u> | <u>(865,467)</u> | <u>32,050</u> |
| Net change in plan fiduciary net position | 3,527,521 | (5,929,329) | 4,323,263 | 3,840,937 |
| Plan net position, beginning | <u>33,686,517</u> | <u>39,615,846</u> | <u>35,292,583</u> | <u>31,451,646</u> |
| Plan net position, ending | <u>\$ 37,214,038</u> | <u>\$ 33,686,517</u> | <u>\$ 39,615,846</u> | <u>\$ 35,292,583</u> |
| Net pension liability (asset) | <u>\$ 829,905</u> | <u>\$ 2,350,387</u> | <u>\$ (4,550,393)</u> | <u>\$ (359,984)</u> |
| Plan fiduciary net position as a percentage of the total pension liability | 97.82 % | 93.48 % | 112.98 % | 101.03 % |
| Covered valuation payroll | \$ 8,183,460 | \$ 7,727,117 | \$ 7,526,143 | \$ 7,573,379 |
| Net pension liability as a percentage of covered payroll | 10.14 % | 30.42 % | (60.46)% | (4.75)% |

| 2019 | 2018 | 2017 | 2016 | 2015 | 2014 |
|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| \$ 765,563 | \$ 688,398 | \$ 672,022 | \$ 640,850 | \$ 643,825 | \$ 645,950 |
| 2,241,132 | 2,113,488 | 2,062,771 | 1,944,541 | 1,834,496 | 1,705,877 |
| | | | | | - |
| 543,780 | 500,678 | 282,630 | 286,939 | 232,795 | (413,666) |
| - | 883,588 | (921,478) | (33,183) | 31,576 | 934,878 |
| <u>(1,517,033)</u> | <u>(1,467,768)</u> | <u>(1,388,068)</u> | <u>(1,237,806)</u> | <u>(1,240,837)</u> | <u>(1,073,284)</u> |
| 2,033,442 | 2,718,384 | 707,877 | 1,601,341 | 1,501,855 | 1,799,755 |
| <u>31,287,903</u> | <u>28,569,519</u> | <u>27,861,642</u> | <u>26,260,301</u> | <u>24,758,446</u> | <u>22,958,691</u> |
| <u>\$ 33,321,345</u> | <u>\$ 31,287,903</u> | <u>\$ 28,569,519</u> | <u>\$ 27,861,642</u> | <u>\$ 26,260,301</u> | <u>\$ 24,758,446</u> |
| \$ 565,449 | \$ 687,597 | \$ 657,216 | \$ 651,494 | \$ 598,575 | \$ 611,813 |
| 353,221 | 331,919 | 312,578 | 292,287 | 287,281 | 265,239 |
| 5,013,811 | (1,545,999) | 4,437,563 | 1,596,142 | 118,487 | 1,399,353 |
| (1,517,033) | (1,467,768) | (1,388,068) | (1,237,806) | (1,240,837) | (1,073,284) |
| <u>202,532</u> | <u>359,578</u> | <u>(552,298)</u> | <u>257,978</u> | <u>(197,078)</u> | <u>(366,631)</u> |
| 4,617,980 | (1,634,673) | 3,466,991 | 1,560,095 | (433,572) | 836,490 |
| <u>26,833,666</u> | <u>28,468,339</u> | <u>25,001,348</u> | <u>23,441,253</u> | <u>23,874,825</u> | <u>23,038,335</u> |
| <u>\$ 31,451,646</u> | <u>\$ 26,833,666</u> | <u>\$ 28,468,339</u> | <u>\$ 25,001,348</u> | <u>\$ 23,441,253</u> | <u>\$ 23,874,825</u> |
| <u>\$ 1,869,699</u> | <u>\$ 4,454,237</u> | <u>\$ 101,180</u> | <u>\$ 2,860,294</u> | <u>\$ 2,819,048</u> | <u>\$ 883,621</u> |
| 94.39 % | 85.76 % | 99.65 % | 89.73 % | 89.26 % | 96.43 % |
| \$ 7,600,128 | \$ 7,369,748 | \$ 6,887,597 | \$ 6,373,609 | \$ 6,097,682 | \$ 5,879,626 |
| 24.60 % | 60.44 % | 1.47 % | 44.88 % | 46.23 % | 15.03 % |

Thornton Fractional Township High School District 215

Schedule of Employer Contributions

Illinois Municipal Retirement Fund

Last Ten Fiscal Years

| Fiscal Year | Actuarially Determined Contribution | Actual Contribution | Contribution Deficiency (Excess) | Covered Valuation Payroll | Actual Contributions as a Percentage of Covered Valuation Payroll |
|-------------|---|------------------------|--|---------------------------------|---|
| 2024 | \$ 461,976 | \$ 461,976 | \$ - | \$ 8,395,101 | 5.50 % |
| 2023 | 596,895 | 596,895 | - | 8,111,608 | 7.36 % |
| 2022 | 724,504 | 695,858 | 28,646 | 7,526,143 | 9.25 % |
| 2021 | 704,156 | 704,156 | - | 7,123,119 | 9.89 % |
| 2020 | 642,917 | 660,335 | (17,418) | 7,633,451 | 8.65 % |
| 2019 | 645,066 | 627,349 | 17,717 | 7,520,994 | 8.34 % |
| 2018 | 683,410 | 704,651 | (21,241) | 7,246,909 | 9.72 % |
| 2017 | 611,866 | 651,494 | (39,628) | 6,373,609 | 10.22 % |
| 2016 | 597,573 | 598,575 | (1,002) | 6,097,682 | 9.82 % |
| 2015 | 615,009 | 611,813 | 3,196 | 5,879,626 | 10.41 % |

Notes to Schedule

Valuation date:

Notes:

Actuarially determined contribution rates are calculated as of December 31 of each year, which are 12 months prior to the beginning of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

| | |
|-------------------------------|---|
| Actuarial cost method | Aggregate entry age normal |
| Amortization method | Level percent of payroll, closed |
| Remaining amortization period | Non-Taxing bodies: 10-year rolling period. Taxing bodies (Regular, SLEP and ECO groups): 20-year closed. Early Retirement Incentive Plan liabilities: a period up to 10 years selected by the Employer upon adoption of ERI. SLEP supplemental liabilities attributable to Public Act 94-712 were financed over 15 years for most employers (five employers were financed over 16 years; one employer was financed over 17 years; two employers were financed over 18 years; one employer was financed over 21 years; three employers were financed over 24 years; four employers were financed over 25 years and one employer was financed over 26 years). |
| Asset valuation method | 5-year smoothed market; 20% corridor |
| Wage growth | 2.75% |
| Inflation | 2.25% |
| Salary increases | 2.75% to 13.75%, including inflation |
| Investment rate of return | 7.25% |
| Retirement age | Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2020 valuation pursuant to an experience study of the period 2017 - 2019. |
| Mortality | For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. |

Thornton Fractional Township High School District 215
Schedule of the District's Proportionate Share of the Net Pension Liability
Teachers' Retirement System
 Last Ten Fiscal Years

| | 2024* | 2023* | 2022* | 2021* |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| District's proportion of the net pension liability | 0.003048 % | 0.002995 % | 0.003264 % | 0.003424 % |
| District's proportion share of the net pension liability | \$ 2,590,346 | \$ 2,510,979 | \$ 2,546,028 | \$ 2,952,402 |
| State's proportionate share of the net pension liability associated with the District | <u>223,548,150</u> | <u>217,810,793</u> | <u>213,384,198</u> | <u>231,247,435</u> |
| Total | <u>\$ 226,138,496</u> | <u>\$ 220,321,772</u> | <u>\$ 215,930,226</u> | <u>\$ 234,199,837</u> |
| District's covered payroll | \$ 31,941,125 | \$ 30,648,690 | \$ 29,263,176 | \$ 28,780,094 |
| District's proportionate share of the net pension liability as a percentage of covered payroll | 8.11 % | 8.19 % | 8.70 % | 10.26 % |
| Plan fiduciary net position as a percentage of the total pension liability | 43.90 % | 42.80 % | 45.10 % | 37.80 % |

Notes to Schedule

Changes of assumptions

For the 2023 measurement year, the assumed investment rate of return was of 7.0 percent, including an inflation rate of 2.50 percent and a real return of 4.50 percent. Salary increases were assumed to vary by service credit. These actuarial assumptions were based on an experience study dated September 30, 2021.

For the 2022-2018 measurement years, the assumed investment rate of return was of 7.0 percent, including an inflation rate of 2.25 percent and a real return of 4.75 percent. Salary increases were assumed to vary by service credit. The assumptions used for the 2020-2018 and 2017-2016 measurement years were based on an experience study dated September 18, 2018 and August 13, 2015, respectively.

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

* Amounts presented were determined as of the prior fiscal year end

| 2020* | 2019* | 2018* | 2017* | 2016* | 2015* |
|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| 0.003568 % | 0.003797 % | 0.008029 % | 0.008104 % | 0.007912 % | 0.007466 % |
| \$ 2,893,801 | \$ 2,959,329 | \$ 6,134,128 | \$ 6,397,262 | \$ 5,182,961 | \$ 4,543,530 |
| <u>205,948,646</u> | <u>202,726,465</u> | <u>194,705,592</u> | <u>199,394,566</u> | <u>156,575,493</u> | <u>143,347,047</u> |
| <u>\$ 208,842,447</u> | <u>\$ 205,685,794</u> | <u>\$ 200,839,720</u> | <u>\$ 205,791,828</u> | <u>\$ 161,758,454</u> | <u>\$ 147,890,577</u> |
| \$ 27,866,221 | \$ 27,193,879 | \$ 26,301,620 | \$ 25,289,297 | \$ 24,106,381 | \$ 23,258,711 |
| 10.38 % | 10.88 % | 23.32 % | 25.30 % | 21.50 % | 19.53 % |
| 39.60 % | 40.00 % | 39.30 % | 36.40 % | 41.50 % | 43.00 % |

Thornton Fractional Township High School District 215

Schedule of Employer Contributions

Teachers' Retirement System

Last Ten Fiscal Years

| Fiscal Year Ended June 30, | Contractually Required Contributions | Contributions in Relation to Contractually Required Contributions | Contribution Deficiency (Excess) | District's Covered Payroll | Contributions as a Percentage of Covered Payroll |
|-------------------------------|--|---|--|-------------------------------|--|
| 2024 | \$ 298,001 | \$ 298,001 | \$ - | \$ 32,522,010 | 0.92 % |
| 2023 | 318,700 | 318,700 | - | 31,941,125 | 1.00 |
| 2022 | 287,307 | 287,307 | - | 30,648,690 | 0.94 |
| 2021 | 209,059 | 209,059 | - | 29,263,176 | 0.71 |
| 2020 | 229,079 | 229,079 | - | 28,780,094 | 0.80 |
| 2019 | 231,137 | 231,137 | - | 27,866,221 | 0.83 |
| 2018 | 196,617 | 196,617 | - | 27,193,879 | 0.72 |
| 2017 | 325,221 | 325,221 | - | 26,301,260 | 1.24 |
| 2016 | 146,678 | 146,678 | - | 25,289,297 | 0.58 |
| 2015 | 277,334 | 277,334 | - | 24,106,381 | 1.15 |

Thornton Fractional Township High School District 215

Schedule of the District's Proportionate Share of the Net OPEB Liability Teachers' Health Insurance Security Fund

Last Eight Fiscal Years

| | 2024* | 2023* | 2022* | 2021* |
|---|----------------------|----------------------|----------------------|----------------------|
| District's proportion of the net OPEB liability | 0.114269 % | 0.111023 % | 0.112755 % | 0.113764 % |
| District's proportion share of the net OPEB liability | \$ 8,144,327 | \$ 7,599,191 | \$ 24,868,525 | \$ 30,415,884 |
| State's proportionate share of the net OPEB liability associated with the District | <u>11,013,725</u> | <u>10,337,952</u> | <u>33,718,091</u> | <u>41,205,240</u> |
| | <u>\$ 19,158,052</u> | <u>\$ 17,937,143</u> | <u>\$ 58,586,616</u> | <u>\$ 71,621,124</u> |
| District's covered payroll | \$ 31,941,125 | \$ 30,648,690 | \$ 29,263,179 | \$ 28,780,094 |
| District's proportionate share of the net OPEB liability as a percentage of covered payroll | 25.50 % | 24.79 % | 84.98 % | 105.68 % |
| Plan fiduciary net position as a percentage of the total OPEB liability | 6.21 % | 5.24 % | 1.40 % | (0.24)% |

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

The District implemented GASB Statement No. 75 in fiscal year 2018. Information prior to fiscal year 2018 is not available.

| 2020* | 2019* | 2018* | 2017* |
|----------------------|----------------------|----------------------|----------------------|
| 0.113340 % | 0.114730 % | 0.114307 % | 0.108580 % |
| \$ 31,370,750 | \$ 30,226,651 | \$ 29,662,089 | \$ 29,681,250 |
| <u>42,479,998</u> | <u>40,587,874</u> | <u>38,953,694</u> | <u>41,156,137</u> |
| <u>\$ 73,850,748</u> | <u>\$ 70,814,525</u> | <u>\$ 68,615,783</u> | <u>\$ 70,837,387</u> |
| \$ 27,866,221 | \$ 27,193,879 | \$ 26,301,620 | \$ 25,289,297 |
| 112.58 % | 111.15 % | 112.78 % | 117.37 % |
| (0.22)% | (0.07)% | (0.17)% | (0.22)% |

Thornton Fractional Township High School District 215

Schedule of Employer Contributions Teachers' Health Insurance Security Fund

Last Eight Fiscal Years

| Fiscal Year | Contractually Required Contribution | Contributions in Relation to Contractually Required Contribution | Contribution Deficiency (Excess) | Covered Payroll | Contributions as a Percentage of Covered Payroll |
|-------------|---|--|--|--------------------|--|
| 2024 | \$ 217,897 | \$ 217,897 | \$ - | \$ 32,522,010 | 0.67 % |
| 2023 | 214,006 | 214,006 | - | 31,941,125 | 0.67 % |
| 2022 | 205,346 | 205,346 | - | 30,648,690 | 0.67 % |
| 2021 | 269,221 | 269,221 | - | 29,263,176 | 0.92 % |
| 2020 | 264,777 | 264,777 | - | 28,780,094 | 0.92 % |
| 2019 | 256,369 | 256,369 | - | 27,866,221 | 0.92 % |
| 2018 | 239,306 | 239,306 | - | 27,193,879 | 0.88 % |
| 2017 | 220,934 | 220,934 | - | 26,301,260 | 0.84 % |

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

The District implemented GASB Statement No. 75 in fiscal year 2018. Information prior to fiscal year 2018 is not available.

Thornton Fractional Township High School District 215

Schedule of the District's Proportionate Share of the Total OPEB

Liability and Related Ratios

Postretirement Health Plan

Last Seven Fiscal Years

| | 2024 | 2023 | 2022 | 2021 |
|---|-------------------|-------------------|-------------------|---------------------|
| Total OPEB Liability | | | | |
| Service cost | \$ 49,769 | \$ 50,956 | \$ 63,805 | \$ 58,972 |
| Interest | 36,843 | 38,686 | 22,670 | 23,590 |
| Differences between expected and actual experience | - | (101,095) | - | (66,061) |
| Changes of assumption | (5,504) | 5,899 | (134,163) | 176,584 |
| Benefit payments, including refunds of member contributions | (53,164) | (43,316) | (49,413) | (30,582) |
| Other changes | - | - | - | - |
| Net change in total OPEB liability | 27,944 | (48,870) | (97,101) | 162,503 |
| Total OPEB liability, beginning | 918,664 | 967,534 | 1,064,635 | 902,132 |
| Total OPEB liability - ending | <u>\$ 946,608</u> | <u>\$ 918,664</u> | <u>\$ 967,534</u> | <u>\$ 1,064,635</u> |
| Employer's total pension liability | <u>\$ 946,608</u> | <u>\$ 918,664</u> | <u>\$ 967,534</u> | <u>\$ 1,064,635</u> |
| Plan fiduciary net position as a percentage of the total OPEB liability | 0.00 % | 0.00 % | 0.00 % | 0.00 % |
| Covered payroll | N/A | N/A | N/A | N/A |
| Employer's total OPEB liability as a percentage of covered payroll | N/A | N/A | N/A | N/A |

The District implemented GASB Statement No. 75 in fiscal year 2018. Information prior to fiscal year 2018 is not available.

| | 2020 | 2019 | 2018 |
|----|----------|------------|------------|
| \$ | 29,664 | \$ 32,787 | \$ - |
| | 23,822 | 27,416 | - |
| | - | 23,420 | - |
| | 14,068 | (663) | (26,320) |
| | (39,217) | (46,058) | - |
| | 361 | 16,517 | 560 |
| | 28,698 | 53,419 | (25,760) |
| | 873,434 | 820,015 | 845,775 |
| \$ | 902,132 | \$ 873,434 | 820,015 |
| \$ | 902,132 | \$ 873,434 | \$ 820,015 |

0.00 % 0.00 % 0.00 %

N/A \$ 6,686,584 \$ 6,063,881

N/A 13.06 % 13.52 %

Thornton Fractional Township High School District 215

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget to Actual - General Fund

| <i>Year Ended June 30, 2024</i> | General Fund | | |
|---|------------------------------|----------------------|-------------------------------|
| | Original and Final Budget | Actual | Variance with Final Budget |
| Revenues | | | |
| Local sources | | | |
| Property taxes | 23,540,233 | 25,750,944 | (2,210,711) |
| Personal property replacement taxes | 3,180,397 | 1,976,693 | 1,203,704 |
| Charges for services | 666,400 | 686,198 | (19,798) |
| Earnings on investments | 240,800 | 1,325,907 | (1,085,107) |
| Other | 78,000 | 297,624 | (219,624) |
| Evidence Based Funding Formula | 31,027,514 | 33,644,218 | (2,616,704) |
| Restricted state aid | 930,443 | 891,501 | 38,942 |
| Restricted federal; aid | 7,708,324 | 8,379,652 | (671,328) |
| On behalf payments - State of Illinois | <u>3,600,000</u> | <u>15,854,669</u> | <u>(12,254,669)</u> |
| Total revenues | <u>70,972,111</u> | <u>88,807,406</u> | <u>(17,835,295)</u> |
| Expenditures | | | |
| Instruction | 37,186,253 | 37,664,543 | (478,290) |
| On behalf payments - State of Illinois | 3,600,000 | 15,854,669 | (12,254,669) |
| Support services | 23,264,659 | 23,256,509 | 8,150 |
| Community services | 111,611 | 103,526 | 8,085 |
| Payments to Other Governmental Units | 3,175,229 | 2,543,828 | 631,401 |
| Capital outlay | <u>4,611,599</u> | <u>3,291,626</u> | <u>1,319,973</u> |
| Total expenditures | <u>71,949,351</u> | <u>82,714,701</u> | <u>(10,765,350)</u> |
| Excess of revenue over (under) expenditures | (977,240) | 6,092,705 | (7,069,945) |
| Other Financing Sources (Uses) | | | |
| Transfers out | <u>-</u> | <u>(4,000,000)</u> | <u>4,000,000</u> |
| Total other financing sources (uses) | <u>-</u> | <u>(4,000,000)</u> | <u>4,000,000</u> |
| Net change in fund balances | <u>\$ (977,240)</u> | 2,092,705 | <u>\$ (3,069,945)</u> |
| Reserved fund balance, beginning of year | | <u>37,539,917</u> | |
| Fund balances, end of year | | <u>\$ 39,632,622</u> | |

Thornton Fractional Township High School District 215

Notes to Required Supplementary Required Information

Budgetary Data

Annual budgets for all Governmental Funds are adopted on the modified accrual basis, consistent with generally accepted accounting principles (GAAP) for local governments.

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

1. The Superintendent submits to the Board of Education a proposed operating budget for the fiscal year commencing July 1. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted and the proposed budget is available for inspection to obtain taxpayer comments.
3. Prior to October 1 the budget is legally adopted through passage of a resolution. On or before the last Tuesday in December, a tax levy ordinance is filed with the County Clerk to obtain tax revenues.
4. The Superintendent is authorized to transfer up to 10% of the total budget between departments within any fund without Board of Education approval; however, any revisions that alter the total expenditures of any fund must be approved by the Board of Education following the public hearing process mandated by law. The budget, which was not amended, was adopted on September 26, 2023.
5. Formal budgetary integration is employed as a management control device during the year for all Governmental Funds.
6. The District has adopted a legal budget for all its Governmental Funds. The legal level of budgetary control is at the individual fund level, therefore, actual expenditures for the governmental funds may not legally exceed the total budgeted for such funds. However, under the State Budget Act expenditures may exceed the budget if additional resources are available to finance such expenditures.
7. The budget lapses at the end of each fiscal year.

Excess of Expenditures over Budgets in Individual Funds

Expenditures exceeded the budgeted amount in the following funds:

| | Budget | Actual | Excess |
|------------------------------------|---------------|---------------|---------------|
| General Fund - Educational Account | \$ 61,617,761 | \$ 73,986,797 | \$ 12,369,036 |
| General Fund - Tort Account | \$ 678,807 | \$ 800,587 | \$ 121,780 |

The overexpenditure in the General Fund - Educational Account is on-behalf payments. For June 30, 2024, \$3,600,000 was budgeted for and the actual was \$15,854,669. The expenditure variance was sufficiently absorbed by surpluses that existed at the beginning of the fiscal year and were approved by the Board of Education. Under the State Budget Act expenditures may exceed the budget if additional resources are available to finance such expenditures.

Thornton Fractional Township High School District 215

Combining Balance Sheet by Account

General Fund

| <i>As of June 30, 2024</i> | Educational | Operations and Maintenance | Working Cash | Tort | Total |
|--|--------------------------|----------------------------------|-------------------------|-----------------------|--------------------------|
| Assets | | | | | |
| Cash and investments | \$ 28,784,629 | \$ 4,770,687 | \$ 5,784,975 | \$ 195,374 | \$ 39,535,665 |
| Receivables | | | | | |
| Property taxes | 15,156,157 | 1,845,223 | 106,767 | 415,902 | 17,524,049 |
| Grants receivables | <u>1,410,846</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>1,410,846</u> |
| Total assets | <u>\$ 45,351,632</u> | <u>\$ 6,615,910</u> | <u>\$ 5,891,742</u> | <u>\$ 611,276</u> | <u>\$ 58,470,560</u> |
| Liabilities | | | | | |
| Accounts payables | \$ 193,131 | \$ 793,874 | \$ - | \$ - | \$ 987,005 |
| Accrued payroll expenditures | <u>3,720</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>3,720</u> |
| Total liabilities | <u>196,851</u> | <u>793,874</u> | <u>-</u> | <u>-</u> | <u>990,725</u> |
| Deferred inflow of resources | | | | | |
| Property taxes levied for subsequent year | <u>15,479,321</u> | <u>1,845,223</u> | <u>106,767</u> | <u>415,902</u> | <u>17,847,213</u> |
| Fund balances | | | | | |
| Restricted | 400,517 | - | - | 195,374 | 595,891 |
| Unassigned | <u>29,274,943</u> | <u>3,976,813</u> | <u>5,784,975</u> | <u>-</u> | <u>39,036,731</u> |
| Total fund balances | <u>29,675,460</u> | <u>3,976,813</u> | <u>5,784,975</u> | <u>195,374</u> | <u>39,632,622</u> |
| Total liabilities, deferred inflows and fund balances | <u>\$ 45,351,632</u> | <u>\$ 6,615,910</u> | <u>\$ 5,891,742</u> | <u>\$ 611,276</u> | <u>\$ 58,470,560</u> |

Thornton Fractional Township High School District 215

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances by Account

General Fund

| <i>Year Ended June 30, 2024</i> | Educational | Operations and Maintenance | Working Cash | Tort | Total |
|--|-------------------|----------------------------------|----------------|----------------|-------------------|
| Revenue | | | | | |
| Local sources | | | | | |
| Property taxes | \$ 22,016,594 | \$ 2,881,122 | \$ 173,204 | \$ 680,024 | \$ 25,750,944 |
| Replacement taxes | 1,976,693 | - | - | - | 1,976,693 |
| Investment income | 945,857 | 174,275 | 203,752 | 2,023 | 1,325,907 |
| Other | <u>900,682</u> | <u>57,717</u> | <u>-</u> | <u>25,423</u> | <u>983,822</u> |
| Total local sources | <u>25,839,826</u> | <u>3,113,114</u> | <u>376,956</u> | <u>707,470</u> | <u>30,037,366</u> |
| State sources | | | | | |
| Evidence based funding | 29,534,218 | 4,110,000 | - | - | 33,644,218 |
| Grants-in-aid | <u>841,501</u> | <u>50,000</u> | <u>-</u> | <u>-</u> | <u>891,501</u> |
| Total state sources | <u>30,375,719</u> | <u>4,160,000</u> | <u>-</u> | <u>-</u> | <u>34,535,719</u> |
| Federal sources | | | | | |
| Unrestricted | <u>7,373,653</u> | <u>1,005,999</u> | <u>-</u> | <u>-</u> | <u>8,379,652</u> |
| On behalf revenues | <u>15,854,669</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>15,854,669</u> |
| Total revenues | <u>79,443,867</u> | <u>8,279,113</u> | <u>376,956</u> | <u>707,470</u> | <u>88,807,406</u> |
| Expenditures | | | | | |
| Instruction | 38,303,479 | - | - | - | 38,303,479 |
| On behalf payments | <u>15,854,669</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>15,854,669</u> |
| Total instruction | <u>54,158,148</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>54,158,148</u> |
| Support services | | | | | |
| Pupils | 6,189,587 | - | - | - | 6,189,587 |
| Instructional staff | 3,277,045 | - | - | - | 3,277,045 |
| General administration | 1,354,673 | - | - | 800,587 | 2,155,260 |
| School administration | 2,896,365 | - | - | - | 2,896,365 |
| Business | 2,835,857 | 7,927,317 | - | - | 10,763,174 |
| Central | 566,132 | - | - | - | 566,132 |
| Other | <u>61,636</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>61,636</u> |
| Total support services | <u>17,181,295</u> | <u>7,927,317</u> | <u>-</u> | <u>800,587</u> | <u>25,909,199</u> |
| Community services | <u>103,526</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>103,526</u> |
| Payments to other districts and government units | <u>2,543,828</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>2,543,828</u> |
| Total expenditures | <u>73,986,797</u> | <u>7,927,317</u> | <u>-</u> | <u>800,587</u> | <u>82,714,701</u> |

Thornton Fractional Township High School District 215

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances by Account General Fund (Continued)

| <i>Year Ended June 30, 2024</i> | Educational | Operations and Maintenance | Working Cash | Tort | Total |
|--------------------------------------|----------------------|---|---------------------|--------------------|----------------------|
| Excess of revenues over expenditures | \$ <u>5,457,070</u> | \$ <u>351,796</u> | \$ <u>376,956</u> | \$ <u>(93,117)</u> | \$ <u>6,092,705</u> |
| Other financing (uses) | | | | | |
| Transfers out | <u>(3,500,000)</u> | <u>-</u> | <u>(500,000)</u> | <u>-</u> | <u>(4,000,000)</u> |
| Total other financing uses | <u>(3,500,000)</u> | <u>-</u> | <u>(500,000)</u> | <u>-</u> | <u>(4,000,000)</u> |
| Net change in fund balance | 1,957,070 | 351,796 | (123,044) | (93,117) | 2,092,705 |
| Fund balances at beginning of year | <u>27,718,390</u> | <u>3,625,017</u> | <u>5,908,019</u> | <u>288,491</u> | <u>37,539,917</u> |
| Fund balances at end of year | <u>\$ 29,675,460</u> | <u>\$ 3,976,813</u> | <u>\$ 5,784,975</u> | <u>\$ 195,374</u> | <u>\$ 39,632,622</u> |

Thornton Fractional Township High School District 215

Schedule of Revenues, Expenditures and

Changes in Fund Balance

Budget and Actual

| Year Ended June 30, 2024 with Comparative Actual Totals for June 30, 2023 | Educational Account | | | |
|--|------------------------------|-------------------|-------------------------------|-------------------|
| | 2024 | | 2023 | |
| | Original and Final Budget | Actual | Variance with Final Budget | Actual |
| Revenues | | | | |
| Local sources | | | | |
| Property taxes | \$ 19,892,060 | \$ 22,016,594 | \$ (2,124,534) | \$ 21,689,933 |
| Replacement taxes | 3,180,397 | 1,976,693 | 1,203,704 | 3,371,109 |
| Charges for services | 666,400 | 686,198 | (19,798) | 717,823 |
| Refund of Prior Years' Expenditures | - | 1,942 | (1,942) | 20,374 |
| Investment income | 155,500 | 945,857 | (790,357) | 604,786 |
| Other | <u>18,000</u> | <u>212,542</u> | <u>(194,542)</u> | <u>166,850</u> |
| Total local sources | <u>23,912,357</u> | <u>25,839,826</u> | <u>(1,927,469)</u> | <u>26,570,875</u> |
| State sources | | | | |
| Unrestricted | | | | |
| Evidence based funding | 26,917,514 | 29,534,218 | (2,616,704) | 28,591,607 |
| Restricted | | | | |
| Special Education | 320,000 | 266,662 | 53,338 | 300,660 |
| Secondary Program Improvement (CTEI) | 189,265 | 199,324 | (10,059) | 262,419 |
| State Free Lunch & Breakfast | 5,300 | 23,814 | (18,514) | 6,512 |
| Driver Education | 50,000 | 28,038 | 21,962 | 63,584 |
| Truant Alternative/Optional Education | 275,053 | 247,322 | 27,731 | 275,053 |
| Other grants-in-aid | 40,825 | 76,341 | (35,516) | 40,825 |
| On behalf revenue | <u>3,600,000</u> | <u>15,854,669</u> | <u>(12,254,669)</u> | <u>15,695,998</u> |
| Total state sources | <u>31,397,957</u> | <u>46,230,388</u> | <u>(14,832,431)</u> | <u>45,236,658</u> |
| Federal sources | | | | |
| Restricted | | | | |
| National School Lunch Program | 1,270,000 | 1,403,966 | (133,966) | 1,309,798 |
| School Breakfast Program | 125,000 | 168,593 | (43,593) | 134,265 |
| Healthy Meals Incentives | - | 51,915 | (51,915) | - |
| Title I | 1,095,629 | 1,502,107 | (406,478) | 1,196,516 |
| Title II | 147,985 | 161,646 | (13,661) | 226,463 |
| Title III | 155,733 | 165,652 | (9,919) | 211,690 |
| Title IV | 75,725 | 100,854 | (25,129) | 78,008 |
| Medicaid - admin outreach | 55,000 | 119,211 | (64,211) | 111,495 |
| Medicaid - fee-for-service | 63,000 | 57,539 | 5,461 | 71,701 |
| IDEA - Flow through | 1,426,818 | 1,482,226 | (55,408) | 1,477,543 |
| ESSER/Cares Grants | <u>1,898,563</u> | <u>2,159,944</u> | <u>(261,381)</u> | <u>2,905,777</u> |
| Total federal sources | <u>6,313,453</u> | <u>7,373,653</u> | <u>(1,060,200)</u> | <u>7,723,256</u> |
| Total revenues | <u>61,623,767</u> | <u>79,443,867</u> | <u>(17,820,100)</u> | <u>79,530,789</u> |

Thornton Fractional Township High School District 215

Schedule of Revenues, Expenditures and

Changes in Fund Balance

Budget and Actual

| Year Ended June 30, 2024 with Comparative Actual Totals for June 30, 2023 | Educational Account | | | |
|--|------------------------------|-------------------|-------------------------------|-------------------|
| | 2024 | | 2023 | |
| | Original and Final Budget | Actual | Variance with Final Budget | Actual |
| Expenditures | | | | |
| Regular programs | | | | |
| Salaries | \$ 18,036,779 | \$ 17,550,908 | \$ 485,871 | \$ 17,414,062 |
| Employee benefits | 2,741,508 | 3,807,477 | (1,065,969) | 2,672,504 |
| Purchased services | 486,074 | 221,885 | 264,189 | 418,528 |
| Supplies and materials | 896,450 | 938,870 | (42,420) | 779,319 |
| Capital outlay | 58,470 | 418,309 | (359,839) | 129,737 |
| Other objects | 34,480 | 35,031 | (551) | 32,346 |
| On behalf payments | <u>3,600,000</u> | <u>15,854,669</u> | <u>(12,254,669)</u> | <u>15,695,998</u> |
| Total regular programs | <u>25,853,761</u> | <u>38,827,149</u> | <u>(12,973,388)</u> | <u>37,142,494</u> |
| Special education programs | | | | |
| Salaries | 5,177,118 | 4,910,913 | 266,205 | 4,756,024 |
| Employee benefits | 713,474 | 854,523 | (141,049) | 724,365 |
| Purchased services | 181,000 | 307,030 | (126,030) | 113,272 |
| Supplies and materials | 26,300 | 16,868 | 9,432 | 49,367 |
| Capital outlay | 7,000 | 6,221 | 779 | - |
| Other objects | <u>2,501,500</u> | <u>2,852,672</u> | <u>(351,172)</u> | <u>2,501,562</u> |
| Total special education | <u>8,606,392</u> | <u>8,948,227</u> | <u>(341,835)</u> | <u>8,144,590</u> |
| Remedial and supplemental programs K-12 | | | | |
| Salaries | 10,000 | 37,769 | (27,769) | 59,855 |
| Employee benefits | 2,100 | 8,518 | (6,418) | 12,780 |
| Supplies and materials | 14,319 | 2,527 | 11,792 | 7,169 |
| Capital outlay | - | - | - | 62,708 |
| Other objects | <u>6,596</u> | <u>-</u> | <u>6,596</u> | <u>-</u> |
| Total remedial and supplemental programs | <u>33,015</u> | <u>48,814</u> | <u>(15,799)</u> | <u>142,512</u> |
| CTE programs | | | | |
| Salaries | 2,138,683 | 1,885,202 | 253,481 | 1,935,094 |
| Employee benefits | 263,940 | 328,526 | (64,586) | 250,878 |
| Purchased services | 112,792 | 94,157 | 18,635 | 77,913 |
| Supplies and materials | 86,306 | 91,139 | (4,833) | 60,839 |
| Capital outlay | <u>138,472</u> | <u>190,619</u> | <u>(52,147)</u> | <u>21,907</u> |
| Total CTE programs | <u>2,740,193</u> | <u>2,589,643</u> | <u>150,550</u> | <u>2,346,631</u> |

Thornton Fractional Township High School District 215

Schedule of Revenues, Expenditures and Changes in Fund Balance Budget and Actual

| <i>Year Ended June 30, 2024 with Comparative Actual Totals for June 30, 2023</i> | Educational Account | | | |
|--|------------------------------|-------------------|-------------------------------|-------------------|
| | 2024 | | 2023 | |
| | Original and Final Budget | Actual | Variance with Final Budget | Actual |
| Interscholastic programs | | | | |
| Salaries | \$ 2,038,358 | \$ 1,973,172 | \$ 65,186 | \$ 1,890,463 |
| Employee benefits | 103,650 | 121,524 | (17,874) | 96,376 |
| Purchased services | 304,145 | 307,241 | (3,096) | 262,349 |
| Supplies and materials | 200,547 | 191,570 | 8,977 | 212,251 |
| Capital outlay | 27,905 | 23,787 | 4,118 | 15,710 |
| Other objects | <u>72,050</u> | <u>70,094</u> | <u>1,956</u> | <u>72,185</u> |
| Total interscholastic programs | <u>2,746,655</u> | <u>2,687,388</u> | <u>59,267</u> | <u>2,549,334</u> |
| Summer school programs | | | | |
| Salaries | 265,537 | 193,036 | 72,501 | 125,965 |
| Employee benefits | 7,010 | 5,723 | 1,287 | 2,056 |
| Purchased services | 19,396 | - | 19,396 | 3,246 |
| Supplies and materials | <u>10,462</u> | <u>3,421</u> | <u>7,041</u> | <u>675</u> |
| Total summer school programs | <u>302,405</u> | <u>202,180</u> | <u>100,225</u> | <u>131,942</u> |
| Driver's education programs | | | | |
| Salaries | 362,770 | 375,269 | (12,499) | 353,760 |
| Employee benefits | 27,059 | 29,981 | (2,922) | 26,255 |
| Purchased services | 3,300 | 5,580 | (2,280) | 854 |
| Supplies and materials | <u>3,300</u> | <u>3,415</u> | <u>(115)</u> | <u>3,967</u> |
| Total summer school programs | <u>396,429</u> | <u>414,245</u> | <u>(17,816)</u> | <u>384,836</u> |
| Truant alternative programs | | | | |
| Salaries | - | 4,059 | (4,059) | 154,741 |
| Employee benefits | - | 129 | (129) | 10,362 |
| Purchased services | 2,250 | 175 | 2,075 | 449 |
| Supplies and materials | <u>7,000</u> | <u>6,794</u> | <u>206</u> | <u>3,122</u> |
| Total truant alternative programs | <u>9,250</u> | <u>11,157</u> | <u>(1,907)</u> | <u>168,674</u> |
| Tuition payment to charter schools | | | | |
| Other objects | <u>50,000</u> | <u>46,342</u> | <u>3,658</u> | <u>56,944</u> |
| Other programs | | | | |
| Student activities | <u>280,000</u> | <u>383,003</u> | <u>(103,003)</u> | <u>409,657</u> |
| Total instruction | <u>41,018,100</u> | <u>54,158,148</u> | <u>(13,140,048)</u> | <u>51,477,614</u> |

Thornton Fractional Township High School District 215

Schedule of Revenues, Expenditures and

Changes in Fund Balance

Budget and Actual

| <i>Year Ended June 30, 2024 with Comparative Actual Totals for June 30, 2023</i> | Educational Account | | | |
|--|------------------------------|-------------------------|-------------------------------|-------------------------|
| | 2024 | | 2023 | |
| | Original and Final Budget | Actual | Variance with Final Budget | Actual |
| Support services | | | | |
| Attendance and social work | | | | |
| Salaries | \$ 2,835,759 | \$ 2,652,514 | \$ 183,245 | \$ 2,562,110 |
| Employee benefits | 542,941 | 549,677 | (6,736) | 496,009 |
| Purchased services | 10,053 | 37,988 | (27,935) | - |
| Supplies and materials | <u>21,500</u> | <u>14,479</u> | <u>7,021</u> | <u>12,919</u> |
| Total attendance and social work | <u>3,410,253</u> | <u>3,254,658</u> | <u>155,595</u> | <u>3,071,038</u> |
| Guidance services | | | | |
| Salaries | 1,760,048 | 1,718,154 | 41,894 | 1,662,085 |
| Employee benefits | 308,918 | 317,085 | (8,167) | 290,569 |
| Purchased services | 73,162 | 79,306 | (6,144) | 54,312 |
| Supplies and materials | 51,119 | 43,747 | 7,372 | 55,606 |
| Capital outlay | - | 2,964 | (2,964) | - |
| Other objects | <u>2,500</u> | <u>944</u> | <u>1,556</u> | <u>1,554</u> |
| Total guidance services | <u>2,195,747</u> | <u>2,162,200</u> | <u>33,547</u> | <u>2,064,126</u> |
| Health services | | | | |
| Salaries | 276,619 | 273,117 | 3,502 | 264,291 |
| Employee benefits | 56,952 | 62,371 | (5,419) | 55,364 |
| Purchased services | 2,000 | 300 | 1,700 | 600 |
| Supplies and materials | <u>3,000</u> | <u>2,399</u> | <u>601</u> | <u>2,324</u> |
| Total health services | <u>338,571</u> | <u>338,187</u> | <u>384</u> | <u>322,579</u> |
| Psychological services | | | | |
| Salaries | 205,518 | 205,265 | 253 | 196,667 |
| Employee benefits | 33,496 | 37,132 | (3,636) | 32,535 |
| Supplies and materials | <u>700</u> | <u>173</u> | <u>527</u> | <u>411</u> |
| Total psychological services | <u>239,714</u> | <u>242,570</u> | <u>(2,856)</u> | <u>229,613</u> |
| Speech pathology and audiology services | | | | |
| Salaries | 188,922 | 188,723 | 199 | 180,787 |
| Employee benefits | 2,362 | 2,359 | 3 | 2,260 |
| Supplies and materials | 400 | 384 | 16 | 251 |
| Other objects | <u>550</u> | <u>506</u> | <u>44</u> | <u>253</u> |
| Total speech pathology and audiology services | <u>192,234</u> | <u>191,972</u> | <u>262</u> | <u>183,551</u> |
| Total pupils | <u>6,376,519</u> | <u>6,189,587</u> | <u>186,932</u> | <u>5,870,907</u> |

Thornton Fractional Township High School District 215

Schedule of Revenues, Expenditures and Changes in Fund Balance Budget and Actual

| <i>Year Ended June 30, 2024 with Comparative Actual Totals for June 30, 2023</i> | Educational Account | | | |
|--|------------------------------|------------------|-------------------------------|------------------|
| | 2024 | | 2023 | |
| | Original and Final Budget | Actual | Variance with Final Budget | Actual |
| Instructional staff | | | | |
| Improvement of instruction services | | | | |
| Salaries | \$ 688,653 | \$ 731,496 | \$ (42,843) | \$ 688,604 |
| Employee benefits | 138,696 | 171,593 | (32,897) | 156,754 |
| Purchased services | 259,349 | 159,942 | 99,407 | 222,263 |
| Supplies and materials | 22,238 | 22,316 | (78) | 12,817 |
| Capital outlay | 58,000 | 62,426 | (4,426) | 588 |
| Other objects | <u>1,000</u> | <u>1,022</u> | <u>(22)</u> | <u>306</u> |
| Total improvement of instruction services | <u>1,167,936</u> | <u>1,148,795</u> | <u>19,141</u> | <u>1,081,332</u> |
| Educational media services | | | | |
| Salaries | 772,089 | 906,225 | (134,136) | 808,560 |
| Employee benefits | 120,887 | 131,891 | (11,004) | 107,212 |
| Purchased services | 80,000 | 338,660 | (258,660) | 64,514 |
| Supplies and materials | 554,630 | 537,303 | 17,327 | 539,677 |
| Capital outlay | <u>143,338</u> | <u>137,771</u> | <u>5,567</u> | <u>427,328</u> |
| Total educational media services | <u>1,670,944</u> | <u>2,051,850</u> | <u>(380,906)</u> | <u>1,947,291</u> |
| Assessment and training | | | | |
| Salaries | 18,318 | - | 18,318 | 17,859 |
| Employee benefits | 229 | - | 229 | 223 |
| Purchased services | 44,885 | 54,800 | (9,915) | 89,166 |
| Other objects | <u>10,000</u> | <u>21,600</u> | <u>(11,600)</u> | <u>-</u> |
| Total assessment and training | <u>73,432</u> | <u>76,400</u> | <u>(2,968)</u> | <u>107,248</u> |
| Total instructional staff | <u>2,912,312</u> | <u>3,277,045</u> | <u>(364,733)</u> | <u>3,135,871</u> |
| General administration | | | | |
| Board of education | | | | |
| Purchased services | <u>298,000</u> | <u>297,800</u> | <u>200</u> | <u>286,315</u> |
| Total board of education | <u>298,000</u> | <u>297,800</u> | <u>200</u> | <u>286,315</u> |
| Executive administration | | | | |
| Salaries | 369,151 | 312,881 | 56,270 | 356,133 |
| Employee benefits | 92,590 | 76,224 | 16,366 | 89,288 |
| Purchased services | 50,500 | 28,055 | 22,445 | 36,981 |
| Supplies and materials | 41,500 | 29,227 | 12,273 | 29,861 |
| Capital outlay | 3,000 | - | 3,000 | 3,000 |
| Other objects | <u>20,000</u> | <u>25,597</u> | <u>(5,597)</u> | <u>17,601</u> |
| Total executive administration | <u>576,741</u> | <u>471,984</u> | <u>104,757</u> | <u>532,864</u> |

Thornton Fractional Township High School District 215

Schedule of Revenues, Expenditures and

Changes in Fund Balance

Budget and Actual

| Year Ended June 30, 2024 with Comparative Actual Totals for June 30, 2023 | Educational Account | | | |
|--|------------------------------|------------------|-------------------------------|------------------|
| | 2024 | | 2023 | |
| | Original and Final Budget | Actual | Variance with Final Budget | Actual |
| Special area administrative services | | | | |
| Salaries | \$ 471,857 | \$ 274,078 | \$ 197,779 | \$ 443,905 |
| Employee benefits | - | 51,348 | (51,348) | 122,998 |
| Purchased services | 5,414 | 1,816 | 3,598 | 11,396 |
| Supplies and materials | 23,813 | 4,937 | 18,876 | 21,530 |
| Capital outlay | 49,452 | 15,352 | 34,100 | 30,268 |
| Other objects | <u>10,643</u> | <u>1,694</u> | <u>8,949</u> | <u>2,650</u> |
| Total special area administrative services | <u>561,179</u> | <u>349,225</u> | <u>211,954</u> | <u>632,747</u> |
| Tort immunity services | | | | |
| Purchased services | <u>197,000</u> | <u>235,664</u> | <u>(38,664)</u> | <u>175,858</u> |
| Total general administration | <u>1,632,920</u> | <u>1,354,673</u> | <u>278,247</u> | <u>1,627,784</u> |
| School administration | | | | |
| Office of the principal | | | | |
| Salaries | 2,111,885 | 2,101,441 | 10,444 | 1,912,609 |
| Employee benefits | 461,033 | 486,274 | (25,241) | 444,313 |
| Purchased services | 15,000 | 11,723 | 3,277 | 9,206 |
| Supplies and materials | 58,000 | 58,611 | (611) | 50,071 |
| Capital outlay | 244,500 | 237,958 | 6,542 | 37,333 |
| Other objects | <u>1,100</u> | <u>358</u> | <u>742</u> | <u>741</u> |
| Total office of the principal | <u>2,891,518</u> | <u>2,896,365</u> | <u>(4,847)</u> | <u>2,454,273</u> |
| Total school administration | <u>2,891,518</u> | <u>2,896,365</u> | <u>(4,847)</u> | <u>2,454,273</u> |
| Business | | | | |
| Director of business support services | | | | |
| Salaries | 147,206 | 146,510 | 696 | 138,873 |
| Employee benefits | <u>27,409</u> | <u>31,624</u> | <u>(4,215)</u> | <u>26,114</u> |
| Total director of business support services | <u>174,615</u> | <u>178,134</u> | <u>(3,519)</u> | <u>164,987</u> |
| Fiscal services | | | | |
| Salaries | 339,370 | 357,886 | (18,516) | 318,447 |
| Employee benefits | 61,757 | 45,499 | 16,258 | 59,655 |
| Purchased services | 11,750 | 11,747 | 3 | 9,189 |
| Supplies and materials | 4,250 | 1,901 | 2,349 | 6,148 |
| Capital outlay | 2,500 | - | 2,500 | - |
| Other objects | <u>3,000</u> | <u>2,117</u> | <u>883</u> | <u>2,240</u> |
| Total fiscal services | <u>422,627</u> | <u>419,150</u> | <u>3,477</u> | <u>395,679</u> |

Thornton Fractional Township High School District 215

Schedule of Revenues, Expenditures and Changes in Fund Balance Budget and Actual

| <i>Year Ended June 30, 2024 with Comparative Actual Totals for June 30, 2023</i> | Educational Account | | | |
|--|------------------------------|------------------|-------------------------------|------------------|
| | 2024 | | 2023 | |
| | Original and Final Budget | Actual | Variance with Final Budget | Actual |
| Operation and maintenance of plant services | | | | |
| Salaries | \$ 3,500 | \$ - | \$ 3,500 | \$ 330 |
| Pupil transportation services | | | | |
| Purchased services | 3,000 | 14,825 | (11,825) | 30,250 |
| Food services | | | | |
| Salaries | 971,435 | 951,657 | 19,778 | 853,600 |
| Employee benefits | 214,634 | 226,761 | (12,127) | 208,882 |
| Purchased services | 40,630 | 46,163 | (5,533) | 21,415 |
| Supplies and materials | 801,500 | 790,519 | 10,981 | 759,998 |
| Capital outlay | 45,551 | 66,630 | (21,079) | 14,534 |
| Total food services | <u>2,073,750</u> | <u>2,081,730</u> | <u>(7,980)</u> | <u>1,858,429</u> |
| Internal services | | | | |
| Salaries | 85,379 | 82,284 | 3,095 | 78,396 |
| Employee benefits | 25,623 | 22,228 | 3,395 | 24,920 |
| Supplies and materials | 10,000 | 37,506 | (27,506) | 9,211 |
| Capital outlay | 1,400 | - | 1,400 | - |
| Total internal services | <u>122,402</u> | <u>142,018</u> | <u>(19,616)</u> | <u>112,527</u> |
| Total business | <u>2,799,894</u> | <u>2,835,857</u> | <u>(35,963)</u> | <u>2,562,202</u> |
| Central | | | | |
| Staff services | | | | |
| Salaries | 269,470 | 266,063 | 3,407 | 253,781 |
| Employee benefits | 53,220 | 59,591 | (6,371) | 48,829 |
| Purchased services | 36,590 | 23,816 | 12,774 | 19,903 |
| Supplies and materials | 9,860 | 1,361 | 8,499 | 1,428 |
| Other objects | 5,941 | 1,665 | 4,276 | 3,584 |
| Total staff services | <u>375,081</u> | <u>352,496</u> | <u>22,585</u> | <u>327,525</u> |
| Data processing services | | | | |
| Salaries | 152,836 | 173,970 | (21,134) | 148,385 |
| Employee benefits | 26,200 | 28,906 | (2,706) | 27,722 |
| Purchased services | 6,000 | 5,453 | 547 | 161,650 |
| Supplies and materials | 116,851 | 4,192 | 112,659 | 150,047 |
| Capital outlay | 6,140 | - | 6,140 | 389,870 |
| Other objects | 2,000 | 1,115 | 885 | 965 |
| Total data processing services | <u>310,027</u> | <u>213,636</u> | <u>96,391</u> | <u>878,639</u> |
| Total central | <u>685,108</u> | <u>566,132</u> | <u>118,976</u> | <u>1,206,164</u> |

Thornton Fractional Township High School District 215

Schedule of Revenues, Expenditures and Changes in Fund Balance Budget and Actual

| <i>Year Ended June 30, 2024 with Comparative Actual Totals for June 30, 2023</i> | Educational Account | | | |
|--|------------------------------|----------------------|-------------------------------|----------------------|
| | 2024 | | 2023 | |
| | Original and Final Budget | Actual | Variance with Final Budget | Actual |
| Other support services | | | | |
| Salaries | \$ - | \$ - | \$ - | \$ 8,110 |
| Purchased services | - | 61,000 | (61,000) | - |
| Supplies and materials | <u>9,550</u> | <u>636</u> | <u>8,914</u> | <u>1,250</u> |
| Total other support services | <u>9,550</u> | <u>61,636</u> | <u>(52,086)</u> | <u>9,360</u> |
| Total support services | <u>17,307,821</u> | <u>17,181,295</u> | <u>126,526</u> | <u>16,866,561</u> |
| Community services | | | | |
| Salaries | 36,500 | 57,796 | (21,296) | 52,466 |
| Employee benefits | 5,282 | 622 | 4,660 | 9,156 |
| Purchased services | 48,809 | 43,129 | 5,680 | 38,915 |
| Supplies and materials | 21,020 | 1,979 | 19,041 | 4,717 |
| Capital outlay | 5,000 | - | 5,000 | - |
| Other objects | <u>-</u> | <u>-</u> | <u>-</u> | <u>(46)</u> |
| Total community services | <u>116,611</u> | <u>103,526</u> | <u>13,085</u> | <u>105,208</u> |
| Payments to other dist & govt units | | | | |
| Regular programs | | | | |
| Purchased services | <u>42,925</u> | <u>39,934</u> | <u>2,991</u> | <u>43,867</u> |
| Special education programs | | | | |
| Other objects | <u>3,066,917</u> | <u>2,416,481</u> | <u>650,436</u> | <u>2,670,750</u> |
| Community college programs | | | | |
| Purchased services | <u>-</u> | <u>20,475</u> | <u>(20,475)</u> | <u>11,258</u> |
| Other payments to in-state govt. units | | | | |
| Purchased services | 42,387 | 6,784 | 35,603 | 49,894 |
| Other objects | <u>23,000</u> | <u>60,154</u> | <u>(37,154)</u> | <u>124,200</u> |
| Total other payments to in-state govt. units | <u>65,387</u> | <u>66,938</u> | <u>(1,551)</u> | <u>174,094</u> |
| Total payments to other dist. & govt. units | <u>3,175,229</u> | <u>2,543,828</u> | <u>631,401</u> | <u>2,899,969</u> |
| Total expenditures | <u>61,617,761</u> | <u>73,986,797</u> | <u>(12,369,036)</u> | <u>71,349,352</u> |
| Excess of revenues over expenditures | <u>6,006</u> | <u>5,457,070</u> | <u>(5,451,064)</u> | <u>8,181,437</u> |
| Other financing sources (uses) | | | | |
| Transfers out | <u>-</u> | <u>(3,500,000)</u> | <u>(3,500,000)</u> | <u>(2,500,000)</u> |
| Net change in fund balance | <u>\$ 6,006</u> | 1,957,070 | <u>\$ 1,951,064</u> | 5,681,437 |
| Fund balance at beginning of year | | <u>27,718,390</u> | | <u>22,036,953</u> |
| Fund balance at end of year | | <u>\$ 29,675,460</u> | | <u>\$ 27,718,390</u> |

Thornton Fractional Township High School District 215

Schedule of Revenues, Expenditures and Changes in Fund Balance Budget and Actual

| Year Ended June 30, 2024 with Comparative Amounts for June 30, 2023 | Operations and Maintenance Account | | | |
|--|------------------------------------|---------------------|-------------------------------|---------------------|
| | 2024 | | 2023 | |
| | Original and Final Budget | Actual | Variance with Final Budget | Actual |
| Revenues | | | | |
| Local sources | | | | |
| Property taxes | \$ 2,794,832 | \$ 2,881,122 | \$ 86,290 | \$ 2,977,740 |
| Investment income | 40,000 | 174,275 | 134,275 | 102,591 |
| Other | <u>60,000</u> | <u>57,717</u> | <u>(2,283)</u> | <u>81,551</u> |
| Total local sources | <u>2,894,832</u> | <u>3,113,114</u> | <u>218,282</u> | <u>3,161,882</u> |
| State sources | | | | |
| Unrestricted | | | | |
| Evidence Based Funding Formula | 4,110,000 | 4,110,000 | - | 3,010,000 |
| Restricted | | | | |
| Grants-in-aid | <u>50,000</u> | <u>50,000</u> | <u>-</u> | <u>50,000</u> |
| Total state sources | <u>4,160,000</u> | <u>4,160,000</u> | <u>-</u> | <u>3,060,000</u> |
| Federal sources | | | | |
| Restricted | | | | |
| Other | <u>1,394,871</u> | <u>1,005,999</u> | <u>(388,872)</u> | <u>671,003</u> |
| Total revenues | <u>8,449,703</u> | <u>8,279,113</u> | <u>(170,590)</u> | <u>6,892,885</u> |
| Expenditures | | | | |
| Support services | | | | |
| Operation and maintenance of plant services | | | | |
| Salaries | 2,652,175 | 2,488,901 | 163,274 | 2,419,052 |
| Employee benefits | 587,300 | 541,826 | 45,474 | 570,710 |
| Purchased services | 2,261,942 | 2,495,961 | (234,019) | 2,302,615 |
| Supplies and materials | 316,495 | 265,056 | 51,439 | 296,399 |
| Capital outlay | 2,362,871 | 1,630,239 | 732,632 | 485,499 |
| Other objects | <u>14,000</u> | <u>5,984</u> | <u>8,016</u> | <u>7,225</u> |
| Total | <u>8,194,783</u> | <u>7,427,967</u> | <u>766,816</u> | <u>6,081,500</u> |
| Facility acquisition and construction services | | | | |
| Capital outlay | <u>1,458,000</u> | <u>499,350</u> | <u>958,650</u> | <u>-</u> |
| Total expenditures | <u>9,652,783</u> | <u>7,927,317</u> | <u>1,725,466</u> | <u>6,081,500</u> |
| Excess of revenue over (under) expenditures | <u>(1,203,080)</u> | <u>351,796</u> | <u>1,554,876</u> | <u>811,385</u> |
| Other Financing Sources | | | | |
| Transfers out | <u>-</u> | <u>-</u> | <u>-</u> | <u>(500,000)</u> |
| Net change in fund balance | <u>\$ (1,203,080)</u> | <u>351,796</u> | <u>\$ 1,554,876</u> | <u>311,385</u> |
| Fund balance at beginning of year | | <u>3,625,017</u> | | <u>3,313,632</u> |
| Fund balance at end of year | | <u>\$ 3,976,813</u> | | <u>\$ 3,625,017</u> |

Thornton Fractional Township High School District 215

Schedule of Revenues, Expenditures and Changes in Fund Balance Budget and Actual

| <i>Year Ended June 30, 2024 with Comparative Amounts for June 30, 2023</i> | Working Cash Account | | | |
|--|------------------------------|---------------------|-------------------------------|---------------------|
| | Original and Final Budget | 2024 Actual | Variance with Final Budget | 2023 Actual |
| Revenues | | | | |
| Local sources | | | | |
| Property taxes | \$ 174,704 | \$ 173,204 | \$ (1,500) | \$ 176,275 |
| Investment income | <u>45,000</u> | <u>203,752</u> | <u>158,752</u> | <u>114,470</u> |
| Total revenues | <u>219,704</u> | <u>376,956</u> | <u>157,252</u> | <u>290,745</u> |
| Excess of revenue over (under) expenditures | <u>219,704</u> | <u>376,956</u> | <u>157,252</u> | <u>290,745</u> |
| Other Financing Uses | | | | |
| Transfers out | <u>-</u> | <u>(500,000)</u> | <u>(500,000)</u> | <u>-</u> |
| Total other financing sources (uses) | <u>-</u> | <u>(500,000)</u> | <u>(500,000)</u> | <u>-</u> |
| Net change in fund balance | <u>\$ 219,704</u> | (123,044) | <u>\$ (342,748)</u> | 290,745 |
| Fund balance at beginning of year | | <u>5,908,019</u> | | <u>5,617,274</u> |
| Fund balance at end of year | | <u>\$ 5,784,975</u> | | <u>\$ 5,908,019</u> |

Thornton Fractional Township High School District 215

Schedule of Revenues, Expenditures and Changes in Fund Balance Budget and Actual

| <i>Year Ended June 30, 2024 with Comparative Amounts for June 30, 2023</i> | Tort Immunity Account | | | |
|--|------------------------------|-----------------------|-------------------------------|-----------------------|
| | 2024 | | 2023 | |
| | Original and Final Budget | Actual | Variance with Final Budget | Actual |
| Revenues | | | | |
| Local sources | | | | |
| Property taxes | \$ 678,637 | \$ 680,024 | \$ 1,387 | \$ 725,966 |
| Investment income | 300 | 2,023 | 1,723 | - |
| Other | <u>-</u> | <u>25,423</u> | <u>25,423</u> | <u>-</u> |
| Total revenues | <u>678,937</u> | <u>707,470</u> | <u>28,533</u> | <u>725,966</u> |
| Expenditures | | | | |
| Current operating | | | | |
| Supporting services | | | | |
| Risk management and claims services payments | | | | |
| Purchased services | 89,000 | 47,830 | 41,170 | 103,531 |
| Other objects | <u>589,807</u> | <u>752,757</u> | <u>(162,950)</u> | <u>584,835</u> |
| Total expenditures | <u>678,807</u> | <u>800,587</u> | <u>(121,780)</u> | <u>688,366</u> |
| Net change in fund balance | <u>\$ 130</u> | (93,117) | <u>\$ (93,247)</u> | 37,600 |
| Fund balance at beginning of year | | <u>288,491</u> | | <u>250,891</u> |
| Fund balance at end of year | | <u>\$ 195,374</u> | | <u>\$ 288,491</u> |

Thornton Fractional Township High School District 215

Schedule of Revenues, Expenditures and Changes in Fund Balance Budget and Actual

| <i>Year Ended June 30, 2024 with Comparative Amounts for June 30, 2023</i> | Capital Projects Fund | | | |
|--|------------------------------|---------------------|-------------------------------|---------------------|
| | 2024 | | 2023 | |
| | Original and Final Budget | Actual | Variance with Final Budget | Actual |
| Revenues | | | | |
| Local sources | | | | |
| Property taxes | \$ 1,818,763 | \$ 1,604,898 | \$ 213,865 | \$ 1,525,027 |
| Investment income | <u>32,000</u> | <u>131,423</u> | <u>(99,423)</u> | <u>100,763</u> |
| Total local sources | <u>1,850,763</u> | <u>1,736,321</u> | <u>114,442</u> | <u>1,625,790</u> |
| State sources | | | | |
| Unrestricted | | | | |
| Evidence Based Funding Formula | <u>140,000</u> | <u>140,000</u> | <u>-</u> | <u>-</u> |
| Federal sources | | | | |
| Restricted | | | | |
| Other | <u>987,701</u> | <u>596,571</u> | <u>391,130</u> | <u>2,049,104</u> |
| Total revenues | <u>2,978,464</u> | <u>2,472,892</u> | <u>505,572</u> | <u>3,674,894</u> |
| Expenditures | | | | |
| Support services | | | | |
| Facility acquisition and construction services | | | | |
| Purchased services | 188,984 | 188,985 | (1) | 1,355,574 |
| Capital outlay | <u>6,608,014</u> | <u>5,704,454</u> | <u>903,560</u> | <u>4,022,617</u> |
| Total expenditures | <u>6,796,998</u> | <u>5,893,439</u> | <u>903,559</u> | <u>5,378,191</u> |
| Excess of revenue over (under) expenditures | <u>(3,818,534)</u> | <u>(3,420,547)</u> | <u>397,987</u> | <u>(1,703,297)</u> |
| Other Financing Sources | | | | |
| Transfers in | - | 4,000,000 | 4,000,000 | 2,500,000 |
| Transfers out | <u>-</u> | <u>-</u> | <u>-</u> | <u>(175,981)</u> |
| Net change in fund balance | <u>\$ (3,818,534)</u> | 579,453 | <u>\$ 4,397,987</u> | 620,722 |
| Fund balance at beginning of year | | <u>5,588,349</u> | | <u>4,967,627</u> |
| Fund balance at end of year | | <u>\$ 6,167,802</u> | | <u>\$ 5,588,349</u> |

Thornton Fractional Township High School District 215

Combining Balance Sheet Nonmajor Governmental Funds

| <i>June 30, 2024</i> | Transportation Fund | IMRF & Social Security Fund | Debt Service Fund | Total |
|--|------------------------|--------------------------------|----------------------|---------------------|
| Assets | | | | |
| Cash and investments | \$ 1,732,333 | \$ 461,958 | \$ 156,698 | \$ 2,350,989 |
| Receivables | | | | |
| Property taxes | <u>1,309,817</u> | <u>879,605</u> | <u>942,347</u> | <u>3,131,769</u> |
| Total assets | <u>\$ 3,042,150</u> | <u>\$ 1,341,563</u> | <u>\$ 1,099,045</u> | <u>\$ 5,482,758</u> |
| Liabilities | | | | |
| Accounts payable | <u>\$ 65,571</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 65,571</u> |
| Deferred inflow of resources | | | | |
| Property taxes levied for subsequent year | <u>1,309,817</u> | <u>879,605</u> | <u>942,347</u> | <u>3,131,769</u> |
| Fund balances | | | | |
| Restricted | | | | |
| Transportation | 1,666,762 | - | - | 1,666,762 |
| Employee retirement | - | 461,958 | - | 461,958 |
| Debt service | <u>-</u> | <u>-</u> | <u>156,698</u> | <u>156,698</u> |
| Total fund balances | <u>1,666,762</u> | <u>461,958</u> | <u>156,698</u> | <u>2,285,418</u> |
| Total liabilities, deferred inflows and fund balances | <u>\$ 3,042,150</u> | <u>\$ 1,341,563</u> | <u>\$ 1,099,045</u> | <u>\$ 5,482,758</u> |

Thornton Fractional Township High School District 215

Combining Schedule of Revenues, Expenditures and Changes in Fund Nonmajor Governmental Funds

| <i>Year Ended June 30, 2024</i> | Transportation Fund | IMRF & Social Security Fund | Debt Service Fund | Total |
|-------------------------------------|------------------------|--------------------------------|----------------------|---------------------|
| Revenues | | | | |
| Local Sources | | | | |
| Property taxes | \$ 1,870,258 | \$ 1,450,457 | \$ 1,462,027 | \$ 4,782,742 |
| Personal property replacement taxes | - | 118,900 | - | 118,900 |
| Charges for services | 1,450 | - | - | 1,450 |
| Earnings on investments | 63,436 | 15,375 | 5,198 | 84,009 |
| Other | <u>8,822</u> | <u>-</u> | <u>-</u> | <u>8,822</u> |
| Total local sources | <u>1,943,966</u> | <u>1,584,732</u> | <u>1,467,225</u> | <u>4,995,923</u> |
| State sources | | | | |
| Unrestricted | | | | |
| Evidence Based Funding Formula | 860,000 | 160,000 | 175,000 | 1,195,000 |
| Restricted | | | | |
| Transportation | <u>1,803,184</u> | <u>-</u> | <u>-</u> | <u>1,803,184</u> |
| Total state sources | <u>2,663,184</u> | <u>160,000</u> | <u>175,000</u> | <u>2,998,184</u> |
| Federal sources | | | | |
| Restricted | | | | |
| Other grants-in-aid | <u>-</u> | <u>5,636</u> | <u>14,472</u> | <u>20,108</u> |
| Total revenues | <u>4,607,150</u> | <u>1,750,368</u> | <u>1,656,697</u> | <u>8,014,215</u> |
| Expenditures | | | | |
| Instruction | <u>-</u> | <u>522,578</u> | <u>-</u> | <u>522,578</u> |
| Support Services | | | | |
| Pupil | - | 236,651 | - | 236,651 |
| Instructional Staff | - | 110,249 | - | 110,249 |
| General Administration | - | 28,054 | - | 28,054 |
| School Administration | - | 92,882 | - | 92,882 |
| Business | 4,240,521 | 516,128 | - | 4,756,649 |
| Central | <u>-</u> | <u>70,654</u> | <u>-</u> | <u>70,654</u> |
| Total support services | <u>4,240,521</u> | <u>1,054,618</u> | <u>-</u> | <u>5,295,139</u> |
| Community services | | | | |
| Employee benefits | <u>-</u> | <u>6,958</u> | <u>-</u> | <u>6,958</u> |
| Debt service | | | | |
| Principal | - | - | 1,110,000 | 1,110,000 |
| Interest and other | <u>-</u> | <u>-</u> | <u>555,727</u> | <u>555,727</u> |
| Total expenditures | <u>4,240,521</u> | <u>1,584,154</u> | <u>1,665,727</u> | <u>7,490,402</u> |
| Net change in fund balance | 366,629 | 166,214 | (9,030) | 523,813 |
| Fund balances at beginning of year | <u>1,300,133</u> | <u>295,744</u> | <u>165,728</u> | <u>1,761,605</u> |
| Fund balances at end of year | <u>\$ 1,666,762</u> | <u>\$ 461,958</u> | <u>\$ 156,698</u> | <u>\$ 2,285,418</u> |

Thornton Fractional Township High School District 215

Schedule of Revenues, Expenditures and Changes in Fund Balances Budget and Actual

| Year Ended June 30, 2024 with Comparative Amounts for June 30, 2023 | Transportation Fund | | | |
|--|------------------------------|---------------------|-------------------------------|---------------------|
| | Original and Final Budget | 2024 Actual | Variance with Final Budget | 2023 Actual |
| Revenues | | | | |
| Local sources | | | | |
| Property taxes | \$ 1,661,744 | \$ 1,870,258 | \$ 208,514 | \$ 1,703,462 |
| Charges for services | - | 1,450 | 1,450 | - |
| Investment income | 15,300 | 63,436 | 48,136 | 38,495 |
| Other | - | 8,822 | 8,822 | - |
| Total local sources | <u>1,677,044</u> | <u>1,943,966</u> | <u>266,922</u> | <u>1,741,957</u> |
| State sources | | | | |
| Unrestricted | | | | |
| Evidence based funding | 860,000 | 860,000 | - | 300,000 |
| Restricted | | | | |
| Grants-in-aid | <u>1,700,000</u> | <u>1,803,184</u> | <u>103,184</u> | <u>1,157,811</u> |
| Total state sources | <u>2,560,000</u> | <u>2,663,184</u> | <u>103,184</u> | <u>1,457,811</u> |
| Total revenues | <u>4,237,044</u> | <u>4,607,150</u> | <u>370,106</u> | <u>3,199,768</u> |
| Expenditures | | | | |
| Support services | | | | |
| Business | | | | |
| Pupil transportation | | | | |
| Salaries | 16,168 | 16,168 | - | 15,253 |
| Employee benefits | 18,847 | 3,476 | 15,371 | 2,861 |
| Purchased services | 3,998,000 | 4,220,877 | (222,877) | 3,439,714 |
| Capital outlay | <u>201,820</u> | <u>-</u> | <u>201,820</u> | <u>49,284</u> |
| Total expenditures | <u>4,234,835</u> | <u>4,240,521</u> | <u>(5,686)</u> | <u>3,507,112</u> |
| Net change in fund balance | <u>\$ 2,209</u> | 366,629 | <u>\$ 364,420</u> | (307,344) |
| Fund balance at beginning of year | | <u>1,300,133</u> | | <u>1,607,477</u> |
| Fund balance at end of year | | <u>\$ 1,666,762</u> | | <u>\$ 1,300,133</u> |

Thornton Fractional Township High School District 215

Schedule of Revenues, Expenditures and Changes in Fund Balance Budget and Actual

| Year Ended June 30, 2024 with Comparative Amounts for June 30, 2023 | Municipal Retirement/Social Security Fund | | | |
|--|---|------------------|-------------------------------|------------------|
| | 2024 | | 2023 | |
| | Original and Final Budget | Actual | Variance with Final Budget | Actual |
| Revenues | | | | |
| Local sources | | | | |
| Property taxes | \$ 1,453,741 | \$ 1,450,457 | \$ 3,284 | \$ 1,463,637 |
| Personal property replacement | 125,000 | 118,900 | 6,100 | 106,594 |
| Investment income | <u>1,000</u> | <u>15,375</u> | <u>(14,375)</u> | <u>3,891</u> |
| Total local sources | <u>1,579,741</u> | <u>1,584,732</u> | <u>(4,991)</u> | <u>1,574,122</u> |
| State sources | | | | |
| Unrestricted | | | | |
| Evidence based funding | <u>160,000</u> | <u>160,000</u> | <u>-</u> | <u>350,000</u> |
| Federal sources | | | | |
| Restricted | | | | |
| Other | <u>-</u> | <u>5,636</u> | <u>(5,636)</u> | <u>20,072</u> |
| Total revenues | <u>1,739,741</u> | <u>1,750,368</u> | <u>(10,627)</u> | <u>1,944,194</u> |
| Expenditures | | | | |
| Current operating | | | | |
| Instruction | | | | |
| Regular programs | 280,321 | 276,426 | 3,895 | 269,653 |
| Pre-K programs | - | (9) | 9 | 74 |
| Special education programs | 153,247 | 126,911 | 26,336 | 146,327 |
| Interscholastic programs | 846 | 530 | 316 | 814 |
| CTE programs | 28,279 | 27,706 | 573 | 27,188 |
| Interscholastic programs | 81,383 | 75,011 | 6,372 | 78,281 |
| Summer school programs | 8,397 | 10,428 | (2,031) | 8,050 |
| Gifted programs | 5,019 | - | 5,019 | - |
| Driver's education programs | - | 5,425 | (5,425) | 4,827 |
| Truant alternative & optional program | <u>2,201</u> | <u>150</u> | <u>2,051</u> | <u>2,116</u> |
| Total instruction | <u>559,693</u> | <u>522,578</u> | <u>37,115</u> | <u>537,330</u> |
| Support Services | | | | |
| Pupils | | | | |
| Attendance and social | 190,847 | 172,763 | 18,084 | 184,434 |
| Guidance | 46,237 | 44,388 | 1,849 | 44,600 |
| Health | 15,391 | 13,980 | 1,411 | 14,866 |
| Psychological services | 2,762 | 2,784 | (22) | 2,656 |
| Speech pathology and audiology service | <u>2,726</u> | <u>2,736</u> | <u>(10)</u> | <u>2,621</u> |
| Total pupils | <u>257,963</u> | <u>236,651</u> | <u>21,312</u> | <u>249,177</u> |

Thornton Fractional Township High School District 215

Schedule of Revenues, Expenditures and

Changes in Fund Balance

Budget and Actual

| Year Ended June 30, 2024 <i>with Comparative Amounts for June 30, 2023</i> | Municipal Retirement/Social Security Fund | | | |
|---|---|-------------------|-------------------------------|-------------------|
| | 2024 | | 2023 | |
| | Original and Final Budget | Actual | Variance with Final Budget | Actual |
| Instructional staff | | | | |
| Improvement of instruction services | \$ 15,143 | \$ 16,820 | \$ (1,677) | \$ 14,589 |
| Educational media services | 90,422 | 93,429 | (3,007) | 87,400 |
| Assessment and testing | <u>1,259</u> | <u>-</u> | <u>1,259</u> | <u>1,204</u> |
| Total instructional staff | <u>106,824</u> | <u>110,249</u> | <u>(3,425)</u> | <u>103,193</u> |
| General administration | | | | |
| Executive Administration | 20,454 | 18,636 | 1,818 | 19,763 |
| Service area administration services | <u>12,765</u> | <u>9,418</u> | <u>3,347</u> | <u>12,311</u> |
| Total general administration | <u>33,219</u> | <u>28,054</u> | <u>5,165</u> | <u>32,074</u> |
| School administration | | | | |
| Office of the Principal | <u>98,475</u> | <u>92,882</u> | <u>5,593</u> | <u>95,100</u> |
| Business | | | | |
| Director of business support services | 2,081 | 2,101 | (20) | 2,001 |
| Fiscal services | 52,802 | 51,134 | 1,668 | 51,121 |
| Operation and maintenance of plant services | 380,847 | 327,298 | 53,549 | 366,915 |
| Pupil transportation services | 229 | 232 | (3) | 220 |
| Food services | 124,705 | 124,932 | (227) | 120,584 |
| Internal services | <u>11,877</u> | <u>10,431</u> | <u>1,446</u> | <u>11,486</u> |
| Total business | <u>572,541</u> | <u>516,128</u> | <u>56,413</u> | <u>552,327</u> |
| Central | | | | |
| Staff services | 44,950 | 41,496 | 3,454 | 43,566 |
| Data processing services | <u>30,297</u> | <u>29,158</u> | <u>1,139</u> | <u>29,390</u> |
| Total central | <u>75,247</u> | <u>70,654</u> | <u>4,593</u> | <u>72,956</u> |
| Other | | | | |
| Other support services | <u>-</u> | <u>-</u> | <u>-</u> | <u>1,442</u> |
| Total support services | <u>1,144,269</u> | <u>1,054,618</u> | <u>89,651</u> | <u>1,106,269</u> |
| Community services | <u>7,906</u> | <u>6,958</u> | <u>948</u> | <u>7,645</u> |
| Total expenditures | <u>1,711,868</u> | <u>1,584,154</u> | <u>127,714</u> | <u>1,651,244</u> |
| Net change in fund balance | <u>\$ 27,873</u> | 166,214 | <u>\$ 138,341</u> | 292,950 |
| Fund balance at beginning of year | | <u>295,744</u> | | <u>2,794</u> |
| Fund balance at end of year | | <u>\$ 461,958</u> | | <u>\$ 295,744</u> |

Thornton Fractional Township High School District 215

Schedule of Revenues, Expenditures and Changes in Fund Balances Budget and Actual

| Year Ended June 30, 2024 with Comparative Amounts for June 30, 2023 | Debt Service Fund | | | |
|--|------------------------------|-------------------|-------------------------------|-------------------|
| | 2024 | | 2023 | |
| | Original and Final Budget | Actual | Variance with Final Budget | Actual |
| Revenues | | | | |
| Local sources | | | | |
| Property taxes | \$ 1,470,016 | \$ 1,462,027 | \$ 7,989 | \$ 2,118,382 |
| Investment income | <u>1,500</u> | <u>5,198</u> | <u>(3,698)</u> | <u>19,989</u> |
| Total local sources | <u>1,471,516</u> | <u>1,467,225</u> | <u>4,291</u> | <u>2,138,371</u> |
| State sources | | | | |
| Unrestricted | | | | |
| Evidence based funding | <u>175,000</u> | <u>175,000</u> | - | <u>215,000</u> |
| Federal sources | | | | |
| Restricted | | | | |
| Other | <u>30,000</u> | <u>14,472</u> | <u>15,528</u> | <u>30,611</u> |
| Total revenues | <u>1,676,516</u> | <u>1,656,697</u> | <u>19,819</u> | <u>2,383,982</u> |
| Expenditures | | | | |
| Current operating | | | | |
| Debt service | | | | |
| Principal | 1,242,924 | 1,110,000 | 132,924 | 2,430,000 |
| Interest | 427,046 | 427,046 | - | 481,623 |
| Other | <u>4,500</u> | <u>128,681</u> | <u>(124,181)</u> | <u>128,497</u> |
| Total expenditures | <u>1,674,470</u> | <u>1,665,727</u> | <u>8,743</u> | <u>3,040,120</u> |
| Excess of revenues over (under) expenditures | <u>2,046</u> | <u>(9,030)</u> | <u>(11,076)</u> | <u>(656,138)</u> |
| Other financing sources | | | | |
| Transfers in | - | - | - | <u>675,981</u> |
| Net change in fund balance | <u>\$ 2,046</u> | <u>(9,030)</u> | <u>\$ (11,076)</u> | 19,843 |
| Fund balance at beginning of year | | <u>165,728</u> | | <u>145,885</u> |
| Fund balance at end of year | | <u>\$ 156,698</u> | | <u>\$ 165,728</u> |

Thornton Fractional Township High School District 215

Schedule of Assessed Valuations, Tax Rates and Extensions

Last Four Levy Years

| | 2023 | 2022 | 2021 | 2020 |
|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| ASSESSED VALUATION | \$ 905,380,286 | \$ 610,831,962 | \$ 631,552,368 | \$ 734,760,991 |
| TAX RATES | | | | |
| Educational | 2.8600 | 3.8508 | 3.8375 | 3.3151 |
| Special education | 0.0364 | 0.0594 | 0.0489 | 0.0440 |
| Operations and maintenance | 0.3527 | 0.5500 | 0.5205 | 0.4137 |
| Bond and interest | 0.1800 | 0.2668 | 0.4907 | 0.4229 |
| Transportation | 0.2503 | 0.3288 | 0.2841 | 0.2064 |
| Municipal retirement | 0.0501 | 0.1460 | 0.1185 | 0.0836 |
| Social security | 0.1183 | 0.1451 | 0.1184 | 0.1196 |
| Capital improvement | 0.0648 | 0.1117 | 0.1229 | 0.1103 |
| Working cash | 0.0205 | 0.0346 | 0.0290 | 0.0255 |
| Tort immunity | 0.0796 | 0.1346 | 0.1262 | 0.0864 |
| Levy adjustment PA 102-0519 | <u>0.1023</u> | <u>0.2415</u> | <u>0.0748</u> | <u>0.0000</u> |
| Total | <u><u>4.1150</u></u> | <u><u>5.8693</u></u> | <u><u>5.7715</u></u> | <u><u>4.8275</u></u> |
| TAX EXTENSIONS | | | | |
| Educational | \$ 25,893,426 | \$ 23,526,070 | \$ 24,245,402 | \$ 24,361,378 |
| Special education | 329,600 | 362,568 | 309,118 | 322,974 |
| Operations and maintenance | 3,193,000 | 3,359,576 | 3,287,439 | 3,040,008 |
| Bond and interest | 1,629,603 | 1,629,695 | 3,098,717 | 3,107,073 |
| Transportation | 2,266,000 | 2,008,487 | 1,793,995 | 1,516,457 |
| Municipal retirement | 453,200 | 891,758 | 742,384 | 614,517 |
| Social security | 1,071,200 | 886,487 | 747,656 | 878,559 |
| Capital improvement | 587,100 | 682,256 | 775,945 | 810,535 |
| Working cash | 185,400 | 211,343 | 183,243 | 187,616 |
| Tort immunity | 721,000 | 822,393 | 796,873 | 635,144 |
| Levy adjustment PA 102-0519 | <u>926,331</u> | <u>1,475,203</u> | <u>472,431</u> | <u>-</u> |
| Total | <u><u>\$ 37,255,860</u></u> | <u><u>\$ 35,855,836</u></u> | <u><u>\$ 36,453,203</u></u> | <u><u>\$ 35,474,261</u></u> |
| TAXES COLLECTED | | | | |
| June 30, 2024 | \$ 15,726,686 | \$ 15,470,925 | \$ 460,178 | \$ 513,372 |
| June 30, 2023 | - | 16,036,318 | 16,543,909 | (199,804) |
| Prior year tax collections | <u>-</u> | <u>-</u> | <u>15,600,332</u> | <u>30,659,734</u> |
| | <u><u>\$ 15,726,686</u></u> | <u><u>\$ 31,507,243</u></u> | <u><u>\$ 32,604,419</u></u> | <u><u>\$ 30,973,302</u></u> |
| Percent collected | <u><u>42.21 %</u></u> | <u><u>87.87 %</u></u> | <u><u>89.44 %</u></u> | <u><u>87.31 %</u></u> |

Due to ROE on Tuesday, October 15, 2024
 Due to ISBE on Friday, November 15, 2024
 SD/JA24

ILLINOIS STATE BOARD OF EDUCATION
 School Business Services Department
 100 North First Street, Springfield, Illinois 62777-0001
 217/785-8779

**Illinois School District/Joint Agreement
 Annual Financial Report *
 June 30, 2024**

School District
 Joint Agreement

| <u>School District/Joint Agreement Information</u> <i>(See instructions on the inside of this page.)</i> | | <u>Accounting Basis:</u> | <u>Certified Public Accountant Information</u> | |
|---|-------------|--|--|--|
| School District/Joint Agreement Number: 07016215017 | | <input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL | Name of Auditing Firm: Wipfli LLP | |
| County Name: Cook | | | Name of Audit Manager: Scott Duenser | |
| Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDD will populate): Thornton Fractional Twp HSD 215 | | School District Lookup Tool School District Directory <u>Filing Status:</u> Submit electronic AFR directly to ISBE via IWAS -School District Financial Reports system (for Auditor Use only) Annual Financial Report (AFR) Instructions | | Address: 3957 75th Street |
| Address: 18601 Torrence Avenue | | <input type="checkbox"/> Reviewed by District Superintendent/Administrator <input checked="" type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: Thornton Fractional | | City: Aurora State: IL Zip Code: 60504 |
| City: Lansing | | | | Phone Number: 331-301-5058 Fax Number: (630) 225-5128 |
| Email Address: tbishop@tfd215.org | | <div style="border: 2px solid black; padding: 5px; text-align: center;"> Annual Financial Report Questions 217-785-8779 or finance1@isbe.net Single Audit Questions 217-782-7970 or GATA@isbe.net </div> | | IL License Number (9 digit): 065.032258 Expiration Date: 9/30/2027 |
| Zip Code: 60438 | | | | Email Address: scott.duenser@wipfli.com |
| <u>Annual Financial Report</u> Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Unqualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer | | ISBE Use Only | | |
| <input type="checkbox"/> Reviewed by District Superintendent/Administrator | | <input checked="" type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: Thornton Fractional | | <input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC |
| District Superintendent/Administrator Name (Type or Print): John Robinzine | | Township Treasurer Name (type or print): | | Regional Superintendent/Cook ISC Name (Type or Print): |
| Email Address: | | Email Address: | | Email Address: |
| Telephone: | Fax Number: | Telephone: | Fax Number: | Telephone: |
| Signature & Date: | | Signature & Date: | | Signature & Date: |

* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100).
 ISBE Form SD50-35/JA50-60 (07/24-version1)

This form is based on 23 Illinois Administrative Code, Subtitle A, Chapter I, Subchapter C, Part 100.
 In some instances, use of open account codes (cells) may not be authorized by statute or administrative rule.
 Each school district or joint agreement is responsible for obtaining the concurring legal opinion and/or other supporting authorization/documentation, as necessary, to use the applicable account code (cell).

07-016-2150-17_AFR24 Thornton Fractional Twp HSD 215

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

All School Districts/Joint Agreements must complete this form (Note: joint agreement supplementary/statistical schedules may not be applicable)
 This form complies with Part 100 (Requirements for Accounting, Budgeting, Financial Reporting, and Auditing).

[23. Illinois Administrative Code 100, Subtitle A, Chapter 1, Subchapter C \(Part 100\)](#)

- Round all amounts to the nearest dollar.** Do not enter cents. (Exception: 9 Month ADA on PCTC OEPP Tab)
- All errors must be explained in the Itemization tab.**
Any errors left unresolved by the Audit Checklist/Balancing Schedule will result in rejection.
- Be sure to break all links in AFR** before submitting to ISBE. If links are not broken, amounts entered have changed when opening the AFR.
- Submit AFR Electronically**
 - The Annual Financial Reports (AFR) must be submitted directly through the School District Financial Reports system in IWAS by the auditor (not from the school district) on or before November 15 with the exception of Extension Approvals. Please see AFR Instructions for complete submission procedures
[IWAS](#)
 - AFR supporting documentation must be embedded as Microsoft Word (.doc) or Adobe (*.pdf) and inserted within tab "Opinions & Notes". These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes, etc.
For embedding instructions see "Opinions & Notes" tab of this form.
Note: In Windows 7 and above, files can be saved in Adobe Acrobat (.pdf) and embedded even if you do not have the software.*
- Submit Paper Copy of AFR with Signatures**
 - The auditor must send three paper copies of the AFR form (cover through page 9 at minimum) to the School District with the auditor signature.
Note: School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.
 - Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15, annually.
 - Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually.
 - If the 15th falls on a Saturday, the due date is the Friday before. If the 15th falls on a Sunday, the due date is the Monday after.
 - Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Auditing Standards" were utilized.
[Federal Single Audit 2 CFR 200.500](#)
- Requesting an Extension of Time** must be submitted in writing via email or letter to the Regional Office of Education (at the discretion of the ROE). Approval may be provided up to and no later than December 15 annually.
Note: The FY24 due date is Monday, December 16th, 2024. After the 16th, audits are considered late and out of compliance per Illinois School Code.
- Qualifications of Auditing Firm**
 - School district/joint agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved peer review program, for the current peer review period.
 - A school district/joint agreement who engages with an auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school district's/joint agreement's expense.

AUDITOR'S QUESTIONNAIRE

INSTRUCTIONS: If your review and testing of state, local, and federal Programs revealed any of the following statements to be true, then check the box on the left and attach the appropriate findings/comments.

PART A - FINDINGS

- 1. One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interested statements pursuant to the *Illinois Government Ethics Act. [5 ILCS 420/4A-101]*
- 2. One or more custodians of funds failed to comply with the bonding requirements pursuant to *Illinois School Code [105 ILCS 5/8-2;10-20.19;19-6]*.
- 3. One or more contracts were executed or purchases made contrary to the provisions of the *Illinois School Code [105 ILCS 5/10-20.21]*.
- 4. One or more violations of the Public Funds Deposit Act or the Public Funds Investment Act were noted *[30 ILCS 225/1 et. seq. and 30 ILCS 235/1 et. seq.]*.
- 5. Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted.
- 6. One or more short-term loans or short-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- 7. One or more long-term loans or long-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- 8. Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the *Illinois State Revenue Sharing Act [30 ILCS 115/12]*.
- 9. One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization per the *Illinois School Code [105 ILCS 5/10-22.33, 20-4 and 20-5]*.
- 10. One or more interfund loans were outstanding beyond the term provided by statute per *Illinois School Code [105 ILCS 5/10-22.33, 20-4, 20-5]*.
- 11. One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per *Illinois School Code [105 ILCS 5/17-2A]*.
- 12. Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements, or expenses were observed.
- 13. The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by ISBE rules pursuant to *Illinois School Code [105 ILCS 5/2-3.27; 2-3.28]*.
- 14. At least one of the following forms was filed with ISBE late: The FY23 AFR (ISBE FORM 50-35), FY23 Annual Statement of Affairs (ISBE Form 50-37), or FY24 Budget (ISBE FORM 50-36). Explain in the comments box below in pursuant to *Illinois School Code [105 ILCS 5/3-15.1; 5/10-17; 5/17-1]*.

PART B - FINANCIAL DIFFICULTIES/CERTIFICATION Criteria pursuant to the *Illinois School Code [105 ILCS 5/1A-8]*.

- 15. The district has issued tax anticipation warrants or tax anticipation notes in anticipation of a second year's taxes when warrants or notes in anticipation of current year taxes are still outstanding, as authorized by *Illinois School Code [105 ILCS 5/17-16 or 34-23 through 34-27]*.
- 16. The district has issued short-term debt against two future revenue sources, such as, but not limited to, tax anticipation warrants and General State Aid certificates or tax anticipation warrants and revenue anticipation notes.
- 17. The district has issued school or teacher orders for wages as permitted in *Illinois School Code [105 ILCS 5/8-16, 32-7.2 and 34-76]* or issued funding bonds for this purpose pursuant to *Illinois School Code [105 ILCS 5/8-6; 32-7.2; 34-76; and 19-8]*.
- 18. The district has for two consecutive years shown an excess of expenditures/other uses over revenues/other sources and beginning fund balances on its annual financial report for the aggregate totals of the Educational, Operations & Maintenance, Transportation, and Working Cash Funds.

PART C - OTHER ISSUES

- 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
- 21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: **1/1/1995** (Ex: 00/00/0000)
- 22. The district reports that its high schools did not withhold a student's grades, transcripts, or diploma because of an unpaid balance on the student's school account, per the requirements of Section 10-20 9a (c) of the School Code. The code also requires that each school district report to the State Board of Education the total amount that remains unpaid by students due to this prohibition. Please enter the total amount in the yellow box to the right. **Sec. 10-20.9a(c) \$ 142,713.00**
- 23. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

Warning. Large amount listed. Please ensure amount is correct.

PART D - EXPLANATION OF ACCOUNTING PRACTICES FOR LATE MANDATED CATEGORICAL PAYMENTS

(For School Districts who report on an Accrual/Modified Accrual Accounting Basis only)

School districts that report on the accrual/modified accrual basis of accounting must identify where late mandated categorical payments (Acct Codes 3100, 3120, 3500, 3510, 3950) are recorded. Depending on the accounting procedure these amounts will be used to adjust the Direct Receipts/Revenues in calculation 1 and 2 of the Financial Profile Score. In FY 2024, identify those late payments recorded as Intergovernmental Receivables, Other Receivables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

- 24. Enter the date that the district used to accrue mandated categorical payments. Date: 8/31/2024
- 25. For the listed mandated categorical payments (Revenue Code (3100, 3120, 3500, 3510, 3950) that were vouchered prior to June 30, but not released until after year end as reported in ISBE Financial Reimbursement Information System (FRIS), enter the amounts that were accrued in the chart below.

| Account Name | 3100 | 3120 | 3500 | 3510 | 3950 | Total |
|--|------|---------|------|------|------|-----------|
| Deferred Revenues (490) | | | | | | |
| Mandated Categorical Payments (3100, 3120, 3500, 3510, 3950) | - | 310,494 | - | - | - | \$310,494 |
| Direct Receipts/Revenue | | | | | | |
| Mandated Categorical Payments (3100, 3120, 3500, 3510, 3950) | - | - | - | - | - | \$- |
| Total | | | | | | \$310,494 |

- Revenue Code (3100-Sp Ed Private Facilities, 3120-Sp Ed Regular Orphanage Individual, 3500-Regular/Vocational Transportation, 3510-Sp Ed Transportation, 3950-Regular Orphans & Foster Children)

PART E - QUALIFICATIONS OF AUDITING FIRM

- School district/joint agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved peer review program for the current peer review.
- A school district/joint agreement who engages with an auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school district's/joint agreement's expense.

Comments Applicable to the Auditor's Questionnaire:

Wipfli LLP

Name of Audit Firm (print)

The undersigned affirms that this audit was conducted by a qualified auditing firm and in accordance with the applicable standards [23 Illinois Administrative Code Part 100] and the scope of the audit conformed to the requirements of subsection (a) or (b) of 23 Illinois Administrative Code Part 100 Section 110, as applicable.

Signature of Audit Manager (not firm)

mm/dd/yyyy

Note: A PDF (of the Audit Questionnaire) with signature is acceptable for this page. Enter the location on the signature line e.g. PDF in Opinion Page with signature.

FINANCIAL PROFILE INFORMATION

Required to be completed for school districts only.

A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)

| | | | | | |
|----------------------|--------------------|-------------------------------------|-----------------------|-----------------------|---------------------|
| Tax Year 2023 | | Equalized Assessed Valuation (EAV): | | 905,380,286 | |
| Rate(s): | Educational | Operations & Maintenance | Transportation | Combined Total | Working Cash |
| | 0.028600 | 0.003527 | 0.002503 | 0.034630 | 0.000205 |

A tax rate must be entered in the Educational, Operations and Maintenance, Transportation, and Working Cash boxes above. If the tax rate is zero, enter "0".

B. Results of Operations *

| | | | |
|--------------------------|-----------------------------------|-----------------------------|---------------------|
| Receipts/Revenues | Disbursements/Expenditures | Excess/ (Deficiency) | Fund Balance |
| 76,489,591 | 69,916,963 | 6,572,628 | 40,703,493 |

* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation, and Working Cash Funds.

C. Short-Term Debt **

| | | | | |
|--------------------|--------------|-------------|-----------------------|-----------------------------|
| CPPRT Notes | TAWs | TANs | TO/EMP. Orders | EBF/GSA Certificates |
| 0 | 0 | 0 | 0 | 0 |
| Other | Total | | | |
| 0 | 0 | | | |

** The numbers shown are the sum of entries on page 26.

D. Long-Term Debt

Check the applicable box for long-term debt allowance by type of district.

| | | |
|-------------------------------------|---|------------|
| <input checked="" type="checkbox"/> | a. 6.9% for elementary and high school districts. | 62,471,240 |
| <input type="checkbox"/> | b. 13.8% for unit districts. | |

Long-Term Debt Outstanding:

| | | |
|------------------------------------|------|------------|
| c. Long-Term Debt (Principal only) | Acct | |
| Outstanding:..... | 511 | 13,781,823 |

E. Material Impact on Financial Position

If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods. Attach sheets as needed explaining each item checked.

- Pending Litigation
- Material Decrease in EAV
- Material Increase/Decrease in Enrollment
- Adverse Arbitration Ruling
- Passage of Referendum
- Taxes Filed Under Protest
- Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)
- Other Ongoing Concerns (Describe & Itemize)

Comments:

ESTIMATED FINANCIAL PROFILE SUMMARY

[Financial Profile Website](#)

District Name: Thornton Fractional Twp HSD 215
District Code: 07016215017
County Name: Cook

1. Fund Balance to Revenue Ratio:

| | | | | | |
|---|--|---------------|--------------|---------------|----------|
| Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81) | Funds 10, 20, 40, 70 + (50 & 80 if negative) | Total | Ratio | Score | 4 |
| | | 40,703,493.00 | 0.532 | Weight | 0.35 |
| Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8) | Funds 10, 20, 40, & 70, | 76,489,591.00 | | Value | 1.40 |
| Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) | Minus Funds 10 & 20 | 0.00 | | | |

2. Expenditures to Revenue Ratio:

| | | | | | |
|---|------------------------|---------------|--------------|-------------------|----------|
| Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17) | Funds 10, 20 & 40 | Total | Ratio | Score | 4 |
| | | 69,916,963.00 | 0.914 | Adjustment | 0 |
| Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8) | Funds 10, 20, 40 & 70, | 76,489,591.00 | | Weight | 0.35 |
| Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) | Minus Funds 10 & 20 | 0.00 | | | |
| Possible Adjustment: | | | 0 | Value | 1.40 |

3. Days Cash on Hand:

| | | | | | |
|---|---------------------------------|---------------|-------------|---------------|----------|
| Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5) | Funds 10, 20 40 & 70 | Total | Days | Score | 4 |
| | | 40,672,107.00 | 209.41 | Weight | 0.10 |
| Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17) | Funds 10, 20, 40 divided by 360 | 194,213.79 | | Value | 0.40 |

4. Percent of Short-Term Borrowing Maximum Remaining:

| | | | | | |
|---|---|---------------|----------------|---------------|----------|
| Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11) | Funds 10, 20 & 40 | Total | Percent | Score | 4 |
| EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10) | (.85 x EAV) x Sum of Combined Tax Rates | 0.00 | 100.00 | Weight | 0.10 |
| | | 26,650,321.41 | | Value | 0.40 |

5. Percent of Long-Term Debt Margin Remaining:

| | | | | | |
|---|--|---------------|----------------|---------------|----------|
| Long-Term Debt Outstanding (P3, Cell H38) | | Total | Percent | Score | 4 |
| | | 13,781,823.00 | 77.93 | Weight | 0.10 |
| Total Long-Term Debt Allowed (P3, Cell H32) | | 62,471,239.73 | | Value | 0.40 |

Total Profile Score: 4.00 *

Estimated 2025 Financial Profile Designation: RECOGNITION

* Total Profile Score may change based on data provided on the Financial Profile Information page 3 and by the timing of mandated categorical payments. Final score will be calculated by ISBE.

BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2024

| 1 | A | B | C | D | E | F | G | H | I | J | K |
|----|---|------------|---------------------|-------------------------------------|-----------------------|------------------------|--|--------------------------|----------------------|----------------|-------------------------------------|
| | ASSETS (Enter Whole Dollars) | Acct. # | (10) Educational | (20) Operations & Maintenance | (30) Debt Services | (40) Transportation | (50) Municipal Retirement/Social Security | (60) Capital Projects | (70) Working Cash | (80) Tort | (90) Fire Prevention & Safety |
| 3 | CURRENT ASSETS (100) | | | | | | | | | | |
| 4 | Cash (Accounts 111 through 115) ¹ | | 28,384,112 | 4,770,687 | 156,698 | 1,732,333 | 461,958 | 6,172,212 | 5,784,975 | 195,374 | 0 |
| 5 | Investments | 120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Taxes Receivable | 130 | 15,156,157 | 1,845,223 | 942,347 | 1309817 | 879,605 | 873,355 | 106,767 | 415,902 | 0 |
| 7 | Interfund Receivables | 140 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | Intergovernmental Accounts Receivable | 150 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | Other Receivables | 160 | 1,410,846 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | Inventory | 170 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | Prepaid Items | 180 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | Other Current Assets (Describe & Itemize) | 190 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | Total Current Assets | | 44,951,115 | 6,615,910 | 1,099,045 | 3,042,150 | 1,341,563 | 7,045,567 | 5,891,742 | 611,276 | 0 |
| 14 | CAPITAL ASSETS (200) | | | | | | | | | | |
| 15 | Works of Art & Historical Treasures | 210 | | | | | | | | | |
| 16 | Land | 220 | | | | | | | | | |
| 17 | Building & Building Improvements | 230 | | | | | | | | | |
| 18 | Site Improvements & Infrastructure | 240 | | | | | | | | | |
| 19 | Capitalized Equipment | 250 | | | | | | | | | |
| 20 | Construction in Progress | 260 | | | | | | | | | |
| 21 | Amount Available in Debt Service Funds | 340 | | | | | | | | | |
| 22 | Amount to be Provided for Payment on Long-Term Debt | 350 | | | | | | | | | |
| 23 | Total Capital Assets | | | | | | | | | | |
| 24 | CURRENT LIABILITIES (400) | | | | | | | | | | |
| 25 | Interfund Payables | 410 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | Intergovernmental Accounts Payable | 420 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | Other Payables | 430 | 193,131 | 793,874 | 0 | 65,571 | 0 | 4,410 | 0 | 0 | 0 |
| 28 | Contracts Payable | 440 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | Loans Payable | 460 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | Salaries & Benefits Payable | 470 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | Payroll Deductions & Withholdings | 480 | 3,720 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | Deferred Revenues & Other Current Liabilities | 490 | 15,479,321 | 1845223 | 942,347 | 1,309,817 | 879,605 | 873,355 | 106,767 | 415,902 | 0 |
| 33 | Due to Activity Fund Organizations | 493 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | Total Current Liabilities | | 15,676,172 | 2,639,097 | 942,347 | 1,375,388 | 879,605 | 877,765 | 106,767 | 415,902 | 0 |
| 35 | LONG-TERM LIABILITIES (500) | | | | | | | | | | |
| 36 | Long-Term Debt Payable (General Obligation, Revenue, Other) | 511 | | | | | | | | | |
| 37 | Total Long-Term Liabilities | | | | | | | | | | |
| 38 | Reserved Fund Balance | 714 | | | | | | | | | |
| 39 | Unreserved Fund Balance | 730 | 29,274,943 | 3,976,813 | 156,698 | 1,666,762 | 461,958 | 6,167,802 | 5,784,975 | 195,374 | 0 |
| 40 | Investment in General Fixed Assets | | | | | | | | | | |
| 41 | Total Liabilities and Fund Balance | | 44,951,115 | 6,615,910 | 1,099,045 | 3,042,150 | 1,341,563 | 7,045,567 | 5,891,742 | 611,276 | 0 |
| 42 | ASSETS /LIABILITIES for Student Activity Funds | | | | | | | | | | |
| 43 | ASSETS /LIABILITIES for Student Activity Funds | | | | | | | | | | |
| 44 | CURRENT ASSETS (100) for Student Activity Funds | | | | | | | | | | |
| 45 | Student Activity Fund Cash and Investments | 126 | 400,517 | | | | | | | | |
| 46 | Total Student Activity Current Assets For Student Activity Funds | | 400,517 | | | | | | | | |
| 47 | CURRENT LIABILITIES (400) For Student Activity Funds | | | | | | | | | | |
| 48 | Total Current Liabilities For Student Activity Funds | | | 0 | | | | | | | |
| 49 | Reserved Student Activity Fund Balance For Student Activity Funds | 715 | 400,517 | | | | | | | | |
| 50 | Total Student Activity Liabilities and Fund Balance For Student Activity Funds | | 400,517 | | | | | | | | |
| 51 | ASSETS /LIABILITIES District with Student Activity Funds | | | | | | | | | | |
| 52 | Total ASSETS /LIABILITIES District with Student Activity Funds | | | | | | | | | | |
| 53 | Total Current Assets District with Student Activity Funds | | 45,351,632 | 6,615,910 | 1,099,045 | 3,042,150 | 1,341,563 | 7,045,567 | 5,891,742 | 611,276 | 0 |
| 54 | Total Capital Assets District with Student Activity Funds | | | | | | | | | | |
| 55 | CURRENT LIABILITIES (400) District with Student Activity Funds | | | | | | | | | | |
| 56 | Total Current Liabilities District with Student Activity Funds | | 15,676,172 | 2,639,097 | 942,347 | 1,375,388 | 879,605 | 877,765 | 106,767 | 415,902 | 0 |
| 57 | LONG-TERM LIABILITIES (500) District with Student Activity Funds | | | | | | | | | | |
| 58 | Total Long-Term Liabilities District with Student Activity Funds | | | | | | | | | | |
| 59 | Reserved Fund Balance District with Student Activity Funds | 714 | 400,517 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60 | Unreserved Fund Balance District with Student Activity Funds | 730 | 29,274,943 | 3,976,813 | 156,698 | 1,666,762 | 461,958 | 6,167,802 | 5,784,975 | 195,374 | 0 |
| 61 | Investment in General Fixed Assets District with Student Activity Funds | | | | | | | | | | |
| 62 | Total Liabilities and Fund Balance District with Student Activity Funds | | 45,351,632 | 6,615,910 | 1,099,045 | 3,042,150 | 1,341,563 | 7,045,567 | 5,891,742 | 611,276 | 0 |

BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2024

| | A | B | L | M | N |
|----|---|---------|-------------|-----------------------|------------------------|
| 1 | ASSETS | | | Account Groups | |
| 2 | (Enter Whole Dollars) | Acct. # | Agency Fund | General Fixed Assets | General Long-Term Debt |
| 3 | CURRENT ASSETS (100) | | | | |
| 4 | Cash (Accounts 111 through 115) ¹ | | 0 | | |
| 5 | Investments | 120 | 0 | | |
| 6 | Taxes Receivable | 130 | | | |
| 7 | Interfund Receivables | 140 | | | |
| 8 | Intergovernmental Accounts Receivable | 150 | | | |
| 9 | Other Receivables | 160 | 0 | | |
| 10 | Inventory | 170 | 0 | | |
| 11 | Prepaid Items | 180 | 0 | | |
| 12 | Other Current Assets (Describe & Itemize) | 190 | 0 | | |
| 13 | Total Current Assets | | 0 | | |
| 14 | CAPITAL ASSETS (200) | | | | |
| 15 | Works of Art & Historical Treasures | 210 | | 0 | |
| 16 | Land | 220 | | 600,301 | |
| 17 | Building & Building Improvements | 230 | | 67,074,158 | |
| 18 | Site Improvements & Infrastructure | 240 | | 31,801,953 | |
| 19 | Capitalized Equipment | 250 | | 17,056,308 | |
| 20 | Construction in Progress | 260 | | 9,837,376 | |
| 21 | Amount Available in Debt Service Funds | 340 | | | 156,698 |
| 22 | Amount to be Provided for Payment on Long-Term Debt | 350 | | | 13,625,125 |
| 23 | Total Capital Assets | | | 126,370,096 | 13,781,823 |
| 24 | CURRENT LIABILITIES (400) | | | | |
| 25 | Interfund Payables | 410 | | | |
| 26 | Intergovernmental Accounts Payable | 420 | | | |
| 27 | Other Payables | 430 | | | |
| 28 | Contracts Payable | 440 | | | |
| 29 | Loans Payable | 460 | | | |
| 30 | Salaries & Benefits Payable | 470 | | | |
| 31 | Payroll Deductions & Withholdings | 480 | | | |
| 32 | Deferred Revenues & Other Current Liabilities | 490 | | | |
| 33 | Due to Activity Fund Organizations | 493 | 0 | | |
| 34 | Total Current Liabilities | | 0 | | |
| 35 | LONG-TERM LIABILITIES (500) | | | | |
| 36 | Long-Term Debt Payable (General Obligation, Revenue, Other) | 511 | | | 13,781,823 |
| 37 | Total Long-Term Liabilities | | | | 13,781,823 |
| 38 | Reserved Fund Balance | 714 | 0 | | |
| 39 | Unreserved Fund Balance | 730 | 0 | | |
| 40 | Investment in General Fixed Assets | | | 126,370,096 | |
| 41 | Total Liabilities and Fund Balance | | 0 | 126,370,096 | 13,781,823 |
| 42 | ASSETS /LIABILITIES for Student Activity Funds | | | | |
| 43 | CURRENT ASSETS (100) for Student Activity Funds | | | | |
| 44 | Student Activity Fund Cash and Investments | 126 | | | |
| 45 | Total Student Activity Current Assets For Student Activity Funds | | | | |
| 46 | CURRENT LIABILITIES (400) For Student Activity Funds | | | | |
| 47 | Total Current Liabilities For Student Activity Funds | | | | |
| 48 | Reserved Student Activity Fund Balance For Student Activity Funds | 715 | | | |
| 49 | Total Student Activity Liabilities and Fund Balance For Student Activity Funds | | | | |
| 50 | Total ASSETS /LIABILITIES District with Student Activity Funds | | | | |
| 51 | Total Current Assets District with Student Activity Funds | | 0 | | |
| 52 | Total Capital Assets District with Student Activity Funds | | | 126,370,096 | 13,781,823 |
| 53 | CURRENT LIABILITIES (400) District with Student Activity Funds | | | | |
| 54 | Total Current Liabilities District with Student Activity Funds | | 0 | | |
| 55 | LONG-TERM LIABILITIES (500) District with Student Activity Funds | | | | |
| 56 | Total Long-Term Liabilities District with Student Activity Funds | | | | 13,781,823 |
| 57 | Reserved Fund Balance District with Student Activity Funds | 714 | 0 | | |
| 58 | Unreserved Fund Balance District with Student Activity Funds | 730 | 0 | | |
| 59 | Investment in General Fixed Assets District with Student Activity Funds | | | 126,370,096 | |
| 60 | Total Liabilities and Fund Balance District with Student Activity Funds | | 0 | 126,370,096 | 13,781,823 |
| 61 | | | | | |
| 62 | | | | | |

BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER
SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2024

| 1 | A | B | C | D | E | F | G | H | I | J | K |
|----|--|--------|-------------|--------------------------|---------------|----------------|---------------------------------------|------------------|--------------|----------|--------------------------|
| 2 | Description (Enter Whole Dollars) | Acct # | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) |
| 2 | | | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
| 3 | RECEIPTS/REVENUES | | | | | | | | | | |
| 4 | LOCAL SOURCES | 1000 | 25,477,000 | 3,113,114 | 1,467,225 | 1,943,966 | 1,584,732 | 1,736,321 | 376,956 | 707,470 | 0 |
| 5 | FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT | 2000 | 341,000 | 0 | | 0 | 0 | | | | |
| 6 | STATE SOURCES | 3000 | 30,375,719 | 4,160,000 | 175,000 | 2,663,184 | 160,000 | 140,000 | 0 | 0 | 0 |
| 7 | FEDERAL SOURCES | 4000 | 7,032,653 | 1,005,999 | 14,472 | 0 | 5,636 | 596,571 | 0 | 0 | 0 |
| 8 | Total Direct Receipts/Revenues | | 63,226,372 | 8,279,113 | 1,656,697 | 4,607,150 | 1,750,368 | 2,472,892 | 376,956 | 707,470 | 0 |
| 9 | Receipts/Revenues for "On Behalf" Payments ² | 3998 | 15,854,669 | | | | | | | | |
| 10 | Total Receipts/Revenues | | 79,081,041 | 8,279,113 | 1,656,697 | 4,607,150 | 1,750,368 | 2,472,892 | 376,956 | 707,470 | 0 |
| 11 | DISBURSEMENTS/EXPENDITURES | | | | | | | | | | |
| 12 | Instruction | 1000 | 37,920,476 | | | | 522,578 | | | 0 | |
| 13 | Support Services | 2000 | 17,181,295 | 7,927,317 | | 4,240,521 | 1,054,618 | 5,893,439 | | 800,587 | 0 |
| 14 | Community Services | 3000 | 103,526 | 0 | | 0 | 6,958 | | | 0 | |
| 15 | Payments to Other Districts & Governmental Units | 4000 | 2,543,828 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 16 | Debt Service | 5000 | 0 | 0 | 1,665,727 | 0 | 0 | | | 0 | 0 |
| 17 | Total Direct Disbursements/Expenditures | | 57,749,125 | 7,927,317 | 1,665,727 | 4,240,521 | 1,584,154 | 5,893,439 | | 800,587 | 0 |
| 18 | Disbursements/Expenditures for "On Behalf" Payments ² | 4180 | 15,854,669 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 19 | Total Disbursements/Expenditures | | 73,603,794 | 7,927,317 | 1,665,727 | 4,240,521 | 1,584,154 | 5,893,439 | | 800,587 | 0 |
| 20 | Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³ | | 5,477,247 | 351,796 | (9,030) | 366,629 | 166,214 | (3,420,547) | 376,956 | (93,117) | 0 |
| 21 | OTHER SOURCES/USES OF FUNDS | | | | | | | | | | |
| 22 | OTHER SOURCES OF FUNDS (7000) | | | | | | | | | | |
| 23 | PERMANENT TRANSFER FROM VARIOUS FUNDS | | | | | | | | | | |
| 24 | Abolishment of the Working Cash Fund ¹² | 7110 | 0 | | | | | | | | |
| 25 | Abatement of the Working Cash Fund ¹² | 7110 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 26 | Transfer of Working Cash Fund Interest | 7120 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 27 | Transfer Among Funds | 7130 | 0 | 0 | | 0 | | | | | |
| 28 | Transfer of Interest | 7140 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | Transfer from Capital Project Fund to O&M Fund | 7150 | | 0 | | | | | | | |
| 30 | Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴ | 7160 | | 0 | | | | | | | |
| 31 | Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵ | 7170 | | | 0 | | | | | | |
| 32 | SALE OF BONDS (7200) | | | | | | | | | | |
| 33 | Principal on Bonds Sold | 7210 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | 0 |
| 34 | Premium on Bonds Sold | 7220 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | 0 |
| 35 | Accrued Interest on Bonds Sold | 7230 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | 0 |
| 36 | Sale or Compensation for Fixed Assets ⁶ | 7300 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 37 | Transfer to Debt Service to Pay Principal on GASB 87 Leases ¹³ | 7400 | | | 0 | | | | | | |
| 38 | Transfer to Debt Service to Pay Interest on GASB 87 Leases ¹³ | 7500 | | | 0 | | | | | | |
| 39 | Transfer to Debt Service to Pay Principal on Revenue Bonds | 7600 | | | 0 | | | | | | |
| 40 | Transfer to Debt Service Fund to Pay Interest on Revenue Bonds | 7700 | | | 0 | | | | | | |
| 41 | Transfer to Capital Projects Fund | 7800 | | | | | | 0 | | | |
| 42 | ISBE Loan Proceeds | 7900 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 |
| 43 | Other Sources Not Classified Elsewhere | 7990 | 0 | 0 | 0 | 0 | 0 | 4,000,000 | 0 | 0 | 0 |
| 44 | Total Other Sources of Funds | | 0 | 0 | 0 | 0 | 0 | 4,000,000 | 0 | 0 | 0 |

**BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER
SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2024**

| 1 | A | B | C | D | E | F | G | H | I | J | K |
|----|--|--------|-------------|--------------------------|---------------|----------------|---------------------------------------|------------------|--------------|----------|--------------------------|
| 2 | Description (Enter Whole Dollars) | Acct # | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) |
| | | | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
| 45 | OTHER USES OF FUNDS (8000) | | | | | | | | | | |
| 46 | PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100) | | | | | | | | | | |
| 47 | Abolishment or Abatement of the Working Cash Fund ¹² | 8110 | | | | | | | 0 | | |
| 48 | Transfer of Working Cash Fund Interest ¹² | 8120 | | | | | | | 0 | | |
| 49 | Transfer Among Funds | 8130 | 0 | 0 | | 0 | | | | | |
| 50 | Transfer of Interest | 8140 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | |
| 51 | Transfer from Capital Project Fund to O&M Fund | 8150 | | | | | | 0 | | | |
| 52 | Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴ | 8160 | | | | | | | | | 0 |
| 53 | Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵ | 8170 | | | | | | | | | 0 |
| 54 | Taxes Pledged to Pay Principal on GASB 87 Leases ¹³ | 8410 | 0 | 0 | | | | 0 | | | |
| 55 | Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases ¹³ | 8420 | 0 | 0 | | | | 0 | | | |
| 56 | Other Revenues Pledged to Pay Principal on GASB 87 Leases ¹³ | 8430 | 0 | 0 | | | | 0 | | | |
| 57 | Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases ¹³ | 8440 | 0 | 0 | | | | 0 | | | |
| 58 | Taxes Pledged to Pay Interest on GASB 87 Leases ¹³ | 8510 | 0 | 0 | | | | 0 | | | |
| 59 | Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases ¹³ | 8520 | 0 | 0 | | | | 0 | | | |
| 60 | Other Revenues Pledged to Pay Interest on GASB 87 Leases ¹³ | 8530 | 0 | 0 | | | | 0 | | | |
| 61 | Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases ¹³ | 8540 | 0 | 0 | | | | 0 | | | |
| 62 | Taxes Pledged to Pay Principal on Revenue Bonds | 8610 | 0 | 0 | | | | | | | |
| 63 | Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds | 8620 | 0 | 0 | | | | | | | |
| 64 | Other Revenues Pledged to Pay Principal on Revenue Bonds | 8630 | 0 | 0 | | | | | | | |
| 65 | Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds | 8640 | 0 | 0 | | | | | | | |
| 66 | Taxes Pledged to Pay Interest on Revenue Bonds | 8710 | 0 | 0 | | | | | | | |
| 67 | Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds | 8720 | 0 | 0 | | | | | | | |
| 68 | Other Revenues Pledged to Pay Interest on Revenue Bonds | 8730 | 0 | 0 | | | | | | | |
| 69 | Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds | 8740 | 0 | 0 | | | | | | | |
| 70 | Taxes Transferred to Pay for Capital Projects | 8810 | 0 | 0 | | | | | | | |
| 71 | Grants/Reimbursements Pledged to Pay for Capital Projects | 8820 | 0 | 0 | | | | | | | |
| 72 | Other Revenues Pledged to Pay for Capital Projects | 8830 | 0 | 0 | | | | | | | |
| 73 | Fund Balance Transfers Pledged to Pay for Capital Projects | 8840 | 0 | 0 | | | | | | | |
| 74 | Transfer to Debt Service Fund to Pay Principal on ISBE Loans | 8910 | 0 | 0 | | 0 | 0 | 0 | | | 0 |
| 75 | Other Uses Not Classified Elsewhere | 8990 | 3,500,000 | 0 | 0 | 0 | 0 | 0 | 500,000 | 0 | 0 |
| 76 | Total Other Uses of Funds | | 3,500,000 | 0 | 0 | 0 | 0 | 0 | 500,000 | 0 | 0 |
| 77 | Total Other Sources/Uses of Funds | | (3,500,000) | 0 | 0 | 0 | 0 | 4,000,000 | (500,000) | 0 | 0 |
| 78 | Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds | | 1,977,247 | 351,796 | (9,030) | 366,629 | 166,214 | 579,453 | (123,044) | (93,117) | 0 |
| 79 | Fund Balances without Student Activity Funds - July 1, 2023 | | 27,297,696 | 3,625,017 | 165,728 | 1,300,133 | 295,744 | 5,588,349 | 5,908,019 | 288,491 | 0 |
| 80 | Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize) | | | | | | | | | | |
| 81 | Fund Balances without Student Activity Funds - June 30, 2024 | | 29,274,943 | 3,976,813 | 156,698 | 1,666,762 | 461,958 | 6,167,802 | 5,784,975 | 195,374 | 0 |
| 84 | | | | | | | | | | | |
| 85 | Student Activity Fund Balance - July 1, 2023 | | 420,694 | | | | | | | | |
| 86 | RECEIPTS/REVENUES - Student Activity Funds | | | | | | | | | | |
| 87 | Total Student Activity Direct Receipts/Revenues | 1799 | 362,826 | | | | | | | | |
| 88 | DISBURSEMENTS/EXPENDITURES - Students Activity Funds | | | | | | | | | | |
| 89 | Total Student Activity Disbursements/Expenditures | 1999 | 383,003 | | | | | | | | |
| 90 | Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³ | | (20,177) | | | | | | | | |
| 91 | Student Activity Fund Balance - June 30, 2024 | | 400,517 | | | | | | | | |

BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER
SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2024

| 1 | A | B | C | D | E | F | G | H | I | J | K |
|-----|--|--------|-------------|--------------------------|---------------|----------------|---------------------------------------|------------------|--------------|----------|--------------------------|
| 2 | Description (Enter Whole Dollars) | Acct # | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) |
| 3 | | | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
| 92 | RECEIPTS/REVENUES (with Student Activity Funds) | | | | | | | | | | |
| 93 | LOCAL SOURCES | 1000 | 25,839,826 | 3,113,114 | 1,467,225 | 1,943,966 | 1,584,732 | 1,736,321 | 376,956 | 707,470 | 0 |
| 94 | FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT | 2000 | 341,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 95 | STATE SOURCES | 3000 | 30,375,719 | 4,160,000 | 175,000 | 2,663,184 | 160,000 | 140,000 | 0 | 0 | 0 |
| 96 | FEDERAL SOURCES | 4000 | 7,032,653 | 1,005,999 | 14,472 | 0 | 5,636 | 596,571 | 0 | 0 | 0 |
| 97 | Total Direct Receipts/Revenues | | 63,589,198 | 8,279,113 | 1,656,697 | 4,607,150 | 1,750,368 | 2,472,892 | 376,956 | 707,470 | 0 |
| 98 | Receipts/Revenues for "On Behalf" Payments ² | 3998 | 15,854,669 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | Total Receipts/Revenues | | 79,443,867 | 8,279,113 | 1,656,697 | 4,607,150 | 1,750,368 | 2,472,892 | 376,956 | 707,470 | 0 |
| 100 | DISBURSEMENTS/EXPENDITURES (with Student Activity Funds) | | | | | | | | | | |
| 101 | Instruction | 1000 | 38,303,479 | 0 | 0 | 0 | 522,578 | 0 | 0 | 0 | 0 |
| 102 | Support Services | 2000 | 17,181,295 | 7,927,317 | 0 | 4,240,521 | 1,054,618 | 5,893,439 | 0 | 800,587 | 0 |
| 103 | Community Services | 3000 | 103,526 | 0 | 0 | 0 | 6,958 | 0 | 0 | 0 | 0 |
| 104 | Payments to Other Districts & Governmental Units | 4000 | 2,543,828 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 105 | Debt Service | 5000 | 0 | 0 | 1,665,727 | 0 | 0 | 0 | 0 | 0 | 0 |
| 106 | Total Direct Disbursements/Expenditures | | 58,132,128 | 7,927,317 | 1,665,727 | 4,240,521 | 1,584,154 | 5,893,439 | 0 | 800,587 | 0 |
| 107 | Disbursements/Expenditures for "On Behalf" Payments ² | 4180 | 15,854,669 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 108 | Total Disbursements/Expenditures | | 73,986,797 | 7,927,317 | 1,665,727 | 4,240,521 | 1,584,154 | 5,893,439 | 0 | 800,587 | 0 |
| 109 | Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³ | | 5,457,070 | 351,796 | (9,030) | 366,629 | 166,214 | (3,420,547) | 376,956 | (93,117) | 0 |
| 110 | OTHER SOURCES/USES OF FUNDS (with Student Activity Funds) | | | | | | | | | | |
| 111 | OTHER SOURCES OF FUNDS (7000) | | | | | | | | | | |
| 112 | Total Other Sources of Funds | | 0 | 0 | 0 | 0 | 0 | 4,000,000 | 0 | 0 | 0 |
| 113 | OTHER USES OF FUNDS (8000) | | | | | | | | | | |
| 114 | Total Other Uses of Funds | | 3,500,000 | 0 | 0 | 0 | 0 | 0 | 500,000 | 0 | 0 |
| 115 | Total Other Sources/Uses of Funds | | (3,500,000) | 0 | 0 | 0 | 0 | 4,000,000 | (500,000) | 0 | 0 |
| 116 | Fund Balances (All sources with Student Activity Funds) - June 30, 2024 | | 29,675,460 | 3,976,813 | 156,698 | 1,666,762 | 461,958 | 6,167,802 | 5,784,975 | 195,374 | 0 |
| 117 | | | | | | | | | | | |

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2024

| 1 | A | B | C | D | E | F | G | H | I | J | K |
|----|--|--------|-------------------|------------------|------------------|------------------|------------------|------------------|----------------|----------------|----------|
| 2 | Description (Enter Whole Dollars) | Acct # | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) |
| 3 | RECEIPTS/REVENUES FROM LOCAL SOURCES (1000) | | | | | | | | | | |
| 4 | AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY | 1100 | | | | | | | | | |
| 5 | Designated Purposes Levies (1110-1120) ⁷ | | 22,016,594 | 2,881,122 | 1,462,027 | 1,870,258 | 595,211 | 1,604,898 | 173,204 | 680,024 | 0 |
| 6 | Leasing Purposes Levy ⁸ | 1130 | 0 | 0 | | | | | | | |
| 7 | Special Education Purposes Levy | 1140 | 0 | 0 | | 0 | 0 | 0 | | | |
| 8 | FICA/Medicare Only Purposes Levies | 1150 | | | | | 855,246 | | | | |
| 9 | Area Vocational Construction Purposes Levy | 1160 | | 0 | 0 | | | 0 | | | |
| 10 | Summer School Purposes Levy | 1170 | 0 | | | | | | | | |
| 11 | Other Tax Levies (Describe & Itemize) | 1190 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | Total Ad Valorem Taxes Levied By District | | 22,016,594 | 2,881,122 | 1,462,027 | 1,870,258 | 1,450,457 | 1,604,898 | 173,204 | 680,024 | 0 |
| 13 | PAYMENTS IN LIEU OF TAXES | 1200 | | | | | | | | | |
| 14 | Mobile Home Privilege Tax | 1210 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | Payments from Local Housing Authorities | 1220 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | Corporate Personal Property Replacement Taxes ⁹ | 1230 | 1,976,693 | 0 | 0 | 0 | 118,900 | 0 | 0 | 0 | 0 |
| 17 | Other Payments in Lieu of Taxes (Describe & Itemize) | 1290 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | Total Payments in Lieu of Taxes | | 1,976,693 | 0 | 0 | 0 | 118,900 | 0 | 0 | 0 | 0 |
| 19 | TUITION | 1300 | | | | | | | | | |
| 20 | Regular - Tuition from Pupils or Parents (In State) | 1311 | 27,734 | | | | | | | | |
| 21 | Regular - Tuition from Other Districts (In State) | 1312 | 0 | | | | | | | | |
| 22 | Regular - Tuition from Other Sources (In State) | 1313 | 0 | | | | | | | | |
| 23 | Regular - Tuition from Other Sources (Out of State) | 1314 | 0 | | | | | | | | |
| 24 | Summer Sch - Tuition from Pupils or Parents (In State) | 1321 | 120 | | | | | | | | |
| 25 | Summer Sch - Tuition from Other Districts (In State) | 1322 | 0 | | | | | | | | |
| 26 | Summer Sch - Tuition from Other Sources (In State) | 1323 | 0 | | | | | | | | |
| 27 | Summer Sch - Tuition from Other Sources (Out of State) | 1324 | 0 | | | | | | | | |
| 28 | CTE - Tuition from Pupils or Parents (In State) | 1331 | 0 | | | | | | | | |
| 29 | CTE - Tuition from Other Districts (In State) | 1332 | 0 | | | | | | | | |
| 30 | CTE - Tuition from Other Sources (In State) | 1333 | 0 | | | | | | | | |
| 31 | CTE - Tuition from Other Sources (Out of State) | 1334 | 0 | | | | | | | | |
| 32 | Special Ed - Tuition from Pupils or Parents (In State) | 1341 | 0 | | | | | | | | |
| 33 | Special Ed - Tuition from Other Districts (In State) | 1342 | 0 | | | | | | | | |
| 34 | Special Ed - Tuition from Other Sources (In State) | 1343 | 0 | | | | | | | | |
| 35 | Special Ed - Tuition from Other Sources (Out of State) | 1344 | 0 | | | | | | | | |
| 36 | Adult - Tuition from Pupils or Parents (In State) | 1351 | 0 | | | | | | | | |
| 37 | Adult - Tuition from Other Districts (In State) | 1352 | 0 | | | | | | | | |
| 38 | Adult - Tuition from Other Sources (In State) | 1353 | 0 | | | | | | | | |
| 39 | Adult - Tuition from Other Sources (Out of State) | 1354 | 0 | | | | | | | | |
| 40 | Total Tuition | | 27,854 | | | | | | | | |

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2024

| 1 | A | B | C | D | E | F | G | H | I | J | K |
|----|---|-------------|----------------|--------------------------|---------------|----------------|---------------------------------------|------------------|----------------|--------------|--------------------------|
| | | | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) |
| 2 | Description (Enter Whole Dollars) | Acct # | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
| 41 | TRANSPORTATION FEES | 1400 | | | | | | | | | |
| 42 | Regular - Transp Fees from Pupils or Parents (In State) | 1411 | | | | 1,450 | | | | | |
| 43 | Regular - Transp Fees from Other Districts (In State) | 1412 | | | | 0 | | | | | |
| 44 | Regular - Transp Fees from Other Sources (In State) | 1413 | | | | 0 | | | | | |
| 45 | Regular - Transp Fees from Co-curricular Activities (In State) | 1415 | | | | 0 | | | | | |
| 46 | Regular Transp Fees from Other Sources (Out of State) | 1416 | | | | 0 | | | | | |
| 47 | Summer Sch - Transp. Fees from Pupils or Parents (In State) | 1421 | | | | 0 | | | | | |
| 48 | Summer Sch - Transp. Fees from Other Districts (In State) | 1422 | | | | 0 | | | | | |
| 49 | Summer Sch - Transp. Fees from Other Sources (In State) | 1423 | | | | 0 | | | | | |
| 50 | Summer Sch - Transp. Fees from Other Sources (Out of State) | 1424 | | | | 0 | | | | | |
| 51 | CTE - Transp Fees from Pupils or Parents (In State) | 1431 | | | | 0 | | | | | |
| 52 | CTE - Transp Fees from Other Districts (In State) | 1432 | | | | 0 | | | | | |
| 53 | CTE - Transp Fees from Other Sources (In State) | 1433 | | | | 0 | | | | | |
| 54 | CTE - Transp Fees from Other Sources (Out of State) | 1434 | | | | 0 | | | | | |
| 55 | Special Ed - Transp Fees from Pupils or Parents (In State) | 1441 | | | | 0 | | | | | |
| 56 | Special Ed - Transp Fees from Other Districts (In State) | 1442 | | | | 0 | | | | | |
| 57 | Special Ed - Transp Fees from Other Sources (In State) | 1443 | | | | 0 | | | | | |
| 58 | Special Ed - Transp Fees from Other Sources (Out of State) | 1444 | | | | 0 | | | | | |
| 59 | Adult - Transp Fees from Pupils or Parents (In State) | 1451 | | | | 0 | | | | | |
| 60 | Adult - Transp Fees from Other Districts (In State) | 1452 | | | | 0 | | | | | |
| 61 | Adult - Transp Fees from Other Sources (In State) | 1453 | | | | 0 | | | | | |
| 62 | Adult - Transp Fees from Other Sources (Out of State) | 1454 | | | | 0 | | | | | |
| 63 | Total Transportation Fees | | | | | 1,450 | | | | | |
| 64 | EARNINGS ON INVESTMENTS | 1500 | | | | | | | | | |
| 65 | Interest on Investments | 1510 | 945,857 | 174,275 | 5,198 | 63,436 | 15,375 | 131,423 | 203,752 | 2,023 | 0 |
| 66 | Gain or Loss on Sale of Investments | 1520 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 67 | Total Earnings on Investments | | 945,857 | 174,275 | 5,198 | 63,436 | 15,375 | 131,423 | 203,752 | 2,023 | 0 |
| 68 | FOOD SERVICE | 1600 | | | | | | | | | |
| 69 | Sales to Pupils - Lunch | 1611 | 6,693 | | | | | | | | |
| 70 | Sales to Pupils - Breakfast | 1612 | 0 | | | | | | | | |
| 71 | Sales to Pupils - A la Carte | 1613 | 0 | | | | | | | | |
| 72 | Sales to Pupils - Other (Describe & Itemize) | 1614 | 0 | | | | | | | | |
| 73 | Sales to Adults | 1620 | 842 | | | | | | | | |
| 74 | Other Food Service (Describe & Itemize) | 1690 | 14,746 | | | | | | | | |
| 75 | Total Food Service | | 22,281 | | | | | | | | |
| 76 | DISTRICT/SCHOOL ACTIVITY INCOME | 1700 | | | | | | | | | |
| 77 | Admissions - Athletic | 1711 | 27,677 | 0 | | | | | | | |
| 78 | Admissions - Other (Describe & Itemize) | 1719 | 13,039 | 0 | | | | | | | |
| 79 | Fees | 1720 | 181,686 | 0 | | | | | | | |
| 80 | Book Store Sales | 1730 | 0 | 0 | | | | | | | |
| 81 | Other District/School Activity Revenue (Describe & Itemize) | 1790 | 3,554 | 0 | | | | | | | |
| 82 | Student Activity Funds Revenues | 1799 | 362,826 | | | | | | | | |
| 83 | Total District/School Activity Income (without Student Activity Funds) | | 225,956 | 0 | | | | | | | |
| 84 | Total District/School Activity Income (with Student Activity Funds) | | 588,782 | | | | | | | | |

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2024

| 1 | A | B | C | D | E | F | G | H | I | J | K |
|-----|---|-------------|-------------------|--------------------------|------------------|------------------|---------------------------------------|------------------|----------------|----------------|--------------------------|
| | | | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) |
| 2 | Description (Enter Whole Dollars) | Acct # | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
| 85 | TEXTBOOK INCOME | 1800 | | | | | | | | | |
| 86 | Rentals - Regular Textbooks | 1811 | 0 | | | | | | | | |
| 87 | Rentals - Summer School Textbooks | 1812 | 0 | | | | | | | | |
| 88 | Rentals - Adult/Continuing Education Textbooks | 1813 | 0 | | | | | | | | |
| 89 | Rentals - Other (Describe & Itemize) | 1819 | 0 | | | | | | | | |
| 90 | Sales - Regular Textbooks | 1821 | 47,281 | | | | | | | | |
| 91 | Sales - Summer School Textbooks | 1822 | 0 | | | | | | | | |
| 92 | Sales - Adult/Continuing Education Textbooks | 1823 | 0 | | | | | | | | |
| 93 | Sales - Other (Describe & Itemize) | 1829 | 0 | | | | | | | | |
| 94 | Other (Describe & Itemize) | 1890 | 0 | | | | | | | | |
| 95 | Total Textbook Income | | 47,281 | | | | | | | | |
| 96 | OTHER REVENUE FROM LOCAL SOURCES | 1900 | | | | | | | | | |
| 97 | Rentals | 1910 | 0 | 42,803 | | | | | | | |
| 98 | Contributions and Donations from Private Sources | 1920 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | Impact Fees from Municipal or County Governments | 1930 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100 | Services Provided Other Districts | 1940 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 101 | Refund of Prior Years' Expenditures | 1950 | 1,942 | 0 | 0 | 0 | 0 | 0 | | 25,423 | 0 |
| 102 | Payments of Surplus Moneys from TIF Districts | 1960 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 103 | Drivers' Education Fees | 1970 | 12,810 | | | | | | | | |
| 104 | Proceeds from Vendors' Contracts | 1980 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 105 | School Facility Occupation Tax Proceeds | 1983 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 106 | Payment from Other Districts | 1991 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 107 | Sale of Vocational Projects | 1992 | 0 | | | | | | | | |
| 108 | Other Local Fees (Describe & Itemize) | 1993 | 97,239 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 109 | Other Local Revenues (Describe & Itemize) | 1999 | 102,493 | 14,914 | 0 | 8,822 | 0 | 0 | 0 | 0 | 0 |
| 110 | Total Other Revenue from Local Sources | | 214,484 | 57,717 | 0 | 8,822 | 0 | 0 | 0 | 25,423 | 0 |
| 111 | Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799) | 1000 | 25,477,000 | 3,113,114 | 1,467,225 | 1,943,966 | 1,584,732 | 1,736,321 | 376,956 | 707,470 | 0 |
| 112 | Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799) | 1000 | 25,839,826 | | | | | | | | |
| 113 | FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000) | | | | | | | | | | |
| 114 | Flow-through Revenue from State Sources | 2100 | 0 | 0 | | 0 | 0 | | | | |
| 115 | Flow-through Revenue from Federal Sources | 2200 | 341,000 | 0 | | 0 | 0 | | | | |
| 116 | Other Flow-Through (Describe & Itemize) | 2300 | 0 | 0 | | 0 | 0 | | | | |
| 117 | Total Flow-Through Receipts/Revenues from One District to Another District | 2000 | 341,000 | 0 | | 0 | 0 | | | | |
| 118 | RECEIPTS/REVENUES FROM STATE SOURCES (3000) | | | | | | | | | | |
| 119 | UNRESTRICTED GRANTS-IN-AID (3001-3099) | | | | | | | | | | |
| 120 | Evidence Based Funding Formula (Section 18-8.15) | 3001 | 29,534,218 | 4,110,000 | 175,000 | 860,000 | 160,000 | 140,000 | | 0 | 0 |
| 121 | Reorganization Incentives (Accounts 3005-3021) | 3005 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 122 | General State Aid - Fast Growth District Grant | 3030 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 123 | Other Unrestricted Grants-in-Aid from State Sources (Describe & Itemize) | 3099 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 124 | Total Unrestricted Grants-In-Aid | | 29,534,218 | 4,110,000 | 175,000 | 860,000 | 160,000 | 140,000 | | 0 | 0 |

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2024

| 1 | A | B | C | D | E | F | G | H | I | J | K |
|-----|---|-------------|-------------------|--------------------------|----------------|------------------|---------------------------------------|------------------|--------------|----------|--------------------------|
| 2 | Description (Enter Whole Dollars) | Acct # | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) |
| | | | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
| 125 | RESTRICTED GRANTS-IN-AID (3100 - 3900) | | | | | | | | | | |
| 126 | SPECIAL EDUCATION | | | | | | | | | | |
| 127 | Special Education - Private Facility Tuition | 3100 | 100,201 | | | 0 | | | | | |
| 128 | Special Education - Funding for Children Requiring Sp Ed Services | 3105 | 0 | | | 0 | | | | | |
| 129 | Special Education - Personnel | 3110 | 0 | 0 | | 0 | | | | | |
| 130 | Special Education - Orphanage - Individual | 3120 | 166,461 | | | 0 | | | | | |
| 131 | Special Education - Orphanage - Summer Individual | 3130 | 0 | | | 0 | | | | | |
| 132 | Special Education - Summer School | 3145 | 0 | | | 0 | | | | | |
| 133 | Special Education - Other (Describe & Itemize) | 3199 | 0 | 0 | | 0 | | | | | |
| 134 | Total Special Education | | 266,662 | 0 | | 0 | | | | | |
| 135 | CAREER AND TECHNICAL EDUCATION (CTE) | | | | | | | | | | |
| 136 | CTE - Technical Education - Tech Prep | 3200 | 0 | 0 | | | 0 | | | | |
| 137 | CTE - Secondary Program Improvement (CTEI) | 3220 | 199,324 | 0 | | | 0 | | | | |
| 138 | CTE - WECEP | 3225 | 0 | 0 | | | 0 | | | | |
| 139 | CTE - Agriculture Education | 3235 | 0 | 0 | | | 0 | | | | |
| 140 | CTE - Instructor Practicum | 3240 | 0 | 0 | | | 0 | | | | |
| 141 | CTE - Student Organizations | 3270 | 0 | 0 | | | 0 | | | | |
| 142 | CTE - Other (Describe & Itemize) | 3299 | 0 | 0 | | | 0 | | | | |
| 143 | Total Career and Technical Education | | 199,324 | 0 | | | 0 | | | | |
| 144 | BILINGUAL EDUCATION | | | | | | | | | | |
| 145 | Bilingual Ed - Downstate - TPI and TBE | 3305 | 0 | | | | 0 | | | | |
| 146 | Bilingual Education Downstate - Transitional Bilingual Education | 3310 | 0 | | | | 0 | | | | |
| 147 | Total Bilingual Ed | | 0 | | | | 0 | | | | |
| 148 | State Free Lunch & Breakfast | 3360 | 23,814 | | | | | | | | |
| 149 | School Breakfast Initiative | 3365 | 0 | 0 | | | 0 | | | | |
| 150 | Driver Education | 3370 | 28,038 | 0 | | | | | | | |
| 151 | Adult Ed (from ICCB) | 3410 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 152 | Adult Ed - Other (Describe & Itemize) | 3499 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 153 | TRANSPORTATION | | | | | | | | | | |
| 154 | Transportation - Regular and Vocational | 3500 | 0 | 0 | | 501,987 | 0 | | | | |
| 155 | Transportation - Special Education | 3510 | 0 | 0 | | 1,301,197 | 0 | | | | |
| 156 | Transportation - Other (Describe & Itemize) | 3599 | 0 | 0 | | 0 | 0 | | | | |
| 157 | Total Transportation | | 0 | 0 | | 1,803,184 | 0 | | | | |
| 158 | Learning Improvement - Change Grants | 3610 | 0 | | | | | | | | |
| 159 | Scientific Literacy | 3660 | 0 | 0 | | 0 | 0 | | | | |
| 160 | Truant Alternative/Optional Education | 3695 | 247,322 | | | 0 | 0 | | | | |
| 161 | Early Childhood - Block Grant | 3705 | 0 | 0 | | 0 | 0 | | | | |
| 162 | Chicago General Education Block Grant | 3766 | 0 | 0 | | 0 | 0 | | | | |
| 163 | Chicago Educational Services Block Grant | 3767 | 0 | 0 | | 0 | 0 | | | | |
| 164 | School Safety & Educational Improvement Block Grant | 3775 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 |
| 165 | Technology - Technology for Success | 3780 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 |
| 166 | State Charter Schools | 3815 | 0 | | | 0 | | | | | |
| 167 | Extended Learning Opportunities - Summer Bridges | 3825 | 0 | | | 0 | | | | | |
| 168 | Infrastructure Improvements - Planning/Construction | 3920 | | 0 | | | | 0 | | | |
| 169 | School Infrastructure - Maintenance Projects | 3925 | | 0 | | | | 0 | | | 0 |
| 170 | Other Restricted Revenue from State Sources (Describe & Itemize) | 3999 | 76,341 | 50,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 171 | Total Restricted Grants-in-Aid | | 841,501 | 50,000 | 0 | 1,803,184 | 0 | 0 | 0 | 0 | 0 |
| 172 | Total Receipts from State Sources | 3000 | 30,375,719 | 4,160,000 | 175,000 | 2,663,184 | 160,000 | 140,000 | 0 | 0 | 0 |

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2024

| 1 | A | B | C | D | E | F | G | H | I | J | K |
|-----|---|--------|------------------|--------------------------|---------------|----------------|---------------------------------------|------------------|--------------|----------|--------------------------|
| 2 | Description (Enter Whole Dollars) | Acct # | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) |
| | | | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
| 173 | RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000) | | | | | | | | | | |
| 174 | UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009) | | | | | | | | | | |
| 175 | Federal Impact Aid | 4001 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 176 | Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize) | 4009 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 177 | Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 178 | RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090) | | | | | | | | | | |
| 179 | Head Start | 4045 | 0 | | | | | | | | |
| 180 | Construction (Impact Aid) | 4050 | 0 | 0 | | | | 0 | | | |
| 181 | MAGNET | 4060 | 0 | 0 | | | 0 | 0 | 0 | | |
| 182 | Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize) | 4090 | 4,500 | 0 | | | 0 | 0 | 0 | | 0 |
| 183 | Total Restricted Grants-In-Aid Received Directly from Federal Govt | | 4,500 | 0 | | | 0 | 0 | 0 | | 0 |
| 184 | RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999) | | | | | | | | | | |
| 185 | TITLE V | | | | | | | | | | |
| 186 | Title V - Innovation and Flexibility Formula | 4100 | 0 | 0 | | | 0 | 0 | | | |
| 187 | Title V - District Projects | 4105 | 0 | 0 | | | 0 | 0 | | | |
| 188 | Title V - Rural Education Initiative (REI) | 4107 | 0 | 0 | | | 0 | 0 | | | |
| 189 | Title V - Other (Describe & Itemize) | 4199 | 0 | 0 | | | 0 | 0 | | | |
| 190 | Total Title V | | 0 | 0 | | | 0 | 0 | | | |
| 191 | FOOD SERVICE | | | | | | | | | | |
| 192 | Breakfast Start-Up Expansion | 4200 | 0 | | | | | 0 | | | |
| 193 | National School Lunch Program | 4210 | 1,403,966 | | | | | 0 | | | |
| 194 | Special Milk Program | 4215 | 0 | | | | | 0 | | | |
| 195 | School Breakfast Program | 4220 | 168,593 | | | | | 0 | | | |
| 196 | Summer Food Service Program | 4225 | 0 | | | | | 0 | | | |
| 197 | Child and Adult Care Food Program | 4226 | 0 | | | | | 0 | | | |
| 198 | Fresh Fruits & Vegetables | 4240 | 0 | | | | | 0 | | | |
| 199 | Food Service - Other (Describe & Itemize) | 4299 | 51,915 | | | | | 0 | | | |
| 200 | Total Food Service | | 1,624,474 | | | | | 0 | | | |
| 201 | TITLE I | | | | | | | | | | |
| 202 | Title I - Low Income | 4300 | 1,502,107 | 0 | | | 0 | 0 | | | |
| 203 | Title I - Low Income - Neglected, Private | 4305 | 0 | 0 | | | 0 | 0 | | | |
| 204 | Title I - Migrant Education | 4340 | 0 | 0 | | | 0 | 0 | | | |
| 205 | Title I - Other (Describe & Itemize) | 4399 | 0 | 0 | | | 0 | 0 | | | |
| 206 | Total Title I | | 1,502,107 | 0 | | | 0 | 0 | | | |
| 207 | TITLE IV | | | | | | | | | | |
| 208 | Title IV - Student Support & Academic Enrichment Grant | 4400 | 100,854 | 0 | | | 0 | 0 | | | |
| 209 | Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools | 4415 | 0 | 0 | | | 0 | 0 | | | |
| 210 | Title IV - 21st Century Comm Learning Centers | 4421 | 0 | 0 | | | 0 | 0 | | | |
| 211 | Title IV - Other (Describe & Itemize) | 4499 | 0 | 0 | | | 0 | 0 | | | |
| 212 | Total Title IV | | 100,854 | 0 | | | 0 | 0 | | | |
| 213 | FEDERAL - SPECIAL EDUCATION | | | | | | | | | | |
| 214 | Fed - Spec Education - Preschool Flow-Through | 4600 | 0 | 0 | | | 0 | 0 | | | |
| 215 | Fed - Spec Education - Preschool Discretionary | 4605 | 0 | 0 | | | 0 | 0 | | | |
| 216 | Fed - Spec Education - IDEA - Flow Through | 4620 | 1,482,226 | 0 | | | 0 | 0 | | | |
| 217 | Fed - Spec Education - IDEA - Room & Board | 4625 | 0 | 0 | | | 0 | 0 | | | |
| 218 | Fed - Spec Education - IDEA - Discretionary | 4630 | 0 | 0 | | | 0 | 0 | | | |
| 219 | Fed - Spec Education - IDEA - Other (Describe & Itemize) | 4699 | 0 | 0 | | | 0 | 0 | | | |
| 220 | Total Federal - Special Education | | 1,482,226 | 0 | | | 0 | 0 | | | |
| 221 | CTE - PERKINS | | | | | | | | | | |
| 222 | CTE - Perkins - Title III E - Tech Prep | 4770 | 135,518 | 0 | | | 0 | 0 | | | |
| 223 | CTE - Other (Describe & Itemize) | 4799 | 0 | 0 | | | 0 | 0 | | | |
| 224 | Total CTE - Perkins | | 135,518 | 0 | | | 0 | 0 | | | |

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2024

| 1 | A | B | C | D | E | F | G | H | I | J | K |
|-----|---|-------------|-------------------|--------------------------|------------------|------------------|---------------------------------------|------------------|----------------|----------------|--------------------------|
| | | | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) |
| 2 | Description (Enter Whole Dollars) | Acct # | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
| 225 | Federal - Adult Education | 4810 | 0 | 0 | | | 0 | | | | |
| 226 | ARRA - General State Aid - Education Stabilization | 4850 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 227 | ARRA - Title I - Low Income | 4851 | 0 | 0 | | 0 | 0 | | | | |
| 228 | ARRA - Title I - Neglected, Private | 4852 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 229 | ARRA - Title I - Delinquent, Private | 4853 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 230 | ARRA - Title I - School Improvement (Part A) | 4854 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 231 | ARRA - Title I - School Improvement (Section 1003g) | 4855 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 232 | ARRA - IDEA - Part B - Preschool | 4856 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 233 | ARRA - IDEA - Part B - Flow-Through | 4857 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 234 | ARRA - Title IID - Technology-Formula | 4860 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 235 | ARRA - Title IID - Technology-Competitive | 4861 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 236 | ARRA - McKinney - Vento Homeless Education | 4862 | 0 | 0 | | 0 | 0 | | | | |
| 237 | ARRA - Child Nutrition Equipment Assistance | 4863 | 0 | 0 | | | | | | | |
| 238 | Impact Aid Formula Grants | 4864 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 239 | Impact Aid Competitive Grants | 4865 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 240 | Qualified Zone Academy Bond Tax Credits | 4866 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 241 | Qualified School Construction Bond Credits | 4867 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 242 | Build America Bond Tax Credits | 4868 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 243 | Build America Bond Interest Reimbursement | 4869 | 0 | 0 | 14,472 | 0 | 0 | 0 | | 0 | 0 |
| 244 | ARRA - General State Aid - Other Govt Services Stabilization | 4870 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 245 | Other ARRA Funds - II | 4871 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 246 | Other ARRA Funds - III | 4872 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 247 | Other ARRA Funds - IV | 4873 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 248 | Other ARRA Funds - V | 4874 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 249 | ARRA - Early Childhood | 4875 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 250 | Other ARRA Funds VII | 4876 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 251 | Other ARRA Funds VIII | 4877 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 252 | Other ARRA Funds IX | 4878 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 253 | Other ARRA Funds X | 4879 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 254 | Other ARRA Funds Ed Job Fund Program | 4880 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 255 | Total Stimulus Programs | | 0 | 0 | 14,472 | 0 | 0 | 0 | | 0 | 0 |
| 256 | Race to the Top Program | 4901 | 0 | | | | | | | | |
| 257 | Race to the Top - Preschool Expansion Grant | 4902 | 0 | 0 | | 0 | 0 | | | | |
| 258 | Title III - Immigrant Education Program (IEP) | 4905 | 0 | | | 0 | 0 | | | | |
| 259 | Title III - Language Inst Program - Limited Eng (LIIPLEP) | 4909 | 30,134 | | | 0 | 0 | | | | |
| 260 | McKinney Education for Homeless Children | 4920 | 0 | 0 | | 0 | 0 | | | | |
| 261 | Title II - Eisenhower Professional Development Formula | 4930 | 0 | 0 | | 0 | 0 | | | | |
| 262 | Title II - Teacher Quality | 4932 | 161,646 | 0 | | 0 | 0 | | | | |
| 263 | Title II - Part A - Supporting Effective Instruction - State Grants | 4935 | 0 | 0 | | 0 | 0 | | | | |
| 264 | Federal Charter Schools | 4960 | 0 | 0 | | 0 | 0 | | | | |
| 265 | State Assessment Grants | 4981 | 0 | 0 | | 0 | 0 | | | | |
| 266 | Grant for State Assessments and Related Activities | 4982 | 0 | 0 | | 0 | 0 | | | | |
| 267 | Medicaid Matching Funds - Administrative Outreach | 4991 | 119,211 | 0 | | 0 | 0 | | | | |
| 268 | Medicaid Matching Funds - Fee-for-Service Program | 4992 | 57,539 | 0 | | 0 | 0 | | | | |
| 269 | Other Restricted Revenue from Federal Sources (Describe & Itemize) | 4998 | 1,814,444 | 1,005,999 | | 0 | 5,636 | 596,571 | | | 0 |
| 270 | Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State | | 7,028,153 | 1,005,999 | 14,472 | 0 | 5,636 | 596,571 | | 0 | 0 |
| 271 | Total Receipts/Revenues from Federal Sources | 4000 | 7,032,653 | 1,005,999 | 14,472 | 0 | 5,636 | 596,571 | 0 | 0 | 0 |
| 272 | Total Direct Receipts/Revenues (without Student Activity Funds 1799) | | 63,226,372 | 8,279,113 | 1,656,697 | 4,607,150 | 1,750,368 | 2,472,892 | 376,956 | 707,470 | 0 |
| 273 | Total Direct Receipts/Revenues (with Student Activity Funds 1799) | | 63,589,198 | 8,279,113 | 1,656,697 | 4,607,150 | 1,750,368 | 2,472,892 | 376,956 | 707,470 | 0 |

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2024**

| 1 | A | B | C | D | E | F | G | H | I | J | K | L |
|----|---|---------------|-------------------|-------------------|--------------------|----------------------|----------------|------------------|---------------------------|----------------------|-------------------|-------------------|
| | Description (Enter Whole Dollars) | Funct # | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | |
| 2 | | | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other Objects | Non-Capitalized Equipment | Termination Benefits | Total | Budget |
| 3 | 10 - EDUCATIONAL FUND (ED) | | | | | | | | | | | |
| 4 | INSTRUCTION (ED) | 1000 | | | | | | | | | | |
| 5 | Regular Programs | 1100 | 17,550,908 | 3,807,477 | 221,885 | 938,870 | 418,309 | 35,031 | 0 | 0 | 22,972,480 | 22,253,761 |
| 6 | Tuition Payment to Charter Schools | 1115 | | | 0 | | | | | | 0 | 0 |
| 7 | Pre-K Programs | 1125 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | Special Education Programs (Functions 1200-1220) | 1200 | 4,910,913 | 854,523 | 307,030 | 16,868 | 6,221 | 2,852,672 | 0 | 0 | 8,948,227 | 8,606,392 |
| 9 | Special Education Programs Pre-K | 1225 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | Remedial and Supplemental Programs K-12 | 1250 | 37,769 | 8,518 | 0 | 2,527 | 0 | 0 | 0 | 0 | 48,814 | 33,015 |
| 11 | Remedial and Supplemental Programs Pre-K | 1275 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | Adult/Continuing Education Programs | 1300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | CTE Programs | 1400 | 1,885,202 | 328,526 | 94,157 | 91,139 | 190,619 | 0 | 0 | 0 | 2,589,643 | 2,740,193 |
| 14 | Interscholastic Programs | 1500 | 1,973,172 | 121,524 | 307,241 | 191,570 | 23,787 | 70,094 | 0 | 0 | 2,687,388 | 2,746,655 |
| 15 | Summer School Programs | 1600 | 193,036 | 5,723 | 0 | 3,421 | 0 | 0 | 0 | 0 | 202,180 | 302,405 |
| 16 | Gifted Programs | 1650 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | Driver's Education Programs | 1700 | 375,269 | 29,981 | 5,580 | 3,415 | 0 | 0 | 0 | 0 | 414,245 | 396,429 |
| 18 | Bilingual Programs | 1800 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | Truant Alternative & Optional Programs | 1900 | 4,059 | 129 | 175 | 6,794 | 0 | 0 | 0 | 0 | 11,157 | 9,250 |
| 20 | Pre-K Programs - Private Tuition | 1910 | | | | | | | | | 0 | 0 |
| 21 | Regular K-12 Programs - Private Tuition | 1911 | | | | | | | | | 0 | 0 |
| 22 | Special Education Programs K-12 - Private Tuition | 1912 | | | | | | | | | 0 | 0 |
| 23 | Special Education Programs Pre-K - Tuition | 1913 | | | | | | | | | 0 | 0 |
| 24 | Remedial/Supplemental Programs K-12 - Private Tuition | 1914 | | | | | | | | | 0 | 0 |
| 25 | Remedial/Supplemental Programs Pre-K - Private Tuition | 1915 | | | | | | | | | 0 | 0 |
| 26 | Adult/Continuing Education Programs - Private Tuition | 1916 | | | | | | | | | 0 | 0 |
| 27 | CTE Programs - Private Tuition | 1917 | | | | | | | | | 0 | 0 |
| 28 | Interscholastic Programs - Private Tuition | 1918 | | | | | | | | | 0 | 0 |
| 29 | Summer School Programs - Private Tuition | 1919 | | | | | | | | | 0 | 0 |
| 30 | Gifted Programs - Private Tuition | 1920 | | | | | | | | | 0 | 0 |
| 31 | Bilingual Programs - Private Tuition | 1921 | | | | | | | | | 0 | 0 |
| 32 | Truants Alternative/Optional Ed Progrms - Private Tuition | 1922 | | | | | | 46,342 | | | 46,342 | 50,000 |
| 33 | Student Activity Fund Expenditures | 1999 | | | | | | 383,003 | | | 383,003 | 280,000 |
| 34 | Total Instruction ¹⁰ (without Student Activity Funds) | 1000 | 26,930,328 | 5,156,401 | 936,068 | 1,254,604 | 638,936 | 3,004,139 | 0 | 0 | 37,920,476 | 37,138,100 |
| 35 | Total Instruction ¹⁰ (with Student Activity Funds) | 1000 | 26,930,328 | 5,156,401 | 936,068 | 1,254,604 | 638,936 | 3,387,142 | 0 | 0 | 38,303,479 | 37,418,100 |
| 36 | SUPPORT SERVICES (ED) | 2000 | | | | | | | | | | |
| 37 | SUPPORT SERVICES - PUPILS | | | | | | | | | | | |
| 38 | Attendance & Social Work Services | 2110 | 2,652,514 | 549,677 | 37,988 | 14,479 | 0 | 0 | 0 | 0 | 3,254,658 | 3,410,253 |
| 39 | Guidance Services | 2120 | 1,718,154 | 317,085 | 79,306 | 43,747 | 2,964 | 944 | 0 | 0 | 2,162,200 | 2,195,747 |
| 40 | Health Services | 2130 | 273,117 | 62,371 | 300 | 2,399 | 0 | 0 | 0 | 0 | 338,187 | 338,571 |
| 41 | Psychological Services | 2140 | 205,265 | 37,132 | 0 | 173 | 0 | 0 | 0 | 0 | 242,570 | 239,714 |
| 42 | Speech Pathology & Audiology Services | 2150 | 188,723 | 2,359 | 0 | 384 | 0 | 506 | 0 | 0 | 191,972 | 192,234 |
| 43 | Other Support Services - Pupils (Describe & Itemize) | 2190 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | Total Support Services - Pupils | 2100 | 5,037,773 | 968,624 | 117,594 | 61,182 | 2,964 | 1,450 | 0 | 0 | 6,189,587 | 6,376,519 |
| 45 | SUPPORT SERVICES - INSTRUCTIONAL STAFF | | | | | | | | | | | |
| 46 | Improvement of Instruction Services | 2210 | 731,496 | 171,593 | 159,942 | 22,316 | 62,426 | 1,022 | 0 | 0 | 1,148,795 | 1,167,936 |
| 47 | Educational Media Services | 2220 | 906,225 | 131,891 | 338,660 | 537,303 | 137,771 | 0 | 0 | 0 | 2,051,850 | 1,670,944 |
| 48 | Assessment & Testing | 2230 | 0 | 0 | 54,800 | 0 | 0 | 21,600 | 0 | 0 | 76,400 | 73,432 |
| 49 | Total Support Services - Instructional Staff | 2200 | 1,637,721 | 303,484 | 553,402 | 559,619 | 200,197 | 22,622 | 0 | 0 | 3,277,045 | 2,912,312 |
| 50 | SUPPORT SERVICES - GENERAL ADMINISTRATION | | | | | | | | | | | |
| 51 | Board of Education Services | 2310 | 0 | 0 | 297,800 | 0 | 0 | 0 | 0 | 0 | 297,800 | 298,000 |
| 52 | Executive Administration Services | 2320 | 312,881 | 76,224 | 28,055 | 29,227 | 0 | 25,597 | 0 | 0 | 471,984 | 576,741 |
| 53 | Special Area Administration Services | 2330 | 274,078 | 51,348 | 1,816 | 4,937 | 15,352 | 1,694 | 0 | 0 | 349,225 | 561,179 |
| 54 | Tort Immunity Services | 2361, 2365 | 0 | 0 | 235,664 | 0 | 0 | 0 | 0 | 0 | 235,664 | 197,000 |
| 55 | Total Support Services - General Administration | 2300 | 586,959 | 127,572 | 563,335 | 34,164 | 15,352 | 27,291 | 0 | 0 | 1,354,673 | 1,632,920 |

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2024**

| 1 | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|---|-------------|-------------------|-------------------|--------------------|----------------------|----------------|------------------|---------------------------|----------------------|-------------------|-------------------|
| | Description (Enter Whole Dollars) | Funct # | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | |
| 2 | | | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other Objects | Non-Capitalized Equipment | Termination Benefits | Total | Budget |
| 56 | SUPPORT SERVICES - SCHOOL ADMINISTRATION | | | | | | | | | | | |
| 57 | Office of the Principal Services | 2410 | 2,101,441 | 486,274 | 11,723 | 58,611 | 237,958 | 358 | 0 | 0 | 2,896,365 | 2,891,518 |
| 58 | Other Support Services - School Admin (Describe & Itemize) | 2490 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 59 | Total Support Services - School Administration | 2400 | 2,101,441 | 486,274 | 11,723 | 58,611 | 237,958 | 358 | 0 | 0 | 2,896,365 | 2,891,518 |
| 60 | SUPPORT SERVICES - BUSINESS | | | | | | | | | | | |
| 61 | Direction of Business Support Services | 2510 | 146,510 | 31,624 | 0 | 0 | 0 | 0 | 0 | 0 | 178,134 | 174,615 |
| 62 | Fiscal Services | 2520 | 357,886 | 45,499 | 11,747 | 1,901 | 0 | 2,117 | 0 | 0 | 419,150 | 422,627 |
| 63 | Operation & Maintenance of Plant Services | 2540 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,500 |
| 64 | Pupil Transportation Services | 2550 | 0 | 0 | 14,825 | 0 | 0 | 0 | 0 | 0 | 14,825 | 3,000 |
| 65 | Food Services | 2560 | 951,657 | 226,761 | 46,163 | 790,519 | 66,630 | 0 | 0 | 0 | 2,081,730 | 2,073,750 |
| 66 | Internal Services | 2570 | 82,284 | 22,228 | 0 | 37,506 | 0 | 0 | 0 | 0 | 142,018 | 122,402 |
| 67 | Total Support Services - Business | 2500 | 1,538,337 | 326,112 | 72,735 | 829,926 | 66,630 | 2,117 | 0 | 0 | 2,835,857 | 2,799,894 |
| 68 | SUPPORT SERVICES - CENTRAL | | | | | | | | | | | |
| 69 | Direction of Central Support Services | 2610 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 70 | Planning, Research, Development, & Evaluation Services | 2620 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 71 | Information Services | 2630 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72 | Staff Services | 2640 | 266,063 | 59,591 | 23,816 | 1,361 | 0 | 1,665 | 0 | 0 | 352,496 | 375,081 |
| 73 | Data Processing Services | 2660 | 173,970 | 28,906 | 5,453 | 4,192 | 0 | 1,115 | 0 | 0 | 213,636 | 310,027 |
| 74 | Total Support Services - Central | 2600 | 440,033 | 88,497 | 29,269 | 5,553 | 0 | 2,780 | 0 | 0 | 566,132 | 685,108 |
| 75 | Other Support Services (Describe & Itemize) | 2900 | 0 | 0 | 61,000 | 636 | 0 | 0 | 0 | 0 | 61,636 | 9,550 |
| 76 | Total Support Services | 2000 | 11,342,264 | 2,300,563 | 1,409,058 | 1,549,691 | 523,101 | 56,618 | 0 | 0 | 17,181,295 | 17,307,821 |
| 77 | COMMUNITY SERVICES (ED) | 3000 | 57,796 | 622 | 43,129 | 1,979 | 0 | 0 | 0 | 0 | 103,526 | 116,611 |
| 78 | PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED) | 4000 | | | | | | | | | | |
| 79 | PAYMENTS TO OTHER GOVT UNITS (IN-STATE) | | | | | | | | | | | |
| 80 | Payments for Regular Programs | 4110 | | | 39,934 | | | 0 | | | 39,934 | 42,925 |
| 81 | Payments for Special Education Programs | 4120 | | | 0 | | | 2,416,481 | | | 2,416,481 | 3,066,917 |
| 82 | Payments for Adult/Continuing Education Programs | 4130 | | | 0 | | | 0 | | | 0 | 0 |
| 83 | Payments for CTE Programs | 4140 | | | 0 | | | 0 | | | 0 | 0 |
| 84 | Payments for Community College Programs | 4170 | | | 20,475 | | | 0 | | | 20,475 | 0 |
| 85 | Other Payments to In-State Govt. Units (Describe & Itemize) | 4190 | | | 6,784 | | | 28,468 | | | 35,252 | 42,387 |
| 86 | Total Payments to Other Govt Units (In-State) | 4100 | | | 67,193 | | | 2,444,949 | | | 2,512,142 | 3,152,229 |
| 87 | Payments for Regular Programs - Tuition | 4210 | | | | | | 0 | | | 0 | 0 |
| 88 | Payments for Special Education Programs - Tuition | 4220 | | | | | | 0 | | | 0 | 0 |
| 89 | Payments for Adult/Continuing Education Programs - Tuition | 4230 | | | | | | 0 | | | 0 | 0 |
| 90 | Payments for CTE Programs - Tuition | 4240 | | | | | | 0 | | | 0 | 0 |
| 91 | Payments for Community College Programs - Tuition | 4270 | | | | | | 31,686 | | | 31,686 | 23,000 |
| 92 | Payments for Other Programs - Tuition | 4280 | | | | | | 0 | | | 0 | 0 |
| 93 | Other Payments to In-State Govt Units | 4290 | | | | | | 0 | | | 0 | 0 |
| 94 | Total Payments to Other Govt Units -Tuition (In State) | 4200 | | | | | | 31,686 | | | 31,686 | 23,000 |
| 95 | Payments for Regular Programs - Transfers | 4310 | | | | | | 0 | | | 0 | 0 |
| 96 | Payments for Special Education Programs - Transfers | 4320 | | | | | | 0 | | | 0 | 0 |
| 97 | Payments for Adult/Continuing Ed Programs-Transfers | 4330 | | | | | | 0 | | | 0 | 0 |
| 98 | Payments for CTE Programs - Transfers | 4340 | | | | | | 0 | | | 0 | 0 |
| 99 | Payments for Community College Program - Transfers | 4370 | | | | | | 0 | | | 0 | 0 |
| 100 | Payments for Other Programs - Transfers | 4380 | | | | | | 0 | | | 0 | 0 |
| 101 | Other Payments to In-State Govt Units - Transfers | 4390 | | | 0 | | | 0 | | | 0 | 0 |
| 102 | Total Payments to Other Govt Units -Transfers (In-State) | 4300 | | | 0 | | | 0 | | | 0 | 0 |
| 103 | Payments to Other Govt Units (Out-of-State) | 4400 | | | 0 | | | 0 | | | 0 | 0 |
| 104 | Total Payments to Other Govt Units | 4000 | | | 67,193 | | | 2,476,635 | | | 2,543,828 | 3,175,229 |
| 105 | DEBT SERVICES (ED) | 5000 | | | | | | | | | | |

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2024**

| 1 | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|---|-------------|-------------------|------------------|------------------|------------------|------------------|------------------|----------|----------|-------------------|-------------------|
| 2 | Description (Enter Whole Dollars) | Funct # | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | Budget |
| 106 | DEBT SERVICES - INTEREST ON SHORT-TERM DEBT | | | | | | | | | | | |
| 107 | Tax Anticipation Warrants | 5110 | | | | | | 0 | | | 0 | 0 |
| 108 | Tax Anticipation Notes | 5120 | | | | | | 0 | | | 0 | 0 |
| 109 | Corporate Personal Prop. Repl. Tax Anticipation Notes | 5130 | | | | | | 0 | | | 0 | 0 |
| 110 | State Aid Anticipation Certificates | 5140 | | | | | | 0 | | | 0 | 0 |
| 111 | Other Interest on Short-Term Debt | 5150 | | | | | | 0 | | | 0 | 0 |
| 112 | Total Interest on Short-Term Debt | 5100 | | | | | | 0 | | | 0 | 0 |
| 113 | Debt Services - Interest on Long-Term Debt | 5200 | | | | | | 0 | | | 0 | 0 |
| 114 | Total Debt Services | 5000 | | | | | | 0 | | | 0 | 0 |
| 115 | PROVISIONS FOR CONTINGENCIES (ED) | 6000 | | | | | | | | | | 0 |
| 116 | Total Direct Disbursements/Expenditures (without Student Activity Funds 1999) | | 38,330,388 | 7,457,586 | 2,455,448 | 2,806,274 | 1,162,037 | 5,537,392 | 0 | 0 | 57,749,125 | 57,737,761 |
| 117 | Total Direct Disbursements/Expenditures (with Student Activity Funds 1999) | | 38,330,388 | 7,457,586 | 2,455,448 | 2,806,274 | 1,162,037 | 5,920,395 | 0 | 0 | 58,132,128 | 58,017,761 |
| 118 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999) | | | | | | | | | | 5,477,247 | |
| 119 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999) | | | | | | | | | | 5,457,070 | |
| 120 | | | | | | | | | | | | |
| 121 | 20 - OPERATIONS & MAINTENANCE FUND (O&M) | | | | | | | | | | | |
| 122 | SUPPORT SERVICES (O&M) | 2000 | | | | | | | | | | |
| 123 | SUPPORT SERVICES - PUPILS | | | | | | | | | | | |
| 124 | Other Support Services - Pupils (Func. 2190 Describe & Itemize) | 2100 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 125 | SUPPORT SERVICES - BUSINESS | | | | | | | | | | | |
| 126 | Direction of Business Support Services | 2510 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 127 | Facilities Acquisition & Construction Services | 2530 | 0 | 0 | 0 | 0 | 499,350 | 0 | 0 | 0 | 499,350 | 1,458,000 |
| 128 | Operation & Maintenance of Plant Services | 2540 | 2,488,901 | 541,826 | 2,495,961 | 265,056 | 1,630,239 | 5,984 | 0 | 0 | 7,427,967 | 8,194,783 |
| 129 | Pupil Transportation Services | 2550 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 130 | Food Services | 2560 | | | | | 0 | | 0 | | 0 | 0 |
| 131 | Total Support Services - Business | 2500 | 2,488,901 | 541,826 | 2,495,961 | 265,056 | 2,129,589 | 5,984 | 0 | 0 | 7,927,317 | 9,652,783 |
| 132 | Other Support Services (Describe & Itemize) | 2900 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 133 | Total Support Services | 2000 | 2,488,901 | 541,826 | 2,495,961 | 265,056 | 2,129,589 | 5,984 | 0 | 0 | 7,927,317 | 9,652,783 |
| 134 | COMMUNITY SERVICES (O&M) | 3000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 135 | PAYMENTS TO OTHER DIST & GOVT UNITS (O&M) | 4000 | | | | | | | | | | |
| 136 | PAYMENTS TO OTHER GOVT UNITS (IN-STATE) | | | | | | | | | | | |
| 137 | Payments for Regular Programs | 4110 | | | 0 | | | 0 | | | 0 | 0 |
| 138 | Payments for Special Education Programs | 4120 | | | 0 | | | 0 | | | 0 | 0 |
| 139 | Payments for CTE Programs | 4140 | | | 0 | | | 0 | | | 0 | 0 |
| 140 | Other Payments to In-State Govt. Units (Describe & Itemize) | 4190 | | | 0 | | | 0 | | | 0 | 0 |
| 141 | Total Payments to Other Govt. Units (In-State) | 4100 | | | 0 | | | 0 | | | 0 | 0 |
| 142 | Payments to Other Govt. Units (Out of State) | 4400 | | | 0 | | | 0 | | | 0 | 0 |
| 143 | Total Payments to Other Govt Units | 4000 | | | 0 | | | 0 | | | 0 | 0 |
| 144 | DEBT SERVICES (O&M) | 5000 | | | | | | | | | | |
| 145 | DEBT SERVICES - INTEREST ON SHORT-TERM DEBT | | | | | | | | | | | |
| 146 | Tax Anticipation Warrants | 5110 | | | | | | 0 | | | 0 | 0 |
| 147 | Tax Anticipation Notes | 5120 | | | | | | 0 | | | 0 | 0 |
| 148 | Corporate Personal Prop. Repl. Tax Anticipation Notes | 5130 | | | | | | 0 | | | 0 | 0 |
| 149 | State Aid Anticipation Certificates | 5140 | | | | | | 0 | | | 0 | 0 |
| 150 | Other Interest on Short-Term Debt (Describe & Itemize) | 5150 | | | | | | 0 | | | 0 | 0 |
| 151 | Total Debt Service - Interest on Short-Term Debt | 5100 | | | | | | 0 | | | 0 | 0 |
| 152 | DEBT SERVICE - INTEREST ON LONG-TERM DEBT | 5200 | | | | | | 0 | | | 0 | 0 |
| 153 | Total Debt Services | 5000 | | | | | | 0 | | | 0 | 0 |
| 154 | PROVISIONS FOR CONTINGENCIES (O&M) | 6000 | | | | | | | | | | 0 |
| 155 | Total Direct Disbursements/Expenditures | | 2,488,901 | 541,826 | 2,495,961 | 265,056 | 2,129,589 | 5,984 | 0 | 0 | 7,927,317 | 9,652,783 |
| 156 | Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures | | | | | | | | | | 351,796 | |

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2024

| 1 | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|--|---------|----------|-------------------|--------------------|----------------------|----------------|---------------|---------------------------|----------------------|-----------|-----------|
| | Description (Enter Whole Dollars) | Funct # | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | Budget |
| 2 | | | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other Objects | Non-Capitalized Equipment | Termination Benefits | Total | |
| 158 | 30 - DEBT SERVICES (DS) | | | | | | | | | | | |
| 159 | PAYMENTS TO OTHER DIST & GOVT UNITS (DS) | 4000 | | | | | | | | | | |
| 160 | PAYMENTS TO OTHER DIST & GOVT UNITS (In-State) | | | | | | | | | | | |
| 161 | Payments for Regular Programs | 4110 | | | | | | 0 | | | 0 | 0 |
| 162 | Payments for Special Education Programs | 4120 | | | | | | 0 | | | 0 | 0 |
| 163 | Other Payments to In-State Govt Units (Describe & Itemize) | 4190 | | | | | | 0 | | | 0 | 0 |
| 164 | Total Payments to Other Districts & Govt Units (In-State) | 4000 | | | | | | 0 | | | 0 | 0 |
| 165 | DEBT SERVICES (DS) | 5000 | | | | | | | | | | |
| 166 | DEBT SERVICES - INTEREST ON SHORT-TERM DEBT | | | | | | | | | | | |
| 167 | Tax Anticipation Warrants | 5110 | | | | | | 0 | | | 0 | 0 |
| 168 | Tax Anticipation Notes | 5120 | | | | | | 0 | | | 0 | 0 |
| 169 | Corporate Personal Prop. Repl. Tax Anticipation Notes | 5130 | | | | | | 0 | | | 0 | 0 |
| 170 | State Aid Anticipation Certificates | 5140 | | | | | | 0 | | | 0 | 0 |
| 171 | Other Interest on Short-Term Debt (Describe & Itemize) | 5150 | | | | | | 0 | | | 0 | 0 |
| 172 | Total Debt Services - Interest On Short-Term Debt | 5100 | | | | | | 0 | | | 0 | 0 |
| 173 | DEBT SERVICES - INTEREST ON LONG-TERM DEBT | 5200 | | | | | | 428,647 | | | 428,647 | 427,046 |
| | DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT | 5300 | | | | | | | | | | |
| 174 | (Lease/Purchase Principal Retired) ¹¹ | | | | | | | 1,217,518 | | | 1,217,518 | 1,242,924 |
| 175 | DEBT SERVICES - OTHER (Describe & Itemize) | 5400 | | | 19,562 | | | 0 | | | 19,562 | 4,500 |
| 176 | Total Debt Services | 5000 | | | 19,562 | | | 1,646,165 | | | 1,665,727 | 1,674,470 |
| 177 | PROVISION FOR CONTINGENCIES (DS) | 6000 | | | | | | | | | | 0 |
| 178 | Total Disbursements/ Expenditures | | | | 19,562 | | | 1,646,165 | | | 1,665,727 | 1,674,470 |
| 179 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures | | | | | | | | | | (9,030) | |
| 181 | 40 - TRANSPORTATION FUND (TR) | | | | | | | | | | | |
| 182 | SUPPORT SERVICES (TR) | | | | | | | | | | | |
| 183 | SUPPORT SERVICES - PUPILS | | | | | | | | | | | |
| 184 | Other Support Services - Pupils (Func. 2190 Describe & Itemize) | 2100 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 185 | SUPPORT SERVICES - BUSINESS | | | | | | | | | | | |
| 186 | Pupil Transportation Services | 2550 | 16,168 | 3,476 | 4,220,877 | 0 | 0 | 0 | 0 | 0 | 4,240,521 | 4,234,835 |
| 187 | Other Support Services (Describe & Itemize) | 2900 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 188 | Total Support Services | 2000 | 16,168 | 3,476 | 4,220,877 | 0 | 0 | 0 | 0 | 0 | 4,240,521 | 4,234,835 |
| 189 | COMMUNITY SERVICES (TR) | 3000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 190 | PAYMENTS TO OTHER DIST & GOVT UNITS (TR) | 4000 | | | | | | | | | | |
| 191 | PAYMENTS TO OTHER GOVT UNITS (IN-STATE) | | | | | | | | | | | |
| 192 | Payments for Regular Programs | 4110 | | | 0 | | | 0 | | | 0 | 0 |
| 193 | Payments for Special Education Programs | 4120 | | | 0 | | | 0 | | | 0 | 0 |
| 194 | Payments for Adult/Continuing Education Programs | 4130 | | | 0 | | | 0 | | | 0 | 0 |
| 195 | Payments for CTE Programs | 4140 | | | 0 | | | 0 | | | 0 | 0 |
| 196 | Payments for Community College Programs | 4170 | | | 0 | | | 0 | | | 0 | 0 |
| 197 | Other Payments to In-State Govt. Units (Describe & Itemize) | 4190 | | | 0 | | | 0 | | | 0 | 0 |
| 198 | Total Payments to Other Govt. Units (In-State) | 4100 | | | 0 | | | 0 | | | 0 | 0 |
| 199 | PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE) | 4400 | | | 0 | | | 0 | | | 0 | 0 |
| 200 | Total Payments to Other Govt Units | 4000 | | | 0 | | | 0 | | | 0 | 0 |
| 201 | DEBT SERVICES (TR) | 5000 | | | | | | | | | | |
| 202 | DEBT SERVICE - INTEREST ON SHORT-TERM DEBT | | | | | | | | | | | |
| 203 | Tax Anticipation Warrants | 5110 | | | | | | 0 | | | 0 | 0 |
| 204 | Tax Anticipation Notes | 5120 | | | | | | 0 | | | 0 | 0 |
| 205 | Corporate Personal Prop. Repl. Tax Anticipation Notes | 5130 | | | | | | 0 | | | 0 | 0 |
| 206 | State Aid Anticipation Certificates | 5140 | | | | | | 0 | | | 0 | 0 |
| 207 | Other Interest on Short-Term Debt (Describe & Itemize) | 5150 | | | | | | 0 | | | 0 | 0 |
| 208 | Total Debt Services - Interest On Short-Term Debt | 5100 | | | | | | 0 | | | 0 | 0 |
| 209 | DEBT SERVICES - INTEREST ON LONG-TERM DEBT | 5200 | | | | | | 0 | | | 0 | 0 |
| | DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT | 5300 | | | | | | | | | | |
| 210 | (Lease/Purchase Principal Retired) ¹¹ | | | | | | | 0 | | | 0 | 0 |

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2024**

| 1 | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|--|-------------|--------|---------|-----------|-------|-------|-------|-------|-------|-----------|-----------|
| 2 | Description (Enter Whole Dollars) | Funct # | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | Budget |
| 211 | DEBT SERVICES - OTHER (Describe & Itemize) | 5400 | | | | | | 0 | | | 0 | 0 |
| 212 | Total Debt Services | 5000 | | | | | | 0 | | | 0 | 0 |
| 213 | PROVISION FOR CONTINGENCIES (TR) | 6000 | | | | | | | | | | 0 |
| 214 | Total Disbursements/ Expenditures | | 16,168 | 3,476 | 4,220,877 | 0 | 0 | 0 | 0 | 0 | 4,240,521 | 4,234,835 |
| 215 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures | | | | | | | | | | 366,629 | |
| 217 | 50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS) | | | | | | | | | | | |
| 218 | INSTRUCTION (MR/SS) | 1000 | | | | | | | | | | |
| 219 | Regular Programs | 1100 | | 276,417 | | | | | | | 276,417 | 280,321 |
| 220 | Pre-K Programs | 1125 | | 0 | | | | | | | 0 | 0 |
| 221 | Special Education Programs (Functions 1200-1220) | 1200 | | 126,911 | | | | | | | 126,911 | 153,247 |
| 222 | Special Education Programs - Pre-K | 1225 | | 0 | | | | | | | 0 | 0 |
| 223 | Remedial and Supplemental Programs - K-12 | 1250 | | 530 | | | | | | | 530 | 846 |
| 224 | Remedial and Supplemental Programs - Pre-K | 1275 | | 0 | | | | | | | 0 | 0 |
| 225 | Adult/Continuing Education Programs | 1300 | | 0 | | | | | | | 0 | 0 |
| 226 | CTE Programs | 1400 | | 27,706 | | | | | | | 27,706 | 28,279 |
| 227 | Interscholastic Programs | 1500 | | 75,011 | | | | | | | 75,011 | 81,383 |
| 228 | Summer School Programs | 1600 | | 10,428 | | | | | | | 10,428 | 8,397 |
| 229 | Gifted Programs | 1650 | | 0 | | | | | | | 0 | 5,019 |
| 230 | Driver's Education Programs | 1700 | | 5,425 | | | | | | | 5,425 | 0 |
| 231 | Bilingual Programs | 1800 | | 0 | | | | | | | 0 | 0 |
| 232 | Truants' Alternative & Optional Programs | 1900 | | 150 | | | | | | | 150 | 2,201 |
| 233 | Total Instruction | 1000 | | 522,578 | | | | | | | 522,578 | 559,693 |
| 234 | SUPPORT SERVICES (MR/SS) | 2000 | | | | | | | | | | |
| 235 | SUPPORT SERVICES - PUPILS | | | | | | | | | | | |
| 236 | Attendance & Social Work Services | 2110 | | 172,763 | | | | | | | 172,763 | 190,847 |
| 237 | Guidance Services | 2120 | | 44,388 | | | | | | | 44,388 | 46,237 |
| 238 | Health Services | 2130 | | 13,980 | | | | | | | 13,980 | 15,391 |
| 239 | Psychological Services | 2140 | | 2,784 | | | | | | | 2,784 | 2,762 |
| 240 | Speech Pathology & Audiology Services | 2150 | | 2,736 | | | | | | | 2,736 | 2,726 |
| 241 | Other Support Services - Pupils (Describe & Itemize) | 2190 | | 0 | | | | | | | 0 | 0 |
| 242 | Total Support Services - Pupils | 2100 | | 236,651 | | | | | | | 236,651 | 257,963 |
| 243 | SUPPORT SERVICES - INSTRUCTIONAL STAFF | | | | | | | | | | | |
| 244 | Improvement of Instruction Services | 2210 | | 16,820 | | | | | | | 16,820 | 15,143 |
| 245 | Educational Media Services | 2220 | | 93,429 | | | | | | | 93,429 | 90,422 |
| 246 | Assessment & Testing | 2230 | | 0 | | | | | | | 0 | 1,259 |
| 247 | Total Support Services - Instructional Staff | 2200 | | 110,249 | | | | | | | 110,249 | 106,824 |
| 248 | SUPPORT SERVICES - GENERAL ADMINISTRATION | | | | | | | | | | | |
| 249 | Board of Education Services | 2310 | | 0 | | | | | | | 0 | 0 |
| 250 | Executive Administration Services | 2320 | | 21,291 | | | | | | | 21,291 | 20,454 |
| 251 | Special Area Administration Services | 2330 | | 6,763 | | | | | | | 6,763 | 12,765 |
| 252 | Claims Paid from Self Insurance Fund | 2361 | | 0 | | | | | | | 0 | 0 |
| 253 | Risk Management and Claims Services Payments | 2365 | | 0 | | | | | | | 0 | 0 |
| 254 | Total Support Services - General Administration | 2300 | | 28,054 | | | | | | | 28,054 | 33,219 |
| 255 | SUPPORT SERVICES - SCHOOL ADMINISTRATION | | | | | | | | | | | |
| 256 | Office of the Principal Services | 2410 | | 92,882 | | | | | | | 92,882 | 98,475 |
| 257 | Other Support Services - School Administration (Describe & Itemize) | 2490 | | 0 | | | | | | | 0 | 0 |
| 258 | Total Support Services - School Administration | 2400 | | 92,882 | | | | | | | 92,882 | 98,475 |

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2024**

| 1 | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|---|-------------|----------|-------------------|--------------------|----------------------|------------------|---------------|---------------------------|----------------------|--------------------|------------------|
| 2 | Description (Enter Whole Dollars) | Funct # | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | Budget |
| | | | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other Objects | Non-Capitalized Equipment | Termination Benefits | Total | |
| 259 | SUPPORT SERVICES - BUSINESS | | | | | | | | | | | |
| 260 | Direction of Business Support Services | 2510 | | 2,101 | | | | | | | 2,101 | 2,081 |
| 261 | Fiscal Services | 2520 | | 51,134 | | | | | | | 51,134 | 52,802 |
| 262 | Facilities Acquisition & Construction Services | 2530 | | 0 | | | | | | | 0 | 0 |
| 263 | Operation & Maintenance of Plant Services | 2540 | | 327,298 | | | | | | | 327,298 | 380,847 |
| 264 | Pupil Transportation Services | 2550 | | 232 | | | | | | | 232 | 229 |
| 265 | Food Services | 2560 | | 124,932 | | | | | | | 124,932 | 124,705 |
| 266 | Internal Services | 2570 | | 10,431 | | | | | | | 10,431 | 11,877 |
| 267 | Total Support Services - Business | 2500 | | 516,128 | | | | | | | 516,128 | 572,541 |
| 268 | SUPPORT SERVICES - CENTRAL | | | | | | | | | | | |
| 269 | Direction of Central Support Services | 2610 | | 0 | | | | | | | 0 | 0 |
| 270 | Planning, Research, Development, & Evaluation Services | 2620 | | 0 | | | | | | | 0 | 0 |
| 271 | Information Services | 2630 | | 0 | | | | | | | 0 | 0 |
| 272 | Staff Services | 2640 | | 41,496 | | | | | | | 41,496 | 44,950 |
| 273 | Data Processing Services | 2660 | | 29,158 | | | | | | | 29,158 | 30,297 |
| 274 | Total Support Services - Central | 2600 | | 70,654 | | | | | | | 70,654 | 75,247 |
| 275 | Other Support Services (Describe & Itemize) | 2900 | | 0 | | | | | | | 0 | 0 |
| 276 | Total Support Services | 2000 | | 1,054,618 | | | | | | | 1,054,618 | 1,144,269 |
| 277 | COMMUNITY SERVICES (MR/SS) | 3000 | | 6,958 | | | | | | | 6,958 | 7,906 |
| 278 | PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS) | 4000 | | | | | | | | | | |
| 279 | Payments for Regular Programs | 4110 | | 0 | | | | | | | 0 | 0 |
| 280 | Payments for Special Education Programs | 4120 | | 0 | | | | | | | 0 | 0 |
| 281 | Payments for CTE Programs | 4140 | | 0 | | | | | | | 0 | 0 |
| 282 | Total Payments to Other Govt Units | 4000 | | 0 | | | | | | | 0 | 0 |
| 283 | DEBT SERVICES (MR/SS) | 5000 | | | | | | | | | | |
| 284 | DEBT SERVICE - INTEREST ON SHORT-TERM DEBT | | | | | | | | | | | |
| 285 | Tax Anticipation Warrants | 5110 | | | | | | 0 | | | 0 | 0 |
| 286 | Tax Anticipation Notes | 5120 | | | | | | 0 | | | 0 | 0 |
| 287 | Corporate Personal Prop. Repl. Tax Anticipation Notes | 5130 | | | | | | 0 | | | 0 | 0 |
| 288 | State Aid Anticipation Certificates | 5140 | | | | | | 0 | | | 0 | 0 |
| 289 | Other (Describe & Itemize) | 5150 | | | | | | 0 | | | 0 | 0 |
| 290 | Total Debt Services - Interest | 5000 | | | | | | 0 | | | 0 | 0 |
| 291 | PROVISION FOR CONTINGENCIES (MR/SS) | 6000 | | | | | | | | | | 0 |
| 292 | Total Disbursements/Expenditures | | | 1,584,154 | | | | 0 | | | 1,584,154 | 1,711,868 |
| 293 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures | | | | | | | | | | 166,214 | |
| 294 | | | | | | | | | | | | |
| 295 | 60 - CAPITAL PROJECTS (CP) | | | | | | | | | | | |
| 296 | SUPPORT SERVICES (CP) | 2000 | | | | | | | | | | |
| 297 | SUPPORT SERVICES - BUSINESS | | | | | | | | | | | |
| 298 | Facilities Acquisition and Construction Services | 2530 | 0 | 0 | 188,985 | 0 | 5,704,454 | 0 | 0 | 0 | 5,893,439 | 6,796,998 |
| 299 | Other Support Services (Describe & Itemize) | 2900 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 300 | Total Support Services | 2000 | 0 | 0 | 188,985 | 0 | 5,704,454 | 0 | 0 | 0 | 5,893,439 | 6,796,998 |
| 301 | PAYMENTS TO OTHER DIST & GOVT UNITS (CP) | 4000 | | | | | | | | | | |
| 302 | PAYMENTS TO OTHER GOVT UNITS (In-State) | | | | | | | | | | | |
| 303 | Payments to Regular Programs (In-State) | 4110 | | | 0 | | | 0 | | | 0 | 0 |
| 304 | Payments for Special Education Programs | 4120 | | | 0 | | | 0 | | | 0 | 0 |
| 305 | Payments for CTE Programs | 4140 | | | 0 | | | 0 | | | 0 | 0 |
| 306 | Other Payments to In-State Govt. Units (Describe & Itemize) | 4190 | | | 0 | | | 0 | | | 0 | 0 |
| 307 | Total Payments to Other Govt Units | 4000 | | | 0 | | | 0 | | | 0 | 0 |
| 308 | PROVISION FOR CONTINGENCIES (S&C/CI) | 6000 | | | | | | | | | | 0 |
| 309 | Total Disbursements/ Expenditures | | 0 | 0 | 188,985 | 0 | 5,704,454 | 0 | 0 | 0 | 5,893,439 | 6,796,998 |
| 310 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures | | | | | | | | | | (3,420,547) | |
| 311 | | | | | | | | | | | | |

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2024**

| 1 | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|---|-------------|----------|----------|---------------|----------|----------|----------------|----------|----------|----------------|----------------|
| 2 | Description (Enter Whole Dollars) | Funct # | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | Budget |
| 312 | 70 - WORKING CASH (WC) | | | | | | | | | | | |
| 313 | | | | | | | | | | | | |
| 314 | 80 - TORT FUND (TF) | | | | | | | | | | | |
| 315 | INSTRUCTION (TF) | 1000 | | | | | | | | | | |
| 316 | Regular Programs | 1100 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 317 | Tuition Payment to Charter Schools | 1115 | | | 0 | | | | | | 0 | 0 |
| 318 | Pre-K Programs | 1125 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 319 | Special Education Programs (Functions 1200 - 1220) | 1200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 320 | Special Education Programs Pre-K | 1225 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 321 | Remedial and Supplemental Programs K-12 | 1250 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 322 | Remedial and Supplemental Programs Pre-K | 1275 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 323 | Adult/Continuing Education Programs | 1300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 324 | CTE Programs | 1400 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 325 | Interscholastic Programs | 1500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 326 | Summer School Programs | 1600 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 327 | Gifted Programs | 1650 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 328 | Driver's Education Programs | 1700 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 329 | Bilingual Programs | 1800 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 330 | Truant Alternative & Optional Programs | 1900 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 331 | Pre-K Programs - Private Tuition | 1910 | | | | | | | | | 0 | 0 |
| 332 | Regular K-12 Programs Private Tuition | 1911 | | | | | | | | | 0 | 0 |
| 333 | Special Education Programs K-12 Private Tuition | 1912 | | | | | | | | | 0 | 0 |
| 334 | Special Education Programs Pre-K Tuition | 1913 | | | | | | | | | 0 | 0 |
| 335 | Remedial/Supplemental Programs K-12 Private Tuition | 1914 | | | | | | | | | 0 | 0 |
| 336 | Remedial/Supplemental Programs Pre-K Private Tuition | 1915 | | | | | | | | | 0 | 0 |
| 337 | Adult/Continuing Education Programs Private Tuition | 1916 | | | | | | | | | 0 | 0 |
| 338 | CTE Programs Private Tuition | 1917 | | | | | | | | | 0 | 0 |
| 339 | Interscholastic Programs Private Tuition | 1918 | | | | | | | | | 0 | 0 |
| 340 | Summer School Programs Private Tuition | 1919 | | | | | | | | | 0 | 0 |
| 341 | Gifted Programs Private Tuition | 1920 | | | | | | | | | 0 | 0 |
| 342 | Bilingual Programs Private Tuition | 1921 | | | | | | | | | 0 | 0 |
| 343 | Truants Alternative/Opt Ed Programs Private Tuition | 1922 | | | | | | | | | 0 | 0 |
| 344 | Total Instruction¹⁴ | 1000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 345 | SUPPORT SERVICES (TF) | 2000 | | | | | | | | | | |
| 346 | Support Services - Pupil | 2100 | | | | | | | | | | |
| 347 | Attendance & Social Work Services | 2110 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 348 | Guidance Services | 2120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 349 | Health Services | 2130 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 350 | Psychological Services | 2140 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 351 | Speech Pathology & Audiology Services | 2150 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 352 | Other Support Services - Pupils (Describe & Itemize) | 2190 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 353 | Total Support Services - Pupil | 2100 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 354 | Support Services - Instructional Staff | 2200 | | | | | | | | | | |
| 355 | Improvement of Instruction Services | 2210 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 356 | Educational Media Services | 2220 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 357 | Assessment & Testing | 2230 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 358 | Total Support Services - Instructional Staff | 2200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 359 | SUPPORT SERVICES - GENERAL ADMINISTRATION | 2300 | | | | | | | | | | |
| 360 | Board of Education Services | 2310 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 361 | Executive Administration Services | 2320 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 362 | Special Area Administration Services | 2330 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 363 | Claims Paid from Self Insurance Fund | 2361 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 364 | Risk Management and Claims Services Payments | 2365 | 0 | 0 | 47,830 | 0 | 0 | 752,757 | 0 | 0 | 800,587 | 678,807 |
| 365 | Total Support Services - General Administration | 2300 | 0 | 0 | 47,830 | 0 | 0 | 752,757 | 0 | 0 | 800,587 | 678,807 |
| 366 | Support Services - School Administration | 2400 | | | | | | | | | | |
| 367 | Office of the Principal Services | 2410 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 368 | Other Support Services - School Administration (Describe & Itemize) | 2490 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2024**

| | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|--|---------|----------|-------------------|--------------------|----------------------|----------------|---------------|---------------------------|----------------------|-------|--------|
| 1 | | | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | |
| 2 | Description (Enter Whole Dollars) | Funct # | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other Objects | Non-Capitalized Equipment | Termination Benefits | Total | Budget |
| 369 | Total Support Services - School Administration | 2400 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2024**

| 1 | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|---|-------------|----------|----------|---------------|----------|----------|----------------|----------|----------|----------------|----------------|
| 2 | Description (Enter Whole Dollars) | Funct # | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | Budget |
| | Support Services - Business | 2500 | | | | | | | | | | |
| 371 | Direction of Business Support Services | 2510 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 372 | Fiscal Services | 2520 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 373 | Facilities Acquisition and Construction Services | 2530 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 374 | Operation & Maintenance of Plant Services | 2540 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 375 | Pupil Transportation Services | 2550 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 376 | Food Services | 2560 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 377 | Internal Services | 2570 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 378 | Total Support Services - Business | 2500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Support Services - Central | 2600 | | | | | | | | | | |
| 380 | Direction of Central Support Services | 2610 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 381 | Planning, Research, Development & Evaluation Services | 2620 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 382 | Information Services | 2630 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 383 | Staff Services | 2640 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 384 | Data Processing Services | 2660 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 385 | Total Support Services - Central | 2600 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 386 | Other Support Services (Describe & Itemize) | 2900 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 387 | Total Support Services | 2000 | 0 | 0 | 47,830 | 0 | 0 | 752,757 | 0 | 0 | 800,587 | 678,807 |
| 388 | COMMUNITY SERVICES (TF) | 3000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 389 | PAYMENTS TO OTHER DIST & GOVT UNITS (TF) | 4000 | | | | | | | | | | |
| 390 | Payments to Other Dist & Govt Units (In-State) | | | | | | | | | | | |
| 391 | Payments for Regular Programs | 4110 | | | 0 | | | 0 | | | 0 | 0 |
| 392 | Payments for Special Education Programs | 4120 | | | 0 | | | 0 | | | 0 | 0 |
| 393 | Payments for Adult/Continuing Education Programs | 4130 | | | 0 | | | 0 | | | 0 | 0 |
| 394 | Payments for CTE Programs | 4140 | | | 0 | | | 0 | | | 0 | 0 |
| 395 | Payments for Community College Programs | 4170 | | | 0 | | | 0 | | | 0 | 0 |
| 396 | Other Payments to In-State Govt Units (Describe & Itemize) | 4190 | | | 0 | | | 0 | | | 0 | 0 |
| 397 | Total Payments to Other Dist & Govt Units (In-State) | 4100 | | | 0 | | | 0 | | | 0 | 0 |
| 398 | Payments for Regular Programs - Tuition | 4210 | | | | | | 0 | | | 0 | 0 |
| 399 | Payments for Special Education Programs - Tuition | 4220 | | | | | | 0 | | | 0 | 0 |
| 400 | Payments for Adult/Continuing Education Programs - Tuition | 4230 | | | | | | 0 | | | 0 | 0 |
| 401 | Payments for CTE Programs - Tuition | 4240 | | | | | | 0 | | | 0 | 0 |
| 402 | Payments for Community College Programs - Tuition | 4270 | | | | | | 0 | | | 0 | 0 |
| 403 | Payments for Other Programs - Tuition | 4280 | | | | | | 0 | | | 0 | 0 |
| 404 | Other Payments to In-State Govt Units (Describe & Itemize) | 4290 | | | | | | 0 | | | 0 | 0 |
| 405 | Total Payments to Other Dist & Govt Units - Tuition (In State) | 4200 | | | | | | 0 | | | 0 | 0 |
| 406 | Payments for Regular Programs - Transfers | 4310 | | | | | | 0 | | | 0 | 0 |
| 407 | Payments for Special Education Programs - Transfers | 4320 | | | | | | 0 | | | 0 | 0 |
| 408 | Payments for Adult/Continuing Ed Programs - Transfers | 4330 | | | | | | 0 | | | 0 | 0 |
| 409 | Payments for CTE Programs - Transfers | 4340 | | | | | | 0 | | | 0 | 0 |
| 410 | Payments for Community College Program - Transfers | 4370 | | | | | | 0 | | | 0 | 0 |
| 411 | Payments for Other Programs - Transfers | 4380 | | | | | | 0 | | | 0 | 0 |
| 412 | Other Payments to In-State Govt Units - Transfers (Describe & Itemize) | 4390 | | | 0 | | | 0 | | | 0 | 0 |
| 413 | Total Payments to Other Dist & Govt Units-Transfers (In State) | 4300 | | | 0 | | | 0 | | | 0 | 0 |
| 414 | Payments to Other Dist & Govt Units (Out of State) | 4400 | | | 0 | | | 0 | | | 0 | 0 |
| 415 | Total Payments to Other Dist & Govt Units | 4000 | | | 0 | | | 0 | | | 0 | 0 |

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2024**

| 1 | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|--|-------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| | Description (Enter Whole Dollars) | Funct # | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | Budget |
| 416 | DEBT SERVICES (TF) | 5000 | | | | | | | | | | |
| 417 | DEBT SERVICES - INTEREST ON SHORT-TERM DEBT | | | | | | | | | | | |
| 418 | Tax Anticipation Warrants | 5110 | | | | | | 0 | | | 0 | 0 |
| 419 | Tax Anticipation Notes | 5120 | | | | | | 0 | | | 0 | 0 |
| 420 | Corporate Personal Prop. Repl. Tax Anticipation Notes | 5130 | | | | | | 0 | | | 0 | 0 |
| 421 | State Aid Anticipation Certificates | 5140 | | | | | | 0 | | | 0 | 0 |
| 422 | Other Interest or Short-Term Debt | 5150 | | | | | | 0 | | | 0 | 0 |
| 423 | Total Debt Services - Interest on Short-Term Debt | 5100 | | | | | | 0 | | | 0 | 0 |
| 424 | DEBT SERVICES - INTEREST ON LONG-TERM DEBT | 5200 | | | | | | | | | | |
| | DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT | 5300 | | | | | | | | | | |
| 425 | (Lease/Purchase Principal Retired) ¹¹ | | | | | | | 0 | | | 0 | 0 |
| 426 | DEBT SERVICES - OTHER (Describe & Itemize) | 5400 | | | | | | | | | | |
| 427 | Total Debt Services | 5000 | | | | | | 0 | | | 0 | 0 |
| 428 | PROVISIONS FOR CONTINGENCIES (TF) | 6000 | | | | | | | | | | |
| 429 | Total Disbursements/Expenditures | | 0 | 0 | 47,830 | 0 | 0 | 752,757 | 0 | 0 | 800,587 | 678,807 |
| 430 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures | | | | | | | | | | (93,117) | |
| 432 | 90 - FIRE PREVENTION & SAFETY FUND (FP&S) | | | | | | | | | | | |
| 433 | SUPPORT SERVICES (FP&S) | 2000 | | | | | | | | | | |
| 434 | SUPPORT SERVICES - BUSINESS | | | | | | | | | | | |
| 435 | Facilities Acquisition & Construction Services | 2530 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 436 | Operation & Maintenance of Plant Services | 2540 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 437 | Total Support Services - Business | 2500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 438 | Other Support Services (Describe & Itemize) | 2900 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 439 | Total Support Services | 2000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 440 | PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S) | 4000 | | | | | | | | | | |
| 441 | Payments to Regular Programs | 4110 | | | | | | 0 | | | 0 | 0 |
| 442 | Payments to Special Education Programs | 4120 | | | | | | 0 | | | 0 | 0 |
| 443 | Other Payments to In-State Govt. Units (Describe & Itemize) | 4190 | | | | | | 0 | | | 0 | 0 |
| 444 | Total Payments to Other Govt Units | 4000 | | | | | | 0 | | | 0 | 0 |
| 445 | DEBT SERVICES (FP&S) | 5000 | | | | | | | | | | |
| 446 | DEBT SERVICES- INTEREST ON SHORT-TERM DEBT | | | | | | | | | | | |
| 447 | Tax Anticipation Warrants | 5110 | | | | | | 0 | | | 0 | 0 |
| 448 | Other Interest on Short-Term Debt (Describe & Itemize) | 5150 | | | | | | 0 | | | 0 | 0 |
| 449 | Total Debt Service - Interest on Short-Term Debt | 5100 | | | | | | 0 | | | 0 | 0 |
| 450 | DEBT SERVICES - INTEREST ON LONG-TERM DEBT | 5200 | | | | | | | | | | |
| | Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) | 5300 | | | | | | | | | | |
| 451 | | | | | | | | 0 | | | 0 | 0 |
| 452 | Total Debt Service | 5000 | | | | | | 0 | | | 0 | 0 |
| 453 | PROVISION FOR CONTINGENCIES (FP&S) | 6000 | | | | | | | | | | |
| 454 | Total Disbursements/Expenditures | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 455 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures | | | | | | | | | | 0 | |

| | A | B | C | D | E | F |
|----|--|---|--|--|---|---|
| 1 | SCHEDULE OF AD VALOREM TAX RECEIPTS | | | | | |
| 2 | Description (Enter Whole Dollars) | Taxes Received 7-1-23 thru 6-30-24 (from 2022 Levy & Prior Levies) * | Taxes Received (from the 2023 Levy) | Taxes Received (from 2022 & Prior Levies) | Total Estimated Taxes (from the 2023 Levy) | Estimated Taxes Due (from the 2023 Levy) |
| 3 | | | | (Column B - C) | | (Column E - C) |
| 4 | | Educational | 21,712,110 | 10,928,474 | 10,783,636 | 25,893,426 |
| 5 | Operations & Maintenance | 2,881,122 | 1,347,777 | 1,533,345 | 3,193,000 | 1,845,223 |
| 6 | Debt Services ** | 1,462,027 | 687,256 | 774,771 | 1,629,603 | 942,347 |
| 7 | Transportation | 1,870,258 | 856,183 | 1,014,075 | 2,266,000 | 1,409,817 |
| 8 | Municipal Retirement | 595,211 | 191,866 | 403,345 | 453,200 | 261,334 |
| 9 | Capital Improvements | 1,604,898 | 640,076 | 964,822 | 1,513,431 | 873,355 |
| 10 | Working Cash | 173,204 | 78,633 | 94,571 | 185,400 | 106,767 |
| 11 | Tort Immunity | 680,024 | 305,098 | 374,926 | 721,000 | 415,902 |
| 12 | Fire Prevention & Safety | 0 | | 0 | | 0 |
| 13 | Leasing Levy | 0 | | 0 | | 0 |
| 14 | Special Education | 304,484 | 138,395 | 166,089 | 329,600 | 191,205 |
| 15 | Area Vocational Construction | 0 | | 0 | | 0 |
| 16 | Social Security/Medicare Only | 855,246 | 452,929 | 402,317 | 1,071,200 | 618,271 |
| 17 | Summer School | 0 | | 0 | | 0 |
| 18 | Other (Describe & Itemize) | 0 | | 0 | | 0 |
| 19 | Totals | 32,138,584 | 15,626,687 | 16,511,897 | 37,255,860 | 21,629,173 |
| 20 | | | | | | |
| 21 | * The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis. | | | | | |
| 22 | ** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services). | | | | | |

| | A | B | C | D | E | F | G | H | I | J | |
|----|---|---------------------------------|---|---|--|---|--|--|---|--|-----------|
| 1 | SCHEDULE OF SHORT-TERM DEBT | | | | | | | | | | |
| 2 | Description (Enter Whole Dollars) | | Outstanding Beginning July 1, 2023 | Issued July 1, 2023 thru June 30, 2024 | Retired July 1, 2023 thru June 30, 2024 | Outstanding Ending June 30, 2024 | | | | | |
| 3 | CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT) | | | | | | | | | | |
| 4 | Total CPPRT Notes | | | | | 0 | | | | | |
| 5 | TAX ANTICIPATION WARRANTS (TAW) | | | | | | | | | | |
| 6 | Educational Fund | | | | | 0 | | | | | |
| 7 | Operations & Maintenance Fund | | | | | 0 | | | | | |
| 8 | Debt Services - Construction | | | | | 0 | | | | | |
| 9 | Debt Services - Working Cash | | | | | 0 | | | | | |
| 10 | Debt Services - Refunding Bonds | | | | | 0 | | | | | |
| 11 | Transportation Fund | | | | | 0 | | | | | |
| 12 | Municipal Retirement/Social Security Fund | | | | | 0 | | | | | |
| 13 | Fire Prevention & Safety Fund | | | | | 0 | | | | | |
| 14 | Other - (Describe & Itemize) | | | | | 0 | | | | | |
| 15 | Total TAWs | | 0 | 0 | 0 | 0 | | | | | |
| 16 | TAX ANTICIPATION NOTES (TAN) | | | | | | | | | | |
| 17 | Educational Fund | | | | | 0 | | | | | |
| 18 | Operations & Maintenance Fund | | | | | 0 | | | | | |
| 19 | Fire Prevention & Safety Fund | | | | | 0 | | | | | |
| 20 | Other - (Describe & Itemize) | | | | | 0 | | | | | |
| 21 | Total TANs | | 0 | 0 | 0 | 0 | | | | | |
| 22 | TEACHERS/EMPLOYEES' ORDERS (T/EO) | | | | | | | | | | |
| 23 | Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds) | | | | | 0 | | | | | |
| 24 | General State Aid/Evidence-Based Funding Anticipation Certificates | | | | | | | | | | |
| 25 | Total (All Funds) | | | | | 0 | | | | | |
| 26 | OTHER SHORT-TERM BORROWING | | | | | | | | | | |
| 27 | Total Other Short-Term Borrowing (Describe & Itemize) | | | | | 0 | | | | | |
| 28 | | | | | | | | | | | |
| 29 | SCHEDULE OF LONG-TERM DEBT | | | | | | | | | | |
| 30 | Part A: GASB 87 Leases Only | Date of Issue (mm/dd/yy) | Amount of Original Issue | Type of Issue * | Outstanding Beginning July 1, 2023 | Issued July 1, 2023 thru June 30, 2024 | Any differences (Described and Itemize) | Retired July 1, 2023 thru June 30, 2024 | Outstanding Ending June 30, 2024 | Amount to be Provided for Payment on Long-Term Debt | |
| 31 | Lease | 05/28/19 | 420,600 | 7 | 221,278 | | | 114,455 | 106,823 | 106,823 | |
| 32 | | | | | | | | | 0 | | |
| 33 | | | | | | | | | 0 | | |
| 34 | | | | | | | | | 0 | | |
| 35 | | | | | | | | | 0 | | |
| 36 | | | | | | | | | 0 | | |
| 37 | | | | | | | | | 0 | | |
| 38 | | | | | | | | | 0 | | |
| 39 | | | | | | | | | 0 | | |
| 40 | | | | | | | | | 0 | | |
| 41 | | | | | | | | | 0 | | |
| 42 | | | | | | | | | 0 | | |
| 43 | | | 420,600 | | 221,278 | 0 | 0 | 114,455 | 106,823 | 106,823 | |
| 44 | | | | | | | | | | | |
| 45 | Part B: Other Long-Term Debt Identification or Name of Issue | Date of Issue (mm/dd/yy) | Amount of Original Issue | Type of Issue * | Outstanding Beginning July 1, 2023 | Issued July 1, 2023 thru June 30, 2024 | Any differences (Described and Itemize) | Retired July 1, 2023 thru June 30, 2024 | Outstanding Ending June 30, 2024 | Amount to be Provided for Payment on Long-Term Debt | |
| 46 | Series 2009B | 07/08/09 | 1,725,000 | 6 | 1,370,000 | | | 175,000 | 1,195,000 | 1,181,306 | |
| 47 | Series 2014 | 11/26/14 | 3,865,000 | 3 | 1,175,000 | | | 375,000 | 800,000 | 790,833 | |
| 48 | Series 2020A | 12/09/20 | 9,510,000 | 1/3 | 9,510,000 | | | | 9,510,000 | 9,401,028 | |
| 49 | Series 2020B | 12/09/20 | 3,855,000 | 3 | 2,730,000 | | | 560,000 | 2,170,000 | 2,145,135 | |
| 50 | | | | | | | | | 0 | | |
| 51 | | | | | | | | | 0 | | |
| 52 | | | | | | | | | 0 | | |
| 53 | | | | | | | | | 0 | | |
| 54 | | | | | | | | | 0 | | |
| 55 | | | | | | | | | 0 | | |
| 56 | | | | | | | | | 0 | | |
| 57 | | | | | | | | | 0 | | |
| 58 | | | | | | | | | 0 | | |
| 59 | | | | | | | | | 0 | | |
| 60 | | | | | | | | | 0 | | |
| 61 | | | | | | | | | 0 | | |
| 62 | | | | | | | | | 0 | | |
| 63 | | | | | | | | | 0 | | |
| 64 | | | 19,375,600 | | 15,006,278 | 0 | 0 | 1,224,455 | 13,781,823 | 13,625,125 | |
| 65 | | | | | | | | | | | |
| 66 | * Each type of debt issued must be identified separately with the amount: | | | | | | | | | | |
| 67 | 1. Working Cash Fund Bonds | | | | | | | | | 7. Other Lease | |
| 68 | 2. Funding Bonds | | 4. Fire Prevent, Safety, Environmental and Energy Bonds | | | | | | | 8. Other | 10. Other |
| 69 | 3. Refunding Bonds | | 5. Tort Judgment Bonds | | | | | | | 9. Other | 11. Other |
| | | | 6. Building Bonds | | | | | | | | 12. Other |

**Schedule of Restricted Local Tax Levies and Selected Revenues Sources
Schedule of Tort Immunity Expenditures**

| | A | B | C | D | E | F | G | H | I | J | K | |
|----|--|---|---|---|---|-------------------------------|----------------------------------|--------------------------|-------------------------------------|---|-------------------------|--|
| 1 | SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES | | | | | | | | | | | |
| 2 | Description (Enter Whole Dollars) | | | | | Account No. | Tort Immunity^a | Special Education | Area Vocational Construction | School Facility Occupation Taxes^b | Driver Education | |
| 3 | Cash Basis Fund Balance as of July 1, 2023 | | | | | | 288,491 | | | | | |
| 4 | RECEIPTS: | | | | | | | | | | | |
| 5 | Ad Valorem Taxes Received by District | | | | | 10, 20, 40 or 50-1100, 80 | 680,024 | 304,484 | | | | |
| 6 | Earnings on Investments | | | | | 10, 20, 40, 50 or 60-1500, 80 | 2,023 | | | | | |
| 7 | Drivers' Education Fees | | | | | 10-1970 | | | | | 12,810 | |
| 8 | School Facility Occupation Tax Proceeds | | | | | 30 or 60-1983 | | | | | | |
| 9 | Driver Education | | | | | 10 or 20-3370 | | | | | 28,038 | |
| 10 | Other Receipts (Describe & Itemize) | | | | | -- | 25,423 | | | | | |
| 11 | Sale of Bonds | | | | | 10, 20, 40 or 60-7200 | | | | | | |
| 12 | Total Receipts | | | | | | 707,470 | 304,484 | 0 | 0 | 40,848 | |
| 13 | DISBURSEMENTS: | | | | | | | | | | | |
| 14 | Instruction | | | | | 10 or 50-1000 | | 304,484 | | | 40,848 | |
| 15 | Facilities Acquisition & Construction Services | | | | | 20 or 60-2530 | | | | | | |
| 16 | Tort Immunity Services | | | | | 80 | 800,587 | | | | | |
| 17 | DEBT SERVICE: | | | | | | | | | | | |
| 18 | Debt Services - Interest on Long-Term Debt | | | | | 30-5200 | | | | | | |
| 19 | Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired) | | | | | 30-5300 | | | | | | |
| 20 | Debt Services Other (Describe & Itemize) | | | | | 30-5400 | | | | | | |
| 21 | Total Debt Services | | | | | | | | | 0 | | |
| 22 | Other Disbursements (Describe & Itemize) | | | | | -- | | | | | | |
| 23 | Total Disbursements | | | | | | 800,587 | 304,484 | 0 | 0 | 40,848 | |
| 24 | Ending Cash Basis Fund Balance as of June 30, 2024 | | | | | | 195,374 | 0 | 0 | 0 | 0 | |
| 25 | Reserved Cash Balance | | | | | 714 | | | | | | |
| 26 | Unreserved Cash Balance | | | | | 730 | 195,374 | 0 | 0 | 0 | 0 | |
| 28 | SCHEDULE OF TORT IMMUNITY EXPENDITURES^a | | | | | | | | | | | |
| 29 | | | | | | | | | | | | |
| 30 | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103? | | | | | | | | | | | |
| 31 | If yes, list in the aggregate the following: | | | | | | | | | | | |
| 32 | | | | | | Total Claims Payments: | 800,587 | | | | | |
| 32 | | | | | | Total Reserve Remaining: | 195,374 | | | | | |
| 34 | In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter the total dollar amount for each category. | | | | | | | | | | | |
| 35 | Expenditures: | | | | | | | | | | | |
| 36 | Workers' Compensation Act and/or Workers' Occupational Disease Act | | | | | | 164,807 | | | | | |
| 37 | Unemployment Insurance Act | | | | | | 7,438 | | | | | |
| 38 | Insurance (Regular or Self-Insurance) | | | | | | 580,512 | | | | | |
| 39 | Risk Management and Claims Service | | | | | | 0 | | | | | |
| 40 | Judgments/Settlements | | | | | | 0 | | | | | |
| 41 | Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction | | | | | | 47,830 | | | | | |
| 42 | Reciprocal Insurance Payments (Insurance Code 72, 76, and 81) | | | | | | 0 | | | | | |
| 43 | Legal Services | | | | | | 0 | | | | | |
| 44 | Principal and Interest on Tort Bonds | | | | | | 0 | | | | | |
| 45 | Other -Explain on Itemization 44 tab | | | | | | 0 | | | | | |
| 46 | Total | | | | | | 0 | | | | | |
| 47 | G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0 | | | | | | OK | | | | | |
| 49 | Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year. | | | | | | | | | | | |
| 50 | 55 ILCS 5/5-1006.7 | | | | | | | | | | | |

CARES, CRRSA, ARP Schedule
(Detailed Schedule of Receipts and Disbursements)

| | | | | | | | | | | | | |
|----|--|--------|---------------------|----------------------------------|-----------------------|------------------------|--|--------------------------|----------------------|--------------|---|-----------|
| | A | B | C | D | E | F | G | H | I | J | K | L |
| 1 | CARES, CRRSA, and ARP SCHEDULE - FY 2024 | | | | | | | | | | Click below for schedule instructions: | |
| 2 | Please read schedule instructions before completing. | | | | | | | | | | SCHEDULE INSTRUCTIONS | |
| 3 | | | | | | | | | | | Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2024 | |
| 4 | If the answer to the above question is "YES", this schedule must be completed. | | | | | | | | | | | |
| 5 | PLEASE DO NOT REMOVE AND REINSERT THIS SCHEDULE INTO THE AFR. IF THE LINKS ARE BROKEN, THE AFR WILL BE SENT BACK TO THE AUDITOR FOR CORRECTION. | | | | | | | | | | | |
| 6 | Part 1: CARES, CRRSA, and ARP REVENUE | | | | | | | | | | | |
| 7 | Section A is for revenue recognized in FY 2024 reported on the FY 2024 AFR for FY 2021, FY 2022 and/or FY 2023 EXPENDITURES claimed on July 1, 2023, through June 30, 2024, FRIS grant expenditure reports for expenditures reported in the prior year FY 2021, FY 2022, and/or FY 2023 AFR. | | | | | | | | | | | |
| 8 | Revenue Section A | Acct # | (10) Educational | (20) Operations & Maintenance | (30) Debt Services | (40) Transportation | (50) Municipal Retirement/ Social Security | (60) Capital Projects | (70) Working Cash | (80) Tort | (90) Fire Prevention & Safety | Total |
| 9 | Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue | | | | | | | | | | | |
| 10 | ESSE II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST, D4) | 4998 | | | | | | | | | | 0 |
| 11 | ESSE III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3, P4, 15, 25, 35, 45, 55, 65, 75) | 4998 | | | | | | | | | | 0 |
| 12 | GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK, JE) | 4998 | | | | | | | | | | 0 |
| 13 | ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE) | 4998 | | | | | | | | | | 0 |
| 14 | ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL) | 4998 | | | | | | | | | | 0 |
| 15 | CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW) | 4998 | | | | | | | | | | 0 |
| 16 | Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab) | 4998 | | | | | | | | | | 0 |
| 17 | Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab) | 4998 | | | | | | | | | | 0 |
| 18 | Other ARP Revenue (not accounted for above) (Describe on Itemization tab) | 4998 | | | | | | | | | | 0 |
| 19 | Total Revenue Section A | | 0 | 0 | | 0 | 0 | 0 | | | 0 | 0 |
| 20 | Section B is for revenue recognized in FY 2024 reported on the FY 2024 AFR and for FY 2024 EXPENDITURES claimed on July 1, 2023, through June 30, 2024, FRIS grant expenditure reports and reported in the FY 2024 AFR. | | | | | | | | | | | |
| 21 | Revenue Section B | Acct # | (10) Educational | (20) Operations & Maintenance | (30) Debt Services | (40) Transportation | (50) Municipal Retirement/ Social Security | (60) Capital Projects | (70) Working Cash | (80) Tort | (90) Fire Prevention & Safety | Total |
| 22 | Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue | | | | | | | | | | | |
| 23 | ESSE II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST, D4) | 4998 | 323,805 | | | | | 188,985 | | | | 512,790 |
| 24 | GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK, JE) | 4998 | | | | | | | | | | 0 |
| 25 | ESSE III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3, P4, 15, 25, 35, 45, 55, 65, 75) | 4998 | 1,475,727 | 1,005,999 | | | 5,636 | 407,586 | | | | 2,894,948 |
| 26 | ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE) | 4998 | | | | | | | | | | 0 |
| 27 | ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL) | 4998 | 14,912 | | | | | | | | | 14,912 |
| 28 | CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW) | 4998 | | | | | | | | | | 0 |
| 29 | Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab) | 4998 | | | | | | | | | | 0 |
| 30 | Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab) | 4998 | | | | | | | | | | 0 |
| 31 | Other ARP Revenue (not accounted for above) (Describe on Itemization tab) | 4998 | | | | | | | | | | 0 |
| 32 | (Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B | 4998 | | 0 | | | | | | | | 0 |
| 33 | Total Revenue Section B | | 1,814,444 | 1,005,999 | | 0 | 5,636 | 596,571 | | | 0 | 3,422,650 |
| 34 | Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue | | | | | | | | | | | |
| 35 | Total Other Federal Revenue (Section A plus Section B) | 4998 | 1,814,444 | 1,005,999 | | 0 | 5,636 | 596,571 | | | 0 | 3,422,650 |
| 36 | Total Other Federal Revenue from Revenue Tab | 4998 | 1,814,444 | 1,005,999 | | 0 | 5,636 | 596,571 | | | 0 | 3,422,650 |
| 37 | Difference (must equal 0) | | 0 | 0 | | 0 | 0 | 0 | | | 0 | 0 |
| 38 | Error must be corrected before submitting to ISBE | | OK | OK | | OK | OK | OK | | | OK | OK |
| 39 | Part 2: CARES, CRRSA, and ARP EXPENDITURES | | | | | | | | | | | |
| 40 | Review of the July 1, 2023 through June 30, 2024 FRIS Expenditures reports may assist in determining the expenditures to use below. | | | | | | | | | | | |
| 41 | Expenditure Section A: | | | | | | | | | | | |
| 42 | -----DISBURSEMENTS----- | | | | | | | | | | | |

CARES, CRRSA, ARP Schedule
(Detailed Schedule of Receipts and Disbursements)

| | A | B | C | D | E | F | G | H | I | J | K | L |
|----|--|-------------------------|---|----------|-------------------|--------------------|----------------------|----------------|-------|---------------------------|----------------------|--------------------|
| 47 | ESSER I EXPENDITURES (CARES) | | | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) |
| 48 | | | | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other | Non-Capitalized Equipment | Termination Benefits | Total Expenditures |
| 49 | FUNCTION | | | | | | | | | | | |
| 50 | 1. List the total expenditures for the Functions 1000 and 2000 below | | | | | | | | | | | |
| 51 | INSTRUCTION Total Expenditures | 1000 | | | | | | | | | | 0 |
| 52 | SUPPORT SERVICES Total Expenditures | 2000 | | | | | | | | | | 0 |
| 53 | | | | | | | | | | | | |
| 54 | 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) | | | | | | | | | | | |
| 55 | Facilities Acquisition and Construction Services (Total) | 2530 | | | | | | | | | | 0 |
| 56 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total) | 2540 | | | | | | | | | | 0 |
| 57 | FOOD SERVICES (Total) | 2560 | | | | | | | | | | 0 |
| 58 | | | | | | | | | | | | |
| 59 | 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). | | | | | | | | | | | |
| 60 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000) | 1000 | | | | | | | | | | 0 |
| 61 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000) | 2000 | | | | | | | | | | 0 |
| 62 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions) | Total Technology | | | 0 | 0 | 0 | | | 0 | | 0 |

CARES, CRRSA, ARP Schedule
(Detailed Schedule of Receipts and Disbursements)

| | A | B | C | D | E | F | G | H | I | J | K | L |
|----|---|------------------|---|-------------------------|-------------------|--------------------|----------------------|----------------|-------|---------------------------|----------------------|--------------------|
| 63 | Expenditure Section B: | | | | | | | | | | | |
| 64 | ESSER II EXPENDITURES (CRRSA) | | | -----DISBURSEMENTS----- | | | | | | | | |
| 65 | | | | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) |
| 66 | | | | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other | Non-Capitalized Equipment | Termination Benefits | Total Expenditures |
| 67 | FUNCTION | | | | | | | | | | | |
| 68 | 1. List the total expenditures for the Functions 1000 and 2000 below | | | | | | | | | | | |
| 69 | INSTRUCTION Total Expenditures | 1000 | | 27,220 | 718 | | 19,584 | 254,490 | | | | 302,012 |
| 70 | SUPPORT SERVICES Total Expenditures | 2000 | | 10,706 | 11,087 | 188,985 | | | | | | 210,778 |
| 72 | 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) | | | | | | | | | | | |
| 73 | Facilities Acquisition and Construction Services (Total) | 2530 | | | | 188,985 | | | | | | 188,985 |
| 74 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total) | 2540 | | | | | | | | | | 0 |
| 75 | FOOD SERVICES (Total) | 2560 | | | | | | | | | | 0 |
| 77 | 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). | | | | | | | | | | | |
| 78 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000) | 1000 | | | | | | | | | | 0 |
| 79 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000) | 2000 | | | | | | | | | | 0 |
| 80 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions) | Total Technology | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 81 | Expenditure Section C: | | | | | | | | | | | |
| 82 | GEER I EXPENDITURES (CARES) | | | -----DISBURSEMENTS----- | | | | | | | | |
| 83 | | | | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) |
| 84 | | | | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other | Non-Capitalized Equipment | Termination Benefits | Total Expenditures |
| 85 | FUNCTION | | | | | | | | | | | |
| 86 | 1. List the total expenditures for the Functions 1000 and 2000 below | | | | | | | | | | | |
| 87 | INSTRUCTION Total Expenditures | 1000 | | | | | | | | | | 0 |
| 88 | SUPPORT SERVICES Total Expenditures | 2000 | | | | | | | | | | 0 |
| 90 | 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) | | | | | | | | | | | |
| 91 | Facilities Acquisition and Construction Services (Total) | 2530 | | | | | | | | | | 0 |
| 92 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total) | 2540 | | | | | | | | | | 0 |
| 93 | FOOD SERVICES (Total) | 2560 | | | | | | | | | | 0 |
| 95 | 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). | | | | | | | | | | | |
| 96 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000) | 1000 | | | | | | | | | | 0 |
| 97 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000) | 2000 | | | | | | | | | | 0 |
| 98 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions) | Total Technology | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |

CARES, CRRSA, ARP Schedule
(Detailed Schedule of Receipts and Disbursements)

| | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|--|------------------|---|-------------------------|-------------------|--------------------|----------------------|----------------|-------|---------------------------|----------------------|--------------------|
| 99 | Expenditure Section D: | | | | | | | | | | | |
| 100 | GEER II EXPENDITURES (CRRSA) | | | -----DISBURSEMENTS----- | | | | | | | | |
| 101 | | | | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) |
| 102 | | | | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other | Non-Capitalized Equipment | Termination Benefits | Total Expenditures |
| 103 | FUNCTION | | | | | | | | | | | |
| 104 | 1. List the total expenditures for the Functions 1000 and 2000 below | | | | | | | | | | | |
| 105 | INSTRUCTION Total Expenditures | 1000 | | | | | | | | | | 0 |
| 106 | SUPPORT SERVICES Total Expenditures | 2000 | | | | | | | | | | 0 |
| 107 | 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) | | | | | | | | | | | |
| 108 | | | | | | | | | | | | |
| 109 | Facilities Acquisition and Construction Services (Total) | 2530 | | | | | | | | | | 0 |
| 110 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total) | 2540 | | | | | | | | | | 0 |
| 111 | FOOD SERVICES (Total) | 2560 | | | | | | | | | | 0 |
| 112 | 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). | | | | | | | | | | | |
| 113 | | | | | | | | | | | | |
| 114 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000) | 1000 | | | | | | | | | | 0 |
| 115 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000) | 2000 | | | | | | | | | | 0 |
| 116 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions) | Total Technology | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 117 | Expenditure Section E: | | | | | | | | | | | |
| 118 | ESSER III EXPENDITURES (ARP) | | | -----DISBURSEMENTS----- | | | | | | | | |
| 119 | | | | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) |
| 120 | | | | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other | Non-Capitalized Equipment | Termination Benefits | Total Expenditures |
| 121 | FUNCTION | | | | | | | | | | | |
| 122 | 1. List the total expenditures for the Functions 1000 and 2000 below | | | | | | | | | | | |
| 123 | INSTRUCTION Total Expenditures | 1000 | | 322,168 | 36,781 | 71,301 | 593,627 | 182,442 | | | | 1,206,319 |
| 124 | SUPPORT SERVICES Total Expenditures | 2000 | | 51,824 | | 149,000 | | 1,498,112 | | | | 1,698,936 |
| 125 | 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) | | | | | | | | | | | |
| 126 | | | | | | | | | | | | |
| 127 | Facilities Acquisition and Construction Services (Total) | 2530 | | | | | | | | | | 0 |
| 128 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total) | 2540 | | | 100,000 | | | | | | | 100,000 |
| 129 | FOOD SERVICES (Total) | 2560 | | | | | | | | | | 0 |
| 130 | 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). | | | | | | | | | | | |
| 131 | | | | | | | | | | | | |
| 132 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000) | 1000 | | | | | | | | | | 0 |
| 133 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000) | 2000 | | | | | | | | | | 0 |
| 134 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions) | Total Technology | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |

CARES, CRRSA, ARP Schedule
(Detailed Schedule of Receipts and Disbursements)

| | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|---|------------------|----------|-------------------|--------------------|----------------------|----------------|-------|---------------------------|----------------------|--------------------|---|
| 135 | Expenditure Section F: | | | | | | | | | | | |
| 136 | CRRSA Child Nutrition (CRRSA) | | | DISBURSEMENTS | | | | | | | | |
| 137 | | | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | |
| 138 | | | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other | Non-Capitalized Equipment | Termination Benefits | Total Expenditures | |
| 139 | FUNCTION | | | | | | | | | | | |
| 140 | 1. List the total expenditures for the Functions 1000 and 2000 below | | | | | | | | | | | |
| 141 | INSTRUCTION Total Expenditures | 1000 | | | | | | | | | | 0 |
| 142 | SUPPORT SERVICES Total Expenditures | 2000 | | | | | | | | | | 0 |
| 143 | 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) | | | | | | | | | | | |
| 144 | Facilities Acquisition and Construction Services (Total) | 2530 | | | | | | | | | | 0 |
| 146 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total) | 2540 | | | | | | | | | | 0 |
| 147 | FOOD SERVICES (Total) | 2560 | | | | | | | | | | 0 |
| 148 | 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). | | | | | | | | | | | |
| 149 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000) | 1000 | | | | | | | | | | 0 |
| 150 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000) | 2000 | | | | | | | | | | 0 |
| 151 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions) | Total Technology | 0 | 0 | 0 | 0 | | | 0 | | | 0 |
| 152 | Expenditure Section G: | | | | | | | | | | | |
| 153 | ARP Child Nutrition (ARP) | | | DISBURSEMENTS | | | | | | | | |
| 154 | | | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | |
| 155 | | | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other | Non-Capitalized Equipment | Termination Benefits | Total Expenditures | |
| 156 | FUNCTION | | | | | | | | | | | |
| 157 | 1. List the total expenditures for the Functions 1000 and 2000 below | | | | | | | | | | | |
| 158 | INSTRUCTION Total Expenditures | 1000 | | | | | | | | | | 0 |
| 159 | SUPPORT SERVICES Total Expenditures | 2000 | | | | | | | | | | 0 |
| 160 | 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) | | | | | | | | | | | |
| 161 | Facilities Acquisition and Construction Services (Total) | 2530 | | | | | | | | | | 0 |
| 162 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total) | 2540 | | | | | | | | | | 0 |
| 163 | FOOD SERVICES (Total) | 2560 | | | | | | | | | | 0 |
| 164 | 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). | | | | | | | | | | | |
| 165 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000) | 1000 | | | | | | | | | | 0 |
| 166 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000) | 2000 | | | | | | | | | | 0 |
| 167 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions) | Total Technology | 0 | 0 | 0 | 0 | | | 0 | | | 0 |

CARES, CRRSA, ARP Schedule
(Detailed Schedule of Receipts and Disbursements)

| | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|---|------------------|-------------------------|----------------------------|-----------------------------|-------------------------------|-------------------------|----------------|------------------------------------|-------------------------------|-----------------------------|--------|
| 171 | Expenditure Section H: | | | | | | | | | | | |
| 172 | ARP IDEA (ARP) | | -----DISBURSEMENTS----- | | | | | | | | | |
| 173 | | | (100) Salaries | (200) Employee Benefits | (300) Purchased Services | (400) Supplies & Materials | (500) Capital Outlay | (600) Other | (700) Non-Capitalized Equipment | (800) Termination Benefits | (900) Total Expenditures | |
| 174 | | | | | | | | | | | | |
| 175 | FUNCTION | | | | | | | | | | | |
| 176 | 1. List the total expenditures for the Functions 1000 and 2000 below | | | | | | | | | | | |
| 177 | INSTRUCTION Total Expenditures | 1000 | | | | | | | | | | 0 |
| 178 | SUPPORT SERVICES Total Expenditures | 2000 | | | | | | | | | | 0 |
| 180 | 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) | | | | | | | | | | | |
| 181 | Facilities Acquisition and Construction Services (Total) | 2530 | | | | | | | | | | 0 |
| 182 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total) | 2540 | | | | | | | | | | 0 |
| 183 | FOOD SERVICES (Total) | 2560 | | | | | | | | | | 0 |
| 184 | | | | | | | | | | | | |
| 185 | 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). | | | | | | | | | | | |
| 186 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000) | 1000 | | | | | | | | | | 0 |
| 187 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000) | 2000 | | | | | | | | | | 0 |
| 188 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions) | Total Technology | | 0 | 0 | 0 | | | 0 | | | 0 |
| 189 | Expenditure Section I: | | | | | | | | | | | |
| 190 | ARP Homeless I (ARP) | | -----DISBURSEMENTS----- | | | | | | | | | |
| 191 | | | (100) Salaries | (200) Employee Benefits | (300) Purchased Services | (400) Supplies & Materials | (500) Capital Outlay | (600) Other | (700) Non-Capitalized Equipment | (800) Termination Benefits | (900) Total Expenditures | |
| 192 | | | | | | | | | | | | |
| 193 | FUNCTION | | | | | | | | | | | |
| 194 | 1. List the total expenditures for the Functions 1000 and 2000 below | | | | | | | | | | | |
| 195 | INSTRUCTION Total Expenditures | 1000 | | | | 87 | | | | | | 87 |
| 196 | SUPPORT SERVICES Total Expenditures | 2000 | | | 14,825 | | | | | | | 14,825 |
| 197 | | | | | | | | | | | | |
| 198 | 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) | | | | | | | | | | | |
| 199 | Facilities Acquisition and Construction Services (Total) | 2530 | | | | | | | | | | 0 |
| 200 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total) | 2540 | | | | | | | | | | 0 |
| 201 | FOOD SERVICES (Total) | 2560 | | | | | | | | | | 0 |
| 202 | | | | | | | | | | | | |
| 203 | 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). | | | | | | | | | | | |
| 204 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000) | 1000 | | | | | | | | | | 0 |
| 205 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000) | 2000 | | | | | | | | | | 0 |
| 206 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions) | Total Technology | | 0 | 0 | 0 | | | 0 | | | 0 |

CARES, CRRSA, ARP Schedule
(Detailed Schedule of Receipts and Disbursements)

| | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|---|------------------|-------------------------|-------------------|--------------------|----------------------|----------------|-------|---------------------------|----------------------|--------------------|---|
| 207 | Expenditure Section J: | | | | | | | | | | | |
| 208 | CURES (Coronavirus State and Local Fiscal Recovery Funds) | | -----DISBURSEMENTS----- | | | | | | | | | |
| 209 | | | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | |
| 210 | | | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other | Non-Capitalized Equipment | Termination Benefits | Total Expenditures | |
| 211 | FUNCTION | | | | | | | | | | | |
| 212 | 1. List the total expenditures for the Functions 1000 and 2000 below | | | | | | | | | | | |
| 213 | INSTRUCTION Total Expenditures | 1000 | | | | | | | | | | 0 |
| 214 | SUPPORT SERVICES Total Expenditures | 2000 | | | | | | | | | | 0 |
| 215 | 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) | | | | | | | | | | | |
| 216 | Facilities Acquisition and Construction Services (Total) | 2530 | | | | | | | | | | 0 |
| 217 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total) | 2540 | | | | | | | | | | 0 |
| 218 | FOOD SERVICES (Total) | 2560 | | | | | | | | | | 0 |
| 219 | 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). | | | | | | | | | | | |
| 220 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000) | 1000 | | | | | | | | | | 0 |
| 221 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000) | 2000 | | | | | | | | | | 0 |
| 222 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions) | Total Technology | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 223 | Expenditure Section K: | | | | | | | | | | | |
| 224 | Other CARES Act Expenditures (not accounted for above) | | -----DISBURSEMENTS----- | | | | | | | | | |
| 225 | | | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | |
| 226 | | | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other | Non-Capitalized Equipment | Termination Benefits | Total Expenditures | |
| 227 | FUNCTION | | | | | | | | | | | |
| 228 | 1. List the total expenditures for the Functions 1000 and 2000 below | | | | | | | | | | | |
| 229 | INSTRUCTION Total Expenditures | 1000 | | | | | | | | | | 0 |
| 230 | SUPPORT SERVICES Total Expenditures | 2000 | | | | | | | | | | 0 |
| 231 | 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) | | | | | | | | | | | |
| 232 | Facilities Acquisition and Construction Services (Total) | 2530 | | | | | | | | | | 0 |
| 233 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total) | 2540 | | | | | | | | | | 0 |
| 234 | FOOD SERVICES (Total) | 2560 | | | | | | | | | | 0 |
| 235 | 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). | | | | | | | | | | | |
| 236 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000) | 1000 | | | | | | | | | | 0 |
| 237 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000) | 2000 | | | | | | | | | | 0 |
| 238 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions) | Total Technology | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 239 | | | | | | | | | | | | |
| 240 | | | | | | | | | | | | |
| 241 | | | | | | | | | | | | |
| 242 | | | | | | | | | | | | |

CARES, CRRSA, ARP Schedule
(Detailed Schedule of Receipts and Disbursements)

| | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|---|------------------|-------------------|----------------------------|-----------------------------|-------------------------------|-------------------------|----------------|------------------------------------|-------------------------------|-----------------------------|-----------|
| 243 | Expenditure Section L: | | | | | | | | | | | |
| 244 | Other CRRSA Expenditures (not accounted for above) | | DISBURSEMENTS | | | | | | | | | |
| 245 | | | (100) Salaries | (200) Employee Benefits | (300) Purchased Services | (400) Supplies & Materials | (500) Capital Outlay | (600) Other | (700) Non-Capitalized Equipment | (800) Termination Benefits | (900) Total Expenditures | |
| 246 | FUNCTION | | | | | | | | | | | |
| 248 | 1. List the total expenditures for the Functions 1000 and 2000 below | | | | | | | | | | | |
| 249 | INSTRUCTION Total Expenditures | 1000 | | | | | | | | | | 0 |
| 250 | SUPPORT SERVICES Total Expenditures | 2000 | | | | | | | | | | 0 |
| 252 | 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) | | | | | | | | | | | |
| 253 | Facilities Acquisition and Construction Services (Total) | 2530 | | | | | | | | | | 0 |
| 254 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total) | 2540 | | | | | | | | | | 0 |
| 255 | FOOD SERVICES (Total) | 2560 | | | | | | | | | | 0 |
| 257 | 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). | | | | | | | | | | | |
| 258 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000) | 1000 | | | | | | | | | | 0 |
| 259 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000) | 2000 | | | | | | | | | | 0 |
| 260 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions) | Total Technology | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 261 | Expenditure Section M: | | | | | | | | | | | |
| 262 | Other ARP Expenditures (not accounted for above) | | DISBURSEMENTS | | | | | | | | | |
| 263 | | | (100) Salaries | (200) Employee Benefits | (300) Purchased Services | (400) Supplies & Materials | (500) Capital Outlay | (600) Other | (700) Non-Capitalized Equipment | (800) Termination Benefits | (900) Total Expenditures | |
| 264 | FUNCTION | | | | | | | | | | | |
| 266 | 1. List the total expenditures for the Functions 1000 and 2000 below | | | | | | | | | | | |
| 267 | INSTRUCTION Total Expenditures | 1000 | | | | | | | | | | 0 |
| 268 | SUPPORT SERVICES Total Expenditures | 2000 | | | | | | | | | | 0 |
| 270 | 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) | | | | | | | | | | | |
| 271 | Facilities Acquisition and Construction Services (Total) | 2530 | | | | | | | | | | 0 |
| 272 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total) | 2540 | | | | | | | | | | 0 |
| 273 | FOOD SERVICES (Total) | 2560 | | | | | | | | | | 0 |
| 275 | 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). | | | | | | | | | | | |
| 276 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000) | 1000 | | | | | | | | | | 0 |
| 277 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000) | 2000 | | | | | | | | | | 0 |
| 278 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions) | Total Technology | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 280 | Expenditure Section N: | | | | | | | | | | | |
| 281 | TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds) | | DISBURSEMENTS | | | | | | | | | |
| 282 | | | (100) Salaries | (200) Employee Benefits | (300) Purchased Services | (400) Supplies & Materials | (500) Capital Outlay | (600) Other | (700) Non-Capitalized Equipment | (800) Termination Benefits | (900) Total Expenditures | |
| 284 | FUNCTION | | | | | | | | | | | |
| 285 | INSTRUCTION | 1000 | 349,388 | 37,499 | 71,301 | 613,298 | 436,932 | 0 | 0 | | | 1,508,418 |
| 286 | SUPPORT SERVICES | 2000 | 62,530 | 11,087 | 352,810 | 0 | 1,498,112 | 0 | 0 | | | 1,924,539 |
| 287 | Facilities Acquisition and Construction Services (Total) | 2530 | 0 | 0 | 188,985 | 0 | 0 | 0 | 0 | | | 188,985 |
| 288 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total) | 2540 | 0 | 0 | 100,000 | 0 | 0 | 0 | 0 | | | 100,000 |
| 289 | FOOD SERVICES (Total) | 2560 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 |
| 290 | TOTAL EXPENDITURES | | | | | | | | | | Functions 1000 & 2000 total | 3,432,957 |
| 292 | Expenditure Section O: | | | | | | | | | | | |
| 293 | TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds) | | DISBURSEMENTS | | | | | | | | | |
| 294 | | | (100) Salaries | (200) Employee Benefits | (300) Purchased Services | (400) Supplies & Materials | (500) Capital Outlay | (600) Other | (700) Non-Capitalized Equipment | (800) Termination Benefits | (900) Total Expenditures | |
| 296 | FUNCTION | | | | | | | | | | | |
| 297 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures) | Total Technology | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 |

| | A | B | C | D | E | F | G | H | I | J | K | L |
|----|--|---------------|--|---|--|--------------------------------------|--------------------------|--|--|---|--|---|
| 1 | SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION | | | | | | | | | | | |
| | Description of Assets (Enter Whole Dollars) | Acct # | Cost Beginning July 1, 2023 | Add: Additions July 1, 2023 thru June 30, 2024 | Less: Deletions July 1, 2023 thru June 30, 2024 | Cost Ending June 30, 2024 | Life In Years | Accumulated Depreciation Beginning July 1, 2023 | Add: Depreciation Allowable July 1, 2023 thru June 30, 2024 | Less: Depreciation Deletions July 1, 2023 thru June 30, 2024 | Accumulated Depreciation Ending June 30, 2024 | Ending Balance Undepreciated June 30, 2024 |
| 2 | | | | | | | | | | | | |
| 3 | Works of Art & Historical Treasures | 210 | | | | 0 | | | | | 0 | 0 |
| 4 | Land | 220 | | | | | | | | | | |
| 5 | Non-Depreciable Land | 221 | 600,301 | | | 600,301 | | | | | | 600,301 |
| 6 | Depreciable Land | 222 | | | | 0 | 50 | | | | 0 | 0 |
| 7 | Buildings | 230 | | | | | | | | | | |
| 8 | Permanent Buildings | 231 | 67,074,158 | | | 67,074,158 | 50 | 35,606,163 | 1,353,947 | | 36,960,110 | 30,114,048 |
| 9 | Temporary Buildings | 232 | | | | 0 | 20 | | | | 0 | 0 |
| 10 | Improvements Other than Buildings (Infrastructure) | 240 | 31,650,357 | 151,596 | | 31,801,953 | 20 | 14,710,330 | 1,452,987 | | 16,163,317 | 15,638,636 |
| 11 | Capitalized Equipment | 250 | | | | | | | | | | |
| 12 | 10 Yr Schedule | 251 | 7,266,930 | | | 7,266,930 | 10 | 5,391,416 | 313,793 | | 5,705,209 | 1,561,721 |
| 13 | 5 Yr Schedule | 252 | 8,981,801 | 807,577 | | 9,789,378 | 5 | 5,447,064 | 893,168 | | 6,340,232 | 3,449,146 |
| 14 | 3 Yr Schedule | 253 | | | | 0 | 3 | | | | 0 | 0 |
| 15 | Construction in Progress | 260 | 4,022,617 | 5,814,759 | | 9,837,376 | -- | | | | | 9,837,376 |
| 16 | Total Capital Assets | 200 | 119,596,164 | 6,773,932 | 0 | 126,370,096 | | 61,154,973 | 4,013,895 | 0 | 65,168,868 | 61,201,228 |
| 17 | Non-Capitalized Equipment | 700 | | | | 0 | 10 | | 0 | | | |
| 18 | Allowable Depreciation | | | | | | | | 4,013,895 | | | |

| | A | B | C | D | E | F | H |
|----|---|---|---------------------------|---|---------------|-------------------|---|
| 1 | ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2023 - 2024) | | | | | | |
| 2 | <i>This schedule is completed for school districts only.</i> | | | | | | |
| 4 | Fund | Sheet, Row | ACCOUNT NO - TITLE | | Amount | | |
| 6 | OPERATING EXPENSE PER PUPIL | | | | | | |
| 7 | EXPENDITURES: | | | | | | |
| 8 | ED | Expenditures 16-24, L116 | | Total Expenditures | \$ | 57,749,125 | |
| 9 | O&M | Expenditures 16-24, L155 | | Total Expenditures | | 7,927,317 | |
| 10 | DS | Expenditures 16-24, L178 | | Total Expenditures | | 1,665,727 | |
| 11 | TR | Expenditures 16-24, L214 | | Total Expenditures | | 4,240,521 | |
| 12 | MR/SS | Expenditures 16-24, L292 | | Total Expenditures | | 1,584,154 | |
| 13 | TORT | Expenditures 16-24, L429 | | Total Expenditures | | 800,587 | |
| 14 | | | | Total Expenditures | \$ | 73,967,431 | |
| 16 | LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM: | | | | | | |
| 18 | TR | Revenues 10-15, L43, Col F | 1412 | Regular - Transp Fees from Other Districts (In State) | \$ | 0 | |
| 19 | TR | Revenues 10-15, L47, Col F | 1421 | Summer Sch - Transp. Fees from Pupils or Parents (In State) | | 0 | |
| 20 | TR | Revenues 10-15, L48, Col F | 1422 | Summer Sch - Transp. Fees from Other Districts (In State) | | 0 | |
| 21 | TR | Revenues 10-15, L49, Col F | 1423 | Summer Sch - Transp. Fees from Other Sources (In State) | | 0 | |
| 22 | TR | Revenues 10-15, L50 Col F | 1424 | Summer Sch - Transp. Fees from Other Sources (Out of State) | | 0 | |
| 23 | TR | Revenues 10-15, L52, Col F | 1432 | CTE - Transp Fees from Other Districts (In State) | | 0 | |
| 24 | TR | Revenues 10-15, L56, Col F | 1442 | Special Ed - Transp Fees from Other Districts (In State) | | 0 | |
| 25 | TR | Revenues 10-15, L59, Col F | 1451 | Adult - Transp Fees from Pupils or Parents (In State) | | 0 | |
| 26 | TR | Revenues 10-15, L60, Col F | 1452 | Adult - Transp Fees from Other Districts (In State) | | 0 | |
| 27 | TR | Revenues 10-15, L61, Col F | 1453 | Adult - Transp Fees from Other Sources (In State) | | 0 | |
| 28 | TR | Revenues 10-15, L62, Col F | 1454 | Adult - Transp Fees from Other Sources (Out of State) | | 0 | |
| 29 | O&M-TR | Revenues 10-15, L151, Col D & F | 3410 | Adult Ed (from ICCB) | | 0 | |
| 30 | O&M-TR | Revenues 10-15, L152, Col D & F | 3499 | Adult Ed - Other (Describe & Itemize) | | 0 | |
| 31 | O&M-TR | Revenues 10-15, L214, Col D,F | 4600 | Fed - Spec Education - Preschool Flow-Through | | 0 | |
| 32 | O&M-TR | Revenues 10-15, L215, Col D,F | 4605 | Fed - Spec Education - Preschool Discretionary | | 0 | |
| 33 | O&M | Revenues 10-15, L225, Col D | 4810 | Federal - Adult Education | | 0 | |
| 34 | ED | Expenditures 16-24, L7, Col K - (G+I) | 1125 | Pre-K Programs | | 0 | |
| 35 | ED | Expenditures 16-24, L9, Col K - (G+I) | 1225 | Special Education Programs Pre-K | | 0 | |
| 36 | ED | Expenditures 16-24, L11, Col K - (G+I) | 1275 | Remedial and Supplemental Programs Pre-K | | 0 | |
| 37 | ED | Expenditures 16-24, L12, Col K - (G+I) | 1300 | Adult/Continuing Education Programs | | 0 | |
| 38 | ED | Expenditures 16-24, L15, Col K - (G+I) | 1600 | Summer School Programs | | 202,180 | |
| 39 | ED | Expenditures 16-24, L20, Col K | 1910 | Pre-K Programs - Private Tuition | | 0 | |
| 40 | ED | Expenditures 16-24, L21, Col K | 1911 | Regular K-12 Programs - Private Tuition | | 0 | |
| 41 | ED | Expenditures 16-24, L22, Col K | 1912 | Special Education Programs K-12 - Private Tuition | | 0 | |
| 42 | ED | Expenditures 16-24, L23, Col K | 1913 | Special Education Programs Pre-K - Tuition | | 0 | |
| 43 | ED | Expenditures 16-24, L24, Col K | 1914 | Remedial/Supplemental Programs K-12 - Private Tuition | | 0 | |
| 44 | ED | Expenditures 16-24, L25, Col K | 1915 | Remedial/Supplemental Programs Pre-K - Private Tuition | | 0 | |
| 45 | ED | Expenditures 16-24, L26, Col K | 1916 | Adult/Continuing Education Programs - Private Tuition | | 0 | |
| 46 | ED | Expenditures 16-24, L27, Col K | 1917 | CTE Programs - Private Tuition | | 0 | |
| 47 | ED | Expenditures 16-24, L28, Col K | 1918 | Interscholastic Programs - Private Tuition | | 0 | |
| 48 | ED | Expenditures 16-24, L29, Col K | 1919 | Summer School Programs - Private Tuition | | 0 | |
| 49 | ED | Expenditures 16-24, L30, Col K | 1920 | Gifted Programs - Private Tuition | | 0 | |
| 50 | ED | Expenditures 16-24, L31, Col K | 1921 | Bilingual Programs - Private Tuition | | 0 | |
| 51 | ED | Expenditures 16-24, L32, Col K | 1922 | Truants Alternative/Optional Ed Progm - Private Tuition | | 46,342 | |
| 52 | ED | Expenditures 16-24, L77, Col K - (G+I) | 3000 | Community Services | | 103,526 | |
| 53 | ED | Expenditures 16-24, L104, Col K | 4000 | Total Payments to Other Govt Units | | 2,543,828 | |
| 54 | ED | Expenditures 16-24, L116, Col G | - | Capital Outlay | | 1,162,037 | |
| 55 | ED | Expenditures 16-24, L116, Col I | - | Non-Capitalized Equipment | | 0 | |
| 56 | O&M | Expenditures 16-24, L134, Col K - (G+I) | 3000 | Community Services | | 0 | |
| 57 | O&M | Expenditures 16-24, L143, Col K | 4000 | Total Payments to Other Govt Units | | 0 | |
| 58 | O&M | Expenditures 16-24, L155, Col G | - | Capital Outlay | | 2,129,589 | |
| 59 | O&M | Expenditures 16-24, L155, Col I | - | Non-Capitalized Equipment | | 0 | |
| 60 | DS | Expenditures 16-24, L164, Col K | 4000 | Payments to Other Dist & Govt Units | | 0 | |

| | A | B | C | D | E | F | H |
|-----|---|--|---------------------------|---|----|-------------------|---|
| 1 | ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2023 - 2024) | | | | | | |
| 2 | <i>This schedule is completed for school districts only.</i> | | | | | | |
| 3 | | | | | | | |
| 4 | Fund | Sheet, Row | ACCOUNT NO - TITLE | | | Amount | |
| 5 | | | | | | | |
| 61 | DS | Expenditures 16-24, L174, Col K | 5300 | Debt Service - Payments of Principal on Long-Term Debt | | 1,217,518 | |
| 62 | TR | Expenditures 16-24, L189, Col K - (G+) | 3000 | Community Services | | 0 | |
| 63 | TR | Expenditures 16-24, L200, Col K | 4000 | Total Payments to Other Govt Units | | 0 | |
| 64 | TR | Expenditures 16-24, L210, Col K | 5300 | Debt Service - Payments of Principal on Long-Term Debt | | 0 | |
| 65 | TR | Expenditures 16-24, L214, Col G | - | Capital Outlay | | 0 | |
| 66 | TR | Expenditures 16-24, L214, Col I | - | Non-Capitalized Equipment | | 0 | |
| 67 | MR/SS | Expenditures 16-24, L220, Col K | 1125 | Pre-K Programs | | 0 | |
| 68 | MR/SS | Expenditures 16-24, L222, Col K | 1225 | Special Education Programs - Pre-K | | 0 | |
| 69 | MR/SS | Expenditures 16-24, L224, Col K | 1275 | Remedial and Supplemental Programs - Pre-K | | 0 | |
| 70 | MR/SS | Expenditures 16-24, L225, Col K | 1300 | Adult/Continuing Education Programs | | 0 | |
| 71 | MR/SS | Expenditures 16-24, L228, Col K | 1600 | Summer School Programs | | 10,428 | |
| 72 | MR/SS | Expenditures 16-24, L277, Col K | 3000 | Community Services | | 6,958 | |
| 73 | MR/SS | Expenditures 16-24, L282, Col K | 4000 | Total Payments to Other Govt Units | | 0 | |
| 74 | Tort | Expenditures 16-24, L318, Col K - (G+) | 1125 | Pre-K Programs | | 0 | |
| 75 | Tort | Expenditures 16-24, L320, Col K - (G+) | 1225 | Special Education Programs Pre-K | | 0 | |
| 76 | Tort | Expenditures 16-24, L322, Col K - (G+) | 1275 | Remedial and Supplemental Programs Pre-K | | 0 | |
| 77 | Tort | Expenditures 16-24, L323, Col K - (G+) | 1300 | Adult/Continuing Education Programs | | 0 | |
| 78 | Tort | Expenditures 16-24, L326, Col K - (G+) | 1600 | Summer School Programs | | 0 | |
| 79 | Tort | Expenditures 16-24, L331, Col K | 1910 | Pre-K Programs - Private Tuition | | 0 | |
| 80 | Tort | Expenditures 16-24, L332, Col K | 1911 | Regular K-12 Programs - Private Tuition | | 0 | |
| 81 | Tort | Expenditures 16-24, L333, Col K | 1912 | Special Education Programs K-12 - Private Tuition | | 0 | |
| 82 | Tort | Expenditures 16-24, L334, Col K | 1913 | Special Education Programs Pre-K - Tuition | | 0 | |
| 83 | Tort | Expenditures 16-24, L335, Col K | 1914 | Remedial/Supplemental Programs K-12 - Private Tuition | | 0 | |
| 84 | Tort | Expenditures 16-24, L336, Col K | 1915 | Remedial/Supplemental Programs Pre-K - Private Tuition | | 0 | |
| 85 | Tort | Expenditures 16-24, L337, Col K | 1916 | Adult/Continuing Education Programs - Private Tuition | | 0 | |
| 86 | Tort | Expenditures 16-24, L338, Col K | 1917 | CTE Programs - Private Tuition | | 0 | |
| 87 | Tort | Expenditures 16-24, L339, Col K | 1918 | Interscholastic Programs - Private Tuition | | 0 | |
| 88 | Tort | Expenditures 16-24, L340, Col K | 1919 | Summer School Programs - Private Tuition | | 0 | |
| 89 | Tort | Expenditures 16-24, L341, Col K | 1920 | Gifted Programs - Private Tuition | | 0 | |
| 90 | Tort | Expenditures 16-24, L342, Col K | 1921 | Bilingual Programs - Private Tuition | | 0 | |
| 91 | Tort | Expenditures 16-24, L343, Col K | 1922 | Truants Alternative/Optional Ed Programs - Private Tuition | | 0 | |
| 92 | Tort | Expenditures 16-24, L388, Col K - (G+) | 3000 | Community Services | | 0 | |
| 93 | Tort | Expenditures 16-24, L415, Col K | 4000 | Total Payments to Other Govt Units | | 0 | |
| 94 | Tort | Expenditures 16-24, L429, Col G | - | Capital Outlay | | 0 | |
| 95 | Tort | Expenditures 16-24, L429, Col I | - | Non-Capitalized Equipment | | 0 | |
| 96 | | | | Total Deductions for OEPP Computation (Sum of Lines 18 - 95) | \$ | 7,422,406 | |
| 97 | | | | Total Operating Expenses Regular K-12 (Line 14 minus Line 96) | | 66,545,025 | |
| 98 | | | | 9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2023-2024 | | 2,920.27 | |
| 99 | | | | Estimated OEPP (Line 97 divided by Line 98) | \$ | 22,787.29 | |
| 100 | | | | | | | |
| 101 | | | | PER CAPITA TUITION CHARGE | | | |
| 103 | LESS OFFSETTING RECEIPTS/REVENUES: | | | | | | |
| 104 | TR | Revenues 10-15, L42, Col F | 1411 | Regular -Transp Fees from Pupils or Parents (In State) | \$ | 1,450 | |
| 105 | TR | Revenues 10-15, L44, Col F | 1413 | Regular - Transp Fees from Other Sources (In State) | | 0 | |
| 106 | TR | Revenues 10-15, L45, Col F | 1415 | Regular - Transp Fees from Co-curricular Activities (In State) | | 0 | |
| 107 | TR | Revenues 10-15, L46, Col F | 1416 | Regular Transp Fees from Other Sources (Out of State) | | 0 | |
| 108 | TR | Revenues 10-15, L51, Col F | 1431 | CTE - Transp Fees from Pupils or Parents (In State) | | 0 | |
| 109 | TR | Revenues 10-15, L53, Col F | 1433 | CTE - Transp Fees from Other Sources (In State) | | 0 | |
| 110 | TR | Revenues 10-15, L54, Col F | 1434 | CTE - Transp Fees from Other Sources (Out of State) | | 0 | |
| 111 | TR | Revenues 10-15, L55, Col F | 1441 | Special Ed - Transp Fees from Pupils or Parents (In State) | | 0 | |
| 112 | TR | Revenues 10-15, L57, Col F | 1443 | Special Ed - Transp Fees from Other Sources (In State) | | 0 | |
| 113 | TR | Revenues 10-15, L58, Col F | 1444 | Special Ed - Transp Fees from Other Sources (Out of State) | | 0 | |
| 114 | ED | Revenues 10-15, L75, Col C | 1600 | Total Food Service | | 22,281 | |
| 115 | ED-O&M | Revenues 10-15, L83, Col C,D | 1700 | Total District/School Activity Income (without Student Activity Funds) | | 225,956 | |
| 116 | ED | Revenues 10-15, L86, Col C | 1811 | Rentals - Regular Textbooks | | 0 | |
| 117 | ED | Revenues 10-15, L89, Col C | 1819 | Rentals - Other (Describe & Itemize) | | 0 | |
| 118 | ED | Revenues 10-15, L90, Col C | 1821 | Sales - Regular Textbooks | | 47,281 | |
| 119 | ED | Revenues 10-15, L93, Col C | 1829 | Sales - Other (Describe & Itemize) | | 0 | |
| 120 | ED | Revenues 10-15, L94, Col C | 1890 | Other (Describe & Itemize) | | 0 | |
| 121 | ED-O&M | Revenues 10-15, L97, Col C,D | 1910 | Rentals | | 42,803 | |
| 122 | ED-O&M-TR | Revenues 10-15, L100, Col C,D,F | 1940 | Services Provided Other Districts | | 0 | |
| 123 | ED-O&M-DS-TR-MR/SS | Revenues 10-15, L106, Col C,D,E,F,G | 1991 | Payment from Other Districts | | 0 | |
| 124 | ED | Revenues 10-15, L108, Col C | 1993 | Other Local Fees (Describe & Itemize) | | 97,239 | |
| 125 | ED-O&M-TR | Revenues 10-15, L134, Col C,D,F | 3100 | Total Special Education | | 266,662 | |
| 126 | ED-O&M-MR/SS | Revenues 10-15, L143, Col C,D,G | 3200 | Total Career and Technical Education | | 199,324 | |
| 127 | ED-MR/SS | Revenues 10-15, L147, Col C,G | 3300 | Total Bilingual Ed | | 0 | |
| 128 | ED | Revenues 10-15, L148, Col C | 3360 | State Free Lunch & Breakfast | | 23,814 | |
| 129 | ED-O&M-MR/SS | Revenues 10-15, L149, Col C,D,G | 3365 | School Breakfast Initiative | | 0 | |
| 130 | ED-O&M | Revenues 10-15, L150, Col C,D | 3370 | Driver Education | | 28,038 | |

| | A | B | C | D | E | F | H |
|-----|---|--------------------------------------|---------------------------|---|---|-----------|---------------|
| 1 | ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2023 - 2024) | | | | | | |
| 2 | <i>This schedule is completed for school districts only.</i> | | | | | | |
| 4 | Fund | Sheet_Row | ACCOUNT NO - TITLE | | | | Amount |
| 131 | ED-O&M-TR-MR/SS | Revenues 10-15, L157, Col C,D,F,G | 3500 | Total Transportation | | 1,803,184 | |
| 132 | ED | Revenues 10-15, L158, Col C | 3610 | Learning Improvement - Change Grants | | 0 | |
| 133 | ED-O&M-TR-MR/SS | Revenues 10-15, L159, Col C,D,F,G | 3660 | Scientific Literacy | | 0 | |
| 134 | ED-TR-MR/SS | Revenues 10-15, L160, Col C,F,G | 3695 | Truant Alternative/Optional Education | | 247,322 | |
| 135 | ED-O&M-TR-MR/SS | Revenues 10-15, L162, Col C,D,F,G | 3766 | Chicago General Education Block Grant | | 0 | |
| 136 | ED-O&M-TR-MR/SS | Revenues 10-15, L163, Col C,D,F,G | 3767 | Chicago Educational Services Block Grant | | 0 | |
| 137 | ED-O&M-DS-TR-MR/SS | Revenues 10-15, L164, Col C,D,E,F,G | 3775 | School Safety & Educational Improvement Block Grant | | 0 | |
| 138 | ED-O&M-DS-TR-MR/SS | Revenues 10-15, L165, Col C,D,E,F,G | 3780 | Technology - Technology for Success | | 0 | |
| 139 | ED-TR | Revenues 10-15, L166, Col C,F | 3815 | State Charter Schools | | 0 | |
| 140 | O&M | Revenues 10-15, L169, Col D | 3925 | School Infrastructure - Maintenance Projects | | 0 | |
| 141 | ED-O&M-DS-TR-MR/SS-Tort | Revenues 10-15, L170, Col C-G,J | 3999 | Other Restricted Revenue from State Sources | | 126,341 | |
| 142 | ED | Revenues 10-15, L179, Col C | 4045 | Head Start (Subtract) | | 0 | |
| 143 | ED-O&M-TR-MR/SS | Revenues 10-15, L183, Col C,D,F,G | - | Total Restricted Grants-In-Aid Received Directly from Federal Govt | | 4,500 | |
| 144 | ED-O&M-TR-MR/SS | Revenues 10-15, L190, Col C,D,F,G | 4100 | Total Title V | | 0 | |
| 145 | ED-MR/SS | Revenues 10-15, L200, Col C,G | 4200 | Total Food Service | | 1,624,474 | |
| 146 | ED-O&M-TR-MR/SS | Revenues 10-15, L206, Col C,D,F,G | 4300 | Total Title I | | 1,502,107 | |
| 147 | ED-O&M-TR-MR/SS | Revenues 10-15, L212, Col C,D,F,G | 4400 | Total Title IV | | 100,854 | |
| 148 | ED-O&M-TR-MR/SS | Revenues 10-15, L216, Col C,D,F,G | 4620 | Fed - Spec Education - IDEA - Flow Through | | 1,482,226 | |
| 149 | ED-O&M-TR-MR/SS | Revenues 10-15, L217, Col C,D,F,G | 4625 | Fed - Spec Education - IDEA - Room & Board | | 0 | |
| 150 | ED-O&M-TR-MR/SS | Revenues 10-15, L218, Col C,D,F,G | 4630 | Fed - Spec Education - IDEA - Discretionary | | 0 | |
| 151 | ED-O&M-TR-MR/SS | Revenues 10-15, L219, Col C,D,F,G | 4699 | Fed - Spec Education - IDEA - Other (Describe & Itemize) | | 0 | |
| 152 | ED-O&M-MR/SS | Revenues 10-15, L224, Col C,D,G | 4700 | Total CTE - Perkins | | 135,518 | |
| 177 | ED-O&M-DS-TR-MR/SS-Tort | Revenue Adjustments (C225 thru J254) | 4800 | Total ARRA Program Adjustments | | 14,472 | |
| 178 | ED | Revenues 10-15, L256, Col C | 4901 | Race to the Top | | 0 | |
| 179 | ED-O&M-TR-MR/SS | Revenues 10-15, L257, Col C,D,F,G | 4902 | Race to the Top-Preschool Expansion Grant | | 0 | |
| 180 | ED-TR-MR/SS | Revenues 10-15, L258, Col C,F,G | 4905 | Title III - Immigrant Education Program (IEP) | | 0 | |
| 181 | ED-TR-MR/SS | Revenues 10-15, L259, Col C,F,G | 4909 | Title III - Language Inst Program - Limited Eng (LIPLEP) | | 30,134 | |
| 182 | ED-O&M-TR-MR/SS | Revenues 10-15, L260, Col C,D,F,G | 4920 | McKinney Education for Homeless Children | | 0 | |
| 183 | ED-O&M-TR-MR/SS | Revenues 10-15, L261, Col C,D,F,G | 4930 | Title II - Eisenhower Professional Development Formula | | 0 | |
| 184 | ED-O&M-TR-MR/SS | Revenues 10-15, L262, Col C,D,F,G | 4932 | Title II - Teacher Quality | | 161,646 | |
| 185 | ED-O&M-TR-MR/SS | Revenues 10-15, L263, Col C,D,F,G | 4935 | Title II - Part A - Supporting Effective Instruction - State Grants | | 0 | |
| 186 | ED-O&M-TR-MR/SS | Revenues 10-15, L264, Col C,D,F,G | 4960 | Federal Charter Schools | | 0 | |
| 187 | ED-O&M-TR-MR/SS | Revenues 10-15, L265, Col C,D,F,G | 4981 | State Assessment Grants | | 0 | |
| 188 | ED-O&M-TR-MR/SS | Revenues 10-15, L266, Col C,D,F,G | 4982 | Grant for State Assessments and Related Activities | | 0 | |
| 189 | ED-O&M-TR-MR/SS | Revenues 10-15, L267, Col C,D,F,G | 4991 | Medicaid Matching Funds - Administrative Outreach | | 119,211 | |
| 190 | ED-O&M-TR-MR/SS | Revenues 10-15, L268, Col C,D,F,G | 4992 | Medicaid Matching Funds - Fee-for-Service Program | | 57,539 | |
| 191 | ED-O&M-TR-MR/SS | Revenues 10-15, L269, Col C,D,F,G | 4998 | Other Restricted Revenue from Federal Sources (Describe & Itemize) | | 2,826,079 | |
| 192 | Federal Stimulus Revenue | CARES CRRSA ARP Schedule | | Adjusting for FY20, FY21, FY22, FY23, or FY24 revenue received in FY24 for FY20, FY21, FY22, FY23, or FY24 Expenses | | 0 | |
| 193 | ED-TR-MR/SS | Revenues (Part of EBF Payment) | 3100 | Special Education Contributions from EBF Funds ** | | 1,575,985 | |
| 194 | ED-MR/SS | Revenues (Part of EBF Payment) | 3300 | English Learning (Bilingual) Contributions from EBF Funds ** | | 80,137 | |
| 196 | Total Deductions for PCTC Computation (Line 104 through Line 194) | | | | | \$ | 12,846,577 |
| 197 | Net Operating Expense for Tuition Computation (Line 97 minus Line 196) | | | | | | 53,698,448 |
| 198 | Total Depreciation Allowance (from page 36, Line 18, Col I) | | | | | | 4,013,895 |
| 199 | Total Allowance for PCTC Computation (Line 197 plus Line 198) | | | | | | 57,712,343 |
| 200 | 9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2023-2024 | | | | | | 2,920.27 |
| 201 | Total Estimated PCTC (Line 199 divided by Line 200) * | | | | | \$ | 19,762.67 |
| 203 | *The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA | | | | | | |
| 204 | **Go to the Evidence-Based Funding Distribution Calculation webpage. | | | | | | |
| 205 | Under Reports, open the FY 2024 Special Education Funding Allocation Calculation Details and the FY 2024 English Learner Education Funding Allocation Calculation Details. Use the respective Excel file to locate the amount in column X for the Special Education Contribution and column V for the English Learner Contribution for the selected school district. <i>Please enter "0" if the district does not have allocations for lines 193 and 194.</i> | | | | | | |

ESTIMATED INDIRECT COST DATA

| | A | B | C | D | E | F | G | H |
|----|--|-----------------|---------|---------------------------|---------------------|-----------------------------|---------------------|---|
| 1 | ESTIMATED INDIRECT COST RATE DATA | | | | | | | |
| 2 | SECTION I | | | | | | | |
| 3 | Financial Data To Assist Indirect Cost Rate Determination | | | | | | | |
| 4 | <i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i> | | | | | | | |
| 5 | ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed. | | | | | | | |
| 6 | Support Services - Direct Costs | | | | | | | |
| 7 | Direction of Business Support Services (10, 50, and 80 -2510) | | | | | | | |
| 8 | Fiscal Services (10, 50, & 80 -2520) | | | | | | | |
| 9 | Operation and Maintenance of Plant Services (10, 20, 50, and 80 -2540) | | | | | | | |
| 10 | Food Services (10 & 80 -2560) <i>Must be less than (P16, Col E-F, L65) *Only include food costs.</i> | | | | 682,791 | | | |
| 11 | Value of Commodities Received for Fiscal Year 2024 (Include the value of commodities when determining if a Single Audit is required). | | | | 124,003 | | | |
| 12 | Internal Services (10, 50, and 80 -2570) | | | | | | | |
| 13 | Staff Services (10, 50, and 80 -2640) | | | | | | | |
| 14 | Data Processing Services (10, 50, & 80 -2660) | | | | | | | |
| 15 | SECTION II | | | | | | | |
| 16 | Estimated Indirect Cost Rate for Federal Programs | | | | | | | |
| 17 | | | | Restricted Program | | Unrestricted Program | | |
| 18 | | Function | | Indirect Costs | Direct Costs | Indirect Costs | Direct Costs | |
| 19 | Instruction | 1000 | | | 37,804,118 | | 37,804,118 | |
| 20 | Support Services: | | | | | | | |
| 21 | Pupil | 2100 | | | 6,423,274 | | 6,423,274 | |
| 22 | Instructional Staff | 2200 | | | 3,187,097 | | 3,187,097 | |
| 23 | General Admin. | 2300 | | | 2,167,962 | | 2,167,962 | |
| 24 | School Admin. | 2400 | | | 2,751,289 | | 2,751,289 | |
| 25 | Business: | | | | | | | |
| 26 | Direction of Business Spt. Srv. | 2510 | 180,235 | 0 | 180,235 | 0 | 0 | |
| 27 | Fiscal Services | 2520 | 470,284 | 0 | 470,284 | 0 | 0 | |
| 28 | Oper. & Maint. Plant Services | 2540 | | 6,125,026 | 6,125,026 | | 0 | |
| 29 | Pupil Transportation | 2550 | | 4,255,578 | | | 4,255,578 | |
| 30 | Food Services | 2560 | | 1,457,241 | | | 1,457,241 | |
| 31 | Internal Services | 2570 | 152,449 | 0 | 152,449 | 0 | 0 | |
| 32 | Central: | | | | | | | |
| 33 | Direction of Central Spt. Srv. | 2610 | | 0 | | | 0 | |
| 34 | Plan, Rsrch, Dvlp, Eval. Srv. | 2620 | | 0 | | | 0 | |
| 35 | Information Services | 2630 | | 0 | | | 0 | |
| 36 | Staff Services | 2640 | 393,992 | 0 | 393,992 | 0 | 0 | |
| 37 | Data Processing Services | 2660 | 242,794 | 0 | 242,794 | 0 | 0 | |
| 38 | Other: | 2900 | | 61,636 | | | 61,636 | |
| 39 | Community Services | 3000 | | 110,484 | | | 110,484 | |
| 40 | Contracts Paid in CY over the allowed amount for ICR calculation (from page 40) | | | | (10,827,389) | | (10,827,389) | |
| 41 | Total | | | 1,439,754 | 53,516,316 | 7,564,780 | 47,391,290 | |
| 42 | | | | Restricted Rate | | Unrestricted Rate | | |
| 43 | | | | Total Indirect Costs: | 1,439,754 | Total Indirect Costs: | 7,564,780 | |
| 44 | | | | Total Direct Costs: | 53,516,316 | Total Direct Costs: | 47,391,290 | |
| 45 | | | | | = 2.69% | | = 15.96% | |

| | A | B | C | D | E | F |
|----|---|--------------------------|----------------------------|--|---|---|
| 1 | REPORT ON SHARED SERVICES OR OUTSOURCING | | | | | |
| 2 | School Code, Section 17-1.1 (<i>Public Act 97-0357</i>) | | | | | |
| 3 | Fiscal Year Ending June 30, 2024 | | | | | |
| 5 | Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current, and next fiscal years. | | | | | |
| 6 | Thornton Fractional Twp HSD 215 | | | 07-016-2150-17_AFR24 Thornton Fractional Twp HSD 215 | | |
| 7 | 07016215017 | | | | | |
| 8 | <input type="checkbox"/> Check box if this schedule is not applicable..... | Prior Fiscal Year | Current Fiscal Year | Next Fiscal Year | Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative, or Shared Service. | |
| 9 | Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget | | | | | |
| 10 | Service or Function (Check all that apply) | | | Barriers to Implementation | (Limit text to 200 characters, for additional space use line 33 and 38) | |
| 11 | Curriculum Planning | | | | | |
| 12 | Custodial Services | | | | | |
| 13 | Educational Shared Programs | | | | | |
| 14 | Employee Benefits | | | | | |
| 15 | Energy Purchasing | | | | | |
| 16 | Food Services | | | | | |
| 17 | Grant Writing | | | | | |
| 18 | Grounds Maintenance Services | | | | | |
| 19 | Insurance | X | X | | SSCIP, SELF, EBC | |
| 20 | Investment Pools | X | X | | THORNTON FRACTIONAL TOWNSHIP TREASURER'S OFFICE | |
| 21 | Legal Services | | | | | |
| 22 | Maintenance Services | | | | | |
| 23 | Personnel Recruitment | | | | | |
| 24 | Professional Development | | | | | |
| 25 | Shared Personnel | | | | | |
| 26 | Special Education Cooperatives | X | X | | ECHO | |
| 27 | STEM (science, technology, engineering and math) Program Offerings | | | | | |
| 28 | Supply & Equipment Purchasing | | | | | |
| 29 | Technology Services | | | | | |
| 30 | Transportation | | | | | |
| 31 | Vocational Education Cooperatives | | | | | |
| 32 | All Other Joint/Cooperative Agreements | | | | | |
| 33 | Other | | | | | |
| 34 | | | | | | |
| 35 | Additional space for Column (D) - Barriers to Implementation: | | | | | |
| 36 | | | | | | |
| 37 | | | | | | |
| 38 | | | | | | |
| 40 | Additional space for Column (E) - Name of LEA : | | | | | |
| 41 | | | | | | |
| 42 | | | | | | |
| 43 | | | | | | |

ILLINOIS STATE BOARD OF EDUCATION
 School Business Services Department (N-330)
 100 North First Street
 Springfield, IL 62777-0001

LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET
 (Section 17-1.5 of the School Code)

School District Name: Thornton Fractional Twp HSD 215
 RCDT Number: 07016215017

| Description | Funct. No. | Actual Expenditures, Fiscal Year 2024 | | | | Budgeted Expenditures, Fiscal Year 2025 | | | |
|---|------------|---------------------------------------|---------------------------------------|---------------------|-----------|---|---------------------------------------|-------------------|-----------|
| | | (10) Educational Fund | (20) Operations & Maintenance Fund | (80) Tort Fund * | Total | (10) Educational Fund | (20) Operations & Maintenance Fund | (80) Tort Fund | Total |
| 1. Executive Administration Services | 2320 | 471,984 | | 0 | 471,984 | 534,500 | | | 534,500 |
| 2. Special Area Administration Services | 2330 | 349,225 | | 0 | 349,225 | 559,255 | | | 559,255 |
| 3. Other Support Services - School Administration | 2490 | 0 | | 0 | 0 | | | | 0 |
| 4. Direction of Business Support Services | 2510 | 178,134 | 0 | 0 | 178,134 | 203,700 | | | 203,700 |
| 5. Internal Services | 2570 | 142,018 | | 0 | 142,018 | 155,150 | | | 155,150 |
| 6. Direction of Central Support Services | 2610 | 0 | | 0 | 0 | | | | 0 |
| 7. Deduct - Early Retirement or other pension obligations required by state law and included above. | | | | | 0 | | | | 0 |
| 8. Totals | | 1,141,361 | 0 | 0 | 1,141,361 | 1,452,605 | 0 | 0 | 1,452,605 |
| 9. Percent Increase (Decrease) for FY2025 (Budgeted) over FY2024 (Actual) | | | | | | | | | 27% |

CERTIFICATION

I certify that the amounts shown above as Actual Expenditures, Fiscal Year 2024, agree with the amounts on the district's Annual Financial Report for Fiscal Year 2024.
 I also certify that the amounts shown above as Budgeted Expenditures, Fiscal Year 2025, agree with the amounts on the budget adopted by the Board of Education.

Signature of Superintendent

Contact Name (for questions)

Date

Contact Telephone Number

If line 9 is greater than 5% please check one box below.

- The district is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing.
- The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 15, 2024, to ensure inclusion in the fall 2024 report or postmarked by January 15, 2025, to ensure inclusion in the spring 2025 report. Information on the waiver process can be found at the waiver's webpage below.
<https://www.isbe.net/Pages/Waivers.aspx>
- The district will amend their budget to become in compliance with the limitation.

This page is provided for detailed itemizations as requested within the body of the report.
Type Below.

1. long term debt error due to lease principal paid
- 2.
- 3.
- 4.

Reference Pages.

- ¹ Do not enter negative numbers. Reports with negative numbers will be returned for correction.
- ² GASB Statement No. 24; Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On Behalf of" Payments should only be reflected on this page.
- ³ Equals Line 8 minus Line 17.
- ⁴ May require notification to the county clerk to abate an equal amount from taxes next extended. Refer to Section 17-2.11 for the applicable provisions and other "limited" transfer authority to O&M through June 30, 2013.
- ⁵ Requires notification to the county clerk to abate an equal amount from taxes next extended. See Section 10-22.14
- ⁶ Use of proceeds from the sale of school sites buildings, or other real estate is limited. See Sections 5-22 and 10-22.8 of the School Code.
- ⁷ Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.
- ⁸ Educational Fund (10) - Computer Technology only.
- ⁹ Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- ¹⁰ Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.
- ¹¹ Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund—e.g. alternate revenue bonds (Describe & Itemize).
- ¹² Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation).
Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation).
- ¹³ GASB Statement No. 87; all leases (both operational and capital) should be reflected on this line.

Embed signed Audit Questionnaire below:

[Please insert files above]

Instructions to insert word doc or pdf files:

Choose: Insert - Select: Object - Select Create from File tab - Select Browse - Select file that you want to embed - Check Display as icon - Select OK.

Note: If you have trouble inserting pdf files, submit as a separate attachment in IWAS and they will be inserted for you.

| | A | B | C | D | E | F |
|----|--|--------------------------|--|-----------------------------|---------------------------|-------------------|
| 1 | DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1) | | | | | |
| 2 | <i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2025 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i> | | | | | |
| 3 | The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell F11). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years. | | | | | |
| 4 | <i>- If the FY 2025 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.</i> | | | | | |
| 5 | <i>- If the Annual Financial Report requires a deficit reduction plan even though the FY2025 budget does not, a completed deficit reduction plan is still required.</i> | | | | | |
| 6 | DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only <i>(All AFR pages must be completed to generate the following calculation)</i> | | | | | |
| 7 | Description | EDUCATIONAL FUND (10) | OPERATIONS & MAINTENANCE FUND (20) | TRANSPORTATION FUND (40) | WORKING CASH FUND (70) | TOTAL |
| 8 | Direct Revenues | 63,226,372 | 8,279,113 | 4,607,150 | 376,956 | 76,489,591 |
| 9 | Direct Expenditures | 57,749,125 | 7,927,317 | 4,240,521 | | 69,916,963 |
| 10 | Difference | 5,477,247 | 351,796 | 366,629 | 376,956 | 6,572,628 |
| 11 | Fund Balance - June 30, 2024 | 29,274,943 | 3,976,813 | 1,666,762 | 5,784,975 | 40,703,493 |
| 12 | Balanced - no deficit reduction plan is required. | | | | | |
| 13 | | | | | | |
| 14 | | | | | | |
| 15 | | | | | | |

FY 2024 Audit Checklist

| |
|--|
| RCDT: 07016215017 |
| School District/ Joint Agreement Name: Thornton Fractional Twp HSD 215 |
| Auditor Name: Scott Duenser |
| License #: 065.032258 License Expiration Date (below): 9/30/2027 |
| 07-016-2150-17_AFR24 Thornton Fractional Twp HSD 215 |

All entries must balance within the individual fund statements and schedules as instructed below. Any error messages left unresolved below, will be returned to the auditor for correction.

1. The auditor's Opinion and Notes to the Financial Statements and the Corrective Action Plan(s) on LEA letterhead are embedded in the "Opinion-Notes" tab.
2. Student Activity Funds, Convenience Accounts, and other agency funds are included, if applicable.
3. All audit questions on page 2 are answered appropriately by checking all that apply. This page must also be certified with the signature of the CPA firm. Comments and explanations are included for all checked items at the bottom of page 2.
4. All **Other** accounts and functions labeled "(describe & itemize)" are properly noted on the "Itemization" tab.
5. Tuition paid to another school district or to a joint agreement (in state) is coded to Function 4200 and Other Objects (600).
6. Business Manager/Bookkeeper Costs are charged to the proper Function (No. 2510/2520).
7. If district is subject to PTELL on tab "Aud Quest 2", line 21 be sure to check the box and enter the effective date.
8. All entries were entered to the nearest whole dollar amount (Exception: 9 Month ADA on PCTC OEPP Tab).

Balancing Schedule

Check this Section for Error Messages

The following assures that various entries are in balance. Any out of balance condition is followed by an error message in **RED** and must be resolved before submitting to ISBE. One or more errors detected may cause this AFR to be returned for corrections and resubmission. If impossible for entries to balance, please explain on the itemization page.

| Description: | Error Message |
|---|---|
| 1. Cover Page: The Accounting Basis must be Cash or Accrual. Choose School District or Joint Agreement. | |
| What Basis of Accounting is used? | ACCRUAL |
| Choose School District or Joint Agreement. | SCHOOL DISTRICT |
| Accounting for late payments (Audit Questionnaire Section D). | OK |
| Is Budget Deficit Reduction Plan Required? | Congratulations! You have a balanced AFR. |
| 2. Page 2: Audit Questionnaire, Part C - Other Issues #22 | |
| School districts are required to catalogue and report unpaid fees from students that result from the high school's inability to withhold student grades, transcripts, and diplomas. | OK |
| 3. Page 3: Financial Information must be completed. | |
| Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point. | OK |
| Section A: Tax rates are not entered. Cells D10, F10, H10, L10 on tab 3 must have a tax rate or 0 entered. | OK |
| Section D: Check a or b that agrees with the school district type. | OK |
| Section E: Is there a material impact on the entity's financial position? | NO |
| 4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative. | |
| Fund (10) ED: Cash balances cannot be negative. | OK |
| Fund (20) O&M: Cash balances cannot be negative. | OK |
| Fund (30) DS: Cash balances cannot be negative. | OK |
| Fund (40) TR: Cash balances cannot be negative. | OK |
| Fund (50) MR/SS: Cash balances cannot be negative. | OK |
| Fund (60) CP: Cash balances cannot be negative. | OK |
| Fund (70) WC: Cash balances cannot be negative. | OK |
| Fund (80) Tort: Cash balances cannot be negative. | OK |
| Fund (90) FP&S: Cash balances cannot be negative. | OK |
| 5. Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance. | |
| Fund 10, Cell C13 must = Cell C41. | OK |
| Fund 20, Cell D13 must = Cell D41. | OK |
| Fund 30, Cell E13 must = Cell E41. | OK |
| Fund 40, Cell F13 must = Cell F41. | OK |
| Fund 50, Cell G13 must = Cell G41. | OK |
| Fund 60, Cell H13 must = Cell H41. | OK |
| Fund 70, Cell I13 must = Cell I41. | OK |
| Fund 80, Cell J13 must = Cell J41. | OK |
| Fund 90, Cell K13 must = Cell K41. | OK |
| Agency Fund, Cell L13 must = Cell L41. | OK |
| General Fixed Assets, Cell M23 must = Cell M41. | OK |
| General Long-Term Debt, Cell N23 must = Cell N41. | OK |
| 6. Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance. | |
| Fund 10, Cells C38+C39 must = Cell C81. | OK |
| Fund 20, Cells D38+D39 must = Cell D81. | OK |
| Fund 30, Cells E38+E39 must = Cell E81. | OK |
| Fund 40, Cells F38+F39 must = Cell F81. | OK |
| Fund 50, Cells G38+G39 must = Cell G81. | OK |
| Fund 60, Cells H38+H39 must = Cell H81. | OK |
| Fund 70, Cells I38+I39 must = Cell I81. | OK |
| Fund 80, Cells J38+J39 must = Cell J81. | OK |
| Fund 90, Cells K38+K39 must = Cell K81. | OK |
| 8. Page 26: Schedule of Long-Term Debt | |
| Note: Explain any unreconcilable differences in the Itemization sheet. | |
| Total Long-Term Debt Issued (P26, Cell F64) must = Principal on Long-Term Debt Sold (P7, Cells C33:K33). | OK |
| Total Long-Term Debt (Principal) Retired (P19, Cell H174) must = Debt Service - Long-Term Debt (Principal) Retired (P26, Cell H64). | ERROR! |
| 9. Page 7-9: Other Sources of Funds must = Other Uses of Funds | |
| Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49. | OK |
| Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50. | OK |
| Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C74:K74). | OK |
| 10. Restricted Tax Levies Page 27, Line 25 must = Reserved Fund Balance, Pages 5 & 6, Line 38. | |
| Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25. | OK |
| Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0. | OK |
| 11. Page 7: "On behalf" payments to the Educational Fund | |
| Fund (10) ED: Account 3998, cell C9 must be entered or explain why this is zero on the Itemization 44 tab. | OK |
| 12. Page 37-39: The 9 Month ADA must be entered on Line 98. | OK |
| 13. Page 37-39: The Special Education Contributions from EBF Funds (line 192) must be entered. | OK |
| 14. Page 37-39: The English Learning (Bilingual) Contributions from EBF Funds (line 193) must be entered. | OK |
| 15. Page 40: Contracts Paid in Current Year (CY) MUST be completed. If there are no contracts, state "no contracts" in cell A20 on Contacts Paid in CY tab. | OK |
| 16. Page 42: SHARED OUTSOURCED SERVICES, Completed. | OK |
| 17. Page 43: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE. | OK |
| 18. Page 27: Rest Tax Levies-Tort Im 27, G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0. | OK |
| 19. Assets-Liab (C45, C48, C49), Acct Summary (C85), Revenues (C82), Expenditures (H33) -Enter Student Activity Funds. | OK |
| 20. Page 28-35: CARES CRRSA ARP Schedule - Revenue 4998 listed on schedule must equal Revenue 4998 listed on Revenue tab. | OK |
| 21. Page 28-35: CARES CRRSA ARP Schedule -check box yes or no if district/joint agreement received/expended funds. | OK |

INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

SINGLE AUDIT WORKPAPERS

In an effort to accommodate the increased reporting requirements for School Districts/Joint Agreements, the Single Audit workpapers are no longer required to be submitted by the Annual Financial Report (AFR) due date. School District / Joint Agreement Single Audits are due in accordance with 2 CFR 200.512(a).

All School Districts / Joint Agreements that have Federal grant expenditures greater than \$750,000 should use the workpapers found in the "Single Audit Workpaper Template" on our website at www.isbe.net/gata or via direct link:

[Single Audit Workpapers](#)

GATA REQUIREMENTS

All School Districts/Joint Agreements must also complete GATA reporting requirements on the GATA Grantee Portal (<https://grants.illinois.gov/portal>)

- 1) Audit Certification Form
- 2) Consolidated Year End Financial Report (with in-relation to opinion)
- 3) Audit Package Submission
- 4) Data Collection Form (NOT REQUIRED FOR SINGLE AUDITS)

Guidance for completing the GATA reporting requirements can be found on our website (www.isbe.net/gata) under the "What's new?" banner, or via the link below.

[Guidance for the AARR Requirements](#)



MEMORANDUM

Date: January 15, 2025

To: Mr. John Robinzine, Superintendent/Board of Education

From: Becky Szuba, Assistant Superintendent of Teaching and Learning

Subject: Illinois Arts Council Foreign Language Planning Grant Update

Recommended Action

For information sharing only

Background

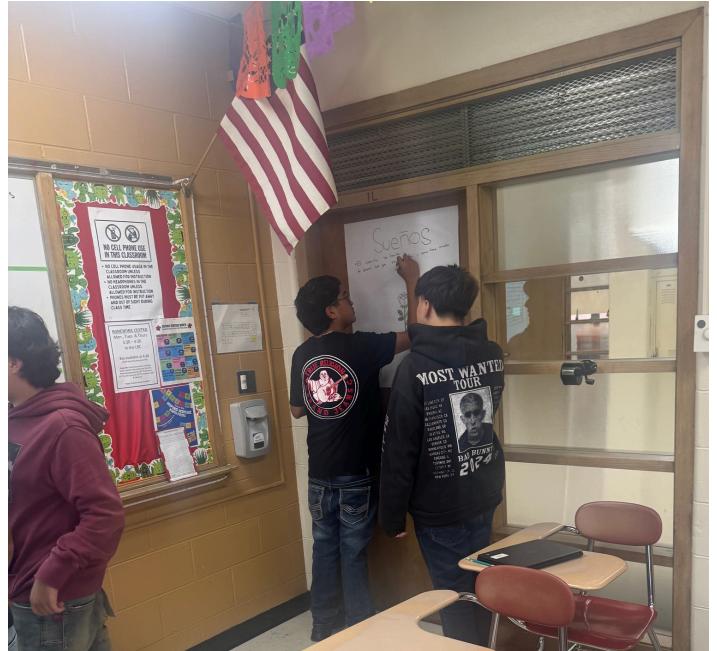
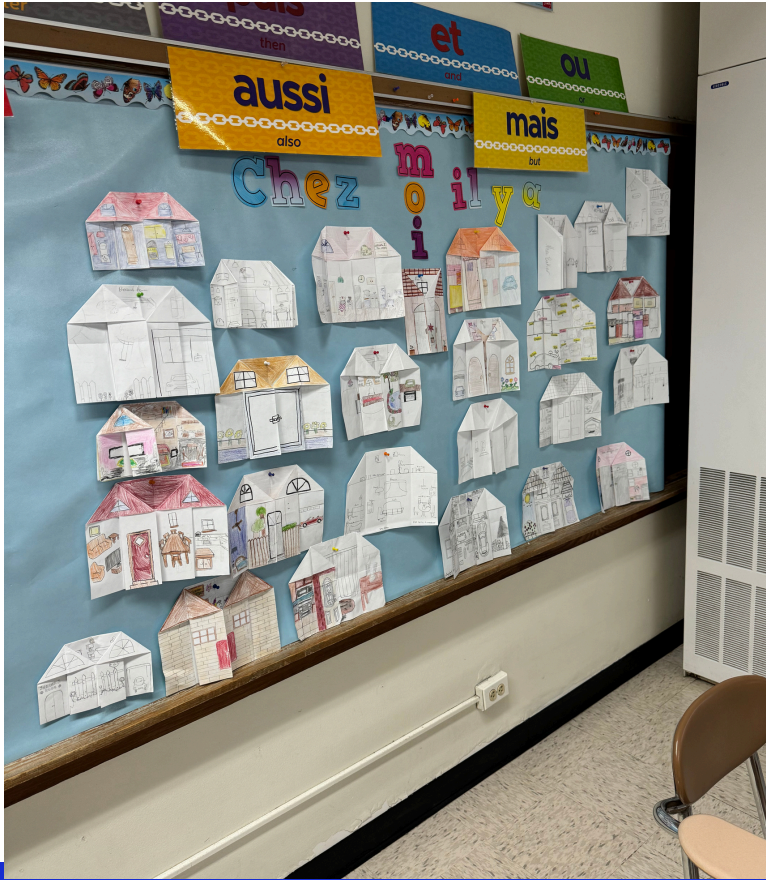
Last March, District 215 was awarded \$33,920 for the foreign language planning grant that is partially funded by the Illinois Arts Council Agency. Attached is a summary of what was completed with the grant. District 215 was invited to apply for a one-year implementation grant to carry out our plan. If awarded this grant, we will hire an American Sign Language Teacher to expand foreign language course offerings.

Funding source if applicable: Illinois Arts Council Agency Planning and Implementation grant and Title IV

Attachment Grant summary

NEWS YOU CAN USE

WORLD LANGUAGE GRANT



Last December, we were awarded \$33,920 for the world language planning grant from the Illinois Arts Council Agency. Special thanks to Cynthia Benson, Ayanna Dowd, Kerry Schuldes, and Assistant Principal Nardi for their help with writing the grant. With this grant, we were able to:

- Send 2 teachers to the American Council of Teaching Foreign Languages Conference and 2 teachers to the Illinois Council of Teaching Foreign Languages Conference
- Cover the cost of Advanced Placement training for 2 staff members
- Register 1 staff member for an asynchronous professional development training
- Purchase over \$500 in supplies for the department
- Provide professional development for curriculum writing with Curriculum Management Solutions, Inc. (CMSI- Dr. Holly Kaptain)
- Provide on-site observations and collaborative feedback sessions for curriculum implementation
- Partially cover costs of feeder school articulation
- Pay for substitutes for teachers to attend professional development and to write curriculum
- Provide curriculum writing stipends for world language courses
- Provide a planning stipend for potential implementation of an American Sign Language program



MEMORANDUM

Date: January 15, 2025

To: Mr. John Robinzine, Superintendent/Board of Education

From: Becky Szuba, Assistant Superintendent of Teaching and Learning

Subject: School Calendar Draft

Recommended Action

The Department of Teaching and Learning will be seeking approval at a future Board meeting for the 2025-2026 school calendar.

Background

Attached is the proposed draft calendar for the 2025-2026 school year. This calendar will be shared with Local 683 and with the feeder schools before it is put forth for final approval from the Board of Education. Differences from years past include:

- Offering one parent/teacher conference instead of two.
- Returning to three Institute Days (Two at the beginning of the year and one on the first day back after winter break in January.)

Funding source if applicable: N/A

Attachment School Calendar Draft

2025-2026 Proposed Public School Calendar for Thornton Fractional Twp HSD 215, Draft, as of 1/10/2025

Codes: X = attendance day; XHI, XHPT, XID, XDS, XHSW, XHIH, XHPH, XHSH = half attendance day; XH = holiday attendance waiver; FPT, FPTH, WFPT = full day parent teacher conference; FI, WFI, FIH = teacher inservice; PI, TI, TIH = parent/teacher institute; ED = emergency day; XED = proposed emergency day; HOL = holiday; NIA = not in attendance

Total Days of Attendance: 177 **Regular Day:** **Instruct. Day Lgth:**

| July 2025 | | | | | | | August 2025 | | | | | | | September 2025 | | | | | | |
|-----------|-----------|-----------|-----------|-----------------|-----------|-----------|----------------|----------------|-----------------|-----------------|------------------|-----------|-----------|-----------------|----------------|----------------|------------------|------------------|-----------|-----------|
| Mon | Tue | Wed | Thu | Fri | Sat | Sun | Mon | Tue | Wed | Thu | Fri | Sat | Sun | Mon | Tue | Wed | Thu | Fri | Sat | Sun |
| 30 | <u>1</u> | <u>2</u> | <u>3</u> | <u>4</u> HOL | <u>5</u> | <u>6</u> | 28 | 29 | 30 | 31 | <u>1</u> | <u>2</u> | <u>3</u> | 25 | 26 | 27 | 28 | 29 | 30 | 31 |
| <u>7</u> | <u>8</u> | <u>9</u> | <u>10</u> | <u>11</u> | <u>12</u> | <u>13</u> | <u>4</u> | <u>5</u> | <u>6</u> | <u>7</u> | <u>8</u> | <u>9</u> | <u>10</u> | <u>1</u> HOL | <u>2</u> X | <u>3</u> X | <u>4</u> X | <u>5</u> X | <u>6</u> | <u>7</u> |
| <u>14</u> | <u>15</u> | <u>16</u> | <u>17</u> | <u>18</u> | <u>19</u> | <u>20</u> | <u>11</u> | <u>12</u> | <u>13</u> TI | <u>14</u> TI | <u>15</u> NIA | <u>16</u> | <u>17</u> | <u>8</u> X | <u>9</u> X | <u>10</u> X | <u>11</u> X | <u>12</u> X | <u>13</u> | <u>14</u> |
| <u>21</u> | <u>22</u> | <u>23</u> | <u>24</u> | <u>25</u> | <u>26</u> | <u>27</u> | <u>18</u> X | <u>19</u> X | <u>20</u> X | <u>21</u> X | <u>22</u> X | <u>23</u> | <u>24</u> | <u>15</u> X | <u>16</u> X | <u>17</u> X | <u>18</u> FPT | <u>19</u> NIA | <u>20</u> | <u>21</u> |
| <u>28</u> | <u>29</u> | <u>30</u> | <u>31</u> | 1 | 2 | 3 | <u>25</u> X | <u>26</u> X | <u>27</u> X | <u>28</u> X | <u>29</u> X | <u>30</u> | <u>31</u> | <u>22</u> X | <u>23</u> X | <u>24</u> X | <u>25</u> X | <u>26</u> X | <u>27</u> | <u>28</u> |
| 4 | 5 | 6 | 7 | 8 | 9 | 10 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | <u>29</u> X | <u>30</u> X | 1 | 2 | 3 | 4 | 5 |

July Atnd: 0 Accum: 0 Aug Atnd: 10 Accum: 10 Sept Atnd: 20 Accum: 30

| October 2025 | | | | | | | November 2025 | | | | | | | December 2025 | | | | | | |
|------------------|----------------|----------------|----------------|----------------|-----------|-----------|----------------|------------------|------------------|------------------|------------------|-----------|-----------|------------------|------------------|------------------|------------------|------------------|-----------|-----------|
| Mon | Tue | Wed | Thu | Fri | Sat | Sun | Mon | Tue | Wed | Thu | Fri | Sat | Sun | Mon | Tue | Wed | Thu | Fri | Sat | Sun |
| 29 | 30 | <u>1</u> X | <u>2</u> X | <u>3</u> X | <u>4</u> | <u>5</u> | 27 | 28 | 29 | 30 | 31 | <u>1</u> | <u>2</u> | 24 | 25 | 26 | 27 | 28 | 29 | 30 |
| <u>6</u> X | <u>7</u> X | <u>8</u> X | <u>9</u> X | <u>10</u> X | <u>11</u> | <u>12</u> | <u>3</u> X | <u>4</u> X | <u>5</u> X | <u>6</u> X | <u>7</u> X | <u>8</u> | <u>9</u> | <u>1</u> X | <u>2</u> X | <u>3</u> X | <u>4</u> X | <u>5</u> X | <u>6</u> | <u>7</u> |
| <u>13</u> HOL | <u>14</u> X | <u>15</u> X | <u>16</u> X | <u>17</u> X | <u>18</u> | <u>19</u> | <u>10</u> X | <u>11</u> HOL | <u>12</u> X | <u>13</u> X | <u>14</u> X | <u>15</u> | <u>16</u> | <u>8</u> X | <u>9</u> X | <u>10</u> X | <u>11</u> X | <u>12</u> X | <u>13</u> | <u>14</u> |
| <u>20</u> X | <u>21</u> X | <u>22</u> X | <u>23</u> X | <u>24</u> X | <u>25</u> | <u>26</u> | <u>17</u> X | <u>18</u> X | <u>19</u> X | <u>20</u> X | <u>21</u> X | <u>22</u> | <u>23</u> | <u>15</u> X | <u>16</u> X | <u>17</u> X | <u>18</u> X | <u>19</u> X | <u>20</u> | <u>21</u> |
| <u>27</u> X | <u>28</u> X | <u>29</u> X | <u>30</u> X | <u>31</u> X | 1 | 2 | <u>24</u> X | <u>25</u> X | <u>26</u> NIA | <u>27</u> HOL | <u>28</u> NIA | <u>29</u> | <u>30</u> | <u>22</u> NIA | <u>23</u> NIA | <u>24</u> NIA | <u>25</u> HOL | <u>26</u> NIA | <u>27</u> | <u>28</u> |
| 3 | 4 | 5 | 6 | 7 | 8 | 9 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | <u>29</u> NIA | <u>30</u> NIA | <u>31</u> NIA | 1 | 2 | 3 | 4 |

Oct Atnd: 22 Accum: 52 Nov Atnd: 16 Accum: 68 Dec Atnd: 15 Accum: 83

| January 2026 | | | | | | | February 2026 | | | | | | | March 2026 | | | | | | |
|------------------|----------------|----------------|-----------------|-----------------|-----------|-----------|------------------|----------------|----------------|----------------|----------------|-----------|-----------|-----------------|----------------|----------------|----------------|----------------|-----------|-----------|
| Mon | Tue | Wed | Thu | Fri | Sat | Sun | Mon | Tue | Wed | Thu | Fri | Sat | Sun | Mon | Tue | Wed | Thu | Fri | Sat | Sun |
| 29 | 30 | 31 | <u>1</u> HOL | <u>2</u> NIA | <u>3</u> | <u>4</u> | 26 | 27 | 28 | 29 | 30 | 31 | <u>1</u> | 23 | 24 | 25 | 26 | 27 | 28 | <u>1</u> |
| <u>5</u> TI | <u>6</u> X | <u>7</u> X | <u>8</u> X | <u>9</u> X | <u>10</u> | <u>11</u> | <u>2</u> X | <u>3</u> X | <u>4</u> X | <u>5</u> X | <u>6</u> X | <u>7</u> | <u>8</u> | <u>2</u> HOL | <u>3</u> X | <u>4</u> X | <u>5</u> X | <u>6</u> X | <u>7</u> | <u>8</u> |
| <u>12</u> X | <u>13</u> X | <u>14</u> X | <u>15</u> X | <u>16</u> X | <u>17</u> | <u>18</u> | <u>9</u> X | <u>10</u> X | <u>11</u> X | <u>12</u> X | <u>13</u> X | <u>14</u> | <u>15</u> | <u>9</u> X | <u>10</u> X | <u>11</u> X | <u>12</u> X | <u>13</u> X | <u>14</u> | <u>15</u> |
| <u>19</u> HOL | <u>20</u> X | <u>21</u> X | <u>22</u> X | <u>23</u> X | <u>24</u> | <u>25</u> | <u>16</u> NIA | <u>17</u> X | <u>18</u> X | <u>19</u> X | <u>20</u> X | <u>21</u> | <u>22</u> | <u>16</u> X | <u>17</u> X | <u>18</u> X | <u>19</u> X | <u>20</u> X | <u>21</u> | <u>22</u> |
| <u>26</u> X | <u>27</u> X | <u>28</u> X | <u>29</u> X | <u>30</u> X | <u>31</u> | 1 | <u>23</u> X | <u>24</u> X | <u>25</u> X | <u>26</u> X | <u>27</u> X | <u>28</u> | 1 | <u>23</u> X | <u>24</u> X | <u>25</u> X | <u>26</u> X | <u>27</u> X | <u>28</u> | <u>29</u> |
| 2 | 3 | 4 | 5 | 6 | 7 | 8 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | <u>30</u> X | <u>31</u> X | 1 | 2 | 3 | 4 | 5 |

Jan Atnd: 18 Accum: 101 Feb Atnd: 19 Accum: 120 Mar Atnd: 21 Accum: 141

| April 2026 | | | | | | | May 2026 | | | | | | | June 2026 | | | | | | |
|------------|--|--|--|--|--|--|----------|--|--|--|--|--|--|-----------|--|--|--|--|--|--|
|------------|--|--|--|--|--|--|----------|--|--|--|--|--|--|-----------|--|--|--|--|--|--|

| Mon | Tue | Wed | Thu | Fri | Sat | Sun | Mon | Tue | Wed | Thu | Fri | Sat | Sun | Mon | Tue | Wed | Thu | Fri | Sat | Sun |
|-----------------|-----------------|-----------------|-----------------|------------------|-----------|-----------|------------------|----------------|----------------|----------------|----------------|-----------|-----------|-----------------|-----------------|-----------------|-----------------|------------------|-----------|-----------|
| 30 | 31 | <u>1</u> X | <u>2</u> X | <u>3</u> NIA | <u>4</u> | <u>5</u> | 27 | 28 | 29 | 30 | <u>1</u> X | <u>2</u> | <u>3</u> | 25 | 26 | 27 | 28 | 29 | 30 | 31 |
| <u>6</u> NIA | <u>7</u> NIA | <u>8</u> NIA | <u>9</u> NIA | <u>10</u> NIA | <u>11</u> | <u>12</u> | <u>4</u> X | <u>5</u> X | <u>6</u> X | <u>7</u> X | <u>8</u> X | <u>9</u> | <u>10</u> | <u>1</u> XED | <u>2</u> XED | <u>3</u> XED | <u>4</u> XED | <u>5</u> XED | <u>6</u> | <u>7</u> |
| <u>13</u> X | <u>14</u> X | <u>15</u> X | <u>16</u> X | <u>17</u> X | <u>18</u> | <u>19</u> | <u>11</u> X | <u>12</u> X | <u>13</u> X | <u>14</u> X | <u>15</u> X | <u>16</u> | <u>17</u> | <u>8</u> | <u>9</u> | <u>10</u> | <u>11</u> | <u>12</u> | <u>13</u> | <u>14</u> |
| <u>20</u> X | <u>21</u> X | <u>22</u> X | <u>23</u> X | <u>24</u> X | <u>25</u> | <u>26</u> | <u>18</u> X | <u>19</u> X | <u>20</u> X | <u>21</u> X | <u>22</u> X | <u>23</u> | <u>24</u> | <u>15</u> | <u>16</u> | <u>17</u> | <u>18</u> | <u>19</u> HOL | <u>20</u> | <u>21</u> |
| <u>27</u> X | <u>28</u> X | <u>29</u> X | <u>30</u> X | 1 | 2 | 3 | <u>25</u> HOL | <u>26</u> X | <u>27</u> X | <u>28</u> X | <u>29</u> X | <u>30</u> | <u>31</u> | <u>22</u> | <u>23</u> | <u>24</u> | <u>25</u> | <u>26</u> | <u>27</u> | <u>28</u> |
| 4 | 5 | 6 | 7 | 8 | 9 | 10 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | <u>29</u> | <u>30</u> | 1 | 2 | 3 | 4 | 5 |

Apr Atnd: 16

Accum: 157

May Atnd: 20

Accum: 177

June Atnd: 0

Accum: 177



MEMORANDUM

Date: January 15, 2025
To: Mr. John Robinzine, Superintendent/Board of Education
From: Mr. Eric Mastey, Asst. Superintendent of Career Development
Subject: Proposed Linkage Agreement with Calumet City Youth Developmental Services

Recommended Action

I recommend the Board of Education review and discuss this proposed linkage agreement. Pending approval, we can finalize the terms and initiate collaborative planning to implement these services.

Thank you for your consideration of this opportunity to strengthen our district's support for students and families. I look forward to addressing any questions or feedback during the board meeting.

Background

Introduction

This partnership seeks to provide enhanced resources and services that align with our district's commitment to supporting student success both academically and personally. This agreement is designed to foster collaboration and improve outcomes for students and families within our community.

Purpose of the Linkage Agreement

The linkage agreement is grounded in the shared mission of both organizations to promote the social, emotional, and intellectual development of students. By combining resources, expertise, and networks, this partnership will enable the delivery of critical support services, mentorship, and developmental opportunities for our youth.

Calumet City Youth Developmental Services brings a wealth of programs designed to bolster academic achievement, career readiness, and community engagement. Highlights of their offerings include:

- **Academic Support:** Homework assistance, tutoring, and standardized test preparation.
- **Mentorship and Career Development:** College and career prep, youth employment services, and mentorship opportunities.
- **STEM Engagement:** Programs aimed at sparking student interest in science, technology, engineering, and math.
- **Violence Prevention and Life Skills:** Conflict resolution, crisis intervention, and life skills education to address personal and community challenges.

Intent of the Partnership

Through this collaboration, Thornton Fractional District 215 may provide:

1. Access to students for workshops, mentoring sessions, and program initiatives.
2. Collaboration opportunities with staff and teachers to integrate program objectives.



Thornton Fractional

HIGH SCHOOL DISTRICT 215

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3. Facilities equipped with necessary technology for program delivery.

In return, Calumet City Youth Developmental Services will:

1. Deliver a range of programs and services to benefit our students and families.
2. Partner on events, field trips, and community engagement initiatives.
3. Offer training and workshops for staff and families as needed.

Both parties will also commit to referring families to appropriate services, sharing resources and materials, and collaborating on strategic planning to ensure continuous improvement.

Benefits to the District

This partnership directly aligns with our district's goals to support student achievement and well-being. By leveraging the expertise of Calumet City Youth Developmental Services, we can:

- Enhance academic support systems and career readiness for students.
- Address barriers to success through violence prevention and crisis intervention services.
- Provide extracurricular and enrichment opportunities that foster holistic development.

Funding source if applicable: N/A

Attachment

Draft Linkage Agreement



Calumet City Youth Development Services
Calumet City Youth Violence Prevention
Calumet City Youth Employment Services
Community Linkage Agreement

Program Description

Calumet City Youth Services aims to provide a safe, supportive environment for positive interaction, focused on programs that help students build confidence, make friends, explore career opportunities, and develop life skills. Our Violence Prevention program provides services focused on community outreach, case management, victim advocacy, and community supportive services/resources. We partner with community-based programs in Chicago and suburban Cook County. Calumet City Youth Services integrates social and intellectual development by providing academic support, life skills education, recreation, sports, cultural activities, service learning, community involvement, mentorship, STEM program engagement, and caregiver support and involvement.

Partnership Benefits & Linkage Agreement Between Calumet City Youth Services and Thornton Fractional District 215

Calumet City Youth Services and Thornton Fractional District 215 will work collaboratively to improve the overall quality of services provided to youth and families. The relationship will be mutually beneficial for both Calumet City Youth Services and Thornton Fractional District 215.

Calumet City Youth Development Services will provide:

1. Homework Support
2. Standardized Test Prep/Tutoring
3. Mentorship
4. College and Career Prep
5. STEM Activities
6. Events & Field Trips
7. Community Engagement
8. Youth Employment Services
9. Violence Prevention Services (conflict resolution, crisis intervention, conflict mediation, etc.)

Thornton Fractional District 215 will:

1. Provide access to students, ie. for program workshops, mentoring, etc.
2. Engage in teacher/staff collaborations
3. Participate in joint strategic planning sessions for program improvement purposes.
4. Provide classroom (technology, ie. Smartboard)

Both Calumet City Youth Development Services and Thornton Fractional District 215 will:

1. Refer clients and families to appropriate services and/or programs provided by each party.
2. Refer to other organizations, when possible, if services are not an adequate fit.
3. Mutually agree to provide families with information about each other's services.
4. Distribute and make easily accessible materials about each other's services such as flyers, brochures, posters, etc. each Materials supplied by organization.
5. Agree to collaborate regarding field trips, community and school events.
6. Include each other in community mailing list and resource directory (if applicable).
7. Provide training/workshops for staff and families as requested and feasible.

Calumet City Youth Services looks forward to working with District 215. Our partnership will ensure optimal resources are offered and success is achieved for families and children in the community.

This agreement is non-financial and may be renewed bi-annually and will remain in effect until either party terminates the Community Linkage Agreement in writing.

Organization's Information:

Name of Organization: Thornton Fractional District 215

Address: 18601 Torrence Avenue

City/State/Zip: Lansing, IL, 60438

Phone: (708) _____

Email: _____

Print Name: _____

Title: _____

Signature: _____

Date: _____

Calumet City Youth Services Representative Information:

Print Name: Mrs. Saprina Jones

Title: Program Director, Youth Development Services

Address: 660 S Manistee Avenue

City/State/Zip: Calumet City, IL, 60409

Phone: (708) 862-6220

Email: sjones@calumetcitypl.org

Website: www.calumetcitypl.org

Signature: _____

Date: _____



MEMORANDUM

Date: January 15, 2025
To: Mr. John Robinzine, Superintendent/Board of Education
From: Paul Wakefield, Chief Technology Officer
Subject: School Year 2025/26 Chromebook Purchase

Recommended Action

It is recommended that the Board approve the purchase of 900 Dell 3110 Chromebooks at the January 28th meeting of the Board of Education in the amount of \$292,500, as presented below.

Background

In 2023, the District 215 Board of Education adopted a 1-1 Chromebook model for District 215 students and authorized student purchase of devices upon graduation. In accordance with this model, 900 Chromebooks need to be purchased to provide to students in the 2025/26 school year. These Chromebooks are provided directly to students as instructional tools and will be used district wide to help enable student learning.

Funding source if applicable:

The cost of each Chromebook is \$325. This cost includes the Chromebook, Google Admin Licensing, and a four-year accidental damage warranty. This represents a \$5 per Chromebook decrease from the cost last year.

The total cost is \$292,500. The purchase will be funded using local monies budgeted in the Technology Budget.

Attachment:

2025 Chromebook Quote.pdf



ITsavvy LLC
 N102 W19300 Willow Creek Way,
 Suite C
 Germantown, WI 53022
 www.ITsavvy.com

| Quote Details | |
|------------------|-------------|
| Quote #: | 3957793 |
| Date: | 01/07/2025 |
| Payment Method: | Net 30 Days |
| Client PO#: | |
| Cost Center: | |
| Shipping Method: | Ground |

Quote

Bill To:
 ACCT #: 550073
 Thornton Fractional SD 215
 Accounts Payable
 18601 Torrence Ave.
 Lansing, IL 60438
 United States
 708-585-2307

Ship To:
 Thornton Fractional SD 215
 Accounts Payable
 18601 Torrence Ave.
 Lansing, IL 60438
 United States
 708-585-2307

Client Contact:
 Christian Hooper
 (P) 708-585-9795
 CHooper@tfd215.org

Client Executive:
 Chris Elkendier
 celkendier@ITsavvy.com

Description: Dell Bundles - Qty 900

| Item Description | Part # | Tax | Qty | Unit Price | Total |
|---|-----------|-----|---------------------|------------|--------------|
| 1 Dell 3110 (non-touch) Bundle UNSPSC: Unspecified | B24841788 | Y | 900 | \$325.00 | \$292,500.00 |
| 2 Dell Chromebook 3110 Dell Chromebook 3110 Manufacturer Part #: 210-BCGK~210-BCGK UNSPSC: 43211500 | | | 900 1 per bundle | Included | Included |
| 01 338-CMWP Base Options: Intel REG Celeron™ N4500 (Dual Core, up to 2.8GHz, 4M Cache, 6W), 4GB Memory, 64GB Storage 02 370-AGYU Memory: 4 GB LPDDR4, 2933 MT/s (onboard) 03 400-BNIB Hard Drive: 64 GB eMMC, on-board 04 391-BGHL LCD: 11.6", HD 1366x768, 60Hz, Non-Touch, Anti-Glare, Cam/Mic, WLAN 05 583-BINI Keyboard: Single Pointing Non Backlit, US English 06 570-AADK Mouse: No Mouse 07 555-BHJR Wireless: Intel REG Wi-Fi 6 AX201, 2x2, 802.11ax 08 451-BCWJ Primary Battery: 3 Cell, 42Whr Longlife Battery 09 450-BCPZ Power Supply: 65W AC adapter, USB Type-C, TCO Gen9 compliant 10 537-BBBL Power Cord: E4 Power Cord 1M for US 11 340-CXGY Placemat: Quickstart Guide 12 320-BENN Back Cover: LCD, NonTouch 13 631-ABBH Retail: Non Retail Order 14 460-BBEX Carrying Cases: No Carrying Case 15 340-AGIK Documentation/Disks: Safety/Environment and Regulatory Guide (English/French Multi-language) 16 998-GRBM FGA Module: 3110_Chrm_JSL_FY24_012/US/BTS 17 389-EBXG Label: Label C0, Mini Celeron, 4GB, without HDMI + NonTouch LCD 18 340-CXHC Packaging: System Shipment, Chromebook 3110 19 389-DYFS Processor Branding: Intel REG Gen Celeron CPU label 20 800-BBQM Transportation from ODM to region: Smart Selection Shipment, Chromebook (VS) 21 389-BKKL Packaging Label: POD Label 22 321-BHEO Chassis Options: Bottom Door 23 556-BBCD Mobile Broadband: No Mobile Broadband Card 24 868-9852 Standard Hardware Support Service: 1 Year Mail In Service | | | | | |
| 3 4 Year ChromeCare Warranty with Accidental Damage Protection – (Non-Touch Devices) Manufacturer Part #: CC-4YR-NT-TH UNSPSC: 43210000 | | | 900 1 per bundle | Included | Included |
| 4 Google Chrome OS Management Console License - academic Manufacturer Part #: CROS-SW-DIS-EDU-NEW UNSPSC: 43231512 | | | 900 1 per bundle | Included | Included |

Subtotal: \$292,500.00
 Shipping: \$0.00
 Tax: Exempt
TOTAL: \$292,500.00

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We do accept credit cards for payment. However, if the credit card is provided after the order has been invoiced there will be a charge of 3% of the total purchase.

Unless specifically listed above, these prices do NOT include applicable taxes, insurance, shipping, delivery, setup fees, or any cables or cabling services or material.

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Printed Name: _____ Title: _____

Authorized Signature: _____ Date: _____

Student Handbook Updates (February COW 2025)

| Section | Changes |
|------------------------|---|
| Throughout document | Updated edition and school year |
| Board of Education | Updated board members' names and positions |
| Superintendent letter | To be updated |
| School information | Updated principal |
| | Student Behavior Code |
| Pg. 28 | Philosophy - added the Suicide Prevention Hotline Statement |
| | Student Infractions |
| Pg. 32-34 | Students Cannot Wear- 8 th bullet point - outerwear - added language Face Coverings - removed the language Food and Drink - added language for clarity of food delivery after school hours Added Lockers section from page 39 |
| | Intervention Definitions |
| Pg. 35-36 | Detention - removed language regarding transportation Stay Away Plan - added language requiring parent's signature Suicide Prevention Hotline section - removed and moved to pg. 28 |
| | General Information |
| Pg. 39 | Lockers - removed and moved to the Student Infractions section on page 34 |
| School calendar | To be updated |



Thornton Fractional

HIGH SCHOOL DISTRICT 215

BURNHAM • CALUMET CITY • LANSING • LYNWOOD

Student Handbook

2024-2025

2025-2026



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STUDENT HANDBOOK ACCEPTANCE FORM

This is to acknowledge that a copy of the Student Handbook has been made available to my family, via the school website (www.fpd215.org). I understand that I can access general school information, policies, and the Student Behavior Code at any time and that, as a student, it is my responsibility to access and read this information. It is also necessary for my parents/guardians to familiarize themselves with the school regulations to eliminate misunderstandings and to join in the effort to maintain a quality educational program. I understand that at any time I may request a hard copy of the Student Handbook.

I understand that I will be held accountable for the behavior and consequences outlined in the District 215 Student Behavior Code and the Instructional Technology Acceptable Use Policy.

Student: _____ **Date:** _____ **Student Name:** _____
(Signature) (Print Name)

Student ID: _____

As the parent/guardian of _____, I will share the contents of this book with my child.

Parent/Guardian Signature: _____ **Date:** _____ **Parent/Guardian Name:** _____
(Signature) (Print Name)



MEDIA CONSENT AND RELEASE AGREEMENT FORM

INTRODUCTION

Students who attend school in Thornton Fractional Township High School District 215 are occasionally asked to be a part of school and/or school district publicity, publications and/or public relations activities. In order to guarantee student privacy and to ensure your permission for your student to participate, the school district asks that you sign this form.

The agreement below indicates approval for the student's name, picture, work, voice or verbal statement to appear in school publicity or school district publications and, videos or on the school district's website. For example, pictures of students and articles about school activities may appear in local newspapers or district publications. These pictures and articles may or may not personally identify the student, and the pictures and/or videos may be used by the school district in subsequent years.

Pictures of Students Taken By Non-School Agencies

While the school limits access to school buildings by outside photographers, it has no control over news media or other entities that may publish a picture of a named or unnamed student. School staff members will not, however, identify a student for an outside photographer.

Pictures of Unnamed Students

Students may occasionally appear in photographs and video recordings taken by school staff members, other students, or other individuals authorized by the Building Principal. The school may use these pictures, without identifying the student, in various publications, including the school yearbook, school newspaper, and school website. No consent or notice is needed or will be given before the school uses pictures of unnamed students taken while they are at school or a school-related activity.

Pictures of Named Students

Sometimes the school may want to identify a student in a school picture. For example, school officials want to acknowledge those students who participate in a school activity or who deserve special recognition.

In order for the school to publish a picture with a student identified by name, one of the student's parents or guardians must sign the consent below. Please complete and sign this form to allow the school to publish and otherwise use photographs and video recordings, with your child identified, while he or she is enrolled in this school.

AGREEMENT

I grant consent to the School District to identify a picture of my child, by full name and/or the school he or she attends, in any school sponsored material, publication, video recording, or website. This consent is valid for the entire time my child is enrolled in the District. I may revoke this consent at any time by notifying the Building Principal.

Student _____

Parent/Guardian Name *(please print)*

Parent/Guardian Signature

Date



Dear Thornton Fractional High School District 215 Students and Families,

I am excited and honored as we start the 2024-25 school year and my first year as your superintendent. My focus as well as our staff is students first to ensure success for all. However, we cannot do this on our own. I encourage all of you to be in control of your academic journey. You decide the path that you want to take but be assured the administration, teachers, and staff of TFD 215 are here to assist you in any way to be successful and achieve all your high school goals. This handbook serves as a guide to ensure that you know your rights, responsibilities, and the expectations of the school district. It is important that you become familiar with the entire handbook and especially the student code of conduct.

Making sure we provide a safe learning environment for all students/staff is our paramount focus. Please remember as you begin the school year that District 215 encourages use of the anonymous “See Something Say Something” Form on the website to report student safety and well-being concerns. I strongly encourage students and families to use caution with social media use, keeping in mind that threats, bullying and illegal activity on social media can result not only in disciplinary action, but legal ramifications. Many student conflicts are often traced back to social media comments.

Parents and guardians, the school district recognizes that parental and family involvement is essential to the success of every student in our school district. When your expectations of your student’s behavior parallel those of the school, we know that our students achieve more and have a positive educational experience. Thus, we remain committed to creating a welcoming environment for all families. If you have a concern, it is always important to address that concern at the building level first. Please do not hesitate to reach out to your child’s teachers and administrators and explore our district website (tfd215.org) to learn more about the great things occurring in Thornton Fractional High School District 215 and how you can engage in our school activities.

I am dedicated to continuing our partnership in achieving our mission of “providing diverse learning opportunities that inspire all students to become life-long learners who contribute to their community.” Our school district thrives because of this collective effort, focus and commitment of our Thornton Fractional High School students, staff, board of education members, parents, and community partners. I look forward to the work we will accomplish this school year, and I am humbled and grateful to serve as superintendent of such an extraordinary district.

Sincerely,

A handwritten signature in black ink that reads 'John M. Robinzine'.

Mr. John M. Robinzine
Superintendent



Thornton Fractional
HIGH SCHOOL DISTRICT 215
BURNHAM • CALUMET CITY • LANSING • LYNWOOD

STUDENT HANDBOOK, 88th EDITION
2024-2025 2025-2026 SCHOOL YEAR

BOARD OF EDUCATION

EMAIL

| | | |
|--|----------------------|--|
| Patricia Stopp Marcie Wilson | President..... | pstopp@tfd215.org mwilson@tfd215.org |
| Marcie Wilson Diana Jackson | Vice President | mwilson@tfd215.org djackson@tfd215.org |
| Andrea Ballard..... | Secretary..... | aballard@tfd215.org |
| Diana Jackson Charlotte Guyton | Member..... | djackson@tfd215.org cguyton@tfd215.org |
| Marcie Wilson | Member..... | mwilson@tfd215.org |
| Dominique Newman..... | Member..... | dnewman@tfd215.org |
| Jacqueline Terrazas..... | Member..... | jterrazas@tfd215.org |
| Charles Townsend..... | Member..... | ctownsend@tfd215.org |

The Board of Education of School District 215 holds regular monthly meetings the fourth Tuesday of the month. The dates, times, and locations are posted in *The Times of Northwest Indiana* and *Southtown Star*, on the web page and Quick Notes, and in each school. Correspondence to Board Members may be directed to the District 215 Administration Center, 18601 Torrence Ave., Lansing IL. 60438, or to the District 215 website: <http://www.tfd215.org>

DISTRICT ADMINISTRATION

18601 Torrence Avenue
Lansing, IL. 60438

| | | |
|---|----------------------------|-----------|
| Superintendent..... | John Robinzine..... | 585-2309 |
| Assistant Superintendent of Teaching and Learning..... | Becky Szuba..... | 585-2388 |
| Assistant Superintendent of Student Services & Equity.... | Dr. Rena Whitten..... | 585-2312 |
| Director of Career and Technical Education..... | Carol Brooks..... | 585-1110 |
| Director of Teaching and Learning..... | LaQuesha Martin-Dean | 585- 2394 |
| Chief Technology Officer | Paul Wakefield..... | 585-2377 |
| Executive Director of Finance/CSBO..... | Teresa Bishop..... | 585-2334 |
| Executive Director of Human Resources..... | April Jerger..... | 585-2310 |

CENTER FOR ACADEMICS AND TECHNOLOGY (CAT)

1605 Wentworth Avenue
Calumet City, IL. 60409

CENTER FOR ALTERNATIVE LEARNING (CAL)

1601 Wentworth Avenue
Calumet City, IL. 60409

| | | |
|---------------------------|-----------------------|----------|
| Principal..... | Raymond Williams..... | 585-2378 |
| Assistant Principal | Lauren Gladu | 585-2393 |
| Assistant Principal | Dawn Walker..... | 585-9402 |

IMPORTANT PHONE NUMBERS

| | |
|-------------------------------|-----------|
| Attendance..... | 585- 9401 |
| Counselor..... | 585-2346 |
| Dean | 585-2314 |
| Main Office (CAT) | 585- 2378 |
| Main Office (CAL) | 585-9401 |
| School Health Assistant | 585-2355 |

THORNTON FRACTIONAL NORTH HIGH SCHOOL

755 Pulaski Road
Calumet City, IL 60409

| | | |
|--------------------------|--------------------------|----------|
| Principal..... | Brian Rucinski..... | 585-1001 |
| Assistant Principal..... | Mychael Webb..... | 585-1002 |
| Assistant Principal..... | Christin Passarelli..... | 585-1003 |
| Assistant Principal..... | Lisa Bouler Daniels..... | 585-1004 |
| Athletic Director | DeVale Stubbs..... | 585-1027 |
| Activities Director..... | Michael Kawa | 585-1028 |

IMPORTANT PHONE NUMBERS

| | |
|-------------------------|----------|
| Attendance..... | 585-1007 |
| Counselors..... | 585-1008 |
| Dean..... | 585-1013 |
| Main Office | 585-1000 |
| Nurse | 585-1011 |
| Career Development..... | 585-1132 |
| Career Resources..... | 585-1187 |

THORNTON FRACTIONAL SOUTH HIGH SCHOOL

18500 Burnham Avenue
Lansing, IL 60438

| | | |
|--------------------------|---|----------|
| Principal..... | Jacob Gourley Lisa Bouler..... | 585-2006 |
| Assistant Principal..... | Paula Nardi..... | 585-2008 |
| Assistant Principal..... | John O'Rourke | 585-2025 |
| Assistant Principal..... | Cassandra Brackenridge..... | 585-2039 |
| Athletic Director | Marc Brewe | 585-2063 |
| Activities Director..... | Nicole Streit | 585-2062 |

IMPORTANT PHONE NUMBERS

| | |
|--------------------|----------|
| Attendance..... | 585-2040 |
| Counselors..... | 585-2015 |
| Deans' Office..... | 585-2038 |
| Main Office..... | 585-2000 |
| Nurse..... | 585-2050 |

ACADEMIC POLICIES AND DEFINITIONS

The District 215 mission is to provide diverse learning opportunities that inspire all students to become life-long learners who contribute to their community. With this in mind, all students should select the most challenging program for their ability. Students will develop a Four-Year Academic Plan. The Four-Year Academic Plan should be developed through discussions among the student, parent/guardian, faculty and counselor. The student's Four-Year Academic Plan will serve several goals:

1. Students and their parent/guardians will engage in a process designed to identify and clarify post-high school aspirations.
2. Post-high school aspirations will be matched with a recommended Four-Year Academic Plan.
3. Ongoing exploration of post-high school interests and goals will occur throughout the student's high school career and, if needed, the Four-Year Academic Plan will be modified accordingly.

TITLE I PROGRAMS

District 215 pursues funding under Title I, Improving the Academic Achievement of the Disadvantaged, of the Elementary and Secondary Education Act, to supplement instructional services and activities in order to improve the educational opportunities of educationally disadvantaged or deprived children.

All District schools, regardless of whether they receive Title I funds, shall provide services that, taken as a whole, are substantially comparable.

Teachers, administrators, and other staff shall be assigned to schools in a manner that ensures equivalency among the District's schools.

Curriculum materials and instructional supplies shall be provided in a manner that ensures equivalency among the District's schools.

The District maintains programs, activities, and procedures for the engagement of parents/guardians and families of students receiving services, or enrolled in programs, under Title I. These programs, activities, and procedures are described in District-level and School-level compacts. The Superintendent or designee shall develop a District-Level Parent and Family Engagement Compact according to Title I requirements.

Each Building Principal or designee shall develop a School-Level Parent and Family Engagement Compact according to Title I requirements.

This School-Level Parent and Family Engagement Compact shall contain:

1. A process for continually involving parents/guardians in its development and implementation
2. How parents/guardians, the entire school staff, and students share the responsibility for improved student academic achievement
3. The means by which the school and parents/guardians build and develop a partnership to help children achieve the State's high standards, and
4. Other provisions as required by federal law.

Each Building Principal or designee shall ensure that the Compact is distributed to parents/guardians of students receiving services, or enrolled in programs, under Title I.

ASSIGNMENT OF CREDIT

1. Frame of Reference:
 - A) All grading and credit shall be based upon a semester organization.
 - B) Students normally shall be enrolled in a year course for the entire year. To fulfill a graduation requirement, students must receive credit for each semester required.
2. Procedure for Regular Enrollment:
 - A) Students who successfully complete a semester course shall be awarded one half (.50) credit.
 - B) Students who must drop a year course at the end of the first semester, due to unforeseen circumstances, will be awarded one half (.50) credit if they have satisfactorily completed the semester's work.
 - C) Students who successfully complete both semesters of a full year course will be awarded one half (.50) credit at the end of each semester.
 - D) Students who pass the first semester, but fail the second semester of a year course will be awarded one half (.50) credit at the end of the first semester and no credit for the second semester, unless the student enrolls in and successfully completes a credit recovery option.
 - E) As a general rule If students fail the first semester of a year-long course, they will continue in the course second semester and have the opportunity to earn one half (.50) credit upon successful completion of coursework second semester.
3. Other Means to Earn Credit:
 - A) Credit Recovery
 - B) Summer School
 - C) Virtual Success Academy
 - D) Virtual Academic Recovery
 - E) Student who demonstrates proficiency according to District 215's academic criteria: High school credit earned at the junior high/middle school will be recorded on the District 215 transcript as pass with no letter grade.
 - F) High School Credit for Non-District Experiences
The student seeding credit is responsible for (1) providing documents or transcripts that demonstrate successful completion of the experience, and (2) taking a proficiency examination, if requested. The Superintendent or designee shall determine which if any non-District courses or experiences, will count toward a student's grade point average, class rank, and eligibility for athletic and extracurricular activities. This section does not govern the transfer of credits for students transferring into the District.

CURRICULUM & INSTRUCTION

Thornton Fractional Township High School requires students to successfully complete 23 credits:

| | |
|-----------------------------|-------------------|
| English..... | 4 credits |
| Social Studies..... | 3 credits |
| Science..... | 2 credits |
| Math..... | 3 credits |
| P.E..... | 3.5 credits |
| Health..... | 0.5 credits |
| Electives..... | 7 credits |
| Total Required | 23 credits |

Of the 23 minimum credits required for graduation, 19 credits must be in courses other than Physical Education and Driver Education. Students must enroll in P.E. each semester during the regular school year unless they are enrolled in Driver Education, Health, or received a valid P.E. waiver. PE waivers are awarded for specific courses in accordance with District 215 Board Policy # 6:310.

To graduate from high school, unless otherwise exempted, each student is responsible for:

1. Completing all District graduation requirements that are in addition to the State requirements.
2. Completing all courses as provided in the School Code, 105 ILCS 5/27-22.
3. Completing all minimum requirements for graduation as specified by State law.
4. Passing an examination on patriotism and principles of representative government, proper use of the flag, methods of voting, and the Pledge of Allegiance.
5. Participating in State assessments that are required for graduation by State law.
6. Completion of the free financial aid application FAFSA.

DISTRICT ANNUAL REPORT CARD

District 215 disseminates an annual report card that includes information on the District as a whole and each school served by the District, with aggregate and disaggregated information for each required subgroup of students, including: (a) student achievement on academic assessments (designated by category), (b) graduation rates, district performance, teacher qualifications, and (c) other required information required by 20 U.S.C. §6311(h)(2)(C) of ESSA.

ACADEMIC ELIGIBILITY - ATHLETIC/ACTIVITIES

Academic Criteria for Participation: Selection of members or participants is at the discretion of the teachers, sponsors, or coaches, provided that the selection criteria conform to the District's policies. Participation in co-curricular activities is dependent upon course selection and successful progress in those courses. Students must take and pass a minimum of five courses during the time they participate in an athletic/extracurricular activity. Failure to pass five classes at the end of semester will make students ineligible for the whole next semester. Failure to comply with this rule during a semester will cause students to become ineligible for the whole next semester. Failure to comply with this rule during a semester will cause students to become ineligible to participate in any athletic/extracurricular activity program until they demonstrate that they are passing the five courses.

In addition, students must maintain a GPA of 2.0 at the end of the 1st, 2nd, 3rd and 4th nine week grading periods and at the conclusion of the 1st and 2nd semester in order to participate on an athletic team or extra-curricular club/organization. **Failure to achieve a 2.0 GPA at the end of the 1st and 3rd quarter will result in the student being ineligible until he/she has raised the cumulative GPA for the current semester has raised to a 2.0 GPA or higher. The student will be ineligible for a minimum of 1 week and must attend homework center. Failure to achieve a 2.0 GPA at the end of a semester will result in the student being ineligible for a minimum of 3 weeks. If after the three-week period, the student is achieving a cumulative GPA for the current semester of 2.0 or higher, the student will regain their eligibility.**

ACCELERATED PLACEMENT PROGRAM

The Accelerated Placement Program (APP) places qualified students in an educational setting that includes curriculum usually reserved for students who are older or in higher grades than the student. Parents/Guardians and students who are interested in this program should contact the students' Guidance Counselor.

Beginning with the 2024-2025 school year and beyond, any student who meets or exceeds state standards in ELA, Math, or Science will be automatically enrolled in the next most rigorous level of coursework or will be given the option to enroll in coursework that better aligns with the students' post-secondary goals.

ADVANCED PLACEMENT PROGRAM

The Advanced Placement (AP) Program provides students with the opportunity to pursue college-level studies while still in high school and to receive advanced placement and/or credit when entering college. These courses provide students with an opportunity to take an AP exam. Exam fees are assessed per year. Advanced Placement (AP) Courses are offered by the Business, English Mathematics, Music, Science, Social Studies, and World Language Departments.

ALTERNATIVE LEARNING OPPORTUNITIES

District 215 has developed a program for students at risk of academic failure or dropping out of school. The program includes education and support services addressing individual learning styles, career development, and social needs. Some of the services and programs include, but are not limited to the following:

1. Parent-teacher conferences
2. Counseling services by social workers and/or guidance counselors
3. Counseling services by psychologists
4. Psychological testing
5. Alternative school placement

CHANGES IN COURSE SELECTION

Because of the complexities of balancing class sizes, staffing, room allocations, etc., the school reserves the right to adjust any student schedule to better meet overall needs. The master schedule of classes is determined by completed registration requests from students and is considered by the administration to be final. Communication about student course selections are sent out via the Pupil Personnel Services department. All programs and course selections should be discussed by the student, parent/guardians and home school counselors. Therefore, changes in course requests after the student selection window has closed will not be permitted unless it is for one of the following reasons: (a) rescheduling due to failures (b) rescheduling to accommodate courses completed in summer school (c) rescheduling due to selection for a specialized program (d) rescheduling due to a course that will not be offered or (e) administrator approval. Once the new school year begins, a student may drop a course and transfer to another course up to the 1st ten school days of the semester with parent/guardian permission, teacher consultation and approval by the Principal or designee pending availability in other courses. Administration may transfer a student after 10 days in extenuating circumstances. Level changes are typically done at semester, but can be made prior to the conclusion of the 1st quarter of the semester. All level changes are reviewed and require parent/guardian, teacher, and counselor input. In addition, seating capacity for level changes need to be considered. Building administrators must approve all level changes.

CREDIT CLASSIFICATION OF STUDENTS

- Freshman: Student's classification upon entrance to 9th grade.
- Sophomore: Completion of 5 academic credits. Students who have not earned 10 credits by the end of their Sophomore year will be enrolled in the Junior Academic Scholastic Institute (JASI) offered at the Center for Academics and Technology for the full academic year.
- Junior: Completion of 12 academic credits. Students who have not earned 16 credits by the end of their Junior year will be enrolled in the Virtual Success Academy (VSA) offered at the Center for Academics and Technology for the full academic year.
- Senior: Completion of 18 academic credits

FINAL EXAMS

Only under extenuating circumstances can final exams be taken at times other than the scheduled exam date. Requests to take a final exam at times other than the scheduled time must be made in writing to the principal and must be approved.

GRADE POINT AVERAGE (GPA)

All courses will be counted toward a student's grade point average except those courses that are "Pass/Fail."

WEIGHTED GRADE SCALE

| <u>Grade</u> | <u>AP</u> | <u>Honors</u> | <u>Regular</u> |
|--------------|-----------|---------------|----------------|
| A | 4.8 | 4.4 | 4.0 |
| B | 3.6 | 3.3 | 3.0 |
| C | 2.4 | 2.2 | 2.0 |
| D | 1.2 | 1.1 | 1.0 |
| F | 0.0 | 0.0 | 0.0 |

GRADING SYSTEM

Grading System

1. Grade Reports - Student grade reports are issued at the end of each nine-week period. The semester grade is the only grade recorded on student's permanent record. Semester grades are to be based on averaging 40% for each grading period and 20% for the final examination.

Grading Scale:

100 - 90% = A

89 - 80% = B

79 - 70 % = C

69 - 60% = D

59 - 0% = F

2. Grades

4 = A

3 = B

2 = C

1 = D

0 = F

Other grades that may be given include:

Medical

Withdrawn

Pass

Incomplete

3. Weighted Credit

A weighting multiplier is used in calculating rank-in-class (see E):

| | |
|----------------------------|-----|
| Advanced Placement Courses | 1.2 |
| Honors Courses | 1.1 |
| Regular Courses | 1.0 |

Honor Roll with High Distinction

- A 4.00 grade point average or higher
- No failing course grades
- Enrolled in five or more academic credit courses

Honor Roll with Distinction

- A 3.50 - 3.99 grade point average
- No failing course grades
- Enrolled in five or more academic credit courses

Honor Roll

- 3.00 - 3.49 grade point average
- No failing course grades
- Enrolled in five or more academic credit courses.

INCOMPLETE GRADES

Any incomplete grade must be made up during the succeeding two weeks after returning to school. Any extension to this deadline due to extenuating circumstances must be approved by the building Principal and/or designee. If the work is not completed during the specified time, a failing grade is given for the missing work. The semester grade is determined by the teacher and reported to the Guidance Office to be recorded.

LEARNING RESOURCE CENTER

The LRC is open during school hours and dependent on building and staff availability, may be open before/after school. Library policies and procedures may be obtained from the librarian upon request. Students will be charged a replacement fee based on the value of the book for materials not returned by the end of the school year. All library fees will be added to the student's account.

PLACEMENT OF STUDENTS

Student placement in courses and/or programs should be based upon criteria developed cooperatively with review by academic departments and administrators with review by the guidance department. The appropriate procedures should include the provision that, when a parent/guardian requests that a student take a particular course against the recommendations of a teacher and/or the counselor, such request shall be made in writing. This request will be placed in the student's file. Every student will have a four-year educational plan which includes all courses required to prepare them for their selected post high school programs.

QUALIFYING FOR A THORNTON FRACTIONAL DIPLOMA

The following shall apply relative to students qualifying for a Thornton Fractional diploma:

1. All graduation requirements must be met
2. Minimum attendance defined as one semester prior to graduation.
3. Credits will be accepted for seniors who must transfer to another school provided arrangements are made through the counselor at Thornton Fractional and the new school.
4. To participate in commencement exercises, students must meet all requirements for a diploma.

RANK IN CLASS

Students are ranked based on their weighted GPAs. Students are awarded grade points for each semester grade earned according to the weighted grading scale. Weighted GPA is the sum of all grade points divided by the total number of semester classes completed. Pass/Fail courses are not awarded grade points and are excluded from the calculation of class rank.

The highest GPA is ranked # 1, the second highest # 2, etc.

- The salutatorian of a graduating class will be the senior with the second highest cumulative grade point average(s) for eight semesters.
- The valedictorian of a graduating class will be the senior with the highest cumulative grade point average(s) for eight semesters.

REPEATING COURSES

1. Students who are at-risk of failing a course or who have failed a course are strongly encouraged to participate in one of the credit recovery programs offered during the school year or during a summer school session. (See "Assignment of Credit" Part 3B)
2. Failed Courses: If a student repeats and passes a previously failed course, the failing grade (F or WF) will be replaced by "R" (repeat) on the student's transcript and the failing grade will be dropped from the G.P.A. The course title and new grade will be recorded in the semester that the course is repeated and passed; and the student will receive appropriate credit and grade points in the G.P.A.
3. Passed Course for a Higher Grade: If a student repeats a course for which a passing grade and credit have been previously earned, the highest grade earned in that course is recorded in the semester earned. The lower grade(s) is replaced by "R" (repeat) on the student's transcript and the lower grade will be dropped from the G.P.A. The student will receive appropriate credit and grade points.

SEX OFFENDER REGISTRATION ACT

Public Act 94-0994, which was passed by the State of Illinois General Assembly, amends the **Sex Offender Registration Act** and requires school districts to notify parents/guardians that information about sex offenders is available to the public as provided for in the Act. The web site for the **Illinois Sex Offender Registry** is: <http://www.isp.state.il.us/sor/>. Click on "I Agree" at the bottom of the page to access the search page. To view a map of registered sex offenders, please go to: <http://www.familywatchdog.us/>

STUDENT INSURANCE

The school cannot be held responsible for accidents to students during the school year. In order to relieve the student and parent/guardians of financial burden, student insurance is available to all students through the bookstore. Every student is urged to take advantage of this program, especially athletes. In the event of an accident, claim forms may be secured at the bookstore. The insurance agency will then make the adjustment with the student and parent/guardians.

Again, students are urged to purchase this insurance as a protection against accidents that can result in medical, dental, and hospital bills. If an athlete declines purchase of the insurance, a waiver must be signed. Insurance fees are not refundable under any circumstances.

STUDENT LOAD

A full-time student is required to be enrolled in (6) courses per grade level each semester, plus lunch, unless a variation is requested in writing by his/her parent/guardians, subject to the approval of the principal in writing. A full-credit course is one which meets one class period per day, five days each week, for the semester and for which the student receives **one-half** credit.

SCHOOL FEES

The Board of Education has the right to establish and collect fees from students. Furthermore, the Board of Education has established that fees are payable by a student as a prerequisite of the student's participation in any curricular or extracurricular program operated by the District (i.e. sporting events, plays, prom, graduation, field trips)

While the Board of Education will waive and/ or reduce charges for instructional materials and other fees for children whose families are unable to afford them, including children eligible for the federal free lunch and breakfast program, and for any other extenuating circumstances for which the board will waive and/ or reduce fees as communicated in adopted policy, all fees not waived become the obligation of the student.

The District may refund relevant fees to a student in accordance with procedures associated with this policy

Fee Payments

Fees are assessed and payable upon registration to a grade.

Fee Refunds/Assessments

If a student withdraws from school, a student or parent/guardian may be entitled to apply for a refund of fees paid or a reduction of fees assessed. If a student withdraws from school before the start of school, or is a no-show, no fees will be assessed and the student may request a full refund of fees pre-paid. Once school begins and the student attends class, assessments or refunds will be prorated by semester.

SCHOOL WELLNESS

School wellness, including good nutrition and physical activity, shall be promoted in the District's educational program, school-based activities, and meal programs. A district-wide school wellness plan will be created and assessed at various intervals. The community will be invited to make suggestions for improvement and enhancement of the school wellness plan.

INSTRUCTIONAL MATERIALS FEE

The following practices will be followed for instructional materials:

1. An instructional materials fee will be charged to each student. This fee will cover instructional resources including, but not limited to textbooks, e-books, novels, and other instructional materials.
2. Each student will continue to be responsible for paying all other fees.
3. The instructional materials fee will be waived for a student(s) who qualifies for the free/reduced lunch program.
4. The curriculum/general education fee and driver's education fee, excluding the Secretary of State permit fee, will be waived for a student who qualifies for the free lunch program.
5. A student must pay the replacement cost of the instructional material/book if the item is lost, severely damaged, or if the student defaces the item or removes the bar code label.
6. Each student must return all textbooks/instructional materials, to the appropriate school personnel prior to the end of the semester the course ends for the student. When the student returns in the fall, all charges must be cleared.
7. If student has not returned books/instructional materials, the student will be charged the replacement cost and be referred to the Collection System.
8. A student who obtains schedule changes during a term must return any books/instructional materials checked out to the dropped course before obtaining books for the added course.

TRANSCRIPTS

A fee will be charged for each transcript. Requests for official transcripts should be made using the online portal located on our website.

TRANSFERRING IN DURING THE YEAR

1. Students transferring in during the year are to be put in the same subjects, to the extent possible, that they were carrying at their former school. Classes will be assigned, even if a student enrolls a week before the end of the semester.
2. The semester grade of any transfer student should be determined by averaging the transferred grade in a subject with that earned at Thornton Fractional, using a weight for each equal to the fraction of the semester it represents.

TRANSPORTATION

Bus service is provided for the transportation of students living more than 1 ½ miles from school. Time schedules vary to meet current demands. Students should note the current schedules as announced by the school office. The yearly bus schedule is distributed on the first day of school. Bus schedules and passes are handled by the Dean's Office. Students must display a current I.D. card to board a bus.

Student parking areas are provided at all campuses. Students who drive to school must apply for vehicle registration in the Dean's Office.

WITHDRAWALS

Only parents or legal guardians may withdraw a student from a Thornton Fractional High School. The following procedure must be followed:

1. The withdrawal form is obtained from the Guidance Office. This form must be signed by a parent/guardian.
2. The withdrawal form must be signed by the attendance office, nurse, Learning Resource Center, bookstore, and dean indicating that all obligations have been cleared.

ACTIVITIES AND CLUBS

District 215 offers a wide range of extra-curricular activities. Listed below are clubs that are available. Please note that some clubs may be offered only at North (N), South (S), or the Center for Academics and Technology (C), Center for Alternative Learning (CAL).

ACTIVITIES OFFICE

The Activities Office is the center for all functions that pertain to students in different school organizations. Activity fundraising may not be promoted by any organization without the approval of the Activities Director and Building Administration.

Occasionally, student photos, and/or video image may be used for internal, and/or external publication purposes. Please complete and return the Media Release and Consent Agreement form provided at the front of the Student Handbook.

The student programs are divided into four areas:

| Campus | Category I – Performance |
|---------------|---|
| N S | Scholastic Bowl # ● |
| N S | Chess # ● |
| N S | Drama |
| N S | Group Interpretation # ● |
| N S | Mathletes ● |
| N S | Speech # ● |
| N S | Band # ● |
| N S | Choir # ● |
| S | Contest Play # ● |
| S | Mock Trial Team # |
| N S | E-Sports Team # ● |
| Campus | Category II - Co-Curricular |
| N S | Newspaper # ● |
| N S | Yearbook # ● |
| C | CAD Club @ N |
| C | CWT @ S |
| C | Auto Mechanics @ N |
| C | Auto Collision @ N |
| Campus | Category III - Special Interest |
| N | Freshman Class |
| S | Freshman / Sophomore Class |
| N | Sophomore Class |
| N S | Junior Class |
| N S | Senior Class |
| S | Art Club ● |
| N | Brother 2 Brother |
| S | Drama Club |
| N S | Creative Arts / Literary Magazine ● |
| N S | Environmental / Science ● |
| N | STARS Girls Club |
| N S | TV Production |
| N | Power Lifting |
| N | Monogram |
| N S | Student Council ● |
| N S | NHS ● |
| S | Pep Club |
| N S | SADD |
| S | World Language / Cultural Exploration |
| N S | Best Buddies |
| N S | History Club |
| S | GSA Gay Straight Alliance |
| N | P.R.I.D.E. |
| N S | Peer Mediators |
| S | Senior Ambassadors |
| N S | Dreamers Club |
| S | Science/Forensics |
| N | Visual Arts ● |
| S | Girls Club |
| N | Student Action Team |
| N S | Future Teachers Club |
| N S | Student Equity Leadership Club |
| N | Connections |
| N S | E-Sports Club |
| S | Latin Dance Crew |
| Campus | Category IV – Non Paid -2 Year Probation |
| S | Anime Club-year 2 |

● SSC Conference Required # IHSA Competition @ N of S Bookkeeper REVISED 9.19.22

ATHLETICS

District 215 offers a wide variety of sports for both male and female athletes. Listed below are the sports that are available at each school. (Co-op - this sport is represented by a cooperative team that is comprised of players and coaches from Thornton Fractional North and Thornton Fractional South high schools.

Athletic Offerings (as recognized by the IHSA)

| | <u>Boys'</u> | | <u>Girls'</u> |
|---------------|--------------------|----------------|------------------|
| Baseball | Soccer (Co-op) | Badminton | Softball |
| Basketball | Swimming (Co-op) | Basketball | Swimming (Co-op) |
| Bowling | Tennis (Co-op) | Bowling | Softball |
| Cross-Country | Track | Cheerleading | Tennis |
| Football | Volleyball (Co-op) | Cross Country | Track |
| Golf | Wrestling | Dance | Volleyball |
| | | Soccer (Co-op) | |

ATHLETIC ELIGIBILITY REQUIREMENTS

AGE:

A student shall be eligible through age nineteen (19) unless the student shall become twenty (20) during a sport season, in which event eligibility shall terminate on the first day of such season.

ALL STAR PARTICIPATION:

No student at a member school shall participate on an all-star team in basketball, football, soccer or volleyball during the student's high school career until completing their interscholastic athletic eligibility in that particular sport. A student may participate in no more than three (3) all-star contests in a sport.

AMATEUR STATUS:

1. If you win or place in actual competition, you may accept a medal or trophy for that accomplishment, without limit to its cost.
2. For participation in competition in an interscholastic sport, or for athletic honors or recognition in a sport, you may receive any type of award (except cash, check or legal tender) that does not exceed \$75 fair market value. There is no limitation on the value of your school letter.
3. If you violate the amateur rule, you become ineligible in the sport in which you violate. You must be reinstated by the Executive Director before you may compete again.
4. Schools may provide an individual or teams that win an IHSA state championship, a ring/memento not to exceed \$200 in fair market value. Businesses, booster clubs or other organizations desiring to make contributions toward the purchase of a championship ring/memento must make those contributions to the school.

ATHLETIC ELIGIBILITY RULES:

When you become a member of an interscholastic athletic team at your high school, you will find that both your school and the IHSA will have rules you must follow in order to be eligible for interscholastic sports participation. The Illinois High School Association's rules have been adopted by the high schools, which are members of IHSA as part of the Association's constitution and by-laws. They must be followed as minimum standards for all interscholastic athletic competition in any member high school. Your high school may have additional requirements, but they may not be less stringent than these statewide minimums.

The principal of your school is responsible to see that only eligible students represent the school in interscholastic athletics. Any question concerning your athletic eligibility should be referred to your principal, who has a complete copy of all IHSA eligibility rules, including the Association's due process procedure. Only the IHSA Executive Director is authorized to make formal rulings on eligibility, so if your principal has questions or wishes assistance in answering your questions, contact should be made to the IHSA Office.

Information contained here highlights only the most important features of the IHSA by-laws regarding interscholastic athletic eligibility. It is designed to make you aware of major requirements you must meet to be eligible to compete in interscholastic athletics. The information here is only a general description of major by-law provisions and does not contain the statement of the by-laws in their entirety.

You will lose eligibility for interscholastic athletics if you violate IHSA by-laws. Therefore, it is extremely important that you review this material with your parent/guardians, your coaches, your athletic director and your principal to thoroughly understand the IHSA eligibility by-laws and how they relate to you.

ATTENDANCE:

1. You may represent only the school you attend. Participation on a cooperative team of which your school is a member is acceptable.
2. You must be enrolled and attending classes in your high school no later than the beginning of the 11th school day of the semester. If you have a lapse in school connection for ten (10) or more consecutive school days during a semester, you are subject to ineligibility for the rest of the semester. The specific terms of your extended absence must be reviewed by the Executive Director to determine if it is a "lapse in school connection" or not.

COACHING SCHOOLS:

1. A coaching school, camp or clinic is defined as "any program sponsored by an organization or individual which provides instruction in sports theory and/or skills; which does not culminate in competition, and which is attended by more than two (2) persons from the school which the student attends."
2. During any time of the calendar year, any number of students from a member school may attend a coaching school, camp, or clinic provided no person who is a coach at the students' member school is involved in any respect with the coaching school, camp, or clinic. If a coach at a member school is involved in any respect with a coaching school, camp, or clinic, the number of students from a member school who can attend the coaching school, camp, or clinic shall be limited to 2 students from the coach's school.
3. You may attend a coaching school, camp or clinic during the summer (that period between the close of school in the spring and the opening of school in the fall) within the following criteria:
 - A) You may not attend a coaching school, camp or clinic for any sport after Saturday of week No. 4 in the IHSA Standardized Calendar.

MISBEHAVIOR DURING CONTEST:

1. If you violate the ethics of competition or the principles of good sportsmanship, you may be barred from interscholastic athletic contests, as a participant or spectator or both.
2. If you are ejected from a contest for unsportsmanlike conduct, you will be ineligible for your team's next contest. You are also subject to other penalties.
3. Any other person(s) found to be in violation of the ethics of competition or principles of good sportsmanship may also be barred from interscholastic athletic contests.

PARTICIPATION LIMITATIONS:

1. After becoming a student in ninth (9th) grade, the student shall not be eligible for more than four (4) consecutive school years of competition in any sport.
2. Your 7th and 8th semesters of high school attendance must be consecutive.
3. After you enroll in ninth (9th) grade, you will not be eligible for more than four (4) years of competition in any sport. You are not guaranteed four (4) years of competition, but that is the maximum amount of competition you may have.

PARTICIPATION UNDER AN ASSUMED NAME:

If you compete under a name other than your own, your principal will immediately suspend you from further competition and you and any other person(s) who contributed to the violation of this by-law will be subject to penalties.

INDEPENDENT TEAM COMPETITION:

1. During the time you are participating on a school team in a sport at your high school, you may neither play on a non-school team nor compete in non-school competition as an individual in that same sport.
2. If you participate in non-school competition during a sport season and subsequently wish to join the school team in the same sport, you will not be eligible.
3. You may try out for a non-school team while you are on your school's team in that same sport, but you may not practice, receive instruction, participate in workouts, or participate in competition with a non-school team in that same sport until you cease being a member of your school's team when the team(s) of which you are a member terminates for the school year.
4. You will become ineligible if you participate on, practice with, or compete on any junior college, college or university team during your high school career.

RECRUITING OF ATHLETES:

1. The by-laws prohibit recruiting of high school students for athletics. If you are solicited to enroll in or transfer to a school to participate in athletics, you are being illegally recruited and your eligibility is in jeopardy.
2. You will lose your eligibility if you enroll in or transfer to a school in response to recruiting efforts by any person or group of persons, connected with or not connected with the school, related to athletic participation.
3. You will lose your eligibility if you receive special benefits or privileges as a prospective student-athlete, which are not uniformly made available to all students who attend your school.
4. You may not receive an "athletic scholarship" or any other special benefit from your school, because you participate in athletics.

5. It is a violation for any student-athlete to receive or be offered remuneration or any special inducement, which is not made available to all applicants who apply to or enroll in the school. Special inducement includes, but is not limited to:
 - A) Offer or acceptance of money or other valuable consideration such as free or reduced tuition during the regular year or summer school by anyone connected with the school.
 - B) Offer or acceptance of room, board or clothing or financial allotment for clothing.
 - C) Offer or acceptance of pay for work that is not performed or that is in excess of the amount regularly paid for such service.
 - D) Offer or acceptance of free transportation by any school connected person.
 - E) Offer or acceptance of a residence with any school connected person.
 - F) Offer or acceptance of any privilege not afforded to non-athletes.
 - G) Offer or acceptance of free or reduced rent for parents/guardians.
 - H) Offer or acceptance of payment of moving expenses of parents/guardians or the assistance with the moving of parents/guardians.
 - I) Offer or acceptance of employment of parent(s) or guardian(s) in order to entice the family to move to a certain community if someone connected with the school makes the offer.
 - J) Offer or acceptance of help in securing a college athletic scholarship.
6. It is also a violation to induce or attempt to induce or encourage any prospective student to attend any member school for the purpose of participation in athletics, even when special remuneration or inducement is not given. Please remember that you may not be offered or receive any benefit, service, privilege or opportunity, which is not also provided or made available to all prospective students at that school.

RESIDENCE:

Your eligibility is dependent on the location of the residence where you live full time with your parent/guardians, parent/guardian who has been assigned custody by the court, or court appointed legal guardian. Residency arrangements not previously approved, may be subject to special provisions. Check with your principal to be sure you are eligible before you participate.

Public School Students:

1. Students attending public member schools shall be eligible at the public high school in which they enroll, provided: 3.031.1 They reside full time with their parents, custodial parent or guardian appointed by a judge of a court having proper jurisdiction, or they currently and for at least the last two years prior to the student's enrolling in high school, have lived with another family member or relative who has provided full support and adult supervision for the student, as though they were the guardian, within the boundaries of the attendance area of the high school they attend
2. They reside full time with their parents, custodial parent or guardian appointed by a judge of a court having proper jurisdiction, and have attended a minimum of the seventh and eighth grades as tuition-paying nonresident students in the district in which the high school they attend is located.
3. They reside full time with one birth or adoptive parent or other relative without assignment of custody or legal guardianship by the court, provided:
 - A) their residence is in the district in which the member school they attend is located; and
 - B) they attended that member school the previous school term.
 - C) if a freshman, they attended both seventh and eighth grade in the district. parent teaches.
4. In all other cases, students shall not participate until a ruling on their eligibility is made by the Executive Director.

SCHOLASTIC STANDING:

1. You must pass twenty-five (25) credit hours of high school work per week. Generally, twenty-five (25) credit hours is the equivalent of five (5) "full credit" courses.
2. You must have passed and received credit toward graduation for twenty-five (25) credit hours of high school work for the entire previous semester to be eligible at all during the ensuing semester.

SCHOOL TEAM SPORTS SEASONS:

1. Each sport conducted by IHSA member schools has a starting and ending date. Your school may not organize a team, begin practice or participate in contests in a given sport until the authorized starting date. Your school may not continue to participate, or participate in contests, after the authorized ending date. This means that:
 - A) You may not participate on a non-school team coached by any member of your school's coaching staff unless it meets specific criteria established by the IHSA Board of Directors.
 - B) No school coach may require you to participate in an out-of-season sport program as a requirement for being a member of a school team.

Violation of the sport season by-laws will result in penalty to you and/or to your school's coaching personnel

TRANSFER:

1. In all transfer cases, both the principal of the school from which you transfer and the principal of the school into which you transfer must concur with the transfer in writing on a form provided by the IHSA Office. **You cannot be eligible when you transfer until this form is fully executed and on file in the school office.**
2. **After the official start date of and IHSA sport season** for the current school year, if a student changes attendance from that high school to another high school, the student shall be ineligible for the remainder of the school year in any sport in which the student participated or was participating in a practice interscholastic contest in the current school year at the school from which the transfer occurs; or
Once classes begin in a school for the current school year, if a student changes attendance from that high school to another high school, the student shall be ineligible for a period of thirty days, commencing on the first day of attendance at the new high school, in any sport in which the student was not participating or had not participated during the current school year at the school from which the student transferred.
3. If you transfer attendance from one high school to another high school, you will be ineligible unless:
 - A) Your transfer is in conjunction with a change in residence by both you and your parents, custodial parent or court appointed guardian from one public school district to a different public-school district;
 - B) Your transfer is between high schools within a public-school district and both you and your parents, custodial parent or court appointed guardian change residence to the district attendance area for the school to which you transfer;
 - C) In the event the student transfers attendance from any high school to any other high school, and the transfer is not in conjunction with a change in residence by both the student and his or her parents, custodial parent, surviving parent, or guardian to a residence outside the boundaries of the public school district attendance area the family originally resided in, the Executive Director may grant eligibility based on documentation that the transfer met one of the following conditions:
 - The student is enrolling for the first time in the student's home public member high school with boundaries
 - Change in family's financial position
 - Extenuating circumstances documented by the sending school's principal or official representative
 - Limited eligibility may be granted when the student transfers schools prior to the beginning of the student's sophomore year
4. If you transfer in conjunction with a change in legal guardianship, a ruling on your eligibility must be obtained from the IHSA Office.
5. If you transfer attendance from one school to another while you are ineligible for any reason, the period of ineligibility imposed prior to your transfer will be enforced at the school to which you transfer, even if you are otherwise in compliance with the by-laws.
6. Any questions about your eligibility in any of these instances must be resolved by a formal ruling from the IHSA Executive Director.
7. In all other transfer situations, a ruling by the IHSA Executive Director is necessary to determine your eligibility. This ruling must be obtained in writing by the principal of the school into which you transfer before you participate in an interscholastic athletic contest.

USE OF PLAYERS:

You may not appear at a contest in the uniform of your school while you are ineligible. This means that you may not dress or sit on the bench if you are not eligible to play. Also, you may not compete as an "exhibition" contestant if you are not eligible.

T.F. High School District 215: Athletic /Activity Co-Curricular Pledge 2024-25

THIS POLICY SHALL BE APPLICABLE DURING THE ENTIRE SCHOOL YEAR,
INCLUDING THOSE TIMES THE STUDENT IS NOT PARTICIPATING.

- 1. General Habits and Conduct:** I understand that by taking part in the athletic /co-curricular activity program I must meet the ideals for good sportsmanship, good conduct, and citizenship when in school events and in the community. I understand that it is a privilege to participate in athletics/co-curricular activities and that I should be committed to being a model student athlete/participant. I understand that athletics/co-curricular activities are designed to develop me physically, mentally, and socially. I understand that physical development is easy to understand and easy to see, but mental and social development are just as important and the hardest to develop.
- 2. Academic Eligibility:** To be eligible for semester 2, I must pass five classes the previous semester. If not, I will be ineligible for the entire next semester. Also, I must maintain passing grades in five classes on a weekly basis. In addition, I must maintain a GPA of 2.0 at the end of the 1st, 2nd, 3rd and 4th nine week grading periods and at the conclusion of the 1st and 2nd semester in order to participate on an athletic team or extra-curricular club/organization. Failure to comply with this will cause me to become ineligible to participate in athletics/activities (i.e., athletic events-games, state band competition, club meetings, etc.). Failure to achieve a 2.0 GPA at the end of the 1st and 3rd quarter will result in me being ineligible until I have raised my cumulative GPA for the current semester to a 2.0 GPA or higher. I will be ineligible for a minimum of 1 week and must attend homework center. Failure to achieve a 2.0 GPA at the end of a semester will result in me being ineligible for a minimum of 3 weeks. If after the three-week period, I am achieving a cumulative GPA for the current semester of 2.0 or higher, I will regain my eligibility. During the week(s) I am ineligible, I must attend a mandatory study hall established to help with academics. I will be required to attend the homework session that has been established for Monday, Tuesday and Thursday from 3:30-4:30 p.m. Any missed study sessions must be made up before I can once again become eligible.
- 3. Physical Examination:** I understand that I must have a physical examination by a licensed physician before I can start practice or tryouts. I further understand that by participating in an athletic/co-curricular activity, I allow my physician(s) to release any information about my health condition and/or treatment to the school.
- 4. School Attendance:** I understand that I must be in attendance for at least half of the school day (two and one-half clock hours of instruction) in order to participate in practice or in a contest or activity. School-sponsored field trips and activities do not count as absences.
- 5. School Infraction:** Any school infraction which results in suspension from school will require that I be suspended from all athletics/co-curricular activities at least until I am properly reinstated in a timely fashion in school.
- 6. Alcohol & Tobacco Products:** I understand that if I use, possess, or sell any alcohol or tobacco product, I will be suspended from athletics/co-curricular activities for ten consecutive days. A repetition of such an incident will result in my suspension from all athletics/co-curricular activities for the remainder of the school year.
- 7. Possession, Sale or Use of Drugs:** I understand that if I am in possession of controlled substances, illegal drugs or drug paraphernalia or involved in the sale, purchase, or use of drugs (other than a valid prescription written for me and exclusively used by me), I will be suspended from any athletic/co-curricular activities for the remainder of the school year.
- 8. Stealing:** I understand that if I am involved in stealing of any nature, I will be suspended from athletics/co-curricular activities for the first incident for a minimum of ten consecutive days and will make restitution for anything stolen. A repetition of a similar incident will result in my suspension from all athletics/co-curricular activities for the remainder of the school year as well as being required to make restitution for anything stolen.
- 9. Destruction or Damage of Property:** I understand that any destruction or damage of property associated with a school activity or an athletic/co-curricular activity will result in my suspension for a minimum of ten consecutive days as well as payment of damages. A second such incident, or first if aggravated, will result in my suspension from all athletics/co-curricular activities for the remainder of the school year as well as requiring me to pay for damages and restitution.
- 10. Team/Activity Rules:** I understand that if I violate specific approved and distributed athletic/co-curricular activity rules other than those stated in this pledge, it will be handled by the coach/sponsor in charge of the athletic/co-curricular activity.
- 11. Appeal of Suspension:** I understand that I have a right to appeal all suspensions. I must first appeal suspensions to the Athletic / Activity Director. Further appeal may be made to the Principal who may have the matter considered by a co-curricular review board designated by the Principal.
- 12. Awards:** I understand that awards for athletics/co-curricular activities may be withheld, refused or cancelled, if I do not follow all the rules and regulations for a particular athletic/co-curricular activity, including these rules.

NCAA ELIGIBILITY CENTER QUICK REFERENCE GUIDE



DIVISIONS I AND II INITIAL-ELIGIBILITY REQUIREMENTS

ACADEMIC REQUIREMENTS

To play sports at a Division I or II school, you must graduate from high school, complete 16 NCAA-approved core courses, earn a minimum GPA and earn an ACT or SAT score that matches your core-course GPA

CORE COURSES

VISIT ELIGIBILITYCENTER.ORG/CORSELIST FOR A FULL LIST OF YOUR HIGH SCHOOL'S APPROVED CORE COURSES. COMPLETE 16 CORE COURSES IN THE FOLLOWING AREAS

NCAA Division I requires completion of 10 NCAA core courses (including seven in English, math or natural/physical science, before your seventh semester.:

- 4 years of English.
- 3 years of mathematics (Algebra I or higher).
- 2 years of natural/physical science (1 year of lab if offered by high school).
- 1 year of additional English, mathematics or natural/physical science.
- 2 years of Social Science.
- 4 years of additional courses (from any area above, World Language or comparative)

NCAA Division II currently requires:

- 3 years of English.
- 2 years of mathematics (Algebra I or higher).
- 2 years of natural/physical science (1 year of lab if offered by high school).
- 3 year of additional English, mathematics or natural/physical science.
- 2 years of Social Science
- 4 years of additional courses (from any area above, World Language or comparative)

Test Scores

Take the ACT or SAT as many times as you want before you enroll full time in college, but remember to list the NCAA Eligibility Center (code 9999) as a score recipient whenever you register to take a test. If you take a test more than once, send us all your scores and we will use the best scores from each test section to create your sum score. We accept official scores only from the ACT or SAT, and won't use scores shown on your high school transcript.

SLIDING SCALE

Divisions I and II use sliding scales to match test scores and GPAs to determine eligibility. The sliding scale balances your test score with your GPA. If you have a low-test score, you need a higher GPA to be eligible. Find more information about sliding scales at ncaa.org/student-athletes/future/test-scores.

GRADE-POINT AVERAGE

THE NCAA ELIGIBILITY CENTER CALCULATES YOUR GRADE-POINT AVERAGE (GPA BASED ON THE GRADES YOU EARN IN NCAA-APPROVED CORE COURSES.

- DI REQUIRES A MINIMUM 2.3 GPA
- DII REQUIRES A MINIMUM 2.2 GPA

Concussion Policy:

- **Definition of Concussion**

A concussion is an injury to the brain that results in a temporary loss in brain function. A concussion can be caused by either a direct blow to the head, neck, face or somewhere else on the body that causes force to be transmitted to the head. It is also characterized by the rapid onset of cognitive impairment. In some cases, symptoms and signs may evolve hours after initial injury. A concussion may result in neuropathological changes, but abnormality is often not seen on standard imaging studies. The effect of a concussion can vary from student to student with a graded set of symptoms that may or may not involve a loss of consciousness. Recovery time can vary greatly from case to case, but typically lasts from 1-4 weeks if the process of treatment and recovery is managed well.

After sustaining a concussion, a student may experience different kinds of symptoms. The symptoms can be classified into four main types: cognitive, physical, emotional and sleep. Every student is unique and their symptoms of concussion will also be unique, including some or even all of the symptoms as defined in the chart below. It is the job of the Concussion Management Team (comprised of TFD 215 staff, local medical professionals and the family) to work with the student to identify and manage the symptoms so that the concussion will resolve quickly and comfortably.

- **Symptoms Associated with Concussion**

| Cognitive | Physical | Emotional | Sleep |
|---------------------------------|----------------------------|----------------|--------------------------|
| Feeling Mentally Foggy | Headache | Irritability | Drowsiness |
| Difficulty Concentrating | Nausea/Vomiting | Sadness | Sleeping Less Than Usual |
| Difficulty Remembering | Balance Problems | More Emotional | Sleeping More Than Usual |
| Repeats Questions | Numbness/Tingling | Nervousness | Trouble Falling Asleep |
| Feeling Mentally Slowed Down | Sensitivity to Light/Noise | | |
| Forgetful of Recent Information | Dizziness | | |
| Confused About Recent Events | Dazed or Stunned | | |
| Answers Questions Slowly | | | |

- **Key Concepts and Terms**

| Key Concepts | |
|--------------------------------|---|
| Return to School | A general concept that means that the student is <i>free from all symptoms</i> during academic and sports activities <i>and</i> normal routines are reestablished |
| Return to Learn | Goal of full academic activities with no symptoms |
| Return to Play | Goal of full academic and physical/sports activities with no symptoms |
| Cognitive Activity | Any activity that involves mental stimulation; includes social interactions, reading, video games, television, writing, music |
| Cognitive Rest | Limited cognitive activities to prevent symptoms from surfacing |
| Tolerance of Activities | Tolerating certain activities post-concussion means participating without <i>exacerbating</i> symptoms |

- **Returning to School**

Returning to School is a concept that goes beyond the student just attending school, or going back to school after a day of rest. A full return to school means that the student is symptom free for at least 12-24 hours from any symptoms caused by academic, cognitive, emotional or physical activity. There are two main components for a full Return to School: Return to Learn and Return to Play.

- **Return to Learn (RTL) and Return to Play (RTP)**

Return to Learn (RTL) is the gradual process of recovery and reentry to academic studies following concussion, while Return to Play (RTP) is the process of returning to athletic activities post-concussion. Although the concept of RTP may be more widely known, **Illinois Public Act 099-0245** states that a protocol for RTP and RTL needs to be established within all schools. Furthermore, a student cannot return to the classroom until the RTL protocol has been met and cannot return to interscholastic athletics unless both protocols have been met (regardless if the concussion took place within the school setting or during interscholastic athletic activities). These protocols are meant to protect students and if strictly followed, have been successful for preventing future injury and excessive time spent out of school and sports.

- **Academic Accommodations for Post-Concussion**

For students returning to school post-concussion, academic accommodations may help in reducing the cognitive load and facilitating the Return to Learn. Adjustments made to the school schedule, work assignments, and how information is presented will help optimized recovery time and minimize post-concussion symptoms. Below are various school accommodations that may benefit students during recovery.

- **Attendance**

- No school for ____ school day(s)
- Part time attendance for ____ school day(s) as tolerated
- Full school days as tolerated
- Tutoring homebound/in school as tolerated
- No school until symptom free or significant decrease in symptoms

- **Breaks**

- Allow student to go to the nurses' office if symptoms increase
- Allow student to go home if symptoms do not subside

- **Visual Stimulus**

- Allow student to wear sunglasses in school
- Pre-printed notes for class material or note taker
- No smart boards, projectors, computers, TV screens, or other bright screen
- Enlarge font when possible

- **Auditory Stimulus**

- Allow student to leave class 5 minutes early to avoid noisy hallway
- Lunch in a quiet place
- Audible learning (discussion, reading out loud, text to speech programs)

- **Workload/Multi-tasking**

- Reduce overall amount of make-up work, class work, and homework when possible
- No homework
- Limit homework to ____ minutes a night
- Prorate workload when possible

- **Testing**

- No testing
- Extra time to complete tests
- No more than one test a day
- Oral testing
- Open book testing

- **Physical Exertion**

- No physical exertion/athletics/gym
- Begin Return to Play guidelines prior to returning to gym or athletics

- **Guidelines for Return to Learn**

Below is a table outlining stages of recovery that help a student with a concussion balance rest and tolerance of activities. The athletic and medical teams work together through all stages of Return to Learn. The Guidelines for Return to Learn can also be found on the District 215 website.

| Stage | Activity | Next Steps |
|---|--|--|
| 1. No school/limited cognitive activity | Cognitive rest and good sleep | Able to tolerate activities without symptoms for 12-24 hours? Yes- Continue to stage 2 No- Continue rest and monitoring |
| 2. Gradual reintroduction of daily activities; "not too much, not too little" | Slowly lift previous restrictions on activities and add them back for short periods of time (5-15 minutes at a time) | Able to tolerate activities without symptoms for 12-24 hours? Yes- Continue to stage 3 No- Return to stage 1 |
| 3. Cognitive tasks at home | Assignments, Reading, screen time, on devices in longer increments (20-30-minute increments) of homework at home | Able to tolerate activities without symptoms for 12-24 hours? Yes- Continue to stage 4 No- Return to stage 2 |
| 4. Modified (if applicable) school return | Flexible school schedule with accommodation after 1-2 cumulative hour (20-30-minute increments) of homework at home | Able to tolerate activities without symptoms for 12-24 hours? Yes- Continue to stage 5 No- Return to stage 3 |
| 5. Full reintegration into school | Increase to full day of school (without physical education) and include accommodations | Able to tolerate activities without symptoms for 12-24 hours? Yes- Continue to stage 6 No- Return to stage 4 |
| 6. Resume pre-injury school schedule and activities | *Resume full academic/cognitive workload adjustments (or return to normal, pre-injury scheduling) | Able to tolerate activities without symptoms for 12-24 hours? Yes- Continue with stage 6 and begin <i>Return to Play</i> guidelines if returning to athletic/physical education activities No- Return to stage 5 |

- **Student Athletes and Return to Play**

Once students can tolerate all pre-injury academic activities and schedules, they may then consider returning to athletic activities. The RTP protocol outlines special considerations for students and student-athletes returning to physical activities and sports activities and further explains the concept of Return to Play. The athletic and medical teams are primarily responsible for monitoring the RTP protocol and also return to PE or other organized physical activities. *A copy of the Guidelines for Return to Play can be found on the District 215 website.*

| Stage | Activity | Next Steps |
|--|--|--|
| 1. Complete Guidelines for Return to Learn | Resume full academic/cognitive workload without adjustments (or return to normal, pre-injury, scheduling) | Able to tolerate activities without symptoms for 12-24 hours? Yes- Continue to stage 2 No- Return to stage 5 of Return to Learn |
| 2. Light aerobic exercise | Walking, swimming, stationary cycling (Heart rate: <70% for 15 mins) | Able to tolerate activities without symptoms for 12-24 hours? Yes- Continue to stage 3 No- Return to stage 1 with physical rest and monitoring |
| 3. Sport specific exercise | Skating drills, running drills, cycling (Heart rate: <80% - 45 mins) *NO head impact activities | Able to tolerate activities without symptoms for 12-24? Yes- Continue to stage 4 No- Return to stage 2 and monitoring |
| 4. Non-Contact training drills | Progress to complex training drills, resistance training, increased exercise, coordination, and attention (Heart rate: <90% - 60 mins) | Able to tolerate activities without symptoms for 12-24 hours? Yes- Continue to stage 5 No- Return to stage 3 and monitoring |
| 5. Full Contact Practice with Caution | With medical clearance, return to normal training activities | Able to tolerate activities without symptoms for 12-24 hours? Yes- Continue to stage 6 No- Return to stage 4 |
| 6. Resume pre-injury athletic activities | Normal game play with monitoring and increased awareness of further injury | Able to tolerate activities without symptoms for 12-24 hours? Yes- Continue to stage 6 and normal scheduling/activities No- Return to stage 5 |

- Clearance to Play and Required Forms**
 The Illinois High School Association (IHSA) Post-Concussion Form needs to be completed by a physician, parent/guardian, and the student as part of clearance to return to Play. Final clearance and Return to Play will be the decision of the team Physician of the respective school and/or the Athletic Trainer of that school. Furthermore, TFD 215 Athletic Trainers and administration reserve the right to exclude any student-athlete from participation in sport *in any capacity* and recommend specific academic accommodations until the student-athlete has completed all requirement of the TFD 215 Concussion Protocol.
- Further Considerations for Students and Student-Athletes:** The Concussion Management Team (CMT) will assist students in receiving support through the appropriate resources at their respective schools. Recommendations regarding altering and/or limiting schoolwork, allowing breaks throughout the day, and excused absences will be made by the CMT and District 215 on a case-by-case basis. Student-athletes that have been diagnosed with a concussion are to be removed from any and all physical activity and activities that exacerbate symptoms, including but not limited to: show choir, band, and P.E. class. Students will be allowed to visit the school nurse to rest when symptoms are active during the school day. Ongoing monitoring and reassessment of activities will be made based on present symptoms and individual progress.

RESIDENCY REQUIREMENTS

Definition of Residency

Illinois laws indicate that a school district must establish free schools to accommodate all students who reside within the district. Boards of Education have a statutory duty to charge tuition to non-resident students. The district allows a dependent of United States military personnel who is housed in temporary housing located outside of the district to enroll if the dependent will be living within the district within 6 months after the time of initial enrollment and the military personnel seeking to enroll the dependent under this exception provides proof that the dependent will be living within the boundaries of the district within 6 months.

The general rule for residency is that a student is considered a resident of the school district in which his/her parent/guardians live unless the parent/guardians have legally relinquished complete custody and control of the student to someone else. Residency is established through physical presence and intent to make that location a permanent residence. A person cannot have a permanent residence in two places at the same time.

A student does not have the right to attend school tuition-free solely for the purpose of attending a specific school.

Verification of Residency

Parents or legal guardians must prove residency in District 215 each year during student registration. Guidelines have been established to verify that students who attend schools within District 215 boundaries are residents of the district. District 215 utilizes a variety of tools to determine the residency of its families which may include asking families to provide proof of residency by submitting documents during the registration process.

Proof of Residency

Before a child can be officially enrolled, proof of residency must be established. Verification of residency includes review of documents from each of the following two categories:

A driver's license or State ID must be provided by all individuals attempting to register a student. Additionally, families will be asked to present the following:

CATEGORY I (one item)

- ~ A homeowner's warranty deed, trustee's deed or real estate tax bill, mortgage*
- ~ A signed renter's lease that is valid for the entire school year and includes the landlord's name and phone number, or a valid sublease listing your name as occupant and includes the landlord's name and phone number**

CATEGORY II (two items)

- ~ Home/apartment insurance bill or policy
- ~ Current Gas bill
- ~ Current Electric Bill
- ~ Village water bill
- ~ Vehicle registration card
- ~ Public Aid Card (if applicable)

* If registrant is living with another household, the homeowner must provide a driver's license or State ID, one item from Category I, two items from Category II and the signed District 215 Affidavit Form for Persons Seeking to Enroll a Student While Living with a District resident.

In situations where the district receives information that indicates a student may have been enrolled in one of its schools fraudulently, the district will employ various measures to determine the validity of such a claim. During the course of a residency investigation, if the parent or legal guardian may be required to prove residency again. The parent or legal guardian will be issued a formal letter requiring proof to be submitted to the Residency Officer, 10 days from receipt of the letter. If residency requirements are not submitted within the designated timeframe, or if it is determined that residency with District 215 boundaries cannot be established student will be withdrawn from school immediately. Additionally, the parent or legal guardian of a student determined to be a non-resident of the district may be required to reimburse the district for tuition during the time the student was enrolled.

Change of Address

Parents and guardians are asked to immediately report any change of address or other directory information to the Registrar at the child's school. Changes to residency will require families to update residency verification documents. Updating phone numbers, email address, and any other contact information will ensure timely communication between home and school.

District 215 Residency Hotline

708-585- 7000

District 215 maintains a Residency Hotline which may be contacted 24 hours a day. Parent/guardians and community members are encouraged to contact this hotline if they suspect someone is attending district schools as a non-resident. All hotline tips should include detailed information that will be investigated confidentially. Parent/guardians' and community members' active cooperation in this manner will help to assure that the T F District 215 Residency Policy is being fully implemented.

Proof of Custody or Legal Guardianship

At the time of enrollment, the adult enrolling the child must show proof of legal custody document and provide a registered birth certificate of the child and proof of completion of eighth grade curriculum.

If the adult registering the child is not the parent/guardian, proof of the transfer of custody must be provided. Such proof must be in the form of a Court Order transferring custody and control, including the reasons for the order. The adult who has legal custody or has legal guardianship of student must also have a legal residence within the district and provide proof of residency upon enrolling the student.

MCKINNEY VENTO ELIGIBLE STUDENTS

No student will be denied enrollment in violation of the *Education for Homeless Children Act* or the *McKinney-Vento Homeless Education Assistance Act*. Enrollment of homeless students will not be denied or delayed due to a lack of any documentation normally required for enrollment. Parent/guardians of homeless students are only required to provide an address or other contact information in the event of an emergency, and such information is not for residency purposes. Parent/guardians should contact the Homeless Liaison at the home school.

McKinney Vento - District 215 complies with the Elementary and Secondary Education Act (ESEA), McKinney-Vento Homeless Assistance Act (McKinney-Vento), and Protection of Pupil Rights Act (PPRA) which mandates that schools receiving federal funds provide parents/guardians with information and notices in an understandable and uniform format and, to the extent practicable, in a language that the parents/guardians can understand. The Student Service Coordinator serves as the main contact for communication for each campus.

McKinney-Vento Eligible students shall not be denied or have their enrollment process delayed for failure to produce any of the necessary documents.

HOME SCHOOLING (DETERMINATION OF CREDIT)

1. Home schooled students will be admitted to District 215 schools following the enrollment and residence Policy #7:50.
2. Students who have followed an approved curriculum and who have a transcript will be awarded credit. Students who do not have a transcript will have each completed course evaluated.
 - A. The Assistant Principal for Pupil Personnel Services will administer the final exam for the course to the student and/or
 - B. The Assistant Principal for Pupil Personnel Services will evaluate the student's portfolio to verify successful completion of an approved curriculum.
3. Upon admission, the Assistant Principal for Pupil Personnel Services will give students an academic placement test to facilitate appropriate class selections.
4. Students who have been home schooled at the primary grade level and request to be admitted to District 215 as incoming freshmen must provide a certificate of 8th grade completion prior to enrollment.

PUPIL PERSONNEL SERVICES (PPS)

Counselors at Thornton Fractional High Schools serve as a link between the individual student and the total school environment. Any problem important to the student is considered important by the School Counselor. These problems may be personal in nature or they may be school related, such as course selection, course failure, and post-high school plans. Each school maintains a PPS Office available to students and parents/or guardians for support services. Each student is assigned a counselor who is available throughout the school day. Students can make appointments before, during passing periods or after school by QR code and email.

EXTENDED ABSENCE HOMEWORK REQUEST

If a student has been absent for two or more days, the parent/or guardian may call the Guidance Department to make arrangements for homework. Teachers must be given 24 hours' notice to prepare homework assignments. If a student is absent two or more weeks, the parent/guardian may call the Social Worker to make arrangements for homebound tutoring.

FEDERAL GUIDELINES

Students/Parents/Guardians are encouraged to report claims or incidences of bullying, teen dating violence, harassment, sexual harassment or any other prohibited conduct to the Nondiscrimination Coordinator, Building Principal, Building Assistant Principal, Dean of Students, or a Complaint Manager. A student may choose to report to a person of the student's same sex. Complaints will be kept confidential to the extent possible given the need to investigate. Students who make a good faith complaint will not be disciplined.

An allegation that a student was a victim of any prohibited conduct perpetrated by another student shall be referred to the Building Principal, Building Assistant Principal or Dean of Students for appropriate action.

The Nondiscrimination Coordinator and Complaint Managers for District 215:

John Robinzine, Assistant Superintendent of Career Development, 755 Pulaski Rd., Calumet City, 708-585-1116

Dr. Rena Whitten, Assistant Superintendent of Student Services & Equity –18601 Torrence Ave, Lansing, 708-585-2312

NOTIFICATION OF RIGHTS

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 or by a school employee, regardless of how or where the information is stored, except for certain records in the school; video and other electronic recordings that are created in part for law enforcement, security, or safety reasons or purposes; and electronic recordings made on school buses.

The Family Educational Rights and Privacy Act (FERPA) and the Illinois Student Records Act afford parents/guardians and students over 18 years of age ("eligible students") certain rights with respect to the student's school records. They are:

1. **The right to inspect and copy the student's education records within 15 school days of the day the District receives a request for access.**

The degree of access a student has to his or her records depends on the student's age. Students less than 18 years of age have the right to inspect and copy only their permanent record. Students 18 years of age or older have access and copy rights to both permanent and temporary records. A parent/guardian or student should submit to the building principal a written request that identifies the record(s) he or she wishes to inspect. The principal will make arrangements for access and notify the parent/guardian or student of the time and place where the records may be inspected. The District charges \$.35 per page for copying but no one will be denied their right to copies of their records for inability to pay this cost. These rights are denied to any person against whom an order of protection has been entered concerning the student.

2. **The right to request removal from the student's academic transcript one or more scores received on college entrance examinations.**

A parent/guardian or eligible student may ask the District to remove certain scores of college entrance exams from their student's academic transcript. Students often take college entrance examinations multiple times in order to improve their results. Test publishers provide the results from each examination taken to the student's high school. Schools must include each of these scores on the student's transcript, which may result in academic transcripts having multiple scores from a single college entrance exam. A parent/guardian or eligible student may not want certain scores to be sent to postsecondary institutions to which the student applies. To request the removal of scores on college entrance examinations, the parent/guardian or eligible student must submit a written request stating the name of each college entrance examination that is the subject of the request and the dates of the scores that are to be removed.

3. **The right to permit disclosure of personally identifiable information contained in the student's education records, except to the extent that the FERPA or Illinois School Student Records Act authorizes disclosure without consent.** Disclosure without consent is permitted to school officials with legitimate educational or administrative interests. A school official is a person employed by the District as an administrator, supervisor, instructor, or support staff member (including health or medical staff and law enforcement unit personnel); a person serving on the School Board; a person or company with whom the District has contracted to perform a special task (such as an attorney, auditor, medical consultant, or therapist); or any parent/guardian or student serving on an official committee, such as a disciplinary or grievance committee, or assisting another school official in performing his or her tasks. A school official has a legitimate educational interest if the official needs to review an education record in order to fulfill his or her professional responsibility.

Upon request, the District discloses education records without consent to officials of another school district in which a student has

enrolled or intends to enroll, as well as to any person as specifically required by State or federal law. Before information is released to these individuals, the parents/guardians or eligible student will receive prior written notice of the nature and substance of the information, and an opportunity to inspect, copy, and challenge such records.

Academic grades and references to expulsions or out-of-school suspensions cannot be challenged at the time a student's records are being forwarded to another school to which the student is transferring. Disclosure is also permitted without consent to: any person for research, statistical reporting or planning, provided that no student or parent/guardian can be identified; any person named in a court order; appropriate persons if the knowledge of such information is necessary to protect the health or safety of the student or other persons; and juvenile authorities when necessary for the discharge of their official duties who request information before adjudication of the student.

4. **The right to a copy of any school student record proposed to be destroyed or deleted.**

The permanent record is maintained for at least 60 years after the student transfers, graduates, or permanently withdraws. The temporary record is maintained for at least 5 years after the student transfers, graduates, or permanently withdraws. Temporary records that may be of assistance to a student with a disability who graduates or permanently withdraws, may, after 5 years, be transferred to the parent/guardian or to the student, if the student has succeeded to the rights of the parent/guardian.

5. **The right to prohibit the release of directory information.**

Throughout the school year, the District may release directory information regarding students, limited to:

Name / Address / Gender / Grade level / Birth date and place

Parent/guardian names, addresses, electronic mail addresses, and telephone numbers Photographs, videos, or digital images used for informational or news-related purposes (whether by a media outlet or by the school) of a student participating in school or school sponsored activities, organizations, and athletics that have appeared in school publications, such as yearbooks, newspapers, or sporting or fine arts programs Academic awards, degrees, and honors. Information in relation to school-sponsored activities, organizations, and athletics Major field of study and Period of Attendance in school.

Any parent/guardian or eligible student may prohibit the release of any or all of the above information by delivering a written objection to the building principal within 30 days of the date of this notice. No directory information will be released within this time period, unless the parent/guardian or eligible student is specifically informed otherwise.

No photograph highlighting individual faces is allowed for commercial purposes, including solicitation, advertising, promotion or fundraising without the prior, specific, dated and written consent of the parent/guardian or student, as applicable; and no image on a school security video recording shall be designated as directory information.

6. **The right to request that military recruiters or institutions of higher learning not be granted access to your secondary school student's name, address, and telephone numbers without your prior written consent.**

Federal law requires a secondary school to grant military recruiters and institutions of higher learning, upon their request access to secondary students' names, addresses, and telephone numbers, unless the student's parent (guardian) or a student who is 18 years of age or older, submits a written request that the information not be released without the prior written consent of the parent/guardian or eligible student. If you wish to exercise this option, notify the Building Principal where your student is enrolled for further instructions.

7. **The right contained in this statement:** No person may condition the granting or withholding of any right, privilege or benefits or make as a condition of employment, credit, or insurance the securing by any individual of any information from a student's temporary record which such individual may obtain through the exercise of any right secured under State law.

8. **The right to file a complaint with the U.S. Dept. of Education concerning alleged failures by the District to comply with the requirements of FERPA.**

The name and address of the Office that administers FERPA is:

U.S. Department of Education
Student Privacy Policy Office
400 Maryland Avenue, SW
Washington DC 20202-8520

PHOTOGRAPH OR VIDEO RECORDING OF A STUDENT

Pictures of Unnamed Students

Students may occasionally appear in photographs and video recordings taken by school staff members, other students, or other individuals authorized by the Building Principal. The school may use these pictures, without identifying the student, in various publications, including the school yearbook, school newspaper, and school website. No consent or notice is needed or will be given before the school uses pictures of unnamed students taken while they are at school or a school-related activity.

Pictures of Named Students

Sometimes the school may want to identify a student in a school picture. For example, school officials want to acknowledge those students who participate in a school activity or who deserve special recognition.

In order for the school to publish a picture with a student identified by name, one of the student's parents or guardians must provide consent during the registration process.

PRIVACY RIGHTS

Surveys: Surveys administered to students will be related to the District's educational objectives or assist students with college and career choices. Parents/Guardians may request to view the tools used for these purposes.

PEER (STUDENT AND ADULT) MEDIATION PROJECT

The basic purpose of mediation involves an attempt to solve problems between students with a minimum amount of intervention by school personnel. Mediation is a process which provides additional structure to process information used by students and teachers on a regular basis. Mediation supports the purpose of discipline by seeking to resolve problems rather than to decide on punishment.

Faculty and staff members as well as students are given wide discretion regarding the use of mediation as a proactive solution to student problems. The recommendation for mediation may be made for students at any level of the school organization. These recommendations may be made informally by students themselves, by classroom teachers, counselors, deans, or administrators.

PSYCHO-EDUCATIONAL GROUPS

Students can be referred to participate in psycho-educational groups designed to help students better understand issues and develop strategies to manage issues of concern to them that may, if not addressed, interfere significantly with the students' educational progress or school adjustment. Counseling options for students who are affected by sexual abuse, along with options for victims of sexual abuse to obtain assistance and intervention will be identified by school personnel. Students in a group who present significant concern and for whom therapeutic services must be considered will be referred for individual consultation.

SCHOLARSHIP AND FINANCIAL AID

District 215 does not award any scholarships. The school acts as an agent for organizations offering scholarships by publishing information as to the availability of such awards and assisting students in completing the appropriate application forms. Scholarship information is available on the Guidance website. Some scholarships are based on the total educational record, but most are based on financial need.

SCHOOL-AGE PARENTS/GUARDIANS

Students who are married and/or pregnant are allowed to remain in school and participate in the regular educational program and extra-curricular activities. Independent study or correspondence courses are also fee/tuition-based options available at cost to the student.

SCHOOL NURSE

Health Record Requirements

Important Notice to Parents/Guardians:

Beginning with the 2022-2023 registration window, all required health examinations and immunizations must be submitted for the student's registration to be considered.

*All students are required by Illinois School Code section 27-28, to submit to the school a completed physical and immunization records **before entering the ninth grade** and at the **time of enrollment** into an Illinois high school. The physical and immunization history may be submitted to the School Nurse anytime between January 1st and May 20th. **Incoming freshman and new students will not be allowed to complete registration, attend school or participate in book pick-up unless their completed physical and immunization records are turned in during the registration process.** If needed, you can obtain a copy of your student's immunization records from the junior high school nurse before eighth grade graduation. **Returning grade 12 students will not be allowed to complete registration if proof of immunization against meningococcal disease is not provided.***

To be in compliance for admission to high school the student must have:

A complete physical examination:

- a. Physical results must be recorded on the **current Illinois State Certificate of Child Health Examination** form.
- b. The physical must be dated within one year of starting high school (first day of school). For students transferring from out of state, within one year of transferring to an Illinois High School.
- c. The **Health History** portion must be completed and signed by the parent or guardian.
- d. The **diabetes risk assessment** must be documented by examining physician, APN or PA.
- e. The Physical Education and Sports eligibility section, found at the bottom of the physical form, must be completed by the physician, APN or PA.
- f. The physical form must be signed and dated by a **licensed physician (MD or DO).**
- g. Completed dental examination. (9th grade students, effective 2020-21 school year)

A complete and updated immunization history:

The immunization section of the physical must be *signed and dated by a Licensed and Health Care Provider.*

Immunization records must include:

One (1) Meningococcal (MCV4) Vaccine one dose on or after the 11th birthday for 9th, 10th, and 11th graders. Senior students need proof of one vaccine after their 16th birthday.

Two (2) Varicella (Chicken Pox) Vaccines given on or after the first birthday. There must be a minimum of 28 days between dose one and two. Physician diagnosed or verified history of having had the disease is acceptable.

One (1) Tdap (tetanus, diphtheria and pertussis). Three (3) DTP/DTap or TD with last dose given after 4th birthday and qualifying as a booster. Minimum interval: between series doses is 4 weeks, between series and booster 6 months.

Three (3) Hepatitis B Vaccines. There must be a 28day interval between the first and second vaccine and a 56day interval between the second and the third vaccine.

Three (3) or more Polio Vaccines. The last dose must be given on or after the fourth birthday. Minimum interval: between series doses is 4 weeks, between series and booster 6 months.

Two (2) Measles, Mumps and Rubella (MMR)Vaccines. The first vaccine must be given after the 1st birthday with at least 28 days between the 1st and 2nd dose.

Proof of a Dental examination is required for all freshman students by May 15th of their Freshman Year.

Cook County Department of Public Health – 708-232-4500

Asthma

In accordance with Public Act 099-0843, Thornton Fractional Township High School District 215 is requesting the parent/guardian of a student with an asthma diagnosis to submit an Asthma Action Plan completed by the student’s healthcare provider to the Nurse’s Office of their child’s school. The Asthma plan provides the school with detailed instructions on how to treat and/or control your child’s Asthma symptoms and should be written and developed by your child’s medical provider. The plan must be submitted annually and will be kept in your child’s student health file.

Public Act 099-0843 also requires school districts to adopt an “Asthma Emergency Response Protocol” which are procedures designed to guide school staff in assisting students who are experiencing asthma related symptoms. Both the *Asthma Action Plan* and the *Asthma Episode Emergency Response Protocol* can be found on the Thornton Fractional Township High School District 215 website. Please contact the school nurse at your child’s school for assistance with this matter.

School Nurse/School Health Assistant Contact Information:

| | | |
|---|---|----------------|
| Thornton Fractional North - Gretchen Hogan | Email: ghogan@tfd215.org | (708) 585-1011 |
| Thornton Fractional South - Bonny Stokes | Email: bstokes@tfd215.org | (708) 585-2050 |
| The Center for Academics and Technology– Kristi Smith | Email: ksmith@tfd215.org | (708) 585-2355 |
| The Center for Alternative Learning - Kristi Smith | Email: ksmith@tfd215.org | (708) 585-2355 |

Clinic Procedures

1. All ill or injured students must have permission from a parent or guardian and nurse to be sent home. A list of students excused by the nurse is given to the Attendance Office at the end of the day. Parents or guardians are responsible for picking up students or giving them permission to drive home.
2. Any student who has a fever or is suspected of having a contagious condition, will be sent home from school. If a fever is present the student should remain out of school for 24 hours after the fever dissipated without medication.
3. All students with an undiagnosed rash must be sent home for a diagnosis by the family doctor. A written statement by the doctor will be required for readmission.
4. Any student who cannot take part in the regular physical education program, should report at the beginning of each year or at the beginning of their convalescence, to the school nurse with a written order from their Primary Health Care Provider. This medical order must indicate the length of convalescence. (for the school year, the semester, for 3 weeks). A new order from the doctor is required each semester.
5. **ALL STUDENTS ABSENT FIVE CONSECUTIVE DAYS OR MORE ARE REQUIRED TO HAVE A WRITTEN NOTE FROM THEIR HEALTH CARE PROVIDER STATING THAT THEY ARE NOW ABLE TO RETURN TO SCHOOL.**

Non-Prescription Medication

Administration of all non-prescription medication will be made at the written request of a parent or guardian. The written non-prescription medication order form must be on file in the nurse's office before any non-prescription medication can be administered to a student. The school nurse or designated building administrator retains authority to exercise medical judgment in the best interest of the student in each individual case. The non-prescription medication is to be brought to the school nurse in the original container, including the manufacturer's original label with the ingredients listed. The student's name must be affixed to the container. Non-Prescription forms are available on the school web site under "Nurse's Office" in the Parent pull down.

Prescription Medication

Prescription medication shall be administered only by the school nurse or a designated building administrator. However, the school nurse or designated building administrator retains authority to exercise medical judgment in the best interest of the student in each individual case. All medication must be given to the nurse before a student attends classes.

1. A written medication orders from the prescribing health care provider is required for all prescription medications. The orders should detail the name of the drug, dosage, and the time interval in which the medication is to be taken. These orders are to be renewed every school year and when any changes are made.
2. Medications should be brought in the original prescription container, labeled appropriately by the pharmacist or licensed prescriber.
3. In addition to the licensed prescriber's order, parents/guardians should provide a written request that medication be given during school hours. The request must include the name of the student, the parent/guardian's name and phone number in case of emergency. It is the parent/guardian's responsibility to ensure that the licensed prescriber's order, written request and medication are brought to the school.
4. If medication is a multi-dose inhaler or Epi-Pen the medication may be carried and self-administered by student. In case of an emergency additional medication should be kept in the Nurses' office.
5. The school district retains the right to reject requests for the administration of medicine.
6. Prescription order forms are available on the school web site under "Nurse's Office" in the Parent pull down.

SPECIAL SERVICES

Special education programs, in compliance with state and federal laws, are available for students with special needs. Thornton Fractional High Schools offer a range of special education services to meet the varied needs of district students. The degree of services varies from contact by a specialist on a consultation basis to a full instructional program. Students most often attend regular classes and receive individualized assistance from special education personnel through resource or study skills services. Students whose skills do not permit them to successfully attend regular classes may receive instruction in alternate classes for all or a portion of their course work.

To be eligible for special education services, a student must have: 1) a disability as determined by state and federal law, 2) the student's disability must adversely affect his/her educational performance, and 3) the resulting educational needs must require special education services. A parent/guardian, teacher, or a professional in the community who is concerned about a student's performance may refer that student to his/her guidance counselor for possible assessment by a screening committee. The screening committee determines whether or not an evaluation for special education eligibility is appropriate. The following services are also available:

English Language Learners. District 215 will provide language and other special support services for students from linguistically and culturally diverse backgrounds who have been identified English Language Learners (ELL). These services are funded by the state and federal government and help students become English proficient, lifelong learners. The state requires the school district to conduct a Home Language Survey with every new student. This information is used to count the students whose families speak a language other than English at home. It also helps to identify the students who need their English language proficiency tested. Students who are identified as ELL are eligible for English as a Second Language classes, tutoring and other forms of instructional support. Students who are identified as LEP are eligible for English Learner (EL) services such as the English as a Second Language class, tutoring and/or other forms of instructional support. Parents/guardians of English Learners will be informed how they can: (1) be involved in the education of their children, and (2) be active participants in assisting their children to attain English proficiency, achieve at high levels within a well-rounded education, and meet the challenging State academic standards expected of all students.

Homebound Teaching. A student confined to a hospital or to the home for more than two weeks who presents medical certification that this confinement is mandatory will be eligible for homebound tutoring upon completion of a home/hospital educational plan. The parent or guardian should call the school's social worker for additional information and to determine if their particular circumstances qualify the student for homebound instruction.

Instructional Program. When the student's level of functioning is such that increased support and intervention is necessary to derive educational benefit, an instructional class may be suggested. These classes are offered in select subject areas and provide increased modification for students whose delays significantly affect their ability to succeed in the comparable regular class.

Resource Program. Students who have been identified as having a learning disability, traumatic brain injury, other health impairment, emotional disorder, or behavioral concerns may benefit from assistance in the resource room, if the level of intervention which they require is minimal. The amount of resource room assistance will be determined at the student's Individualized Education Planning conference.

School Psychologist. School psychological services may include assessment, individual or group counseling, consultation, and program development to meet individual needs. The psychologist works with students and consults with educators at the Thornton Fractional High Schools to address student learning and behavioral issues within the educational environment.

Section 504. A student who has an impairment which substantially limits his/her functioning in the educational setting, but who is not eligible

under state and federal law for special education services, may be considered for a Section 504 Educational Plan if such accommodations are needed in order for that student to derive benefit from his/her education. Referral for services under this plan would follow the same procedure as that detailed above.

Social Work. Social work services are available during the basic school term for regular and special education students in need. The social worker coordinates services with those of the counselors and other specialists on staff at the Thornton Fractional High Schools.

Speech and Language Therapy. Speech therapy services are available for students who have a speech or language dysfunction. Referrals for speech and language evaluations may be made through the counselor or directly to the therapist. A speech and language evaluation must be completed prior to the delivery of service.

Transition Services. The state requires that annual consideration be given regarding post-secondary opportunities for all students with special education eligibility. The student's personal vision for his/her future is discussed. Thornton Fractional High Schools follow this state procedure. School programming is to address the student's vision and educational needs in light of his/her vocational aspirations.

Other Programs. Support is available to the Thornton Fractional High Schools students with physical, vision, or hearing impairment, as well as other medical and cognitive disabilities. Programs for severely disabled students are available on a case-by-case basis, as determined by individual student need.

TESTING

The counseling department supervises the administration of academic and career tests to all students. The results are used to properly assess achievement and career interest. The information is used by the counselors throughout the year as part of the comprehensive counseling curriculum. The following tests and surveys are administered throughout the school year:

Grade 8/9- Advanced Placement, PSAT

Grade 10 - Advanced Placement, PSAT

Grade 11 - Advanced Placement, NMSQT/ACT/SAT

Grade 12 - Advanced Placement, ASVAB

STATE ASSESSMENT

ISA (Illinois Science Assessment): In compliance with federal testing requirements, students will be required to take standardized state assessments in accordance with federal and state testing requirements. Illinois will administer a science assessment to students enrolled in a public - school district in grades 5, 8, and once in high school. ISA is a general science assessment based on the Illinois Learning Standards in Science, incorporating the Next Generation Science Standards (NGSS). Additionally, all students must take the SAT (Scholastic Aptitude Test), unless the student qualifies for the DLM-AA (Dynamic Learning Maps Alternative Assessment). This test is based on College and Career Readiness standards. Any student who is identified as Limited English Proficient must take the ACCESS (Assessing Comprehension and Communication in English State-to-State) test yearly until proficiency is reached.

STANDARDIZED TESTING

The primary purpose of these tests (given in the junior or senior year) is to provide test scores and related information to colleges. This data will be used for admissions counseling, scholarship selections and placement in class sections. Students planning to enter a college or university after graduation should plan to take 1 or more of the following tests:

SAT – (Scholastic Aptitude Test) -***Note: Currently, it is an Illinois State requirement that all students take this test before graduating.

and

ACT – (American College Testing Program) -

Additional testing includes:

ASVAB – The Armed Services Vocational Aptitude Battery is an abilities test given to juniors or seniors with consent of their parents or guardians. The test compares a student's abilities with various occupations and academic areas. The results of the ASVAB may be used to help students choose classes. By utilizing the results of this test students may be made more aware of career goals.

Advanced Placement Test – Students who want to apply for college credit for areas in which they feel they are proficient may take an advanced placement test after enrolling in an Advanced Placement class. Currently, District 215 offers advanced placement examinations in: AP pre-calculus, AP Physics, AP African-American Studies, Biology, Human Geography, Computer Science, Statistics, Music Theory, Spanish Literature, Spanish Language, Calculus, English Literature, U.S. History, European History, Physics, Chemistry, and English Language. Consult your counselor about details.

VOTER REGISTRATION

Students who are currently 18 years old or who will be 18 years old by the time of the Consolidated or General Election may be eligible to vote. Visit: www.elections.il.gov/ to learn more about registration qualifications and the voter registration process.

WORK PERMIT PROCEDURE

Students under 16 years of age, who are going to work in Illinois, must bring the following original documents to the Guidance Office at the South Campus and the Main Office at the North Campus before they can be issued a work permit in **Illinois ONLY**: (Copies will be made, and the originals will be returned.)

1. A birth certificate (or a transcript) issued by the County or any other official birth record.
2. A statement of intention to employ signed by the sponsor or employer or by someone duly authorized by the employer. This statement must describe the specific nature of the occupation in which the employer intends to employ such minor, and the exact hours of the day and number of hours per day and days per week during which the employer intends to employ such minor, and the location and nature of the work establishment.
3. An original Social Security card.
4. A report of a physical examination or note from an MD on prescription paper that indicates the student is healthy and able to work. The report or note cannot be more than one-year-old.

If a student under 16 years of age is going to work in Indiana, the student will take the birth certificate and letter of employment to the Guidance Office of Hammond High School, 5926 Calumet Avenue, Hammond, Indiana to secure his Indiana work permit. Once these items are submitted, the work permit will be completed and ready for pick up in 24 hours.

STUDENT BEHAVIOR CODE

Thornton Fractional Township High School District 215
2024 - 2025

This handbook supersedes any previously published materials pertaining to the student behavior code.

STUDENT BEHAVIOR CODE

PHILOSOPHY

Thornton Fractional High School District 215 is committed to maintaining positive, safe, and supportive teaching and learning environments. The goal of the Student Behavior Code is to outline expectations for appropriate behavior and provide members of the school community with an understanding of the conditions necessary for staff and students to ensure an optimal learning environment where respect, relationships, and passion for learning thrives.

Appropriate student behavior is expected in order to ensure the education of others is not hindered. Each student has the responsibility to know and abide by the expectations of the school. Behavior which tends to conflict with the educational environment or which interferes with the welfare of other students and faculty will not be tolerated.

The provisions of this handbook reflect the current status of the rules, practices, and procedures as currently practiced and are subject to change; upon recommendation of the District Discipline Committee and approval by the District 215 Board of Education.

The District reserves the right to implement progressive discipline measures (up to and including expulsion) with students who engage in negative behaviors and for instances of misconduct not specifically described in the Student Behavior Code.

Student Responsibilities:

Thornton Fractional District 215 students have the responsibility to:

- Attend school regularly and to be on time
- Respect the rights of other people
- Report hazardous or dangerous situations to an adult
- Treat others with respect and civility regardless of their racial/ethnic origin, age, sex, sexual orientation, religion, or disability
- Maintain academic honesty
- Maintain self-control and proper conduct at all times
- Using and/or possessing any controlled substances, illegal drugs, or drug paraphernalia on school property or school related events on school grounds is prohibited
- Bringing any type of weapon on school property, transportation or to any school related events is prohibited.
- Be truthful
- Express proper care of equipment, textbooks, and facilities

Student Expectations:

Thornton Fractional District 215 students can expect:

- A safe and orderly learning environment
- To be treated with dignity, civility and respect
- To be informed of the rules of conduct
- Freedom from discrimination and harassment
- Academic grades based on academic performance
- To express opinions and personal points of view
- Assistance from teachers, guidance counselors, social workers, deans, and administrators
- All students are expected to follow District 215 expectations during e-learning (when applicable)

In dealing with violations of the rules and expectations of the school, staff will seek to resolve problems with the cooperation of the student and parent or guardian. The following pages are presented so that both parents/guardians and students will be aware of the rules, regulations and expectations of the schools. Parents/guardians and students are required to sign indicating receipt/review of the discipline code. Parents/guardians and students are responsible for becoming familiar with this code. The purpose of this code is to modify student's behavior by providing fair equitable and progressive interventions and disciplinary consequences for all students.

Suicide Prevention Hotline – Students who are thinking about suicide, are worried about a friend or loved one, or would like emotional support, should call the National Suicide Prevention Lifeline 988 (800-784-7433) or (800) 273-TALK (800-273-8255) or by texting the Crisis Text Line (Text HOME to 741741). This information can also be found on the Student I.D. Cards.

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 of age (unless the child has graduated from high school), or (b) who is enrolled in any of grades, 9 through 12, in the public school regardless of age. Subject to specific requirements in state law, the following children are not required to attend public school: (1) any child attending a private school (including a home school) or parochial school, (2) any child who is physically or mentally unable to attend school (including a pregnant student suffering medical complications as certified by her physician), (3) any child lawfully and necessarily employed, (4) any child over 12 and under 14 years of age while in confirmation classes, (5) any child absent because his or her religion forbids secular activity on a particular day, and (6) any child 16 years of age or older who is employed and is enrolled in a graduation incentives program. The parent/guardian of a student who is enrolled must authorize all absences from school and notify the school in advance or at the time of the student's absence. A valid cause for absence includes illness, observance of a religious holiday, death in the immediate family, family emergency, other situations beyond the control of the student as determined by the Board, voting pursuant to policy 7:90, Release During School Hours (10 ILCS 5/7-42 and 5/17-15), other circumstances that cause reasonable concern to the parent/guardian for the student's mental, emotional, or physical health or safety, or other reason as approved by the Superintendent or designee.

Should a student, seventeen years of age or over, be chronically absent, the student and parents/guardians will be asked to decide about the student's choices of regular attendance, withdrawal from school, or administrative withdrawal. **Students absent from school for more than TEN (10) consecutive school days may be administratively withdrawn.**

A chronic or habitual truant shall be defined as a child subject to compulsory school attendance and who has been absent without valid cause from attendance for 5% OR MORE OF THE PREVIOUS 180 REGULAR ATTENDANCE DAYS.

DEFINITIONS

Absence:

Any day or period of non-attendance. **It is the parent's/guardian's responsibility to notify the school of absences on the day of the absence.** School personnel will determine the status (excused/unexcused) of the absence. Reasons for excused absences are defined by the Illinois School Code as illness, mental health days (5 allowed per school year), religious observances, death in the family, family emergency, or other situations beyond the control of the student, and must be approved by school personnel. The student is entitled to full make-up privileges for excused absences. The student must meet make-up deadlines established by the teacher. Approved school related activities are not considered absences.

Extended Illness:

Any student who is absent for five consecutive days must present a medical statement from a licensed physician. If the student will be absent for more than five days, the statement should indicate how long the illness is expected to last. Parents or guardians are to communicate with the SCHOOL SOCIAL WORKER in cases of extended illness to determine if Homebound Services are warranted.

Excessive Absences and Medical Documents:

Excessive absences are defined as more than **5% or more of the previous 180 regular attendance days (9 days per school year)**. The school administration may require excessively absent students to provide medical documentation indicating the nature of the illness and specific dates to be excused. Failure to provide medical documentation will cause the student to be considered truant. See "Truancy Consequences." Student will be placed on the appropriate step.

Truancy:

Truancy is any day or period of non-attendance which is determined by school personnel as unexcused.

Extenuating Circumstances:

Upon approval of the assistant principal for pupil personnel services, instruction may be provided through homebound tutoring in cases of extended illness. Homebound tutoring will constitute continuous instruction.

Daily Absences

If a student is absent from school, his/her parent/guardian must call the school each day the student is absent. Calls are required no later than 2:30p.m. on the day of the absence. If the school does not receive the call as required, the absence is considered unexcused. A 24-hour phone service is available at the following numbers:

CAT 585-9401

CAL 585-9401

NORTH 585-1007

SOUTH 585-2040

Any student who decides to stay home AFTER the parent (or guardian) has left for work has the responsibility of contacting a parent/guardian so that the parent/guardian can notify the school of the absence before 2:30 P.M. on the day of the absence.

TARDY POLICY

Punctuality is a student responsibility. Failure to enter the classroom prior to the final ringing of the tardy bell will be recorded as a tardy or as stipulated in writing by the teacher and signed by all students as classroom procedures.

The building administration may prohibit student admission to class when a student is tardy. Such a measure may be necessary either on a selected or continuing basis to ensure that tardiness does not disrupt the educational process.

Students detained by a teacher must obtain a pass from that teacher before attempting to be admitted to their next class. Students may not leave a class to which they are tardy in an attempt to solicit a pass.

All tardies will be reported to the Deans/Attendance office on the day of the tardy. Students accumulating multiple tardies, per class, per semester, will be counseled and/or receive intervention (s).

TRUANCY POLICY

Students are expected to remain in the building during their regularly scheduled school day. Under no circumstances are students to leave the building without the permission of administration, the dean, or school nurse. To do so will be treated as truancy. If a student becomes ill during the school day and receives permission from the nurse to go home, he or she will be given a pass from the nurse. This pass should be turned in to the Attendance Office before leaving school. Students will be released to the custody of their parents or guardians in the Attendance Office. If no parents or guardians are available, permission must be received from an assistant principal before the student is released.

Requests to leave school for other reasons must be verified by a telephone call from the parent/guardian, and official, written verification that the appointment occurred (e.g. doctor/dentist note, verification of court date or college visit). An excuse from school will be granted by the Dean's Office for only those matters that cannot be scheduled at any other time than during the school day.

Truancy is any day or period of non-attendance which is determined by school personnel as unexcused.

Single Period Truancy

The first single class absence starts the student in the truancy process.

Full Day Truancy

Full day truancy is defined as an absence without excuse from three or more periods. Students accumulating 9 days per year or more full day truanies in the previous 180 school days will be considered chronic and habitual truants. In addition, police issuance of a municipal citation for truancy may be issued to the parent/guardian.

STUDENT DISCIPLINARY PROCEDURES

The following disciplinary procedures and interventions will be used in Thornton Fractional High Schools. Faculty and staff may use reasonable means, as needed, to maintain safety, self-defense or defense of property and may remove students from the classroom for disruptive behavior. More disciplinary interventions may be administered for infractions directed against school personal, agents of the school, or agent's property and/or for infractions occurring in places other than in the classroom. Corporal punishment is prohibited in District 215.

DUE PROCESS

The school has the responsibility to see that due process is practiced at all times and to insist that the individual rights of all students are preserved. A student must be provided with the following due process in connection with any suspension from school:

1. Oral or written notice of the allegations and explanation of supporting evidence.
2. If the charges are denied, a student must be given an opportunity to explain their version of the events to the school official.
3. Suspensions (except from riding a bus for safety reasons) may not exceed 10 days, if warranted.
4. All prudent and reasonable attempts will be made to have a student's parents or guardian immediately receive a notice of out of school suspension. Depending upon the length of the out-of-school suspension the notice will include: specific reasons as to why removing the student from the learning environment is in the best interest of the school; a rationale as to the specific duration of the suspension; what if any appropriate and available support services will be provided to the student during the length of his or her suspension, and whether other behavioral and disciplinary interventions were attempted or whether it was determined that there were no other appropriate and available interventions and a notice of right to review/hearing.
5. Upon request of the parent(s)/guardian(s), a review of the suspension shall be conducted by the Board or a hearing officer appointed by the Board. The request must be made in writing and emailed to the office of the Superintendent at appeals@tfd215.org.
6. Any decision rendered must be based upon the evidence.
7. With respect to any out of school suspension invoked, the student has a right to be informed of the beginning and ending dates. The rules regulating the suspension of a student receiving special education services or accommodations under Section 504 are different; therefore, the disposition will depend upon the facts presented in each case.

In all cases of administrative recommendation for expulsion and non-district alternative placements, a hearing shall be conducted by the Board of Education or their designee, which provides an opportunity for the student and his/her parents/guardians to exercise their right of due process. The Board of Education shall base its decision only on evidence presented at the hearing.

The following due process procedures will be followed:

1. Parent or guardian will be requested to be present at the hearing.
2. The parent or guardian will be provided a copy of the hearing documents.
3. The student and parent/guardian will be given an opportunity to give their version of the facts. They are allowed to offer the testimony of other witnesses and other evidence.

4. The student will be allowed to know of evidence offered against him/her.
5. A record shall be kept of the hearing.
6. The Board of Education will, within a reasonable time after the hearing, notify the parent or guardian of its decision. The notice will be in writing and state whether or not the student is guilty of the conduct charged and what action will be taken by the Board.

In the event of an out of school suspension, the student shall have the opportunity to make up work for equivalent academic credit and a plan for re-engagement back into the school environment.

STUDENT INFRACTIONS

District 215 expects every student to exhibit positive behaviors that lead to successful experiences in and out of the classroom. Students are expected to comply with expectations of the school, to obey promptly all directions of the school staff, to respect good order, and to conduct themselves at school or at school-related activities, in such a manner that their conduct will neither harm nor bring discredit to the schools of the district. The following list of infractions is not intended to be all inclusive, but rather exemplifies the types of misconduct that are prohibited and will result in some form of disciplinary action. These disciplinary actions are intended to protect the welfare of the school community, as well as assist the individual student in developing self-discipline.

Access of Social Network Pages. Illinois state law (PA 09-0129), the Right to Privacy in the School Setting Act, allows school administration or building designees to request that a student cooperate in an investigation that includes social media misconduct and only if there is specific information about activity on the student's account that violated a school disciplinary infraction or policy. The student may be required to share content that is reported to help the school make a factual determination that will assist in the investigation and in determining appropriate student disciplinary interventions.

The act defines "social networking websites" as internet-based websites that allow users to: 1) create public or semi-public profiles within the site; 2) create a list of other users within the system that they share connections with; and 3) view and search the profiles of others within the system whether or not they have connections with one another. Examples of social networking sites include, but are not limited to, Facebook, Twitter, Instagram, Pinterest, Snapchat, Tik-Tok, Parlor, Discord, Reddit and others.

Email is explicitly not included in the law's definition of a "social networking website". This law enables schools to access a student's profile on a social networking website if there is just and reasonable cause that there is evidence on that the account of a violation(s) of the school's rules and disciplinary codes. Posts that involve threats of violence against others, bullying and harassment, alcohol and/or substance abuse, the use of weapons, and other content that creates a substantial disruption to the educational environment and represents violations of student codes of conduct will result in disciplinary intervention.

Assault – Assault is any threat, which causes a reasonable apprehension by the victim, of receiving bodily/physical harm.

Battery – Battery is any unlawful activity causing physical injury to another and/or knowingly touching another with intent to injure.

Bullying – Bullying is a series of cruel or hostile behaviors involving one or more persons. Bullying on the basis of actual or perceived race, color, nationality, sex, sexual orientation, gender identity, gender-related identity or expression, ancestry, age, religion, physical or mental disability, order of protection status, status of being homeless, or actual or potential marital or parental status, including pregnancy, 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; or,
- (3) 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 a school district or school if the bullying substantially interferes with or limits the victim's ability to participate in or benefit from the services, activities, or opportunities offered by a school or substantially disrupts the educational process or orderly operation of a school.
- (4) after school hours, outside of school property to students of District 215.

Furthermore, the term bullying means any severe or pervasive physical or verbal act or conduct, including communications made in writing or electronically, directed toward a student including verbal or written extortion, that has or can be reasonably predicted to have the effect of one or more of the following:

- (1) placing the student in reasonable fear of harm to the student's person or property;
 - (2) causing a substantially detrimental effect on the student's physical or mental health;
 - (3) substantially interfering with the student's academic performance; or,
 - (4) substantially interfering with the student's ability to participate in or benefit from the services, activities or privileges provided by the District.
- Bullying, intimidation and/or harassment may take various forms, including, without limitation, the following: threats, stalking, physical violence,

the electronic posting of mean-spirited messages about a student often done anonymously and defined as cyber bullying and/or the sending of sexually explicit messages or images by cell phone defined as sexting, sexual harassment, teen dating violence, sexual violence, theft, public humiliation, destruction of property or retaliation for asserting or alleging an act of bullying. 105 IL CS 5/27-23.7, SB POLICY 7180

Students are strongly encouraged to report alleged acts of bullying, intimidation, harassment and other acts of actual or threatened violence. A report may be made orally or in writing to the Nondiscrimination Coordinator, Building Principal, Assistant Building Principal, Dean of Students, a Compliant Manager, or any staff member with whom the student is comfortable speaking. All reported acts of bullying will be investigated to determine if the act is within the scope of the district or school and, if not, a process for referral outside the school and to the appropriate jurisdiction will be recommended. Students may anonymously report tips related to bullying/harassment/school violence using the See Something, Say Something process on each school's website under the student tab. Students should click on the Bullying Prevention and Awareness tab for more details.

Cheating – Student cheating, plagiarism and electronic device sharing are prohibited and will be handled by the classroom teacher. Plagiarism is defined as "the wrongful appropriation, close imitation, or purloining and publication, of another author's language, thoughts, ideas, or expressions, and the representation of them as one's own "original work". It is also considered plagiarism if a student misrepresents the source of the works of others, including the works of generative AI resources, as their own.

Controlled Substances Possession of, Sale of, or Use of and/or Involvement with Controlled Substances - A controlled substance is defined as an illegal drug that can have a detrimental effect on a person's health and welfare. Possession of drug paraphernalia, or involvement in the sale, purchase, or use of drugs, including medical cannabis, edibles, marijuana and hashish, and/or alcoholic beverages, look-alike-controlled substances, paraphernalia, vapor pens or intoxicating substances on school or school-sponsored activities is prohibited. While the use of medical cannabis has been legalized in the state of Illinois, students must follow the procedures outlined in the Student Handbook or Board Policy 7:270. Drug use resulting in incapacitation that requires transportation to the hospital by emergency medical personnel, or refusal to accept such transportation when it is recommended by emergency medical personnel, can trigger further disciplinary consequences. Local authorities will be informed unless deemed unnecessary by the Deans' Office. During the parent conference, the parent/guardian will be informed that the District has a drug procedure policy. Ill. Rev. Stat. 105 ILCS/5.

Criminal Trespass – Criminal trespass is being on school property without proper permission from school personnel. Persons considered as trespassers are students on suspensions, expelled students, and any persons who appear on school grounds without legitimate reason. All visitors are required to check-in at the designated visitor entrance. Any student found opening a door for any persons, then such student action will result in immediate interventions/consequences.

Damage to Property/Vandalism/Graffiti – Any act of attempting or succeeding in damaging or misusing school property.

Disruptive Classroom Behavior – Any behavior during class time that disrupts the learning environment and/or goes against the classroom expectations set out by the teacher throughout the school year.

Disruptive Items – Possession or use of any items that could be considered disruptive to the educational process are not allowed.

Dress Code – The school expects all students to dress in a manner that is appropriate for a school day and which will not substantially disrupt the educational process and climate or be a safety or health concern. Clothing must be worn in such a way that genitals, buttocks, and breasts are fully covered with opaque fabric. At a minimum all students must wear the following: A Shirt (with fabric in the front, back, and on the sides under the arms), and Pants/jeans or the equivalent (for example, a skirt, sweatpants, leggings, a dress or shorts), and Shoes.

Students May Wear, as long as these items do not violate the definition above:

- Religious headwear; district authorized knit cap available for purchase in school bookstores.
- Hoodie sweatshirts (hoods cannot be worn on heads).
- Fitted pants, including opaque leggings, yoga pants and "skinny jeans."
- Ripped jeans, as long as underwear and buttocks are not exposed.
- Tank tops, including spaghetti straps.
- Athletic attire
- Face Masks (Optional)

Students Cannot Wear or carry to class:

- Violent language or images.
- Hats, hoods as headwear, bonnets, durags, berets, visors, helmets, and caps.
- Shirts that show midriffs or tube tops.
- Images or language depicting drugs or alcohol (or any illegal item or activity).
- Images or language depicting hate speech, profanity, pornography.
- Images or language that creates a hostile or intimidating environment based on any protected class or consistently marginalized groups.
- Any clothing that reveals visible undergarments
- Accessories that could be considered dangerous or could be used as a weapon.
- Any item that obscures the face or ears (except as a religious observance, medical reasons, or state health mandate).
- Outerwear **within ten minutes of arrival or dismissal: students are not permitted to wear the following...** – coats, lined jackets, lined hoodies, vests, gloves, scarves, sunglasses, backpacks, over-sized purses (i.e., totes), book bags, and sports bags.

This is not an all-inclusive list. Administrative discretion will apply in all cases.

Dress Code Enforcement – To ensure effective and equitable enforcement of this dress code, school staff shall enforce the dress code consistently using the requirements below. Students will only be removed from spaces, hallways, or classrooms as a result of dress code violations as outlined in the Dress Code sections above. Students in violation of those sections will be provided three (3) options to be dressed more appropriately for the school day:

- 1) Students will be asked to put on their own alternative clothing, if already available at school, to be dressed more to code for the remainder of the day.
- 2) Students will be provided with temporary school clothing to be dressed more to code for the remainder of the day.
- 3) If necessary, students' parents/guardians may be called during the school day to bring alternative clothing for the student to wear for the remainder of the day.

Electronic Devices – Electronic devices will be defined as, but not limited to, cellular phones and portable internet devices. All electronic devices should remain on the silent mode to minimize potential disruptions to the educational environment. Cellphones should not be visible in the classrooms except:

- 1) Used during passing periods and lunch
- 2) Included as part of pre-approved classroom and/or school-sponsored activities.

Refusal to surrender an electronic device to the deans' office may result in a school intervention/consequence. District 215 is not responsible for lost or stolen electronic devices.

Electronic Device Recording – The act of recording/videoing fighting, inappropriate incidents, or academic work/assessments involving students is not permitted.

~~**Face Coverings:** (Effective June 23, 2020) Per the Illinois State Board of Education (ISBE) and Illinois Department of Public Health (IDPH), face coverings may be worn at all times in school buildings, even when social distance is maintained. All individuals in a school building must wear face coverings, i.e., face masks except while eating and during band. Face masks must be worn unless an individual has a medical contraindication, trouble breathing, or in the event an individual is unconscious, incapacitated, or unable to remove the face covering without assistance. It is required that any individual unable to wear face coverings due to medical reasons provide medical documentation to the school district.~~

The requirements for all individuals in a school building to wear face coverings is subject to change based on further guidance from the Illinois State Board of Education, School District 215, and other public health agencies.

False Fire Alarm/Setting a Fire or Tampering with Fire Extinguishers – Such student action will result in immediate school interventions/consequences and conferences with parent/guardian. The local police department will be informed.

Fighting – Fighting is considered gross misconduct and will result in immediate school interventions; loss of privileges including but not limited to, students being prohibited from attending school dances, games, prom, and/or graduation; police arrest and/or issuance of a municipal citation for disorderly conduct or simple battery; a parent conference. Recurring incidents of fighting will be considered in the application of disciplinary interventions. Students are strongly encouraged to report any and all instances of verbal or physical harassment on school property to the Dean's Office immediately. Students may anonymously report tips related to bullying/harassment/school violence using the process on the school's website under the student tab. (See something, Say something).

Food and Drink – Students are not allowed to bring food or drink into the classroom, hallways, and or auditorium. Failure to comply will be considered insubordination. **During regular school hours deliveries** of any kind will not be accepted or given to students. This includes but is not limited to food, school or personal items and use of delivery services such as Grub Hub, Door Dash, Uber Eats.

During after-school hours, food deliveries for students will be accepted but must be brought to the main office for staff to distribute.

• Selling of candy or other items for profit is prohibited on school grounds. These items will be confiscated. Confiscated items will only be returned to a parent or guardian.

Forgery and/or Unauthorized Possession of School Property or School Forms – Such student action will result in immediate school interventions/consequences. Police will be notified unless deemed unnecessary by the deans.

Gambling – Any form of gambling is strictly prohibited at Thornton Fractional Township High Schools. Playing cards, dice, or other types of gambling devices are prohibited on school property.

Gang Activity – District 215 prohibits any form or participation in gang activity. No student on school property or at any school activity:

1. Shall wear, possess, use, distribute, display or sell any clothing, jewelry, emblem, badge, symbol, sign or other things which are evidence of membership or affiliation in any gang.
2. Shall commit any act or omission, or use any speech, either verbal or non-verbal (gestures, handshakes, etc.) showing membership or affiliation in a gang.
3. Shall use any speech or commit any act or omission in furtherance of the interests of any gang or gang activity, including, but not limited to
 - A) soliciting others for membership in any gang.
 - B) requesting any person to pay protection or otherwise intimidating or threatening any person.
 - C) inciting other students to act with physical violence upon any other person.

Gross Misconduct – Gross misconduct shall include any conduct, behavior or activity that causes, or may reasonably lead school authorities to believe substantial injury or disruption, or material interference with school activities or the rights of other students or school personnel may occur.

Police will be notified unless deemed unnecessary by the Deans' Office. School Board Policy 7:190.

Hallway Usage – Loitering or standing in the halls during class is not permitted. During class time, a student must have a hall pass to be outside the classroom for any purpose. Failure to obtain a pass may result in school interventions/consequences.

Harassment – No person, including a District employee or agent, or student, shall harass, intimidate or bully a student on the basis of actual or perceived race; color; nationality; sex; sexual orientation; gender identity; gender-related identity or expression; ancestry; age; religion; physical or mental disability; order of protection status; status of being homeless; actual or potential marital or parental status, including pregnancy; association with a person or group with one or more of the aforementioned actual or perceived characteristics; or, any other distinguishing characteristic. The District will not tolerate harassing, intimidating conduct, teen dating violence or bullying, whether verbal, physical or visual, that affects the tangible benefits of education, unreasonably interferes with a student's educational performance or creates an intimidating, hostile or offensive educational environment.

Examples of prohibited conduct include name-calling, using derogatory slurs, stalking, play fighting, horse playing, causing psychological harm, threatening or causing physical harm, threatened or actual destruction of property or wearing or possessing items depicting or implying hatred or prejudice of one of the characteristics stated above.

Hazing- Any act committed against someone, whether conducted on or off District 215 property, who is joining or becoming a member or maintaining membership in any organization that is humiliating, intimidating or demeaning, or endangers the health and safety of the person. Hazing included active or passive participation in such acts and occurs regardless of the willingness to participate in the activities. The term "hazing" includes but is not limited to any type of physical brutality such as whipping, beating, striking, branding, electronic shocking or placing a harmful substance on the body. Any type of physical activity such as sleep deprivation, exposure to weather, confinement in a restricted area, calisthenics or other activity that subjects the student to an unreasonable risk or harm or that adversely affects the mental or physical health and safety of the student.

No person, including a District employee, agent, volunteer or student shall plan, direct, encourage, aid or engage in hazing.

Students are strongly encouraged to report alleged acts of hazing. A student tip-line has been made available for free download through the Thornton Fractional District 215 app at the Apple App Store and Google Play.

Immoral/Obscene Behavior - Any behavior offensive to common propriety or decency, including, but not limited to, indecent exposure, sagging pants, unwanted offensive/inappropriate touching, possession, distribution or display of obscene or "hate" material or similar behavior.

Insubordination – Refusal to obey established and well-defined rules and school regulations and failure to comply with a reasonable request by a staff member are considered acts of insubordination. Repeated violation of any rule constitutes insubordination.

Lockers-All District 215 students have been provided with individual lockers and shall be subject to the following provisions. For the safety and welfare of students, ownership of the locker is maintained by the school district, and the student is granted a limited use of the locker solely in accordance with this policy.

- Each student is responsible for the contents of his/her assigned locker.
- The only items that may be placed in the lockers are articles of clothing, school books or supplies related to school use, lunches, and personal items which students are legally entitled to have in their possession. No book bags or gym bags may be taken to classrooms.
- According to State law, the school owns and controls student lockers. Thornton Fractional Township High School District 215 reserves the right to conduct periodic inspections of lockers, with possible assistance from police canine units.
- A student, once assigned a locker, is to use only his/her assigned locker. Students who share lockers or store contents in lockers not assigned to them are subject to appropriate interventions/consequences.
- Any student who has a problem with his/her locker should contact the Deans' Office immediately.
- Any student having information concerning locker tampering should report it to the Deans' Office. This action will insure the safety of lockers and contents.
- Lockers must be locked at all times with school issued hall locks. The school is not responsible for the purchase of new locks and/or lost or stolen property. Any student given a replacement lock will be assessed a fine.

Obscene or Abusive Language – Obscene, profane, or vulgar language either written, oral, electronic, or expressed by symbols

1. Between Students
2. Against School Personnel and/or Agents of the Schools.

Obstructing a School Investigation – Any student who knowingly gives false information or intentionally fails to give information in an investigation conducted by staff personnel.

Publication/Distribution of Materials – Students, staff members, and general public, may not use school facilities in any manner for the promotion of any group or vested interest. Also, materials of any kind not directly related to class work may not be distributed on the school premises without the approval of the school administration. Disseminating, posting, or in any other way communicating information unrelated to school activities is prohibited. Possession of literature which promotes any activity that is unlawful, immoral, or inappropriate is prohibited.

Reckless Endangerment – A student who intentionally or unintentionally jeopardizes the safety or well-being of others.

Smoking; Use of Smokeless Tobacco; Possession of Smoking Materials – Smoking in the building, on the grounds or while being transported is prohibited at all times. This includes the use of electronic cigarettes, hookah pens, or vapor cigarettes. Smoking paraphernalia, including but not limited to lighters, matches, cartridges including CBD or THC oils, rolling papers, etc. Tobacco in any form is not to be brought on school property and will be confiscated. The "school grounds" is interpreted as all property owned by District 215, including parking lots and athletic fields.

Student I.D. Card – All students will be provided with a student identification card (I.D. card) upon enrolling in school. The student must wear this school I.D. card while attending school every day. Students that attend school without an I.D. will need to purchase a temporary I.D. Students failing to present an I.D. card when boarding a bus may be denied transportation. Lost, damaged, or defaced I.D. cards must be replaced immediately at a cost of five dollars (\$5.00) to the student. All students must present their I.D. card upon request by any school personnel.

Theft - Theft, attempted theft or being in possession of items belonging to another student enrolled and/or staff member employed in District 215 schools. The student may face prosecution by civil authorities. All thefts should be reported to the Deans' Office as soon as possible.

Unauthorized Area – Students who are in a location without permission or who leave class without permission are considered to be in an unauthorized area. Those areas include, but are not limited to, loitering in washrooms, corridors, parking lots, etc. during a student's regular schedule.

Weapons (Possession and/or use of Stun Guns, Knives, Pepper Spray, Box Cutters, Mace, Tasers, Weapons/Objects as weapons/Look Alike Weapons and/or Explosive(s)/Fireworks – Such student action will result in out-of-school suspension with parent/guardian conference and possible recommendation for expulsion. As mandated by the Gun-Free Schools Act of 1994, possessing, using, or attempting to use dangerous weapons will result in a mandatory recommendation of expulsion for a period of at least one calendar year and possible contact of authorities.

INTERVENTION DEFINITIONS

The following list of interventions are intended to assist, correct and/or alter behaviors so students can demonstrate safe and respectful behavior. These interventions often involve support staff and aim to engage the Student Service Department in helping students modify their inappropriate or disruptive behavior. These interventions will be implemented based on student needs and staff discretion.

Activity Ban: Students shall not attend and/or participate in school and/or district sponsored activities including but not limited to sporting events, clubs, and activities.

Alternative Placement: Short- or long-term changes in the location where the student is educated. This can include schools located inside or outside of District 215 boundaries. Programs will allow the student to obtain credits towards graduation.

Alternative to Out-of-School Suspension (AOS): An alternative to out-of-school suspension (AOS), is served at an assigned school building within District 215 (TFN, TFS, TFC), in a designated room, supervised by a staff member for a specified time period. Students will have the opportunity to make up work for equivalent academic credit. During an AOS, the student will remain away from their home campus for the duration assigned. Failure to do so will be treated as criminal trespass to state-supported property (Credit Recovery attendance is an exception). Students who have been assigned to AOS are not allowed to attend or participate in any extra-curricular activities, including athletics and athletic events. When a student is assigned to AOS, his/her parents/guardians will be notified as quickly as possible. A mandatory parent/guardian conference is required at the discretion of the Administrator. Depending on the severity of the infraction, the police may be notified.

Attendance Intervention Plan: A positive reinforcement intervention created by members of the Dean's and/or PPS Offices and used to improve student behavior. The Attendance Intervention Plan is designed to identify barriers to daily, on-time attendance a student may have, and outline multiple strategies/support needed to improve poor attendance. The plan is reviewed with input from student and families and includes check-points built into the plan to monitor improvement.

Behavior Contract: A positive-reinforcement intervention used to change student behavior. The behavior contract is an agreement between a staff member and a student that spells out in detail the behavioral expectations for the student, the conditions in which the behavior will occur, and the rewards and/or additional support or consequences the student receives. The student agrees to the terms of the contract.

Behavior Intervention Plan (BIP): A plan designed by PPS to address student behavior based on the results from a functional behavioral assessment (FBA). This BIP targets specific behaviors and specific strategies to change the behavior along with the desired outcomes.

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Behavior Modules: Short lessons or units related to various topics designed to promote student understanding of inappropriate behavior in order to decrease its occurrence.

Community Service: Programs that permit the students to perform a required amount of supervised activities outside of the normal school day. Assigned activities may take place on or off the school campus.

Conferences (Parent/Guardian, Student, Staff): A meeting between multiple parties to address student behavior or academic concerns. A conference can take many forms.

Conflict Resolution - A positive-reinforcement intervention used to change student behavior and brings students together to figure out a solution to a problem or issue. The solution is mutually agreed upon as a means to avoid both parties from engaging in negative behavior towards one another.

Detentions: Students may be required to come before the regular school hour, during lunch, or remain beyond the school day. Detentions are designed to allow the students the opportunity to make up school work missed due to tardiness, absence, and address behavior that is considered disruptive to the educational process. There are two types of detentions: 1. Teacher detentions are up to 25 minutes and 2. Dean detentions are served before school, during a portion of the student's lunch, or after school. ~~Students are required to make arrangements to attend. Students are also responsible to provide their own transportation to or from a detention.~~

Expulsion: According to School Board Policy Number 7:190, there are offenses of such a nature that will result in immediate suspension

and recommendation for probable expulsion. Students guilty of chronic violation(s) of the rules or gross disobedience or misconduct may be recommended for expulsion. These offenses are defined as, but not limited to, any conduct, behavior, or activity which causes substantial injury or disruption, or material interference with school activities or the rights of other students or school personnel. The parents/guardians will be notified by letter of the time and place of the Board hearing, along with documents and notice of the right to be represented by counsel.

In-School Suspension: In-School Suspension (ISS) is served at the school building in a designated room, supervised by a staff member for a specified time period. The ISS program, as an alternative program to out-of-school suspensions, will allow students to receive earned credit during the school day. The days in the ISS program do not count as out-of-school suspension days.

Mediation Process: The Thornton Fractional Mediation program will attempt to resolve problems between students with a minimum amount of intervention by school personnel. Students who are made to feel uneasy by the actions of other students may request mediation through the deans, social worker, counselors or trained peers. The parents/guardians of all students participating in the mediation will be contacted and made aware of the request for mediation and its outcome. The Student Mediation process involves the invitation of the affected parties to participate in mediation. Students may elect to have either adult or student mediators. Trained mediators question the disputants on the nature and causes of their disagreement. The mediators look for a solution to the problem which will resolve the concerns of all parties. The final resolution is written as a contract between the disputants. In the event that a violation of the student mediation contract occurs, the disputant(s) in violation will be referred to the Dean's Office for disciplinary interventions.

Mentoring: Students are assigned an adult or peer to assist in development of identified skills and positive behavior replacements.

Multi-Tiered Systems of Support: A framework used to provide targeted support to struggling students. It focuses on the "whole child." MTSS supports academic growth and achievement, but it also supports many other areas. This includes behavior, social and emotional needs, and absenteeism.

Out-Of-School Suspension (OSS): During a suspension, the student will remain away from the school grounds beginning at the end of the school day the suspension was issued and lasting for the duration of the suspension. Failure to do so will be treated as criminal trespass to state supported property (Credit Recovery attendance is an exception). Students who are suspended are not allowed to attend or participate in any extra-curricular activities including athletics and athletic events. When a student is suspended, his/her parents/guardians will be notified as quickly as possible. A parent conference may be required at the discretion of the Dean. During an out-of-school suspension, it is the students'/parents'/guardians' responsibility to request any missed work. Students will have the opportunity to make up work for equivalent academic credit. Depending on the severity of the infraction, police may be notified.

Peer Advisory – trained students that assist with minor conflicts among peers.

Pupil Personnel Services (PPS) Groups: Student is assigned to a member of the PPS team (Social Worker, School Counselor, School Psychologist, Speech Pathologist) for participation in targeted intervention sessions in identified areas (e.g., anger management), or to work through problems or issues that negatively affect the student's participation in the school environment.

Re-entry Conference: A mandatory meeting between the student and parent/guardian and school staff to discuss the successful return / re-engagement of a student to the school environment following out of school suspension, expulsion, or returning from an alternative school setting.

Referral to PPS/MTSS: The student's information is provided to members of the PPS team to determine the need for additional supports.

Restorative Practices: The basic principles of Restorative Practices are to help students recognize the harm that was caused by their behavior, and participate in activities to repair the harm that was done as well as prevent future occurrences.

Stay Away Plan: A written agreement **requiring the parent's signature will be** issued by the Deans' Office and signed by a student or students that prohibits an individual from harassing, threatening, accosting, or contacting another individual through face-to-face contact, media platforms, or any other means.

Warning/Reprimand: The student is provided a verbal or written warning to improve behavior prior to the issuance of a consequence/intervention.

District 215 will follow a ladder of supports to hold students accountable for their behavior. Student misbehavior will be handled on a case by case basis. In all cases, implementation of appropriate interventions/consequences will take into account a number of factors including the nature and severity of the misbehavior. Infractions are grouped into five levels based on the severity of the misbehavior. In some cases, the use of teacher/staff responses and/or the use of social service interventions may be most suitable. In other cases, a student's misconduct may require or be most appropriately addressed by a targeted or significant disciplinary response along with social service interventions.

~~**Suicide Prevention Hotline** – Students who are thinking about suicide, are worried about a friend or loved one, or would like emotional support, should call the National Suicide Prevention Lifeline 988 (800-784-7433) or (800) 273-TALK (800-273-8255) or by texting the Crisis Text Line (Text HOME to 741741). This information can also be found on the Student I.D. Cards.~~

Anonymous Tip Line: See district website to See something, Say something.

INTERVENTIONS AND CONSEQUENCES

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|--|--|
| <p><u>Level One</u> Behavior Contract (Teacher) Behavior Replacement Plan Detention (Teacher) Mediation Restorative Practices Student Conference (staff, teacher, student and/or parents/guardians) Teacher/Student/Parent/Guardian Contact Warning/Reprimand</p> | <p><u>Level Two</u> Attendance Intervention Plan Behavioral Contract Behavior Replacement Plan Community Service Conflict Resolution Deans Detention ISS (Intervention Center) Mediation Mentoring PPS /MTSS Referral Restorative Practices Stay away Plan Student Conference (staff, teacher, student and/or parents/guardians)</p> |
| <p><u>Level Three</u> Activity Ban Alternative to Suspension Program (AOS) Attendance Intervention Plan Behavior Modules Behavior Replacement Plan Community Service Conflict Resolution ISS No pass list PPS /MTSS Referral Restorative Practices 1-3 days of suspension</p> | <p><u>Level Four</u> Activity Ban Alternative Placement Alternative to suspension program (AOS) PPS/ MTSS Referral Restorative Practices 4-day suspension</p> |
| <p><u>Level Five</u> Alternative to suspension program (AOS) Alternative Placement Expulsion Restorative Practices 5 or more days of suspension</p> | |

GENERAL INFORMATION

BUS TRANSPORTATION INFORMATION

1. Students must show their student identification card (I.D. card) to board the bus. Students who do not present their current student I.D. when boarding buses will be denied transportation.
2. Students will board the bus in the morning and exit the bus in the afternoon at the stop closest to their home. Students may only ride their assigned bus. Permission will not be granted to ride the bus to other locations.
3. Students have a responsibility to be at the designated stop on time. If a student misses the bus, it is the responsibility of the parent/guardian to provide transportation to or from school.
4. For reasons of safety and health, the following items are not allowed on a school bus:
 - Glass objects; bottles, jars, etc.
 - Inflated balloons
 - Oversized objects and instruments; those that cannot fit safely in the seat with the student
 - Weapons, look alike weapons, and/or Explosive(s)/Fireworks
 - Skate boards or any item which cannot be transported easily or which creates a safety concern

Buses are equipped with a video and audio monitoring system for the purpose of monitoring and promoting safe student bus behavior. District 215 has the exclusive rights to use the footage as deemed necessary by authorized school employees.

STUDENT BEHAVIOR ON THE BUS

The school bus is considered an extension of the classroom. Therefore, the bus driver has the same authority as school personnel. All school board policies that apply to student conduct and other student related activities, apply to the school bus. Rules also apply to field trips and shuttles. Students are expected to behave in a safe manner at the bus stop and while riding the bus. All students will be expected to treat each bus rider and their possessions with respect. To ensure the safety of all riders, students will need to abide by the following expectations:

1. Follow the bus drivers' directions.
2. Ride on assigned bus.
3. Remain seated at all times.
4. Keep all of your body in the bus.
5. Use appropriate language.
6. Maintain a safe environment for other passengers and for the driver.
7. Keep your neighborhood and bus clean. Garbage cans are provided at the front of the bus.

Consequences for misconduct on the school bus are listed below. School Personnel have the authority to accelerate consequences up to and including suspension from bus service and or suspension from school based on the severity of the incident.

Step 1 – Five to Ten Day Bus Suspension/ Parent/guardian Conference

The Dean's Office will notify the parent/guardian of the 10-day bus suspension. A parent/guardian conference may be required to determine a behavior plan before the student can continue riding the bus. Parent/guardians and students must abide by the rules of a suspension. Should parents/guardians or students ignore the dates of bus suspension, transportation privileges will be suspended for the remainder of the school year and possible contact of the proper authorities.

Step 2 – Bus Suspension for the Year

Student will be suspended and removed from the bus for the remainder of the school year. Additional interventions consistent with the Student Handbook may occur.

CAFETERIA

District 215 is a closed campus, and as such, students may not leave the building for lunch. During assigned lunch periods, students are expected to report directly to the cafeteria. They may buy their lunch or bring it from home. In compliance with Department of Agriculture regulation for a Class "A" school lunch program, it is prohibited to bring in, order delivery of, or otherwise supply competing prepared foods. Therefore, brown bag lunches are the only food students are permitted to bring into the building. These lunches shall be eaten in the cafeteria during the student's assigned lunch period unless given a directive by school personnel.

Students are to maintain an efficient, clean, and enjoyable cafeteria. Students are expected to clean up as directed by the cafeteria supervisor. Running, fighting, loud talking or shouting is not appropriate behavior. No food is to be taken out of the cafeteria unless given a directive by school personnel. Students who leave school during lunch periods are considered truant.

CARE OF SCHOOL PROPERTY

The appearance of the building reflects the pride students have in their school. Students should go out of their way to help maintain a clean and orderly school. Damage to or destruction of school property will not be tolerated and will result in disciplinary action and restitution of damages by parents/guardians. The students shall not tamper with the lighting, the windows, the shades, heating equipment, P.A. system, or lockers.

CLASSROOM

Classroom procedures are under the direct control and are the responsibility of the classroom instructor. The student shall have books, paper, pencil, pen, a fully charged Chromebook, etc. and all other necessary materials for each class period.

EMERGENCY DRILLS

Emergency drills are held during the school year. Students should be familiar with the traffic pattern posted in each of the classrooms, and the emergency alarm signal. The following instructions are to be carried out:

1. Students are to walk quickly and orderly to the designated areas/exit.
2. Students are to return to classes quickly and quietly when the recall bell sounds.
3. Students should follow the instructions of school personnel.

EXTRA-CURRICULAR ACTIVITIES

Extra-curricular activities are privileges extended by the district to students who want to participate and agree to comply with the student behavior code, as well as the rules and regulations established for the respective activity. Compliance allows for on-going participation in the particular activity. The failure to comply with the rules and regulations shall result in appropriate sanctions that may include but will not be limited to students being prohibited from attending school dances, games, prom and/or graduation.

Because these activities are regarded as privileges and not property interests of the student, only those procedural and substantive considerations as provided for within this handbook shall be afforded the student when a disciplinary sanction must be considered. As such, all rules and regulations of the school shall apply to ANY school sponsored activity-both on and off campus.

HALL PASS PROCEDURES/EXPECTATIONS

Hall Pass Procedures - Students are not to be in the halls during class hours. The only exceptions are those students who have been given a hall pass from one of the following appropriate sources:

- Deans'/Attendance Office
- Guidance Office
- Nurse's Office
- Administrator
- Teacher

Hallway Expectations - Appropriate expectations include, but are not limited to:

- Walk at all times.
- Use appropriate tone and language.
- Respect the authority of school personnel.
- Respect other students and their rights.
- Keep the halls (and campus) free of litter.

LEARNING RESOURCE CENTER REGULATIONS

Conduct in the LRC shall include common courtesy to the staff and fellow students. In the event that students abuse their LRC privileges, the librarian may deny admission to the LRC for a specified period of time. Students not utilizing the LRC for research or other classroom assignment will be returned to their regularly assigned classroom. Serious misbehavior will be referred to the dean who shall assess the appropriate intervention/consequence.

LOCKERS

~~All District 215 students have been provided with individual lockers and shall be subject to the following provisions. For the safety and welfare of students, ownership of the locker is maintained by the school district, and the student is granted a limited use of the locker solely in accordance with this policy.~~

- ~~• Each student is responsible for the contents of his/her assigned locker.~~
- ~~• The only items that may be placed in the lockers are articles of clothing, school books or supplies related to school use, lunches, and personal items which students are legally entitled to have in their possession. No book bags or gym bags may be taken to classrooms.~~
- ~~• According to State law, the school owns and controls student lockers. Thornton Fractional Township High School District 215 reserves the right to conduct periodic inspections of lockers, with possible assistance from police canine units.~~
- ~~• A student, once assigned a locker, is to use only his/her assigned locker. Students who share lockers or store contents in lockers not assigned to them are subject to appropriate interventions/consequences.~~
- ~~• Any student who has a problem with his/her locker should contact the Deans' Office immediately.~~
- ~~• Any student having information concerning locker tampering should report it to the Deans' Office. This action will insure the safety of lockers and contents.~~
- ~~• Lockers must be locked at all times with school issued hall locks. The school is not responsible for the purchase of new locks and/or lost or stolen property. Any student given a replacement lock will be assessed a fine.~~

LOST AND FOUND

The Lost and Found Department is located in the Deans' Office/Attendance Office.

PESTICIDE APPLICATION NOTICE

Before pesticides are used on District premises, the superintendent or designee shall notify employees and parents/guardians of students at least four business days before application.

POLICE LIAISON OFFICER

In partnership with the Calumet City and Lansing police departments, police liaison officers are assigned to all District 215 campuses. These officers work in partnership with the Deans' Offices to maintain a safe and positive learning environment in all buildings.

SCHOOL HOURS/LOITERING

The school day is defined as the student's schedule. After regular school hours, students are encouraged to participate in all of those extracurricular activities for which they have an interest and are eligible. Students are not to be on school property after 3:40 P.M. without a valid reason and proper supervision. Loitering is not permitted. Those apprehended may be charged with criminal trespass to state-supported property.

SCHOOL CAMERAS

As a safety issue, school cameras are located throughout the building and on buses. The footage from the cameras can be used to investigate

inappropriate behavior.

VISITORS

Upon entering the building, all visitors must provide a valid ID, secure and wear a visitor's pass. Violators will be considered as criminal trespassers and will be prosecuted accordingly.

Student Driving and Parking of Motor Vehicles Policy

Limited parking facilities require that students be urged to walk or ride the bus to school. The student parking area is designated at each school. Student driven vehicles are required to be parked on school property in student designated lot(s). STUDENTS ARE NOT PERMITTED TO PARK IN THE STAFF PARKING AREA.

Driving/parking at District 215 schools is a privilege. All vehicles driven to any District 215 campus by students and parked in the student parking lot must be registered in the Deans' Office. After a vehicle is registered and a permit is issued, the permit must be displayed properly in the lower right corner of the rear window. When driving/parking on school property, students agree to avail access to vehicles upon request of the administration or security. District 215 is not responsible for damage to vehicles or theft of the contents of the vehicle.

- **ELIGIBILITY** - Students classified as seniors will have first priority for available parking permits. Because of the limited parking facilities, parking permits will be issued to seniors with a cumulative 2.0 grade point and in good disciplinary standing. Students classified as juniors will be eligible to receive parking permits on the same criteria, if space allows.
- Eligible students will be able to place their names on a waiting list in the Deans' Office once all spaces are assigned.
- Revocation of parking permits - Because driving to school is a privilege, continued good academic and disciplinary standing are required. Permits may be revoked for disciplinary infractions.

VEHICLE REGISTRATION - All vehicles are driven to school by "permitted" students and parked in the school parking lot must be registered in the Deans' Office. Parking lot vehicle permits must be purchased at a cost of \$5. Students must present a valid driver's license, their current student ID, Illinois Registration and insurance for all vehicles in order to obtain a permit. Students must also present a signed Parent Agreement form prior to receiving a permit. Students must park in the area designated by their permits. Vehicles that are not properly registered and do not display a current permit are subject to being towed at the owner's expense. Any student found not in possession of a valid parking permit will be subject to an intervention or consequence up to the vehicle being towed at owner's expense.

- Consequences for driving without a valid parking permit:
 - 1st Offense:** Warning, parent/guardian notification that the next offense will result in the vehicle being towed at the owner's expense, and two-hour detention.
 - 2nd Offense:** Three-hour Detention and parent/guardian notification.
 - 3rd and Subsequent Offenses:** The vehicle will be towed at the owner's expense and possible issuance of out of school suspension days.
- District 215 is not responsible for loss or damage to any vehicle parked on school property and/or towed for violating the parking rules and regulations.
- **DRIVING/PARKING VIOLATIONS** - Students who drive to school are expected to exhibit safe driving habits at all times. Speeding or reckless driving on school property will not be tolerated. All posted signs and traffic patterns must be obeyed. Students driving inappropriately, recklessly, or unsafe; are subject to a detention and loss of driving privileges.
- **ARRIVAL AT SCHOOL** - All students who drive to school are expected to park properly in the designated student area and exit their vehicles immediately upon arrival. All car doors must be locked. Absolutely no cruising or loitering is permitted in the parking lot at any time. No student is permitted in the parking lot at any time during the school day (7:00 AM -3:25 PM) without permission from the assistant principal-building support. Students observed in the school parking lot during school hours without permission may be considered truant.
- **DEPARTURE FROM SCHOOL** - Upon dismissal from school, student drivers are to enter their vehicles and are not permitted to loiter in the parking lot. Students who have not exited the parking lot prior to the departure of the school buses must allow all buses to depart before proceeding out of the parking lot. No vehicle is permitted to cut into the line of school buses at any time.
- **CENTER FOR ACADEMICS AND TECHNOLOGY PARKING REQUIREMENTS** - Students attending the Center for Academics & Technology may request authorization to park at the Center by submitting a Driving Permission Form to the Center's principal. Disciplinary procedures for driving violations at the Center are detailed on the permission form.
- **ACCIDENTS** - Any student who has been involved in an accident or has sustained damage to his/her vehicle must report as soon as possible to the school security and/or administration.

****Any vehicles parked in a fire lane or improperly parked will be ticketed and towed by either the Calumet City or Lansing police department at the owner's expense.**

Instructional Technology Acceptable Use Policy

Signing an acceptance for students of the Student Handbook or for staff of the Administrative Handbook of Policies and Procedures will signify that all parties agree to follow and comply with the terms and conditions of the District 215 Acceptable Use Policy for Electronic Communications.

Access to technology available in District 215 is a privilege and not a right. Student access to all forms of technology will be monitored and restricted as determined by school personnel. Access to the Internet is part of the school's curriculum and not a public forum for general use. Parent/guardian/ guardian permission is required for students to access the Internet but not to use other computers or other forms of technology.

All use of electronic networks shall be consistent with the District's goal of promoting educational excellence by facilitating resource sharing, innovation, and communication. These procedures do not attempt to state all required or proscribed behavior by users. However, some specific examples are provided. The failure of any user to follow these procedures will result in the loss of privileges, disciplinary action, and/or appropriate legal action.

TERMS AND CONDITIONS

Acceptable Use - Access to the District's electronic network must be: (a) for the purpose of education or research, and be consistent with the District's educational objectives, or (b) for legitimate business use.

Privileges - The use of the District's electronic network is a privilege, not a right, and inappropriate use will result in a cancellation of those privileges. The system administrator will make all decisions regarding whether or not a user has violated these procedures and may deny, revoke, or suspend access at any time. His or her decision is final.

Unacceptable Use - The user is responsible for his or her actions and activities involving the network. Some examples of unacceptable uses are:

- a. Using the networks for any illegal activity, including violation of copyright or other contracts, or transmitting any material in violation of any State or federal law;
- b. Unauthorized downloading of software, regardless of whether it is copyrighted or de-virused;
- c. Downloading of copyrighted material for other than personal use;
- d. Using the networks for private financial or commercial gain;
- e. Wastefully using resources, such as file space;
- f. Hacking or gaining unauthorized access to files, resources, or entities;
- g. Invading the privacy of individuals, that includes the unauthorized disclosure, dissemination, and use of information about anyone that is of a personal nature including a photograph;
- h. Using another user's account or password;
- i. Posting material authored or created by another without his/her consent;
- j. Posting anonymous messages;
- k. Using the networks for commercial or private advertising;
- l. Accessing, submitting, posting, publishing, or displaying and defamatory, inaccurate, abusive, obscene, profane, sexually oriented, threatening, racially offensive, harassing, or illegal material; and
- m. Using the networks while access privileges are suspended or revoked.

Network Etiquette - The user is expected to abide by the generally accepted rules of network etiquette. These include, but are not limited to, the following:

- a. Be polite. Do not become abusive in messages to others.
- b. Use appropriate language. Do not swear, or use vulgarities or any other inappropriate language.
- c. Do not reveal personal information, including the addresses or telephone numbers, of students or colleagues.
- d. Recognize that electronic mail (e-mail) is not private. People who operate the system have access to all mail. Messages relating to or in support of illegal activities may be reported to the authorities.
- e. Do not use the network in any way that would disrupt its use by other users.
- f. Consider all communications and information accessible via the network to be private property.

No Warranties - The District makes no warranties of any kind, whether expressed or implied, for the service it is providing. The District will not be responsible for any damages the user suffers. This includes loss of data resulting from delays, non-deliveries, missed-deliveries, or service interruptions caused by its negligence or the user's errors or omissions. Use of any information obtained via the Internet is at the user's own risk. The District specifically denies any responsibility for the accuracy or quality of information obtained through its services.

Indemnification - The user agrees to indemnify the School District for any losses, costs, or damages, including reasonable attorney fees, incurred by the District relating to, or arising out of, any violation of these procedures.

Security - Network security is a high priority. If the user can identify a security problem on the Internet, the user must notify the system

administrator or Building Principal. Do not demonstrate the problem to other users. Keep your account and password confidential. Do not use another individual's account without written permission from that individual. Attempts to log-on to the Internet as a system administrator will result in cancellation of user privileges. Any user identified as a security risk may be denied access to the network.

Vandalism - Vandalism will result in cancellation of privileges and other disciplinary action. Vandalism is defined as any malicious attempt to harm or destroy data of another user, the Internet, or any other network. This includes, but is not limited to, the uploading or creation of computer viruses.

Telephone Charges - The District assumes no responsibility for any unauthorized charges or fees, including telephone charges, long-distance charges, per-minute surcharges, and/or equipment or line costs.

Copyright Web Publishing Rules - Copyright law and District policy prohibit the re-publishing of text or graphics found on the Web or on District Web sites or file servers without explicit written permission.

- a. For each re-publication (on a Web site or file server) of a graphic or a text file that was produced externally, there must be a notice at the bottom of the page crediting the original producer and noting how and when permission was granted. If possible, the notice should also include the Web address of the original source.
- b. Students and staff engaged in producing Web pages must provide library media specialists with e-mail or hard copy permissions before the Web pages are published. Printed evidence of the status of "public domain" documents must be provided.
- c. The absence of a copyright notice may not be interpreted as permission to copy the materials. Only the copyright owner may provide the permission. The manager of the Web site displaying the material may not be considered a source of permission.
- d. The "fair use" rules governing student reports in classrooms are less stringent and permit limited use of graphics and text.
- e. Student work may only be published if there is written permission from both the parent/guardian and the student.

Use of Electronic Mail - The District's electronic mail system, and its constituent software, hardware, and data files, are owned and controlled by the School District. The School District provides e-mail to aid students and staff members in fulfilling their duties and responsibilities, and as an education tool.

- a. The District reserves the right to access and disclose the contents of any account on its system, without prior notice or permission from the account's user. Unauthorized access by any student or staff member to an electronic mail account is strictly prohibited.
- b. Each person should use the same degree of care in drafting an electronic mail message as would be put into a written memorandum or document. Nothing should be transmitted in an e-mail message that would be inappropriate in a letter or memorandum.
- c. Electronic messages transmitted via the School District's Internet gateway carry with them an identification of the user's Internet "domain." This domain name is a registered domain name and identifies the author as being with the School District. Great care should be taken, therefore, in the composition of such messages and how such messages might reflect on the name and reputation of the School District. Users will be held personally responsible for the content of any and all electronic mail messages transmitted to external recipients.
- d. Any message received from an unknown sender via the Internet should either be immediately deleted or forwarded to the system administrator. Downloading any file attached to any Internet-based message is prohibited unless the user is certain of that message's authenticity and the nature of the file so transmitted.
- e. Use of the School District's electronic mail system constitutes consent to these regulations.

Internet Safety

Internet Access is limited to only those acceptable uses as detailed under the Terms and Conditions section of this document. Internet safety is almost assured if users do not engage in unacceptable uses, as detailed under the Terms and Conditions sections of this document. Staff members shall supervise students to ensure proper use of the internet provided by the District. Each District computer with Internet access has a filtering device that blocks content deemed obscene, pornographic or otherwise harmful/inappropriate as defined by the Children's Internet Protection Act and as determined by the Superintendent or designee. Internet access shall be monitored by District 215 staff.

Social Media Safety

Any information posted online may be indexed by search engines and made permanently available on the internet for anyone to see. Therefore, we encourage all District 215 employees to ensure they uphold the highest standards of professionalism and their online behavior when using social media sites is **SMART**.

Safe: Preserve your privacy, and the privacy of everyone in your network, while using social networking sites. Make sure your privacy settings are enabled to that you control the content that others see.

Moderate: Monitor and review all comments, videos, and photos that are posted on your pages. Address any inappropriate messages and content immediately and contact the Superintendent with serious incidents involving inappropriate activity.

Appropriate: Established and maintain age-appropriate relationships with students, parent/guardians and staff, and others by demonstrating your professionalism in your word choices, subject matter, and overall tone.

Responsible: Publishing content that is copy written (without the author's permission), abusive, sexually explicit, profane, derogatory, or harassing in nature is not acceptable.

Transparent: Remember all electronic communication between staff and students or their parent/guardians may be considered public record and could potentially be accessed, viewed, and printed by others.

Student Data Privacy; Notice to Parents about Educational Technology Vendors

Annual Notice to Parents about Educational Technology Vendors Under the Student Online Personal Protection Act

School districts throughout the State of Illinois contract with different educational technology vendors for beneficial K-12 purposes such as providing personalized learning and innovative educational technologies, and increasing efficiency in school operations.

Under Illinois' Student Online Personal Protection Act, or SOPPA (105 ILCS 85/), educational technology vendors and other entities that operate Internet websites, online services, online applications, or mobile applications that are designed, marketed, and primarily used for K-12 school purposes are referred to in SOPPA as *operators*. SOPPA is intended to ensure that student data collected by operators is protected, and it requires those vendors, as well as school districts and the Ill. State Board of Education, to take a number of actions to protect online student data.

Depending upon the particular educational technology being used, our District may need to collect different types of student data, which is then shared with educational technology vendors through their online sites, services, and/or applications. Under SOPPA, educational technology vendors are prohibited from selling or renting a student's information or from engaging in targeted advertising using a student's information. Such vendors may only disclose student data for K-12 school purposes and other limited purposes permitted under the law.

In general terms, the types of student data that may be collected and shared include personally identifiable information (PII) about students or information that can be linked to PII about students, such as:

- Basic identifying information, including student or parent/guardian name and student or parent/guardian contact information, username/password, student ID number
- Demographic information
- Enrollment information
- Assessment data, grades, and transcripts
- Attendance and class schedule
- Academic/extracurricular activities
- Special indicators (e.g., disability information, English language learner, free/reduced meals or homeless/foster care status)
- Conduct/behavioral data
- Health information
- Food purchases
- Transportation information
- In-application performance data
- Student-generated work
- Online communications
- Application metadata and application use statistics
- Permanent and temporary school student record information

Operators may collect and use student data only for K-12 purposes, which are purposes that aid in the administration of school activities, such as:

- Instruction in the classroom or at home (including remote learning)
- Administrative activities
- Collaboration between students, school personnel, and/or parents/guardians
- Other activities that are for the use and benefit of the school district

MISSION STATEMENT

“To provide diverse learning opportunities that inspire all students to become life-long learners who contribute to their community”

Bell Schedules

Regular Bell Schedule

| | |
|---|-----------------|
| 0 | 7:25AM-8:20AM |
| 1 | 8:25AM-9:20AM |
| 2 | 9:25AM-10:25AM |
| 3 | 10:30AM-11:25AM |
| 4 | 11:30AM-12:25PM |
| 5 | 12:30PM-1:25PM |
| 6 | 1:30PM-2:25PM |
| 7 | 2:30PM-3:25PM |

Early Release Days (Wednesdays)

| | |
|---|-----------------|
| 0 | 7:25AM-8:20AM |
| 1 | 8:25AM-9:05AM |
| 2 | 9:10AM-9:55AM |
| 3 | 10:00AM-10:40AM |
| 4 | 10:45AM-11:25AM |
| 5 | 11:30AM-12:10PM |
| 6 | 12:15PM-12:55PM |
| 7 | 1:00PM-1:40PM |

Two-Hour Delay Schedule

| | |
|---|-----------------|
| 0 | Cancelled |
| 1 | 10:25AM-11:00AM |
| 2 | 11:05AM-11:45AM |
| 3 | 11:50AM-12:30AM |
| 4 | 12:35AM-1:15AM |
| 5 | 1:20AM-2:00PM |
| 6 | 2:05PM-2:45PM |
| 7 | 2:50PM-3:25PM |



Thornton Fractional Township H.S. #215 SCHOOL CALENDAR Year 2024-2025

| July, 2024 | | | | | | | | August, 2024 | | | | | | | | September, 2024 | | | | | | | |
|------------|-----|-----|-----|-----|-----|-----|-------|--------------|-----|-----|-----|-----|-----|-----|-------|-----------------|-----|-----|-----|-----|-----|-----|-------|
| Sun | Mon | Tue | Wed | Thu | Fri | Sat | Total | Sun | Mon | Tue | Wed | Thu | Fri | Sat | Total | Sun | Mon | Tue | Wed | Thu | Fri | Sat | Total |
| | | | | | | | | | | | | 1 | 2 | 3 | 0 | 1 | X | 3 | 4 | 5 | 6 | 7 | 4 |
| | 1 | 2 | 3 | 4 | 5 | 6 | | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 0 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 5 |
| 7 | 8 | 9 | 10 | 11 | 12 | 13 | | 11 | TI | TI | NIA | (15 | 16 | 17 | 2 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 5 |
| 14 | 15 | 16 | 17 | 18 | 19 | 20 | | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 5 | 22 | 23 | 24 | 25 | FPT | NIA | 28 | 3 |
| 21 | 22 | 23 | 24 | 25 | 26 | 27 | | 25 | 26 | 27 | 28 | 29 | 30 | 31 | 5 | 29 | 30 | | | | | | 1 |
| 28 | 29 | 30 | 31 | | | | 0 | | | | | | | | 12 | | | | | | | | 18 |
| | | | | | | | | | | | | | | | | Total 18 | | | | | | | |

New Licensed Staff Orientation: Aug. 6, 7, 8
2nd Year Licensed Staff Orientation: Aug. 7
Freshman Orientation/1st day: Aug. 14

Parent Teacher Conference: Sept. 26

| October, 2024 | | | | | | | | November, 2024 | | | | | | | | December, 2024 | | | | | | | |
|---------------|-----|-----|-----|-----|-----|-----|----------|----------------|-----|-----|-----|-----|-----|-----|-------|----------------|-----|-----|-----|-----|------|-----|----------|
| Sun | Mon | Tue | Wed | Thu | Fri | Sat | Total | Sun | Mon | Tue | Wed | Thu | Fri | Sat | Total | Sun | Mon | Tue | Wed | Thu | Fri | Sat | Total |
| | | 1 | 2 | 3 | 4 | 5 | 4 | | | | | | 1 | 2 | 1 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 5 |
| 6 | 7 | 8 | 9 | 10 | 11 | 12 | 5 | 3 | 4 | X | 6 | 7 | 8 | 9 | 4 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 5 |
| 13 | X | #15 | 16 | 17 | 18 | 19 | 4 | 10 | X | 12 | 13 | 14 | 15 | 16 | 4 | 15 | 16 | 17 | *18 | *19 | *#20 | 21 | 5 |
| 20 | 21 | 22 | 23 | 24 | 25 | 26 | 5 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 5 | 22 | NIA | NIA | X | NIA | NIA | 28 | 0 |
| 27 | 28 | 29 | 30 | 31 | | | 4 | 24 | 25 | 26 | NIA | X | NIA | 30 | 2 | 29 | NIA | NIA | | | | | 0 |
| | | | | | | | Total 22 | | | | | | | | 16 | | | | | | | | Total 15 |

83 1/2 days in semester

| January, 2025 | | | | | | | | February, 2025 | | | | | | | | March, 2025 | | | | | | | |
|---------------|-----|-----|-----|-----|-----|-----|----------|------------------------------------|-----|-----|-----|-----|-----|-----|-------|-------------|-----|-----|-----|-----|-----|-----|-------|
| Sun | Mon | Tue | Wed | Thu | Fri | Sat | Total | Sun | Mon | Tue | Wed | Thu | Fri | Sat | Total | Sun | Mon | Tue | Wed | Thu | Fri | Sat | Total |
| | | | X | NIA | NIA | 4 | 0 | | | | | | 1 | 0 | | | | | | | 1 | 0 | |
| 5 | 6 | 7 | 8 | 9 | 10 | 11 | 5 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 5 | 2 | X | 4 | 5 | 6 | 7 | 8 | 4 |
| 12 | 13 | 14 | 15 | 16 | 17 | 18 | 5 | 9 | 10 | 11 | 12 | FTP | NIA | 15 | 3 | 9 | 10 | 11 | 12 | 13 | #14 | 15 | 5 |
| 19 | X | 21 | 22 | 23 | 24 | 25 | 4 | 16 | NIA | 18 | 19 | 20 | 21 | 22 | 4 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 5 |
| 26 | 27 | 28 | 29 | 30 | 31 | | 5 | 23 | 24 | 25 | 26 | 27 | 28 | | 5 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 5 |
| | | | | | | | Total 19 | | | | | | | | 17 | 30 | 31 | | | | | | 1 |
| | | | | | | | | Parent Teacher Conference: Feb. 13 | | | | | | | | Total 20 | | | | | | | |

| April, 2025 | | | | | | | | May, 2025 | | | | | | | | June, 2025 | | | | | | | |
|-------------|-----|-----|-----|-----|-----|-----|----------|-----------|-----|-----|-----|-----|------|-----|-------|------------|-----|-----|-----|-----|-----|-----|---------|
| Sun | Mon | Tue | Wed | Thu | Fri | Sat | Total | Sun | Mon | Tue | Wed | Thu | Fri | Sat | Total | Sun | Mon | Tue | Wed | Thu | Fri | Sat | Total |
| | | 1 | 2 | 3 | 4 | 5 | 4 | | | | | 1 | 2 | 3 | 2 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 0 |
| 6 | 7 | 8 | 9 | 10 | 11 | 12 | 5 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 5 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 0 |
| 13 | 14 | 15 | 16 | 17 | NIA | 19 | 4 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 5 | 15 | 16 | 17 | 18 | X | 20 | 21 | 0 |
| 20 | NIA | NIA | NIA | NIA | NIA | 26 | 0 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 5 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 0 |
| 27 | 28 | 29 | 30 | | | | 3 | 25 | X | 27 | *28 | *29 | *#30 | 31 | 4 | 29 | 30 | | | | | | 0 |
| | | | | | | | Total 16 | | | | | | | | 21 | | | | | | | | Total 0 |

Senior Exams: 5/12 and 5/13 Seniors Last Day: 5/13

93 days in semester

Graduation: TFN: 5/20 TFS: 5/21

| | |
|---|------------|
| School Opens..... | 8.15.2024 |
| School Closes..... | 5.30.2024 |
| Pupil Attendance Days (at least 176)..... | 176 |
| Proposed Emergency Snow Days..... | 5 |
| Approved Inst./Parent Teacher Days (Limit of 4 Days)..... | 4 |
| TOTAL (185 days or more)..... | 185 |

CALENDAR LEGEND:

| | |
|------------------------------|-------------|
| Labor Day..... | September 2 |
| Indigenous Peoples' Day..... | October 14 |
| Election Day..... | November 5 |
| Veterans' Day..... | November 11 |
| Thanksgiving Day..... | November 28 |
| Christmas Day..... | December 25 |
| New Year's Day..... | January 1 |
| M.L. King's Birthday..... | January 20 |
| Presidents' Day..... | February 17 |
| Casimir Pulaski..... | March 3 |
| Memorial Day..... | May 26 |
| Juneteenth..... | June 19 |

| | |
|---------------------------|-----|
| Legal School Holidays | X |
| Institutes | TI |
| Not in Attendance | NIA |
| School Begins | (|
| School Closes/w Snow Days |) |
| Full-day PT Conference | FPT |
| Semester Exams | * |
| End of Grading Period | # |

2024-2025 02/15 School Calendar B/E approved 3/26/2024 xlv

Thornton Fractional South Suspension Report

November 2023

| Infraction | Grade Level | Gender | Ethnicity | OSS Days | Intervention 1 | Intervention 2 | Intervention 3 | Intervention 4 | Intervention 5 | Intervention 6 |
|-------------------------------|-------------|--------|-----------|-----------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|------------------|------------------|
| Assault/Threats | Senior | F | B | 2 | Be Well Restorative Coaching | Re-entry Meeting | Stay Away Plan | Mediation | -- | -- |
| Insubordination | Senior | F | B | 2 | Restorative Conversation | Parent Communication | Mediation | Conflict Resolution Specialist | Re-entry Meeting | -- |
| GrossMisconduct | Junior | M | B | 1 | Stay Away Plan | Parent Communication | Mediation | Conflict Resolution Specialist | -- | -- |
| Poss Smoking Material | Junior | F | B | 1 | Restorative Conversation | Parent Communication | No Pass LList | Daily Search | -- | -- |
| Fighting | Sophomore | F | B | 3 | Recc for Alt Placement | Parent Communication | -- | -- | -- | -- |
| Fighting | Sophomore | F | B | 3 | Recc for Alt Placement | Parent Communication | -- | -- | -- | -- |
| Fighting | Sophomore | F | B | 3 | Recc for Alt Placement | Parent Communication | -- | -- | -- | -- |
| Fighting | Junior | F | B | 3 | Conflict Resolution Specialist | Parent Communication | Stay Away Plan | Be Well Restorative Coaching | -- | -- |
| Fighting | Sophomore | F | B | 2 | Mediation | Stay Away Plan | Character Ed | Conflict Resolution Specialist | -- | -- |
| Fighting | Sophomore | F | B | 3 | Be Well Restorative Coaching | Mediation | Re-entry Meeting | Stay Away Plan | Banned List/LOP | --Bus Suspension |
| Fighting | Sophomore | F | B | 3 | Re-entry Meeting | Mediation | Banned List/LOP | Be Well Restorative Coaching | | |
| Fighting | Freshman | F | B | 1 | Banned List/LOP | Conflict Resolution Specialist | Be Well Restorative Coaching | Re-entry Meeting | | |
| Vandalism | Freshman | M | H | 3 | Re-entry Meeting | Banned List/LOP | No Pass List | | | |
| Fighting | Junior | F | B | 2 | Banned List/LOP | Conflict Resolution Specialist | Re-entry Meeting | Be Well Restorative Coaching | | |
| Poss Smoking Material | Senior | M | B | 1 | Banned List/LOP | Be Well Restorative Coaching | Re-entry Meeting | | | |
| Fighting | Freshman | F | B | 3 | Banned List/LOP | Be Well Restorative Coaching | Conflict Resolution Specialist | Re-entry Meeting | | |
| Fighting | Sophomore | F | B | 3 | Be Well Restorative Coaching | Conflict Resolution Specialist | Re-entry Meeting | Stay Away Plan | | |
| Disrupt Behav | Sophomore | F | B | 2 | Banned List/LOP | Be Well Restorative Coaching | Conflict Resolution Specialist | Re-entry Meeting | | |
| Fighting | Freshman | F | B | 3 | Banned List/LOP | Be Well Restorative Coaching | Conflict Resolution Specialist | Re-entry Meeting | | |
| Drug/Alco Poss | Junior | M | H | 1 | AM/PM Check In | Banned List/LOP | Be Well Restorative Coaching | Character Ed | | |
| Fighting | Freshman | F | B | 2 | AM/PM Check In | Banned List/LOP | Be Well Restorative Coaching | Conflict Resolution Specialist | Re-entry Meeting | Stay Away Plan |
| Poss/Use Weapon | Freshman | M | B | 2 | AM/PM Check In | Banned List/LOP | Be Well Restorative Coaching | Conflict Resolution Specialist | Re-entry Meeting | |
| GrossMisconduct | Senior | M | B | 1 | AM/PM Check In | Banned List/LOP | Conflict Resolution Specialist | Parent Communication | Stay Away Plan | |
| GrossMisconduct | Freshman | M | B | 1 | AM/PM Check In | Banned List/LOP | Conflict Resolution Specialist | Parent Communication | Stay Away Plan | |
| Drug/Alco Poss | Senior | M | B | 1 | Be Well Restorative Coaching | Conflict Resolution Specialist | Daily Search | Re-entry Meeting | | |
| GrossMisconduct | Sophomore | M | B | 1 | Be Well Restorative Coaching | Character Ed | | | | |
| Total Served OSS Days: | | | | 53 | | | | | | |

Thornton Fractional South Suspension Report

December 2023

| Infraction | Grade Level | Gender | Ethnicity | OSS Days | Intervention 1 | Intervention 2 | Intervention 3 | Intervention 4 | Intervention 5 | Intervention 6 |
|-------------------------------|-------------|--------|-----------|-----------|----------------------------------|---------------------------------|---------------------------------|--------------------------------|------------------|------------------|
| Assault/Threats | Senior | F | H | | 1 Be Well Restorative Coaching | Re-entry Meeting | Stay Away Plan | Mediation | -- | -- |
| GrossMisconduct | Senior | M | B | | 2 Restorative Conversation | Parent Communication | Mediation | Conflict Resolution Specialist | Re-entry Meeting | -- |
| Bullying | Sophmore | F | B | | 3 Banned List/LOP | Parent Communication | Be Well Restorative Coaching | Life Skill Module | Mediation | -- |
| GrossMisconduct | Sophmore | M | B | | 1 AM/PM Check In | Parent Communication | Banned List/LOP | Re-entry Meeting | -- | -- |
| Fighting | Sophmore | M | W | | 1 Banned List/LOP | Parent Communication | Re-entry Meeting | Conflict Resolution Specialist | Mediation | -- |
| Disrupt Behav | Junior | F | B | | 2 Be Well Restorative Coaching | Parent Communication | Re-entry Meeting | Banned List/LOP | -- | -- |
| Immoral Behav | Sophmore | F | B | | 3 Conflict Resolution Specialist | Parent Communication | Stay Away Plan | Be Well Restorative Coaching | Mediation | -- |
| Disorderly/Disreputable Cond | Junior | F | H | | 2 Mediation | Stay Away Plan | Character Ed | Conflict Resolution Specialist | -- | -- |
| Fighting | Junior | M | B | | 3 Be Well Restorative Coaching | Mediation | Re-entry Meeting | Stay Away Plan | Banned List/LOP | --Bus Suspension |
| Drugs/Alco Poss | Junior | F | B | | 1 Re-entry Meeting | South Suburban Counsel Referral | Banned List/LOP | Be Well Restorative Coaching | | |
| Fighting | Sophmore | M | H | | 3 Banned List/LOP | Conflict Resolution Specialist | Be Well Restorative Coaching | Re-entry Meeting | | |
| Insubordination | Sophmore | M | B | | 2 Re-entry Meeting | Banned List/LOP | No Pass List | Parent Communication | | |
| Excessive Tardy | Senior | M | H | | 1 Banned List/LOP | AM/PM Check In | Re-entry Meeting | Be Well Restorative Coaching | | |
| Insubordination | Senior | F | B | | 1 Banned List/LOP | Be Well Restorative Coaching | Re-entry Meeting | | | |
| Poss SmokingMaterial | Senior | M | H | | 1 Banned List/LOP | Be Well Restorative Coaching | South Suburban Counsel Referral | Re-entry Meeting | Daily Search | |
| Fighting | Sophmore | M | B | | 2 Be Well Restorative Coaching | Conflict Resolution Specialist | Re-entry Meeting | Stay Away Plan | Mediation | |
| Total Served OSS Days: | | | | 29 | | | | | | |

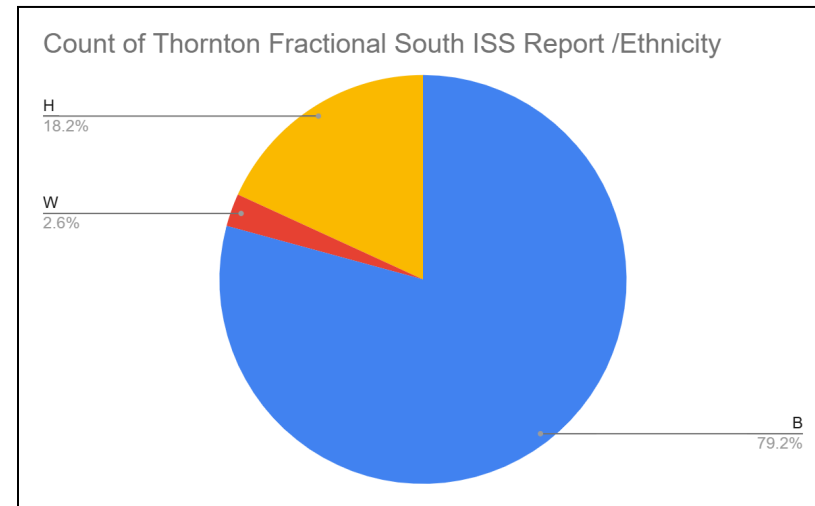
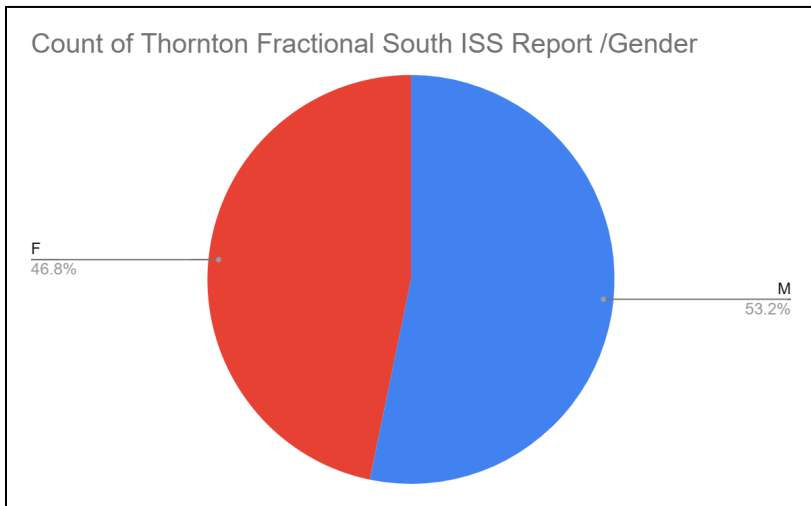
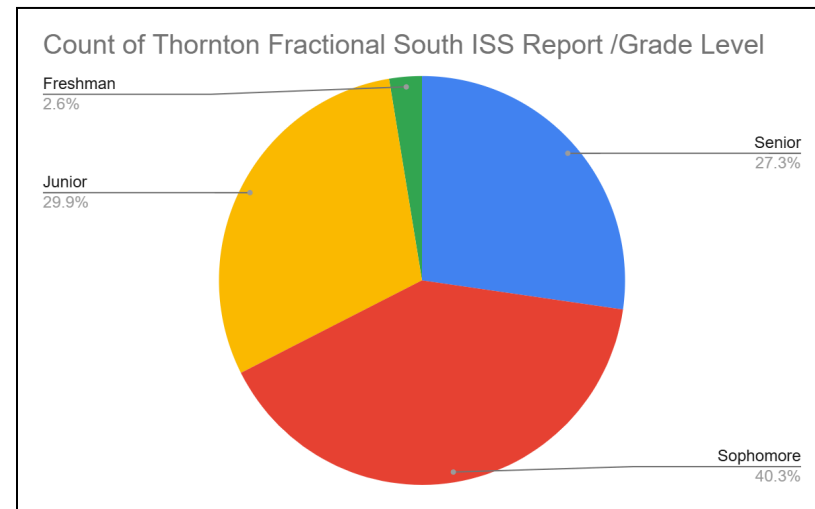
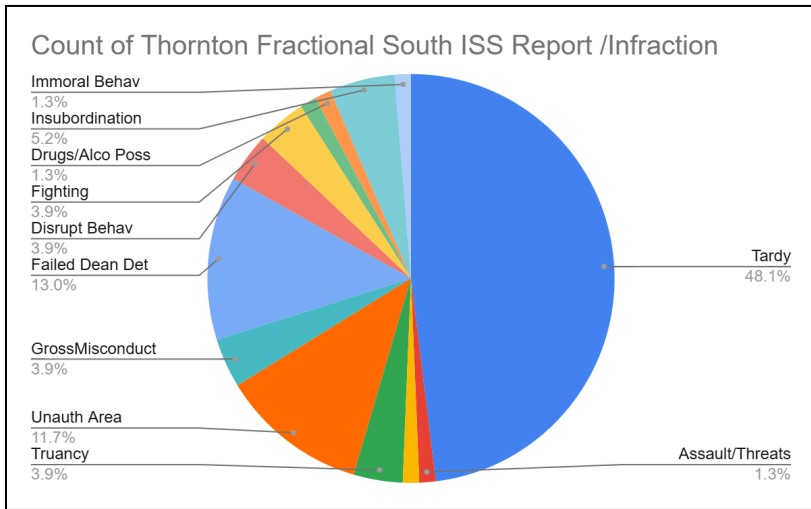
Thornton Fractional South Suspension Report

December 2024

| Infraction | Grade Level | Gender | Ethnicity | OSS Days | Intervention 1 | Intervention 2 | Intervention 3 | Intervention 4 | Intervention 5 | Intervention 6 |
|-------------------------------|-------------|--------|-----------|-----------|---------------------------------|---------------------------------|--------------------------------|---------------------------------|---------------------------------|------------------------------|
| Drugs/Alco Poss | Senior | M | B | 1 | Banned List/LOP | Be Well Restorative Coaching | Character Ed | South Suburban Counsel Referral | | |
| Drugs/Alco Poss | Senior | M | B | 1 | Banned List/LOP | Parent Communication | Daily Search | Re-entry Meeting | South Suburban Counsel Referral | |
| Disrupt Behav | Sophmore | M | B | 1 | Parent Communication | Be Well Restorative Coaching | Life Skill Module | Banned List/LOP | Re-entry Meeting | |
| Drugs/Alco Poss | Junior | F | W | 2 | South Suburban Counsel Referral | Be Well Restorative Coaching | Daily Search | Banned List/LOP | Re-entry Meeting | |
| Disrupt Behav | Junior | M | B | 2 | Life Skill Module | Be Well Restorative Coaching | AM/PM Check In | Banned List/LOP | Re-entry Meeting | |
| Drug/Alco Poss | Junior | M | B | 2 | Be Well Restorative Coaching | Banned List/LOP | Life Skill Module | Re-entry Meeting | | |
| Unauth Area | Junior | F | B | 1 | Be Well Restorative Coaching | Parent Communication | PPS Referral | Banned List/LOP | Re-entry Meeting | |
| Unauth Area | Junior | F | B | 1 | Be Well Restorative Coaching | Parent Communication | Restorative Conversation | Banned List/LOP | Re-entry Meeting | |
| GrossMisconduct | Freshman | F | B | 1 | Be Well Restorative Coaching | Banned List/LOP | Re-entry Meeting | Conflict Resolution Specialist | | |
| Drug/Alco Poss | Sophmore | F | B | 2 | South Suburban Counsel Referral | Banned List/LOP | Parent Communication | Re-entry Meeting | | |
| GrossMisconduct | Junior | M | B | 3 | Mentor Assigned | Mediation | Conflict Resolution Specialist | Banned List/LOP | Re-entry Meeting | Be Well Restorative Coaching |
| GrossMisconduct | Senior | M | B | 2 | Mentor Assigned | Restorative Conversation | Parent Communication | Re-entry Meeting | Banned List/LOP | Be Well Restorative Coaching |
| Disrupt Behav | Freshman | M | B | 2 | Be Well Restorative Coaching | Restorative Conversation | Parent Communication | Mediation | Conflict Resolution Specialist | |
| Drugs/Alco Poss | Freshman | M | B | 1 | Be Well Restorative Coaching | Restorative Conversation | Parent Communication | | | |
| Drugs/Alco Poss | Sophmore | M | H | 1 | Mentor Assigned | Parent Communication | Banned List/LOP | Mentor Assigned | Be Well Restorative Coaching | |
| Poss/Use Weapon | Senior | M | B | 3 | Recc for Alt Placement | Re-entry Meeting | Life Skill Module | Restorative Conversation | | |
| GrossMisconduct | Sophomore | M | H | 3 | Recc for Alt Placement | Parent Communication | | | | |
| Drug/Alco Poss | Junior | F | H | 1 | Be Well Restorative Coaching | Banned List/LOP | Re-entry Meeting | South Suburban Counsel Referral | | |
| Disrupt Behav | Freshman | F | B | 2 | AM/PM Check In | Mentor Assigned | Conflict Resolution Specialist | Mediation | | |
| Drugs/Alco Poss | Senior | F | B | 1 | Re-entry Meeting | South Suburban Counsel Referral | | | | |
| Drug/Alco Poss | Senior | F | B | 1 | Re-entry Meeting | South Suburban Counsel Referral | | | | |
| Drug/Alco Poss | Senior | F | B | 1 | Re-entry Meeting | South Suburban Counsel Referral | | | | |
| Drug/Alco Poss | Senior | F | B | 1 | Re-entry Meeting | South Suburban Counsel Referral | | | | |
| Total Served OSS Days: | | | | 36 | | | | | | |

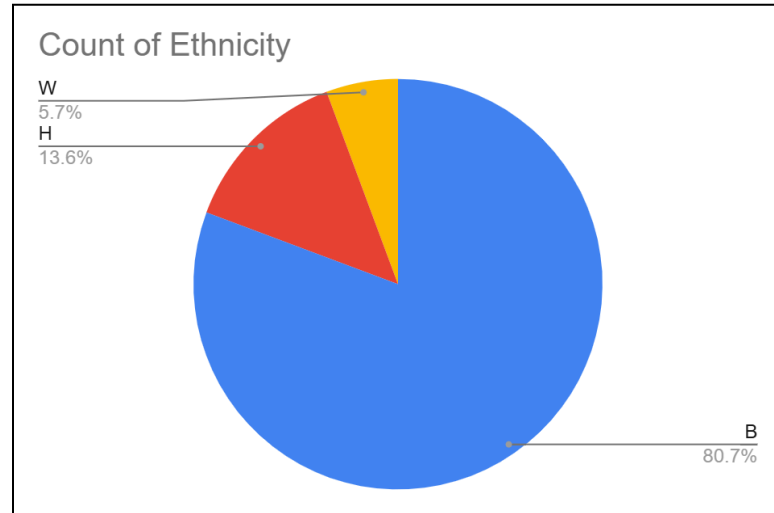
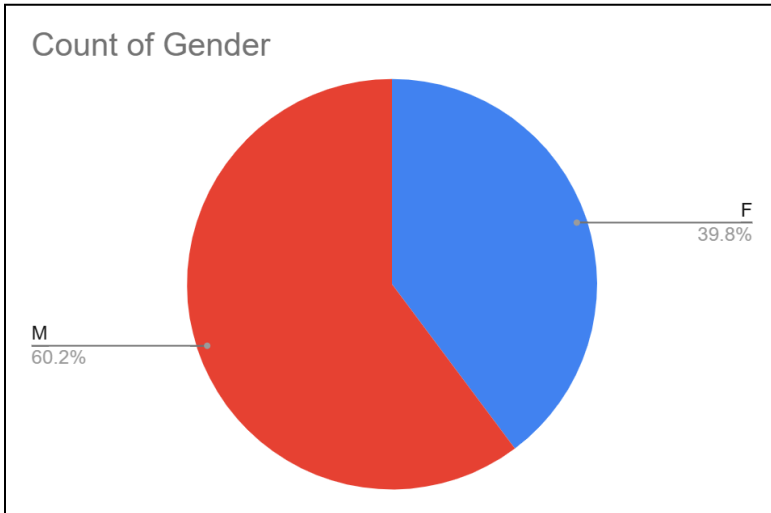
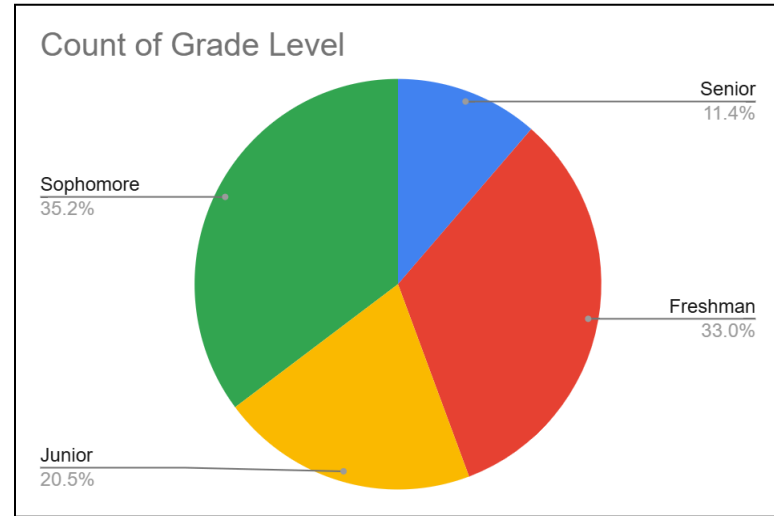
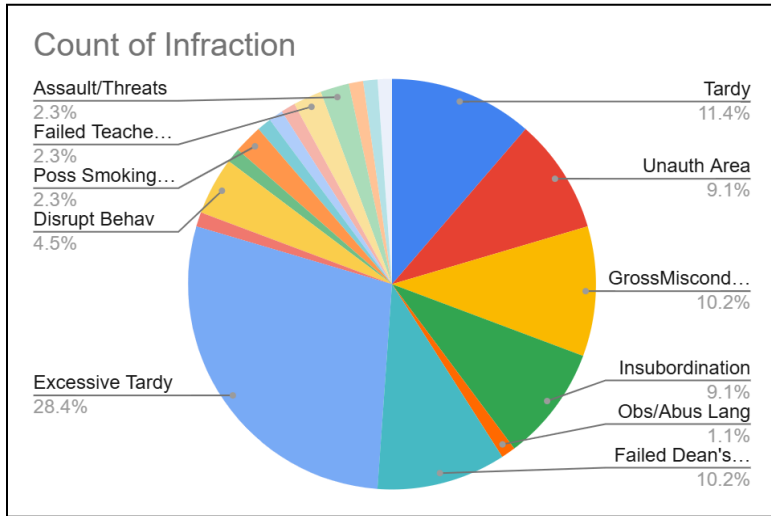
TFS ISS - November 2023

Total ISS Days: 86.5



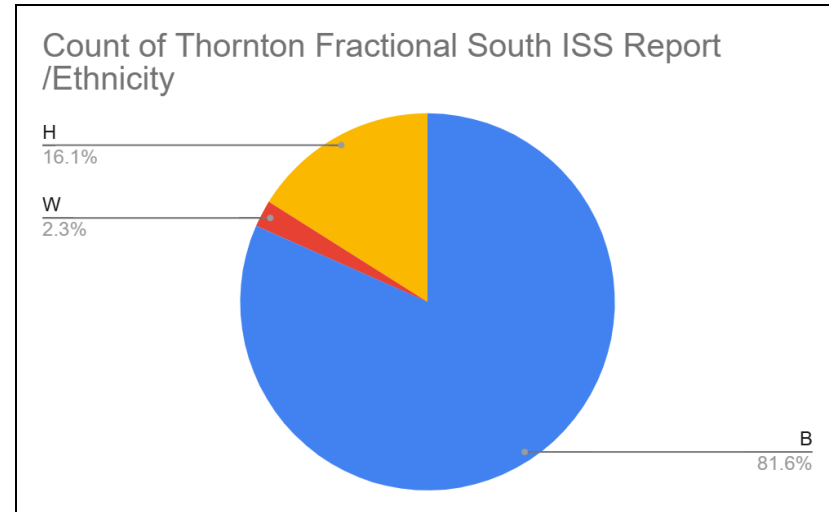
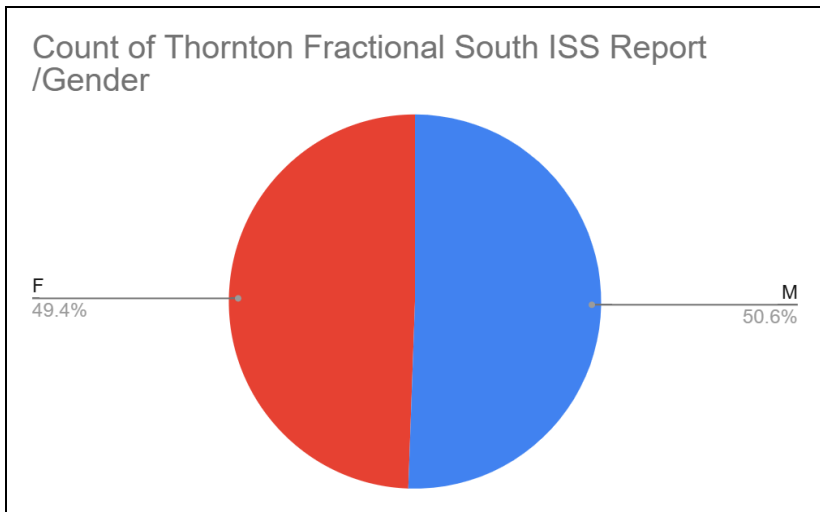
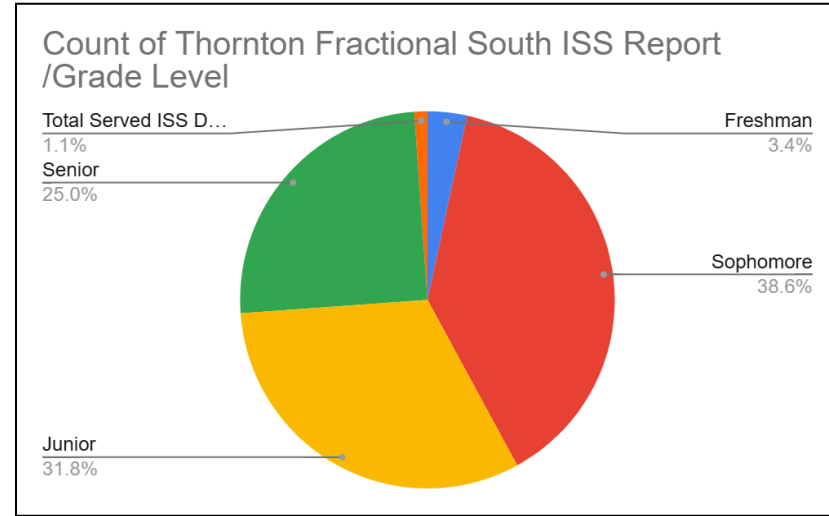
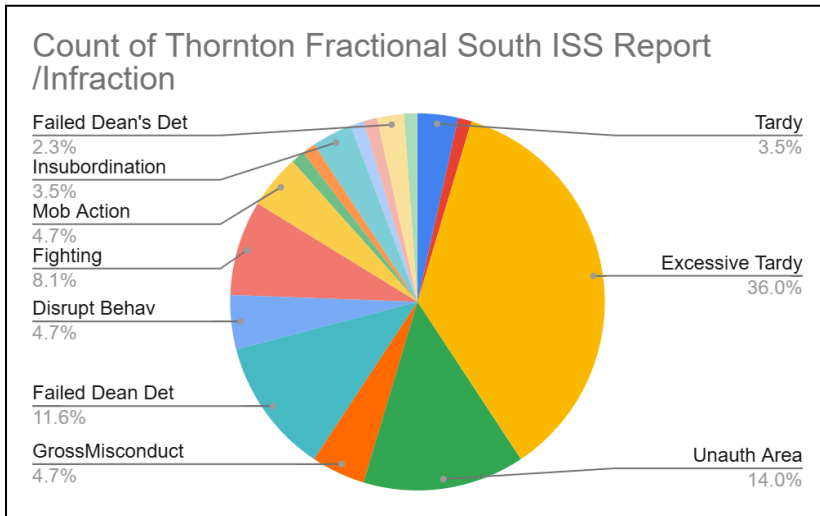
TFS ISS - November 2024

Total ISS Days: 76



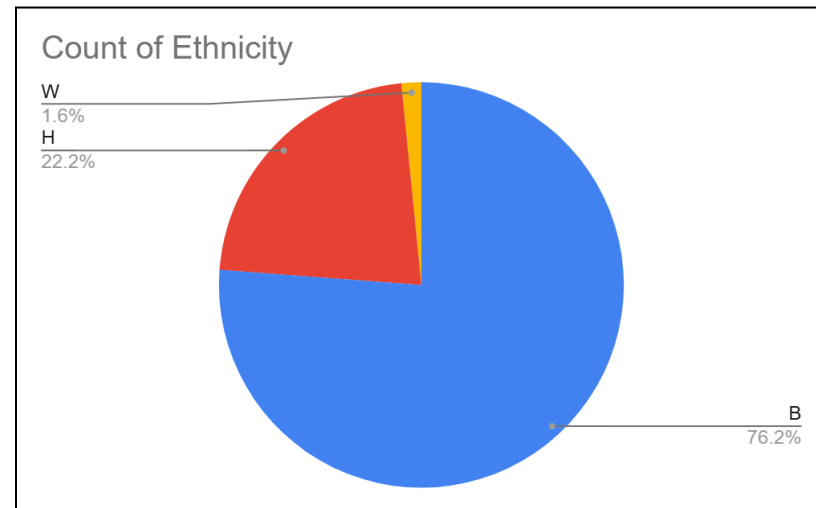
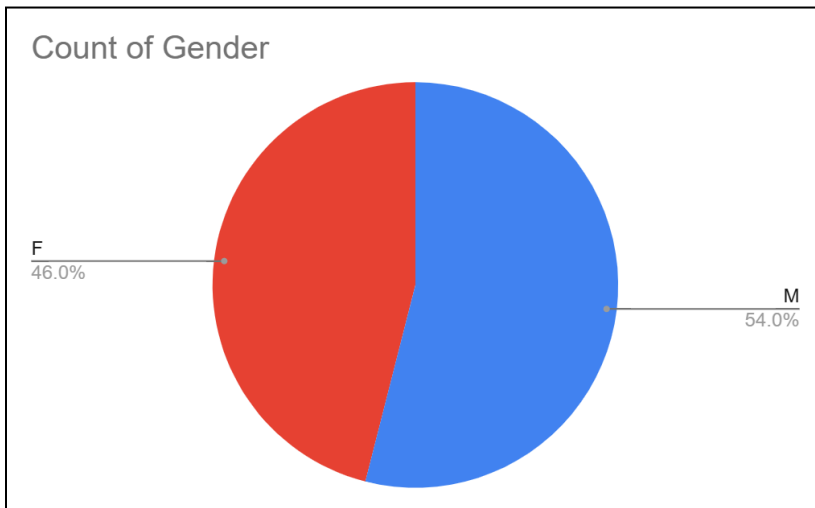
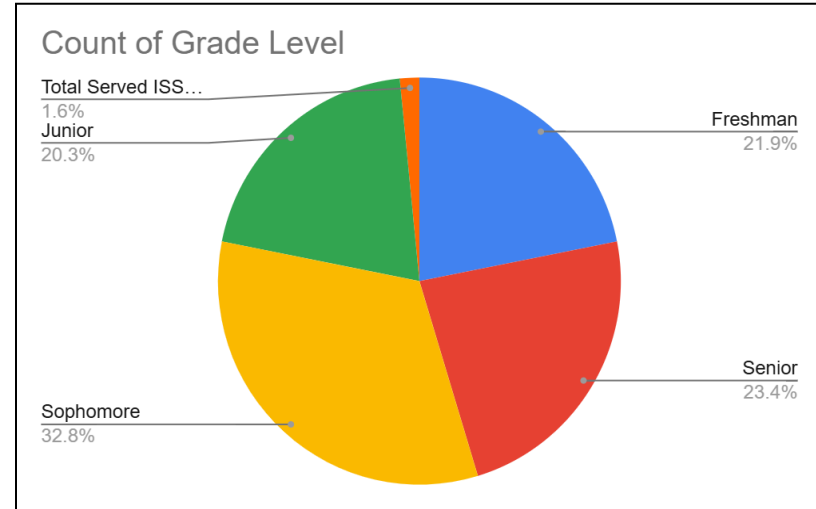
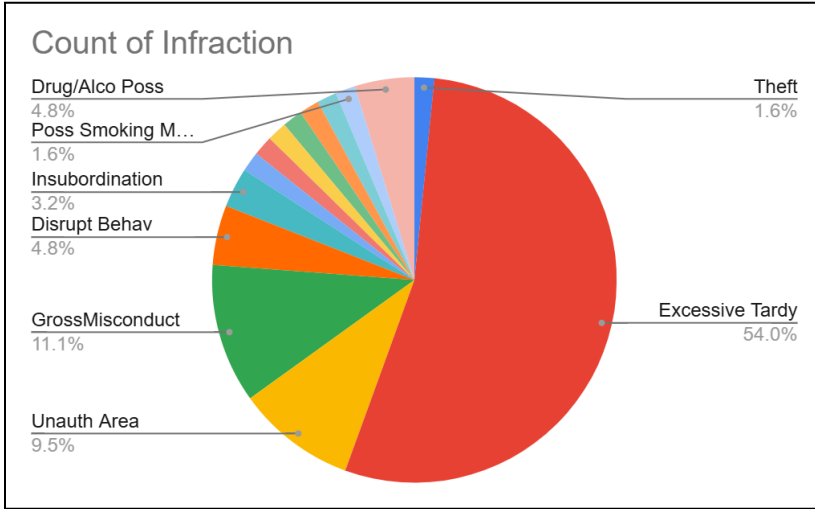
TFS ISS - December 2023

Total ISS Days: 98.5



TFS ISS - December 2024

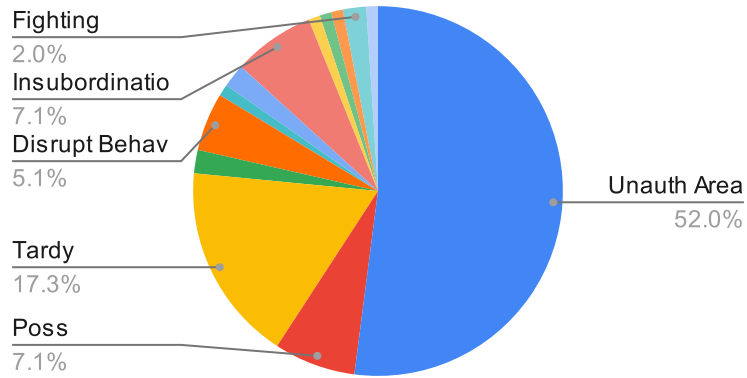
Total ISS Days: 72



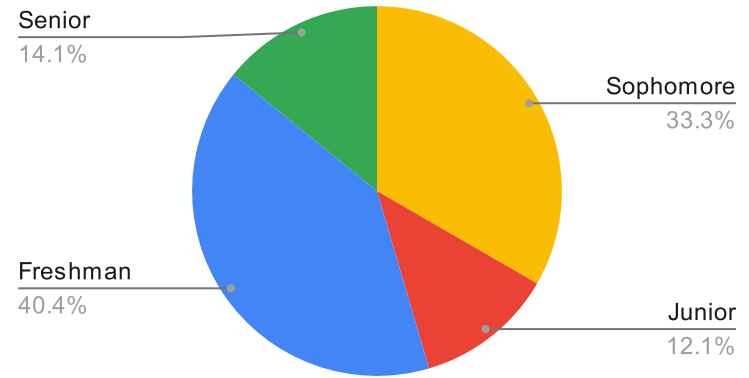
Thornton Fractional North ISS Data November 2024

Total # ISS Days 112

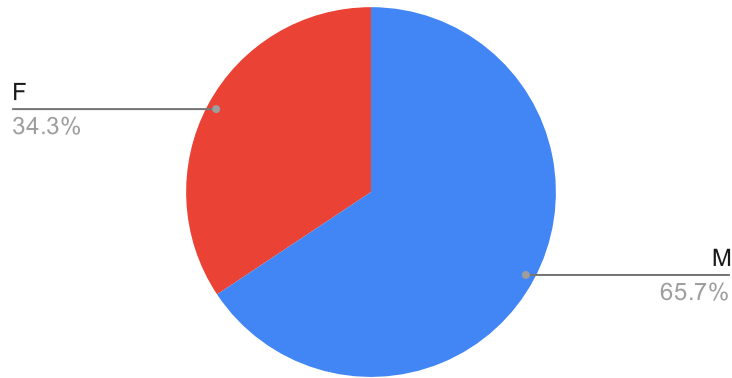
ISS by Infraction Nov 2024 - 2025



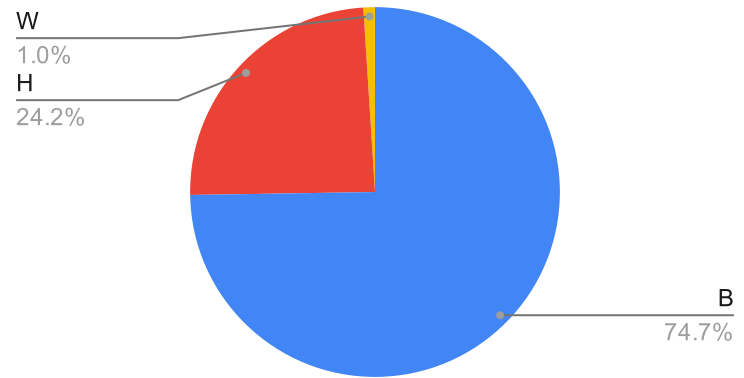
ISS by Grade Level Nov 2024 - 2025



ISS by Gender Nov 2024 - 2025



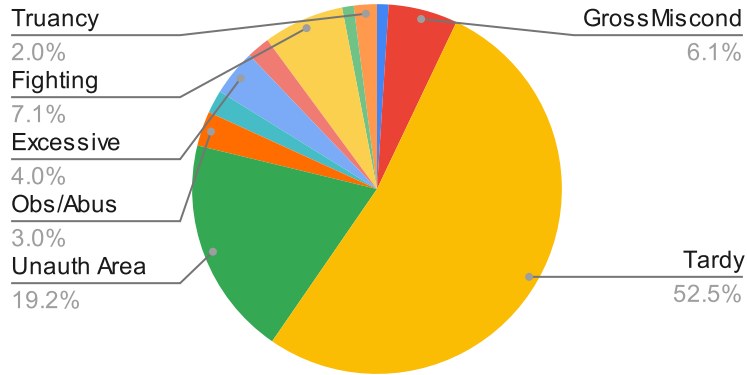
ISS by Ethnicity Nov 2024 - 2025



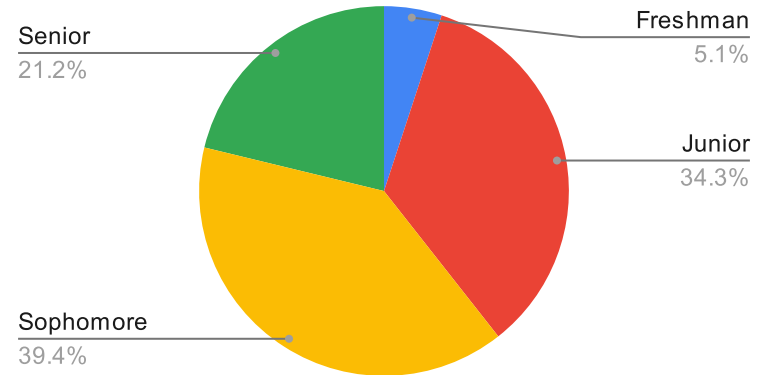
Thornton Fractional North ISS Data November 2023

Total # of ISS Days 115

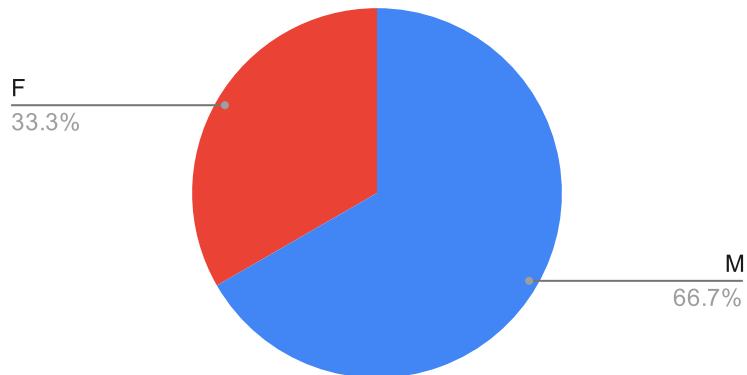
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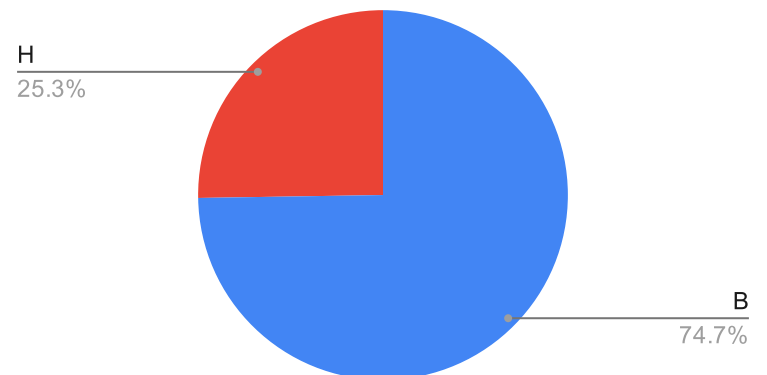
ISS by Grade Level Nov 2023 - 2024



ISS by Gender Nov 2023 - 2024



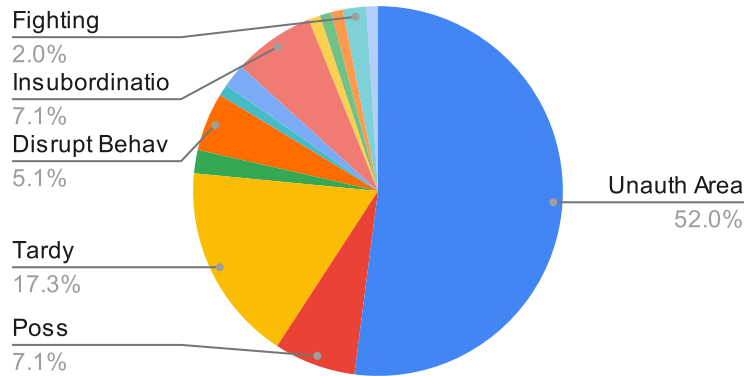
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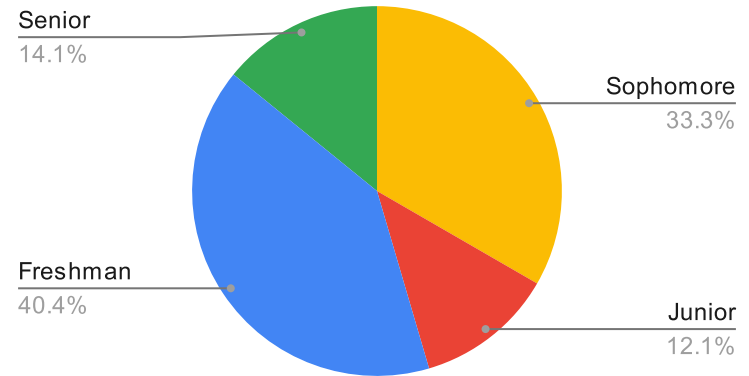
Thornton Fractional North ISS Data November 2024

Total # ISS Days 112

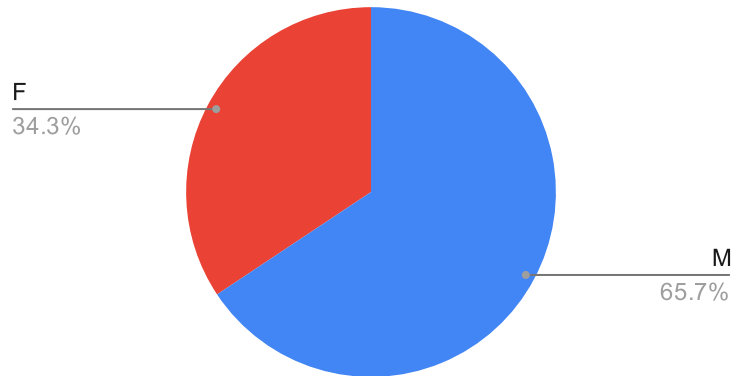
ISS by Infraction Nov 2024 - 2025



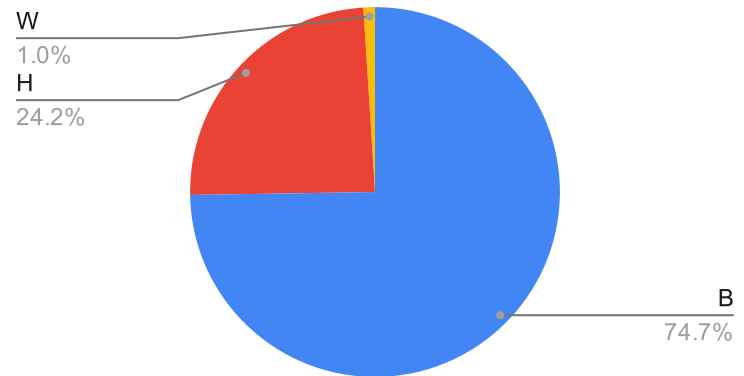
ISS by Grade Level Nov 2024 - 2025



ISS by Gender Nov 2024 - 2025



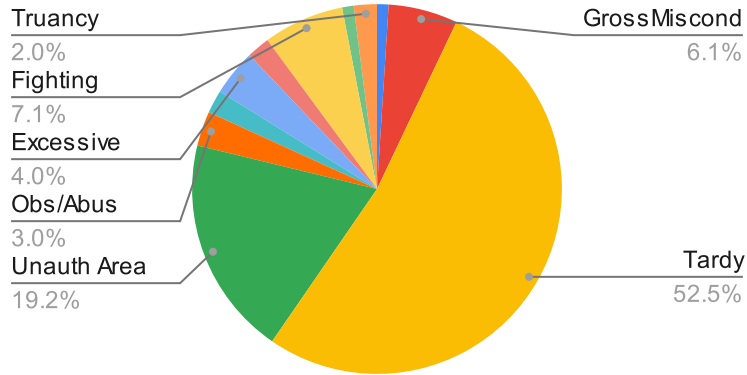
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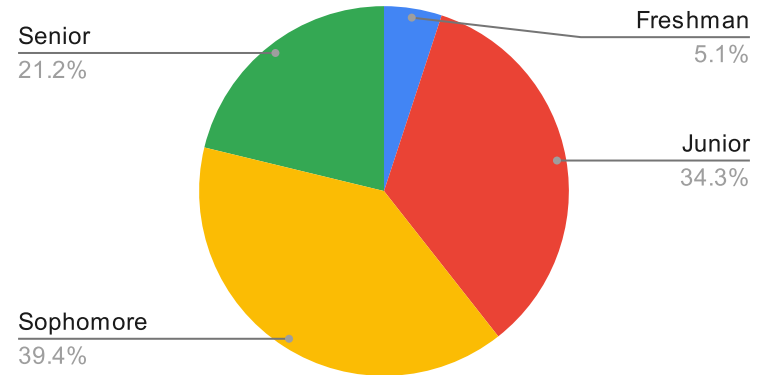
Thornton Fractional North ISS Data November 2023

Total # of ISS Days 115

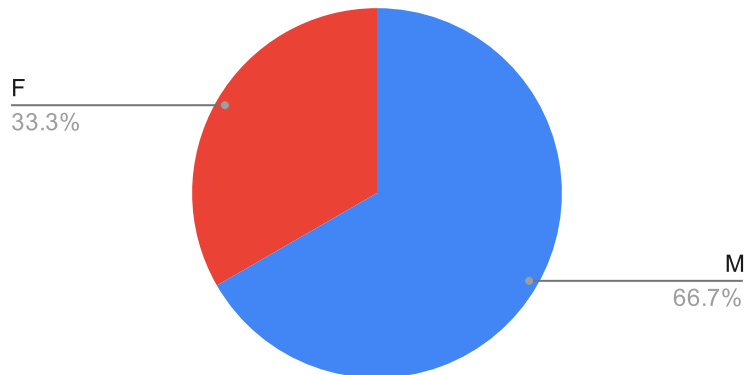
ISS by Infraction Nov 2023 - 2024



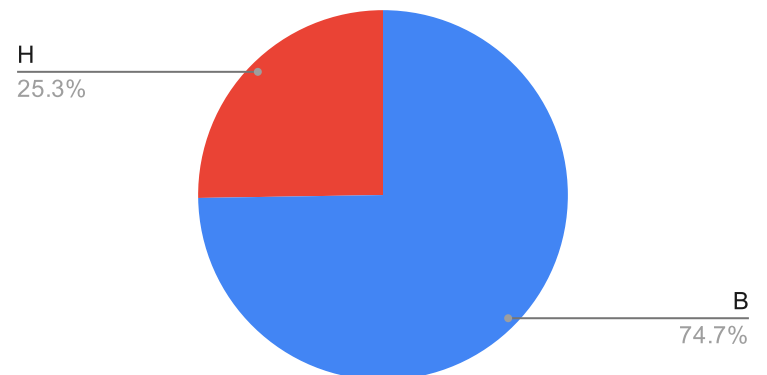
ISS by Grade Level Nov 2023 - 2024



ISS by Gender Nov 2023 - 2024



ISS by Ethnicity Nov 2023 - 2024



| Thornton Fractional North OSS Report | | | | November 2024 | | | | | | | |
|---|-------------|--------|-------------------|---------------|----------------------|--------------------------------|------------------------------|--------------------------------|--------------------------|------------------------------|------------------|
| Infraction | Grade Level | Gender | Ethnicity | OSS Days | Intervention 1 | Intervention 2 | Intervention 3 | Intervention 4 | Intervention 5 | Intervention 6 | Intervention 7 |
| Unauth Area | Freshman | M | B | 1 | ISS | PPS Referral | --BAM | Banned List/LOP | Detention | Parent Communication | Re-entry Meeting |
| GrossMisconduct | Senior | F | H | 1 | Parent Communication | Conflict Resolution Specialist | -- | -- | -- | -- | |
| Fighting | Freshman | M | B | | -- | -- | -- | -- | -- | -- | |
| WEX (Weapon/LookAliik | Sophomore | M | B | 3 | Mediation | Parent Communication | Restorative Conversation | Conflict Resolution Specialist | PPS Referral | Be Well Restorative Coaching | |
| Smoking | Sophomore | F | B | 2 | Parent Communication | ISS | Detention | Re-entry Meeting | Restorative Conversation | -- | |
| Obs/Abus Lang | Sophomore | M | B | 1 | Parent Communication | --Social Work | Be Well Restorative Coaching | -- | -- | -- | |
| GrossMisconduct | Sophomore | F | B | 2 | Mentor Assigned | ISS | PPS Referral | Be Well Restorative Coaching | Banned List/LOP | Parent Communication | |
| GrossMisconduct | Senior | M | B | 3 | --BAM | Conflict Resolution Specialist | Restorative Conversation | Be Well Restorative Coaching | PPS Referral | Parent Communication | |
| Fighting | Senior | M | B | 2 | Re-entry Meeting | Mediation | Be Well Restorative Coaching | PPS Referral | Banned List/LOP | Parent Communication | |
| Fighting | Freshman | M | B | 3 | Re-entry Meeting | Restorative Conversation | Parent Communication | -- | -- | -- | |
| | | | Total Days | 18 | | | | | | | |

Thornton Fractional North OSS Report November 2023

| Disciplinary Infraction | Grade Level | Gender | Ethnicity | Number of OSS Days | Intervention |
|----------------------------|-------------|--------|-------------------|--------------------|---|
| Drugs & Alcohol Possession | 11 | M | B | 1 | PPS parent contact, reentry meeting, |
| Gross Misconduct | 10 | M | B | 2 | Meet with parent in August to discuss new year new start, participation in BAM, parent contacts |
| Fighting | 10 | M | B | 3 | Restorative conversation with Dean Evancho, several academic/personal conversations with Counselor Brascch, social worker, reentry meeting, parent contacts, Conflict Resolution Specialist |
| Fighting | 9 | M | B | 3 | PPS phone dialer regarding academics, parent contacts, restorative conversation with Dean Evancho, Conflict Resolution Specialist |
| Fighting | 9 | M | B | 2 | Several attempts to make parent contact, teacher-parent contacts, participation in BAM |
| Smoking | 12 | M | B | 1 | Parent contacts from teachers, Counselor, and Dean |
| Fighting | 12 | M | B | 3 | Parent contacts, reentry meeting |
| Fighting | 9 | M | B | 2 | Teacher parent contacts, academic intervention |
| Unauthorized Area | 9 | F | B | 1 | Parent contacts, meeting with teachers and parent, meeting with Counsleor Medina |
| Fighting | 10 | M | B | 10 | Parent contacts, restorative conversation with Dean Hunt,MDR |
| Mob Action | 11 | M | B | 9 | Parent contacts, new seating arrangement, social worker minutes |
| Electronic device | 10 | F | B | 1 | Multiple restorative conversations/mediations with Dean Hunt and Posely, Conflict Resolution Specialist, parent contacts |
| Fighting | 10 | M | B | 3 | Parent contacts, reentry meeting, Conflict Resolution Specialist |
| Assault | 9 | F | B | 1 | Parent contacts, reentry meeting, Conflict Resolution Specialist |
| Fighting | 10 | F | B | 4 | Parent contacts, reentry meeting, Conflict Resolution Specialist |
| Fighting | 9 | F | H | 2 | Mediation, Conflict Resolution Specialist, SEL Groups, Parent Contact, School. Psychologist, schedule change, Reentry Meeting. |
| Gross Misconduct | 12 | F | B | 1 | Parent Contacts, Counselor, Reentry Meeting. |
| Fighting | 9 | M | B | 1 | Parent Contacts, Counselor, Developmental Guidance, Student Conferences. BAM Mentoring, Reentry Meeting. |
| Fighting | 9 | M | B | 1 | Parent Contacts, Social Worker minutes, Counselor, Reentry Meeting. |
| Battery | 9 | M | B | 3 | Parent Contacts, Referral to PPS Group, Restorative Meeting with Dean, Reentry Meeting. |
| | | | Total Days | 54 | |

Thornton Fractional North OSS Report

December 2024

| Infraction | Grade Level | Gender | Ethnicity | OSS Days | Intervention 1 | Intervention 2 | Intervention 3 | Intervention 4 | Intervention 5 | Intervention 6 | Intervention 7 |
|---------------------|-------------|--------|-------------------|-----------|----------------------|--------------------------|--------------------------------|--------------------------------|------------------------------|------------------------------|------------------------------|
| Battery | Freshman | F | B | 3 | Parent Communication | -- | -- | -- | -- | -- | |
| Criminal Tresp | Freshman | M | B | 1 | Parent Communication | ISS | Conflict Resolution Specialist | PPS Referral | Re-entry Meeting | -- | |
| Assault/Threats | Junior | M | B | 3 | Mediation | Re-entry Meeting | Parent Communication | ISS | Be Well Restorative Coaching | -- | |
| Drug/Alco Poss | Sophomore | M | B | 2 | Parent Communication | ISS | --BAM | Be Well Restorative Coaching | Banned List/LOP | -- | |
| Unauth Area | Junior | M | B | 2 | Parent Communication | ISS | --BAM | Be Well Restorative Coaching | Banned List/LOP | -- | |
| GrossMisconduct | Freshman | F | B | 3 | Parent Communication | ISS | Mediation | Detention | Re-entry Meeting | Be Well Restorative Coaching | Banned List/LOP |
| GrossMisconduct | Freshman | M | B | 3 | Parent Communication | Restorative Conversation | ISS | --BAM | Re-entry Meeting | Banned List/LOP | Be Well Restorative Coaching |
| Drug/Alco Poss | Sophomore | F | B | 2 | Parent Communication | Restorative Conversation | Conflict Resolution Specialist | ISS | Re-entry Meeting | Banned List/LOP | Be Well Restorative Coaching |
| Drug/Alco Poss | Junior | M | B | 1 | Parent Communication | Detention | ISS | Banned List/LOP | Be Well Restorative Coaching | -- | |
| WEX (Weapon/LookAli | Sophomore | M | B | 3 | Parent Communication | Detention | ISS | PPS Referral | -- | -- | |
| Fighting | Sophomore | M | B | 3 | Parent Communication | PPS Referral | Restorative Conversation | Conflict Resolution Specialist | | | |
| | | | Total Days | 26 | | | | | | | |

Thornton Fractional North OSS Report

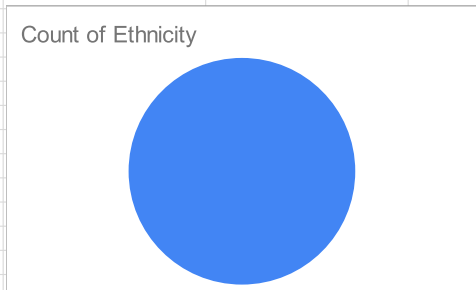
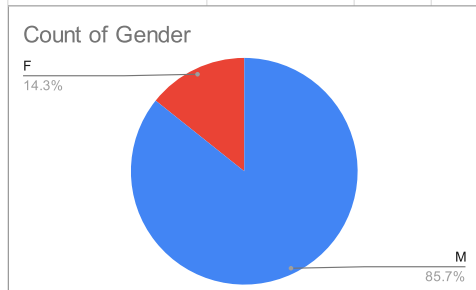
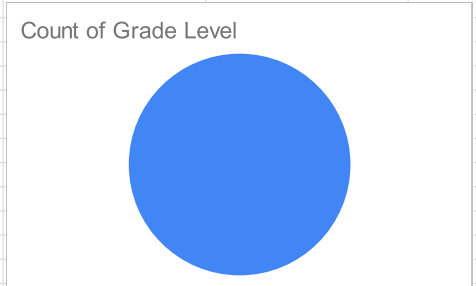
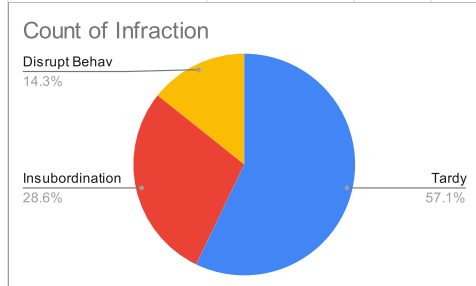
December 2023

| Disciplinary Infraction | Grade Level | Gender | Ethnicity | Number of OSS Days | Intervention |
|------------------------------|-------------|--------|-------------------|--------------------|--|
| Gross Misconduct | 12 | F | B | 1 | Parent Contact, Social Worker minutes, School Psychologist, Conflict Resolution Specialist, Reentry Meeting. |
| Smoking Device | 9 | M | H | 1 | Parent Contact, BAM Mentoring, Reentry Meeting. |
| Drugs and Alcohol Possession | 9 | F | B | 1 | Parent Contact, Reentry Meeting, Social Worker minutes, seat change, Reentry Meeting. |
| Weapon | 9 | M | H | 10 | Parent Contact, Social Worker minutes, School Psychologist, Student Conference, Counselor, Reentry Meeting. |
| Fighting | 9 | F | B | 3 | Parent Contact, Reentry Meeting, Reentry Meeting. |
| Fighting | 9 | F | B | 3 | Parent Contact, Referral to Outside Counseling, Reentry Meeting. |
| Reckless Endanger | 10 | M | B | 1 | Parent contact, counselor contact, reentry meeting, parent conference, check-in with conflict resolution specialist. |
| Gross Misconduct | 12 | M | B | 1.5 | Parent contact, counselor contact. |
| | | | Total Days | 21.5 | |

Thornton Fractional Center ISS Suspension Report

November 2023

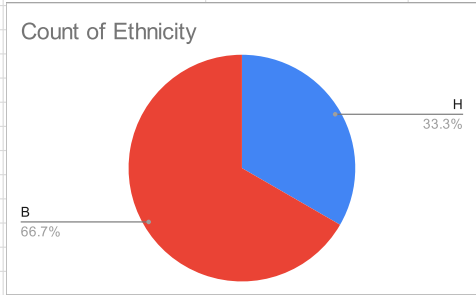
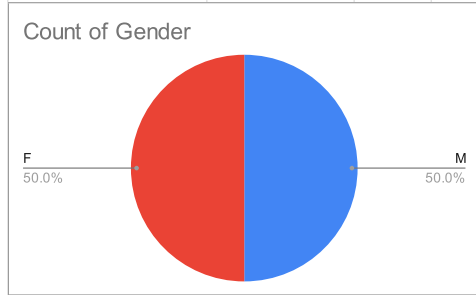
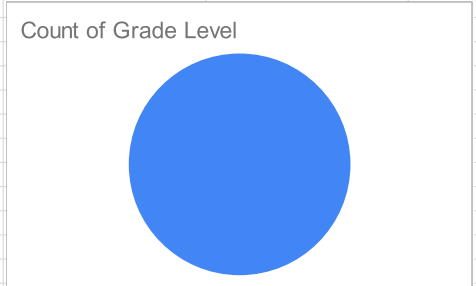
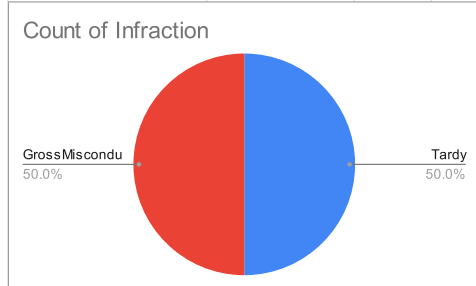
| Infraction | Grade Level | Gender | Ethnicity | OSS Days | Intervention 1 | Intervention 2 | Intervention 3 | Intervention 4 | Intervention 5 | Intervention 6 |
|-----------------|-------------|--------|-----------|-----------------|------------------------|--------------------------|----------------|----------------|----------------|----------------|
| Tardy | Junior | M | B | | 1 Parent Communication | -- | -- | -- | -- | -- |
| Tardy | Junior | M | B | | 1 Parent Communication | -- | -- | -- | -- | -- |
| Insubordination | Junior | M | B | | 2 Parent Communication | Restorative Conversation | -- | -- | -- | -- |
| Insubordination | Junior | M | B | | 1 Parent Communication | -- | -- | -- | -- | -- |
| Tardy | Junior | M | B | | 1 Parent Communication | Restorative Conversation | No Pass List | -- | -- | -- |
| Disrupt Behav | Junior | F | B | | 1 Parent Communication | Restorative Conversation | -- | -- | -- | -- |
| Tardy | Junior | M | B | | 1 Parent Communication | Restorative Conversation | No Pass List | -- | -- | -- |
| | | | | Total: 8 | | | | | | |



Thornton Fractional Center ISS Suspension Report

November 2024

| Infraction | Grade Level | Gender | Ethnicity | OSS Days | Intervention 1 | Intervention 2 | Intervention 3 | Intervention 4 | Intervention 5 | Intervention 6 |
|-----------------|-------------|--------|-----------|-----------------|------------------------|----------------|----------------|----------------|----------------|----------------|
| Tardy | Junior | M | H | | 1 Parent Communication | -- | -- | -- | -- | -- |
| Tardy | Junior | M | B | | 1 Parent Communication | -- | -- | -- | -- | -- |
| Tardy | Junior | F | B | | 1 Parent Communication | -- | -- | -- | -- | -- |
| GrossMisconduct | Junior | M | B | | 2 Parent Communication | -- | -- | -- | -- | -- |
| GrossMisconduct | Junior | F | H | | 2 Parent Communication | -- | -- | -- | -- | -- |
| GrossMisconduct | Junior | F | B | | 2 Parent Communication | -- | -- | -- | -- | -- |
| | | | | Total: 9 | | | | | | |



**Thornton Fractional Center
Suspension Report OSS**

December 2023

| Infraction | Grade Level | Gender | Ethnicity | OSS Days | Intervention 1 | Intervention 2 | Intervention 3 | Intervention 4 | Intervention 5 | Intervention 6 |
|------------|-------------|--------|-----------|-----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| NA | NA | NA | NA | 0 | -- | -- | -- | -- | -- | -- |
| | | | | Total: 0 | | | | | | |

**Thornton Fractional Center
Suspension Report OSS**

December 2024

| Infraction | Grade Level | Gender | Ethnicity | OSS Days | Intervention 1 | Intervention 2 | Intervention 3 | Intervention 4 | Intervention 5 | Intervention 6 |
|------------------|-------------|--------|-----------|-----------------|----------------------|--------------------------|----------------|------------------|----------------|--------------------------------|
| Gross Misconduct | Junior | F | B | 3 | Parent Communication | Restorative Conversation | Stay Away Plan | Re-entry Meeting | Mediation | Conflict Resolution Specialist |
| Threat to Staff | Junior | F | B | 3 | Parent Communication | Restorative Conversation | Stay Away Plan | ISS | Mediation | Threat Assessment |
| | | | | Total: 6 | | | | | | |



MEMORANDUM

Date: December 15, 2024

To: Mr. John Robinzine, Superintendent/Board of Education

From: Anita Howard, Chief of Staff to Superintendent/Board of Education

Subject: IASB Updated PRESS 117 Policies

Recommended Action

It is recommended the Board of Education conduct the first reading of PRESS 117 updated policies at its January 28, 2025 meeting. Cabinet members, by department have reviewed and provided recommendations if there are any.

Background

The following policies are being presented for updates from IASB as part of PRESS 117:

- 2:105 Ethics and Gift Ban
- 2:120 Board Member Development—amended to add required board trainings
- 4:30 Revenue and Investments—updated in accordance to Public Funds Investment Act changes
- 4:60 Purchases and Contracts
- 4:150 Facility Management and Building Programs-increases threshold amount for approval of renovations/permanent alterations; equitable restrooms act
- 4:170 Safety—annually review cardiac emergency response plan; threat assessment teams configuration
- 5:10 Equal Employment Opportunity and Minority Recruitment
- 5:20 Workplace Harassment Prohibited
- 5:90 Abused and Neglected Child Reporting—removes written report requirement to DCFS
- 5:120 Employee Ethics; Code of Professional Conduct; and Conflict of Interest
- 5:125 Personal Technology and Social Media; Usage and Conduct
- 5:230 Maintaining Student Discipline
- 6:60 Curriculum Content—several updates including implement or opt-out of career exploration and college/career pathway endorsements
- 6:135 Accelerated Placement Program—defines advanced academic program
- 6:270 Guidance and Counseling Program
- 7:10 Equal Educational Opportunities
- 7:100 Health, Eye, and Dental Examinations; Immunizations; and Exclusion of Students
- 7:160 Student Appearance
- 7:180 Prevention of and Response to Bullying, Intimidation, and Harassment
- 7:200 Suspension Procedures
- 8:10 Connection with the Community

The proposed marked-up of District 215 policies are attached for your review. The plan is to put them on the agenda for a first reading on the January 28, 2025 agenda and adoption in February. Please let us know if there are any questions.

Funding source if applicable: N/A

Attachment: PRESS 117 Policies

Document Status: Draft Update

BOARD OF EDUCATION

2:105 Ethics and Gift Ban

Prohibited Political Activity

The following precepts govern political activities being conducted by District employees and Board of Education members:

1. No employee shall intentionally perform any *political activity* during any *compensated time*, as those terms are defined herein.
2. No Board member or employee shall intentionally use any District property or resources in connection with any political activity. [PRESSPlus1](#)
3. At no time shall any Board member or employee intentionally require any other Board member or employee to perform any political activity: (a) as part of that Board member's or employee's duties, (b) as a condition of employment, or (c) during any compensated time off, such as, holidays, vacation, or personal time off.
4. No Board member or employee shall be required at any time to participate in any political activity in consideration for that Board member or employee being awarded additional compensation or any benefit, whether in the form of a salary adjustment, bonus, compensatory time off, continued employment or otherwise; nor shall any Board member or employee be awarded additional compensation or any benefit in consideration for his or her participation in any political activity.

A Board member or employee may engage in any activity that: (1) is otherwise appropriate as part of his or her official duties, or (2) is undertaken by the individual on a voluntary basis that is not prohibited by this policy.

Limitations on Receiving Gifts

Except as permitted by this policy, no Board member or employee, and no spouse of or immediate family member living with a Board member or employee shall intentionally solicit or accept any *gift* from any *prohibited source*, as those terms are defined herein, or that is otherwise prohibited by law or policy. No prohibited source shall intentionally offer or make a gift that violates this policy.

The following are exceptions to the ban on accepting gifts from a prohibited source:

1. Opportunities, benefits, and services that are available on the same conditions as for the general public.
2. Anything for which the Board member or employee, or his or her spouse or immediate family member, pays the fair market value.
3. Any: (a) contribution that is lawfully made under the Election Code, or (b) activities associated with a fundraising event in support of a political organization or candidate.
4. Educational materials and missions.
5. Travel expenses for a meeting to discuss [District](#) [PRESSPlus2](#) business.

6. A gift from a relative, meaning those people related to the individual as father, mother, son, daughter, brother, sister, uncle, aunt, great aunt, great uncle, first cousin, nephew, niece, husband, wife, grandfather, grandmother, grandson, granddaughter, father-in-law, mother-in-law, son-in-law, daughter-in-law, brother-in-law, sister-in-law, stepfather, stepmother, stepson, stepdaughter, stepbrother, stepsister, half brother, half sister, and including the father, mother, grandfather, or grandmother of the individual's spouse and the individual's fiancé or fiancée.
7. Anything provided by an individual on the basis of a personal friendship unless the recipient has reason to believe that, under the circumstances, the gift was provided because of the official position or employment of the recipient or his or her spouse or immediate family member and not because of the personal friendship. In determining whether a gift is provided on the basis of personal friendship, the recipient shall consider the circumstances under which the gift was offered, such as: (a) the history of the relationship between the individual giving the gift and the recipient of the gift, including any previous exchange of gifts between those individuals; (b) whether to the actual knowledge of the recipient the individual who gave the gift personally paid for the gift or sought a tax deduction or business reimbursement for the gift; and (c) whether to the actual knowledge of the recipient the individual who gave the gift also at the same time gave the same or similar gifts to other Board members or employees, or their spouses or immediate family members.
8. Food or refreshments not exceeding \$75 per person in value on a single calendar day; provided that the food or refreshments are: (a) consumed on the premises from which they were purchased or prepared; or (b) catered. *Catered* means food or refreshments that are purchased ready to consume, which are delivered by any means.
9. Food, refreshments, lodging, transportation, and other benefits resulting from outside business or employment activities (or outside activities that are not connected to the official duties of a Board member or employee), if the benefits have not been offered or enhanced because of the official position or employment of the Board member or employee, and are customarily provided to others in similar circumstances.
10. Intra-governmental and inter-governmental gifts. *Intra-governmental gift* means any gift given to a Board member or employee from another Board member or employee, and *inter-governmental gift* means any gift given to a Board member or employee from an officer or employee of another governmental entity.
11. Bequests, inheritances, and other transfers at death.
12. Any item or items from any one prohibited source during any calendar year having a cumulative total value of less than \$100.

Each of the listed exceptions is mutually exclusive and independent of every other.

A Board member or employee, his or her spouse or an immediate family member living with the Board member or employee, does not violate this policy if the recipient promptly takes reasonable action to return a gift from a prohibited source to its source or gives the gift or an amount equal to its value to an appropriate charity that is exempt from income taxation under [26 U.S.C. §501\(c\)\(3\)](#).

Enforcement

The Board President and Superintendent shall seek guidance from the Board attorney concerning compliance with and enforcement of this policy and State ethics laws. The Board may, as necessary or prudent, appoint an Ethics Advisor for this task.

Written complaints alleging a violation of this policy shall be filed with the Superintendent or Board President. If attempts to correct any misunderstanding or problem do not resolve the matter, the Superintendent or Board President shall, after consulting with the Board Attorney, either place the

alleged violation on a Board meeting agenda for the Board's disposition or refer the complainant to Board policy 2:260, *Uniform Grievance Procedure*. A Board member who is related, either by blood or by marriage, up to the degree of first cousin, to the person who is the subject of the complaint, shall not participate in any decision-making capacity for the Board. If the Board finds it more likely than not that the allegations in a complaint are true, it shall notify the State's Attorney and/or consider disciplinary action for the employee.

Definitions

Unless otherwise stated, all terms used in this policy have the definitions given in the State Officials and Employees Ethics Act, [5 ILCS 430/1-5](#).

Political activity means:

1. Preparing for, organizing, or participating in any political meeting, political rally, political demonstration, or other political event.
2. Soliciting contributions, including but not limited to the purchase of, selling, distributing, or receiving payment for tickets for any political fundraiser, political meeting, or other political event.
3. Soliciting, planning the solicitation of, or preparing any document or report regarding anything of value intended as a campaign contribution.
4. Planning, conducting, or participating in a public opinion poll in connection with a campaign for elective office or on behalf of a political organization for political purposes or for or against any referendum question.
5. Surveying or gathering information from potential or actual voters in an election to determine probable vote outcome in connection with a campaign for elective office or on behalf of a political organization for political purposes or for or against any referendum question.
6. Assisting at the polls on Election Day on behalf of any political organization or candidate for elective office or for or against any referendum question.
7. Soliciting votes on behalf of a candidate for elective office or a political organization or for or against any referendum question or helping in an effort to get voters to the polls.
8. Initiating for circulation, preparing, circulating, reviewing, or filing any petition on behalf of a candidate for elective office or for or against any referendum question.
9. Making contributions on behalf of any candidate for elective office in that capacity or in connection with a campaign for elective office.
10. Preparing or reviewing responses to candidate questionnaires.
11. Distributing, preparing for distribution, or mailing campaign literature, campaign signs, or other campaign material on behalf of any candidate for elective office or for or against any referendum question.
12. Campaigning for any elective office or for or against any referendum question.
13. Managing or working on a campaign for elective office or for or against any referendum question.
14. Serving as a delegate, alternate, or proxy to a political party convention.
15. Participating in any recount or challenge to the outcome of any election.

With respect to an employee whose hours are not fixed, *compensated time* includes any period of time when the employee is on premises under the control of the District and any other time when the employee is executing his or her official duties, regardless of location.

Prohibited source means any person or entity who:

1. Is seeking official action by: (a) a Board member, or (b) an employee, or by the Board member or another employee directing that employee;
2. Does business or seeks to do business with: (a) a Board member, or (b) an employee, or with the Board member or another employee directing that employee;
3. Conducts activities regulated by: (a) a Board member, or (b) an employee or by the Board member or another employee directing that employee;
4. Has an interest that may be substantially affected by the performance or non-performance of the official duties of the Board member or employee;
5. Is registered or required to be registered with the Secretary of State under the Lobbyist Registration Act, except that an entity does not become a prohibited source merely because a registered lobbyist is one of its members or serves on its board of directors; or
6. Is an agent of, a spouse of, or an immediate family member living with a prohibited source.

Gift means any gratuity, discount, entertainment, hospitality, loan, forbearance, or other tangible or intangible item having monetary value including but not limited to, cash, food and drink, and honoraria for speaking engagements related to or attributable to government employment or the official position of a Board member or employee.

Complaints of Sexual Harassment Made Against Board Members by Elected Officials

Pursuant to the State Officials and Employees Ethics Act ([5 ILCS 430/70-5](#)), members of the Board and other elected officials are encouraged to promptly report claims of sexual harassment by a Board member. Every effort should be made to file such complaints as soon as possible, while facts are known and potential witnesses are available. If the official feels comfortable doing so, he or she should directly inform the individual that the individual's conduct or communication is offensive and must stop.

Board members and elected officials should report claims of sexual harassment against a member of the Board to the Board President or Superintendent. If the report is made to the Superintendent, the Superintendent shall promptly notify the President, or if the President is the subject of the complaint, the Vice President. Reports of sexual harassment will be confidential to the greatest extent practicable.

When a complaint of sexual harassment is made against a member of the Board by another Board member or other elected official, the Board President shall appoint a qualified outside investigator who is not a District employee or Board member to conduct an independent review of the allegations. If the allegations concern the President, or the President is a witness or otherwise conflicted, the Vice President shall make the appointment. If the allegations concern both the President and Vice President, and/or they are witnesses or otherwise conflicted, the Board Secretary shall make the appointment. The investigator shall prepare a written report and submit it to the Board.

If a Board member has engaged in sexual harassment, the matter will be addressed in accordance with the authority of the Board.

The Superintendent will post this policy on the District website and/or make this policy available in the District's administrative office.

LEGAL REF.:

[105 ILCS 5/22-93](#).

[5 ILCS 430/](#), State Officials and Employees Ethics Act.

[10 ILCS 5/9-25.1](#), Election Interference Prohibition Act.

CROSS REF.: 2:100 (Board Member Conflict of Interest), 2:110 (Qualifications, Term, and Duties of Board Officers), 2:260 (Uniform Grievance Procedure), 4:60 (Purchases and Contracts), 5:120 (Employee Ethics; Code of Professional Conduct; and Conflict of Interest)

Adopted: February 28, 2023

PRESSPlus Comments

PRESSPlus 1. The term *use* in Item #2 is based on the Ill. Attorney General's model ordinance; it is arguably broader than the State Officials and Employees Ethics Act (SOEEA), which prohibits board members and district employees from intentionally *misappropriating* district property in connection with prohibited political activities. 5 ILCS 430/5-15(a)-(b). Some attorneys advise that a board member's mere presence on district property while engaging in a political activity on their own time (such as circulating an election petition at a school athletic event) is not a misappropriation of district property, and therefore does not violate the SOEEA. Consider that the term *use* may be easier to practically apply as a standard. Consult the board attorney for guidance on this issue. If the board wants Item #2 to match the SOEEA standard, substitute "misappropriate" in place of "use," and select the Save Status "Adopted with Additional District Edits." **Issue 117, October 2024**

PRESSPlus 2. Updated for continuous improvement. **Issue 117, October 2024**

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; and (4) trauma-informed practices for students and staff; and (5) improving student outcomes. [PRESSPlus1](#) 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 ~~the Open Meetings Act~~ 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.

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

Professional Development; Adverse Consequences of School Exclusion; Student Behavior

The Board President or Superintendent, or their designees, ~~shall~~ will 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. [PRESSPlus2](#) adverse consequences of school exclusion and justice-system involvement, effective classroom management strategies, culturally responsive discipline, trauma-responsive learning environments. [PRESSPlus3](#) 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: December 19, 2023

PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS 5/10-16a, amended by P.A. 103-771, eff. 6-1-25. Training on improving student outcomes "must include information that is relevant to and within the scope of the duties of a school board member." **Issue 117, October 2024**

PRESSPlus 2. Updated in response to 105 ILCS 5/10-22.6(c-5), amended by P.A. 103-896. While a district must make reasonable efforts to provide professional development to board members in these areas, the inclusion of this subhead is optional. Information about professional development opportunities is available through IASB's website at: www.iasb.com/conference-training-and-events/training/.

105 ILCS 5/10-22.6, amended by P.A.s 102-466, eff. 7-1-25, 102-539, and 103-896, addresses the suspension or expulsion of students and school searches. See sample policies 7:190, *Student Behavior*, 7:200, *Suspension Procedures*, 7:210, *Expulsion Procedures*, and 7:220, *Bus Conduct*, available at PRESS Online by logging in at www.iasb.com. 105 ILCS 5/10-20.14, amended by P.A. 103-896, addresses parent-teacher advisory committees and their functions. See sample policy 2:150, *Committees*. **Issue 117, October 2024**

PRESSPlus 3. See 105 ILCS 5/3-11(b), amended by P.A. 103-413, for the definition of *trauma-responsive learning environments*. **Issue 117, October 2024**

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. They shall use the judgment and care, under circumstances then prevailing, that persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the safety of their capital as well as its probable income.

Investment Objectives

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

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

Authorized Investments

The Chief Investment Officer may invest District funds in one or more of the following: [PRESSPlus1](#)

1. Bonds, notes, certificates of indebtedness, treasury bills, or other securities now or hereafter issued, that are guaranteed by the full faith and credit of the United States of America as to principal and interest.
2. Bonds, notes, debentures, or other similar obligations of the United States of America, its agencies, and its instrumentalities.

The term "agencies of the United States of America" includes: (a) the federal land banks, federal intermediate credit banks, banks for cooperative, federal farm credit banks, or any other entity authorized to issue debt obligations under the Farm Credit Act of 1971 and Acts amendatory

thereto, (b) the federal home loan banks and the federal home loan mortgage corporation, and (c) any other agency created by Act of Congress.

3. Interest-bearing savings accounts, interest-bearing certificates of deposit or interest-bearing time deposits or any other investments constituting direct obligations of any bank as defined by the Illinois Banking Act.
4. Short-term obligations of corporations organized in the United States with assets exceeding \$500,000,000 if: (a) such obligations are rated at the time of purchase at one of the three highest classifications established by at least two standard rating services and that mature not later than 270 days from the date of purchase, (b) such purchases do not exceed 10% of the corporation's outstanding obligations, and (c) no more than one-third of the District's funds may be invested in short-term obligations of corporations under this paragraph.
5. Obligations of corporations organized in the United States with assets exceeding \$500,000,000 if: (a) such obligations are rated at the time of purchase at one of the three highest classifications established by at least two standard rating services and which mature more than 270 days but less than ~~10~~^{three} [PRESSPlus2](#) years from the date of purchase, (b) such purchases do not exceed 10% of the corporation's outstanding obligations, and (c) no more than one-third of the District's funds may be invested in obligations of corporations under this paragraph.
6. Money market mutual funds registered under the Investment Company Act of 1940, provided that the portfolio of any such money market mutual fund is limited to obligations described in paragraph (1) or (2) and to agreements to repurchase such obligations.
7. Interest-bearing bonds of any county, township, city, village, incorporated town, municipal corporation, school district, the State of Illinois, any other state, or any political subdivision or agency of the State of Illinois or any other state, whether the interest earned is taxable or tax-exempt under federal law. The bonds shall be (a) registered in the name of the municipality, county, or other governmental unit, or held under a custodial agreement at a bank, and (b) rated at the time of purchase within the four highest general classifications established by a rating service of nationally recognized expertise in rating bonds of states and their political subdivisions.
8. Short term discount obligations of the Federal National Mortgage Association or in shares or other forms of securities legally issuable by savings banks or savings and loan associations incorporated under the laws of this State or any other state or under the laws of the United States. Investments may be made only in those savings banks or savings and loan associations, the shares, or investment certificates that are insured by the Federal Deposit Insurance Corporation. Any such securities may be purchased at the offering or market price thereof at the time of such purchase. All such securities so purchased shall mature or be redeemable on a date or dates prior to the time when, in the judgment of the Chief Investment Officer, the public funds so invested will be required for expenditure by the District or its governing authority.
9. Dividend-bearing share accounts, share certificate accounts, or class of share accounts of a credit union chartered under the laws of this State or the laws of the United States; provided, however, the principal office of any such credit union must be located within the State of Illinois. Investments may be made only in those credit unions the accounts of which are insured by applicable law.
10. A Public Treasurers' Investment Pool created under Section 17 of the State Treasurer Act. The District may also invest any public funds in a fund managed, operated, and administered by a bank, subsidiary of a bank, or subsidiary of a bank holding company or use the services of such an entity to hold and invest or advise regarding the investment of any public funds.
11. The Illinois School District Liquid Asset Fund Plus.
12. Repurchase agreements of government securities having the meaning set out in the Government Securities Act of 1986, as now or hereafter amended or succeeded, subject to the provisions of

said Act and the regulations issued there under. The government securities, unless registered or inscribed in the name of the District, shall be purchased through banks or trust companies authorized to do business in the State of Illinois.

Except for repurchase agreements of government securities that are subject to the Government Securities Act of 1986, as now or hereafter amended or succeeded, the District may not purchase or invest in instruments that constitute repurchase agreements, and no financial institution may enter into such an agreement with or on behalf of the District unless the instrument and the transaction meet all of the following requirements:

- a. The securities, unless registered or inscribed in the name of the District, are purchased through banks or trust companies authorized to do business in the State of Illinois.
- b. The Chief Investment Officer, after ascertaining which firm will give the most favorable rate of interest, directs the custodial bank to "purchase" specified securities from a designated institution. The "custodial bank" is the bank or trust company, or agency of government, that acts for the District in connection with repurchase agreements involving the investment of funds by the District. The State Treasurer may act as custodial bank for public agencies executing repurchase agreements.
- c. A custodial bank must be a member bank of the Federal Reserve System or maintain accounts with member banks. All transfers of book-entry securities must be accomplished on a Reserve Bank's computer records through a member bank of the Federal Reserve System. These securities must be credited to the District on the records of the custodial bank and the transaction must be confirmed in writing to the District by the custodial bank.
- d. Trading partners shall be limited to banks or trust companies authorized to do business in the State of Illinois or to registered primary reporting dealers.
- e. The security interest must be perfected.
- f. The District enters into a written master repurchase agreement that outlines the basic responsibilities and liabilities of both buyer and seller.
- g. Agreements shall be for periods of 330 days or less.
- h. The Chief Investment Officer informs the custodial bank in writing of the maturity details of the repurchase agreement.
- i. The custodial bank must take delivery of and maintain the securities in its custody for the account of the District and confirm the transaction in writing to the District. The custodial undertaking shall provide that the custodian takes possession of the securities exclusively for the District; that the securities are free of any claims against the trading partner; and that any claims by the custodian are subordinate to the District's claims to rights to those securities.
- j. The obligations purchased by the District may only be sold or presented for redemption or payment by the fiscal agent bank or trust company holding the obligations upon the written instruction of the Chief Investment Officer.
- k. The custodial bank shall be liable to the District for any monetary loss suffered by the District due to the failure of the custodial bank to take and maintain possession of such securities.

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

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

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

Selection of Depositories, Investment Managers, Dealers, and Brokers

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

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

The above eligibility requirements of a bank to receive or hold public deposits do not apply to investments in an interest-bearing savings account, demand deposit account, interest-bearing certificate of deposit, or interest-bearing time deposit if: (1) the Chief Investment Officer initiates the investment at or through a bank located in Illinois, and (2) the invested public funds are at all times fully insured by an agency or instrumentality of the federal government.

The Chief Investment Officer ~~shall~~^{may} [PRESSPlus3](#) 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 Chief Investment Officer 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 ~~federal Community Reinvestment Act of 1977~~ CRA;
2. 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;
3. The financial impact that the withdrawal or denial of District deposits might have on the financial institution;
4. 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
5. 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. [PRESSPlus4](#) When investing or depositing public funds, the District may give preference to financial institutions that have a current rating of outstanding under the CRA. [PRESSPlus5](#)

Collateral Requirements

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

Safekeeping and Custody Arrangements

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

Controls and Report

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

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

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

Ethics and Conflicts of Interest

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

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

LEGAL REF.:

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

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

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

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

Adopted: December 19, 2023

PRESSPlus Comments

PRESSPlus 1. 30 ILCS 235/2(k), added by P.A. 103-880, eff. 1-1-25, permits a board to adopt a resolution to allow for investment of public funds in other instruments not specifically listed in the Public Funds Investment Act provided those investments comply with: (1) any other law that authorizes a board to invest funds, and (2) the investment policy adopted by the Board. There is uncertainty regarding the potential breadth and scope of this provision and procedural requirements for implementation. The board attorney and district financial advisor(s) should be consulted before adding instruments to the list of authorized investments in this policy and the board's investment portfolio in accordance with 30 ILCS 235/2(k).

Any additional investments authorized by the Board under 30 ILCS 235/2(k) should be added to this policy beginning with Item #14. If adding additional investments, select the Save Status "Adopted with Additional District Edits." **Issue 117, October 2024**

PRESSPlus 2. 30 ILCS 235/2(a)(4.5), amended by P.A. 103-880, eff. 1-1-25, extends the maturity timeframe for investments in obligations of U.S. corporations with assets exceeding \$500M from 3 years to 10 years, provided that certain conditions are met. **Issue 117, October 2024**

PRESSPlus 3. Updated in response to 30 ILCS 235/8(a). **Issue 117, October 2024**

PRESSPlus 4. Updated in response to 30 ILCS 235/8(a-5). **Issue 117, October 2024**

PRESSPlus 5. Optional. 30 ILCS 235/8(a-10). **Issue 117, October 2024**

Document Status: Draft Update

OPERATIONAL SERVICES

4:60 Purchases and Contracts

The Superintendent shall manage the District's purchases and contracts in accordance with State law, the standards set forth in this policy, and other applicable Board of Education policies.

Standards for Purchasing and Contracting

All purchases and contracts shall be entered into in accordance with applicable federal and State law. The Board Attorney shall be consulted as needed regarding the legal requirements for purchases or contracts. All contracts shall be approved or authorized by the Board.

All purchases and contracts should support a recognized District function or purpose as well as provide for good quality products and services at the lowest cost, with consideration for service, reliability, and delivery promptness, and in compliance with State law. No purchase or contract shall be made or entered into as a result of favoritism, extravagance, fraud, or corruption.

Adoption of the annual budget authorizes the Superintendent or designee to purchase budgeted supplies, equipment, and services, provided that State law is followed. Purchases of items outside budget parameters require prior Board approval, except in an emergency.

When presenting a contract or purchase for Board approval, the Superintendent or designee shall ensure that it complies with applicable federal and State law, including but not limited to, those specified below:

1. Supplies, materials, or work involving an expenditure in excess of \$35,000 must comply with the State law bidding procedure, [105 ILCS 5/10-20.21](#), unless specifically exempted.
2. Construction, lease, or purchase of school buildings must comply with State law and Board policy 4:150, *Facility Management and Building Programs*.
3. Guaranteed energy savings must comply with [105 ILCS 5/19b-1](#) *et seq.*
4. Third party non-instructional services must comply with [105 ILCS 5/10-22.34c](#).
5. Goods and services that are intended to generate revenue and other remunerations for the District in excess of \$1,000, including without limitation vending machine contracts, sports and other attire, class rings, and photographic services, must comply with [105 ILCS 5/10-20.21](#)(b-5). The Superintendent or designee shall keep a record of: (1) each vendor, product, or service provided, (2) the actual net revenue and non-monetary remuneration from each contract or agreement, and (3) how the revenue was used and to whom the non-monetary remuneration was distributed. The Superintendent or designee shall report this information to the Board by completing the necessary forms that must be attached to the District's annual budget.
6. Any contract to purchase food with a bidder or offeror must comply with [105 ILCS 5/10-20.21](#)(b-10).
7. The purchase of paper and paper products must comply with [105 ILCS 5/10-20.19c](#) and Board policy 4:70, *Resource Conservation*.
8. Each contractor with the District is bound by each of the following:

- a. In accordance with [105 ILCS 5/10-21.9](#)(f): (1) prohibit any of its employees who is or was found guilty of a criminal offense listed in [105 ILCS 5/10-21.9](#)(c) and [5/21B-80](#)(c) to have direct, daily contact at a District school or school-related activity with one or more student(s); (2) prohibit any of the contractor's employees from having direct, daily contact with one or more students if the employee was found guilty of any offense in [5/21B-80](#)(b) (certain drug offenses) until seven years following the end of the employee's sentence for the criminal offense; and (3) require each of its employees who will have direct, daily contact with student(s) to cooperate during the District's fingerprint-based criminal history records check on him or her.
 - b. In accordance with [105 ILCS 5/22-94](#): (1) prohibit any of its employees from having *direct contact with children or students* if the contractor has not performed a sexual misconduct related employment history review (EHR) of the employee or if the District objects to the employee's assignment based on the employee's involvement in an instance of sexual misconduct as provided in [105 ILCS 5/22-94](#)(j)(3), which the contractor is required to disclose; (2) discipline, up to and including termination or denial of employment, any employee who provides false information or willfully fails to disclose information required by the EHR; (3) maintain all records of EHRs and provide the District access to such records upon request; and (4) refrain from entering into any agreements prohibited by [105 ILCS 5/22-94](#)(g).
 - c. In accordance with [105 ILCS 5/24-5](#): (1) concerning each new employee of a contractor that provides services to students or in schools, provide the District with evidence of physical fitness to perform the duties assigned and freedom from communicable disease; and (2) require any new or existing employee who provides services to students or in schools to complete additional health examinations as required by the District and be subject to additional health examinations, including tuberculosis screening, as required by the Ill. Dept. of Public Health rules or order of a local health official.
9. Any pavement engineering project using a coal tar-based sealant product or high polycyclic aromatic hydrocarbon sealant product for pavement engineering-related use must comply with the Coal Tar Sealant Disclosure Act.
 10. Design-build contracts must comply with [105 ILCS 5/15A-1](#) *et seq.*
 11. Any new contract for a district-administered assessment must comply with 105 ILCS 5/10-20.865, [PRESSPlus1](#)
 12. Purchases made with federal or State awards must comply with [2 C.F.R. Part 200](#) and [30 ILCS 708/](#), as applicable, and any terms of the award.

The Superintendent or designee shall: (1) execute the reporting and website posting mandates in State law concerning District contracts, and (2) monitor the discharge of contracts, contractors' performances, and the quality and value of services or products being provided.

LEGAL REF.:

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

[105 ILCS 5/10-20.19c](#), [5/10-20.21](#), [5/10-20.865](#), [5/10-21.9](#), [5/10-22.34c](#), [5/15A-1](#) *et seq.*, [5/19b-1](#) *et seq.*, [5/22-94](#), and [5/24-5](#).

[30 ILCS 708/](#), Grant Accountability and Transparency Act.

[410 ILCS 170/](#), Coal Tar Sealant Disclosure Act.

[820 ILCS 130/](#), Prevailing Wage Act.

CROSS REF.: 2:100 (Board Member Conflict of Interest), 4:70 (Resource Conservation), 4:150 (Facility Management and Building Programs), 4:175 (Convicted Child Sex Offender; Screening; Notifications), 5:90 (Abused and Neglected Child Reporting)

Adopted: December 19, 2023

PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS 5/10-20.86, renumbered by P.A. 103-605. **Issue 117, October 2024**

Document Status: Draft Update

OPERATIONAL SERVICES

4:150 Facility Management and Building Programs

The Superintendent shall manage the District's facilities and grounds as well as facility construction and building programs in accordance with the law, the standards set forth in this policy, and other applicable Board of Education policies. The Superintendent or designee shall facilitate: (1) inspections of schools by the appropriate Intermediate Service Center Executive Director [PRESSPlus1](#) and State Fire Marshal or designee, (2) review of plans and specifications for future construction or alterations of a school if requested by the relevant municipality, county (if applicable), or fire protection district, and (3) compliance with the 10-year safety survey process required by the School Code.

Standards for Managing Buildings and Grounds

All District buildings and grounds shall be adequately maintained in order to provide an appropriate, safe, and energy efficient physical environment for learning and teaching. The Superintendent or designee shall provide the Board with periodic reports on maintenance data and projected maintenance needs that include cost analysis. Prior Board approval is needed for all renovations or permanent alterations to buildings or grounds when the total cost will exceed \$50,000, including the cost equivalent of staff time. This policy is not intended to discourage efforts to improve the appearance of buildings or grounds that are consistent with the designated use of those buildings and grounds.

Standards for Green Cleaning

For each District school with 50 or more students, the Superintendent or designee shall establish and supervise a green cleaning program that complies with the guidelines established by the Illinois Green Government Coordinating Council.

Standards for Facility Construction and Building Programs

As appropriate, the Board will authorize a comprehensive study to determine the need for facility construction and expansion. On an annual basis, the Superintendent or designee shall provide the Board with projected facility needs, enrollment trends, and other data impacting facility use. Board approval is needed for all new facility construction and expansion.

When making decisions pertaining to design and construction of school facilities, the Board will confer with members of the staff and community, the Ill. State Board of Education, and educational and architectural consultants, as it deems appropriate. The Board's facility goals are to:

1. Integrate facilities planning with other aspects of planning and goal-setting.
2. Base educational specifications for school buildings on identifiable student needs.
3. Design buildings for sufficient flexibility to permit new or modified programs.
4. Design buildings for maximum potential for community use.
5. Meet or exceed all safety requirements.
6. Meet requirements on the accessibility of school facilities to disabled persons as specified in

State and federal law.

7. Provide for low maintenance costs, energy efficiency, and minimal environmental impact.

Naming Buildings and Facilities

Recognizing that the name for a school building, facility, or ground or field reflects on its public image, the Board's primary consideration will be to select a name that enhances the credibility and stature of the school or facility. Any request to name or rename an existing facility should be submitted to the Board. When a facility is to be named or renamed, the Board President will appoint a special committee to consider nominations and make a recommendation, along with supporting rationale, to the Board. The Board will make the final selection. The Superintendent or designee may name a room or designate some area on a school's property in honor of an individual or group that has performed outstanding service to the school without using the process in this policy.

The committee will:

1. Encourage input from the community, staff members, and students.
2. Give consideration to names of local communities, neighborhoods, streets, landmarks, history of the area, and individuals who have made a contribution to the District, community, State, or nation.
3. Ensure that the name will not duplicate or cause confusion with the names of existing facilities in the District.

LEGAL REF.:

[42 U.S.C. §12101](#) *et seq.*, Americans with Disabilities Act, of 1990, implemented by [28 C.F.R. Parts 35](#) and [36](#).

[20 ILCS 3130/](#), Green Buildings Act.

[105 ILCS 5/2-3.12](#), [5/10-20.49](#), [5/10-22.36](#), [5/10-20.63](#), and [5/17-2.11](#).

[105 ILCS 140/](#), Green Cleaning Schools Act.

[105 ILCS 230/](#), School Construction Law.

[410 ILCS 25/](#), Environmental Barriers Act.

[410 ILCS 35/25](#), Equitable Restrooms Act.

[820 ILCS 130/](#), Prevailing Wage Act.

[23 Ill.Admin.Code Part 151](#), School Construction Program; [Part 180](#), Health/Life Safety Code for Public Schools; and [Part 2800](#), Green Cleaning for Elementary and Secondary Schools.

[71 Ill.Admin.Code Part 400](#), Ill. Accessibility Code.

CROSS REF.: 2:150 (Committees), 2:170 (Procurement of Architectural, Engineering, and Land Surveying Services), 4:60 (Purchases and Contracts), 8:70 (Accommodating Individuals with Disabilities)

ADOPTED: February 23, 2021

PRESSPlus Comments

PRESSPlus 1. Updated for clarity. **Issue 117, October 2024**

Document Status: Draft Update

OPERATIONAL SERVICES

4:170 Safety

Safety and Security

All District operations, including the education program, shall be conducted in a manner that will promote the safety and security of everyone on District property or at a District event. The Superintendent or designee shall develop, implement, and maintain a comprehensive safety and security plan that includes, without limitation:

1. An emergency operations and crisis response plan(s) addressing prevention, preparation, response, and recovery for each school;
2. Provisions for a coordinated effort with local law enforcement and fire officials, emergency medical services personnel, and the Board Attorney;
3. A school safety drill plan;
4. Instruction in safe bus riding practices; and
5. A clear, rapid, factual, and coordinated system of internal and external communication.

In the event of an emergency that threatens the safety of any person or property, students and staff are encouraged to follow the best practices discussed for their building regarding the use of any available cellular telephones.

School Safety Drill Plan

During every academic year, each school building that houses school children shall conduct, at a minimum, each of the following in accordance with the School Safety Drill Act ([105 ILCS 128/](#)):

1. Three school evacuation drills to address and prepare students and school personnel for fire incidents. One of these three drills shall require the participation of the local fire department or district.
2. One bus evacuation drill.
3. One severe weather and shelter-in-place drill to address and prepare students and school personnel for possible tornado incidents.
4. One law enforcement lockdown drill to address a school shooting incident and to evaluate the preparedness of school personnel and students. This drill shall occur no later than 90 days after the first day of school of each year, and shall require the participation of all school personnel and students present at school at the time of the drill, except for those exempted by administrators, school support personnel, or a parent/guardian.

Annual Review

The Board or its designee will annually review each school building's emergency operations and crisis response plan(s), protocols, and procedures, as well as each building's compliance with the school safety drill plan. This annual review shall be in accordance with the School Safety Drill Act ([105 ILCS 128/](#)) and the Joint Rules of the Office of the State Fire Marshal and the Ill. State Board of Education

(ISBE). [29 Ill. Admin. Code Part 1500](#).

Automated External Defibrillator (AED)

At least one automated external defibrillator (AED) shall be present in each District attendance center during the school day and during any District-sponsored extracurricular activity on school grounds. [PRESSPlus1](#) In addition, the Superintendent or designee shall implement a written plan for responding to medical emergencies at the District's physical fitness facilities in accordance with the Fitness Facility Medical Emergency Preparedness Act and shall file a copy of the plan with the Ill. Dept. of Public Health (IDPH). The plan shall provide for at least one ~~automated external defibrillator (AED)~~ to be available at every physical fitness facility on the premises according to State law requirements.

The District shall have an AED on site as well as a trained AED user: (1) on staff during staffed business hours; and (2) available during activities or events sponsored and conducted or supervised by the District. The Superintendent or designee shall ensure that every AED on the District's premises is properly tested and maintained in accordance with rules developed by the IDPH. This policy does not create an obligation to use an AED.

Carbon Monoxide Alarms

The Superintendent or designee shall implement a plan with the District's local fire officials to:

1. Determine which school buildings to equip with approved *carbon monoxide alarms* or *carbon monoxide detectors*,
2. Locate the required carbon monoxide alarms or carbon monoxide detectors within 20 feet of a carbon monoxide emitting device, and
3. Incorporate carbon monoxide alarm or detector activation procedures into each school building that requires a carbon monoxide alarm or detector. The Superintendent or designee shall ensure each school building annually reviews these procedures.

Soccer Goal Safety

The Superintendent or designee shall implement the Movable Soccer Goal Safety Act in accordance with the guidance published by the IDPH. Implementation of the Act shall be directed toward improving the safety of movable soccer goals by requiring that they be properly anchored.

Unsafe School Choice Option

The unsafe school choice option allows students to transfer to another District school or to a public charter school within the District. The unsafe school choice option is available to:

1. All students attending a persistently dangerous school, as defined by State law and identified by the ISBE.
2. Any student who is a victim of a violent criminal offense, as defined by [725 ILCS 120/3](#), that occurred on school grounds during regular school hours or during a school-sponsored event.

The Superintendent or designee shall develop procedures to implement the unsafe school choice option.

Lead Testing in Water

The Superintendent or designee may implement testing for lead in each source of drinking water in

school buildings in accordance with the Ill. Plumbing License Law and guidance published by the IDPH. The Superintendent or designee shall notify parent(s)/guardian(s) about the sampling results from their children's respective school buildings.

Emergency Closing

The Superintendent is authorized to close school(s) in the event of hazardous weather or other emergency that threatens the safety of students, staff members, or school property.

LEGAL REF.:

[105 ILCS 5/10-20.2](#), [5/10-20.57](#), [5/18-12](#), and [5/18-12.5](#).

[105 ILCS 128/](#), School Safety Drill Act; [29 Ill.Admin.Code Part 1500](#).

[210 ILCS 74/](#), Physical Fitness Facility Medical Emergency Preparedness Act.

[225 ILCS 320/35.5](#), Ill. Plumbing License Law.

CROSS REF.: 4:110 (Transportation), 4:175 (Convicted Child Sex Offender; Screening; Notifications), 4:180 (Pandemic Preparedness; Management; and Recovery), 4:190 (Targeted School Violence Prevention Program), 5:30 (Hiring Process and Criteria), 8:30 (Visitors to and Conduct on School Property), 8:100 (Relations with Other Organizations and Agencies)

Adopted: February 22, 2022

PRESSPlus Comments

PRESSPlus 1. 105 ILCS 5/10-20.97, added by P.A. 103-1019. An AED installed and maintained according to the Physical Fitness Facility Medical Emergency Preparedness Act (210 ILCS 74/) can be used to satisfy this requirement. **Issue 117, October 2024**

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; 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; [PRESSPlus1](#) 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; [PRESSPlus2](#) or other legally protected categories. No one will be penalized solely for his or her status as a registered qualifying patient or a registered designated caregiver for purposes of the Compassionate Use of Medical Cannabis Program Act, [410 ILCS 130/](#).

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

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 Nondiscrimination Coordinator also serves as the District's Title IX Coordinator.

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

Nondiscrimination Coordinator:

Mr. Ray Williams

1605 Wentworth
Calumet City, IL 60409

rwilliams@tdf215.org

(708) 585- 2380

Complaint Managers:

Mr. Ray Williams

Dr. Rena Whitten

1605 Wentworth
Calumet City, IL 60409

18601 Torrence Ave.,
Lansing, IL 60438

rwilliams@tdf215.org

rwhitten@tfd215.org

(708) 585- 2380

(708) 585-2312

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](#), 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: May 28, 2024

PRESSPlus Comments

PRESSPlus 1. Updated in response to the Ill. Human Rights Act (IHRA), 775 ILCS 5/1-102(A) and 5/1-103(Q), amended by P.A. 103-785, eff. 1-1-25. *Reproductive health decisions* means a person's decisions regarding their use of: contraception; fertility or sterilization care; assisted reproductive technologies; miscarriage management care; healthcare related to the continuation or termination of pregnancy; or prenatal, intranatal, or postnatal care. 775 ILCS 5/1-103(O-2), added by P.A. 103-785, eff. 1-1-25. **Issue 117, October 2024**

PRESSPlus 2. Updated in response to the Ill. Human Rights Act (IHRA), 775 ILCS 5/2-102(A), amended by P.A. 103-797, eff. 1-1-25. *Family responsibilities* means an employee's actual or perceived provision of *personal care* to a *covered family member*, as those terms are defined in the Employee Sick Leave Act, 820 ILCS 191/5. **Issue 117, October 2024**

Document Status: Draft Update

General Personnel

5:20 Workplace Harassment Prohibited

The School District expects the workplace environment to be productive, respectful, and free of unlawful discrimination, including harassment. District employees shall not engage in harassment or abusive conduct on the basis of an individual's actual or perceived race, color, religion, national origin, ancestry, sex, sexual orientation, age, citizenship status, work authorization status, disability, pregnancy, marital status, family responsibilities, PRESSPlus1 reproductive health decisions, PRESSPlus2 order of protection status, military status, or unfavorable discharge from military service, nor shall they engage in harassment or abusive conduct on the basis of an individual's other protected status identified in Board policy 5:10, *Equal Employment Opportunity and Minority Recruitment*. Harassment of students, including, but not limited to, sexual harassment, is prohibited by Board policies 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*; 7:20, *Harassment of Students Prohibited*; 7:180, *Prevention of and Response to Bullying, Intimidation, and Harassment*; and 7:185, *Teen Dating Violence Prohibited*.

The District will take remedial and corrective action to address unlawful workplace harassment, including sexual harassment.

Sexual Harassment Prohibited

The District shall provide a workplace environment free of verbal, physical, or other conduct or communications constituting harassment on the basis of sex as defined and otherwise prohibited by State and federal law. The District provides annual sexual harassment prevention training in accordance with State law.

District employees shall not make unwelcome sexual advances or request sexual favors or engage in any unwelcome conduct of a sexual nature when: (1) submission to such conduct is made either explicitly or implicitly a term or condition of an individual's employment; (2) submission to or rejection of such conduct by an individual is used as the basis for employment decisions affecting such individual; or (3) such conduct has the purpose or effect of substantially interfering with an individual's work performance or creating an intimidating, hostile, or offensive working environment. Sexual harassment prohibited by this policy includes, but is not limited to, verbal, physical, or other conduct. The terms intimidating, hostile, or offensive include, but are not limited to, conduct that has the effect of humiliation, embarrassment, or discomfort. Sexual harassment will be evaluated in light of all the circumstances.

Making a Report or Complaint

Employees and *nonemployees* (persons who are not otherwise employees and are directly performing services for the District pursuant to a contract with the District, including contractors, and consultants) are encouraged to promptly report information regarding violations of this policy. Individuals may choose to report to a person of the individual's same gender. Every effort should be made to file such reports or complaints as soon as possible, while facts are known and potential witnesses are available.

Aggrieved individuals, if they feel comfortable doing so, should directly inform the person engaging in the harassing conduct or communication that such conduct or communication is offensive and must stop.

Whom to Contact with a Report or Complaint

An employee should report claims of harassment, including making a confidential report, to any of the following: his/her immediate supervisor, the Building Principal, an administrator, the Nondiscrimination Coordinator, and/or a Complaint Manager.

An employee may also report claims using Board policy 2:260, *Uniform Grievance Procedure*. If a claim is reported using Board policy 2:260, then the Complaint Manager shall process and review the claim according to that policy, in addition to any response required by this policy.

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

Nondiscrimination Coordinator:

Mr. Ray Williams

1605 Wentworth Ave.,
Calumet City, IL 60409

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Dr. Rena Whitten

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rwhitten@tdf215.org

(708) 585-2312

Investigation Process

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

Reports and complaints of harassment will be confidential to the greatest extent practicable, subject to

the District's duty to investigate and maintain a workplace environment that is productive, respectful, and free of unlawful discrimination, including harassment.

For any report or complaint alleging sex-based [harassment](#) [PRESSPlus3](#) harassment that, if true, would implicate Title IX of the Education Amendments of 1972 ([20 U.S.C. §1681 et seq.](#)), the Nondiscrimination Coordinator or designee shall consider whether action under Board policy 2:265, *Title IX Grievance Procedure*, should be initiated.

For any report or complaint alleging harassment on the basis of race, color, or national origin, the Nondiscrimination Coordinator or a Complaint Manager or designee shall investigate under Board policy 2:270, *Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited*.

For any other alleged workplace harassment that does not require action under Board policies 2:265, *Title IX Grievance Procedure*, or 2:270, *Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited*, the Nondiscrimination Coordinator or a Complaint Manager or designee shall consider whether an investigation under Board policy 2:260, *Uniform Grievance Procedure*, and/or 5:120, *Employee Ethics; Code of Professional Conduct; and Conflict of Interest*, should be initiated, regardless of whether a written report or complaint is filed.

Reports That Involve Alleged Incidents of Sexual Abuse of a Child by School Personnel

An *alleged incident of sexual abuse* is an incident of sexual abuse of a child, as defined in [720 ILCS 5/11-9.1A\(b\)](#), 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.

Any complaint alleging an incident of sexual abuse shall be processed and reviewed according to Board policy 5:90, *Abused and Neglected Child Reporting*. In addition to reporting the suspected abuse, the complaint shall also be processed under Board policy 2:265, *Title IX Grievance Procedure*, or Board policy 2:260, *Uniform Grievance Procedure*.

Enforcement

A violation of this policy by an employee may result in discipline, up to and including discharge. A violation of this policy by a third party 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/guardian, invitee, etc. Any person making a knowingly false accusation regarding harassment will likewise be subject to disciplinary action, which for an employee that may be up to and including discharge.

Retaliation Prohibited

An employee's employment, compensation, or work assignment shall not be adversely affected by complaining or providing information about harassment. Retaliation against employees for bringing complaints or providing information about harassment is prohibited (see Board policies 2:260, *Uniform Grievance Procedure*, 2:265, *Title IX Grievance Procedure*, and 2:270, *Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited*), and depending upon the law governing the complaint, whistleblower protection may be available under the State Officials and Employees Ethics Act ([5 ILCS 430/](#)), the Whistleblower Act ([740 ILCS 174/](#)), and/or the Ill. Human Rights Act ([775 ILCS 5/](#)).

An employee should report allegations of retaliation to his/her immediate supervisor, the Building Principal, an administrator, the Nondiscrimination Coordinator, and/or a Complaint Manager.

Employees who retaliate against others for reporting or complaining of violations of this policy or for participating in the reporting or complaint process will be subject to disciplinary action, up to and including discharge.

Recourse to State and Federal Fair Employment Practice Agencies

The District encourages all employees who have information regarding violations of this policy to report the information pursuant to this policy. The following government agencies are available to assist employees: the Ill. Dept. of Human Rights and the U.S. Equal Employment Opportunity Commission.

The Superintendent shall also use reasonable measures to inform staff members, applicants, and nonemployees of this policy, which shall include posting on the District website and/or making this policy available in the District's administrative office, and including this policy in the appropriate handbooks.

LEGAL REF.:

[42 U.S.C. §2000e](#) et seq., Title VII of the Civil Rights Act of 1964; [29 C.F.R. §1604.11](#).

[20 U.S.C. §1681](#) et seq., Title IX of the Education Amendments of 1972; [34 C.F.R. Part 106](#).

[5 ILCS 430/70-5\(a\)](#), State Officials and Employees Ethics Act.

[775 ILCS 5/2-101\(E\)](#) and (E-1), [5/2-102\(A\)](#), (A-10), (D-5), [5/2-102\(E-5\)](#), [5/2-109](#), [5/5-102](#), and [5/5-102.2](#), Ill. Human Rights Act.

[56 Ill. Admin.Code Parts 2500](#), [2510](#), [5210](#), and [5220](#).

[Vance v. Ball State Univ.](#), 570 U.S. 421 (2013).

[Crawford v. Metro. Gov't of Nashville & Davidson Cnty.](#), 555 U.S. 271 (2009).

[Jackson v. Birmingham Bd. of Educ.](#), 544 U.S. 167 (2005).

[Oncale v. Sundowner Offshore Servs.](#), 523 U.S. 75 (1998).

[Burlington Indus. v. Ellerth](#), 524 U.S. 742 (1998).

[Faragher v. City of Boca Raton](#), 524 U.S. 775 (1998).

[Harris v. Forklift Systems](#), 510 U.S. 17 (1993).

[Franklin v. Gwinnett Co. Public Schools](#), 503 U.S. 60 (1992).

[Meritor Savings Bank v. Vinson](#), 477 U.S. 57 (1986).

[Porter v. Erie Foods Int, Inc.](#), 576 F.3d 629 (7th Cir. 2009).

[Williams v. Waste Mgmt.](#), 361 F.3d 1021 (7th Cir. 2004).

[Berry v. Delta Airlines](#), 260 F.3d 803 (7th Cir. 2001).

[Sangamon Cnty. Sheriff's Dept. v. Ill. Human Rights Com'n](#), 233 Ill.2d 125 (Ill. 2009).

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), 4:60 (Purchases and Contracts), 5:10 (Equal Employment Opportunity and Minority Recruitment), 5:90 (Abused and Neglected Child Reporting), 5:120 (Employee Ethics; Code of Professional Conduct; and Conflict of Interest), 7:20 (Harassment of Students Prohibited), 8:30 (Visitors to and Conduct on School Property)

Adopted: May 28, 2024

PRESSPlus Comments

PRESSPlus 1. Updated in response to the Ill. Human Rights Act (IHRA), 775 ILCS 5/2-102(A), amended by P.A. 103-797, eff. 1-1-25. *Family responsibilities* means an employee's actual or perceived provision of *personal care* to a *covered family member*, as those terms are defined in the Employee Sick Leave Act, 820 ILCS 191/5. **Issue 117, October 2024**

PRESSPlus 2. Updated in response to the Ill. Human Rights Act (IHRA), 775 ILCS 5/1-102(A) and 5/1-103(Q), amended by P.A. 103-785, eff. 1-1-25. *Reproductive health decisions* means a person's decisions regarding their use of: contraception; fertility or sterilization care; assisted reproductive technologies; miscarriage management care; healthcare related to the continuation or termination of pregnancy; or prenatal, intranatal, or postnatal care. 775 ILCS 5/1-103(O-2), added by P.A. 103-785, eff. 1-1-25. **Issue 117, October 2024**

PRESSPlus 3. Updated in response to final regulations implementing Title IX. **Issue 117, October 2024**

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 or, for a student aged 18 through 22, an abused or neglected individual with a disability, shall ~~(1)~~ 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), ~~and (2) follow directions given by DCFS concerning filing a written report within 48 hours with the nearest DCFS field office.~~ [PRESSPlus1](#) The report shall include, if known:

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

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 his or her professional or official capacity, that the instance constitutes an act of child abuse or neglect under the Abused and Neglected Child Reporting Act (ANCRA) and he or she, without willful intent, fails to immediately report or cause a report to be made of the suspected abuse or neglect to DCFS.

Any District employee who discovers child pornography on electronic and information technology equipment 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 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 Ill. Educator Identification Number as well as a brief description of the misconduct alleged. The Superintendent must make the report within 30 days of the dismissal or resignation and mail a copy of the notification to the license holder.

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

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

Special Board of Education Member Responsibilities

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

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

When the Board learns that a licensed teacher was convicted of any felony, it must promptly report it to the State agencies listed in 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 Board of Education; Indemnification), 3:40 (Superintendent), 3:50 (Administrative Personnel Other Than the Superintendent), 3:60 (Administrative Responsibility of the Building Principal), 4:60 (Purchases and Contracts), 4:165 (Awareness and Prevention of Child Sexual Abuse and Grooming Behaviors), 5:20 (Workplace Harassment Prohibited), 5:30 (Hiring Process and Criteria), 5:100 (Staff Development Program), 5:120 (Employee Ethics; Code of Professional Conduct; and Conflict of Interest), 5:150 (Personnel Records), 5:200 (Terms and Conditions of Employment and Dismissal), 5:290 (Employment Termination and Suspensions), 6:120 (Education of Children with Disabilities), 6:250 (Community Resource Persons and Volunteers), 7:20 (Harassment of Students Prohibited), 7:150 (Agency and Police Interviews)

Adopted: May 25, 2023

PRESSPlus Comments

PRESSPlus 1. Updated in response to 325 ILCS 5/7, amended by P.A. 103-624, eff. 1-1-25, removing the requirement for mandated reporters to confirm their oral reports in writing to the DCFS field office. **Issue 117, October 2024**

Document Status: Draft Update

General Personnel

5:120 Employee Ethics; Code of Professional Conduct; and Conflict of Interest

All District employees are expected to maintain high standards in their job performance, demonstrate integrity and honesty, be considerate and cooperative, and maintain professional and appropriate relationships with students, parents/guardians, staff members, and others.

The Superintendent or designee shall provide this policy to all District employees and students and/or parents/guardians in their respective handbooks, and ensure its posting on the District's website, if any.

Professional and Appropriate Conduct

Professional and appropriate employee conduct are important Board goals that impact the quality of a safe learning environment and the school community, increasing students' ability to learn and the District's ability to educate. To protect students from sexual misconduct by employees, and employees from the appearance of impropriety, State law also recognizes the importance for District employees to constantly maintain professional and appropriate relationships with students by following established expectations and guidelines for employee-student boundaries. Many breaches of employee-student boundaries do not rise to the level of criminal behavior but do pose a potential risk to student safety and impact the quality of a safe learning environment. Repeated violations of employee-student boundaries may indicate the grooming of a student for sexual abuse. As bystanders, employees may know of concerning behaviors that no one else is aware of, so their training on: (1) preventing, recognizing, reporting, and responding to child sexual abuse and grooming behavior; (2) this policy; and (3) federal and state reporting requirements is essential to maintaining the Board's goal of professional and appropriate conduct.

The Superintendent or designee shall identify employee conduct standards that define appropriate employee-student boundaries, provide training about them, and monitor the District's employees for violations of employee-student boundaries. The employee conduct standards will require that, at a minimum:

1. Employees who are governed by the *Code of Ethics for Illinois Educators*, adopted by the Ill. State Board of Education (ISBE), will comply with its incorporation by reference into this policy.
2. Employees are trained on educator ethics, child abuse, grooming behaviors, and employee-student boundary violations as required by law and policies 2:265, *Title IX Grievance Procedure*; 4:165, *Awareness and Prevention of Child Sexual Abuse and Grooming Behaviors*; 5:90, *Abused and Neglected Child Reporting*; and 5:100, *Staff Development Program*.
3. Employees maintain professional relationships with students, including maintaining employee-student boundaries based upon students' ages, grade levels, and developmental levels and following District-established guidelines for specific situations, including but not limited to:
 - a. Transporting a student;
 - b. Taking or possessing a photo or video of a student; and

- c. Meeting with a student or contacting a student outside the employee's professional role.
- 4. Employees report prohibited behaviors and/or boundary violations pursuant to Board policies 2:260, *Uniform Grievance Procedure*; 2:265, *Title IX Grievance Procedure*; and 5:90, *Abused and Neglected Child Reporting*.
- 5. Discipline up to and including dismissal will occur for any employee who violates an employee conduct standard or engages in any of the following:
 - a. Violates expectations and guidelines for employee-student boundaries.
 - b. Sexually harasses a student.
 - c. Willfully or negligently fails to follow reporting requirements of the Abused and Neglected Child Reporting Act ([325 ILCS 5/](#)), Title IX of the Education Amendments of 1972 ([20 U.S.C. §1681 et seq.](#)), or the Elementary and Secondary Education Act ([20 U.S.C. § 7926](#)).
 - d. Engages in *grooming* as defined in [720 ILCS 5/11-25](#).
 - e. Engages in grooming behaviors. Prohibited grooming behaviors include, at a minimum, *sexual misconduct*. *Sexual misconduct* is any act, including but not limited to, any verbal, nonverbal, written, or electronic communication or physical activity, by an employee with direct contact with a student, that is directed toward or with a student to establish a romantic or sexual relationship with the student. Examples include, but are not limited to:
 - i. A sexual or romantic invitation.
 - ii. Dating or soliciting a date.
 - iii. Engaging in sexualized or romantic dialog.
 - iv. Making sexually suggestive comments that are directed toward or with a student.
 - v. Self-disclosure or physical exposure of a sexual, romantic, or erotic nature.
 - vi. A sexual, indecent, romantic, or erotic contact with the student.

Statement of Economic Interests

The following employees must file a *Statement of Economic Interests* as required by the Ill. Governmental Ethics Act:

- 1. Superintendent;
- 2. Building Principal;
- 3. Head of any department;
- 4. Any employee who, as the District's agent, is responsible for negotiating one or more contracts, including collective bargaining agreement(s), in the amount of \$1,000 or greater;
- 5. Hearing officer;
- 6. Any employee having supervisory authority for 20 or more employees; and
- 7. Any employee in a position that requires an administrative or a chief school business official endorsement.

Ethics and Gift Ban

Board policy 2:105, *Ethics and Gift Ban*, applies to all District employees. Students shall not be used in any manner for promoting a political candidate or issue.

Prohibited Interests; Conflict of Interest; and Limitation of Authority

In accordance with [105 ILCS 5/22-5](#), "no school officer or teacher shall be interested in the sale,

proceeds, or profits of any book, apparatus, or furniture used or to be used in any school with which such officer or teacher may be connected,” except when the employee is the author or developer of instructional materials listed with ISBE and adopted for use by the Board. An employee having an interest in instructional materials must file an annual statement with the Board Secretary.

For the purpose of acquiring profit or personal gain, no employee shall act as an agent of the District nor shall an employee act as an agent of any business in any transaction with the District. This includes participation in the selection, award, or administration of a contract supported by a federal award or State award governed by the Grant Accountability and Transparency Act (GATA) ([30 ILCS 708/](#)) when the employee has a real or apparent conflict of interest. A conflict of interest arises when an employee or any of the following individuals has a financial or other interest in or a tangible benefit from the entity selected for the contract:

1. A member of the employee’s immediate family or household;
2. An employee’s partner; or
3. An entity that employs or is about to employ the employee or one of the individuals listed in one or two above.

Employees shall neither solicit nor accept gratuities, favors, or anything of monetary value from contractors, potential contractors, or parties to agreements or subcontracts. Situations in which the interest is not substantial or the gift is an unsolicited item of nominal value must comply with State law and Board policy 2:105, *Ethics and Gift Ban*.

GuidanceSchool Counselor Gift Ban [PRESSPlus1](#)

GuidanceSchool counselors are prohibited from intentionally soliciting or accepting any gift from a *prohibited source* or any gift that would be in violation of any federal or State statute or rule. For guidance school counselors, a *prohibited source* is any person who is (1) employed by an institution of higher education, or (2) an agent or spouse of or an immediate family member living with a person employed by an institution of higher education. This prohibition does not apply to:

1. Opportunities, benefits, and services available on the same conditions as for the general public.
2. Anything for which the guidance school counselor pays market value.
3. A gift from a relative.
4. Anything provided by an individual on the basis of a personal friendship, unless the guidance school counselor believes that it was provided due to the official position or employment of the guidance school counselor and not due to the personal friendship. In determining whether a gift is provided on the basis of personal friendship, the guidance school counselor must consider the circumstances in which the gift was offered, including any of the following:
 - a. The history of the relationship between the individual giving the gift and the guidance school counselor, including any previous exchange of gifts between those individuals.
 - b. Whether, to the actual knowledge of the guidance school counselor, the individual who gave the gift personally paid for the gift or sought a tax deduction or business reimbursement for the gift.
 - c. Whether, to the actual knowledge of the guidance school counselor, the individual who gave the gift also, at the same time, gave the same or a similar gift to other school district employees.
5. Bequests, inheritances, or other transfers at death.
6. Any item(s) during any calendar year having a cumulative total value of less than \$100.

7. Promotional materials, including, but not limited to, pens, pencils, banners, posters, and pennants.
8. Travel, lodging, food, and beverage costs incurred by the school counselor and paid by an institution of higher education for attendance by the school counselor of an educational or military program at the institution of higher education. [PRESSPlus2](#)

A guidance school counselor does not violate this prohibition if he or she promptly returns the gift to the prohibited source or donates the gift or an amount equal to its value to a 501(c)(3) tax-exempt charity.

Outside Employment

Employees shall not engage in any other employment or in any private business during regular working hours or at such other times as are necessary to fulfill appropriate assigned duties.

Incorporated

by reference: 5:120-E (Code of Ethics for Ill. Educators)

LEGAL REF.:

[U.S. Constitution, First Amendment.](#)

[2 C.F.R. §200.318\(c\)\(1\).](#)

[5 ILCS 420/4A-101](#), Ill. Governmental Ethics Act.

[5 ILCS 430/](#), State Officials and Employee Ethics Act.

[30 ILCS 708/](#), Grant Accountability and Transparency Act.

[50 ILCS 135/](#), Local Governmental Employees Political Rights Act.

[105 ILCS 5/10-22.39](#), [5/10-23.13](#), [5/22-5](#), [5/22-85.5](#), and [5/22-93](#).

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

[720 ILCS 5/11-25](#), Criminal Code of 2012.

[775 ILCS 5/5A-102](#), Ill. Human Rights Act.

[23 Ill.Admin.Code Part 22](#), Code of Ethics for Ill. Educators.

[Pickering v. Board of Township H.S. Dist. 205](#), 391 U.S. 563 (1968).

[Garcetti v. Ceballos](#), 547 U.S. 410 (2006).

CROSS REF.: 2:105 (Ethics and Gift Ban), 2:265 (Title IX Grievance Procedure), 4:60 (Purchases and Contracts), 4:165 (Awareness and Prevention of Child Sexual Abuse and Grooming Behaviors), 5:90 (Abused and Neglected Child Reporting), 5:100 (Staff Development Program), 5:125 (Personal Technology and Social Media; Usage and Conduct), 5:200 (Terms and Conditions of Employment and Dismissal), 5:290 (Employment Termination and Suspensions), 7:20 (Harassment of Students Prohibited)

Adopted: February 28, 2023

PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS 5/22-93, amended by P.A. 103-1020, changing the term *guidance counselor* to *school counselor*. **Issue 117, October 2024**

PRESSPlus 2. Updated in response to 105 ILCS 5/22-93, amended by P.A. 103-1020. Any costs paid for by the institution of higher education may not exceed the per diem rates for travel, gift, and car expenses set by the Internal Revenue Service (IRS) and referenced in the IRS's Publication 463 or a successor publication. **Issue 117, October 2024**

Document Status: Draft Update

General Personnel

5:125 Personal Technology and Social Media; Usage and Conduct

Definitions

Includes - Means "includes without limitation" or "includes, but is not limited to."

Social media - Media for social interaction, using highly accessible web-based and/or mobile technologies that allow users to share content and/or engage in interactive communication through online communities. This includes, but is not limited to, services such as *Facebook, LinkedIn, Twitter X (formerly Twitter), Threads, Instagram, TikTok, Snapchat, Discord, PRESSPlus1* and *YouTube*.

Personal technology - Any device that is not owned or leased by the District or otherwise authorized for District use and: (1) transmits sounds, images, text, messages, videos, or electronic information, (2) electronically records, plays, or stores information, or (3) accesses the Internet, or private communication or information networks. This includes computers, tablets, smartphones, smartwatches, [PRESSPlus2](#) and other devices.

Usage and Conduct

Please refer to the applicable collective bargaining agreement(s).

For employees not covered by a current applicable bargaining agreement:

All District employees who use personal technology and/or social media shall:

1. Adhere to the high standards for **Professional and Appropriate Conduct** required by policy 5:120, *Employee Ethics; Code of Professional Conduct; and Conflict of Interest*, at all times, regardless of the ever-changing social media and personal technology platforms available. This includes District employees posting images or private information about themselves or others in a manner readily accessible to students and other employees that is inappropriate as defined by policies 5:20, *Workplace Harassment Prohibited*; 5:100, *Staff Development Program*; 5:120, *Employee Ethics; Code of Professional Conduct; and Conflict of Interest*; 6:235, *Access to Electronic Networks*; and 7:20, *Harassment of Students Prohibited*; and the Ill. Code of Educator Ethics, [23 Ill.Admin.Code §22.20](#).
2. Choose a District-provided or supported method whenever possible to communicate with students and their parents/guardians.
3. Not interfere with or disrupt the educational or working environment, or the delivery of education or educational support services.
4. Inform their immediate supervisor if a student initiates inappropriate contact with them via any form of personal technology or social media.
5. Report instances of suspected abuse or neglect discovered through the use of social media or personal technology pursuant to a school employee's obligations under policy 5:90, *Abused and Neglected Child Reporting*.

6. Not disclose confidential information, including but not limited to school student records (e.g., student work, photographs of students, names of students, or any other personally identifiable information about students) or personnel records, in compliance with policy 5:130, *Responsibilities Concerning Internal Information*. For District employees, proper approval may include implied consent under the circumstances.
7. Refrain from using the District's logos without permission and follow Board policy 5:170, *Copyright*, and all District copyright compliance procedures.
8. Use personal technology and social media for personal purposes only during non-work times or hours. Any duty-free use must occur during times and places that the use will not interfere with job duties or otherwise be disruptive to the school environment or its operation.
9. Assume all risks associated with the use of personal technology and social media at school or school-sponsored activities, including students' viewing of inappropriate Internet materials through the District employee's personal technology or social media. The Board expressly disclaims any responsibility for imposing content filters, blocking lists, or monitoring of its employees' personal technology and social media.
10. Be subject to remedial and any other appropriate disciplinary action for violations of this policy ranging from prohibiting the employee from possessing or using any personal technology or social media at school to dismissal and/or indemnification of the District for any losses, costs, or damages, including reasonable attorney fees, incurred by the District relating to, or arising out of, any violation of this policy.

Superintendent Responsibilities

The Superintendent shall:

1. Inform District employees about this policy.
2. Direct Building Principals to annually:
 - a. Provide their building staff with a copy of this policy.
 - b. Inform their building staff about the importance of maintaining high standards in their school relationships.
 - c. Remind their building staff that those who violate this policy will be subject to remedial and any other appropriate disciplinary action up to and including dismissal.
3. Build awareness of this policy with students, parents, and the community.
4. Ensure that neither the District, nor anyone on its behalf, commits an act prohibited by the Right to Privacy in the Workplace Act, [820 ILCS 55/10](#); i.e., the *Facebook Password Law*.
5. Periodically review this policy and any implemented procedures with District employee representatives and electronic network system administrator(s) and present proposed changes to the Board.

LEGAL REF.:

[105 ILCS 5/21B-75](#) and [5/21B-80](#).

[775 ILCS 5/5A-102](#), Ill. Human Rights Act.

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

[23 Ill.Admin.Code §22.20](#), Code of Ethics for Ill. Educators.

[Garcetti v. Ceballos](#), 547 U.S. 410 (2006).

[Pickering v. High School Dist. 205](#), 391 U.S. 563 (1968).

Mayer v. Monroe County Community School Corp., 474 F.3d 477 (7th Cir. 2007).

CROSS REF.: 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), 5:130 (Responsibilities Concerning Internal Information), 5:150 (Personnel Records), 5:170 (Copyright), 5:200 (Terms and Conditions of Employment and Dismissal), 6:235 (Access to Electronic Networks), 7:20 (Harassment of Students Prohibited), 7:340 (Student Records)

Adopted: May 25, 2023

PRESSPlus Comments

PRESSPlus 1. Updated for continuous improvement. **Issue 117, October 2024**

PRESSPlus 2. Updated for continuous improvement. **Issue 117, October 2024**

Document Status: Draft Update

Professional Personnel

5:230 Maintaining Student Discipline

Maintaining an orderly learning environment is an essential part of each teacher's instructional responsibilities. A teacher's ability to foster appropriate student behavior is an important factor in the teacher's educational effectiveness. The Superintendent shall ensure that all teachers, other ~~certificated~~ licensed [PRESSPlus1](#) educational employees (except for individuals employed as paraprofessional educators), and persons providing a student's related service(s): (1) maintain discipline in the schools as required in the School Code, and (2) follow the Board of Education policies and administrative procedures on student conduct, behavior, and discipline.

When a student's behavior is unacceptable, the teacher should first discuss the matter with the student, if appropriate. If the unacceptable behavior continues, the teacher should consult with the Building Principal and/or discuss the problem with the parent(s)/guardian(s). A teacher may remove any student from the learning setting whose behavior interferes with the lessons or participation of fellow students. A student's removal must be in accordance with Board policy and administrative procedures.

~~Teachers~~ School personnel shall not use disciplinary methods that may be damaging to students, such as ridicule, sarcasm, or excessive temper displays. Corporal punishment (including slapping, paddling, or prolonged maintenance of a student in physically painful positions, and intentional infliction of bodily harm) is prohibited in all circumstances ~~may not be used~~. ~~Teachers~~ School personnel may only use reasonable force as ~~needed to keep students, school personnel, and others safe, or for self-defense or defense of property~~ permitted by 105 ILCS 5/10-20.33. [PRESSPlus2](#)

LEGAL REF.:

105 ILCS 5/22-100 and 5/24-24. [PRESSPlus3](#)

[23 Ill.Admin.Code §1.280.](#)

CROSS REF.: 2:150 (Committees), 7:190 (Student Behavior), 7:230 (Misconduct by Students with Disabilities)

Adopted: August 22, 2023

PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS 5/24-24, amended by P.A. 103-806, eff. 1-1-25, replacing the word *certificated* with *licensed*. This change brings 105 ILCS 5/24-24 into alignment with its corresponding rule at 23 Ill.Admin.Code §1.280. **Issue 117, October 2024**

PRESSPlus 2. Updated in response to 105 ILCS 5/22-100 and 5/24-24, respectively added and amended by P.A. 103-806, eff. 1-1-25. *Corporal punishment* means “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." 105 ILCS 5/22-100, added by P.A. 103-806, eff. 1-1-25. See sample policy 7:190, *Student Behavior*, available at PRESS Online by logging in at www.iasb.com, for a discussion of corporal punishment. **Issue 117, October 2024**

PRESSPlus 3. The Legal References are updated. **Issue 117, October 2024**

Document Status: Draft Update

INSTRUCTION

6:60 Curriculum Content

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

1. In grades 9 through 12, subjects include: (a) language arts, (b) writing intensive courses, (c) science, (d) mathematics, (e) social studies including U.S. history, American government and one semester of civics, (f) foreign language, (g) music, (h) art, (i) driver and safety education, and (j) vocational education.

Students otherwise eligible to take a driver education course must receive a passing grade in at least eight courses during the previous two semesters before enrolling in the course. The Superintendent or designee may waive this requirement if he or she believes a waiver to be in the student's best interest. The course shall include: (a) instruction necessary for the safe operation of motor vehicles, including motorcycles, to the extent that they can be taught in the classroom, (b) classroom instruction on distracted driving as a major traffic safety issue, (c) instruction on required safety and driving precautions that must be observed at emergency situations, highway construction and maintenance zones, including worker safety in those zones. [PRESSPlus1](#) and railroad crossings and their approaches, and (d) instruction concerning law enforcement procedures for traffic stops, including a demonstration of the proper actions to be taken during a traffic stop and appropriate interactions with law enforcement. Automobile safety instruction covering traffic regulations and highway safety must include instruction on the consequences of alcohol consumption and the operation of a motor vehicle. The eligibility requirements contained in State law for the receipt of a certificate of completion from the Secretary of State shall be provided to students in writing at the time of their registration.

2. In each grade, as well as in interscholastic athletic programs, steroid abuse prevention must be taught.
3. In each grade, 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. In addition, anti-bias education and intergroup conflict resolution may be taught as an effective method for preventing violence and lessening tensions in schools; these prevention methods are most effective when they are respectful of individuals and their divergent viewpoints and religious beliefs, which are protected by the [First Amendment to the Constitution of the United States](#).
4. In each grade, age-appropriate Internet safety must be taught, the scope of which shall be determined by the Superintendent or designee. The curriculum must incorporate 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. In all grades, students must receive developmentally appropriate opportunities to gain computer literacy skills that are embedded in the curriculum.
6. In all grades, character education must be taught including respect, responsibility, fairness, caring, trustworthiness, and citizenship in order to raise students' honesty, kindness, justice,

discipline, respect for others, and moral courage. Instruction in all grades will include examples of behaviors that violate policy 7:180, *Prevention of and Response to Bullying, Intimidation, and Harassment*.

7. 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, (d) the Pledge of Allegiance, and (e) the voting process.
8. 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 policies 6:310, *High School Credit for Non-District Experiences; Course Substitutions; Re-Entering Students* and 7:260, *Exemption from Physical Education*.
9. In all schools, health education must be stressed, including: (a) proper nutrition, (b) physical fitness, (c) personal health habits ~~components necessary to develop a sound mind in a healthy body,~~ [PRESSPlus2](#) (d) dangers and avoidance of abduction, (e) age-appropriate and evidence-informed sexual abuse and assault awareness and prevention education in all grades, and (f) ~~beginning in the fall of 2024,~~ in grades 9-12, the dangers of fentanyl. The Superintendent shall implement a comprehensive health education program in accordance with State law.
10. 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 9-12, students engage in career exploration and career development activities to prepare them to make informed plans and decisions about their future education and career goals. [PRESSPlus3](#) In grades 9-12, a College and Career Pathway Endorsement is awarded to students who meet the requirements for a specific endorsement area. [PRESSPlus4](#)
11. In grades 9 through 12, consumer education must be taught, including: (a) financial literacy, including consumer debt and installment purchasing (including credit scoring, managing credit debt, and completing a loan application); budgeting; savings and investing; banking (including balancing a checkbook, opening a deposit account, and the use of interest rates); understanding simple contracts; State and federal income taxes; personal insurance policies; the comparison of prices; higher education student loans; identity-theft security; and homeownership (including the basic process of obtaining a mortgage and the concepts of fixed and adjustable rate mortgages, subprime loans, and predatory lending); and (b) the roles of consumers interacting with agriculture, business, labor unions and government in formulating and achieving the goals of the mixed free enterprise system.
12. In grades 9 through 12, a unit of instruction about the process of naturalization by which a foreign citizen or foreign national becomes a U.S. citizen that includes content from the components of the naturalization test administered by the U.S. Citizenship and Immigration Services.
13. In in grades 9 through 12, intensive instruction in computer literacy, which may be included as a part of English, social studies, or any other subject.
14. In grades 9 through 12, a unit of instruction on media literacy that includes, but is not limited to, all of the following topics: (a) accessing information to evaluate multiple media platforms and

better understand the general landscape and economics of the platforms, and issues regarding the trustworthiness of the source of information; (b) analyzing and evaluating media messages to deconstruct media representations according to the authors, target audience, techniques, agenda setting, stereotypes, and authenticity to distinguish fact from opinion; (c) creating media to convey a coherent message using multimodal practices to a specific target audience that includes, but is not limited to, writing blogs, composing songs, designing video games, producing podcasts, making videos, or coding a mobile or software application; (d) reflecting on media consumption to assess how media affects the consumption of information and how it triggers emotions and behavior; and (e) social responsibility and civics to suggest a plan of action in the class, school, or community for engaging others in a respectful, thoughtful, and inclusive dialogue over a specific issue using facts and reason.

15. In in grades 9 through 12, an opportunity for students to take at least one computer science course aligned to Illinois learning standards. *Computer science* means the study of computers and algorithms, including their principles, hardware and software designs, implementation, and impact on society. Computer science does not include the study of everyday uses of computers and computer applications; e.g., keyboarding or accessing the Internet.
16. In all schools, environmental education conservation of natural resources must be taught, including instruction on: (a) ~~home ecology~~ the current problems and needs in the conservation of natural resources, and (b) ~~endangered species~~ beginning in the fall of 2026, instruction on climate change, (c) threats to the environment, and (d) the importance of the environment to life as we know it. [PRESSPlus5](#)
17. 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.

18. In all high school courses concerning U.S. history or a combination of U.S. history and American government, students must view a Congressional Medal of Honor film made by the Congressional Medal of Honor Foundation, provided there is no cost for the film.
19. In all schools, the curriculum includes instruction as determined by the Superintendent or designee on the Holocaust and crimes of genocide, including Nazi atrocities of 1933-1945, the Native American genocide in North America, Armenian Genocide, the Famine-Genocide in Ukraine, and more recent atrocities in Cambodia, Bosnia, Rwanda, and Sudan.

20. In all schools, the curriculum includes instruction as determined by the Superintendent or designee on the history, struggles, and contributions of women.
21. 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.
22. In all schools offering a secondary agricultural education program, the curriculum includes courses as required by [105 ILCS 5/2-3.80](#).
23. In all schools, instruction during courses as determined by the Superintendent or designee on disability history, awareness, and the disability rights movement.
24. 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.

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](#).

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

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

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

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

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

Adopted: December 19, 2023

PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS 5/27-24.1, amended by P.A. 103-944. **Issue 117, October 2024**

PRESSPlus 2. Updated for continuous improvement to more closely align with the Comprehensive Health Education Program (CHEP)105 ILCS 110/3. **Issue 117, October 2024**

PRESSPlus 3. 105 ILCS 5/10-20.84(a), added by P.A. 102-917 and renumbered by P.A. 103-154. Unless a board has opted out, career exploration and career development activities in grades 6-12 must be implemented by 7-1-25 in accordance with the model framework adopted by State agencies known as the PaCE Framework. See www.isac.org/pace/il-pace-resource-materials.html for the middle school and high school frameworks and additional implementation resources.

To fully or partially opt out of career exploration and career development activities under 105 ILCS 5/10-20.84(d), a board must adopt a set of findings that considers the following: (1) the district's current systems for college and career readiness; (2) the district's cost of implementation balanced against the potential benefits to students and families through improved postsecondary education and career outcomes; (3) the willingness and capacity of local businesses to partner with the district for successful implementation of pathways other than education; (4) the willingness of institutions of higher education to partner with the district for successful implementation of the pathway and whether the district has sought and established a partnership agreement with a community college district incorporating provisions of the Model Partnership Agreement under the Dual Credit Quality Act (110 ILCS 27/) (see www.isbe.net/Documents/DCQA-Model-Partnership-Agreement-Form.pdf); (5) the availability of a statewide database of participating local business partners, as provided under the Postsecondary and Workforce Readiness Act (110 ILCS 148/), for the purpose of career readiness and the accessibility of those work experiences and apprenticeships listed in the database to district students (see the link to the Work-based Learning Database at www.isbe.net/cte); and (6) the availability of properly licensed teachers or teachers meeting faculty credential standards for dual credit courses to instruct in the program required for the endorsement areas. 105 ILCS 5/10-20.84(d) (1)-(6), added by P.A. 102-917 and renumbered by P.A. 103-154. A board opting out must report its findings and decision to ISBE. A board may also reverse its decision regarding implementation in whole or in part at any time.

In practice, unless a district has created its own career exploration and career development activities framework that does not align with the PaCE Framework, a board is unlikely to opt out of the PaCE Framework under 105 ILCS 5/10-20.84(a) and still implement College and Career Pathway Endorsements under 105 ILS 5/10-20.84(c) (CCPE) because career exploration activities are a prerequisite to award of the endorsements. 23 Ill.Admin.Code §258.20.

Delete this sentence if the board has fully opted out of implementation of career exploration and career development activities under 105 ILCS 5/10-20.84(d), added by P.A. 102-917 and renumbered by P.A. 103-154. Regarding partial opt-out from this requirement, the law does not address the types of partial opt-out(s) available. As of the date of the publication of **PRESS** Issue 117 (October 2024), ISBE had not issued any rulemaking or guidance on this topic or any details regarding reporting of a full or partial opt-out to ISBE, other than to indicate to IASB that districts can submit their decision to CTE@isbe.net. Boards interested in opting out from this requirement should consult the Board attorney and check for any further guidance that may be issued by ISBE. **Issue 117, October 2024**

PRESSPlus 4. 105 ILCS 5/10-20.84(b) and (c), added by P.A. 102-917 and renumbered by P.A. 103-154; 23 Ill.Admin.Code Part 258.

By 7-1-25, a board must elect to either implement CCPE or take action to opt out of it. See www.isbe.net/pathwayendorsements for more information. 105 ILCS 5/10-20.84(c) requires a district to implement CCPE either independently, through an area career center, or through an inter-district cooperative, on the following schedule: (1) at least one endorsement area for the graduating class of 2027; (2) at least two endorsement areas for the graduating class of 2029; and (3) at least three endorsement areas for the graduating class of 2031, if a district's grade 9-12 enrollment is more than 350 students, as calculated by ISBE for the 2022-2023 school year. A board implementing CCPE must, by 7-1-25, submit the necessary application materials (including an Endorsement Plan, see 23 Ill.Admin.Code §258.20) to ISBE, or the board must adopt a timeline for implementation of the number of endorsement areas required by 105 ILCS 5/10-20.84(c). A board may opt out of implementing CCPE entirely or it may initially implement an endorsement area for the class of 2027 and then later choose to partially opt out by opting out of the class of 2029 and/or class of 2031 endorsement area schedule. 105 ILCS 5/10-20.84(c) and (d), added by P.A. 102-917 and renumbered by P.A. 103-154; 23 Ill.Admin.Code §258.40(a) and (b). A board that chooses to fully opt out of CCPE must submit documentation of its decision and specific findings to ISBE by 7-1-25. A board that later chooses to partially opt out of CCPE by opting out of the 2029 and/or 2031 endorsement area schedule must submit documentation of its decision and specific findings no later than July 1 immediately before the school year the district would be required to award the endorsement.

If fully opting out of CCPE by 7-1-25 or later partially opting out of the 2029 and/or 2031 endorsement area schedule, a board must adopt a set of findings that considers the following: (1) the district's current systems for college and career readiness; (2) the district's cost of implementation balanced against the potential benefits to students and families through improved postsecondary education and career outcomes; (3) the willingness and capacity of local businesses to partner with the district for successful implementation of pathways other than education; (4) the willingness of institutions of higher education to partner with the district for successful implementation of the pathway and whether the district has sought and established a partnership agreement with a community college district incorporating provisions of the Model Partnership Agreement under the Dual Credit Quality Act (110 ILCS 27/) (see www.isbe.net/Documents/DCQA-Model-Partnership-Agreement-Form.pdf); (5) the availability of a statewide database of participating local business partners, as provided under the Postsecondary and Workforce Readiness Act (110 ILCS 148/), for the purpose of career readiness and the accessibility of those work experiences and apprenticeships listed in the database to district students (see the link to the Work-based Learning Database at www.isbe.net/cte); and (6) the availability of properly licensed teachers or teachers meeting faculty credential standards for dual credit courses to instruct in the program required for the endorsement areas. 105 ILCS 5/10-20.84(d) (1)-(6), added by P.A. 102-917 and renumbered by P.A. 103-154. A board opting out must report its findings and decision on implementation by submitting the following information to ISBE, via the College and Career Pathway Endorsement portal: (1) the reasoning for opting out, and (2) copies of the board's meeting agenda, board findings, and board meeting minutes. 23 Ill.Admin.Code §258.40(a). A board can manage compliance with the documentation requirements by adopting a written resolution or adopting findings set forth in another document. A board may also reverse its decision regarding implementation of CCPE in whole or in part at any time.

Delete this sentence if a board has fully opted out of implementing CCPE, and delete 105 ILCS 5/10-20.84 from the Legal References if the board has fully opted out of CCPE and also fully opted out of the career exploration and career development activities in grades 6-12. **Issue 117, October 2024**

PRESSPlus 5. Updated in response to 105 ILCS 5/27-13.1, amended by P.A. 103-837, eff. 7-1-25; 23 Ill.Admin.Code §1.420(l). Instruction on the conservation of natural resources must include, but is not limited to, air pollution, water pollution, waste reduction and recycling, the effect of excessive use of pesticides, preservation of wilderness areas, forest management, protection of wildlife, and humane care of animals. Instruction on climate change must include, but is not limited to, identifying the environmental and ecological impacts of climate change on individuals and communities and evaluating solutions for addressing and mitigating the impact of climate change. Instruction on climate change must align with State learning standards, as appropriate and subject to funding, and ISBE is required to make instructional resources and professional development learning opportunities available for educators. **Issue 117, October 2024**

Document Status: Draft Update

INSTRUCTION

6:135 Accelerated Placement Program

The District provides an Accelerated Placement Program (APP). The APP advances the District's goal of providing educational programs with opportunities for each student to develop to his or her maximum potential. The APP provides an educational setting with curriculum options usually reserved for students who are older or in higher grades than the student participating in the APP. APP options include, but may not be limited to: (a) accelerating a student in a single subject; and (b) other grade-level acceleration. Participation in the APP is open to all students who demonstrate high ability and who may benefit from accelerated placement. It is not limited to students who have been identified as gifted and talented. Eligibility to participate in the District's APP shall not be conditioned upon the protected classifications identified in Board policy 7:10, *Equal Educational Opportunities*, or any factor other than the student's identification as an accelerated learner.

The Superintendent or designee shall implement an APP that includes:

1. Decision-making processes that are fair, equitable, and involve multiple individuals, e.g. District administrators, teachers, and school support personnel, and a student's parent(s)/guardian(s).
2. Notification pProcesses that notify provide a student's parent(s)/guardian(s) of with:
 - a. Written notification when their child is eligible for enrollment in accelerated courses. PRESSPlus1 and
 - b. Notification of a decision affecting a student their child's participation in the APP.
3. Assessment processes that include multiple valid, reliable indicators. and
4. The automatic enrollment, in the following school term, of a student into the next most rigorous level of advanced coursework offered by the high school if the student meets or exceeds PRESSPlus2 State standards in English language arts, mathematics, or science on a State assessment administered under 105 ILCS 5/2-3.64a-5, as follows:
 - a. A student who meets or exceeds State standards in English language arts shall be automatically enrolled into the next most rigorous level of advanced coursework in English, social studies, humanities, or related subjects.
 - b. A student who meets or exceeds State standards in mathematics shall be automatically enrolled into the next most rigorous level of advanced coursework in mathematics.
 - c. A student who meets or exceeds State standards in science shall be automatically enrolled into the next most rigorous level of advanced coursework in science.
5. Waiver of a course completion requirement under Board policy 6:300, Graduation Requirements, if the District determines that the student has demonstrated mastery of or competency in the content of the course or unit of instruction. PRESSPlus3

The Superintendent or designee shall annually notify the community, parent(s)/guardian(s), students, and school personnel about the APP, the process for referring a student for possible evaluation for accelerated placement, and the methods used to determine whether a student is eligible for accelerated placement, including strategies to reach groups of students and families who have been historically underrepresented in accelerated placement programs and advanced coursework.

Notification may: (a) include varied communication methods, such as student handbooks and District or school websites; and (b) be provided in multiple languages, as appropriate.

LEGAL REF.:

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

[23 Ill.Admin.Code Part 227](#), Gifted Education.

CROSS REF.: 6:10 (Educational Philosophy and Objectives), 7:10 (Equal Educational Opportunities), 7:50 (School Admissions and Student Transfers To and From Non-District Schools)

Adopted: May 25, 2023

PRESSPlus Comments

PRESSPlus 1. Required by 105 ILCS 5/14A-32(a-25), added by P.A. 103-743. **Issue 117, October 2024**

PRESSPlus 2. This provision originally applied to “a student who meets or exceeds State standards” but was amended by P.A. 103-743 to only apply to “a student who ~~meets or exceeds~~ State standards.” P.A. 103-743 also added new 105 ILCS 5/14A-32(a-10), requiring that by the beginning of the 2027-28 school year, districts with grades 9-12 state in their policy that “a student who meets State standards” will, in the following school term (the 2028-29 school year), be automatically enrolled in the next most rigorous level of advanced coursework offered by the high school. Nothing in the law prohibits districts from continuing to offer automatic enrollment to students who meet State standards before the 2028-29 school year. **Consult with the board attorney to determine whether to keep or strike “meets or” from Item #4 and its subsections (a)-(c).**
Issue 117, October 2024

PRESSPlus 3. Optional. 105 ILCS 5/14A-32(a-20), added by P.A. 103-743. **Issue 117, October 2024**

Document Status: Draft Update

INSTRUCTION

6:270 Guidance and Counseling Program

The School District provides a guidance and counseling program for students. The Superintendent or designee shall direct the District's guidance and counseling program. School counseling services, as described by State law, may be performed by school counselors or licensed educators with a school support personnel endorsement in the area of school counseling ~~a qualified guidance specialist or any certificated staff member~~. [PRESSPlus1](#)

The guidance program will assist students to identify career options consistent with their abilities, interests, and personal values. Students shall be encouraged to seek the help of counselors to develop specific curriculum goals that conform to the student's career objectives. High school juniors and seniors will have the opportunity to receive career-oriented information. Representatives from colleges and universities, occupational training institutions and career-oriented recruiters, including the military, may be given access to the school campus in order to provide students and parents/guardians with information.

LEGAL REF.:

[105 ILCS 5/10-22.24a](#) and [5/10-22.24b](#).

[23 Ill.Admin.Code §1.420\(q\)](#).

CROSS REF.: 6:50 (School Wellness), 6:65 (Student Social and Emotional Development), 6:110 (Programs for Students At Risk of Academic Failure and/or Dropping Out of School and Graduation Incentives Program), 6:120 (Education of Children with Disabilities), 7:100 (Health, Eye, and Dental Examinations; Immunizations; and Exclusion of Students), 7:250 (Student Support Services), 7:290 (Suicide and Depression Awareness and Prevention)

Adopted: February 28, 2023

PRESSPlus Comments

PRESSPlus 1. 105 ILCS 5/10-22.24b, amended by P.A.s 102-876, 103-542, and 103-780, provides that school counselors as defined in 105 ILCS 5/10-22.24a or individuals who hold a Professional Educator License with a school support personnel endorsement in the area of school counseling under 105 ILCS 5/21B-25 may provide school counseling services. **Issue 117, October 2024**

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, nationality, 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, PRESSPlus1 reproductive health decisions, PRESSPlus2 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 grievance 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 sex discrimination complaint by using Board policy 2:265, Title IX Grievance Procedure. [PRESSPlus3](#)

Administrative Implementation

The Superintendent shall appoint a Nondiscrimination Coordinator, who also serves as the District's 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.

[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](#), 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), 7:160 (Student Appearance), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment), 7:185 (Teen Dating Violence Prohibited), 7:250 (Student Support Services), 7:330 (Student Use of Buildings - Equal Access), 7:340 (Student Records), 8:20 (Community Use of School Facilities)

Adopted: May 28, 2024

PRESSPlus Comments

PRESSPlus 1. Updated to more comprehensively reflect categories protected by the Ill. Human Rights Act (775 ILCS 5/). **Issue 117, October 2024**

PRESSPlus 2. Updated in response to the Ill. Human Rights Act (IHRA), 775 ILCS 5/1-102(A) and 5/1-103(Q), amended by P.A. 103-785, eff. 1-1-25. *Reproductive health decisions* means a person's decisions regarding their use of: contraception; fertility or sterilization care; assisted reproductive technologies; miscarriage management care; healthcare related to the continuation or termination of pregnancy; or prenatal, intranatal, or postnatal care. 775 ILCS 5/1-103(O-2), added by P.A. 103-785, eff. 1-1-25. **Issue 117, October 2024**

PRESSPlus 3. Updated in response to final regulations implementing Title IX. **Issue 117, October 2024**

Document Status: Draft Update

STUDENTS

7:100 Health, Eye, and Dental Examinations; Immunizations; and Exclusion of Students

Required Health Examinations and Immunizations

A student's parents/guardians shall present proof that the student received a health examination, with proof of the immunizations against, and screenings for, preventable communicable diseases, as required by the Illinois Department of Public Health (IDPH), within one year prior to:

1. Entering the ninth grade; and
2. Enrolling in an Illinois school, regardless of the student's grade (including nursery school, special education, Head Start programs operated by elementary or secondary schools, and students transferring into Illinois from out-of-state or out-of-country).

Proof of immunization against meningococcal disease is required for students in grade 12.

As required by State law:

1. Health examinations must be performed by a physician licensed to practice medicine in all of its branches, an advanced practice registered nurse, or a physician assistant who has been delegated the performance of health examinations by a supervising physician.
2. A diabetes screening is a required part of each health examination; diabetes testing is not required.
3. An age-appropriate developmental screening and an age-appropriate social and emotional screening are required parts of each health examination. A student will not be excluded from school due to his or her parent/guardian's failure to obtain a developmental screening or a social and emotional screening.
4. The District will provide informational materials regarding influenza, ~~and influenza vaccinations, meningococcal disease, and meningococcal vaccinations~~ [PRESSPlus1](#) developed, provided, or approved by the IDPH when it provides information on immunizations, infectious diseases, medications, or other school health issues to students' parents/guardians.

To establish a date before October 15 state non-compliant exclusion date, school districts are required to provide parents/guardian notification 60 days prior to the start of the school year. Thornton Fractional THSD 215 will give parents/guardians a 60-day notice that the required health examinations and immunizations must be submitted in order for the student to be registered within the school district.

If a medical reason prevents a student from receiving a required immunization prior to the beginning of the school year, the student must present, by September 1, an immunization schedule and a statement of the medical reasons causing the delay. The schedule and statement of medical reasons must be signed by the physician, advanced practice registered nurse, physician assistant, or local health department responsible for administering the immunizations.

A student transferring from out-of-state who does not have the required proof of immunizations by October 15 may attend classes only if he or she has proof that an appointment for the required vaccinations is scheduled with a party authorized to submit proof of the required vaccinations. If the required proof of vaccination is not submitted within 30 days after the student is permitted to attend classes, the student may no longer attend classes until proof of the vaccinations is properly submitted.

Eye Examination

Parents/guardians are encouraged to have their children undergo an eye examination whenever health examinations are required.

Parents/guardians of students entering an Illinois school for the first time shall present proof at registration prior to the start of the school year. A physician licensed to practice medicine in all of its branches, or a licensed optometrist, must perform the required eye examination.

Dental Examination

All children in kindergarten and the second, sixth, and ninth grades must present proof of having been examined by a licensed dentist before May 15 of the current school year in accordance with rules adopted by the IDPH.

If a child in the second, sixth, or ninth grade fails to present proof by May 15, the school may hold the child's report card until the child presents proof: (1) of a completed dental examination, or (2) that a dental examination will take place within 60 days after May 15. The Superintendent or designee shall ensure that parents/guardians are notified of this dental examination requirement at least 60 days before May 15 of each school year.

Exemptions

In accordance with rules adopted by the IDPH, a student will be exempted from this policy's requirements for:

1. Religious grounds, if the student's parents/guardians present the IDPH's Certificate of Religious Exemption form to the Superintendent or designee. When a Certificate of Religious Exemption form is presented, the Superintendent or designee shall immediately inform the parents/guardians of exclusion procedures pursuant to Board policy 7:280, *Communicable and Chronic Infectious Disease*, and State rules if there is an outbreak of one or more diseases from which the student is not protected.
2. Health examination or immunization requirements on medical grounds, if the examining physician, advanced practice registered nurse, or physician assistant provides written verification.
3. Eye examination requirement, if the student's parents/guardians show an undue burden or lack of access to a physician licensed to practice medicine in all of its branches who provides eye examinations or a licensed optometrist.
4. Dental examination requirement, if the student's parents/guardians show an undue burden or a lack of access to a dentist.

Homeless Child

Any homeless child shall be immediately admitted, even if the child or child's parent/guardian is unable to produce immunization and health records normally required for enrollment. Board of Education policy 6:140, *Education of Homeless Children*, governs the enrollment of homeless children.

LEGAL REF.:

[42 U.S.C. §11431](#) *et seq.*, McKinney-Vento Homeless Assistance Act.

[105 ILCS 5/27-8.1](#) and [45/1-20](#).

[410 ILCS 45/7.1](#), Lead Poisoning Prevention Act.

[410 ILCS 315/2e](#), Communicable Disease Prevention Act.

[23 Ill.Admin.Code §1.530](#).

[77 Ill. Admin.Code Part 664](#), Socio-Emotional and Developmental Screening.

[77 Ill.Admin.Code Part 665](#), Child and Student Health Examination and Immunization.

77 Ill.Admin.Code Part 690, Control of [Notifiable](#) [Communicable](#) Diseases [and Conditions Code](#).

CROSS REF.: 6:30 (Organization of Instruction), 6:140 (Education of Homeless Children), 6:180 (Extended Instructional Programs), 7:50 (School Admissions and Student Transfers To and From Non-District Schools), 7:280 (Communicable and Chronic Infectious Disease)

Adopted: February 28, 2023

PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS 5/27-8.1(8.5), amended by P.A. 103-985, eff. 1-1-25. **Issue 117, October 2024**

Document Status: Draft Update

STUDENTS

7:160 Student Appearance

A student's appearance, including dress and hygiene, must not disrupt the educational process or compromise standards of health and safety. The District does not prohibit hairstyles historically associated with race, ethnicity, or hair texture, or any other protected classes under Board policy 7:10, Equal Educational Opportunities, including, but not limited to, protective hairstyles such as braids, locks, and twists, nor does it prohibit hairstyles historically associated with any other protected status under Board policy 7:10, Equal Educational Opportunities. [PRESSPlus1](#) The District also does not prohibit the right of a student to wear or accessorize the student's graduation attire with items associated with the student's cultural, ethnic, or religious identity or other characteristic or category protected under the Ill. Human Rights Act, [775 ILCS 5/1-103\(Q\)](#). Students who disrupt the educational process or compromise standards of health and safety must modify their appearance. Procedures for guiding student appearance will be developed by the Superintendent or designee and included in the *Student Handbook(s)*.

LEGAL REF.:

[105 ILCS 5/2-3.25](#) and [5/10-22.25b](#).

[Tinker v. Des Moines Indep. Sch. Dist.](#), 393 U.S. 503 (1969).

CROSS REF.: 7:10 (Equal Educational Opportunities), 7:130 (Student Rights and Responsibilities), 7:190 (Student Behavior)

Adopted: December 19, 2023

PRESSPlus Comments

PRESSPlus 1. Updated for continuous improvement and to align with policy 7:165, *School Uniforms*. **Issue 117, October 2024**

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 nonschool-related location, activity, function, or program or from the use of technology or an electronic device that is not owned, leased, or used by the School District or school if the bullying causes a substantial disruption to the educational process or orderly operation of a school. This paragraph (item #4) applies only when a school administrator or teacher receives a report that bullying through this means has occurred; it does not require staff members to monitor any nonschool-related activity, function, or program.

Definitions from [105 ILCS 5/27-23.7](#)

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, 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*.

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.

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, 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:

Mr. Rav Williams

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(708) 585-2380

Complaint Managers:

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Dr. Rena Whitten

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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 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 discrimination [PRESSPlus1](#) 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. 7:315, *Restrictions on Publications; High 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), [5/24-24](#), 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), 7:315 (Restrictions on Publications; High Schools)

Adopted: May 28, 2024

PRESSPlus Comments

PRESSPlus 1. Updated in response to final regulations implementing Title IX. **Issue 117, October 2024**

Document Status: Draft Update

STUDENTS

7:200 Suspension Procedures

In-School Suspension

The Superintendent or designee is authorized to maintain an in-school suspension program. The program shall include, at a minimum, each of the following:

1. Before assigning a student to in-school suspension, the charges will be explained and the student will be given an opportunity to respond to the charges.
2. Students are supervised by licensed school personnel.
3. Students are given the opportunity to complete classroom work during the in-school suspension for equivalent academic credit.

Out-of-School Suspension

The Superintendent or designee shall implement suspension procedures that provide, at a minimum, for each of the following:

1. A conference during which the charges will be explained and the student will be given an opportunity to respond to the charges before he or she may be suspended.
2. A pre-suspension conference is not required, and the student can be immediately suspended when the student's presence poses a continuing danger to persons or property or an ongoing threat of disruption to the educational process. In such cases, the notice and conference shall follow as soon as practicable.
3. An attempted phone call to the student's parent(s)/guardian(s).
4. A written notice of the suspension to the parent(s)/guardian(s) and the student, which shall:
 - a. Provide notice to the parent(s)/guardian(s) of their child's right to a review of the suspension;
 - b. Include information about an opportunity to make up work missed during the suspension for equivalent academic credit;
 - c. Detail the specific act of gross disobedience or misconduct resulting in the decision to suspend;
 - d. Provide rationale or an explanation of how the chosen number of suspension days will address the threat or disruption posed by the student or his or her act of gross disobedience or misconduct; and
 - e. Depending upon the length of the out-of-school suspension, include the following applicable information:
 - i. For a suspension of 3 school days or less, an explanation that the student's continuing presence in school would either pose:

- a) A threat to school safety, or

- b) A disruption to other students' learning opportunities.
 - ii. For a suspension of 4 or more school days, an explanation:
 - a) That other appropriate and available behavioral and disciplinary interventions have been exhausted,
 - b) As to whether school officials attempted other interventions or determined that no other interventions were available for the student, and
 - c) That the student's continuing presence in school would either:
 - i) Pose a threat to the safety of other students, staff, or members of the school community, or
 - ii) Substantially disrupt, impede, or interfere with the operation of the school.
 - iii. For a suspension of ~~5~~⁴ [PRESSPlus1](#) or more school days, the information listed in section 4.e.ii., above, along with documentation by the Superintendent or designee determining what, if any, appropriate and available support services will be provided to the student during the length of his or her suspension.
- 5. A summary of the notice, including the reason for the suspension and the suspension length, must be given to the Board by the Superintendent or designee.
- 6. Upon request of the parent(s)/guardian(s), a review of the suspension shall be conducted by the Board or a hearing officer appointed by the Board. At the review, the student's parent(s)/guardian(s) may appear and discuss the suspension with the Board or its hearing officer and may be represented by counsel. Whenever there is evidence that mental illness may be the cause for the suspension, the Superintendent or designee shall invite a representative from a local mental health agency to consult with the Board. After presentation of the evidence or receipt of the hearing officer's report, the Board shall take such action as it finds appropriate. If the suspension is upheld, the Board's written suspension decision shall specifically detail items (a) and (e) in number 4, above.

LEGAL REF.:

[Goss v. Lopez](#), 419 U.S. 565 (1975).

[105 ILCS 5/10-20.14](#), [5/10-22.6](#).

[23 Ill.Admin.Code §1.280](#).

CROSS REF.: 5:100 (Staff Development Program), 7:130 (Student Rights and Responsibilities), 7:190 (Student Behavior), 7:220 (Bus Conduct)

Adopted: March 22, 2022

PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS 5/10-22.6(b-25), amended by P.A. 103-896. In consultation with stakeholders, the Ill. State Board of Education (ISBE) must draft and publish guidance for the re-engagement of students who are suspended out-of-school, expelled, or returning

from an alternative school setting by 7-1-25. **Issue 117, October 2024**

Document Status: Draft Update

COMMUNITY RELATIONS

8:10 Connection with the Community

Public Relations

The Board President is the official spokesperson for the Board of Education. The Superintendent is the District's chief spokesperson. The Board, in collaboration with the Superintendent PRESSPlus1 or designee, shall plan and implement a District public relations program that will:

1. Develop community understanding of school operation.
2. Gather community attitudes and desires for the District.
3. Secure Ensure PRESSPlus2 adequate financial support for a sound educational program.
4. Help the community feel a more direct responsibility for the quality of education provided by their schools.
5. Earn the community's goodwill, respect, and trust confidence.
6. Promote a genuine spirit of cooperation between the school and the community.
7. Keep the news media and community accurately informed.
8. Coordinate with the District Safety Coordinator to provide accurate and timely information to the appropriate individuals during an emergency.

The public relations program should include:

1. Regular news releases concerning District programs, policies, activities, and special event management for distribution by, for example, posting on the District website, using District social media platforms accounts, PRESSPlus3 e.g., Facebook, Twitter, etc., and/or sending to the news media.
2. News conferences, and interviews, and official Board or District statements, as requested or needed. The Board President and Superintendent will coordinate their respective media relations efforts. As official spokesperson for the Board, PRESSPlus4 the Board President will communicate on behalf of the Board to the news media and community. Statements made by Board members when not authorized by the Board will be considered personal comments of the Board member, and Board members are encouraged to identify such statements as their personal opinions. Official Board or District statements (other than those made directly to the media) will be made through the District website and/or its social media accounts, at official District events, or through other official communication methods, such as District email or mailings. Individuals may speak for the District only with prior approval from the Superintendent. PRESSPlus5
3. Publications having a high quality of editorial content and effective format. All publications shall identify the District, school, department, or classroom and shall include the name of the Superintendent, the Building Principal, and/or the author and the publication date.
4. Other efforts that highlight the District's programs and activities.

Community Engagement

Community engagement is a process that the Board uses to actively involve diverse citizens in dialogue, deliberation, and collaborative thinking around common interests for the District's schools. Effective community engagement^{PRESSPlus6} is essential to create trust and support among the community, Board, Superintendent, and District staff.^{PRESSPlus7}

The Board, in consultation with the Superintendent, determines the purpose(s) and objective(s) of any community engagement initiative articulates the District's community engagement goals.

For each community engagement initiative:

1. The Board will:
 1. Commit to the determined purpose(s) and objective(s), and
 2. Provide information about the expected nature of the public's involvement.
2. The Superintendent will:
 1. Identify the effective tools and tactics that will advance the Board's purpose(s) and objective(s);
 2. At least annually, prepare a report for the community engagement initiative, and/or
 3. Prepare a final report of the community engagement initiative.

The Board will periodically: (1) review whether its community engagement initiative goals(s) are achieving the identified purpose(s) and objective(s); (2) consider what, if any, modifications would improve effectiveness; and (3) determine whether to continue individual initiativestactics.

CROSS REF.: 2:110 (Qualifications, Term, and Duties of Board Officers)

ADOPTED: February 23, 2021

PRESSPlus Comments

PRESSPlus 1. The board and superintendent should have a conversation regarding which objectives the board, superintendent, or both the board and superintendent together will implement. **Issue 117, October 2024**

PRESSPlus 2. Updated throughout for continuous improvement. **Issue 117, October 2024**

PRESSPlus 3. Updated in response to the U.S. Supreme Court case Lindke v. Freed, 601 U.S. 187 (2024), which held that a government official's speech on social media is attributable to the government if the official: (1) has actual authority to speak on behalf of the government on a particular matter; and (2) purports to exercise that authority when speaking on social media. If an official's speech on social media is attributable to the government, then the official's social media posts will be subject to scrutiny under the First Amendment. Social media accounts of government officials that are clearly labeled as personal (e.g., "This is the personal page of [insert name]") or with a disclaimer (e.g., "the views expressed are strictly my own") are presumed to contain only personal posts, though that presumption can be challenged depending on the particular facts. The Court did not distinguish between elected or appointed government officials and employees, suggesting that the same test would apply to government employees.

Because those who post on a district's social media accounts typically have authority to speak on the district's behalf, such accounts are likely either *limited public forums* (also referred to as *nonpublic forums*) or *public forums*. See, e.g., People for the Ethical Treatment of Animals v. Tabak, 2024 WL 3573661 (D.C. Cir. 2024)(finding the National Institutes of Health's (NIH) social media accounts were limited public forums because use of the accounts was limited to discussion of certain subjects; however, the NIH violated the First Amendment when it filtered out comments based on the plaintiff's viewpoints). Consider that school districts are different than federal government agencies and must ensure other duties to students, e.g., safety and security, which may require excluding certain comments from the district's social media accounts. **Issue 117, October 2024**

PRESSPlus 4. In alignment with the IASB *Foundational Principles of Effective Governance*, the school board president is the board's spokesperson (see sample policy 2:110, *Qualifications, Term, and Duties of Board Officers*) and the superintendent is the district's spokesperson. **Issue 117, October 2024**

PRESSPlus 5. This item aligns with sample policy 2:110, *Qualifications, Term, and Duties of Board Officers*, and the board member oath of office in 105 ILCS 5/10-16.5, which requires board members to swear or affirm that they "shall recognize that a board member has no legal authority as an individual and that decisions can only be made by a majority vote at a public board meeting." Making official statements through the district's website and official social media accounts, rather than through personal or "mixed use" accounts is a best practice and a strategy to mitigate First Amendment liability for board members and employees who communicate through social media platforms. Additionally, it is a best practice for board members or employees with social media accounts to clearly label their personal accounts as personal and limit district-related communications to official district accounts. **Issue 117, October 2024**

PRESSPlus 6. For training resources, see www.iasb.com/conference-training-and-events/training/workshops/reflecting-on-communication-and-community-engagemen/ and www.iasb.com/about-us/publications/journal/2022-illinois-school-board-journal/september-october-2022/engaging-with-the-community-%C2%A0a-time-to-reflect-and/ **Issue 117, October 2024**

PRESSPlus 7. These statements are based on IASB's *Foundational Principles of Effective Governance*, principle #2, "The board connects with the community." The first sentence applies the definition of community engagement to a board and its school district. See www.iasb.com/conference-training-and-events/training/training-resources/foundational-principles-of-effective-governance/. **Issue 117, October 2024**

