

Board of Education Meeting
Monday, December 9, 2024 7:00 PM

District Administrative Offices Board Room
2 Friendship Plaza
Addison, Illinois 60101

Agenda

1. **Call To Order**
2. **Pledge of Allegiance**
3. **Roll Call**
4. **Recognition of Business Partnership**
 - 4.A. Kate Drury, with The Schiller Team @ Properties

BUSINESS PARTNER RECOGNITION
KATE DRURY, WITH THE SCHILLER TEAM @ PROPERTIES

We are thrilled to continue our Business Partner program, which acknowledges businesses, organizations and individuals for their support in building futures for our students and helping to accomplish our mission and vision. We know these collaborations are vital to ensure our students are successful, and we truly value and appreciate these partnerships.

Kate Drury, with The Schiller Team @ Properties, is a prime example of an individual and company working with us to achieve our goals. Drury is a local Realtor and the proud parent of a Willowbrook junior. She truly embodies Willowbrook's motto of "Silver and Blue, Through and Through," as she is one of the school's biggest cheerleaders and advocates. Drury is always willing to lend a helping hand and promote our student-athletes. We're proud to honor Drury as a Business Partner in recognition of her efforts, which include:

- Supporting Willowbrook Athletics as a corporate sponsor through our advertising opportunities with Power Ad Company
- Coordinating a digital billboard ad in Villa Park to promote the Willowbrook Football Team (for round 1 of the Illinois High School Association (IHSA) 7A Playoffs, which was a home game)
- Volunteering during Willowbrook's Teacher Appreciation Luncheons
- Helping to organize the Willowbrook Athletic Booster Club's Silver and Blue Parents Night Out
- Constantly promoting Willowbrook on social media

As you can see, Drury is a tremendous Business Partner. We truly thank her for all she has done and continues to do for our students, families and the community.

We are always looking to develop more partnerships, and those who are interested can find information at www.dupage88.net/BusinessPartnerships.

5. Recognition of District 88 Successes

5.A. 88's Best

DISTRICT 88'S BEST

At the Board of Education meeting, we will be honoring two students as 88's Best for their Academic Performance.

Attached is information about Krishna Mistry from Addison Trail and Hannah Kenny from Willowbrook, the December 2024 honorees.

District 88's Best

Addison Trail High School



December 2024: Krishna Mistry

It is our privilege to recommend an exceptional young man for District 88's Best. Throughout his time at Addison Trail High School, he has consistently excelled academically while inspiring others as an outstanding student and leader. His dedication to success extends beyond the classroom through active participation in extracurricular activities, earning him admiration and respect from both teachers and peers. He is a genuine asset to District 88, and we are proud to recommend him for this award.

Krishna's country of origin is India and both of his parents are Indian. He is the eldest of three siblings; his sister is currently a junior, and his brother is a freshman. Krishna enjoys spending time with friends and family, listening to music, and playing video games.

Krishna spent his early childhood in Chicago before moving to Addison near the end of first grade. He attended Wesley Elementary and later Indian Trail for middle school, though his time there was disrupted by the COVID pandemic. At Addison Trail, he has been an active participant in athletics. He played soccer during his freshman and sophomore years, competed in cross country from his sophomore through senior years, and has been a member of the track and field team throughout his high school journey, from freshman to senior year.

Krishna's transition to high school was unique, as he was given the opportunity to attend Addison Trail High School for a math class. With the flexibility of Zoom during his eighth-grade year, he successfully managed classes at both schools by adjusting his schedule. When he officially started at Addison Trail as a freshman, Krishna transitioned smoothly, making friends and actively getting involved in school activities.

Krishna has been actively involved in a variety of clubs and organizations at Addison Trail. He has been a member of the Math Team and Key Club throughout all four years of high school. He joined the National Honor Society in his junior year and continued through his senior year. Krishna participated in Esports during his freshman and sophomore years and was a member of the Science Olympiad in his sophomore and

junior years. He contributed to the Health and Nutrition Club in his junior year and has been a Blazer Ambassador and a member of the Principal Advisory Committee during both his junior and senior years. Additionally, he participated in International Dance in his junior and senior years and joined Letterman's Club and Student Council his senior year.

Krishna has achieved several notable accomplishments throughout his academic and extracurricular journey. He qualified for the state competition during his freshman year at AT. Stepping out of his comfort zone, he joined I-Fest and performed on stage. He also showcased his programming skills by creating a Tic-Tac-Toe project in Java, featuring Player vs. Player mode and varying computer difficulty levels. Krishna was recognized as an Illinois Music Education Association (ILMEA) All-District Musician for District 9 in Orchestra. Additionally, he has achieved personal bests in both cross-country and track.

Krishna attributes his success to the significant influences of his family, friends, and teachers, including his two cross-country coaches. Krishna states that his "family gives me my foundations and my teachers enhance those foundations through challenging me in multiple subject areas. With my friends, I am able to problem solve, obtain new perspectives on things we do together, and create many memories."

Among his favorite memories, Krishna shares that "being part of the pit orchestra for the *Sound of Music* musical last year, going to the most recent Homecoming football game with a few friends, the bus rides I took with my teammates for cross-country, and taking a once-in-a-lifetime trip to Disney World with my friends to perform and have fun there as part of the Music Department."

After high school, he plans to spend as much time as possible with his family and friends before heading to college to major in computer science, focusing on either cybersecurity or artificial intelligence.

When asked...What words of advice would you give to incoming 9th-graders? Krishna states that his advice would be "to get involved and develop time management skills. Getting involved in clubs and sports helps you make friends with people who have similar interests, and it helps because finding friends in freshman year can be a daunting task. Developing time management skills will allow you to think carefully about how you want to allocate your time for tasks. By assessing each task's importance and duration, you will increase your productivity, improve decision-making skills, and improve your focus on goals, which are all very helpful not just in high school, but in the future as well."

Krishna identifies his biggest motivation as the fear of failure. He writes “When I learn something, I want to make sure I understand it thoroughly. When I get questions wrong, for example, I examine them to see why I made the errors I did to ensure that I do not make similar mistakes in the future.”

Matt Lindgren, Cross Country and Track Coach and former AP Computer Science teacher wrote, "Krishna is an amazingly thoughtful and driven student and will surely do great things after he graduates from AT!"

Alexander Stombres, Music Department Chair, wrote “Krishna Mistry has been a fantastic violist from his very first day in the Addison Trail Orchestra program. His exceptional musicianship, combined with his dedication and positive attitude, quickly established him as a leader in our orchestra. Krishna is not only someone his peers look up to but also someone they trust for guidance both musically and academically.

As an orchestra board member for three years, Krishna has played a key role in fostering an inclusive and supportive classroom environment. His commitment to ensuring the success of our program has been evident in his work ethic, collaborative spirit, and unwavering dedication.

Krishna's selection as a member of the Illinois Music Educators Association (ILMEA) Orchestra for two years signals his standing as one of the top violists in the state of Illinois. This prestigious accomplishment highlights his incredible talent and hard work.

Krishna is a respectful young man who strives for excellence in everything he does, and his impact on our orchestra community has been profound. It has been an absolute honor to work with him these past four years, and I am confident that he will achieve great success in all his future endeavors.”

James Ziebka, Track & Field Coach, stated that he “would like to congratulate Krishna on earning this most well-deserved honor. Throughout his career as a student-athlete, Krishna has been a model student-athlete. Krishna undoubtedly serves as a role model to so many of our underclassmen in the Track & Field program as he continually displays a unique ability to manage a healthy balance of academics and extracurriculars. Krishna is destined to accomplish much after his time at Addison Trail regardless of where life takes him next Fall. Congratulations!”

Anna McSweeney, English Honors Teacher, writes that “Khrisna was a delight to have in class during English 10 Honors. While reserved and quiet, he always had something poignant to add to our discussions. He worked extremely hard and took every opportunity to improve his skills. I remember one of his essays, which was fantastic,

and he still asked how he could improve; that's dedication and motivation that make him stand out."

Kira Bonk, an AP Physics teacher, shared that "Krishna is not only naturally gifted, he is an incredibly hard worker. I really appreciate the attention to detail that he has for everything he does. I am absolutely confident that Krishna will be successful after he graduates and I wish him the best!"

Dana Marine, a Counselor, wrote "Krishna is a fine young man. Of all the students I have taught/counseled throughout the years, Krishna ranks among the top. He is a balanced individual, whose hobbies and interests extend well beyond the walls of the classroom. While Krishna's intelligence, academic achievement, and co-curricular involvement are quite impressive, I am most impressed with Krishna's exceptional character. I can't wait to hear about all his future accomplishments."

Congratulations, Krishna, on this remarkable academic accomplishment! We are extremely proud of you and excited to see all the incredible things you will achieve in the future. It is truly an honor to call you a Blazer!

DISTRICT 88'S BEST

Hannah Kenny

The Senior Class of 2025 at Willowbrook High School continues to leave a legacy for future Warriors. An outstanding example is Hannah Kenny, who has served as a leader, mentor, and example for classmates as a result of her commitment, work ethic, and dedication to success. She excels academically and beyond the classroom, leading by example throughout Willowbrook High School. Her participation in student activities, athletics, and school events further identify Hannah's commitment to exceeding expectations. As a result of her commitment to success, Hannah has earned the recognition of being named as one of DuPage High School District 88's Best.

Hannah's abilities and talents are evident throughout Willowbrook High School.

Liz Zwart, Math Teacher, says, "Hannah is amazing both athletically and academically. She soars in both arenas due to her hard work, dedication, self motivation, can do attitude, intellect, and extreme desire to succeed. Hannah pushes herself constantly to achieve even more than the day before. Her quick math thinking skills, problem solving grit, and team leadership were evident on a daily basis in my class. Hannah is going to be a success in her future and make Willowbrook proud!"

English Teacher Mike Sullivan adds, "Hannah was always a tremendously positive presence in class. She was always willing to participate and share her experiences in a way that enriched the experience of her fellow students."

Dan Fliegel, English Teacher, includes, "Hannah did great work all year long in AP English Language and Composition, during her junior year. Hannah brought positive energy to the classroom no matter what was the subject of the day. She is a careful and critical reader of texts and an effective writer, as well as a kind and collaborative group member. Thanks, Hannah!"

Physical Education Department Head, Mike Haussmann, states, "Hannah has been an outstanding contributor in our Leadership Training program. She works well with others, understands our class content and conscientiously completed all of her assignments. This year, Hannah has changed to our Online Individualized Fitness class, and she has continued her excellence in both class participation and completion of all class assignments and

assessments. I'm so proud of this Warrior!"

Irene Mason, Social Worker, includes, "Hannah is an exceptional student, and throughout her four years at Willowbrook she has shown her tremendous ability to excel in all of her academic endeavors and maintain excellent grades across a rigorous course load. In addition to her work in her classes, she has dedicated herself to serving the community through volunteer work, taking on leadership roles in numerous honor societies and clubs, and leading our school volleyball team to multiple conference and playoff championships. Her ability to balance academic excellence with a full commitment to extracurriculars, speaks to her incredible work ethic and her great time management skills. As a volleyball player, she has achieved national recognition for her talent and determination, solidifying her place as one of the top ranked seniors in the country. I'm confident that Hannah's hard work and perseverance will continue to shine as she continues her academic and athletic career at the University of Louisville, where she will undoubtedly continue to make a positive impact both in the classroom and on the court."

As a student, Hannah has consistently pursued the most rigorous courses available at Willowbrook High School. She will finish her high school career (this month) having enrolled in and successfully completed 9 Advanced Placement courses as well as multiple Honors, college credit earning, and dual credit courses. Hannah has been recognized as an AP Scholar with Distinction, Illinois State Scholar, and has earned Distinct Honor Roll status each semester of her high school career. She has been inducted to the National Honor Society, National English Honor Society, Math Honor Society, and Civitas (Social Studies Honor Society), and has been recognized as the Outstanding Student for the Physical Education Department.

Beyond the classroom, Hannah is visible in multiple leadership and mentoring roles throughout Willowbrook High School. She is and has been an active member of our Principal Student Leadership Team, Varsity Club, Best Buddies, Student Council, and our Student Athletic Leadership Team. As a student athlete,

Hannah has also participated in Girls Volleyball, Basketball, and Softball while at Willowbrook, earning All-Conference status in each. Volleyball being her first passion, she led our team to a 3rd Place finish in the 2023 IHSA State Championship tournament, has been recognized as an All-Area player for 4 years, All-State and All-American player during her time at Willowbrook.

Hannah plans to continue her education and athletic career at the University of Louisville in January. She plans to study Business or Finance and will be playing volleyball for the number 4 ranked team in the country.

Willowbrook High School is proud and honored to recognize Hannah Kenny for

her success, both academically and beyond the classroom, and for exemplifying what it means to be one of District 88's Best!

5.B. State Level Recognition

STATE AND NATIONAL RECOGNITIONS

The Principal from Addison Trail and Willowbrook High Schools will present the students who have received a State and/or National Recognition from fall of 2024.

Addison Trail:

Erin Parker	Flag Football	Chicago Bears 3rd Team All-State

Willowbrook:

Janaeda Abreu	Flag Football	Elite 8 - State Qualifier
Leigh Bernardo	Flag Football	Elite 8 - State Qualifier
McKenzie Edison	Flag Football	Elite 8 - State Qualifier
Lily Macias	Flag Football	Elite 8 - State Qualifier
Liz Pettinger	Flag Football	Elite 8 - State Qualifier
Marli Smrz	Flag Football	Elite 8 - State Qualifier
Carson Rieger	Flag Football	Elite 8 - State Qualifier
Ella Stimac	Flag Football	Elite 8 - State Qualifier
Isabella Gionnatti	Flag Football	Elite 8 - State Qualifier
Rika Holandi	Flag Football	Elite 8 - State Qualifier
Analise Beres	Flag Football	Elite 8 - State Qualifier
Jada Langston	Flag Football	Elite 8 - State Qualifier
Nani Gusman	Flag Football	Elite 8 - State Qualifier
Kendall Medinger	Flag Football	Elite 8 - State Qualifier
Loralai McIntyre	Flag Football	Elite 8 - State Qualifier

Janelle Adams	Flag Football	Elite 8 - State Qualifier
Naomi Campbell	Flag Football	Elite 8 - State Qualifier
Ally Rovansek	Flag Football	Elite 8 - State Qualifier
Alex Suggs	Flag Football	Elite 8 - State Qualifier
Jaz Gatlin	Flag Football	Elite 8 - State Qualifier
Meri Sutton	Flag Football	Elite 8 - State Qualifier
Daisy Trujillo	Flag Football	Elite 8 - State Qualifier
Mia Grochowski	Flag Football	Elite 8 - State Qualifier
Olivia Oskiewicz	Flag Football	Elite 8 - State Qualifier
Kristin Woods	Flag Football	Elite 8 - State Qualifier
Marli Smrz	Flag Football	Chicago Bears 1st Team All-State
Leigh Bernardo	Flag Football	Chicago Bears 1st Team All-State
KJ Rhodes	Tackle football	IHSFCA 1st Team All-State
Amelie Ojeda	Cross Country	IHSA 5th Place (All-State)
Hannah Kenny	Volleyball	IVCA 1st Team All-State
Josephine Parkinson	ArtConnectED's	2nd place Art Throwdown

6. **Petitions and Hearings** It is the practice of this Board of Education to provide a place on the agenda for and welcome comments and suggestions from the public. The School Board will allocate an overall minimum of 30 minutes for public participation. During public participation, there will be a 20-minute minimum total length of time for any one subject. The time for any one person to address the Board during public participation shall be limited to five minutes.

*To submit a public comment please use the
provided link: www.dupage88.net/BoardMeetingCard*

7. **Public Hearing on the 2024 Tax Levy**

Date: December 3, 2024
To: Dr. Jean Barbanente
From: Mr. Ryan Domeracki
RE: Public Hearing – 2024 Property Tax Levy

The public hearing for the 2024 property tax levy is scheduled to be held at 7:00 p.m. during the board meeting December 9, 2024. The following is a general script to assist the Board with presenting said levy.

Public Hearing on the Proposed Property Tax Levy for the Year 2024

The President of the Board requests a motion to open the hearing and a second, then roll call vote. Once approved by board members in attendance – Board President declares the meeting open for the public hearing of the proposed property tax levy for the year 2024, in compliance with the Truth in Taxation Law. Public notice of this public hearing was published in the Daily Herald the 29th day of November 2024 and all information was posted to the district website since November 12, 2024.

Dr. Barbanente and Mr. Domeracki are requested to update the Board on any changes that have taken place since the proposed tax levy was reviewed at the November 11, 2024 board meeting. In addition, in accordance with the new law (Public Act 102-0895) effective with the 2022 tax levy, we will review the district cash reserve balances and any obligations for said funds.

Board members are given the opportunity to ask questions or submit comments.

The audience is given the opportunity to ask questions or submit comments.

Following the question and answer period(s) the public hearing on the proposed 2024 tax levy a request for motion to close the hearing, second and roll call vote.

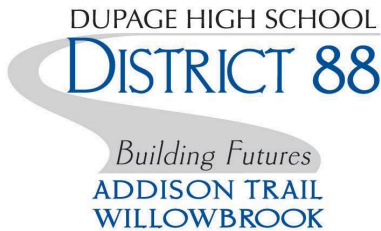
Once approved by board in attendance, Board President mentions said tax levy is set for board action later in the meeting.

- 7.A. Motion to Open Hearing
- 7.B. Comments and Discussion
- 7.C. Motion to Close Hearing

8. **Motion To Establish Consent Agenda**

Board members may request to move a consent agenda item to the discussion or action portion of the agenda.

- 8.A. Approve meeting minutes from November 11, 2024 through November 18, 2024.
 - 8.A.1) Minutes of the October 8, 2024 Building and Grounds meeting.



District Office
Buildings & Grounds Committee Meeting
10/08/2024

Start Time - 6:34 PM

Attendees: Dr. Jean Barbanente, Mr. Ryan Domeracki, Ms. Olga Davis, Dr. Dan Krause, Mr. George Demarakis, Ms. Amy Finnegan, Mr. Dan Olson, Ms. Jean Taylor, Ms. Diana Stout, Ms. Donna Cain, Ms. Gail Galivan, Mr. Jack Andrews, Ms. Christine Poirier, Mr. Tom Manka

- 1. Call To Order**
- 2. Pledge of Allegiance**
- 3. Roll Call**
- 4. Petitions and Hearings**

5. Discussion Items

A. Green House Update

Mr. Manka gave an update on the Green House project. The project has been completed at Addison Trail. We are waiting on the coolers to arrive by the end of next week for the project to be complete at Willowbrook. Dr. Krause mentioned that students are excited for the updates and have inquired about starting a Garden Club at Willowbrook.

B. Culinary Arts Renovation Update

Mr. Domeracki gave an update on the Culinary Arts renovation project. It is about five to six weeks out from substantial completion. Target date is November 15th. There was an issue with the epoxy flooring. They will be removing the high gloss finish and replacing it with a satin finish. The verticals also need some additional work. This shouldn't halt the rest of the work being done. Once all the furniture is installed it may not be as noticeable. But we still want it to be a job well done. Mr. Manka added that the commercial equipment will be installed starting October 21st. Three quarters of the counters have already been installed. Bringing up the stovetop ovens to install as well. In the Cafe area we are adding the rolling door. Everything is currently on schedule. The partition wall is also coming in as well this week. Mr. Andrews will plan to have meetings with his team every Wednesday to have a plan on how we want to proceed with the cafe.

C. Cell Tower Update

Mr. Domeracki gave an update on the cell tower. A meeting with a RF consultant had to be rescheduled due to business issues with the consultant's business. The intent is to discuss the process for taking RF readings and how best to monitor both inside and outside the building. More to come as we get more information. Dr. Barbanente mentioned that there isn't a standard for the readings like we had for the turf fields (e.g. G-Max), however, we will consider the RF readings because we don't know what might change. Ms. Galivan asked for clarification of the addendum to the lease agreement. Mr. Domeracki answered that the purpose of the addendum

is to take the first ten years of rent money upfront in a lump sum. Ms. Galivan also inquired about the location of the tower, and if it had moved. Dr. Barbanente explained that the change in location is still within the proximity of the original contract so there would be no addendum required for that. There were other questions brought forward regarding the cell tower construction and use. Mr. Domeracki would work with the representative from TowerCo for answers to those questions and will report back.

D. 2025-2026 Projects

Mr. Domeracki gave an update on what the planned 2025-2026 projects would look like. They will include the Addison Trail practice field turf, the Willowbrook Auditorium catwalk and lighting, DLP, and the hot water tank. For the Auditorium, the bid went live last week. Mr. Demerakis added that a pre-bid meeting was held and that about 12 companies showed. The opening will be on October 17th and should have a recommendation after that for the next meeting. He also stated that the DLP bid will also be out soon and that engineers are currently looking at solutions for the hot water tank. Currently in the investigation stage. Arcon is currently finishing up the facility report. Most items have been identified and cost. Will review with the administration before bringing it to the committee. Ms. Galivan asked if the changes being made to the auditorium would change the acoustics. Mr. Demerakis answered that Grand Stage is looking more into it, but does not expect any big changes.

6. Other items and Building Reports

Mr. Olson asked about the concrete leading up to the Willowbrook Stadium. Mr. Manka stated that those are being addressed. Ms. Cain also asked if more rock needed to be added. Mr. Manka will look into it. Mr. Manka gave an update on the varsity baseball fields. He stated that they had been overgrown with crabgrass and weeds, a maintenance issue. He brought in some consultants to look at options to rejuvenate the space. They could be replaced with new sod, or a longer process would be to reseed. Could potentially start next Monday. Any old sod removed can be used as mulch to use as fertilizer in other areas, almost like a compost. Mr. Olson asked if the resodding was just the infield, Mr. Manka confirmed yes. Mr. Olson also asked if the crabgrass had gone onto the grass field. Mr. Manka confirmed yes, but that it will be removed. Ms. Finnegan asked if there was an irrigation system, and Mr. Manka confirmed that yes we have that.

Dr. Krause added that the softball field looks fantastic after being rejuvenated. We have also installed some donated speakers that have been mounted at the football stadium. He is also looking into creating a storage area for the new geometry class, so that bigger projects can be built, such as sheds. He had also had some thoughts about possibly moving the softball field to the backfield so we have a more permanent closed area. Would help secure the area. He added that next weekend is also the state flag football games which will be held at Willowbrook. We recently had the bleachers power washed, another rejuvenation if you will.

Mr. Andrews is going through the internal building requests which are due at the end of the month. Currently have the geometry space and tech office update on the list. Currently having stadium sound installed and should be ready for homecoming. They also installed the second 98 inch video monitor in the commons area.

Ms. Galivan asked about LED lighting. Mr. Manka responded that Twin will be looking over numbers, currently there is Comed incentive to change out fixtures. Mr. Manka also added that

there had been a bed bug inspection at the district office as two bugs had been reported. Had the inspection done and no bugs were found. We have protocols in place, such as bagging items.

7. Public Comments

8. Adjournment

End Time - 7:30 PM

President, Board of Education

Secretary, Board of Education

Attest: _____

8.A.2) Minutes of the November 11, 2024 Finance Committee meeting.

Finance Committee Meeting

November 11, 2024, 6:00 PM
District Administrative Offices Board Room

Minutes

Start Time - 6:11pm

Attendees: Ms. Donna Cain, Ms. Jean Taylor, Ms. Diana Stout, Ms. Gail Galivan, Mr. Dan Olson, Dr. Jean Barbanente, Ms. Olga Davis & Mr. Ryan Domeracki

1. Intergovernmental Agreement Concerning Village of Villa Park St. Charles Road Commercial Corridor TIF District with Respect to Student Tuition Payments

Mr. Domeracki recapped the previous presentation from the September 5th Finance Committee by the Village of Villa Park as it relates to their proposed project, The Union, which is to construct an apartment building along Villa Ave. in Villa Park. Mr. Domeracki shared with the committee the proposed language that District 45 had worked with their attorney on for a clawback provision. This provision would ultimately make the District whole as it relates to student tuition payments should this development generate more students for District 88 than anticipated.

Adjournment - 6:27pm

President, Board of Education

Secretary, Board of Education

Attest: _____

8.A.3) Minutes of the November 11, 2024 Board meeting.



Board of Education

Board of Education Meeting

Monday, November 11, 2024

District Administrative Offices Board Room

2 Friendship Plaza

Addison, Illinois 60101

7:00 PM

Minutes

Donna Craft-Cain:	Present
Amy Finnegan:	Present
Gail Galivan:	Present
Dan Olson:	Present
Chris Poirier:	Present
Diana Stout:	Present
Jean Taylor:	Present

1. Call To Order

Mrs. Cain called the meeting to order at 7:30 p.m.

Pledge of Allegiance

2. Roll Call

Others present: Barbanente, Bolden, Domeracki, Davis, Tsagalis, Brink, Krause, Andrews, Petrbok, community members

Move to amend the agenda, strike item 6A. 3. Minutes of the October 8, 2024 Building and Grounds Committee minutes and item 8. C. Intergovernmental Agreement Concerning Village of Villa Park St. Charles Road Commercial Corridor TIF District with Respect to Student Tuition Payments. This motion, made by Amy Finnegan and seconded by Dan Olson, Passed.

Donna Craft-Cain: Yea

Amy Finnegan: Yea
Gail Galivan: Yea
Dan Olson: Yea
Chris Poirier: Yea
Diana Stout: Yea
Jean Taylor: Yea
Yea: 7, Nay: 0

3. **Recognition of District 88 Successes**

A. 88's Best

88's Best Students Valentina Uribe Gonzalez from Addison Trail and Eliana Torres from Willowbrook were recognized for November. The students were congratulated on their many accomplishments. The students thanked the Board, their teachers, and their families for their support.

B. Recognition of Doctorate

The District 88 Board of Education, along with the District 88 administration, recognized and congratulated District 88 Student Success Coordinator VaLarie Humphrey for earning her doctoral degree. The board presented Humphrey with a memento in honor of her dedication and commitment to enhancing the educational environment for the students, staff and community of District 88.

C. School Board Members Day and American Education Week 2024-25

The administration recognized American Education Week and School Board Members Day. Messages of appreciation were shared along with proclamations from the villages of Addison, Lombard and Villa Park. The administration thanked District 88 staff and school board members for their passion, dedication and service.

The board took a break at 7:39 p.m.

The board reconvened at 7:52 p.m.

Roll Call

Donna Craft-Cain: Present
Amy Finnegan: Present
Gail Galivan: Present
Dan Olson: Present
Chris Poirier: Present
Diana Stout: Present
Jean Taylor: Present

Others present: Barbanente, Bolden, Domeracki, Davis, Tsagalis, Brink, Krause, Andrews, Petrbok, community members

Ms. Cain moved the discussion item 8B.

Discussion Item

8. B Student Success Coordinator Update

Student Success Coordinator, Dr. VaLarie Humphrey, presented the first semester's significant strides in supporting student success initiatives at Willowbrook and Addison Trail. Collaborative efforts with staff have enhanced student engagement, while targeted interventions and resources provided have fostered a more inclusive and supportive environment.

4.

Petitions and Hearings

There were no public comments.

5.

Motion To Establish Consent Agenda

Move to establish the consent agenda. This motion, made by Amy Finnegan and seconded by Dan Olson, Passed.

Donna Craft-Cain: Yea

Amy Finnegan: Yea

Gail Galivan: Yea

Dan Olson: Yea

Chris Poirier: Yea

Diana Stout: Yea

Jean Taylor: Yea

Yea: 7, Nay: 0

A. Approve meeting minutes from October 7, 2024 through October 29, 2024.

1) Minutes of the October 7, 2024 Board meeting.

2) Minutes of the October 7, 2024, Closed Session Board meeting. **(Closed Session tab)**

~~3) Minutes of the October 8, 2024 Building & Grounds meeting.~~

4) Minutes of the October 24, 2024 Joint Board meeting.

5) Minutes of the October 28, 2024 Board meeting.

6) Minutes of the October 28, 2024 Closed Session Board meeting. **(Closed Session tab)**

7) Minutes of the October 29, 2024 Wellness Committee meeting.

B. Financial Reports

- 1) List of Bills- October 2024
- 2) List of Bills- Vendor checks from October 25, 2024- November 6, 2024
- C. Construction Project Pay Application #5 – Culinary Arts Renovation
- D. Construction Project Final Pay Application – CTE HVAC Equipment Installation
- E. Fundraiser(s) Exceeding \$1,000
 - 1) Willowbrook Wrestling will sell online discount offers. The proceeds will be used to purchase spirit wear, and meals for the athletes and will help lower the costs for wrestling camp.
- F. Donation
 - 1) Upstaging Lighting & Transport donated \$4,200 in lighting fixtures (4 Used Clay Paky Mythos 2) to the Addison Trail High School Theater.
 - 2) The DuPage County Farm Bureau donated \$1,500 to the Addison Trail High School Science Department.

G. Personnel

CLASSIFIED STAFF APPOINTMENT:

Katelyn May

Addison Trail Building Substitute

Salary:\$8,970.00 (prorated)

Effective: October 29, 2024

Marilia da Silva

Addison Trail Literacy Teacher Assistant

Salary:\$15,198.40 (prorated)

Effective: November 11, 2024

CLASSIFIED STAFF CHANGE IN STATUS:

Veronica Chaidez

From Addison Trail Building Assistant Level II- Guidance Secretary to Addison Trail Administrative

Assistant Level IV- Administrative Assistant to the Assistant Principal for PPS.

Effective: November 04, 2024

CLASSIFIED STAFF RETIREMENT:

Maryellen Marisie

Addison Trail Library Media Center Teacher Assistant

Effective Date: June 30, 2026, at which time Maryellen will have completed 19 years of service with

District 88.

REVISED CLASSIFIED STAFF RESIGNATION:

Mariana Jimenez

6. Motion To Approve Consent Agenda

Move to approve the consent agenda. This motion, made by Amy Finnegan and seconded by Dan Olson, Passed.

Donna Craft-Cain: Yea

Amy Finnegan: Yea

Gail Galivan: Yea

Dan Olson: Yea

Chris Poirier: Yea

Diana Stout: Yea

Jean Taylor: Yea

Yea: 7, Nay: 0

7. Separate Action Items

A. Proposed Property Tax Levy 2024

Move to adopt the resolution regarding estimated amounts necessary to be levied for the tax year 2024. This motion, made by Amy Finnegan and seconded by Dan Olson, Passed.

Donna Craft-Cain: Yea

Amy Finnegan: Yea

Gail Galivan: Yea

Dan Olson: Yea

Chris Poirier: Yea

Diana Stout: Yea

Jean Taylor: Yea

Yea: 7, Nay: 0

B. ISBE School Maintenance Matching Grant Program

Move that the Board of Education authorize the administration to prepare and submit the application to the Illinois State Board of Education School Maintenance Program Grant for the hot water heater replacement work at Addison Trail. This motion, made by Amy Finnegan and seconded by Dan Olson, Passed.

Donna Craft-Cain: Yea

Amy Finnegan: Yea

Gail Galivan: Yea

Dan Olson: Yea

Chris Poirier: Yea

Diana Stout: Yea
Jean Taylor: Yea
Yea: 7, Nay: 0

~~C. Intergovernmental Agreement Concerning Village of Villa Park St. Charles Road Commercial Corridor TIF District with Respect to Student Tuition Payments~~

8. Discussion Items

A. Illinois School Report Card / 2024 Strategic Plan Dashboard Review

Mrs. Yvonne Tsagalis, Assistant Superintendent for College and Career Readiness, shared information on the most recent release of the 2024 Illinois School Report Card as well as the Strategic Plan Dashboard November update.

Board member Christine Poirier asked in regards to the Illinois School Report Card benchmarks, why is the Illinois benchmark higher than the national benchmark?

Dr. Krause replied that past administration at the state level felt it was important to have higher scores for the College Board. Illinois administers tests to all students while generally most students nationally take the SAT for the purpose of college admissions. Dr. Krause added that schools display both benchmarks on the Illinois School Report Card and the state is currently looking to revise the benchmark as Illinois transitions to the ACT test.

Board member Diana Stout asked why the state average for school attendance days is listed for some school districts at 176 and 178 for district 88, should this be 180 days?

Dr. Barbanente replied that 176 days is the minimum school days legally required however district 88 has 180 days minus institute days.

9. School Recognition

Addison Trail -Mr. Andrews reported:

- Congratulations to the Theatre program for a successful production of their fall play.
- The German exchange students departed last week.
- FAFSA line-by-line completion assistance is December 3rd.
- Veterans Day assembly took place last Friday followed by a luncheon.
- The Padres Latinos meeting is tomorrow night.
- CAC Wednesday at 6:30 pm
- BLACKtopia takes place this Saturday, November 16th.
- The girl's bowling fundraiser is Sunday, November 17th. Details can be found [here](#).
- Blood drive next Thursday 7:30 am-1:30 pm in the Field House at Addison Trail.
- There is no late start on Monday, November 25th, Tuesday, November 26th is an early release.
- Winter Jazz Ensemble takes place on Tuesday, November 6th.

- I-fest first week back from Thanksgiving break with presentations from staff and community members followed by the International Dance Friday at 7 pm and Saturday at 5 pm.
- The Transition Presentation on ABLE Accounts and Special Needs Trusts is on Wednesday, November 20th.

ATHLETICS

- Nathan Gunderson represented Addison Trail at this year's cross-country state meet this past weekend. Nathan is only a sophomore to compete.
- Winter sports are underway which is hard to believe. Competitions for girl's basketball begin as early as next week.

Willowbrook- Dr. Krause reported:

- Congratulations to the Speech Team for taking fourth place out of 23 schools at the first tournament of the 24-25 season on 11-2-2024 at Joliet West HS.
- Our 8th Grade Parent Nights continue as we welcome the Class of 2029 during their transition to Willowbrook High School. The dates are included below and current WBHS students attend to share their experiences with our future Warriors. Each meeting begins at 7:00 PM as we prepare for the Class of 2029 for their transition to Willowbrook High School.
- **8th Grade Parent Nights:**
Wednesday, October 23, 2024 @ Jackson Middle School
Wednesday, October 30, 2024 @ Jefferson Middle School
Wednesday, November 6, 2024 @ Albright Middle School
Monday, November 18, 2024 @ Willowbrook High School

ATHLETICS

- **Girls Cross Country** - Congratulations to Amelie Ojeda on her 5th Place finish and personal best time of 16:40.6!! Amelie is the first Willowbrook Female Runner to earn All-State on a 3 mile course! She is the first Warrior Female runner to earn All-State since Jenni Goebel in 1999! Amelie also ties for the highest finish in school history for Girls Cross Country!
- **Boys Cross Country** - Congratulations to Senior Adriano Quintero on competing in this past weekend's IHSA State Championship Meet running a three mile time of 16:12.90
- **Girls Swimming** - Congratulations to Senior Audrey Morgan on winning the Sectional Championship in the 500 yard freestyle and qualifying for this upcoming weekend's State Championship Meet?
- **Boys Tackle Football**
- **Winter Sports Registration** - Winter Sports Registration is now open! We are offering the following sports this Winter: Basketball (Boys & Girls), Bowling (Boys & Girls), Competitive Cheerleading (Boys & Girls), Competitive Dance (Girls), Gymnastics (Girls), Swimming (Boys), and Wrestling (Boys & Girls). Here is the link to register: <https://manage.snap.app/register/willowbrook>

- **Upcoming Tryouts** - Tryouts for Boys Basketball, Girls Gymnastics, Boys Wrestling, and Girls Wrestling began today.
- **College Signing Day** - Wednesday, November 13

IMPORTANT DATES

November 14 to 16	Fall Musical
November 15	Kiwanis Spaghetti Dinner
November 18 to 22	American Education Week
November 27 to 29	No School
December 3 to 5	8th Grade Step-up Days
December 12	Outstanding Student Breakfast

10. **Board Member Report(s) / Future Agenda Items**

Board member Jean Taylor reported that the sophomore boys football team played in a flag football tournament at Halas Hall and were recognized for their win prior to the Chicago Bear's game.

11. **Superintendent's Report**

There was no report.

12. **Public Comments**

There were no public comments.

13.

Announcements:

Board of Education Meeting: Monday, December 9, 2024, 7:00 p.m., District Boardroom located at District Administrative Offices, 2 Friendship Plaza, Addison, IL 60101.

Board of Education Meeting: Monday, January 13, 2025, 7:00 p.m., District Boardroom located at District Administrative Offices, 2 Friendship Plaza, Addison, IL 60101.

14. **Closed Session Meeting**

There was no closed session.

15. **Adjournment**

Move to adjourn. This motion, made by Amy Finnegan and seconded by Dan Olson, Passed.

Donna Craft-Cain: Yea

Amy Finnegan: Yea

Gail Galivan: Yea

Dan Olson: Yea
Chris Poirier: Yea
Diana Stout: Yea
Jean Taylor: Yea
Yea: 7, Nay: 0

The board meeting ended at 8:48 p.m.

President, Board of Education

Secretary, Board of Education

Attest: _____
Date

District 88 Strategic Plan

1. **Teaching and Learning:** Advancing excellence for all through culturally responsive curriculum, instruction, assessment practices, programming, resources and services.
2. **Student Voice, Climate and Culture:** Advancing excellence for all through a culture of inclusion and belonging, where all students feel safe, seen, heard, valued and respected.
3. **Family and Community as Agency:** Advancing excellence for all through family and community partnerships, expanding authentic opportunities and experiences for students.

8.A.4) Minutes of the November 12, 2024 Building & Grounds meeting.

Board of Education

Building and Grounds Committee Meeting

Tuesday, November 12, 2024

District Administrative Offices Board Room

2 Friendship Plaza

Addison, Illinois 60101

6:30 PM

Minutes

1. **Call To Order**

Time: 6:38 p.m.

2. **Pledge of Allegiance**

3. **Roll Call - Stout, Finnegan, Poirier, Olson, present**

4. **Roll Call taken again 6:50 p.m. - Cain, Galivan, Stout, Finnegan, Poirier, Olson present**

5. **Others present - Dan Boyle, Jason Woodward, George Demarakis, Robert Palmer, Kathi Robertson, Dan Krause, Olga Davis, Tom Manka, Ryan Domeracki, Jean Barbanente, & Jack Andrews**

6. **Petitions and Hearings - none**

7. **Discussion Items**

A. Cell Tower - [Cell Tower Timeline and Information](#)

Ryan Domeracki provided a summary of the cell tower lease agreement beginning back in October of 2022 and sharing the current amendment that will be presented to the Board in December outlining the "up front" payment to allow the district to put the funds towards a project at Willowbrook High School. Construction is scheduled to begin sometime during the first quarter of next year (2025). All documents that were shared are linked below, these documents include the original land lease agreement, the original drawing plan, the first proposed amendment regarding the "up front" payment, the revised location, another document showing the modified location, and Comlink's analysis with their testing proposal:

<https://drive.google.com/file/d/1zo0fVh8b3jHVI1Tf8c5AlraWq96a3bw2/view?usp=sharing>

TowerCo explained that ATT has been authorized by the federal government to carry FirstNet, which will prioritize first responder calls at all times. Verizon and other companies have versions of this, but they are not subsidized by the federal government. Questions were asked to TowerCo, Arcon (and their engineers), and Comlink by Board member Galivan related to the structural integrity of the construction of the tower, exposure due to the frequency, and the District's liability related to potential illness, or collapse of the tower. TowerCo stated that their state-licensed engineers have signed off on the construction plans and all regulations have been followed. They mentioned that soil borings had already been taken and that their foundation of choice was a "drill-shaft" foundation, which they described as drilling a deep 8' circumference hole and filling it with rebar and concrete. They gave several examples of how towers have withstood extreme winds, including hurricanes, and not collapsed. They have indicated that the tower is built to withstand 115 mph winds in 3-second bursts with $\frac{3}{4}$ inch of ice. They explained the design of the tower and how it is designed to collapse upon itself within the contained area. Arcon stated that their contracted engineers have reviewed the construction plan and found no concerns related to the design. Comlink stated that the exposure risk lies with the devices that people hold close to their bodies such as cell phones. The further the tower, the harder our devices work to find a signal and the more exposure risk to the person. He stated that the distance of the logarithmic breakdown of the frequencies in general does not provide any risk to people who are 25 feet or more away from the tower. Testing will ensure that the frequencies are breaking down the way they should be, but will likely not indicate that the frequencies are above FCC allowable limits.

TowerCo agreed to add language to the amendment that specifies that frequencies must remain under the FCC guidelines and they also agreed to add language that they will perform and share with us their annual structural inspections of the tower to ensure the integrity is maintained. TowerCo mentioned that the tower is visited every 6 months for an inspection.

Board member Galivan asked what would happen if TowerCo was no longer in business. TowerCo responded that by federal law, the tower cannot be abandoned. Likely, the carrier or other communication tower company would take it over or absorb the tower.

B. Summer 2024 Project Updates

Ryan Domeracki gave an update that the Willowbrook Greenhouse work has been completed. Tom Manka mentioned that there were some in-house items the buildings and grounds department are looking to complete over the winter. Ryan Domeracki gave an update regarding the Addison Trail Culinary Renovation project. The update included the timeline remaining for the project, that a punch list walkthrough has been completed, and that we will be losing the foreman for this project at the end of this week (11/15). In addition, he mentioned that this project has a liquidated damages clause of \$500 for every day beyond the substantial completion date that the project is not finished.

C. ATHS Auditorium All- State Performance

Ryan Domeracki brought to the committee the ask of installing a company switch in the Addison Trail auditorium for the upcoming school year. It was mentioned that the Addison Trail director was selected to direct the All-State Performance and the needs that accompanied this performance. Discussion was held regarding whether or not this was going to be a part of the long-range planning, Arcon indicated that it was. The decision was made to move forward with acquiring this company switch as a summer 2025 project.

8. **Other items and Building Reports**

Ryan Domeracki gave an update on the DLP project, indicating that the bid is currently on the street. There will be a pre-bid meeting scheduled for 11/19 and that bids would open on 11/26. George Demarakis gave an update on the health life safety plan/long-range facility plan. He mentioned that the first draft of the plan would be ready for the administration to review next Tuesday (11/19). A question was raised regarding when the board would see the report. He responded that it would most likely be in January.

Ryan Domeracki mentioned that Willowbrook is being considered as the host of the Islamic Games for this upcoming August. Dr Barbanete mentioned that there were still some logistical questions that we are looking to have answered before making a commitment, as this would be one of, if not the, largest event held at the school. Dr. Barbanente also mentioned that the Addison Park District gave notice on 11/11 that they had intentions of terminating the intergovernmental agreement regarding the Army Trail Nature Center. Dr. Barbanente did not have any further information at this time to share with the committee but indicated that she will be following up to learn more.

9. **Public Comments- There were no comments.**

10. **Closed Session Meeting - 8:45 p.m.**

Move to enter into closed session. Motion- Dan Olson, 2nd- Amy Finnegan

Motion approved- Galivan, Olson, Stout, Finnegan, Poirier, Taylor, Cain

A. Litigation, when an action against, affecting or on behalf of the particular public body has been filed and is pending before a court or administrative tribunal, or when the public body finds that an action is probable or imminent, in which case the basis for the finding shall be recorded and entered into the minutes of the closed meeting. 5 ILCS 120/2(c)(11).

B. The setting of a price for sale or lease of property owned by the public body. 5 ILCS 120/2(c)(6).

11. **Reconvene To Open Meeting 9:29 p.m.**

12. **Roll Call - Galivan, Olson, Stout, Finnegan, Poirier, Cain present**

Others present: Barbanente, Boyle, Domeracki

13. **Adjournment 9:30 p.m.**

Move to adjourn. Motion- Amy Finnegan, 2nd- Chris Poirier

Motion approved- Galivan, Olson, Stout, Finnegan, Poirier, Taylor, Cain

President, Board of Education

Secretary, Board of Education

Attest: _____
Date

District 88 Strategic Plan

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- 8.A.5) Minutes of the November 12, 2024 Closed Session Building & Grounds meeting.
- 8.A.6) Minutes of the November 18, 2024 Special Board Officers meeting.



Board of Education
Special Board Officer's Meeting

Monday, November 18, 2024
District Administrative Offices Board Room
2 Friendship Plaza
Addison, Illinois 60101
6:30 PM

Minutes

1. Call To Order

Time: 6:40 p.m.

2. Roll Call - Barbanente, Cain, Olson, Finnegan

3. Petitions and Hearings - none

4. District direction and communication efforts for 2024-2025 and 2025-2026

Board norms and protocols were reviewed including a reminder that individual board members' questions should be shared with the whole board and only a board majority should direct the work of the administration.

Dr. Barbanente shared the district direction related to new courses, new program proposals, upcoming review of graduation requirements, and upcoming administrative and support staff recommendations. Timelines for the review of facility projects and potential referendum in 2026 were also discussed. Concerns over the WB auditorium sound system were shared.

5. Public Comments - none

6. Closed Session

Time: 8:18 p.m.

- A. The appointment, employment, compensation, discipline, performance, or dismissal of specific employees, specific individuals who serve as independent contractors in a park, recreational, or educational setting, or specific volunteers of the public body or legal counsel for the public body, including hearing testimony on a complaint lodged against an employee, a specific individual who serves as an

independent contractor in a park, recreational, or educational setting, or a volunteer of the public body or against legal counsel for the public body to determine its validity. However, a meeting to consider an increase in compensation to a specific employee of a public body that is subject to the Local Government Wage Increase Transparency Act may not be closed and shall be open to the public and posted and held in accordance with this Act. 5 ILCS 120/2(c)(1).

B. Collective negotiating matters between the public body and its employees or their representatives, or deliberations concerning salary schedules for one or more classes of employees.

C. Security procedures, school building safety and security, and the use of personnel and equipment to respond to an actual, a threatened, or a reasonably potential danger to the safety of employees, students, staff, the public, or public property. 5 ILCS 120/2(c)(8)

Reconvene to open session

7. Roll Call - Barbanente, Cain, Olson, Finnegan

Time: 8:50 p.m.

8. Adjournment

Time: 8:50 p.m.

President, Board of Education

Secretary, Board of Education

Attest: _____
Date

District 88 Strategic Plan

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8.A.7) Minutes of the November 18, 2024 Closed Session Special Board Officers meeting.

8.B. Financial Reports

8.B.1) List of Bills- Vendor checks from November 7, 2024- December 4, 2024

TO: Dr. Jean Barbanente
Board of Education

DATE: December 8, 2024

FROM: Mrs. Olga Davis

RE: **List of Bills – Vendor Payments from November 7 – December 4, 2024**

Attached for approval to release is a list of payments to vendors for the period of November 7 – December 4, 2024 in the total amount of \$3,384,299.57.

Suggested Motion:

Move that the Board of Education approve the list of payments to vendors for the period of November 7 – December 4, 2024 in the total amount of \$3,384,299.57.

Cc: Mr. Ryan Domeracki



Vendors over \$0.00
11/07/2024 to 12/04/2024

VENDOR NUMBER	VENDOR NAME	CHECK NO	TITLE	AMOUNT	DATE	CANCEL
44419	1ST AYD CORP	573967	R&M AT I&T REPAIR & MAINTENANCE	452.33	11/21/24	
58410	ABLE ACADEMY	V3003136	SPED PRIVATE TUITION WBHS OTHER	12,598.56	11/21/24	
58410	ABLE ACADEMY	V3003136	SPED PRIVATE TUITION ATHS OTHER	25,197.12	11/21/24	
TOTAL VENDOR				37,795.68		
42126	ACACIA ACADEMY	574011	SPED PRIVATE TUITION WBHS OTHER	4,480.08	11/21/24	
55660	ACCESS ONE INC.	574012	MEDIA SERVICE TELEPHONE	4,635.51	11/21/24	
59107	ACCESS SPORTS INC	6962	LETTERMAN'S CLUB N.A.	250.00	11/21/24	
58532	ACCURATE BIOMETRICS IN	573856	PUR SVC CENT - HR PURCHASED SERVICES	400.00	11/13/24	
124	ADDISON FLORAL, INC	573968	PUR SVC BOE OTHER BOE OTHER PUR SVC	112.00	11/21/24	
132	ADDISON PARK DISTRICT	574047	RENTAL AT ATHLETICS RENTALS	7,650.00	12/04/24	
58501	ADDISON TRAIL HS PETTY	574048	SUPPLIES AT ATH SUPPLIES	14.97	12/04/24	
58501	ADDISON TRAIL HS PETTY	574048	SUPPLIES AT PRIN OFF SUPPLIES	48.94	12/04/24	
58501	ADDISON TRAIL HS PETTY	574048	SUPPLY ACHV ALT AT SUPPLIES	49.75	12/04/24	
58501	ADDISON TRAIL HS PETTY	574048	SUPPLIES AT SCIENCE SUPPLIES	124.15	12/04/24	
58501	ADDISON TRAIL HS PETTY	6977	ITALIAN CLUB N.A.	39.94	12/04/24	
58501	ADDISON TRAIL HS PETTY	6977	ENERGY RUSH N.A.	40.93	12/04/24	
58501	ADDISON TRAIL HS PETTY	6977	AT ATHLETIC BOOSTERS N.A.	48.63	12/04/24	
58501	ADDISON TRAIL HS PETTY	6977	LADIES N.A.	50.00	12/04/24	
58501	ADDISON TRAIL HS PETTY	6977	POM PONS N.A.	50.00	12/04/24	
58501	ADDISON TRAIL HS PETTY	6977	CLASS OF 2027-AT N.A.	8.13	12/04/24	
58501	ADDISON TRAIL HS PETTY	6977	CLUB INTERNATIONAL N.A.	23.06	12/04/24	
58501	ADDISON TRAIL HS PETTY	6977	AT BEST BUDDIES CLUB N.A.	30.91	12/04/24	
58501	ADDISON TRAIL HS PETTY	6977	HORTICULTURE CLUB N.A.	31.60	12/04/24	
58501	ADDISON TRAIL HS PETTY	6977	LETTERMAN'S CLUB N.A.	33.14	12/04/24	
58501	ADDISON TRAIL HS PETTY	6977	AT RESERVE ACTIVITY N.A.	137.98	12/04/24	
TOTAL VENDOR				732.13		
52324	ADVENTIST GLEN OAKS TR	574013	SPED PRIVATE TUITION ATHS OTHER	11,261.36	11/21/24	
52324	ADVENTIST GLEN OAKS TR	574013	SPED PRIVATE TUITION WBHS OTHER	33,784.08	11/21/24	
52324	ADVENTIST GLEN OAKS TR	574013	SPED PRIVATE TUITION WBHS OTHER	3,946.58	11/21/24	
TOTAL VENDOR				48,992.02		
49602	AHW LLC	574049	SUPPLIES AT MAINTENANCE SUPPLIES	261.94	12/04/24	
58121	ASSURED SOLUTIONS	574050	SUPPLIES AT MAINTENANCE SUPPLIES	2,710.15	12/04/24	
49303	ALBERTSON COMPANIES	573892	SUPPLIES IDEA B SUPPLIES	5.00	11/13/24	
49303	ALBERTSON COMPANIES	573892	SUPPLIES AT SPED SUPPLIES	55.84	11/13/24	
49303	ALBERTSON COMPANIES	573892	SUPPLIES IDEA B SUPPLIES	22.97	11/13/24	
49303	ALBERTSON COMPANIES	573892	SUPPLIES AT SPED SUPPLIES	58.47	11/13/24	
49303	ALBERTSON COMPANIES	573892	SUPPLIES IDEA B SUPPLIES	13.98	11/13/24	
49303	ALBERTSON COMPANIES	573892	SUPPLIES IDEA B SUPPLIES	3.00	11/13/24	
49303	ALBERTSON COMPANIES	574014	SUPPLIES IDEA B SUPPLIES	32.06	11/21/24	
TOTAL VENDOR				191.32		
54149	ALBOUM TRANSLATION SER	V3003137	TITLE 1 PS WB PAR OUTREAC PUR SVC COMM SVCS	816.85	11/21/24	
54149	ALBOUM TRANSLATION SER	V3003137	TITLE 1 PS AT PAR OUTREAC PUR SVC COMM SVCS	816.86	11/21/24	
TOTAL VENDOR				1,633.71		
59124	ALERT SERVICES INC	574051	SUPPLIES AT ATH SUPPLIES	5,553.96	12/04/24	
57276	LUCY M ALMANZA-FERNAND	V4001567	RITMO LATINO CLUB N.A.	62.50	11/21/24	
58120	AMAZON CAPITAL SERVICE	573857	SUPPLIES WB MUSIC SUPPLIES	32.40	11/13/24	
58120	AMAZON CAPITAL SERVICE	573857	SUPPLIES WB MATH SUPPLIES	38.61	11/13/24	
58120	AMAZON CAPITAL SERVICE	573857	SUPPLIES WB SOC STUDIES SUPPLIES	70.29	11/13/24	
58120	AMAZON CAPITAL SERVICE	573857	SUPPLIES AT PRIN OFF SUPPLIES	22.99	11/13/24	
58120	AMAZON CAPITAL SERVICE	573857	SUPPLIES AT PE SUPPLIES	17.99	11/13/24	
58120	AMAZON CAPITAL SERVICE	573893	SUPPLIES AT STUDENT ACTIV STUDENT ACTIVITIES	379.84	11/13/24	
58120	AMAZON CAPITAL SERVICE	573857	DIST NON CAP TECH NON CAP EQUIP	492.74	11/13/24	
58120	AMAZON CAPITAL SERVICE	573893	SUPPLIES AT STUDENT ACTIV STUDENT ACTIVITIES	105.95	11/13/24	
58120	AMAZON CAPITAL SERVICE	573857	SUPPLIES AT ATT/SCHD SUPPLIES	22.95	11/13/24	
58120	AMAZON CAPITAL SERVICE	573857	SUPPLIES WB SCIENCE SUPPLIES	9.62	11/13/24	
58120	AMAZON CAPITAL SERVICE	573857	SUPPLIES WB SCIENCE SUPPLIES	9.49	11/13/24	
58120	AMAZON CAPITAL SERVICE	6952	INT'L DANCE CLUB N.A.	225.37	11/13/24	
58120	AMAZON CAPITAL SERVICE	573857	SUPPLIES WB LANGUAGE SUPPLIES	395.46	11/13/24	
58120	AMAZON CAPITAL SERVICE	573857	DIST NON CAP TECH NON CAP EQUIP	229.29	11/13/24	
58120	AMAZON CAPITAL SERVICE	573857	DIST TECH MATERIALS SUPPLIES	35.99	11/13/24	

58120	AMAZON CAPITAL SERVICE	573857	DIST TECH MATERIALS SUPPLIES	34.95	11/13/24
58120	AMAZON CAPITAL SERVICE	573857	DIST TECH MATERIALS SUPPLIES	34.95	11/13/24
58120	AMAZON CAPITAL SERVICE	573857	SUPPLIES AT MAINTENANCE SUPPLIES	67.33	11/13/24
58120	AMAZON CAPITAL SERVICE	573857	SUPPLIES WB MAINTENANCE SUPPLIES	147.20	11/13/24
58120	AMAZON CAPITAL SERVICE	573857	SUPPLIES WB SOC STUDIES SUPPLIES	66.01	11/13/24
58120	AMAZON CAPITAL SERVICE	573857	SUPPLIES WB MATH SUPPLIES	39.66	11/13/24
58120	AMAZON CAPITAL SERVICE	6952	ENERGY RUSH N.A.	539.82	11/13/24
58120	AMAZON CAPITAL SERVICE	573857	SUPPLIES WB SOC STUDIES SUPPLIES	44.82	11/13/24
58120	AMAZON CAPITAL SERVICE	573971	DIST TECH MATERIALS SUPPLIES	57.05	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	DIST TECH MATERIALS SUPPLIES	41.79	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	DIST TECH MATERIALS SUPPLIES	66.34	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	SUPPLY WB VOC ED FAM CON SUPPLIES VOC ED	478.56	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	DIST NON CAP TECH NON CAP EQUIP	598.57	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	SUPPLIES WB MAINTENANCE SUPPLIES	59.95	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	SUPPLIES WB LIBRARY SUPPLIES	15.99	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	SUPPLIES AT SCIENCE SUPPLIES	9.33	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	SUPPLIES AT SCIENCE SUPPLIES	14.99	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	SUPPLIES AT SCIENCE SUPPLIES	23.61	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	SUPPLIES AT LIBRARY SUPPLIES	44.86	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	SUPPLIES AT LIBRARY SUPPLIES	15.97	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	BOOKS AT LIBRARY LIBRARY BOOKS	238.50	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	DIST TECH MATERIALS SUPPLIES	21.63	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	DIST TECH MATERIALS SUPPLIES	108.58	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	DIST TECH MATERIALS SUPPLIES	217.16	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	DIST TECH MATERIALS SUPPLIES	86.52	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	DIST TECH MATERIALS SUPPLIES	115.36	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	DIST TECH MATERIALS SUPPLIES	54.29	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	DIST TECH MATERIALS SUPPLIES	49.99	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	DIST TECH MATERIALS SUPPLIES	64.89	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	DIST TECH MATERIALS SUPPLIES	39.87	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	SUPPLIES ESL DIRECTOR SUPPLIES	21.90	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	SUP DIST COL & CAREER SUPPLIES	79.99	11/21/24
58120	AMAZON CAPITAL SERVICE	6963	STUDENT COUNCIL N.A.	738.49	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	DIST NON CAP TECH NON CAP EQUIP	176.36	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	DIST TECH MATERIALS SUPPLIES	29.58	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	SUPPLIES WB HEALTH SVC SUPPLIES	370.00	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	SUPPLIES AT PRIN OFF SUPPLIES	63.94	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	SUPPLIES AT I&T SUPPLIES	152.91	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	SUPPLIES WB ART SUPPLIES	81.40	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	SUPPLIES WB PRIN OFF SUPPLIES	32.95	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	DIST NON CAP TECH NON CAP EQUIP	87.60	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	DIST TECH MATERIALS SUPPLIES	60.00	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	DIST TECH MATERIALS SUPPLIES	196.60	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	DIST TECH MATERIALS SUPPLIES	27.96	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	DIST TECH MATERIALS SUPPLIES	27.95	11/21/24
58120	AMAZON CAPITAL SERVICE	6963	GO PINK N.A.	74.95	11/21/24
58120	AMAZON CAPITAL SERVICE	574015	SUPPLIES AT SPED SUPPLIES	38.11	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	SUPPLIES C&T ED IMP GRANT SUPPLIES	11.98	11/21/24
58120	AMAZON CAPITAL SERVICE	6963	GO PINK N.A.	47.76	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	SUPPLIES AT I&T SUPPLIES	49.95	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	DIST NON CAP TECH NON CAP EQUIP	3,498.61	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	SUPPLIES AT PRIN OFF SUPPLIES	60.99	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	DIST NON CAP TECH NON CAP EQUIP	2,657.90	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	SUPPLIES AT PE SUPPLIES	160.93	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	SUPPLIES AT PRIN OFF SUPPLIES	5.39	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	SUPPLIES AT PRIN OFF SUPPLIES	56.91	11/21/24
58120	AMAZON CAPITAL SERVICE	6963	DRAMA N.A.	90.94	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	SUPPLIES SPED TRANSITIONS SUPPLIES	195.68	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	SUPPLIES AT I&T SUPPLIES	32.13	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	BOOKS AT LIBRARY LIBRARY BOOKS	153.76	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	DIST NON CAP TECH NON CAP EQUIP	3,560.00	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	SUPPLIES AT FAM CONS SUPPLIES	38.38	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	DIST NON CAP TECH NON CAP EQUIP	279.96	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	DIST TECH MATERIALS SUPPLIES	16.90	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	DIST TECH MATERIALS SUPPLIES	9.90	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	SUPPLIES AT PRIN OFF SUPPLIES	869.70	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	SUPPLIES AT PRIN OFF SUPPLIES	28.49	11/21/24

58120	AMAZON CAPITAL SERVICE	573971	SUPPLIES WB LIBRARY SUPPLIES	54.79	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	SUPPLIES AT I&T SUPPLIES	61.98	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	DIST TECH MATERIALS SUPPLIES	523.78	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	DIST TECH MATERIALS SUPPLIES	223.64	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	DIST TECH MATERIALS SUPPLIES	261.89	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	DIST TECH MATERIALS SUPPLIES	69.16	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	DIST TECH MATERIALS SUPPLIES	60.99	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	DIST TECH MATERIALS SUPPLIES	34.04	11/21/24
58120	AMAZON CAPITAL SERVICE	6963	DRAMA N.A.	211.06	11/21/24
58120	AMAZON CAPITAL SERVICE	574054	SUPPLIES WB ENGLISH SUPPLIES	82.22	12/04/24
58120	AMAZON CAPITAL SERVICE	6978	TRANSITIONS-BUSINESS N.A.	19.96	12/04/24
58120	AMAZON CAPITAL SERVICE	574054	BOOKS AT LIBRARY LIBRARY BOOKS	18.96	12/04/24
58120	AMAZON CAPITAL SERVICE	6978	TACKLE FOOTBALL N.A.	778.92	12/04/24
58120	AMAZON CAPITAL SERVICE	574054	SUPPLIES WB SPED SUPPLIES	202.32	12/04/24
58120	AMAZON CAPITAL SERVICE	574054	SUPPLIES WB SPED SUPPLIES	204.60	12/04/24
58120	AMAZON CAPITAL SERVICE	574054	SUPPLIES WB HEALTH SVC SUPPLIES	35.26	12/04/24
58120	AMAZON CAPITAL SERVICE	574054	SUPPLIES WB SPED SUPPLIES	139.28	12/04/24
58120	AMAZON CAPITAL SERVICE	574054	BOOKS AT LIBRARY LIBRARY BOOKS	15.39	12/04/24
58120	AMAZON CAPITAL SERVICE	574054	SUPPLIES AT LSC SUPPLIES	86.52	12/04/24
58120	AMAZON CAPITAL SERVICE	574054	SUPPLIES WB PRIN OFF SUPPLIES	32.17	12/04/24
58120	AMAZON CAPITAL SERVICE	574054	SUPPLIES WB ATHLETICS SUPPLIES	395.46	12/04/24
58120	AMAZON CAPITAL SERVICE	574054	SUPPLIES WB ENGLISH SUPPLIES	9.39	12/04/24
58120	AMAZON CAPITAL SERVICE	574054	SUPPLIES WB ENGLISH SUPPLIES	25.95	12/04/24
58120	AMAZON CAPITAL SERVICE	6978	CHEERLEADING N.A.	199.95	12/04/24
58120	AMAZON CAPITAL SERVICE	574054	BOOKS AT LIBRARY LIBRARY BOOKS	27.04	12/04/24
58120	AMAZON CAPITAL SERVICE	6978	DRAMA N.A.	174.98	12/04/24
58120	AMAZON CAPITAL SERVICE	574054	SUPPLIES AT ATT/SCHD SUPPLIES	7.99	12/04/24
58120	AMAZON CAPITAL SERVICE	574054	SUPPLIES CARL PERKINS SUPPLIES INST. STUDENT	41.98	12/04/24
58120	AMAZON CAPITAL SERVICE	574054	SUPPLIES AT PRIN OFF SUPPLIES	47.98	12/04/24
58120	AMAZON CAPITAL SERVICE	6978	DRAMA N.A.	413.17	12/04/24
58120	AMAZON CAPITAL SERVICE	574054	SUPPLIES WB SPED SUPPLIES	94.64	12/04/24
58120	AMAZON CAPITAL SERVICE	574054	SUPPLIES WB SPED SUPPLIES	7.99	12/04/24
58120	AMAZON CAPITAL SERVICE	574054	SUPPLIES WB SPED SUPPLIES	52.44	12/04/24
58120	AMAZON CAPITAL SERVICE	574054	SUPPLIES WB SPED SUPPLIES	4.99	12/04/24
58120	AMAZON CAPITAL SERVICE	574054	SUPPLIES WB SPED SUPPLIES	4.77	12/04/24
58120	AMAZON CAPITAL SERVICE	574054	SUPPLIES WB PRIN OFF SUPPLIES	17.98	12/04/24
58120	AMAZON CAPITAL SERVICE	574054	SUPPLIES WB SCIENCE SUPPLIES	14.99	12/04/24
58120	AMAZON CAPITAL SERVICE	574054	SUPPLIES WB SCIENCE SUPPLIES	10.99	12/04/24
58120	AMAZON CAPITAL SERVICE	574054	SUPPLIES IDEA B SUPPLIES	15.12	12/04/24
58120	AMAZON CAPITAL SERVICE	574054	DIST NON CAP TECH NON CAP EQUIP	519.92	12/04/24
58120	AMAZON CAPITAL SERVICE	574054	SUPPLIES C&T ED IMP GRANT SUPPLIES	26.76	12/04/24
58120	AMAZON CAPITAL SERVICE	574054	SUPPLIES AT PRIN OFF SUPPLIES	150.60	12/04/24
58120	AMAZON CAPITAL SERVICE	574054	SUPPLIES AT LIBRARY SUPPLIES	107.30	12/04/24
58120	AMAZON CAPITAL SERVICE	574054	SUPPLIES AT PE SUPPLIES	16.72	12/04/24
58120	AMAZON CAPITAL SERVICE	6978	BPA N.A.	23.79	12/04/24
58120	AMAZON CAPITAL SERVICE	574054	SUPPLIES WB SPED SUPPLIES	42.19	12/04/24
58120	AMAZON CAPITAL SERVICE	574054	SUPPLIES C&T ED IMP GRANT SUPPLIES	19.99	12/04/24
58120	AMAZON CAPITAL SERVICE	574054	SUPPLIES WB SPED SUPPLIES	97.92	12/04/24
58120	AMAZON CAPITAL SERVICE	6978	NATIONAL HONOR SOCIETY N.A.	3.98	12/04/24
58120	AMAZON CAPITAL SERVICE	574054	SUPPLIES WB PRIN OFF SUPPLIES	28.88	12/04/24
58120	AMAZON CAPITAL SERVICE	574054	SUPPLIES AT I&T SUPPLIES	57.00	12/04/24
58120	AMAZON CAPITAL SERVICE	574054	SUPPLIES WB ENGLISH SUPPLIES	8.98	12/04/24
58120	AMAZON CAPITAL SERVICE	574054	SUPPLIES AT GUIDANCE SUPPLIES	83.87	12/04/24
58120	AMAZON CAPITAL SERVICE	574054	SUPPLIES WB SCIENCE SUPPLIES	37.49	12/04/24
58120	AMAZON CAPITAL SERVICE	574054	SUPPLIES CENT SUPPORT SER SUPPLIES	34.77	12/04/24
58120	AMAZON CAPITAL SERVICE	574054	DIST TECH MATERIALS SUPPLIES	31.45	12/04/24
58120	AMAZON CAPITAL SERVICE	574054	DIST TECH MATERIALS SUPPLIES	20.99	12/04/24
58120	AMAZON CAPITAL SERVICE	574054	DIST TECH MATERIALS SUPPLIES	9.95	12/04/24
58120	AMAZON CAPITAL SERVICE	574054	SUPPLIES WB SCIENCE SUPPLIES	18.96	12/04/24
58120	AMAZON CAPITAL SERVICE	574054	SUPPLIES AT LIBRARY SUPPLIES	9.78	12/04/24
58120	AMAZON CAPITAL SERVICE	574054	SUPPLIES WB PRIN OFF SUPPLIES	197.87	12/04/24
58120	AMAZON CAPITAL SERVICE	574054	SUPPLIES AT PRIN OFF SUPPLIES	28.29	12/04/24
58120	AMAZON CAPITAL SERVICE	6978	TACKLE FOOTBALL N.A.	170.97	12/04/24
58120	AMAZON CAPITAL SERVICE	574054	SUPPLIES WB SPED SUPPLIES	68.56	12/04/24
58120	AMAZON CAPITAL SERVICE	574054	SUPPLIES AT STUDENT ACTIV STUDENT ACTIVITIES	167.93	12/04/24
58120	AMAZON CAPITAL SERVICE	574054	SUPPLIES WB SCIENCE SUPPLIES	15.99	12/04/24
58120	AMAZON CAPITAL SERVICE	574054	SUPPLIES WB PRIN OFF SUPPLIES	69.99	12/04/24

58120	AMAZON CAPITAL SERVICE	574054	SUPPLIES WB ATHLETICS SUPPLIES	51.99	12/04/24
58120	AMAZON CAPITAL SERVICE	6978	TRANSITIONS-BUSINESS N.A.	112.47	12/04/24
58120	AMAZON CAPITAL SERVICE	574054	R&M AT I&T REPAIR & MAINTENANCE	280.00	12/04/24
58120	AMAZON CAPITAL SERVICE	574054	SUPPLIES WB SPED SUPPLIES	183.20	12/04/24
58120	AMAZON CAPITAL SERVICE	574054	DIST NON CAP TECH NON CAP EQUIP	899.88	12/04/24
58120	AMAZON CAPITAL SERVICE	574054	DIST TECH MATERIALS SUPPLIES	21.79	12/04/24
58120	AMAZON CAPITAL SERVICE	574054	DIST TECH MATERIALS SUPPLIES	35.00	12/04/24
58120	AMAZON CAPITAL SERVICE	574054	DIST TECH MATERIALS SUPPLIES	149.99	12/04/24
58120	AMAZON CAPITAL SERVICE	574054	DIST NON CAP TECH NON CAP EQUIP	825.00	12/04/24
58120	AMAZON CAPITAL SERVICE	574054	BOOKS AT LIBRARY LIBRARY BOOKS	7.42	12/04/24
58120	AMAZON CAPITAL SERVICE	574054	SUPPLIES CARL PERKINS SUPPLIES INST. STUDENT	17.89	12/04/24
58120	AMAZON CAPITAL SERVICE	574054	R&M WB MUSIC REPAIR & MAINTENANCE	14.99	12/04/24
58120	AMAZON CAPITAL SERVICE	574054	SUPPLIES WB PRIN OFF SUPPLIES	149.99	12/04/24
58120	AMAZON CAPITAL SERVICE	574054	SUPPLIES AT PE SUPPLIES	97.98	12/04/24
58120	AMAZON CAPITAL SERVICE	574054	DIST NON CAP TECH NON CAP EQUIP	1,320.00	12/04/24
58120	AMAZON CAPITAL SERVICE	574054	SUPPLIES AT LIBRARY SUPPLIES	15.99	12/04/24
58120	AMAZON CAPITAL SERVICE	574054	SUPPLIES CARL PERKINS SUPPLIES INST. STUDENT	78.36	12/04/24
TOTAL VENDOR				30,592.03	
58997	AMBER MECHANICAL CONTR	573894	CAP PROJECT-WB CAP PROJECT-WB	146,183.58	11/13/24
52853	AMERITAS	573954	EDUCATION FUND AMERITAS	119.00	11/13/24
52853	AMERITAS	574034	EDUCATION FUND AMERITAS	119.00	11/25/24
TOTAL VENDOR				238.00	
59306	ANOTHER PLUMBING COMPA	573972	PUR SVC WB MAINTENANCE PURCHASED SERVICES	2,736.96	11/21/24
59001	ARCON ASSOCIATES INC	573858	A&E CONSTRUCTION SERVICE PURCH SERV CONST	20,000.00	11/13/24
59001	ARCON ASSOCIATES INC	573858	CONSTRUCTION SERVICES PURCHASED SERVICES	10,625.00	11/13/24
59001	ARCON ASSOCIATES INC	574055	CONSTRUCTION SERVICES PURCHASED SERVICES	40,061.29	12/04/24
59001	ARCON ASSOCIATES INC	574055	A&E CONSTRUCTION SERVICE PURCH SERV CONST	29,425.31	12/04/24
TOTAL VENDOR				100,111.60	
59387	MAX ADRIEL ARMAS	573798	PUR SVC BOE OTHER BOE OTHER PUR SVC	1,228.36	11/07/24
46041	AURELIO'S PIZZA	573859	PUR SVC BOE OTHER BOE OTHER PUR SVC	275.00	11/13/24
52223	AUTOMATED LOGIC CHICAG	573973	PUR SVC WB MAINTENANCE PURCHASED SERVICES	816.00	11/21/24
52223	AUTOMATED LOGIC CHICAG	573973	PUR SVC WB MAINTENANCE PURCHASED SERVICES	1,689.00	11/21/24
TOTAL VENDOR				2,505.00	
7986	AXA EQUITABLE	573955	EDUCATION FUND EQUITABLE LIFE ANNUITY	21,937.91	11/13/24
7986	AXA EQUITABLE	574035	EDUCATION FUND EQUITABLE LIFE ANNUITY	22,587.91	11/25/24
TOTAL VENDOR				44,525.82	
57860	AXESS TRANSPORTATION	574056	HOMELESS TRANSPORTATION PUR SVC PUPIL TRANS	1,836.00	12/04/24
59007	HUMBERTO AYALA	V4001556	ATHLETIC SPECIAL PROJECTS N.A.	400.19	11/13/24
22440	B & H PHOTO VIDEO	V3003133	CAP PROJECT-AT CAP PROJECT-AT	356.11	11/21/24
22440	B & H PHOTO VIDEO	V3003133	CAP PROJECT-AT CAP PROJECT-AT	44.97	11/21/24
22440	B & H PHOTO VIDEO	V3003133	CAP PROJECT-AT CAP PROJECT-AT	23.96	11/21/24
22440	B & H PHOTO VIDEO	V3003133	CAP PROJECT-AT CAP PROJECT-AT	427.49	11/21/24
22440	B & H PHOTO VIDEO	V3003133	CAP PROJECT-AT CAP PROJECT-AT	84.31	11/21/24
22440	B & H PHOTO VIDEO	V3003133	DIST NON CAP TECH NON CAP EQUIP	1,148.52	11/21/24
22440	B & H PHOTO VIDEO	V3003133	DIST NON CAP TECH NON CAP EQUIP	306.00	11/21/24
22440	B & H PHOTO VIDEO	V3003157	SUPPLIES C&T ED IMP GRANT SUPPLIES	1,429.20	12/04/24
22440	B & H PHOTO VIDEO	V3003157	SUPPLIES CARL PERKINS SUPPLIES INST. STUDENT	253.88	12/04/24
22440	B & H PHOTO VIDEO	V3003157	SUPPLIES WB I&T SUPPLIES	1,891.20	12/04/24
TOTAL VENDOR				5,965.64	
57292	VERONICA BANUELOS	V4001568	DIST WELLNESS INITIATIVE N.A.	99.00	11/21/24
59371	TORI J BATES	573799	PUR SVC BOE OTHER BOE OTHER PUR SVC	898.71	11/07/24
59394	COLIN R BERES	573800	PUR SVC BOE OTHER BOE OTHER PUR SVC	1,552.68	11/07/24
57385	BEST PLUMBING SPECIALT	573974	SUPPLIES WB MAINTENANCE SUPPLIES	780.48	11/21/24
57385	BEST PLUMBING SPECIALT	574057	SUPPLIES WB MAINTENANCE SUPPLIES	134.86	12/04/24
TOTAL VENDOR				915.34	
51874	BLUE CROSS AND BLUE SH	573895	DIST MEDICAL INS-O&M MEDICAL INSURANCE	494.04	11/13/24
51874	BLUE CROSS AND BLUE SH	573895	DIST MEDICAL INS-EDUC MEDICAL INSURANCE	2,228.16	11/13/24
TOTAL VENDOR				2,722.20	
56059	REBECCA BOISSE	V4001557	ILMHS/MUSIC N.A.	83.20	11/13/24
56059	REBECCA BOISSE	V4001557	ILMHS/MUSIC N.A.	39.65	11/13/24
56059	REBECCA BOISSE	V4001557	ILMHS/MUSIC N.A.	107.31	11/13/24
TOTAL VENDOR				230.16	
55224	SUSAN J. BOWER	573801	PUR SVC BOE OTHER BOE OTHER PUR SVC	495.54	11/07/24
53570	BRET RICHTER, ATH. OFF	574058	PUR SVC AT ATH PURCHASED SERVICES	416.64	12/04/24
59304	BREX SOLUTIONS LLC	573975	PUR SVC TRANSPORTATION PURCHASED SERVICES	1,572.00	11/21/24
59304	BREX SOLUTIONS LLC	573975	HOMELESS TRANSPORTATION PUR SVC PUPIL TRANS	9,281.40	11/21/24
59304	BREX SOLUTIONS LLC	573975	SP ED TRANSPORTATION SPEC ED TRANSPORTATION	136,060.10	11/21/24

59304	BREX SOLUTIONS LLC	573975	HOMELESS TRANSPORTATION PUR SVC PUPIL TRANS	1,760.00	11/21/24
TOTAL VENDOR				148,673.50	
53771	DANIELLE BRINK	V3003113	PUR SVC BOE PUBLIC REL BOE PUBLIC RELATIONS	43.92	11/13/24
55795	BROOK CATERING COMPANY	573860	SUPPLIES WB PRIN OFF SUPPLIES	73.78	11/13/24
55795	BROOK CATERING COMPANY	574059	SUPPLIES WB PRIN OFF SUPPLIES	24.00	12/04/24
TOTAL VENDOR				97.78	
59379	DAVID A BROWN	573802	PUR SVC BOE OTHER BOE OTHER PUR SVC	892.95	11/07/24
3284	BSN SPORTS LLC	V3003103	SUPPLIES EXEC ADMIN SUPPLIES	2,292.84	11/13/24
3284	BSN SPORTS LLC	V3003134	SUPPLIES WB ATHLETICS SUPPLIES	7,835.00	11/21/24
TOTAL VENDOR				10,127.84	
58430	BUCKEYE POWER SALES CO	573976	PUR SVC WB MAINTENANCE PURCHASED SERVICES	723.58	11/21/24
16381	BUSINESS PROFESSIONALS	6964	BPA N.A.	556.00	11/21/24
22317	BUTTREY RENTAL SERVICE	574060	SUPPLIES WB MAINTENANCE SUPPLIES	840.00	12/04/24
22317	BUTTREY RENTAL SERVICE	574060	SUPPLIES AT MAINTENANCE SUPPLIES	198.90	12/04/24
22317	BUTTREY RENTAL SERVICE	574060	SUPPLIES WB MAINTENANCE SUPPLIES	122.00	12/04/24
TOTAL VENDOR				1,160.90	
28491	C.J.C. AUTO PARTS	6965	AUTO REPAIR CLUB N.A.	56.86	11/21/24
28491	C.J.C. AUTO PARTS	6965	AUTO REPAIR CLUB N.A.	2,594.71	11/21/24
28491	C.J.C. AUTO PARTS	6965	AUTO REPAIR CLUB N.A.	2,378.51	11/21/24
TOTAL VENDOR				5,030.08	
59343	CAFE BA BA REEBA	6961	PIE MINIGRANT AT N.A.	521.68	11/20/24
59343	CAFE BA BA REEBA	6961	AT FIELD TRIP ACTIVITY N.A.	1,026.00	11/20/24
TOTAL VENDOR				1,547.68	
59392	JOSHUA JAMES CANO	573803	PUR SVC BOE OTHER BOE OTHER PUR SVC	1,339.57	11/07/24
55867	CANON SOLUTIONS AMERIC	573896	DUPLICATING WB PRIN OFF DUPLICATING SERVICES	2,477.03	11/13/24
55867	CANON SOLUTIONS AMERIC	573896	DUPLICATING AT PRIN OFF DUPLICATING SERVICES	2,364.44	11/13/24
TOTAL VENDOR				4,841.47	
59061	CAPUTOS FRESH MARKET	573861	SUPPLIES AT ATH SUPPLIES	320.98	11/13/24
59061	CAPUTOS FRESH MARKET	573861	SUPT OFFICE PUR SCV PURCHASED SERVICES	155.96	11/13/24
59061	CAPUTOS FRESH MARKET	573977	SUPPLIES AT ATT/SCHD SUPPLIES	20.97	11/21/24
59061	CAPUTOS FRESH MARKET	574061	SUPPLIES EXEC ADMIN SUPPLIES	178.95	12/04/24
59061	CAPUTOS FRESH MARKET	574061	SUPPLIES AT PRIN OFF SUPPLIES	790.00	12/04/24
59061	CAPUTOS FRESH MARKET	574061	SUPPLIES EXEC ADMIN SUPPLIES	32.99	12/04/24
59061	CAPUTOS FRESH MARKET	574061	SUPPLIES SPED TRANSITIONS SUPPLIES	75.99	12/04/24
TOTAL VENDOR				1,575.84	
240	CAROLINA BIOLOGICAL SU	V3003104	SUPPLIES WB SCIENCE SUPPLIES	58.20	11/13/24
240	CAROLINA BIOLOGICAL SU	V3003104	SUPPLIES WB SCIENCE SUPPLIES	22.95	11/13/24
240	CAROLINA BIOLOGICAL SU	V3003158	SUPPLIES WB SCIENCE SUPPLIES	130.90	12/04/24
240	CAROLINA BIOLOGICAL SU	V3003158	SUPPLIES WB SCIENCE SUPPLIES	31.90	12/04/24
240	CAROLINA BIOLOGICAL SU	V3003158	SUPPLIES WB SCIENCE SUPPLIES	46.52	12/04/24
TOTAL VENDOR				290.47	
14669	CASSIDY TIRE	V3003159	PUR SVC DO MAINTENANCE PURCHASED SERVICES	172.29	12/04/24
49812	PEDRO CASTRO	V3003114	SUPPLIES AT ATT/SCHD SUPPLIES	174.09	11/13/24
49812	PEDRO CASTRO	V3003114	SUPPLIES AT ATT/SCHD SUPPLIES	7.98	11/13/24
49812	PEDRO CASTRO	V3003114	SUPPLIES AT ATT/SCHD SUPPLIES	18.48	11/13/24
49812	PEDRO CASTRO	V3003138	SUPPLIES AT PRIN OFF SUPPLIES	171.12	11/21/24
TOTAL VENDOR				371.67	
53908	CENTRAL TURF AND	573978	SUPPLIES AT MAINTENANCE SUPPLIES	14.12	11/21/24
16576	LEVONNE M CESCOLINI-BO	V4001569	AT VSO N.A.	21.38	11/21/24
16576	LEVONNE M CESCOLINI-BO	V4001569	AT VSO N.A.	94.95	11/21/24
16576	LEVONNE M CESCOLINI-BO	V4001569	ORCHESTRIS N.A.	119.70	11/21/24
16576	LEVONNE M CESCOLINI-BO	V4001569	ORCHESTRIS N.A.	14.97	11/21/24
TOTAL VENDOR				251.00	
59388	ALEXIS CHAVEZ	573804	PUR SVC BOE OTHER BOE OTHER PUR SVC	844.88	11/07/24
56870	CITY FOOD EQUIPMENT CO	573979	NON-CAP WB PRINCIPAL NON CAP EQUIP	6,492.35	11/21/24
55025	JESSICA CLARK	V4001558	ATTRIBUTE N.A.	25.98	11/13/24
55025	JESSICA CLARK	V4001558	ATTRIBUTE N.A.	59.97	11/13/24
55025	JESSICA CLARK	V4001558	ATTRIBUTE N.A.	57.02	11/13/24
TOTAL VENDOR				142.97	
49243	COLLEGE BOARD	574062	AT TI ASSESS PS PUR SVC ASSESSMENT	820.08	12/04/24
49243	COLLEGE BOARD	574062	WB TI ASSESS PS PUR SVC ASSESSMENT	942.48	12/04/24
TOTAL VENDOR				1,762.56	
58469	BRIDGET COLLIERAN	V3003115	SUPPLIES AT FAM CONS SUPPLIES	62.19	11/13/24
58469	BRIDGET COLLIERAN	V3003115	SUPPLIES AT FAM CONS SUPPLIES	180.10	11/13/24
58469	BRIDGET COLLIERAN	V3003115	SUPPLIES AT FAM CONS SUPPLIES	374.56	11/13/24
58469	BRIDGET COLLIERAN	V4001570	CULINARY CLUB N.A.	79.01	11/21/24
58469	BRIDGET COLLIERAN	V4001570	CULINARY CLUB N.A.	52.01	11/21/24

58469	BRIDGET COLLERAN	V3003139	SUPPLIES AT FAM CONS SUPPLIES	55.16	11/21/24
TOTAL VENDOR				803.03	
15805	COLONIAL LIFE & ACCIDE	573897	EDUCATION FUND COLONIAL VOL LIFE INSUR	127.28	11/13/24
51355	COMCAST BUSINESS	573862	MEDIA SERVICE TELEPHONE	23.10	11/13/24
47495	COMMERCIAL PEST MANAGE	V3003105	PUR SVC DO MAINTENANCE PURCHASED SERVICES	80.00	11/13/24
47495	COMMERCIAL PEST MANAGE	V3003105	PUR SVC AT MAINTENANCE PURCHASED SERVICES	150.00	11/13/24
47495	COMMERCIAL PEST MANAGE	V3003105	PUR SVC WB MAINTENANCE PURCHASED SERVICES	168.00	11/13/24
TOTAL VENDOR				398.00	
59030	COMMUNITY UNIT SCHOOL	574063	HOMELESS TRANSPORTATION PUR SVC PUPIL TRANS	675.00	12/04/24
59053	COMPOUND SPORTSWEAR LL	573980	SUPPLIES AT ATH SUPPLIES	1,248.00	11/21/24
53579	CONNECTIONS DAY SCHOOL	573898	SPED PRIVATE TUITION ATHS OTHER	6,515.04	11/13/24
59390	ERIC COPPERSMITH	573805	PUR SVC BOE OTHER BOE OTHER PUR SVC	1,321.42	11/07/24
14729	COTTAGE HILL OPERATING	V3003117	FIELD TRIPS AT HOST FIELD TRIPS	408.24	11/13/24
14729	COTTAGE HILL OPERATING	V3003117	FIELD TRIPS AT HOST FIELD TRIPS	1,598.94	11/13/24
14729	COTTAGE HILL OPERATING	V3003117	FIELD TRIPS WB HOST FIELD TRIPS	174.96	11/13/24
14729	COTTAGE HILL OPERATING	V3003117	FIELD TRIPS AT HOST FIELD TRIPS	434.62	11/13/24
14729	COTTAGE HILL OPERATING	V3003117	SP ED TRANSPORTATION SPEC ED TRANSPORTATION	583.20	11/13/24
14729	COTTAGE HILL OPERATING	V3003117	FIELD TRIPS AT HOST FIELD TRIPS	379.08	11/13/24
14729	COTTAGE HILL OPERATING	V3003117	SP ED TRANSPORTATION SPEC ED TRANSPORTATION	319.28	11/13/24
14729	COTTAGE HILL OPERATING	V3003117	SP ED TRANSPORTATION SPEC ED TRANSPORTATION	306.18	11/13/24
14729	COTTAGE HILL OPERATING	V3003117	FIELD TRIPS AT HOST FIELD TRIPS	1,411.88	11/13/24
14729	COTTAGE HILL OPERATING	V3003117	FIELD TRIPS WB HOST FIELD TRIPS	758.16	11/13/24
14729	COTTAGE HILL OPERATING	V3003117	FIELD TRIPS WB HOST FIELD TRIPS	524.88	11/13/24
14729	COTTAGE HILL OPERATING	V3003117	FIELD TRIPS WB SP ED FIELD TRIPS	116.64	11/13/24
14729	COTTAGE HILL OPERATING	V3003117	FIELD TRIPS WB HOST FIELD TRIPS	277.02	11/13/24
14729	COTTAGE HILL OPERATING	V3003117	FIELD TRIPS WB HOST FIELD TRIPS	233.28	11/13/24
14729	COTTAGE HILL OPERATING	V3003117	FIELD TRIPS AT HOST FIELD TRIPS	324.81	11/13/24
14729	COTTAGE HILL OPERATING	V3003117	FIELD TRIPS WB HOST FIELD TRIPS	116.64	11/13/24
14729	COTTAGE HILL OPERATING	V3003117	FIELD TRIPS AT HOST FIELD TRIPS	204.12	11/13/24
14729	COTTAGE HILL OPERATING	V3003117	FIELD TRIPS AT HOST FIELD TRIPS	364.50	11/13/24
14729	COTTAGE HILL OPERATING	V3003117	FIELD TRIPS WB HOST FIELD TRIPS	633.49	11/13/24
14729	COTTAGE HILL OPERATING	V3003117	FIELD TRIPS WB SP ED FIELD TRIPS	332.36	11/13/24
14729	COTTAGE HILL OPERATING	V3003117	FIELD TRIPS AT HOST FIELD TRIPS	782.18	11/13/24
14729	COTTAGE HILL OPERATING	V3003117	FIELD TRIPS AT HOST FIELD TRIPS	414.04	11/13/24
14729	COTTAGE HILL OPERATING	V3003117	FIELD TRIPS AT HOST FIELD TRIPS	364.50	11/13/24
14729	COTTAGE HILL OPERATING	V3003117	FIELD TRIPS WB HOST FIELD TRIPS	650.20	11/13/24
14729	COTTAGE HILL OPERATING	V3003117	FIELD TRIPS WB SP ED FIELD TRIPS	338.24	11/13/24
14729	COTTAGE HILL OPERATING	V3003117	FIELD TRIPS WB SP ED FIELD TRIPS	218.75	11/13/24
14729	COTTAGE HILL OPERATING	V3003117	FIELD TRIPS WB SP ED FIELD TRIPS	204.12	11/13/24
14729	COTTAGE HILL OPERATING	V3003117	FIELD TRIPS AT HOST FIELD TRIPS	204.12	11/13/24
14729	COTTAGE HILL OPERATING	V3003117	FIELD TRIPS AT HOST FIELD TRIPS	226.45	11/13/24
14729	COTTAGE HILL OPERATING	V3003117	FIELD TRIPS WB HOST FIELD TRIPS	124.04	11/13/24
14729	COTTAGE HILL OPERATING	V3003117	FIELD TRIPS WB HOST FIELD TRIPS	535.83	11/13/24
14729	COTTAGE HILL OPERATING	V3003117	FIELD TRIPS AT HOST FIELD TRIPS	2,349.60	11/13/24
14729	COTTAGE HILL OPERATING	V3003117	FIELD TRIPS AT HOST FIELD TRIPS	1,953.72	11/13/24
14729	COTTAGE HILL OPERATING	V3003117	FIELD TRIPS WB HOST FIELD TRIPS	233.28	11/13/24
14729	COTTAGE HILL OPERATING	V4001559	BEST BUDDIES CLUB N.A.	369.41	11/13/24
14729	COTTAGE HILL OPERATING	V3003117	FIELD TRIPS WB SP ED FIELD TRIPS	602.69	11/13/24
14729	COTTAGE HILL OPERATING	V3003117	FIELD TRIPS AT HOST FIELD TRIPS	262.44	11/13/24
14729	COTTAGE HILL OPERATING	V3003140	SP ED TRANSPORTATION SPEC ED TRANSPORTATION	149,552.55	11/21/24
14729	COTTAGE HILL OPERATING	V3003140	PUR SVC TRANSPORTATION PURCHASED SERVICES	130,992.84	11/21/24
14729	COTTAGE HILL OPERATING	V3003140	FIELD TRIPS WB ATHLETICS FIELD TRIPS	27,029.39	11/21/24
14729	COTTAGE HILL OPERATING	V3003140	FIELD TRIPS AT HOST FIELD TRIPS	403.76	11/21/24
14729	COTTAGE HILL OPERATING	V3003140	PUR SVC TRANSPORTATION PURCHASED SERVICES	137,399.72	11/21/24
14729	COTTAGE HILL OPERATING	V3003140	FIELD TRIPS AT ATHLETICS FIELD TRIPS	13,923.18	11/21/24
14729	COTTAGE HILL OPERATING	V3003169	FIELD TRIPS WB HOST FIELD TRIPS	662.95	12/04/24
14729	COTTAGE HILL OPERATING	V3003169	FIELD TRIPS WB HOST FIELD TRIPS	160.38	12/04/24
14729	COTTAGE HILL OPERATING	V3003169	SP ED TRANSPORTATION SPEC ED TRANSPORTATION	606.48	12/04/24
14729	COTTAGE HILL OPERATING	V3003169	FIELD TRIPS AT HOST FIELD TRIPS	244.88	12/04/24
14729	COTTAGE HILL OPERATING	V3003169	FIELD TRIPS AT HOST FIELD TRIPS	845.64	12/04/24
14729	COTTAGE HILL OPERATING	V3003169	FIELD TRIPS WB HOST FIELD TRIPS	379.08	12/04/24
14729	COTTAGE HILL OPERATING	V3003169	FIELD TRIPS WB SP ED FIELD TRIPS	320.76	12/04/24
14729	COTTAGE HILL OPERATING	V3003169	FIELD TRIPS AT HOST FIELD TRIPS	379.08	12/04/24
14729	COTTAGE HILL OPERATING	V3003169	FIELD TRIPS AT HOST FIELD TRIPS	393.66	12/04/24
14729	COTTAGE HILL OPERATING	V3003169	FIELD TRIPS AT HOST FIELD TRIPS	320.76	12/04/24
14729	COTTAGE HILL OPERATING	V3003169	FIELD TRIPS AT SP ED FIELD TRIPS	323.66	12/04/24
14729	COTTAGE HILL OPERATING	V3003169	SP ED TRANSPORTATION SPEC ED TRANSPORTATION	116.64	12/04/24

14729	COTTAGE HILL OPERATING	V3003169	FIELD TRIPS AT HOST FIELD TRIPS	329.46	12/04/24
14729	COTTAGE HILL OPERATING	V3003169	FIELD TRIPS WB HOST FIELD TRIPS	384.88	12/04/24
14729	COTTAGE HILL OPERATING	V3003169	FIELD TRIPS AT HOST FIELD TRIPS	641.52	12/04/24
14729	COTTAGE HILL OPERATING	V3003169	FIELD TRIPS AT HOST FIELD TRIPS	160.38	12/04/24
14729	COTTAGE HILL OPERATING	V3003169	FIELD TRIPS AT HOST FIELD TRIPS	122.44	12/04/24
14729	COTTAGE HILL OPERATING	V4001589	AT FIELD TRIP ACTIVITY N.A.	1,103.26	12/04/24
14729	COTTAGE HILL OPERATING	V3003169	FIELD TRIPS WB HOST FIELD TRIPS	218.70	12/04/24
14729	COTTAGE HILL OPERATING	V3003169	SP ED TRANSPORTATION SPEC ED TRANSPORTATION	247.86	12/04/24
14729	COTTAGE HILL OPERATING	V3003169	SP ED TRANSPORTATION SPEC ED TRANSPORTATION	262.44	12/04/24
14729	COTTAGE HILL OPERATING	V3003169	FIELD TRIPS AT HOST FIELD TRIPS	268.24	12/04/24
14729	COTTAGE HILL OPERATING	V3003169	FIELD TRIPS WB HOST FIELD TRIPS	174.96	12/04/24
14729	COTTAGE HILL OPERATING	V3003169	FIELD TRIPS WB HOST FIELD TRIPS	262.44	12/04/24
14729	COTTAGE HILL OPERATING	V3003169	FIELD TRIPS AT SP ED FIELD TRIPS	150.66	12/04/24
14729	COTTAGE HILL OPERATING	V3003169	FIELD TRIPS AT HOST FIELD TRIPS	414.04	12/04/24
14729	COTTAGE HILL OPERATING	V3003169	FIELD TRIPS AT HOST FIELD TRIPS	414.04	12/04/24
14729	COTTAGE HILL OPERATING	V3003169	FIELD TRIPS AT HOST FIELD TRIPS	414.04	12/04/24
14729	COTTAGE HILL OPERATING	V3003169	FIELD TRIPS WB HOST FIELD TRIPS	349.92	12/04/24
14729	COTTAGE HILL OPERATING	V3003169	FIELD TRIPS WB HOST FIELD TRIPS	670.68	12/04/24
14729	COTTAGE HILL OPERATING	V3003169	FIELD TRIPS AT HOST FIELD TRIPS	364.50	12/04/24
14729	COTTAGE HILL OPERATING	V3003169	FIELD TRIPS AT HOST FIELD TRIPS	408.24	12/04/24
14729	COTTAGE HILL OPERATING	V3003169	FIELD TRIPS WB HOST FIELD TRIPS	189.54	12/04/24
14729	COTTAGE HILL OPERATING	V3003169	FIELD TRIPS WB HOST FIELD TRIPS	656.10	12/04/24
14729	COTTAGE HILL OPERATING	V3003169	FIELD TRIPS WB SP ED FIELD TRIPS	402.22	12/04/24
14729	COTTAGE HILL OPERATING	V3003169	FIELD TRIPS AT HOST FIELD TRIPS	247.86	12/04/24
14729	COTTAGE HILL OPERATING	V3003169	FIELD TRIPS WB HOST FIELD TRIPS	262.44	12/04/24
TOTAL VENDOR				492,512.16	
59372	CLAIRE CREIGHTON	573806	PUR SVC BOE OTHER BOE OTHER PUR SVC	415.22	11/07/24
45930	CUSTOM BINDERY	573863	SUPPLIES WB PRIN OFF SUPPLIES	274.00	11/13/24
45930	CUSTOM BINDERY	6966	DRAMA N.A.	74.40	11/21/24
TOTAL VENDOR				348.40	
55260	CUSTOM SERVICE HARDWAR	573981	SUPPLIES AT I&T SUPPLIES	410.77	11/21/24
59411	MANUEL DE LA CRUZ	573807	PUR SVC BOE OTHER BOE OTHER PUR SVC	1,911.39	11/07/24
56812	LILIA DE LA TORRE	V4001571	DIST WELLNESS INITIATIVE N.A.	100.00	11/21/24
59389	WILLIAM DEGNAN	573808	PUR SVC BOE OTHER BOE OTHER PUR SVC	749.60	11/07/24
58200	DEKALB HIGH SCHOOL	574125	PUR SVC WB ATH PURCHASED SERVICES	250.00	12/04/24
1386	DEMCO	574064	SUPPLIES WB LIBRARY SUPPLIES	463.38	12/04/24
59430	DEPENDABLE CONCRETE IN	574065	PAVEMNT REPAIR-NATURE CTR PAVEMENT MAINTENANCE	1,800.00	12/04/24
58253	DIRECT ENERGY BUSINESS	573899	ELECTRICITY DO ELECTRICITY	2,290.07	11/13/24
58253	DIRECT ENERGY BUSINESS	573899	ELECTRICITY AT UTILITY ELECTRICITY	51,696.35	11/13/24
TOTAL VENDOR				53,986.42	
51133	DISTRICT 214 COMMUNITY	574016	PUR SVC CENT - HR PURCHASED SERVICES	600.00	11/21/24
50567	DOMINICK'S PIZZA	6979	TACKLE FOOTBALL N.A.	350.50	12/04/24
59393	EDWARD DOWLING	573809	PUR SVC BOE OTHER BOE OTHER PUR SVC	457.23	11/07/24
59393	EDWARD DOWLING	573809	PUR SVC BOE OTHER BOE OTHER PUR SVC	457.23	11/07/24
TOTAL VENDOR				914.46	
1324	DREISILKER ELECTRIC MO	574066	SUPPLIES WB MAINTENANCE SUPPLIES	615.63	12/04/24
58128	DUPAGE DIST #88 COUNCI	573956	EDUCATION FUND AFT W.H. PAYABLE	31.00	11/13/24
58128	DUPAGE DIST #88 COUNCI	574036	EDUCATION FUND AFT W.H. PAYABLE	31.00	11/25/24
TOTAL VENDOR				62.00	
58712	DUPAGE DIST #88 COUNCI	573957	EDUCATION FUND AFT W.H. PAYABLE	595.16	11/13/24
58712	DUPAGE DIST #88 COUNCI	574037	EDUCATION FUND AFT W.H. PAYABLE	595.16	11/25/24
TOTAL VENDOR				1,190.32	
10824	DUPAGE REGIONAL OFFICE	574067	TUITION-OTHR IN STATE-GOV TUITION/OTHER GOV	120.00	12/04/24
50097	DUPAGE TIRE & AUTO CEN	573864	PUR SVC WB MAINTENANCE PURCHASED SERVICES	31.80	11/13/24
59370	ECRA GROUP INCORPORATE	573865	PUR SVC WB ASSESS PURCHASED SERVICES	2,000.00	11/13/24
59370	ECRA GROUP INCORPORATE	573865	PUR SVC AT ASSESS PURCHASED SERVICES	2,000.00	11/13/24
TOTAL VENDOR				4,000.00	
58165	EDUCATIONAL ADVOCACY A	574068	P.S. INST SVC IDEA B PURCHASED SERVICES	842.50	12/04/24
52629	EDUCATIONAL BENEFIT CO	573900	LIFE INSURANCE/LTD GENERAL ADMIN BENEFITS	3,387.73	11/13/24
52629	EDUCATIONAL BENEFIT CO	573900	LIFE INSURANCE/LTD GENERAL ADMIN BENEFITS	150.00	11/13/24
52629	EDUCATIONAL BENEFIT CO	573900	RETIREE HEALTH INS-O&M DENTAL INSURANCE	2,011.80	11/13/24
52629	EDUCATIONAL BENEFIT CO	573900	RETIREE HEALTH INS-EDUC DENTAL INSURANCE	11,095.44	11/13/24
52629	EDUCATIONAL BENEFIT CO	573900	DIST MEDICAL INS-O&M MEDICAL INSURANCE	28,250.52	11/13/24
52629	EDUCATIONAL BENEFIT CO	573900	DIST MEDICAL INS-EDUC MEDICAL INSURANCE	432,862.03	11/13/24
52629	EDUCATIONAL BENEFIT CO	573900	RETIREE HEALTH INS-O&M DENTAL INSURANCE	1,514.86	11/13/24
52629	EDUCATIONAL BENEFIT CO	573900	RETIREE HEALTH INS-EDUC DENTAL INSURANCE	8,055.25	11/13/24
52629	EDUCATIONAL BENEFIT CO	573900	DIST MEDICAL INS-O&M MEDICAL INSURANCE	36,877.48	11/13/24

52629	EDUCATIONAL BENEFIT CO	573900	DIST MEDICAL INS-EDUC MEDICAL INSURANCE	256,254.17	11/13/24
TOTAL VENDOR				780,459.28	
1984	EDWARD DON & COMPANY	573866	SUPPLIES AT FOOD SERVICES SUPPLIES	164.24	11/13/24
47491	EDYBURN CORPORATION	573867	PUR SVC BOE MARKETING BOE DISTRICT MARKETING	146.00	11/13/24
47491	EDYBURN CORPORATION	6967	CHOIR ACTIVITY N.A.	1,193.25	11/21/24
47491	EDYBURN CORPORATION	573982	SUPPLIES WB PRIN OFF SUPPLIES	444.00	11/21/24
47491	EDYBURN CORPORATION	574069	SUPPLIES WB PE SUPPLIES	993.00	12/04/24
TOTAL VENDOR				2,776.25	
59325	ELIM CHRISTIAN SCHOOL	573901	PUR SVC WB FOOD SERVICE PURCHASED SERVICES	195.50	11/13/24
59325	ELIM CHRISTIAN SCHOOL	573901	SPED PRIVATE TUITION WBHS OTHER	13,429.47	11/13/24
TOTAL VENDOR				13,624.97	
1851	ELK GROVE HIGH SCHOOL	573926	PUR SVC WB ATH PURCHASED SERVICES	300.00	11/13/24
59416	EMILIE LEARNING	573983	TITLE IV PURCH SVCS PURCHASED SERVICES	1,125.00	11/21/24
53716	STEPHANIE E ENNIS	V3003118	BOOKS WB LIBRARY LIBRARY BOOKS	57.96	11/13/24
29232	JOHN K EPPL	V4001572	DRAMA N.A.	1,500.00	11/21/24
58710	ERIC SOLORIO ACADEMY H	573927	PUR SVC WB ATH PURCHASED SERVICES	250.00	11/13/24
59391	SAMUEL EDWARD ESPINOZA	573810	PUR SVC BOE OTHER BOE OTHER PUR SVC	1,293.76	11/07/24
59419	EXTREME ATTACK ATHLETI	574017	PUR SVC WB ATH PURCHASED SERVICES	695.00	11/21/24
59395	ALISHA FATIMA FASI	573811	PUR SVC BOE OTHER BOE OTHER PUR SVC	104.88	11/07/24
55800	DANIEL FERNANDEZ	V3003119	WB STUDENT ATHLETE TRAVEL ATHLETIC TRAVEL	362.20	11/13/24
41761	AMY E FERRARO	V4001573	DIST WELLNESS INITIATIVE N.A.	100.00	11/21/24
59408	JOSIE J FICARRA	573812	PUR SVC BOE OTHER BOE OTHER PUR SVC	83.80	11/07/24
59373	LIANA CORRIN FINCH	573813	PUR SVC BOE OTHER BOE OTHER PUR SVC	1,165.78	11/07/24
59374	ROBERT N FIORIO	573814	PUR SVC BOE OTHER BOE OTHER PUR SVC	248.22	11/07/24
59374	ROBERT N FIORIO	573814	PUR SVC BOE OTHER BOE OTHER PUR SVC	715.16	11/07/24
TOTAL VENDOR				963.38	
50979	FIRST TO THE FINISH	6951	ATHLETIC SPECIAL PROJECTS N.A.	3,169.48	11/13/24
297	FLINN SCIENTIFIC, INC.	573984	SUPPLIES WB SCIENCE SUPPLIES	27.34	11/21/24
297	FLINN SCIENTIFIC, INC.	573984	SUPPLIES WB SCIENCE SUPPLIES	38.74	11/21/24
297	FLINN SCIENTIFIC, INC.	573984	SUPPLIES WB SCIENCE SUPPLIES	32.84	11/21/24
297	FLINN SCIENTIFIC, INC.	573984	SUPPLIES WB SCIENCE SUPPLIES	21.88	11/21/24
TOTAL VENDOR				120.80	
59335	LEONARDO FLORES MONTAL	573815	PUR SVC BOE OTHER BOE OTHER PUR SVC	382.92	11/07/24
58515	FOLLETT CONTENT SOLUTI	573868	BOOKS WB LIBRARY LIBRARY BOOKS	466.52	11/13/24
58515	FOLLETT CONTENT SOLUTI	573985	SUPPLIES WB READING SUPPLIES	159.15	11/21/24
58515	FOLLETT CONTENT SOLUTI	574070	BOOKS WB LIBRARY LIBRARY BOOKS	82.01	12/04/24
58515	FOLLETT CONTENT SOLUTI	574070	BOOKS WB LIBRARY LIBRARY BOOKS	90.82	12/04/24
TOTAL VENDOR				798.50	
52462	FOREST PRINTING	573986	SUPPLIES AT PRIN OFF SUPPLIES	517.70	11/21/24
52462	FOREST PRINTING	574071	SUPPLIES AT PRIN OFF SUPPLIES	944.21	12/04/24
52462	FOREST PRINTING	574071	SUPPLIES AT PRIN OFF SUPPLIES	1,064.58	12/04/24
TOTAL VENDOR				2,526.49	
57708	FORMS TECH INC	573869	SUPPLIES AT PRIN OFF SUPPLIES	374.09	11/13/24
44975	FOX TECH ACADEMY	573902	SPED PRIVATE TUITION ATHS OTHER	4,451.26	11/13/24
57902	FRANKY'S RED HOTS	6953	ATHLETIC SPECIAL PROJECTS N.A.	415.15	11/13/24
59375	SARAH A. FREGA	573816	PUR SVC BOE OTHER BOE OTHER PUR SVC	-953.47	11/07/24 VOID
59375	SARAH A. FREGA	573816	PUR SVC BOE OTHER BOE OTHER PUR SVC	953.47	11/07/24
TOTAL VENDOR				0.00	
50584	MICHAEL DAVID GALFI	V4001560	DIST WELLNESS INITIATIVE N.A.	100.00	11/13/24
25119	GALIC DISBURSING COMPA	573958	EDUCATION FUND GRT AM LIFE W.H. PAYABLE	230.00	11/13/24
25119	GALIC DISBURSING COMPA	574038	EDUCATION FUND GRT AM LIFE W.H. PAYABLE	230.00	11/25/24
TOTAL VENDOR				460.00	
59285	GAME ONE	574018	SUPPLIES AT BOOKSTORE SUPPLIES	8,018.40	11/21/24
59285	GAME ONE	574018	SUPPLIES AT BOOKSTORE SUPPLIES	13,100.00	11/21/24
TOTAL VENDOR				21,118.40	
1538	GERMANIA SEED CO.	573987	SUPPLIES AT SCIENCE SUPPLIES	10.70	11/21/24
1538	GERMANIA SEED CO.	573987	SUPPLIES AT SCIENCE SUPPLIES	11.50	11/21/24
1538	GERMANIA SEED CO.	573987	SUPPLIES AT SCIENCE SUPPLIES	9.70	11/21/24
1538	GERMANIA SEED CO.	573987	SUPPLIES AT SCIENCE SUPPLIES	11.85	11/21/24
1538	GERMANIA SEED CO.	573987	SUPPLIES AT SCIENCE SUPPLIES	8.55	11/21/24
1538	GERMANIA SEED CO.	573987	SUPPLIES AT SCIENCE SUPPLIES	9.30	11/21/24
1538	GERMANIA SEED CO.	573987	SUPPLIES AT SCIENCE SUPPLIES	8.85	11/21/24
1538	GERMANIA SEED CO.	573987	SUPPLIES AT SCIENCE SUPPLIES	11.50	11/21/24
1538	GERMANIA SEED CO.	573987	SUPPLIES AT SCIENCE SUPPLIES	8.85	11/21/24
1538	GERMANIA SEED CO.	573987	SUPPLIES AT SCIENCE SUPPLIES	8.55	11/21/24
1538	GERMANIA SEED CO.	573987	SUPPLIES AT SCIENCE SUPPLIES	8.55	11/21/24
1538	GERMANIA SEED CO.	573987	SUPPLIES AT SCIENCE SUPPLIES	10.70	11/21/24

1538	GERMANIA SEED CO.	573987	SUPPLIES AT SCIENCE SUPPLIES	8.85	11/21/24
1538	GERMANIA SEED CO.	573987	SUPPLIES AT SCIENCE SUPPLIES	8.55	11/21/24
1538	GERMANIA SEED CO.	573987	SUPPLIES AT SCIENCE SUPPLIES	13.95	11/21/24
1538	GERMANIA SEED CO.	573987	SUPPLIES AT SCIENCE SUPPLIES	13.80	11/21/24
1538	GERMANIA SEED CO.	573987	SUPPLIES AT SCIENCE SUPPLIES	8.85	11/21/24
1538	GERMANIA SEED CO.	573987	SUPPLIES AT SCIENCE SUPPLIES	15.28	11/21/24
1538	GERMANIA SEED CO.	573987	SUPPLIES AT SCIENCE SUPPLIES	10.40	11/21/24
1538	GERMANIA SEED CO.	573987	SUPPLIES AT SCIENCE SUPPLIES	15.25	11/21/24
1538	GERMANIA SEED CO.	573987	SUPPLIES AT SCIENCE SUPPLIES	12.75	11/21/24
1538	GERMANIA SEED CO.	573987	SUPPLIES AT SCIENCE SUPPLIES	10.20	11/21/24
1538	GERMANIA SEED CO.	573987	SUPPLIES AT SCIENCE SUPPLIES	19.70	11/21/24
1538	GERMANIA SEED CO.	573987	SUPPLIES AT SCIENCE SUPPLIES	9.75	11/21/24
TOTAL VENDOR				265.93	
51506	GIANT STEPS ILLINOIS I	V3003120	SPED PRIVATE TUITION WBHS OTHER	16,939.12	11/13/24
58164	GIPPER MEDIA INC	574072	PUR SVC WB ATH PURCHASED SERVICES	1,500.00	12/04/24
59410	NATASA GLAMOCLIA	573817	PUR SVC BOE OTHER BOE OTHER PUR SVC	1,208.37	11/07/24
59349	PATRICK JOSEPH GLAZIK	V3003141	SUPPLIES AT LIBRARY SUPPLIES	26.75	11/21/24
59349	PATRICK JOSEPH GLAZIK	V3003141	P.S.IMP INST TITLE II PUR SVC IMPROVE INST	410.00	11/21/24
59349	PATRICK JOSEPH GLAZIK	V3003141	SUPPLIES AT LIBRARY SUPPLIES	69.50	11/21/24
TOTAL VENDOR				506.25	
1855	GLENBARD EAST HIGH SCH	573928	PUR SVC WB ATH PURCHASED SERVICES	300.00	11/13/24
1838	GLENBARD NORTH HIGH SC	573929	PUR SVC WB ATH PURCHASED SERVICES	175.00	11/13/24
1546	GLENBARD SOUTH HIGH SC	573930	PUR SVC WB ATH PURCHASED SERVICES	200.00	11/13/24
1546	GLENBARD SOUTH HIGH SC	573931	PUR SVC WB ATH PURCHASED SERVICES	200.00	11/13/24
TOTAL VENDOR				400.00	
1551	GLENBARD WEST HIGH SCH	573932	PUR SVC WB ATH PURCHASED SERVICES	552.00	11/13/24
1551	GLENBARD WEST HIGH SCH	573933	PUR SVC WB ATH PURCHASED SERVICES	552.00	11/13/24
TOTAL VENDOR				1,104.00	
40923	GLENBROOK SOUTH HIGH S	573934	PUR SVC WB ATH PURCHASED SERVICES	275.00	11/13/24
59397	MALCOLM NATHANIEL DEVR	573818	PUR SVC BOE OTHER BOE OTHER PUR SVC	1,572.07	11/07/24
53011	TAMMY GOMEZ-TERRANOVA	573819	PUR SVC BOE OTHER BOE OTHER PUR SVC	874.66	11/07/24
59402	NATALY IRENE GONZALEZ	573820	PUR SVC BOE OTHER BOE OTHER PUR SVC	65.39	11/07/24
17760	GOPHER SPORT	573870	SUPPLIES WB PE SUPPLIES	5,551.98	11/13/24
51015	KAREN GRADY	V4001561	KIWANIS KEY CLUB N.A.	61.73	11/13/24
5777	GRAINGER, INC.	V3003106	SUPPLIES WB MAINTENANCE SUPPLIES	278.00	11/13/24
5777	GRAINGER, INC.	V3003106	SUPPLIES AT MAINTENANCE SUPPLIES	273.30	11/13/24
5777	GRAINGER, INC.	V3003142	SUPPLIES AT MAINTENANCE SUPPLIES	309.00	11/21/24
5777	GRAINGER, INC.	V3003160	SUPPLIES AT MAINTENANCE SUPPLIES	76.34	12/04/24
5777	GRAINGER, INC.	V3003160	SUPPLIES AT MAINTENANCE SUPPLIES	257.98	12/04/24
5777	GRAINGER, INC.	V3003160	SUPPLIES WB MAINTENANCE SUPPLIES	306.17	12/04/24
5777	GRAINGER, INC.	V3003160	SUPPLIES WB MAINTENANCE SUPPLIES	147.49	12/04/24
5777	GRAINGER, INC.	V3003160	SUPPLIES AT MAINTENANCE SUPPLIES	799.78	12/04/24
5777	GRAINGER, INC.	V3003160	SUPPLIES AT MAINTENANCE SUPPLIES	109.50	12/04/24
5777	GRAINGER, INC.	V3003160	SUPPLIES AT MAINTENANCE SUPPLIES	40.70	12/04/24
5777	GRAINGER, INC.	V3003160	SUPPLIES WB MAINTENANCE SUPPLIES	277.13	12/04/24
5777	GRAINGER, INC.	V3003160	SUPPLIES AT MAINTENANCE SUPPLIES	152.42	12/04/24
5777	GRAINGER, INC.	V3003160	SUPPLIES WB MAINTENANCE SUPPLIES	167.96	12/04/24
TOTAL VENDOR				3,195.77	
12772	GREAT LAKES APPAREL, I	6954	NURSERY SCH CHILD DEV N.A.	246.00	11/13/24
12772	GREAT LAKES APPAREL, I	6954	GO PINK N.A.	4,090.00	11/13/24
12772	GREAT LAKES APPAREL, I	6954	GO PINK N.A.	1,125.00	11/13/24
12772	GREAT LAKES APPAREL, I	6954	ORCHESIS N.A.	622.50	11/13/24
12772	GREAT LAKES APPAREL, I	6954	GO PINK N.A.	119.00	11/13/24
12772	GREAT LAKES APPAREL, I	6968	NURSERY SCH CHILD DEV N.A.	383.00	11/21/24
TOTAL VENDOR				6,585.50	
55489	GREAT LAKES COCA-COLA	573871	SUPPLIES AT PRIN OFF SUPPLIES	290.88	11/13/24
55489	GREAT LAKES COCA-COLA	574073	SUPPLIES AT PRIN OFF SUPPLIES	365.88	12/04/24
TOTAL VENDOR				656.76	
55240	ANDREA M GROSSART	V3003143	SUPPLIES AT SCIENCE SUPPLIES	30.99	11/21/24
55240	ANDREA M GROSSART	V3003143	SUPPLIES AT SCIENCE SUPPLIES	13.99	11/21/24
55240	ANDREA M GROSSART	V3003143	SUPPLIES AT SCIENCE SUPPLIES	5.49	11/21/24
55240	ANDREA M GROSSART	V3003143	SUPPLIES AT STUDENT ACTIV STUDENT ACTIVITIES	51.32	11/21/24
55240	ANDREA M GROSSART	V3003143	SUPPLIES AT STUDENT ACTIV STUDENT ACTIVITIES	8.14	11/21/24
55240	ANDREA M GROSSART	V3003143	SUPPLIES AT SCIENCE SUPPLIES	5.00	11/21/24
55240	ANDREA M GROSSART	V3003143	SUPPLIES AT SCIENCE SUPPLIES	2.50	11/21/24
55240	ANDREA M GROSSART	V3003143	SUPPLIES AT SCIENCE SUPPLIES	1.25	11/21/24
55240	ANDREA M GROSSART	V3003143	SUPPLIES AT SCIENCE SUPPLIES	5.00	11/21/24

55240	ANDREA M GROSSART	V3003143	SUPPLIES AT SCIENCE SUPPLIES	8.56	11/21/24
55240	ANDREA M GROSSART	V3003143	SUPPLIES AT STUDENT ACTIV STUDENT ACTIVITIES	61.37	11/21/24
55240	ANDREA M GROSSART	V4001574	STUDENT COUNCIL N.A.	69.73	11/21/24
55240	ANDREA M GROSSART	V3003143	SUPPLIES AT STUDENT ACTIV STUDENT ACTIVITIES	66.54	11/21/24
55240	ANDREA M GROSSART	V3003143	SUPPLIES AT SCIENCE SUPPLIES	3.98	11/21/24
55240	ANDREA M GROSSART	V3003143	SUPPLIES AT SCIENCE SUPPLIES	2.94	11/21/24
55240	ANDREA M GROSSART	V3003143	SUPPLIES AT STUDENT ACTIV STUDENT ACTIVITIES	4.78	11/21/24
55240	ANDREA M GROSSART	V3003170	SUPPLIES AT PRIN OFF SUPPLIES	42.99	12/04/24
TOTAL VENDOR				384.57	
58475	GUIDING LIGHT AUTISM A	573903	SPED PRIVATE TUITION WBHS OTHER	15,334.00	11/13/24
59398	ANTHONY A GULOTTA	573821	PUR SVC BOE OTHER BOE OTHER PUR SVC	1,151.98	11/07/24
58964	GYM AWARE FLEX	V3003135	SUPPLIES AT PE SUPPLIES	2,090.00	11/21/24
58489	HANN'S CHRISTMAS FARM	6969	ORCHESIS N.A.	9,275.00	11/21/24
58489	HANN'S CHRISTMAS FARM	6969	AT VSO N.A.	450.00	11/21/24
TOTAL VENDOR				9,725.00	
44255	MICHAEL C HAUSSMANN	V3003144	TUITION REIMBURSEMENT TUITION REIMBURSEMENT	427.50	11/21/24
44255	MICHAEL C HAUSSMANN	V3003144	TUITION REIMBURSEMENT TUITION REIMBURSEMENT	427.50	11/21/24
TOTAL VENDOR				855.00	
54931	BLUE CROSS BLUE SHIELD	573904	DIST MEDICAL INS-O&M MEDICAL INSURANCE	1,511.82	11/13/24
54931	BLUE CROSS BLUE SHIELD	573904	DIST MEDICAL INS-EDUC MEDICAL INSURANCE	33,573.50	11/13/24
TOTAL VENDOR				35,085.32	
59138	JOSEPH S HELTON	V3003121	SUPPLIES WB PRIN OFF SUPPLIES	340.00	11/13/24
42381	RITA HENEGHAN	V4001575	DIST WELLNESS INITIATIVE N.A.	100.00	11/21/24
40802	CAMELOT THERAPEUTIC SC	574019	SPED PRIVATE TUITION ATHS OTHER	24,378.64	11/21/24
58529	HILDEBRAND SPORTING GO	573905	SUPPLIES WB STUDENT ACTIV STUDENT ACTIVITIES	880.00	11/13/24
58451	HIMES, PETRARCA & FEST	V3003107	PUR SVC BOE LEGAL SERVICE BOE LEGAL SERVICES	6,993.00	11/13/24
40179	HINCKLEY SPRING WATER	573872	SUPPLIES WB BOOKSTORE SUPPLIES	26.48	11/13/24
43427	HINSDALE SOUTH HS ATHL	573935	PUR SVC WB ATH PURCHASED SERVICES	200.00	11/13/24
59293	HOBART SERVICE	574074	SUPPLIES AT FOOD SERVICES SUPPLIES	151.56	12/04/24
42180	CHARLES B HOEHN	573822	PUR SVC BOE OTHER BOE OTHER PUR SVC	2,358.14	11/07/24
28359	HOME DEPOT CREDIT SERV	V3003122	SUPPLIES AT MAINTENANCE SUPPLIES	199.01	11/13/24
28359	HOME DEPOT CREDIT SERV	V3003145	SUPPLIES WB MAINTENANCE SUPPLIES	59.97	11/21/24
28359	HOME DEPOT CREDIT SERV	V3003145	SUPPLIES WB MAINTENANCE SUPPLIES	23.96	11/21/24
28359	HOME DEPOT CREDIT SERV	V3003145	SUPPLIES AT MAINTENANCE SUPPLIES	551.92	11/21/24
TOTAL VENDOR				834.86	
773	HORACE MANN INSURANCE	573959	EDUCATION FUND HORACE MANN	50.00	11/13/24
773	HORACE MANN INSURANCE	574039	EDUCATION FUND HORACE MANN	50.00	11/25/24
TOTAL VENDOR				100.00	
53959	HOUSE OF GLASS	574075	SUPPLIES WB MAINTENANCE SUPPLIES	1,224.45	12/04/24
59143	HOWIES ATHLETIC TAPE	574076	SUPPLIES WB ATHLETICS SUPPLIES	361.03	12/04/24
28285	IASB	573873	PUR SVC BOE OTHER BOE OTHER PUR SVC	58.00	11/13/24
53254	IL DEPT OF AGRICULTURE	574020	SUPPLIES WB MAINTENANCE SUPPLIES	300.00	11/21/24
53254	IL DEPT OF AGRICULTURE	574020	SUPPLIES AT MAINTENANCE SUPPLIES	300.00	11/21/24
TOTAL VENDOR				600.00	
44522	ILLINOIS DECA	6970	DECA N.A.	30.00	11/21/24
10583	ILLINOIS DEPT OF PUBLI	573906	SUPPLIES AT MAINTENANCE SUPPLIES	75.00	11/13/24
10583	ILLINOIS DEPT OF PUBLI	573906	SUPPLIES WB MAINTENANCE SUPPLIES	100.00	11/13/24
TOTAL VENDOR				175.00	
27117	ILLINOIS PRINCIPALS AS	573874	SUPPLIES AT PRIN OFF SUPPLIES	689.00	11/13/24
54727	ILMEA STATE OFFICE	574077	SUPPLIES AT MUSIC SUPPLIES	180.00	12/04/24
47367	INSTITUTE FOR THERAPY	V3003161	PS IDEA THERAPY SERVICES THERAPY SERV	6,300.00	12/04/24
47367	INSTITUTE FOR THERAPY	V3003161	PS IDEA THERAPY SERVICES THERAPY SERV	900.00	12/04/24
TOTAL VENDOR				7,200.00	
54474	KATIE INZINGA	V3003123	SUPPLIES AT ATH SUPPLIES	23.95	11/13/24
46164	ISTE	573988	PERIODICALS AT LIBRARY PERIODICALS	95.00	11/21/24
48536	MARCIA IVANCEVIC	V3003124	SUPPLIES WB PRIN OFF SUPPLIES	159.84	11/13/24
28697	J.W. PEPPER AND SON, I	573875	SUPPLIES WB MUSIC SUPPLIES	34.97	11/13/24
28697	J.W. PEPPER AND SON, I	573875	SUPPLIES WB MUSIC SUPPLIES	23.98	11/13/24
28697	J.W. PEPPER AND SON, I	573875	SUPPLIES WB MUSIC SUPPLIES	30.97	11/13/24
28697	J.W. PEPPER AND SON, I	573875	SUPPLIES WB MUSIC SUPPLIES	12.99	11/13/24
28697	J.W. PEPPER AND SON, I	573875	SUPPLIES WB MUSIC SUPPLIES	24.99	11/13/24
28697	J.W. PEPPER AND SON, I	573875	SUPPLIES WB MUSIC SUPPLIES	10.99	11/13/24
28697	J.W. PEPPER AND SON, I	573989	SUPPLIES AT MUSIC SUPPLIES	13.50	11/21/24
28697	J.W. PEPPER AND SON, I	573989	SUPPLIES AT MUSIC SUPPLIES	86.78	11/21/24
28697	J.W. PEPPER AND SON, I	574078	SUPPLIES AT MUSIC SUPPLIES	10.00	12/04/24
TOTAL VENDOR				249.17	
56502	KIMBERLY JACKSON PETRE	V4001590	THESPIANS N.A.	194.00	12/04/24

53639	JOHN NERI CONSTRUCTION	573990	PUR SVC WB MAINTENANCE PURCHASED SERVICES	7,017.72	11/21/24	
54190	TYCO INTEGRATED SECURI	574079	PUR SVC WB OPERATIONS PURCHASED SERVICES	164.48	12/04/24	
54190	TYCO INTEGRATED SECURI	574079	PUR SVC DO OPERATION PURCHASED SERVICES	227.50	12/04/24	
TOTAL VENDOR				391.98		
59412	ASHLIE MONEE JONES	573823	PUR SVC BOE OTHER BOE OTHER PUR SVC	1,148.05	11/07/24	
53443	JONES SCHOOL SUPPLY CO	573991	SUPPLIES AT PRIN OFF SUPPLIES	739.94	11/21/24	
59366	WILLIAM EDERICK JONES	V3003125	SUPPLIES AT JROTC SUPPLIES	269.24	11/13/24	
59377	RICHARD J KAPPEL	573824	PUR SVC BOE OTHER BOE OTHER PUR SVC	628.70	11/07/24	
59400	RIMON A KARI	573825	PUR SVC BOE OTHER BOE OTHER PUR SVC	442.69	11/07/24	
59015	KELDER THREADS INC	6971	MUSIC BOOSTERS N.A.	359.00	11/21/24	
27379	KEY CLUB INTERNATIONAL	6955	SILVER KEY CLUB N.A.	323.00	11/13/24	
55237	KONICA MINOLTA BUSINES	573907	DUPLICATING WB PRIN OFF DUPLICATING SERVICES	168.00	11/13/24	
55237	KONICA MINOLTA BUSINES	573907	SUPPLIES BUSINESS OFFICE SUPPLIES	233.88	11/13/24	
TOTAL VENDOR				401.88		
55096	KONICA MINOLTA PREMIER	574021	DO CAPITAL LEASE-INTEREST LEASE INTEREST	8.98	11/21/24	
55096	KONICA MINOLTA PREMIER	574021	DO CAPITAL LEAS-PRINCIPAL LEASE PRINCIPAL	183.82	11/21/24	
TOTAL VENDOR				192.80		
53669	JENNIFER KOWALSKI	V4001562	DIST WELLNESS INITIATIVE N.A.	100.00	11/13/24	
59386	HANNAH GRACE KUPFER	573854	PUR SVC BOE OTHER BOE OTHER PUR SVC	877.04	11/07/24	
59386	HANNAH GRACE KUPFER	573826	PUR SVC BOE OTHER BOE OTHER PUR SVC	877.04	11/07/24	
59386	HANNAH GRACE KUPFER	573826	PUR SVC BOE OTHER BOE OTHER PUR SVC	871.10	11/07/24	
59386	HANNAH GRACE KUPFER	573826	PUR SVC BOE OTHER BOE OTHER PUR SVC	-877.04	11/07/24	VOID
59386	HANNAH GRACE KUPFER	573826	PUR SVC BOE OTHER BOE OTHER PUR SVC	-871.10	11/07/24	VOID
TOTAL VENDOR				877.04		
48777	KURT ECKWALL	573992	R&M WB MUSIC REPAIR & MAINTENANCE	400.00	11/21/24	
48777	KURT ECKWALL	573992	R&M WB MUSIC REPAIR & MAINTENANCE	330.00	11/21/24	
48777	KURT ECKWALL	573992	R&M WB MUSIC REPAIR & MAINTENANCE	370.00	11/21/24	
TOTAL VENDOR				1,100.00		
57830	L & W SUPPLY CORPORATI	573993	SUPPLIES AT MAINTENANCE SUPPLIES	20.67	11/21/24	
58278	LAKESHORE RECYCLING SY	573908	REFUSE DISPOSAL WB OPER REFUSE/DISPOSAL	474.50	11/13/24	
58278	LAKESHORE RECYCLING SY	573908	REFUSE DISPOSAL WB OPER REFUSE/DISPOSAL	2,580.00	11/13/24	
TOTAL VENDOR				3,054.50		
59115	LANE TECH ATHLETIC	573936	PUR SVC WB ATH PURCHASED SERVICES	450.00	11/13/24	
58721	LANGUAGELINE SOLUTIONS	573994	TITLE 1 PS WB PAR OUTREAC PUR SVC COMM SVCS	391.30	11/21/24	
58721	LANGUAGELINE SOLUTIONS	573994	TITLE 1 PS AT PAR OUTREAC PUR SVC COMM SVCS	391.30	11/21/24	
58721	LANGUAGELINE SOLUTIONS	573994	PS IDEA B SUPPORT SVCS PUR SVC OTHER SUPPORT	271.10	11/21/24	
TOTAL VENDOR				1,053.70		
1125	LAWSON PRODUCTS, INC.	V3003162	SUPPLIES WB MAINTENANCE SUPPLIES	1,084.92	12/04/24	
1125	LAWSON PRODUCTS, INC.	V3003162	SUPPLIES AT MAINTENANCE SUPPLIES	28.71	12/04/24	
TOTAL VENDOR				1,113.63		
57962	LEARNWELL	573876	AT HOME & HOSP TUTORING INSTR. PUR. SRV.	124.50	11/13/24	
57962	LEARNWELL	573876	AT HOME & HOSP TUTORING INSTR. PUR. SRV.	124.50	11/13/24	
57962	LEARNWELL	573876	AT HOME & HOSP TUTORING INSTR. PUR. SRV.	62.25	11/13/24	
57962	LEARNWELL	573876	AT HOME & HOSP TUTORING INSTR. PUR. SRV.	311.25	11/13/24	
57962	LEARNWELL	573876	AT HOME & HOSP TUTORING INSTR. PUR. SRV.	186.75	11/13/24	
57962	LEARNWELL	573876	AT HOME & HOSP TUTORING INSTR. PUR. SRV.	62.25	11/13/24	
57962	LEARNWELL	573876	AT HOME & HOSP TUTORING INSTR. PUR. SRV.	249.00	11/13/24	
57962	LEARNWELL	573876	AT HOME & HOSP TUTORING INSTR. PUR. SRV.	124.50	11/13/24	
57962	LEARNWELL	573876	AT HOME & HOSP TUTORING INSTR. PUR. SRV.	311.25	11/13/24	
57962	LEARNWELL	573876	AT HOME & HOSP TUTORING INSTR. PUR. SRV.	311.25	11/13/24	
57962	LEARNWELL	573876	AT HOME & HOSP TUTORING INSTR. PUR. SRV.	311.25	11/13/24	
57962	LEARNWELL	573876	AT HOME & HOSP TUTORING INSTR. PUR. SRV.	249.00	11/13/24	
57962	LEARNWELL	573876	WB HOME & HOSP TUTORING INSTR. PUR. SRV.	218.80	11/13/24	
57962	LEARNWELL	573876	WB HOME & HOSP TUTORING INSTR. PUR. SRV.	164.10	11/13/24	
57962	LEARNWELL	573876	WB HOME & HOSP TUTORING INSTR. PUR. SRV.	273.50	11/13/24	
57962	LEARNWELL	574080	AT HOME & HOSP TUTORING INSTR. PUR. SRV.	62.25	12/04/24	
57962	LEARNWELL	574080	AT HOME & HOSP TUTORING INSTR. PUR. SRV.	218.80	12/04/24	
57962	LEARNWELL	574080	AT HOME & HOSP TUTORING INSTR. PUR. SRV.	164.10	12/04/24	
57962	LEARNWELL	574080	AT HOME & HOSP TUTORING INSTR. PUR. SRV.	218.80	12/04/24	
57962	LEARNWELL	574080	AT HOME & HOSP TUTORING INSTR. PUR. SRV.	273.50	12/04/24	
57962	LEARNWELL	574080	AT HOME & HOSP TUTORING INSTR. PUR. SRV.	109.40	12/04/24	
57962	LEARNWELL	574080	AT HOME & HOSP TUTORING INSTR. PUR. SRV.	218.80	12/04/24	
TOTAL VENDOR				4,349.80		
44501	LEND	573877	PUR SVC BOE OTHER BOE OTHER PUR SVC	160.00	11/13/24	
114	LEN'S ACE HARDWARE	V3003108	SUPPLIES DO MAINTENANCE SUPPLIES	79.99	11/13/24	
114	LEN'S ACE HARDWARE	V3003163	SUPPLIES WB MAINTENANCE SUPPLIES	219.98	12/04/24	
114	LEN'S ACE HARDWARE	V3003163	SUPPLIES DO MAINTENANCE SUPPLIES	5.98	12/04/24	

114	LEN'S ACE HARDWARE	V3003163	SUPPLIES AT MAINTENANCE SUPPLIES	39.96	12/04/24
114	LEN'S ACE HARDWARE	V3003163	SUPPLIES DO CUSTODIAL SUPPLIES	11.98	12/04/24
TOTAL VENDOR				357.89	
49820	LEYDEN HIGH SCHOOL	573937	PUR SVC WB ATH PURCHASED SERVICES	350.00	11/13/24
49285	LIBERTYVILLE HIGH SCHO	573938	PUR SVC WB ATH PURCHASED SERVICES	300.00	11/13/24
49285	LIBERTYVILLE HIGH SCHO	574022	SUPPLIES WB STUDENT ACTIV STUDENT ACTIVITIES	300.00	11/21/24
TOTAL VENDOR				600.00	
1241	LINCOLN INVESTMENT PLA	573960	EDUCATION FUND LINCOLN FINANCIAL W/H PAY	6,177.83	11/13/24
1241	LINCOLN INVESTMENT PLA	574040	EDUCATION FUND LINCOLN FINANCIAL W/H PAY	6,177.83	11/25/24
TOTAL VENDOR				12,355.66	
49624	LINCOLN-WAY CENTRAL HI	573939	PUR SVC WB ATH PURCHASED SERVICES	425.00	11/13/24
55884	LINDA ONDRUS	573995	IDEA PUP TRANS SERV PS SPEC ED TRANSPORTATION	150.00	11/21/24
53238	LINDEN OAKS TUTORING S	573878	AT HOME & HOSP TUTORING INSTR. PUR. SRV.	48.00	11/13/24
869	LITTLE FRIENDS, INC.	V3003126	SPED PRIVATE TUITION ATHS OTHER	13,612.83	11/13/24
57563	SUZANNE LOBDELL	573827	PUR SVC BOE OTHER BOE OTHER PUR SVC	1,506.85	11/07/24
54924	LOCALGOVNEWS	574023	PUR SVC BOE OTHER BOE OTHER PUR SVC	1,920.00	11/21/24
59040	LOCKPORT TOWNSHIP HS D	573940	PUR SVC WB ATH PURCHASED SERVICES	350.00	11/13/24
59273	LODO MASSAGE LLC	6980	DIST WELLNESS INITIATIVE N.A.	499.50	12/04/24
41872	LOGISTICS RECYCLING IN	573996	REFUSE DISPOSAL WB OPER REFUSE/DISPOSAL	2,542.82	11/21/24
116	LOMBARD ACE HARDWARE	573879	SUPPLIES WB MAINTENANCE SUPPLIES	50.98	11/13/24
116	LOMBARD ACE HARDWARE	573879	SUPPLIES WB MAINTENANCE SUPPLIES	54.99	11/13/24
116	LOMBARD ACE HARDWARE	573997	SUPPLIES WB MAINTENANCE SUPPLIES	59.97	11/21/24
116	LOMBARD ACE HARDWARE	574081	SUPPLIES WB MAINTENANCE SUPPLIES	6.99	12/04/24
116	LOMBARD ACE HARDWARE	574081	SUPPLIES WB MAINTENANCE SUPPLIES	15.18	12/04/24
116	LOMBARD ACE HARDWARE	574081	SUPPLIES WB MAINTENANCE SUPPLIES	6.99	12/04/24
TOTAL VENDOR				195.10	
50090	LOMBARD CHAMBER OF COM	573880	INFO SERV SUPPLIES SUPPLIES	45.00	11/13/24
51219	BRENDAN LYONS	V4001576	ATHLETIC SPECIAL PROJECTS N.A.	165.35	11/21/24
1292	LYONS TOWNSHIP H.S.	573941	PUR SVC WB ATH PURCHASED SERVICES	150.00	11/13/24
1292	LYONS TOWNSHIP H.S.	573942	PUR SVC WB ATH PURCHASED SERVICES	135.00	11/13/24
TOTAL VENDOR				285.00	
59405	STEVE MALOK	573828	PUR SVC BOE OTHER BOE OTHER PUR SVC	1,338.12	11/07/24
45626	THOMAS E MANKA	V3003127	STAFF TRAVEL DIR O&M STAFF TRAVEL	210.72	11/13/24
58180	MARYKATHRYN MARANOWICZ	573829	PUR SVC BOE OTHER BOE OTHER PUR SVC	1,046.36	11/07/24
58180	MARYKATHRYN MARANOWICZ	573829	PUR SVC BOE OTHER BOE OTHER PUR SVC	1,046.36	11/07/24
TOTAL VENDOR				2,092.72	
53070	MARATHON SPORTSWEAR	573881	SUPPLIES WB BOOKSTORE SUPPLIES	5,001.72	11/13/24
56260	MARIAN CATHOLIC HIGH S	573909	PUR SVC AT ATH PURCHASED SERVICES	250.00	11/13/24
56260	MARIAN CATHOLIC HIGH S	573910	PUR SVC AT ATH PURCHASED SERVICES	100.00	11/13/24
TOTAL VENDOR				350.00	
25087	MARKLUND	573911	SPED PRIVATE TUITION ATHS OTHER	11,394.90	11/13/24
49710	MARTENSON TURF PRODUCT	573998	SUPPLIES WB MAINTENANCE SUPPLIES	1,882.12	11/21/24
49710	MARTENSON TURF PRODUCT	573998	SUPPLIES AT MAINTENANCE SUPPLIES	2,333.90	11/21/24
TOTAL VENDOR				4,216.02	
59145	VICTOR MARTINEZ	V3003146	SUPPLIES AT SCIENCE SUPPLIES	61.69	11/21/24
59145	VICTOR MARTINEZ	V3003146	SUPPLIES AT SCIENCE SUPPLIES	11.79	11/21/24
59145	VICTOR MARTINEZ	V3003146	SUPPLIES AT SCIENCE SUPPLIES	2.48	11/21/24
59145	VICTOR MARTINEZ	V3003146	SUPPLIES AT SCIENCE SUPPLIES	2.60	11/21/24
59145	VICTOR MARTINEZ	V3003146	SUPPLIES AT SCIENCE SUPPLIES	10.47	11/21/24
59145	VICTOR MARTINEZ	V3003146	SUPPLIES AT SCIENCE SUPPLIES	4.88	11/21/24
TOTAL VENDOR				93.91	
57753	MATBOSS	574082	PUR SVC AT ATH PURCHASED SERVICES	599.00	12/04/24
56259	MATRIX TRUST COMPANY	573961	EDUCATION FUND ASPIRE FINANCIAL SVCS	1,515.00	11/13/24
56259	MATRIX TRUST COMPANY	574041	EDUCATION FUND EQUITABLE LIFE ANNUITY	1,515.00	11/25/24
TOTAL VENDOR				3,030.00	
59378	ANDRIA MARIE MAZZUCCHI	573830	PUR SVC BOE OTHER BOE OTHER PUR SVC	291.89	11/07/24
59380	JACOB CHRISTOPHER MCAL	573831	PUR SVC BOE OTHER BOE OTHER PUR SVC	812.63	11/07/24
59404	ERIC MCCOO	573832	PUR SVC BOE OTHER BOE OTHER PUR SVC	778.34	11/07/24
54268	MCGINTY BROS. INC.	574083	PUR SVC AT MAINTENANCE PURCHASED SERVICES	1,910.00	12/04/24
54268	MCGINTY BROS. INC.	574083	PUR SVC WB MAINTENANCE PURCHASED SERVICES	5,675.00	12/04/24
TOTAL VENDOR				7,585.00	
1034	MCMASTER CARR SUPPLY C	V3003164	SUPPLIES AT MAINTENANCE SUPPLIES	47.81	12/04/24
59113	MEDCO SUPPLY	573882	SUPPLIES AT ATH SUPPLIES	37.72	11/13/24
18748	MENARDS	V3003147	SUPPLIES AT BUS ED SUPPLIES	127.35	11/21/24
18748	MENARDS	V3003147	SUPPLIES AT I&T SUPPLIES	152.74	11/21/24
18748	MENARDS	V4001577	THEATER DRAMA N.A.	134.20	11/21/24
TOTAL VENDOR				414.29	

55780	MENTA ACADEMY HILLSIDE	573912	SPED PRIVATE TUITION WBHS OTHER	3,974.30	11/13/24
55780	MENTA ACADEMY HILLSIDE	573912	SPED PRIVATE TUITION ATHS OTHER	7,948.60	11/13/24
TOTAL VENDOR				11,922.90	
58890	MENTA ACADEMY NORTH	573913	SPED PRIVATE TUITION ATHS OTHER	8,252.42	11/13/24
55792	MENTA ACADEMY OAK PARK	573914	SPED PRIVATE TUITION ATHS OTHER	1,157.82	11/13/24
55792	MENTA ACADEMY OAK PARK	573914	SPED PRIVATE TUITION WBHS OTHER	1,350.79	11/13/24
TOTAL VENDOR				2,508.61	
776	METROPOLITAN LIFE INS.	573962	EDUCATION FUND METLIFE INS W.H. PAY	250.00	11/13/24
776	METROPOLITAN LIFE INS.	574042	EDUCATION FUND METLIFE INS W.H. PAY	250.00	11/25/24
TOTAL VENDOR				500.00	
55124	MFAC, LLC	574084	SUPPLIES WB ATHLETICS SUPPLIES	101.95	12/04/24
51156	MICHAEL ANTHONY'S	574085	SUPPLIES WB PRIN OFF SUPPLIES	109.25	12/04/24
46867	MINOOKA COMMUNITY HIGH	573943	PUR SVC WB ATH PURCHASED SERVICES	600.00	11/13/24
49199	MONICA LINDSEY	574086	PUR SVC AT ATH PURCHASED SERVICES	79.56	12/04/24
59329	SIDNEY MONTANO	573833	PUR SVC BOE OTHER BOE OTHER PUR SVC	2,177.63	11/07/24
53015	MELISSA J MORALES	V4001563	POM PONS N.A.	24.91	11/13/24
53015	MELISSA J MORALES	V4001563	POM PONS N.A.	11.70	11/13/24
53015	MELISSA J MORALES	V4001563	POM PONS N.A.	31.22	11/13/24
53015	MELISSA J MORALES	V4001563	POM PONS N.A.	9.49	11/13/24
53015	MELISSA J MORALES	V4001563	POM PONS N.A.	51.73	11/13/24
53015	MELISSA J MORALES	V4001563	POM PONS N.A.	65.74	11/13/24
53015	MELISSA J MORALES	V4001563	POM PONS N.A.	36.94	11/13/24
TOTAL VENDOR				231.73	
59409	ANDREAS MUNGER	573834	PUR SVC BOE OTHER BOE OTHER PUR SVC	1,796.59	11/07/24
49128	MUSIC AND ARTS	573883	SUPPLIES WB MUSIC SUPPLIES	29.50	11/13/24
17950	NARDI'S TOWER OF PIZZA	6973	ATHLETIC SPECIAL PROJECTS N.A.	130.00	11/21/24
17950	NARDI'S TOWER OF PIZZA	574087	SUPPLIES AT PRIN OFF SUPPLIES	3,000.00	12/04/24
17950	NARDI'S TOWER OF PIZZA	574087	SUPPLIES AT SOC STUDIES SUPPLIES	48.00	12/04/24
TOTAL VENDOR				3,178.00	
59367	NATIONAL CHEERLEADING	6957	CHEERLEADING N.A.	2,425.00	11/13/24
56882	ASE EDUCATION FOUNDATI	574088	PS TITLE I PURCHASED SERVICES	1,320.00	12/04/24
56882	ASE EDUCATION FOUNDATI	574088	PS TITLE I PURCHASED SERVICES	460.00	12/04/24
TOTAL VENDOR				1,780.00	
49298	NATIONAL LIFT TRUCK	573999	PUR SVC WB ATH PURCHASED SERVICES	3,146.00	11/21/24
58440	NAVIGATE WELLNESS LLC	V4001578	DIST WELLNESS INITIATIVE N.A.	1,295.04	11/21/24
10653	NCPERS GROUP LIFE INS	573915	EDUCATION FUND IMRF LIFE INSURANCE	608.00	11/13/24
23295	NEFF COMPANY	574089	SUPPLIES AT ATH SUPPLIES	3,850.00	12/04/24
56733	NEWPORT TRUST COMPANY	573963	EDUCATION FUND VANGUARD	4,370.00	11/13/24
56733	NEWPORT TRUST COMPANY	574043	EDUCATION FUND VANGUARD	4,370.00	11/25/24
TOTAL VENDOR				8,740.00	
59303	NEXTERA ENERGY SERVICE	574090	ELECTRICITY DO ELECTRICITY	182.98	12/04/24
59303	NEXTERA ENERGY SERVICE	574090	ELECTRICITY WB UTILITY ELECTRICITY	1,192.82	12/04/24
59303	NEXTERA ENERGY SERVICE	574090	ELECTRICITY AT UTILITY ELECTRICITY	1,561.83	12/04/24
TOTAL VENDOR				2,937.63	
59090	NICOLE GUILFOYLE	6974	MUSIC BOOSTERS N.A.	51.82	11/21/24
1284	NICOR GAS	574024	HEATING DO HEATING	303.14	11/21/24
1284	NICOR GAS	574024	HEATING WB UTILITY HEATING	1,442.37	11/21/24
1284	NICOR GAS	574024	HEATING AT UTILITY HEATING	1,636.55	11/21/24
TOTAL VENDOR				3,382.06	
3472	NILES WEST HIGH SCHOOL	573944	PUR SVC WB ATH PURCHASED SERVICES	195.00	11/13/24
58807	NORTHERN ILLINOIS SCHO	6958	ATTRIBUTE N.A.	180.00	11/13/24
54270	OAK BROOK MECHANICAL S	574091	SUPPLIES AT MAINTENANCE SUPPLIES	8,050.00	12/04/24
54270	OAK BROOK MECHANICAL S	574091	PUR SVC AT MAINTENANCE PURCHASED SERVICES	700.00	12/04/24
TOTAL VENDOR				8,750.00	
41227	OAK MEADOWS	574092	RENTAL AT ATHLETICS RENTALS	6,307.58	12/04/24
26410	ODP BUSINESS SOLUTIONS	573884	SUPPLIES AT BOOKSTORE SUPPLIES	81.93	11/13/24
26410	ODP BUSINESS SOLUTIONS	574093	SUPPLIES AT BOOKSTORE SUPPLIES	61.73	12/04/24
TOTAL VENDOR				143.66	
27040	KIRSTEN ANN OLSON	V4001564	ATHLETIC SPECIAL PROJECTS N.A.	311.74	11/13/24
27040	KIRSTEN ANN OLSON	V4001579	ATHLETIC SPECIAL PROJECTS N.A.	300.00	11/21/24
TOTAL VENDOR				611.74	
53951	O'REILLY AUTO PARTS	574094	SUPPLIES AT MAINTENANCE SUPPLIES	26.71	12/04/24
53951	O'REILLY AUTO PARTS	574094	SUPPLIES AT MAINTENANCE SUPPLIES	8.99	12/04/24
TOTAL VENDOR				35.70	
59339	ORGANIC LIFE	V3003148	PUR SVC WB FOOD SERVICE PURCHASED SERVICES	74,618.57	11/21/24
59339	ORGANIC LIFE	V3003148	PUR SVC AT FOOD SERVICES PURCHASED SERVICES	79,400.20	11/21/24
TOTAL VENDOR				154,018.77	

55782	RICHARD ORTIZ	V3003128	SUPPLIES WB PRIN OFF SUPPLIES	179.99	11/13/24
43739	PACIFIC LIFE	573964	EDUCATION FUND PACIFIC LIFE W.H. PAYABLE	1,225.00	11/13/24
43739	PACIFIC LIFE	574044	EDUCATION FUND PACIFIC LIFE W.H. PAYABLE	1,225.00	11/25/24
TOTAL VENDOR				2,450.00	
12849	PADDOCK PUBLICATIONS,	574095	PUR SVC BOE ADVERTISING BOE ADVERTISING	174.80	12/04/24
12849	PADDOCK PUBLICATIONS,	574095	PUR SVC BOE ADVERTISING BOE ADVERTISING	16.10	12/04/24
TOTAL VENDOR				190.90	
59403	GIANNA PALERMO	573835	PUR SVC BOE OTHER BOE OTHER PUR SVC	499.60	11/07/24
59003	PATHWAYS 2 RESTORATIVE	574096	PS STRONGER CONNECTIONS PURCHASED SERVICES	4,000.00	12/04/24
54177	PEORIA HIGH SCHOOL	573945	PUR SVC WB ATH PURCHASED SERVICES	250.00	11/13/24
1234	PEPSI-COLA	574097	SUPPLIES - BOE SUPPLIES	606.96	12/04/24
59406	PAOLA PEREZ	573836	PUR SVC BOE OTHER BOE OTHER PUR SVC	78.65	11/07/24
59407	VICTORIA I PEREZ	573837	PUR SVC BOE OTHER BOE OTHER PUR SVC	709.98	11/07/24
55678	PERFORMANCE CHEMICAL &	V3003165	SUPPLIES AT CUSTODIAL SUPPLIES	217.36	12/04/24
55678	PERFORMANCE CHEMICAL &	V3003165	SUPPLIES AT CUSTODIAL SUPPLIES	188.16	12/04/24
55678	PERFORMANCE CHEMICAL &	V3003165	SUPPLIES WB CUSTODIAL SUPPLIES	497.05	12/04/24
55678	PERFORMANCE CHEMICAL &	V3003165	SUPPLIES AT MAINTENANCE SUPPLIES	757.99	12/04/24
55678	PERFORMANCE CHEMICAL &	V3003165	SUPPLIES AT MAINTENANCE SUPPLIES	242.14	12/04/24
55678	PERFORMANCE CHEMICAL &	V3003165	SUPPLIES AT MAINTENANCE SUPPLIES	515.62	12/04/24
TOTAL VENDOR				2,418.32	
40130	JAMES M PERUSICH	V4001580	STUDENT COUNCIL N.A.	100.00	11/21/24
51652	PETRARCA, GLEASON, BOY	V3003109	PUR SVC BOE LEGAL SERVICE BOE LEGAL SERVICES	5,500.00	11/13/24
53903	NICHOLAS PINGEL	V3003149	TUITION REIMBURSEMENT TUITION REIMBURSEMENT	550.00	11/21/24
849	PITNEY BOWES	574098	PUR SVC POSTAGE - AT BOE POSTAGE	1,950.99	12/04/24
57936	ROBERT PORTILLO	573838	PUR SVC BOE OTHER BOE OTHER PUR SVC	1,050.08	11/07/24
57936	ROBERT PORTILLO	573838	PUR SVC BOE OTHER BOE OTHER PUR SVC	1,784.60	11/07/24
TOTAL VENDOR				2,834.68	
55586	PRO-SOURCE DISTRIBUTOR	574099	SUPPLIES AT CUSTODIAL SUPPLIES	215.75	12/04/24
55586	PRO-SOURCE DISTRIBUTOR	574099	SUPPLIES WB CUSTODIAL SUPPLIES	1,050.00	12/04/24
TOTAL VENDOR				1,265.75	
55112	STACEY PUCCINI	V3003150	PUR SVC AT ATH PURCHASED SERVICES	585.00	11/21/24
55112	STACEY PUCCINI	V4001581	ATHLETIC SPECIAL PROJECTS N.A.	72.87	11/21/24
TOTAL VENDOR				657.87	
16088	QUINLAN AND FABISH	573885	R&M AT MUSIC REPAIR & MAINTENANCE	311.66	11/13/24
16088	QUINLAN AND FABISH	574000	R&M WB MUSIC REPAIR & MAINTENANCE	101.00	11/21/24
16088	QUINLAN AND FABISH	574000	R&M WB MUSIC REPAIR & MAINTENANCE	140.22	11/21/24
16088	QUINLAN AND FABISH	574000	R&M WB MUSIC REPAIR & MAINTENANCE	677.00	11/21/24
16088	QUINLAN AND FABISH	574000	R&M WB MUSIC REPAIR & MAINTENANCE	118.00	11/21/24
16088	QUINLAN AND FABISH	574000	SUPPLIES WB MUSIC SUPPLIES	29.98	11/21/24
16088	QUINLAN AND FABISH	574000	R&M WB MUSIC REPAIR & MAINTENANCE	72.60	11/21/24
16088	QUINLAN AND FABISH	574000	SUPPLIES WB MUSIC SUPPLIES	60.00	11/21/24
16088	QUINLAN AND FABISH	574000	R&M WB MUSIC REPAIR & MAINTENANCE	33.80	11/21/24
16088	QUINLAN AND FABISH	574000	R&M WB MUSIC REPAIR & MAINTENANCE	350.25	11/21/24
16088	QUINLAN AND FABISH	574000	R&M WB MUSIC REPAIR & MAINTENANCE	101.10	11/21/24
16088	QUINLAN AND FABISH	574000	R&M WB MUSIC REPAIR & MAINTENANCE	99.12	11/21/24
16088	QUINLAN AND FABISH	574000	R&M WB MUSIC REPAIR & MAINTENANCE	91.49	11/21/24
16088	QUINLAN AND FABISH	574000	R&M WB MUSIC REPAIR & MAINTENANCE	123.99	11/21/24
16088	QUINLAN AND FABISH	574000	SUPPLIES WB MUSIC SUPPLIES	25.99	11/21/24
16088	QUINLAN AND FABISH	574000	SUPPLIES WB MUSIC SUPPLIES	108.99	11/21/24
16088	QUINLAN AND FABISH	574000	SUPPLIES WB MUSIC SUPPLIES	538.40	11/21/24
16088	QUINLAN AND FABISH	574000	SUPPLIES WB MUSIC SUPPLIES	203.99	11/21/24
16088	QUINLAN AND FABISH	574000	SUPPLIES WB MUSIC SUPPLIES	85.00	11/21/24
16088	QUINLAN AND FABISH	574000	SUPPLIES WB MUSIC SUPPLIES	14.00	11/21/24
16088	QUINLAN AND FABISH	574000	SUPPLIES WB MUSIC SUPPLIES	71.97	11/21/24
16088	QUINLAN AND FABISH	574100	R&M AT MUSIC REPAIR & MAINTENANCE	62.00	12/04/24
TOTAL VENDOR				3,420.55	
59418	ALISON ANN RASSO	573855	PUR SVC BOE OTHER BOE OTHER PUR SVC	871.10	11/07/24
20328	JULIE M RASSO	V4001565	DIST WELLNESS INITIATIVE N.A.	100.00	11/13/24
59381	MARLENE RAZO	573839	PUR SVC BOE OTHER BOE OTHER PUR SVC	1,093.38	11/07/24
50783	READY REFRESH BY NESTL	573886	SUPPLIES AT HEALTH SVC SUPPLIES	41.99	11/13/24
47741	REALITY WORKS	574101	SUPPLIES C&T ED IMP GRANT SUPPLIES	196.00	12/04/24
47741	REALITY WORKS	574101	SUPPLIES AT FAM CONS SUPPLIES	18.00	12/04/24
TOTAL VENDOR				214.00	
51443	REINDERS INC	V3003110	SUPPLIES WB MAINTENANCE SUPPLIES	385.78	11/13/24
53237	RELIANCE STANDARD LIFE	574025	LIFE INSURANCE/LTD GENERAL ADMIN BENEFITS	5,694.93	11/21/24
53237	RELIANCE STANDARD LIFE	574025	LIFE INSURANCE/LTD GENERAL ADMIN BENEFITS	442.40	11/21/24
53237	RELIANCE STANDARD LIFE	574025	LIFE INSURANCE/LTD GENERAL ADMIN BENEFITS	5,694.93	11/21/24

53237	RELIANCE STANDARD LIFE	574025	LIFE INSURANCE/LTD GENERAL ADMIN BENEFITS	206.10	11/21/24
TOTAL VENDOR				12,038.36	
57697	ALLAN E RENDAK	V3003151	TUITION REIMBURSEMENT TUITION REIMBURSEMENT	600.00	11/21/24
57697	ALLAN E RENDAK	V3003151	TUITION REIMBURSEMENT TUITION REIMBURSEMENT	200.00	11/21/24
57697	ALLAN E RENDAK	V3003151	TUITION REIMBURSEMENT TUITION REIMBURSEMENT	600.00	11/21/24
TOTAL VENDOR				1,400.00	
55610	REPUBLIC SERVICES #551	574026	REFUSE DISPOSAL DO REFUSE/DISPOSAL	117.92	11/21/24
55610	REPUBLIC SERVICES #551	574026	REFUSE DISPOSAL AT OPER REFUSE/DISPOSAL	370.62	11/21/24
55610	REPUBLIC SERVICES #551	574026	REFUSE DISPOSAL AT OPER REFUSE/DISPOSAL	1,926.01	11/21/24
TOTAL VENDOR				2,414.55	
2349	RIDDELL	574102	SUPPLIES WB ATHLETICS SUPPLIES	3,129.05	12/04/24
56056	ROBBINS SCHWARTZ	574103	PUR SVC BOE LEGAL SERVICE BOE LEGAL SERVICES	640.22	12/04/24
58433	AMANDA N ROBLES	V3003129	SUPPLIES AT LANGUAGE SUPPLIES	59.13	11/13/24
58433	AMANDA N ROBLES	V3003152	SUPPLIES AT LANGUAGE SUPPLIES	28.19	11/21/24
TOTAL VENDOR				87.32	
58053	EVELINA RODRIGUEZ	V4001566	INT'L DANCE CLUB N.A.	221.39	11/13/24
58053	EVELINA RODRIGUEZ	V4001591	HOLA CLUB N.A.	1,913.14	12/04/24
TOTAL VENDOR				2,134.53	
57807	MICHAEL A ROSENGRANT	V3003130	REG TRANSPORTATION SUPPLY SUPPLIES	20.00	11/13/24
57315	RUNCO OFFICE SUPPLY &	V3003111	SUPPLIES WB PRIN OFF SUPPLIES	126.00	11/13/24
57315	RUNCO OFFICE SUPPLY &	V3003111	SUPPLIES WB PRIN OFF SUPPLIES	11.99	11/13/24
57315	RUNCO OFFICE SUPPLY &	V3003111	SUPPLY WB VOC ED BUS ED SUPPLIES VOC ED	91.93	11/13/24
57315	RUNCO OFFICE SUPPLY &	V4001582	DRAMA N.A.	834.06	11/21/24
57315	RUNCO OFFICE SUPPLY &	V3003153	SUPPLIES WB PRIN OFF SUPPLIES	62.93	11/21/24
TOTAL VENDOR				1,126.91	
59413	GRACE ELIABETH RUSH	573840	PUR SVC BOE OTHER BOE OTHER PUR SVC	2,627.64	11/07/24
51651	SALT CREEK GOLF CLUB	574104	RENTAL AT ATHLETICS RENTALS	4,480.00	12/04/24
43070	SALT CREEK SCHOOL DIST	573887	PUR SVC BOE OTHER BOE OTHER PUR SVC	1,331.84	11/13/24
50251	SAM'S CLUB	573916	SUPPLIES IDEA B SUPPLIES	248.28	11/13/24
50251	SAM'S CLUB	573916	SUPPLIES - BOE SUPPLIES	62.93	11/13/24
50251	SAM'S CLUB	6959	STUDENT COUNCIL N.A.	71.84	11/13/24
50251	SAM'S CLUB	573916	SUPPLIES ESL DIRECTOR SUPPLIES	187.44	11/13/24
50251	SAM'S CLUB	573916	SUPPLIES CENT SUPPORT SER SUPPLIES	213.74	11/13/24
50251	SAM'S CLUB	573916	SUPPLIES EXEC ADMIN SUPPLIES	232.20	11/13/24
50251	SAM'S CLUB	6959	AT INTERACT CLUB N.A.	387.16	11/13/24
50251	SAM'S CLUB	573916	SUPPLIES AT PRIN OFF SUPPLIES	581.93	11/13/24
50251	SAM'S CLUB	574027	SUPPLIES IDEA B SUPPLIES	220.95	11/21/24
50251	SAM'S CLUB	574105	SUPPLIES IDEA B SUPPLIES	344.87	12/04/24
TOTAL VENDOR				2,551.34	
45190	KEITH A SANTINI	V3003154	SUPPLIES AT I&T SUPPLIES	45.00	11/21/24
853	SASED	574106	WB TUITION/OTHER GOV TUITION/OTHER GOV	2,927.37	12/04/24
853	SASED	574106	WB ESY SPED TUIT-GOV ESY SPED TUITION GOV	3,457.00	12/04/24
853	SASED	574106	AT ESY SPED TUIT-GOV ESY SPED TUITION GOV	3,457.00	12/04/24
TOTAL VENDOR				9,841.37	
49972	ROBERT J SCHADER	V4001583	NATIONAL HONOR SOCIETY N.A.	14.00	11/21/24
49972	ROBERT J SCHADER	V3003155	SUPPLIES AT STUDENT ACTIV STUDENT ACTIVITIES	20.79	11/21/24
49972	ROBERT J SCHADER	V3003155	SUPPLIES AT STUDENT ACTIV STUDENT ACTIVITIES	66.38	11/21/24
TOTAL VENDOR				101.17	
27749	SCHOLASTIC CLASSROOM M	573888	SUPPLIES AT SPED SUPPLIES	91.26	11/13/24
452	SCHOOL HEALTH CORPORAT	574107	SUPPLIES WB ATHLETICS SUPPLIES	729.34	12/04/24
452	SCHOOL HEALTH CORPORAT	574107	SUPPLIES AT ATH SUPPLIES	136.11	12/04/24
452	SCHOOL HEALTH CORPORAT	574107	NON CAP FF&E-WB NON CAP EQUIP	869.98	12/04/24
TOTAL VENDOR				1,735.43	
56010	MADELINE M SCHULTE	573841	PUR SVC BOE OTHER BOE OTHER PUR SVC	415.22	11/07/24
59401	MARK SCHULTZ	573842	PUR SVC BOE OTHER BOE OTHER PUR SVC	756.27	11/07/24
48806	SEAL OF ILLINOIS, INC.	573917	SPED PRIVATE TUITION WBHS OTHER	7,272.76	11/13/24
48806	SEAL OF ILLINOIS, INC.	573917	SPED PRIVATE TUITION ATHS OTHER	36,363.80	11/13/24
TOTAL VENDOR				43,636.56	
1595	SEIU LOCAL 73	573951	EDUCATION FUND LOCAL 11 W.H. PAYABLE	1,020.96	11/13/24
1595	SEIU LOCAL 73	574031	EDUCATION FUND LOCAL 11 W.H. PAYABLE	1,020.96	11/25/24
TOTAL VENDOR				2,041.92	
58735	SERINOS DELI	573889	PUR SVC BOE OTHER BOE OTHER PUR SVC	157.98	11/13/24
58735	SERINOS DELI	573889	SUPPLIES CENT SUPPORT SER SUPPLIES	612.17	11/13/24
58735	SERINOS DELI	574001	SUPPLIES AT ENGLISH SUPPLIES	32.47	11/21/24
58735	SERINOS DELI	574001	SUPPLIES AT ENGLISH SUPPLIES	32.47	11/21/24
TOTAL VENDOR				835.09	
46465	SERVICE SANITATION, IN	V3003166	RENTAL AT ATHLETICS RENTALS	647.85	12/04/24

59417	AMANDA SEYMORE	573843	PUR SVC BOE OTHER BOE OTHER PUR SVC	608.66	11/07/24
15278	SHAMROCK GARDEN FLORIS	574002	SUPPLIES WB PRIN OFF SUPPLIES	119.99	11/21/24
15278	SHAMROCK GARDEN FLORIS	574002	SUPPLIES WB PRIN OFF SUPPLIES	117.99	11/21/24
TOTAL VENDOR				237.98	
59396	MACY CORRIN SHERWOOD	573844	PUR SVC BOE OTHER BOE OTHER PUR SVC	1,172.37	11/07/24
47123	SIR SPEEDY PRINTING	574108	SUPPLIES AT PRIN OFF SUPPLIES	213.96	12/04/24
47123	SIR SPEEDY PRINTING	574108	SUPPLIES AT PRIN OFF SUPPLIES	106.22	12/04/24
TOTAL VENDOR				320.18	
56039	SITE ONE LANDSCAPE SUP	574109	SUPPLIES AT MAINTENANCE SUPPLIES	54.64	12/04/24
56039	SITE ONE LANDSCAPE SUP	574109	SUPPLIES AT MAINTENANCE SUPPLIES	37.50	12/04/24
TOTAL VENDOR				92.14	
56551	SOARING EAGLE ACADEMY	573918	SPED PRIVATE TUITION ATHS OTHER	11,051.26	11/13/24
58795	SONIA SHANKMAN ORTHOGE	574028	SPED PRIVATE TUITION WBHS OTHER	8,417.42	11/21/24
43772	SPECIAL EDUCATION SYST	574003	SP ED TRANSPORTATION SPEC ED TRANSPORTATION	367.01	11/21/24
43772	SPECIAL EDUCATION SYST	574003	SP ED TRANSPORTATION SPEC ED TRANSPORTATION	1,932.26	11/21/24
TOTAL VENDOR				2,299.27	
58709	ST LAURENCE HIGH SCHOO	573946	PUR SVC WB ATH PURCHASED SERVICES	325.00	11/13/24
58682	STAPLES CONTRACT & COM	574004	SUPPLIES AT CUSTODIAL SUPPLIES	738.90	11/21/24
44563	STARDUST BOWL	574005	SUPPLIES SPED TRANSITIONS SUPPLIES	212.00	11/21/24
44563	STARDUST BOWL	574005	SUPPLIES AT PE SUPPLIES	2,508.00	11/21/24
44563	STARDUST BOWL	574110	RENTAL AT ATHLETICS RENTALS	1,152.00	12/04/24
44563	STARDUST BOWL	574110	RENTAL WB ATHLETICS RENTALS	980.00	12/04/24
TOTAL VENDOR				4,852.00	
58523	STATE CHEMICAL Solutio	574111	SUPPLIES WB MAINTENANCE SUPPLIES	337.44	12/04/24
59140	STAYLITT ELECTRIC LLC	574112	PUR SVC WB ATH PURCHASED SERVICES	4,800.00	12/04/24
49163	STEINER ELECTRIC COMPA	574006	SUPPLIES WB MAINTENANCE SUPPLIES	403.27	11/21/24
56182	STEVE WEISS MUSIC INC.	574113	R&M AT MUSIC REPAIR & MAINTENANCE	2,215.95	12/04/24
58570	SUBURBAN DOOR CHECK &	574114	SUPPLIES AT MAINTENANCE SUPPLIES	1,780.00	12/04/24
51861	SUBURBAN TIRE AUTO CAR	6975	AUTO REPAIR CLUB N.A.	180.00	11/21/24
49563	HANNAH A SUTTON	V4001584	LETTERMAN'S CLUB N.A.	41.64	11/21/24
57449	CLAIRE E SYCHTA	V4001585	AT INTERACT CLUB N.A.	39.98	11/21/24
58832	SYMBOL TRAINING INSTIT	574007	FACILITY RENTAL PURCHASED SERVICES	11,709.92	11/21/24
58832	SYMBOL TRAINING INSTIT	574115	CONTINGENCY - ED ED FUND CONTINGENCY	3,160.32	12/04/24
58832	SYMBOL TRAINING INSTIT	574115	FACILITY RENTAL PURCHASED SERVICES	11,709.92	12/04/24
TOTAL VENDOR				26,580.16	
4534	TAMELING INDUSTRIES, I	574116	SUPPLIES AT MAINTENANCE SUPPLIES	1,090.00	12/04/24
52978	CURTIS TATE	574030	OTHER LOCAL REVENUE OTHER LOCAL REVENUE	299.00	11/21/24
485	TERRACE SUPPLY	573890	SUPPLIES WB MAINTENANCE SUPPLIES	13.02	11/13/24
42745	THE CARLISLE	6981	HALL OF FAME N.A.	3,755.34	12/04/24
23599	THE EMPRESS BANQUETS	6960	NATIONAL HONOR SOCIETY N.A.	11,112.00	11/13/24
55154	THE OMNI GROUP	573919	EDUCATION FUND 403B FEES	70.50	11/13/24
56787	THILLENS, INC	V3003131	PUR SVC WB PRIN OFF PURCHASED SERVICES	231.80	11/13/24
56787	THILLENS, INC	V3003131	PUR SVC AT PRIN OFF PURCHASED SERVICES	231.80	11/13/24
TOTAL VENDOR				463.60	
59415	JAMAL THOMAS	573845	PUR SVC BOE OTHER BOE OTHER PUR SVC	1,168.66	11/07/24
58182	THOMSON REUTERS WEST	574117	R&M WB ATT/SCHD REPAIR & MAINTENANCE	562.21	12/04/24
58182	THOMSON REUTERS WEST	574117	R&M AT ATT/SCHD REPAIR & MAINTENANCE	562.21	12/04/24
TOTAL VENDOR				1,124.42	
59298	TROOP CONTRACTING INC	573920	CAP PROJECT-AT CAP PROJECT-AT	452,809.01	11/13/24
17960	TROPHIES BY GEORGE	V3003167	SUPPLIES AT ATH SUPPLIES	686.25	12/04/24
59296	TURNING POINT AUTISM F	573921	SPED PRIVATE TUITION ATHS OTHER	21,933.34	11/13/24
55418	TWIN SUPPLIES, LTD	574008	PUR SVC DO MAINTENANCE PURCHASED SERVICES	865.80	11/21/24
58569	TYLER TECHNOLOGIES INC	574118	PUR SVC TRANSPORTATION PURCHASED SERVICES	18,727.80	12/04/24
50145	ULINE INC	574119	SUPPLIES WB PRIN OFF SUPPLIES	669.13	12/04/24
57418	UMB BANK F/B/O AXA	573965	EDUCATION FUND PLAN MEMBER SERVICE CORP	11,343.33	11/13/24
57418	UMB BANK F/B/O AXA	574045	EDUCATION FUND PLAN MEMBER SERVICE CORP	11,343.33	11/25/24
TOTAL VENDOR				22,686.66	
45046	UNITED DISPATCH AGENT	574009	SP ED TRANSPORTATION SPEC ED TRANSPORTATION	5,233.59	11/21/24
45046	UNITED DISPATCH AGENT	574009	SP ED TRANSPORTATION SPEC ED TRANSPORTATION	10,521.42	11/21/24
45046	UNITED DISPATCH AGENT	574120	SP ED TRANSPORTATION SPEC ED TRANSPORTATION	31,397.53	12/04/24
TOTAL VENDOR				47,152.54	
40206	UNITED RENTALS	574121	SUPPLIES AT MAINTENANCE SUPPLIES	2,455.92	12/04/24
6763	UNITED PARCEL SERVICE	573922	PUR SVC POSTAGE - WB BOE POSTAGE	35.53	11/13/24
6763	UNITED PARCEL SERVICE	573922	PUR SVC POSTAGE - AT BOE POSTAGE	35.53	11/13/24
TOTAL VENDOR				71.06	
59382	RICHARD J VACCO JR	573846	PUR SVC BOE OTHER BOE OTHER PUR SVC	439.07	11/07/24
59382	RICHARD J VACCO JR	573846	PUR SVC BOE OTHER BOE OTHER PUR SVC	126.28	11/07/24

TOTAL VENDOR				565.35
59414	NICHOLAS J VAN DYKE	573847	PUR SVC BOE OTHER BOE OTHER PUR SVC	78.65 11/07/24
59384	ANN VANDERMEER	573848	PUR SVC BOE OTHER BOE OTHER PUR SVC	387.98 11/07/24
59399	JOSEPH MICHAEL VARGAS	573849	PUR SVC BOE OTHER BOE OTHER PUR SVC	65.39 11/07/24
59399	JOSEPH MICHAEL VARGAS	573849	PUR SVC BOE OTHER BOE OTHER PUR SVC	238.49 11/07/24
TOTAL VENDOR				303.88
772	VARIABLE ANNUITY LIFE	573966	EDUCATION FUND VAR ANNUITY W.H. PAYABLE	2,157.00 11/13/24
772	VARIABLE ANNUITY LIFE	574046	EDUCATION FUND VAR ANNUITY W.H. PAYABLE	2,157.00 11/25/24
TOTAL VENDOR				4,314.00
19787	VILLA PARK ELECTRICAL	V3003112	SUPPLIES DO MAINTENANCE SUPPLIES	60.30 11/13/24
136	VILLAGE OF ADDISON	574122	AUX POLICE SERV-AT AUX POLICE SERV	9,010.08 12/04/24
136	VILLAGE OF ADDISON	574122	REG TRANSPORTATION SUPPLY SUPPLIES	57.08 12/04/24
136	VILLAGE OF ADDISON	574122	SUPPLIES AT DRIVER ED SUPPLIES	174.45 12/04/24
136	VILLAGE OF ADDISON	574122	SUPPLIES AT MAINTENANCE SUPPLIES	179.57 12/04/24
136	VILLAGE OF ADDISON	574122	SPED TRANSPRTATION SUPPLY SPED TRANS SUPPLY	305.54 12/04/24
136	VILLAGE OF ADDISON	574122	SUPPLIES WB MAINTENANCE SUPPLIES	449.32 12/04/24
TOTAL VENDOR				10,176.04
13137	VILLAGE OF VILLA PARK	573923	WATER WB UTILITY WATER	7,392.21 11/13/24
13137	VILLAGE OF VILLA PARK	573923	WATER WB UTILITY WATER	119.36 11/13/24
13137	VILLAGE OF VILLA PARK	573891	SUPPLIES WB DRIVER ED SUPPLIES	398.97 11/13/24
TOTAL VENDOR				7,910.54
59420	NICHOLAS M VILLASENOR	V4001586	DECA N.A.	49.75 11/21/24
59420	NICHOLAS M VILLASENOR	V4001586	DECA N.A.	50.18 11/21/24
TOTAL VENDOR				99.93
55026	CLYDE WARE	V3003156	REG TRANSPORTATION SUPPLY SUPPLIES	30.00 11/21/24
56411	LAURA WEINBRENNER	V3003132	SUPPLIES AT PRIN OFF SUPPLIES	250.00 11/13/24
59383	ANTHONY EDWARD WELNOWS	573850	PUR SVC BOE OTHER BOE OTHER PUR SVC	598.82 11/07/24
59290	WELTMAN, WEINBERG & RE	573952	EDUCATION FUND GARNISHMENTS W.H.	483.71 11/13/24
59290	WELTMAN, WEINBERG & RE	574032	EDUCATION FUND GARNISHMENTS W.H.	483.71 11/25/24
TOTAL VENDOR				967.42
7864	WEST CHICAGO COMMUNITY	573947	PUR SVC WB ATH PURCHASED SERVICES	325.00 11/13/24
7864	WEST CHICAGO COMMUNITY	573948	PUR SVC WB ATH PURCHASED SERVICES	325.00 11/13/24
7864	WEST CHICAGO COMMUNITY	573949	PUR SVC WB ATH PURCHASED SERVICES	50.00 11/13/24
TOTAL VENDOR				700.00
53773	WEST SUBURBAN DECA	6976	DECA N.A.	234.00 11/21/24
1594	WEST SUBURBAN TEACHERS	573953	EDUCATION FUND AFT W.H. PAYABLE	14,038.18 11/13/24
1594	WEST SUBURBAN TEACHERS	574033	EDUCATION FUND AFT W.H. PAYABLE	14,060.61 11/25/24
TOTAL VENDOR				28,098.79
59376	DAVID L WHITAKER	573851	PUR SVC BOE OTHER BOE OTHER PUR SVC	822.88 11/07/24
59348	TYLER L WHITE	573852	PUR SVC BOE OTHER BOE OTHER PUR SVC	1,462.29 11/07/24
58502	WILLOWBROOK HS PETTY C	574123	SUPPLIES WB GUIDANCE SUPPLIES	163.31 12/04/24
58502	WILLOWBROOK HS PETTY C	574123	SUPPLIES WB PRIN OFF SUPPLIES	198.97 12/04/24
58502	WILLOWBROOK HS PETTY C	574123	SUPPLIES WB MATH SUPPLIES	6.45 12/04/24
58502	WILLOWBROOK HS PETTY C	574123	SUPPLIES WB READING SUPPLIES	80.84 12/04/24
58502	WILLOWBROOK HS PETTY C	574123	SUPPLIES WB LIBRARY SUPPLIES	30.16 12/04/24
58502	WILLOWBROOK HS PETTY C	574123	PROM-WB STUDENT ACTIVITY PROM-STUDENT ACTIVITY	30.45 12/04/24
58502	WILLOWBROOK HS PETTY C	574123	SUPPLIES WB SOC STUDIES SUPPLIES	41.96 12/04/24
58502	WILLOWBROOK HS PETTY C	6982	STUDENT COUNCIL N.A.	36.20 12/04/24
58502	WILLOWBROOK HS PETTY C	6982	CHILD DEVELOPMENT N.A.	60.44 12/04/24
58502	WILLOWBROOK HS PETTY C	6982	DISTRIBUTIVE EDUCATION N.A.	75.34 12/04/24
58502	WILLOWBROOK HS PETTY C	6982	RESERVE ACTIVITY FUND N.A.	91.51 12/04/24
TOTAL VENDOR				815.63
56734	WILMINGTON HIGH SCHOOL	573924	PUR SVC AT ATH PURCHASED SERVICES	100.00 11/13/24
56734	WILMINGTON HIGH SCHOOL	573925	PUR SVC AT ATH PURCHASED SERVICES	250.00 11/13/24
TOTAL VENDOR				350.00
55888	NILAY WOODBURY	V4001587	MULTICULTURAL CLUB N.A.	3,423.56 11/21/24
54864	WOODCRAFT	574124	NON CAP EQUIP CTEI NON CAP EQUIP	628.00 12/04/24
54864	WOODCRAFT	574124	SUPPLIES AT I&T SUPPLIES	42.00 12/04/24
TOTAL VENDOR				670.00
59385	SHARON M WOZNIAK	573853	PUR SVC BOE OTHER BOE OTHER PUR SVC	633.57 11/07/24
57674	YESCO CHICAGO	574010	PUR SVC WB MAINTENANCE PURCHASED SERVICES	2,985.00 11/21/24
1843	YORK HIGH SCHOOL	573950	PUR SVC WB ATH PURCHASED SERVICES	300.00 11/13/24
56744	ELIZABETH ELLEN ZWART	V4001588	DIST WELLNESS INITIATIVE N.A.	79.88 11/21/24
TOTAL REPORT				3,384,299.57

8.B.2) List of Bills- November 2024

TO: Dr. Jean Barbanente
Board of Education

DATE: December 8, 2024

FROM: Mrs. Olga Davis

RE: **List of Bills for November 2024**

Attached is a summary list of bills including payroll and vendor transactions for the month of November 2024.

Recommendation:

It is recommended that the Board of Education approve the list of payroll and vendor transactions for the month of November 2024.

Cc: Mr. Ryan Domeracki

LIST OF BILLS - November 2024

It is recommended that the expenditures, by fund, be approved for November 2024

	Payroll Expense	Accounts Payable	Total
Education Fund	\$5,075,372.63	\$781,066.32	\$5,856,438.95
O&M Fund	\$369,551.39	\$230,190.38	\$599,741.77
Debt Services	\$0.00	\$192.80	\$192.80
Transportation Fund	\$0.00	\$883,739.77	\$883,739.77
IMR Fund	\$198,594.94	\$0.00	\$198,594.94
Capital Projects Fund	\$0.00	\$627,162.75	\$627,162.75
Total Board	<u>\$5,643,518.96</u>	<u>\$2,522,352.02</u>	<u>\$8,165,870.98</u>
Activity Fund	\$0.00	\$93,116.41	\$93,116.41
Grand Total	<u><u>\$5,643,518.96</u></u>	<u><u>\$2,615,468.43</u></u>	<u><u>\$8,258,987.39</u></u>

BOARD OF EDUCATION
DU PAGE HIGH SCHOOL DISTRICT 88
DU PAGE COUNTY, ILLINOIS

Recapitulation of Checks, Vouchers and Wire Transfers written from Board Funds
from November 1, 2024 through November 30, 2024

Education Fund (10)

Check No.	573047	Void	\$ (4,000.00)
	573826	Void	(1,748.14)
	573739 to 573796		67,537.09
	573798 through 573855		58,072.40
	V3003072 to V3003102	ACH	14,319.80
	573856 to 573925		934,541.20
	573926 through 573950		7,534.00
	573951 through 573953		15,542.85
	573954 through 573966		50,001.23
	V3003103 to V3003132	ACH	48,676.09
	573095	Void	(13,100.00)
	573731	Void	(1,134.00)
	573755	Void	(8,018.40)
	573816	Void	(953.47)
	573967 to 574030		164,429.59
	574031 through 574033		15,565.28
	574034 through 574046		50,651.23
	V3003133 to V3003155	ACH	209,819.35
			<u>\$ 1,607,736.10</u>
	W/T Fidelity 403B	11/15/24	\$ 11,969.66
	W/T TRS Employee W/H	11/15/24	151,045.85
	W/T TRS Board Pd Employee Share	11/15/24	12,434.91
	W/T TRS Board Share	11/15/24	10,535.58
	W/T TRS Federal Benefit	11/15/24	736.32
	W/T TRS SSP	11/15/24	2,705.24
	W/T THIS Employee W/H	11/15/24	15,104.57
	W/T THIS Board Pd Employee Share	11/15/24	1,243.48
	W/T THIS Board Share	11/15/24	12,170.21
	W/T-Federal Taxes	11/15/24	\$ 260,026.41
	W/T-FICA/MED Taxes	11/15/24	67,451.61
	W/T-State Taxes	11/15/24	100,472.83
	W/T-Child Support W/H	11/15/24	669.00
	W/T-Credit Union	11/15/24	7,577.00
	Payroll checks 363198-363252 (Educ. Fund share)	11/15/24	49,443.54
	Direct Deposit V255915-V256494 (Educ. Fund share)	11/15/24	1,369,511.82
	W/T 5/3 Nov Credit Card Payment	11/18/24	\$ 27,421.38
	W/T Jul-Sept 2024 Sales Tax	11/08/24	380.31
	W/T Allied Flex Benefits	11/12/24	741.00
	W/T Monthly Bank Service Charges	11/15/24	4,066.04
	W/T Fidelity 403B	11/26/24	11,969.66
	W/T TRS Employee W/H	11/26/24	146,225.12
	W/T THIS Employee W/H	11/26/24	14,622.48
	W/T TRS Board Share	11/26/24	19,110.95
	W/T TRS Board Pd EE Share	11/26/24	12,434.91
	W/T TRS Federal Benefit	11/26/24	617.55

BOARD OF EDUCATION
DU PAGE HIGH SCHOOL DISTRICT 88
DU PAGE COUNTY, ILLINOIS

Recapitulation of Checks, Vouchers and Wire Transfers written from Board Funds
from November 1, 2024 through November 30, 2024

W/T TRS SSP	11/26/24	2,626.14
W/T THIS Board Share	11/26/24	11,811.29
W/T THIS Board Pd EE Share	11/26/24	1,243.48
W/T IMRF Employee W/H	11/26/24	43,831.15
W/T IMRF Employee Voluntary	11/26/24	22,428.51
W/T-Federal Taxes	11/26/24	\$ 256,860.67
W/T-FICA/MED Taxes	11/26/24	70,422.38
W/T-State Taxes	11/26/24	100,207.80
W/T-Child Support W/H	11/26/24	669.00
W/T-Credit Union	11/26/24	6,577.00
Payroll checks 363253-363317 (Educ. Fund share)	11/26/24	53,555.99
Direct Deposit V256495-V257070 (Educ. Fund share)	11/26/24	1,367,782.01
Total Education Fund		<u>\$ 5,856,438.95</u>

O & M Fund (20)

Check No. 573747 to 573797		\$ 99,775.54
V3003074, V3003076 & V3003088	ACH	1,919.86
573857 to 573923		146,401.43
V3003105 to V3003127	ACH	1,885.10
Payroll checks 363198-363252 (O & M Fund share)	11/15/24	10,321.23
Direct Deposit V255915-V256494 (O & M Fund share)	11/15/24	142,083.55
573971 to 574026		48,412.30
V3003142 & V3003145	ACH	944.85
Payroll checks 363253-363317 (O & M Fund share)	11/26/24	8,226.31
Direct Deposit V256495-V257070 (O & M Fund share)	11/26/24	139,771.60
Total O & M Fund		<u>\$ 599,741.77</u>

Debt Service Fund (30)

Check No. 574021		\$ 192.80
Total Debt Services Fund		<u>\$ 192.80</u>

Transportation Fund (40)

Check No. 573746, 573749, 573751, 573753, 573784 & 573792		\$ 238,084.15
V3003085	ACH	349.92
V3003117 & V3003130	ACH	18,986.48
W/T 5/3 Nov Credit Card Payment	11/18/24	110.00
573975, 573995, 574003 & 574009		166,877.78
V3003140 & V3003156	ACH	459,331.44
Total Transportation Fund		<u>\$ 883,739.77</u>

IMR Fund (50)

W/T-Board FICA/Med	11/15/24	\$ 67,349.88
W/T-Board FICA/MED	11/26/24	70,294.51
W/T Board Share	11/26/24	55,716.40
W/T IMRF Board Pd EE Share	11/26/24	5,234.15
Total IMR Fund		<u>\$ 198,594.94</u>

BOARD OF EDUCATION
DU PAGE HIGH SCHOOL DISTRICT 88
DU PAGE COUNTY, ILLINOIS

Recapitulation of Checks, Vouchers and Wire Transfers written from Board Funds
from November 1, 2024 through November 30, 2024

Capital Projects Fund (60)

Check No.	573744		\$	7,233.32
	573858, 573894 & 573920			618,992.59
	V3003133	ACH		936.84
	Total Capital Projects Fund		\$	627,162.75

Activity Fund (91)

Check No.	6930 through 6950		\$	26,804.96
	V4001535 through V4001555	ACH		8,415.56
	6951 through 6960			25,093.32
	V4001556 through V4001566	ACH		2,269.32
	W/T Monthly Bank Service Charges	11/15/24		143.06
	W/T 5/3 Nov Credit Card Payment	11/18/24		409.00
	6961			1,547.68
	6962 through 6976			19,419.75
	V4001567 through V4001588	ACH		9,013.76
	Total Activity Fund		\$	93,116.41

GRAND TOTAL CHECKS AND TRANSFERS	\$ 8,258,987.39

TO THE TREASURER OF THE BOARD OF EDUCATION OF DU PAGE HIGH SCHOOL DISTRICT 88:

We certify this to be a true and correct copy of the payments authorized and approved as shown by the Minutes of the Board of Education of DuPage High School District 88, DuPage County, Illinois at its December meeting.

President: _____

Date: _____

Secretary: _____

Date: _____



Vendors over \$0.00
11/01/2024 - 11/30/2024

VENDOR NUMBER	VENDOR NAME	CHECK NO	TITLE	AMOUNT	DATE	CANCEL
44419	1ST AYD CORP	573967	R&M AT I&T REPAIR & MAINTENANCE	452.33	11/21/24	
58455	23 AQUATICS LLC	573739	SUPPLIES WB ATHLETICS SUPPLIES	2,499.93	11/06/24	
58878	A DISCOUNT T	573740	SUPPLIES ESL DIRECTOR SUPPLIES	510.00	11/06/24	
58410	ABLE ACADEMY	V3003136	SPED PRIVATE TUITION WBHS OTHER	12,598.56	11/21/24	
58410	ABLE ACADEMY	V3003136	SPED PRIVATE TUITION ATHS OTHER	25,197.12	11/21/24	
TOTAL VENDOR				37,795.68		
42126	ACACIA ACADEMY	574011	SPED PRIVATE TUITION WBHS OTHER	4,480.08	11/21/24	
55660	ACCESS ONE INC.	574012	MEDIA SERVICE TELEPHONE	4,635.51	11/21/24	
59107	ACCESS SPORTS INC	6962	LETTERMAN'S CLUB N.A.	250.00	11/21/24	
58532	ACCURATE BIOMETRICS IN	573856	PUR SVC CENT - HR PURCHASED SERVICES	400.00	11/13/24	
45886	ADA BADMINTON & TENNIS	573741	SUPPLIES WB PE SUPPLIES	574.00	11/06/24	
124	ADDISON FLORAL, INC	573968	PUR SVC BOE OTHER BOE OTHER PUR SVC	112.00	11/21/24	
52324	ADVENTIST GLEN OAKS TR	573788	SPED PRIVATE TUITION WBHS OTHER	3,587.80	11/06/24	
52324	ADVENTIST GLEN OAKS TR	574013	SPED PRIVATE TUITION ATHS OTHER	11,261.36	11/21/24	
52324	ADVENTIST GLEN OAKS TR	574013	SPED PRIVATE TUITION WBHS OTHER	33,784.08	11/21/24	
52324	ADVENTIST GLEN OAKS TR	574013	SPED PRIVATE TUITION WBHS OTHER	3,946.58	11/21/24	
TOTAL VENDOR				52,579.82		
49303	ALBERTSON COMPANIES	573789	SUPPLIES AT SPED SUPPLIES	58.47	11/06/24	
49303	ALBERTSON COMPANIES	573789	SUPPLIES AT SPED SUPPLIES	23.45	11/06/24	
49303	ALBERTSON COMPANIES	573789	SUPPLIES IDEA B SUPPLIES	22.78	11/06/24	
49303	ALBERTSON COMPANIES	573789	SUPPLIES AT SPED SUPPLIES	45.46	11/06/24	
49303	ALBERTSON COMPANIES	573892	SUPPLIES IDEA B SUPPLIES	5.00	11/13/24	
49303	ALBERTSON COMPANIES	573892	SUPPLIES AT SPED SUPPLIES	55.84	11/13/24	
49303	ALBERTSON COMPANIES	573892	SUPPLIES IDEA B SUPPLIES	22.97	11/13/24	
49303	ALBERTSON COMPANIES	573892	SUPPLIES AT SPED SUPPLIES	58.47	11/13/24	
49303	ALBERTSON COMPANIES	573892	SUPPLIES IDEA B SUPPLIES	13.98	11/13/24	
49303	ALBERTSON COMPANIES	573892	SUPPLIES IDEA B SUPPLIES	3.00	11/13/24	
49303	ALBERTSON COMPANIES	574014	SUPPLIES IDEA B SUPPLIES	32.06	11/21/24	
TOTAL VENDOR				341.48		
54149	ALBOUM TRANSLATION SER	V3003137	TITLE 1 PS WB PAR OUTREAC PUR SVC COMM SVCS	816.85	11/21/24	
54149	ALBOUM TRANSLATION SER	V3003137	TITLE 1 PS AT PAR OUTREAC PUR SVC COMM SVCS	816.86	11/21/24	
TOTAL VENDOR				1,633.71		
59026	ALL FLOW SERVICES INC	573742	SUPPLIES AT ATH SUPPLIES	96.00	11/06/24	
47500	ALL STAR CUSTOM AWARDS	573743	SUPPLIES WB ATHLETICS SUPPLIES	515.00	11/06/24	
57276	LUCY M ALMANZA-FERNAND	V4001535	RITMO LATINO CLUB N.A.	55.64	11/06/24	
57276	LUCY M ALMANZA-FERNAND	V4001567	RITMO LATINO CLUB N.A.	62.50	11/21/24	
TOTAL VENDOR				118.14		
58782	ALPHAGRAPHS AURORA #	6930	STUDENT COUNCIL N.A.	126.94	11/06/24	
58120	AMAZON CAPITAL SERVICE	573744	SUPPLIES AT PE SUPPLIES	25.98	11/06/24	
58120	AMAZON CAPITAL SERVICE	573744	SUPPLIES WB ENGLISH SUPPLIES	194.23	11/06/24	
58120	AMAZON CAPITAL SERVICE	573744	SUPPLIES WB ENGLISH SUPPLIES	142.05	11/06/24	
58120	AMAZON CAPITAL SERVICE	573744	SUPPLIES AT PE SUPPLIES	129.00	11/06/24	
58120	AMAZON CAPITAL SERVICE	6931	THEATER DRAMA N.A.	29.48	11/06/24	
58120	AMAZON CAPITAL SERVICE	573744	SUPPLY WB VOC ED I&T SUPPLIES VOC ED	153.80	11/06/24	
58120	AMAZON CAPITAL SERVICE	6931	GIRLS VOLLEYBALL N.A.	484.00	11/06/24	
58120	AMAZON CAPITAL SERVICE	6931	KIWANIS KEY CLUB N.A.	140.43	11/06/24	
58120	AMAZON CAPITAL SERVICE	573744	SUPPLIES WB PRIN OFF SUPPLIES	52.96	11/06/24	
58120	AMAZON CAPITAL SERVICE	573744	SUPPLIES AT STUDENT ACTIV STUDENT ACTIVITIES	25.05	11/06/24	
58120	AMAZON CAPITAL SERVICE	573744	SUPPLIES SPED TRANSITIONS SUPPLIES	53.98	11/06/24	
58120	AMAZON CAPITAL SERVICE	6931	KIWANIS KEY CLUB N.A.	189.19	11/06/24	
58120	AMAZON CAPITAL SERVICE	6931	THEATER DRAMA N.A.	37.00	11/06/24	
58120	AMAZON CAPITAL SERVICE	573744	SUPPLIES AT ESL SUPPLIES	26.99	11/06/24	
58120	AMAZON CAPITAL SERVICE	573744	SUPPLIES WB ART SUPPLIES	57.96	11/06/24	
58120	AMAZON CAPITAL SERVICE	573744	SUPPLIES AT READING LAB SUPPLIES	32.49	11/06/24	
58120	AMAZON CAPITAL SERVICE	573744	SUPPLY WB VOC ED FAM CON SUPPLIES VOC ED	19.79	11/06/24	
58120	AMAZON CAPITAL SERVICE	6931	KIWANIS KEY CLUB N.A.	176.09	11/06/24	
58120	AMAZON CAPITAL SERVICE	573744	CAP PROJECT-AT CAP PROJECT-AT	17.49	11/06/24	
58120	AMAZON CAPITAL SERVICE	573744	CAP PROJECT-AT CAP PROJECT-AT	991.96	11/06/24	
58120	AMAZON CAPITAL SERVICE	573744	CAP PROJECT-AT CAP PROJECT-AT	249.00	11/06/24	
58120	AMAZON CAPITAL SERVICE	573744	CAP PROJECT-AT CAP PROJECT-AT	900.00	11/06/24	

58120	AMAZON CAPITAL SERVICE	573744	CAP PROJECT-AT CAP PROJECT-AT	251.99	11/06/24
58120	AMAZON CAPITAL SERVICE	573744	CAP PROJECT-AT CAP PROJECT-AT	129.90	11/06/24
58120	AMAZON CAPITAL SERVICE	573744	CAP PROJECT-AT CAP PROJECT-AT	1,999.00	11/06/24
58120	AMAZON CAPITAL SERVICE	573744	CAP PROJECT-AT CAP PROJECT-AT	2,195.99	11/06/24
58120	AMAZON CAPITAL SERVICE	573744	CAP PROJECT-AT CAP PROJECT-AT	497.99	11/06/24
58120	AMAZON CAPITAL SERVICE	6931	KIWANIS KEY CLUB N.A.	15.98	11/06/24
58120	AMAZON CAPITAL SERVICE	573744	SUPPLIES CARL PERKINS SUPPLIES INST. STUDENT	133.05	11/06/24
58120	AMAZON CAPITAL SERVICE	573744	SUPPLIES AT ATH SUPPLIES	199.98	11/06/24
58120	AMAZON CAPITAL SERVICE	573744	SUPPLY WB VOC ED I&T SUPPLIES VOC ED	42.48	11/06/24
58120	AMAZON CAPITAL SERVICE	573744	SUPPLIES WB PRIN OFF SUPPLIES	22.43	11/06/24
58120	AMAZON CAPITAL SERVICE	6931	WB GIRLS FLAG FOOTBALL N.A.	99.99	11/06/24
58120	AMAZON CAPITAL SERVICE	6931	MUSIC BOOSTERS N.A.	74.46	11/06/24
58120	AMAZON CAPITAL SERVICE	573744	SUPPLIES WB MUSIC SUPPLIES	35.07	11/06/24
58120	AMAZON CAPITAL SERVICE	6931	MUSIC BOOSTERS N.A.	9.98	11/06/24
58120	AMAZON CAPITAL SERVICE	573857	SUPPLIES WB MUSIC SUPPLIES	32.40	11/13/24
58120	AMAZON CAPITAL SERVICE	573857	SUPPLIES WB MATH SUPPLIES	38.61	11/13/24
58120	AMAZON CAPITAL SERVICE	573857	SUPPLIES WB SOC STUDIES SUPPLIES	70.29	11/13/24
58120	AMAZON CAPITAL SERVICE	573857	SUPPLIES AT PRIN OFF SUPPLIES	22.99	11/13/24
58120	AMAZON CAPITAL SERVICE	573857	SUPPLIES AT PE SUPPLIES	17.99	11/13/24
58120	AMAZON CAPITAL SERVICE	573893	SUPPLIES AT STUDENT ACTIV STUDENT ACTIVITIES	379.84	11/13/24
58120	AMAZON CAPITAL SERVICE	573857	DIST NON CAP TECH NON CAP EQUIP	492.74	11/13/24
58120	AMAZON CAPITAL SERVICE	573893	SUPPLIES AT STUDENT ACTIV STUDENT ACTIVITIES	105.95	11/13/24
58120	AMAZON CAPITAL SERVICE	573857	SUPPLIES AT ATT/SCHD SUPPLIES	22.95	11/13/24
58120	AMAZON CAPITAL SERVICE	573857	SUPPLIES WB SCIENCE SUPPLIES	9.62	11/13/24
58120	AMAZON CAPITAL SERVICE	573857	SUPPLIES WB SCIENCE SUPPLIES	9.49	11/13/24
58120	AMAZON CAPITAL SERVICE	6952	INT'L DANCE CLUB N.A.	225.37	11/13/24
58120	AMAZON CAPITAL SERVICE	573857	SUPPLIES WB LANGUAGE SUPPLIES	395.46	11/13/24
58120	AMAZON CAPITAL SERVICE	573857	DIST NON CAP TECH NON CAP EQUIP	229.29	11/13/24
58120	AMAZON CAPITAL SERVICE	573857	DIST TECH MATERIALS SUPPLIES	35.99	11/13/24
58120	AMAZON CAPITAL SERVICE	573857	DIST TECH MATERIALS SUPPLIES	34.95	11/13/24
58120	AMAZON CAPITAL SERVICE	573857	DIST TECH MATERIALS SUPPLIES	34.95	11/13/24
58120	AMAZON CAPITAL SERVICE	573857	SUPPLIES AT MAINTENANCE SUPPLIES	67.33	11/13/24
58120	AMAZON CAPITAL SERVICE	573857	SUPPLIES WB MAINTENANCE SUPPLIES	147.20	11/13/24
58120	AMAZON CAPITAL SERVICE	573857	SUPPLIES WB SOC STUDIES SUPPLIES	66.01	11/13/24
58120	AMAZON CAPITAL SERVICE	573857	SUPPLIES WB MATH SUPPLIES	39.66	11/13/24
58120	AMAZON CAPITAL SERVICE	6952	ENERGY RUSH N.A.	539.82	11/13/24
58120	AMAZON CAPITAL SERVICE	573857	SUPPLIES WB SOC STUDIES SUPPLIES	44.82	11/13/24
58120	AMAZON CAPITAL SERVICE	573971	DIST TECH MATERIALS SUPPLIES	57.05	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	DIST TECH MATERIALS SUPPLIES	41.79	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	DIST TECH MATERIALS SUPPLIES	66.34	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	SUPPLY WB VOC ED FAM CON SUPPLIES VOC ED	478.56	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	DIST NON CAP TECH NON CAP EQUIP	598.57	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	SUPPLIES WB MAINTENANCE SUPPLIES	59.95	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	SUPPLIES WB LIBRARY SUPPLIES	15.99	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	SUPPLIES AT SCIENCE SUPPLIES	9.33	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	SUPPLIES AT SCIENCE SUPPLIES	14.99	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	SUPPLIES AT SCIENCE SUPPLIES	23.61	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	SUPPLIES AT LIBRARY SUPPLIES	44.86	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	SUPPLIES AT LIBRARY SUPPLIES	15.97	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	BOOKS AT LIBRARY LIBRARY BOOKS	238.50	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	DIST TECH MATERIALS SUPPLIES	21.63	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	DIST TECH MATERIALS SUPPLIES	108.58	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	DIST TECH MATERIALS SUPPLIES	217.16	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	DIST TECH MATERIALS SUPPLIES	86.52	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	DIST TECH MATERIALS SUPPLIES	115.36	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	DIST TECH MATERIALS SUPPLIES	54.29	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	DIST TECH MATERIALS SUPPLIES	49.99	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	DIST TECH MATERIALS SUPPLIES	64.89	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	DIST TECH MATERIALS SUPPLIES	39.87	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	SUPPLIES ESL DIRECTOR SUPPLIES	21.90	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	SUP DIST COL & CAREER SUPPLIES	79.99	11/21/24
58120	AMAZON CAPITAL SERVICE	6963	STUDENT COUNCIL N.A.	738.49	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	DIST NON CAP TECH NON CAP EQUIP	176.36	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	DIST TECH MATERIALS SUPPLIES	29.58	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	SUPPLIES WB HEALTH SVC SUPPLIES	370.00	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	SUPPLIES AT PRIN OFF SUPPLIES	63.94	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	SUPPLIES AT I&T SUPPLIES	152.91	11/21/24
58120	AMAZON CAPITAL SERVICE	573971	SUPPLIES WB ART SUPPLIES	81.40	11/21/24

58120	AMAZON CAPITAL SERVICE	573971	SUPPLIES WB PRIN OFF SUPPLIES	32.95 11/21/24
58120	AMAZON CAPITAL SERVICE	573971	DIST NON CAP TECH NON CAP EQUIP	87.60 11/21/24
58120	AMAZON CAPITAL SERVICE	573971	DIST TECH MATERIALS SUPPLIES	60.00 11/21/24
58120	AMAZON CAPITAL SERVICE	573971	DIST TECH MATERIALS SUPPLIES	196.60 11/21/24
58120	AMAZON CAPITAL SERVICE	573971	DIST TECH MATERIALS SUPPLIES	27.96 11/21/24
58120	AMAZON CAPITAL SERVICE	573971	DIST TECH MATERIALS SUPPLIES	27.95 11/21/24
58120	AMAZON CAPITAL SERVICE	6963	GO PINK N.A.	74.95 11/21/24
58120	AMAZON CAPITAL SERVICE	574015	SUPPLIES AT SPED SUPPLIES	38.11 11/21/24
58120	AMAZON CAPITAL SERVICE	573971	SUPPLIES C&T ED IMP GRANT SUPPLIES	11.98 11/21/24
58120	AMAZON CAPITAL SERVICE	6963	GO PINK N.A.	47.76 11/21/24
58120	AMAZON CAPITAL SERVICE	573971	SUPPLIES AT I&T SUPPLIES	49.95 11/21/24
58120	AMAZON CAPITAL SERVICE	573971	DIST NON CAP TECH NON CAP EQUIP	3,498.61 11/21/24
58120	AMAZON CAPITAL SERVICE	573971	SUPPLIES AT PRIN OFF SUPPLIES	60.99 11/21/24
58120	AMAZON CAPITAL SERVICE	573971	DIST NON CAP TECH NON CAP EQUIP	2,657.90 11/21/24
58120	AMAZON CAPITAL SERVICE	573971	SUPPLIES AT PE SUPPLIES	160.93 11/21/24
58120	AMAZON CAPITAL SERVICE	573971	SUPPLIES AT PRIN OFF SUPPLIES	5.39 11/21/24
58120	AMAZON CAPITAL SERVICE	573971	SUPPLIES AT PRIN OFF SUPPLIES	56.91 11/21/24
58120	AMAZON CAPITAL SERVICE	6963	DRAMA N.A.	90.94 11/21/24
58120	AMAZON CAPITAL SERVICE	573971	SUPPLIES SPED TRANSITIONS SUPPLIES	195.68 11/21/24
58120	AMAZON CAPITAL SERVICE	573971	SUPPLIES AT I&T SUPPLIES	32.13 11/21/24
58120	AMAZON CAPITAL SERVICE	573971	BOOKS AT LIBRARY LIBRARY BOOKS	153.76 11/21/24
58120	AMAZON CAPITAL SERVICE	573971	DIST NON CAP TECH NON CAP EQUIP	3,560.00 11/21/24
58120	AMAZON CAPITAL SERVICE	573971	SUPPLIES AT FAM CONS SUPPLIES	38.38 11/21/24
58120	AMAZON CAPITAL SERVICE	573971	DIST NON CAP TECH NON CAP EQUIP	279.96 11/21/24
58120	AMAZON CAPITAL SERVICE	573971	DIST TECH MATERIALS SUPPLIES	16.90 11/21/24
58120	AMAZON CAPITAL SERVICE	573971	DIST TECH MATERIALS SUPPLIES	9.90 11/21/24
58120	AMAZON CAPITAL SERVICE	573971	SUPPLIES AT PRIN OFF SUPPLIES	869.70 11/21/24
58120	AMAZON CAPITAL SERVICE	573971	SUPPLIES AT PRIN OFF SUPPLIES	28.49 11/21/24
58120	AMAZON CAPITAL SERVICE	573971	SUPPLIES WB LIBRARY SUPPLIES	54.79 11/21/24
58120	AMAZON CAPITAL SERVICE	573971	SUPPLIES AT I&T SUPPLIES	61.98 11/21/24
58120	AMAZON CAPITAL SERVICE	573971	DIST TECH MATERIALS SUPPLIES	523.78 11/21/24
58120	AMAZON CAPITAL SERVICE	573971	DIST TECH MATERIALS SUPPLIES	223.64 11/21/24
58120	AMAZON CAPITAL SERVICE	573971	DIST TECH MATERIALS SUPPLIES	261.89 11/21/24
58120	AMAZON CAPITAL SERVICE	573971	DIST TECH MATERIALS SUPPLIES	69.16 11/21/24
58120	AMAZON CAPITAL SERVICE	573971	DIST TECH MATERIALS SUPPLIES	60.99 11/21/24
58120	AMAZON CAPITAL SERVICE	573971	DIST TECH MATERIALS SUPPLIES	34.04 11/21/24
58120	AMAZON CAPITAL SERVICE	6963	DRAMA N.A.	211.06 11/21/24
TOTAL VENDOR				30,913.01
58997	AMBER MECHANICAL CONTR	573894	CAP PROJECT-WB CAP PROJECT-WB	146,183.58 11/13/24
58441	AMERICAN OUTFITTERS LT	6932	GIRLS VOLLEYBALL N.A.	336.17 11/06/24
58441	AMERICAN OUTFITTERS LT	6932	GIRLS VOLLEYBALL N.A.	337.00 11/06/24
TOTAL VENDOR				673.17
52853	AMERITAS	573954	EDUCATION FUND AMERITAS	119.00 11/13/24
52853	AMERITAS	574034	EDUCATION FUND AMERITAS	119.00 11/25/24
TOTAL VENDOR				238.00
59306	ANOTHER PLUMBING COMPA	573972	PUR SVC WB MAINTENANCE PURCHASED SERVICES	2,736.96 11/21/24
45217	APPLE COMPUTERS	573745	SUPPLIES AT PE SUPPLIES	1,196.00 11/06/24
54569	ISELA AQUINO	V4001536	RESERVE ACTIVITY FUND N.A.	6.55 11/06/24
54569	ISELA AQUINO	V3003080	SUPPLIES WB PRIN OFF SUPPLIES	127.84 11/06/24
TOTAL VENDOR				134.39
59001	ARCON ASSOCIATES INC	573858	A&E CONSTRUCTION SERVICE PURCH SERV CONST	20,000.00 11/13/24
59001	ARCON ASSOCIATES INC	573858	CONSTRUCTION SERVICES PURCHASED SERVICES	10,625.00 11/13/24
TOTAL VENDOR				30,625.00
47880	DANIELA M ARIANO	V3003081	TUITION REIMB ESL/DUAL CR TUITION REIMBURSEMENT	720.53 11/06/24
59387	MAX ADRIEL ARMAS	573798	PUR SVC BOE OTHER BOE OTHER PUR SVC	1,228.36 11/07/24
48549	TERRY L ARTMAN JR	V3003082	WB STUDENT ATHLETE TRAVEL ATHLETIC TRAVEL	324.80 11/06/24
46041	AURELIO'S PIZZA	573859	PUR SVC BOE OTHER BOE OTHER PUR SVC	275.00 11/13/24
54285	AURORA NAPER TRANSPORT	573746	HOMELESS TRANSPORTATION PUR SVC PUPIL TRANS	3,635.00 11/06/24
54285	AURORA NAPER TRANSPORT	573746	SP ED TRANSPORTATION SPEC ED TRANSPORTATION	35,504.84 11/06/24
TOTAL VENDOR				39,139.84
52223	AUTOMATED LOGIC CHICAG	573747	PUR SVC WB OPERATIONS PURCHASED SERVICES	902.25 11/06/24
52223	AUTOMATED LOGIC CHICAG	573747	PUR SVC AT OPERATIONS PURCHASED SERVICES	902.25 11/06/24
52223	AUTOMATED LOGIC CHICAG	573973	PUR SVC WB MAINTENANCE PURCHASED SERVICES	816.00 11/21/24
52223	AUTOMATED LOGIC CHICAG	573973	PUR SVC WB MAINTENANCE PURCHASED SERVICES	1,689.00 11/21/24
TOTAL VENDOR				4,309.50
7986	AXA EQUITABLE	573955	EDUCATION FUND EQUITABLE LIFE ANNUITY	21,937.91 11/13/24
7986	AXA EQUITABLE	574035	EDUCATION FUND EQUITABLE LIFE ANNUITY	22,587.91 11/25/24
TOTAL VENDOR				44,525.82

59007	HUMBERTO AYALA	V4001556	ATHLETIC SPECIAL PROJECTS N.A.	400.19	11/13/24
22440	B & H PHOTO VIDEO	V3003133	CAP PROJECT-AT CAP PROJECT-AT	356.11	11/21/24
22440	B & H PHOTO VIDEO	V3003133	CAP PROJECT-AT CAP PROJECT-AT	44.97	11/21/24
22440	B & H PHOTO VIDEO	V3003133	CAP PROJECT-AT CAP PROJECT-AT	23.96	11/21/24
22440	B & H PHOTO VIDEO	V3003133	CAP PROJECT-AT CAP PROJECT-AT	427.49	11/21/24
22440	B & H PHOTO VIDEO	V3003133	CAP PROJECT-AT CAP PROJECT-AT	84.31	11/21/24
22440	B & H PHOTO VIDEO	V3003133	DIST NON CAP TECH NON CAP EQUIP	1,148.52	11/21/24
22440	B & H PHOTO VIDEO	V3003133	DIST NON CAP TECH NON CAP EQUIP	306.00	11/21/24
TOTAL VENDOR				2,391.36	
57292	VERONICA BANUELOS	V4001568	DIST WELLNESS INITIATIVE N.A.	99.00	11/21/24
59371	TORI J BATES	573799	PUR SVC BOE OTHER BOE OTHER PUR SVC	898.71	11/07/24
59394	COLIN R BERES	573800	PUR SVC BOE OTHER BOE OTHER PUR SVC	1,552.68	11/07/24
57385	BEST PLUMBING SPECIALT	573974	SUPPLIES WB MAINTENANCE SUPPLIES	780.48	11/21/24
51874	BLUE CROSS AND BLUE SH	573895	DIST MEDICAL INS-O&M MEDICAL INSURANCE	494.04	11/13/24
51874	BLUE CROSS AND BLUE SH	573895	DIST MEDICAL INS-EDUC MEDICAL INSURANCE	2,228.16	11/13/24
TOTAL VENDOR				2,722.20	
56059	REBECCA BOISSE	V4001557	ILMHS/MUSIC N.A.	83.20	11/13/24
56059	REBECCA BOISSE	V4001557	ILMHS/MUSIC N.A.	39.65	11/13/24
56059	REBECCA BOISSE	V4001557	ILMHS/MUSIC N.A.	107.31	11/13/24
TOTAL VENDOR				230.16	
58809	BOOM LEARNING	573748	P.S. INST SVC IDEA B PURCHASED SERVICES	50.00	11/06/24
55224	SUSAN J. BOWER	573801	PUR SVC BOE OTHER BOE OTHER PUR SVC	495.54	11/07/24
59304	BREX SOLUTIONS LLC	573749	PUR SVC TRANSPORTATION PURCHASED SERVICES	278.00	11/06/24
59304	BREX SOLUTIONS LLC	573749	HOMELESS TRANSPORTATION PUR SVC PUPIL TRANS	13,495.00	11/06/24
59304	BREX SOLUTIONS LLC	573749	SP ED TRANSPORTATION SPEC ED TRANSPORTATION	122,579.44	11/06/24
59304	BREX SOLUTIONS LLC	573975	PUR SVC TRANSPORTATION PURCHASED SERVICES	1,572.00	11/21/24
59304	BREX SOLUTIONS LLC	573975	HOMELESS TRANSPORTATION PUR SVC PUPIL TRANS	9,281.40	11/21/24
59304	BREX SOLUTIONS LLC	573975	SP ED TRANSPORTATION SPEC ED TRANSPORTATION	136,060.10	11/21/24
59304	BREX SOLUTIONS LLC	573975	HOMELESS TRANSPORTATION PUR SVC PUPIL TRANS	1,760.00	11/21/24
TOTAL VENDOR				285,025.94	
53771	DANIELLE BRINK	V3003113	PUR SVC BOE PUBLIC REL BOE PUBLIC RELATIONS	43.92	11/13/24
55795	BROOK CATERING COMPANY	573860	SUPPLIES WB PRIN OFF SUPPLIES	73.78	11/13/24
59379	DAVID A BROWN	573802	PUR SVC BOE OTHER BOE OTHER PUR SVC	892.95	11/07/24
3284	BSN SPORTS LLC	V3003072	SUPPLIES AT ATH SUPPLIES	484.84	11/06/24
3284	BSN SPORTS LLC	V3003103	SUPPLIES EXEC ADMIN SUPPLIES	2,292.84	11/13/24
3284	BSN SPORTS LLC	V3003134	SUPPLIES WB ATHLETICS SUPPLIES	7,835.00	11/21/24
TOTAL VENDOR				10,612.68	
58430	BUCKEYE POWER SALES CO	573976	PUR SVC WB MAINTENANCE PURCHASED SERVICES	723.58	11/21/24
50758	JASON M BUGAJSKY	V4001537	ATHLETIC SPECIAL PROJECTS N.A.	66.56	11/06/24
50758	JASON M BUGAJSKY	V3003083	SUPPLIES AT MATH SUPPLIES	120.63	11/06/24
TOTAL VENDOR				187.19	
16381	BUSINESS PROFESSIONALS	6964	BPA N.A.	556.00	11/21/24
28491	C.J.C. AUTO PARTS	6933	AUTO SHOP N.A.	88.14	11/06/24
28491	C.J.C. AUTO PARTS	6933	AUTO SHOP N.A.	53.90	11/06/24
28491	C.J.C. AUTO PARTS	6933	AUTO SHOP N.A.	216.24	11/06/24
28491	C.J.C. AUTO PARTS	6933	AUTO SHOP N.A.	74.54	11/06/24
28491	C.J.C. AUTO PARTS	6933	AUTO SHOP N.A.	91.11	11/06/24
28491	C.J.C. AUTO PARTS	6933	AUTO SHOP N.A.	8.19	11/06/24
28491	C.J.C. AUTO PARTS	6933	AUTO SHOP N.A.	4.19	11/06/24
28491	C.J.C. AUTO PARTS	6933	AUTO SHOP N.A.	9.33	11/06/24
28491	C.J.C. AUTO PARTS	6933	AUTO SHOP N.A.	7.40	11/06/24
28491	C.J.C. AUTO PARTS	6933	AUTO SHOP N.A.	9.33	11/06/24
28491	C.J.C. AUTO PARTS	6933	AUTO SHOP N.A.	159.52	11/06/24
28491	C.J.C. AUTO PARTS	6933	AUTO SHOP N.A.	44.63	11/06/24
28491	C.J.C. AUTO PARTS	6965	AUTO REPAIR CLUB N.A.	56.86	11/21/24
28491	C.J.C. AUTO PARTS	6965	AUTO REPAIR CLUB N.A.	2,594.71	11/21/24
28491	C.J.C. AUTO PARTS	6965	AUTO REPAIR CLUB N.A.	2,378.51	11/21/24
TOTAL VENDOR				5,796.60	
59343	CAFE BA BA REEBA	6961	PIE MINIGRANT AT N.A.	521.68	11/20/24
59343	CAFE BA BA REEBA	6961	AT FIELD TRIP ACTIVITY N.A.	1,026.00	11/20/24
TOTAL VENDOR				1,547.68	
59392	JOSHUA JAMES CANO	573803	PUR SVC BOE OTHER BOE OTHER PUR SVC	1,339.57	11/07/24
55867	CANON SOLUTIONS AMERIC	573896	DUPLICATING WB PRIN OFF DUPLICATING SERVICES	2,477.03	11/13/24
55867	CANON SOLUTIONS AMERIC	573896	DUPLICATING AT PRIN OFF DUPLICATING SERVICES	2,364.44	11/13/24
TOTAL VENDOR				4,841.47	
59061	CAPUTOS FRESH MARKET	573861	SUPPLIES AT ATH SUPPLIES	320.98	11/13/24
59061	CAPUTOS FRESH MARKET	573861	SUPT OFFICE PUR SCV PURCHASED SERVICES	155.96	11/13/24
59061	CAPUTOS FRESH MARKET	573977	SUPPLIES AT ATT/SCHD SUPPLIES	20.97	11/21/24

TOTAL VENDOR				497.91
240	CAROLINA BIOLOGICAL SU	V3003104	SUPPLIES WB SCIENCE SUPPLIES	58.20 11/13/24
240	CAROLINA BIOLOGICAL SU	V3003104	SUPPLIES WB SCIENCE SUPPLIES	22.95 11/13/24
TOTAL VENDOR				81.15
49812	PEDRO CASTRO	V3003114	SUPPLIES AT ATT/SCHD SUPPLIES	174.09 11/13/24
49812	PEDRO CASTRO	V3003114	SUPPLIES AT ATT/SCHD SUPPLIES	7.98 11/13/24
49812	PEDRO CASTRO	V3003114	SUPPLIES AT ATT/SCHD SUPPLIES	18.48 11/13/24
49812	PEDRO CASTRO	V3003138	SUPPLIES AT PRIN OFF SUPPLIES	171.12 11/21/24
TOTAL VENDOR				371.67
53908	CENTRAL TURF AND	573978	SUPPLIES AT MAINTENANCE SUPPLIES	14.12 11/21/24
52412	CERAMIC SUPPLY	V3003073	SUPPLIES WB ART SUPPLIES	1,010.00 11/06/24
16576	LEVONNE M CESCOLINI-BO	V4001569	AT VSO N.A.	21.38 11/21/24
16576	LEVONNE M CESCOLINI-BO	V4001569	AT VSO N.A.	94.95 11/21/24
16576	LEVONNE M CESCOLINI-BO	V4001569	ORCHESIS N.A.	119.70 11/21/24
16576	LEVONNE M CESCOLINI-BO	V4001569	ORCHESIS N.A.	14.97 11/21/24
TOTAL VENDOR				251.00
57196	CH YEARBOOK	6934	ATTRIBUTE N.A.	266.00 11/06/24
59388	ALEXIS CHAVEZ	573804	PUR SVC BOE OTHER BOE OTHER PUR SVC	844.88 11/07/24
55356	BRIAN CHELMECKI	V3003084	STAFF TRAVEL OTH CENT SUP STAFF TRAVEL	46.12 11/06/24
55356	BRIAN CHELMECKI	V3003084	P.S.IMP INST TITLE II PUR SVC IMPROVE INST	59.50 11/06/24
55356	BRIAN CHELMECKI	V4001538	DIST WELLNESS INITIATIVE N.A.	100.00 11/06/24
TOTAL VENDOR				205.62
56870	CITY FOOD EQUIPMENT CO	573979	NON-CAP WB PRINCIPAL NON CAP EQUIP	6,492.35 11/21/24
55025	JESSICA CLARK	V4001558	ATTRIBUTE N.A.	25.98 11/13/24
55025	JESSICA CLARK	V4001558	ATTRIBUTE N.A.	59.97 11/13/24
55025	JESSICA CLARK	V4001558	ATTRIBUTE N.A.	57.02 11/13/24
TOTAL VENDOR				142.97
58469	BRIDGET COLLERAN	V3003115	SUPPLIES AT FAM CONS SUPPLIES	62.19 11/13/24
58469	BRIDGET COLLERAN	V3003115	SUPPLIES AT FAM CONS SUPPLIES	180.10 11/13/24
58469	BRIDGET COLLERAN	V3003115	SUPPLIES AT FAM CONS SUPPLIES	374.56 11/13/24
58469	BRIDGET COLLERAN	V4001570	CULINARY CLUB N.A.	79.01 11/21/24
58469	BRIDGET COLLERAN	V4001570	CULINARY CLUB N.A.	52.01 11/21/24
58469	BRIDGET COLLERAN	V3003139	SUPPLIES AT FAM CONS SUPPLIES	55.16 11/21/24
TOTAL VENDOR				803.03
51115	COLLEY ELEVATOR COMPAN	573750	PUR SVC DO OPERATION PURCHASED SERVICES	137.00 11/06/24
51115	COLLEY ELEVATOR COMPAN	573750	PUR SVC AT OPERATIONS PURCHASED SERVICES	309.00 11/06/24
51115	COLLEY ELEVATOR COMPAN	573750	PUR SVC WB OPERATIONS PURCHASED SERVICES	379.00 11/06/24
TOTAL VENDOR				825.00
15805	COLONIAL LIFE & ACCIDE	573897	EDUCATION FUND COLONIAL VOL LIFE INSUR	127.28 11/13/24
51355	COMCAST BUSINESS	573862	MEDIA SERVICE TELEPHONE	23.10 11/13/24
1285	COMED	573790	ELECTRICITY DO ELECTRICITY	26.82 11/06/24
47495	COMMERCIAL PEST MANAGE	V3003105	PUR SVC DO MAINTENANCE PURCHASED SERVICES	80.00 11/13/24
47495	COMMERCIAL PEST MANAGE	V3003105	PUR SVC AT MAINTENANCE PURCHASED SERVICES	150.00 11/13/24
47495	COMMERCIAL PEST MANAGE	V3003105	PUR SVC WB MAINTENANCE PURCHASED SERVICES	168.00 11/13/24
TOTAL VENDOR				398.00
52265	COMMUNITY DISTRICT 200	573751	HOMELESS TRANSPORTATION PUR SVC PUPIL TRANS	1,611.50 11/06/24
59053	COMPOUND SPORTSWEAR LL	573980	SUPPLIES AT ATH SUPPLIES	1,248.00 11/21/24
53579	CONNECTIONS DAY SCHOOL	573898	SPED PRIVATE TUITION ATHS OTHER	6,515.04 11/13/24
19132	CONSERV FS	573752	SUPPLIES WB MAINTENANCE SUPPLIES	5,175.00 11/06/24
59390	ERIC COPPERSMITH	573805	PUR SVC BOE OTHER BOE OTHER PUR SVC	1,321.42 11/07/24
14729	COTTAGE HILL OPERATING	V3003085	FIELD TRIPS WB HOST FIELD TRIPS	349.92 11/06/24
14729	COTTAGE HILL OPERATING	V3003117	FIELD TRIPS AT HOST FIELD TRIPS	408.24 11/13/24
14729	COTTAGE HILL OPERATING	V3003117	FIELD TRIPS AT HOST FIELD TRIPS	1,598.94 11/13/24
14729	COTTAGE HILL OPERATING	V3003117	FIELD TRIPS WB HOST FIELD TRIPS	174.96 11/13/24
14729	COTTAGE HILL OPERATING	V3003117	FIELD TRIPS AT HOST FIELD TRIPS	434.62 11/13/24
14729	COTTAGE HILL OPERATING	V3003117	SP ED TRANSPORTATION SPEC ED TRANSPORTATION	583.20 11/13/24
14729	COTTAGE HILL OPERATING	V3003117	FIELD TRIPS AT HOST FIELD TRIPS	379.08 11/13/24
14729	COTTAGE HILL OPERATING	V3003117	SP ED TRANSPORTATION SPEC ED TRANSPORTATION	319.28 11/13/24
14729	COTTAGE HILL OPERATING	V3003117	SP ED TRANSPORTATION SPEC ED TRANSPORTATION	306.18 11/13/24
14729	COTTAGE HILL OPERATING	V3003117	FIELD TRIPS AT HOST FIELD TRIPS	1,411.88 11/13/24
14729	COTTAGE HILL OPERATING	V3003117	FIELD TRIPS WB HOST FIELD TRIPS	758.16 11/13/24
14729	COTTAGE HILL OPERATING	V3003117	FIELD TRIPS WB HOST FIELD TRIPS	524.88 11/13/24
14729	COTTAGE HILL OPERATING	V3003117	FIELD TRIPS WB SP ED FIELD TRIPS	116.64 11/13/24
14729	COTTAGE HILL OPERATING	V3003117	FIELD TRIPS WB HOST FIELD TRIPS	277.02 11/13/24
14729	COTTAGE HILL OPERATING	V3003117	FIELD TRIPS WB HOST FIELD TRIPS	233.28 11/13/24
14729	COTTAGE HILL OPERATING	V3003117	FIELD TRIPS AT HOST FIELD TRIPS	324.81 11/13/24
14729	COTTAGE HILL OPERATING	V3003117	FIELD TRIPS WB HOST FIELD TRIPS	116.64 11/13/24
14729	COTTAGE HILL OPERATING	V3003117	FIELD TRIPS AT HOST FIELD TRIPS	204.12 11/13/24

14729	COTTAGE HILL OPERATING	V3003117	FIELD TRIPS AT HOST FIELD TRIPS	364.50 11/13/24
14729	COTTAGE HILL OPERATING	V3003117	FIELD TRIPS WB HOST FIELD TRIPS	633.49 11/13/24
14729	COTTAGE HILL OPERATING	V3003117	FIELD TRIPS WB SP ED FIELD TRIPS	332.36 11/13/24
14729	COTTAGE HILL OPERATING	V3003117	FIELD TRIPS AT HOST FIELD TRIPS	782.18 11/13/24
14729	COTTAGE HILL OPERATING	V3003117	FIELD TRIPS AT HOST FIELD TRIPS	414.04 11/13/24
14729	COTTAGE HILL OPERATING	V3003117	FIELD TRIPS AT HOST FIELD TRIPS	364.50 11/13/24
14729	COTTAGE HILL OPERATING	V3003117	FIELD TRIPS WB HOST FIELD TRIPS	650.20 11/13/24
14729	COTTAGE HILL OPERATING	V3003117	FIELD TRIPS WB SP ED FIELD TRIPS	338.24 11/13/24
14729	COTTAGE HILL OPERATING	V3003117	FIELD TRIPS WB SP ED FIELD TRIPS	218.75 11/13/24
14729	COTTAGE HILL OPERATING	V3003117	FIELD TRIPS WB SP ED FIELD TRIPS	204.12 11/13/24
14729	COTTAGE HILL OPERATING	V3003117	FIELD TRIPS AT HOST FIELD TRIPS	204.12 11/13/24
14729	COTTAGE HILL OPERATING	V3003117	FIELD TRIPS AT HOST FIELD TRIPS	226.45 11/13/24
14729	COTTAGE HILL OPERATING	V3003117	FIELD TRIPS WB HOST FIELD TRIPS	124.04 11/13/24
14729	COTTAGE HILL OPERATING	V3003117	FIELD TRIPS WB HOST FIELD TRIPS	535.83 11/13/24
14729	COTTAGE HILL OPERATING	V3003117	FIELD TRIPS AT HOST FIELD TRIPS	2,349.60 11/13/24
14729	COTTAGE HILL OPERATING	V3003117	FIELD TRIPS AT HOST FIELD TRIPS	1,953.72 11/13/24
14729	COTTAGE HILL OPERATING	V3003117	FIELD TRIPS WB HOST FIELD TRIPS	233.28 11/13/24
14729	COTTAGE HILL OPERATING	V4001559	BEST BUDDIES CLUB N.A.	369.41 11/13/24
14729	COTTAGE HILL OPERATING	V3003117	FIELD TRIPS WB SP ED FIELD TRIPS	602.69 11/13/24
14729	COTTAGE HILL OPERATING	V3003117	FIELD TRIPS AT HOST FIELD TRIPS	262.44 11/13/24
14729	COTTAGE HILL OPERATING	V3003140	SP ED TRANSPORTATION SPEC ED TRANSPORTATION	149,552.55 11/21/24
14729	COTTAGE HILL OPERATING	V3003140	PUR SVC TRANSPORTATION PURCHASED SERVICES	130,992.84 11/21/24
14729	COTTAGE HILL OPERATING	V3003140	FIELD TRIPS WB ATHLETICS FIELD TRIPS	27,029.39 11/21/24
14729	COTTAGE HILL OPERATING	V3003140	FIELD TRIPS AT HOST FIELD TRIPS	403.76 11/21/24
14729	COTTAGE HILL OPERATING	V3003140	PUR SVC TRANSPORTATION PURCHASED SERVICES	137,399.72 11/21/24
14729	COTTAGE HILL OPERATING	V3003140	FIELD TRIPS AT ATHLETICS FIELD TRIPS	13,923.18 11/21/24
TOTAL VENDOR				478,987.25
59372	CLAIRE CREIGHTON	573806	PUR SVC BOE OTHER BOE OTHER PUR SVC	415.22 11/07/24
45930	CUSTOM BINDERY	6935	HALL OF FAME N.A.	448.44 11/06/24
45930	CUSTOM BINDERY	573863	SUPPLIES WB PRIN OFF SUPPLIES	274.00 11/13/24
45930	CUSTOM BINDERY	6966	DRAMA N.A.	74.40 11/21/24
TOTAL VENDOR				796.84
55260	CUSTOM SERVICE HARDWAR	573981	SUPPLIES AT I&T SUPPLIES	410.77 11/21/24
59411	MANUEL DE LA CRUZ	573807	PUR SVC BOE OTHER BOE OTHER PUR SVC	1,911.39 11/07/24
56812	LILIA DE LA TORRE	V4001571	DIST WELLNESS INITIATIVE N.A.	100.00 11/21/24
59389	WILLIAM DEGNAN	573808	PUR SVC BOE OTHER BOE OTHER PUR SVC	749.60 11/07/24
50600	ESTHER MARTIN DELGADO	V4001539	ENERGY RUSH N.A.	133.03 11/06/24
58123	DESTINATION ATHLETE OF	V4001540	POM PONS N.A.	290.00 11/06/24
58123	DESTINATION ATHLETE OF	V4001540	POM PONS N.A.	468.00 11/06/24
58123	DESTINATION ATHLETE OF	V4001540	POM PONS N.A.	336.00 11/06/24
TOTAL VENDOR				1,094.00
58253	DIRECT ENERGY BUSINESS	573899	ELECTRICITY DO ELECTRICITY	2,290.07 11/13/24
58253	DIRECT ENERGY BUSINESS	573899	ELECTRICITY AT UTILITY ELECTRICITY	51,696.35 11/13/24
TOTAL VENDOR				53,986.42
51133	DISTRICT 214 COMMUNITY	574016	PUR SVC CENT - HR PURCHASED SERVICES	600.00 11/21/24
58503	DISTRICT OFFICE PETTY	573753	SUPPLIES SPED TRANSITIONS SUPPLIES	27.39 11/06/24
58503	DISTRICT OFFICE PETTY	573753	SUPPLIES SPED TRANSITIONS SUPPLIES	42.50 11/06/24
58503	DISTRICT OFFICE PETTY	573753	SUPPLIES CENT SUPPORT SER SUPPLIES	48.22 11/06/24
58503	DISTRICT OFFICE PETTY	573753	IDEA PUP TRANS SERV PS SPEC ED TRANSPORTATION	4.00 11/06/24
58503	DISTRICT OFFICE PETTY	573753	IDEA PUP TRANS SERV PS SPEC ED TRANSPORTATION	8.00 11/06/24
58503	DISTRICT OFFICE PETTY	573753	SUPPLIES CENT SUPPORT SER SUPPLIES	15.91 11/06/24
TOTAL VENDOR				146.02
50567	DOMINICK'S PIZZA	6936	TACKLE FOOTBALL N.A.	340.00 11/06/24
50567	DOMINICK'S PIZZA	6936	TACKLE FOOTBALL N.A.	245.00 11/06/24
50567	DOMINICK'S PIZZA	6936	TACKLE FOOTBALL N.A.	235.00 11/06/24
50567	DOMINICK'S PIZZA	6936	CONCESSIONS N.A.	110.25 11/06/24
50567	DOMINICK'S PIZZA	6936	TACKLE FOOTBALL N.A.	340.00 11/06/24
TOTAL VENDOR				1,270.25
27274	BRAD DONALDSON	573791	AT STUDENT ATHLETE TRAVEL ATHLETIC TRAVEL	412.20 11/06/24
59393	EDWARD DOWLING	573809	PUR SVC BOE OTHER BOE OTHER PUR SVC	457.23 11/07/24
59393	EDWARD DOWLING	573809	PUR SVC BOE OTHER BOE OTHER PUR SVC	457.23 11/07/24
TOTAL VENDOR				914.46
58575	JENNIFER DOWLING	V3003086	SUPPLIES AT STUDENT ACTIV STUDENT ACTIVITIES	3,000.00 11/06/24
58128	DUPAGE DIST #88 COUNCI	573956	EDUCATION FUND AFT W.H. PAYABLE	31.00 11/13/24
58128	DUPAGE DIST #88 COUNCI	574036	EDUCATION FUND AFT W.H. PAYABLE	31.00 11/25/24
TOTAL VENDOR				62.00
58712	DUPAGE DIST #88 COUNCI	573957	EDUCATION FUND AFT W.H. PAYABLE	595.16 11/13/24
58712	DUPAGE DIST #88 COUNCI	574037	EDUCATION FUND AFT W.H. PAYABLE	595.16 11/25/24

TOTAL VENDOR				1,190.32
50097	DUPAGE TIRE & AUTO CEN	573864	PUR SVC WB MAINTENANCE PURCHASED SERVICES	31.80 11/13/24
59370	ECRA GROUP INCORPORATE	573865	PUR SVC WB ASSESS PURCHASED SERVICES	2,000.00 11/13/24
59370	ECRA GROUP INCORPORATE	573865	PUR SVC AT ASSESS PURCHASED SERVICES	2,000.00 11/13/24
TOTAL VENDOR				4,000.00
52629	EDUCATIONAL BENEFIT CO	573900	LIFE INSURANCE/LTD GENERAL ADMIN BENEFITS	3,387.73 11/13/24
52629	EDUCATIONAL BENEFIT CO	573900	LIFE INSURANCE/LTD GENERAL ADMIN BENEFITS	150.00 11/13/24
52629	EDUCATIONAL BENEFIT CO	573900	RETIREE HEALTH INS-O&M DENTAL INSURANCE	2,011.80 11/13/24
52629	EDUCATIONAL BENEFIT CO	573900	RETIREE HEALTH INS-EDUC DENTAL INSURANCE	11,095.44 11/13/24
52629	EDUCATIONAL BENEFIT CO	573900	DIST MEDICAL INS-O&M MEDICAL INSURANCE	28,250.52 11/13/24
52629	EDUCATIONAL BENEFIT CO	573900	DIST MEDICAL INS-EDUC MEDICAL INSURANCE	432,862.03 11/13/24
52629	EDUCATIONAL BENEFIT CO	573900	RETIREE HEALTH INS-O&M DENTAL INSURANCE	1,514.86 11/13/24
52629	EDUCATIONAL BENEFIT CO	573900	RETIREE HEALTH INS-EDUC DENTAL INSURANCE	8,055.25 11/13/24
52629	EDUCATIONAL BENEFIT CO	573900	DIST MEDICAL INS-O&M MEDICAL INSURANCE	36,877.48 11/13/24
52629	EDUCATIONAL BENEFIT CO	573900	DIST MEDICAL INS-EDUC MEDICAL INSURANCE	256,254.17 11/13/24
TOTAL VENDOR				780,459.28
1984	EDWARD DON & COMPANY	573866	SUPPLIES AT FOOD SERVICES SUPPLIES	164.24 11/13/24
47491	EDYBURN CORPORATION	573867	PUR SVC BOE MARKETING BOE DISTRICT MARKETING	146.00 11/13/24
47491	EDYBURN CORPORATION	6967	CHOIR ACTIVITY N.A.	1,193.25 11/21/24
47491	EDYBURN CORPORATION	573982	SUPPLIES WB PRIN OFF SUPPLIES	444.00 11/21/24
TOTAL VENDOR				1,783.25
59325	ELIM CHRISTIAN SCHOOL	573901	PUR SVC WB FOOD SERVICE PURCHASED SERVICES	195.50 11/13/24
59325	ELIM CHRISTIAN SCHOOL	573901	SPED PRIVATE TUITION WBHS OTHER	13,429.47 11/13/24
TOTAL VENDOR				13,624.97
1851	ELK GROVE HIGH SCHOOL	573926	PUR SVC WB ATH PURCHASED SERVICES	300.00 11/13/24
59416	EMILIE LEARNING	573983	TITLE IV PURCH SVCS PURCHASED SERVICES	1,125.00 11/21/24
53716	STEPHANIE E ENNIS	V3003118	BOOKS WB LIBRARY LIBRARY BOOKS	57.96 11/13/24
58453	ENVIRONMENTAL ANALYSIS	573754	CONSTRUCTION SERVICES PURCHASED SERVICES	800.00 11/06/24
29232	JOHN K EPPLE	V4001572	DRAMA N.A.	1,500.00 11/21/24
58710	ERIC SOLORIO ACADEMY H	573927	PUR SVC WB ATH PURCHASED SERVICES	250.00 11/13/24
59391	SAMUEL EDWARD ESPINOZA	573810	PUR SVC BOE OTHER BOE OTHER PUR SVC	1,293.76 11/07/24
59419	EXTREME ATTACK ATHLETI	574017	PUR SVC WB ATH PURCHASED SERVICES	695.00 11/21/24
59395	ALISHA FATIMA FASI	573811	PUR SVC BOE OTHER BOE OTHER PUR SVC	104.88 11/07/24
1328	FEECE OIL COMPANY	573792	REG TRANSPORTATION SUPPLY SUPPLIES	19,041.33 11/06/24
55800	DANIEL FERNANDEZ	V3003119	WB STUDENT ATHLETE TRAVEL ATHLETIC TRAVEL	362.20 11/13/24
41761	AMY E FERRARO	V4001573	DIST WELLNESS INITIATIVE N.A.	100.00 11/21/24
59408	JOSIE J FICARRA	573812	PUR SVC BOE OTHER BOE OTHER PUR SVC	83.80 11/07/24
59373	LIANA CORRIN FINCH	573813	PUR SVC BOE OTHER BOE OTHER PUR SVC	1,165.78 11/07/24
59374	ROBERT N FIORIO	573814	PUR SVC BOE OTHER BOE OTHER PUR SVC	248.22 11/07/24
59374	ROBERT N FIORIO	573814	PUR SVC BOE OTHER BOE OTHER PUR SVC	715.16 11/07/24
TOTAL VENDOR				963.38
50979	FIRST TO THE FINISH	6951	ATHLETIC SPECIAL PROJECTS N.A.	3,169.48 11/13/24
297	FLINN SCIENTIFIC, INC.	573984	SUPPLIES WB SCIENCE SUPPLIES	27.34 11/21/24
297	FLINN SCIENTIFIC, INC.	573984	SUPPLIES WB SCIENCE SUPPLIES	38.74 11/21/24
297	FLINN SCIENTIFIC, INC.	573984	SUPPLIES WB SCIENCE SUPPLIES	32.84 11/21/24
297	FLINN SCIENTIFIC, INC.	573984	SUPPLIES WB SCIENCE SUPPLIES	21.88 11/21/24
TOTAL VENDOR				120.80
59335	LEONARDO FLORES MONTAL	573815	PUR SVC BOE OTHER BOE OTHER PUR SVC	382.92 11/07/24
58515	FOLLETT CONTENT SOLUTI	573868	BOOKS WB LIBRARY LIBRARY BOOKS	466.52 11/13/24
58515	FOLLETT CONTENT SOLUTI	573985	SUPPLIES WB READING SUPPLIES	159.15 11/21/24
TOTAL VENDOR				625.67
52462	FOREST PRINTING	573986	SUPPLIES AT PRIN OFF SUPPLIES	517.70 11/21/24
57708	FORMS TECH INC	573869	SUPPLIES AT PRIN OFF SUPPLIES	374.09 11/13/24
44975	FOX TECH ACADEMY	573902	SPED PRIVATE TUITION ATHS OTHER	4,451.26 11/13/24
57902	FRANKY'S RED HOTS	6953	ATHLETIC SPECIAL PROJECTS N.A.	415.15 11/13/24
59375	SARAH A. FREGA	573816	PUR SVC BOE OTHER BOE OTHER PUR SVC	-953.47 11/07/24 VOID
59375	SARAH A. FREGA	573816	PUR SVC BOE OTHER BOE OTHER PUR SVC	953.47 11/07/24
TOTAL VENDOR				0.00
50584	MICHAEL DAVID GALFI	V4001560	DIST WELLNESS INITIATIVE N.A.	100.00 11/13/24
25119	GALIC DISBURSING COMPA	573958	EDUCATION FUND GRT AM LIFE W.H. PAYABLE	230.00 11/13/24
25119	GALIC DISBURSING COMPA	574038	EDUCATION FUND GRT AM LIFE W.H. PAYABLE	230.00 11/25/24
TOTAL VENDOR				460.00
59285	GAME ONE	573755	SUPPLIES AT BOOKSTORE SUPPLIES	-8,018.40 11/06/24 VOID
59285	GAME ONE	573755	SUPPLIES AT BOOKSTORE SUPPLIES	8,018.40 11/06/24
59285	GAME ONE	574018	SUPPLIES AT BOOKSTORE SUPPLIES	8,018.40 11/21/24
59285	GAME ONE	574018	SUPPLIES AT BOOKSTORE SUPPLIES	13,100.00 11/21/24
TOTAL VENDOR				21,118.40
59307	GARLAND /DBS INC	573756	BUILDING IMPROVEMENTS BUILDING IMPROVEMENTS	53,536.46 11/06/24

1538	GERMANIA SEED CO.	573987	SUPPLIES AT SCIENCE SUPPLIES	10.70 11/21/24
1538	GERMANIA SEED CO.	573987	SUPPLIES AT SCIENCE SUPPLIES	11.50 11/21/24
1538	GERMANIA SEED CO.	573987	SUPPLIES AT SCIENCE SUPPLIES	9.70 11/21/24
1538	GERMANIA SEED CO.	573987	SUPPLIES AT SCIENCE SUPPLIES	11.85 11/21/24
1538	GERMANIA SEED CO.	573987	SUPPLIES AT SCIENCE SUPPLIES	8.55 11/21/24
1538	GERMANIA SEED CO.	573987	SUPPLIES AT SCIENCE SUPPLIES	9.30 11/21/24
1538	GERMANIA SEED CO.	573987	SUPPLIES AT SCIENCE SUPPLIES	8.85 11/21/24
1538	GERMANIA SEED CO.	573987	SUPPLIES AT SCIENCE SUPPLIES	11.50 11/21/24
1538	GERMANIA SEED CO.	573987	SUPPLIES AT SCIENCE SUPPLIES	8.85 11/21/24
1538	GERMANIA SEED CO.	573987	SUPPLIES AT SCIENCE SUPPLIES	8.55 11/21/24
1538	GERMANIA SEED CO.	573987	SUPPLIES AT SCIENCE SUPPLIES	8.55 11/21/24
1538	GERMANIA SEED CO.	573987	SUPPLIES AT SCIENCE SUPPLIES	10.70 11/21/24
1538	GERMANIA SEED CO.	573987	SUPPLIES AT SCIENCE SUPPLIES	8.85 11/21/24
1538	GERMANIA SEED CO.	573987	SUPPLIES AT SCIENCE SUPPLIES	8.55 11/21/24
1538	GERMANIA SEED CO.	573987	SUPPLIES AT SCIENCE SUPPLIES	13.95 11/21/24
1538	GERMANIA SEED CO.	573987	SUPPLIES AT SCIENCE SUPPLIES	13.80 11/21/24
1538	GERMANIA SEED CO.	573987	SUPPLIES AT SCIENCE SUPPLIES	8.85 11/21/24
1538	GERMANIA SEED CO.	573987	SUPPLIES AT SCIENCE SUPPLIES	15.28 11/21/24
1538	GERMANIA SEED CO.	573987	SUPPLIES AT SCIENCE SUPPLIES	10.40 11/21/24
1538	GERMANIA SEED CO.	573987	SUPPLIES AT SCIENCE SUPPLIES	15.25 11/21/24
1538	GERMANIA SEED CO.	573987	SUPPLIES AT SCIENCE SUPPLIES	12.75 11/21/24
1538	GERMANIA SEED CO.	573987	SUPPLIES AT SCIENCE SUPPLIES	10.20 11/21/24
1538	GERMANIA SEED CO.	573987	SUPPLIES AT SCIENCE SUPPLIES	19.70 11/21/24
1538	GERMANIA SEED CO.	573987	SUPPLIES AT SCIENCE SUPPLIES	9.75 11/21/24
TOTAL VENDOR				265.93
51506	GIANT STEPS ILLINOIS I	V3003120	SPED PRIVATE TUITION WBHS OTHER	16,939.12 11/13/24
59410	NATASA GLAMOCLIIA	573817	PUR SVC BOE OTHER BOE OTHER PUR SVC	1,208.37 11/07/24
59349	PATRICK JOSEPH GLAZIK	V3003141	SUPPLIES AT LIBRARY SUPPLIES	26.75 11/21/24
59349	PATRICK JOSEPH GLAZIK	V3003141	P.S.IMP INST TITLE II PUR SVC IMPROVE INST	410.00 11/21/24
59349	PATRICK JOSEPH GLAZIK	V3003141	SUPPLIES AT LIBRARY SUPPLIES	69.50 11/21/24
TOTAL VENDOR				506.25
1855	GLENBARD EAST HIGH SCH	573928	PUR SVC WB ATH PURCHASED SERVICES	300.00 11/13/24
1838	GLENBARD NORTH HIGH SC	573929	PUR SVC WB ATH PURCHASED SERVICES	175.00 11/13/24
1546	GLENBARD SOUTH HIGH SC	573930	PUR SVC WB ATH PURCHASED SERVICES	200.00 11/13/24
1546	GLENBARD SOUTH HIGH SC	573931	PUR SVC WB ATH PURCHASED SERVICES	200.00 11/13/24
TOTAL VENDOR				400.00
1551	GLENBARD WEST HIGH SCH	573932	PUR SVC WB ATH PURCHASED SERVICES	552.00 11/13/24
1551	GLENBARD WEST HIGH SCH	573933	PUR SVC WB ATH PURCHASED SERVICES	552.00 11/13/24
TOTAL VENDOR				1,104.00
40923	GLENBROOK SOUTH HIGH S	573934	PUR SVC WB ATH PURCHASED SERVICES	275.00 11/13/24
59397	MALCOLM NATHANIEL DEVR	573818	PUR SVC BOE OTHER BOE OTHER PUR SVC	1,572.07 11/07/24
53637	GOLD MEDAL PRODUCTS	6937	STUDENT COUNCIL N.A.	305.85 11/06/24
53011	TAMMY GOMEZ-TERRANOVA	573819	PUR SVC BOE OTHER BOE OTHER PUR SVC	874.66 11/07/24
59402	NATALY IRENE GONZALEZ	573820	PUR SVC BOE OTHER BOE OTHER PUR SVC	65.39 11/07/24
17760	GOPHER SPORT	573757	SUPPLIES AT PE SUPPLIES	648.09 11/06/24
17760	GOPHER SPORT	573870	SUPPLIES WB PE SUPPLIES	5,551.98 11/13/24
TOTAL VENDOR				6,200.07
51015	KAREN GRADY	V4001561	KIWANIS KEY CLUB N.A.	61.73 11/13/24
5777	GRAINGER, INC.	V3003074	SUPPLIES AT MAINTENANCE SUPPLIES	627.72 11/06/24
5777	GRAINGER, INC.	V3003074	SUPPLIES AT MAINTENANCE SUPPLIES	251.11 11/06/24
5777	GRAINGER, INC.	V3003074	SUPPLIES AT MAINTENANCE SUPPLIES	352.44 11/06/24
5777	GRAINGER, INC.	V3003106	SUPPLIES WB MAINTENANCE SUPPLIES	278.00 11/13/24
5777	GRAINGER, INC.	V3003106	SUPPLIES AT MAINTENANCE SUPPLIES	273.30 11/13/24
5777	GRAINGER, INC.	V3003142	SUPPLIES AT MAINTENANCE SUPPLIES	309.00 11/21/24
TOTAL VENDOR				2,091.57
12772	GREAT LAKES APPAREL, I	6954	NURSERY SCH CHILD DEV N.A.	246.00 11/13/24
12772	GREAT LAKES APPAREL, I	6954	GO PINK N.A.	4,090.00 11/13/24
12772	GREAT LAKES APPAREL, I	6954	GO PINK N.A.	1,125.00 11/13/24
12772	GREAT LAKES APPAREL, I	6954	ORCHESIS N.A.	622.50 11/13/24
12772	GREAT LAKES APPAREL, I	6954	GO PINK N.A.	119.00 11/13/24
12772	GREAT LAKES APPAREL, I	6968	NURSERY SCH CHILD DEV N.A.	383.00 11/21/24
TOTAL VENDOR				6,585.50
55489	GREAT LAKES COCA-COLA	573758	SUPPLIES AT PRIN OFF SUPPLIES	386.91 11/06/24
55489	GREAT LAKES COCA-COLA	573871	SUPPLIES AT PRIN OFF SUPPLIES	290.88 11/13/24
TOTAL VENDOR				677.79
59347	GREENHOUSE A FEX CO	573759	CAP/OUTLAY IDEA B CAPITAL OUTLAY	10,885.00 11/06/24
55240	ANDREA M GROSSART	V3003087	SUPPLIES AT SCIENCE SUPPLIES	50.00 11/06/24
55240	ANDREA M GROSSART	V3003087	SUPPLIES AT SCIENCE SUPPLIES	14.99 11/06/24

55240	ANDREA M GROSSART	V3003087	SUPPLIES AT SCIENCE SUPPLIES	3.99 11/06/24
55240	ANDREA M GROSSART	V3003087	SUPPLIES AT SCIENCE SUPPLIES	3.69 11/06/24
55240	ANDREA M GROSSART	V3003087	SUPPLIES AT SCIENCE SUPPLIES	2.94 11/06/24
55240	ANDREA M GROSSART	V3003087	SUPPLIES AT SCIENCE SUPPLIES	6.34 11/06/24
55240	ANDREA M GROSSART	V3003143	SUPPLIES AT SCIENCE SUPPLIES	30.99 11/21/24
55240	ANDREA M GROSSART	V3003143	SUPPLIES AT SCIENCE SUPPLIES	13.99 11/21/24
55240	ANDREA M GROSSART	V3003143	SUPPLIES AT SCIENCE SUPPLIES	5.49 11/21/24
55240	ANDREA M GROSSART	V3003143	SUPPLIES AT STUDENT ACTIV STUDENT ACTIVITIES	51.32 11/21/24
55240	ANDREA M GROSSART	V3003143	SUPPLIES AT STUDENT ACTIV STUDENT ACTIVITIES	8.14 11/21/24
55240	ANDREA M GROSSART	V3003143	SUPPLIES AT SCIENCE SUPPLIES	5.00 11/21/24
55240	ANDREA M GROSSART	V3003143	SUPPLIES AT SCIENCE SUPPLIES	2.50 11/21/24
55240	ANDREA M GROSSART	V3003143	SUPPLIES AT SCIENCE SUPPLIES	1.25 11/21/24
55240	ANDREA M GROSSART	V3003143	SUPPLIES AT SCIENCE SUPPLIES	5.00 11/21/24
55240	ANDREA M GROSSART	V3003143	SUPPLIES AT SCIENCE SUPPLIES	8.56 11/21/24
55240	ANDREA M GROSSART	V3003143	SUPPLIES AT STUDENT ACTIV STUDENT ACTIVITIES	61.37 11/21/24
55240	ANDREA M GROSSART	V4001574	STUDENT COUNCIL N.A.	69.73 11/21/24
55240	ANDREA M GROSSART	V3003143	SUPPLIES AT STUDENT ACTIV STUDENT ACTIVITIES	66.54 11/21/24
55240	ANDREA M GROSSART	V3003143	SUPPLIES AT SCIENCE SUPPLIES	3.98 11/21/24
55240	ANDREA M GROSSART	V3003143	SUPPLIES AT SCIENCE SUPPLIES	2.94 11/21/24
55240	ANDREA M GROSSART	V3003143	SUPPLIES AT STUDENT ACTIV STUDENT ACTIVITIES	4.78 11/21/24
TOTAL VENDOR				423.53
58475	GUIDING LIGHT AUTISM A	573903	SPED PRIVATE TUITION WBHS OTHER	15,334.00 11/13/24
59398	ANTHONY A GULOTTA	573821	PUR SVC BOE OTHER BOE OTHER PUR SVC	1,151.98 11/07/24
58964	GYM AWARE FLEX	V3003135	SUPPLIES AT PE SUPPLIES	2,090.00 11/21/24
58489	HANN'S CHRISTMAS FARM	6969	ORCHESIS N.A.	9,275.00 11/21/24
58489	HANN'S CHRISTMAS FARM	6969	AT VSO N.A.	450.00 11/21/24
TOTAL VENDOR				9,725.00
59123	JACQUELINE L HARTMAN	V4001541	CHEERLEADING N.A.	10.00 11/06/24
59123	JACQUELINE L HARTMAN	V4001541	CHEERLEADING N.A.	50.00 11/06/24
TOTAL VENDOR				60.00
44255	MICHAEL C HAUSSMANN	V3003144	TUITION REIMBURSEMENT TUITION REIMBURSEMENT	427.50 11/21/24
44255	MICHAEL C HAUSSMANN	V3003144	TUITION REIMBURSEMENT TUITION REIMBURSEMENT	427.50 11/21/24
TOTAL VENDOR				855.00
54931	BLUE CROSS BLUE SHIELD	573904	DIST MEDICAL INS-O&M MEDICAL INSURANCE	1,511.82 11/13/24
54931	BLUE CROSS BLUE SHIELD	573904	DIST MEDICAL INS-EDUC MEDICAL INSURANCE	33,573.50 11/13/24
TOTAL VENDOR				35,085.32
59138	JOSEPH S HELTON	V3003121	SUPPLIES WB PRIN OFF SUPPLIES	340.00 11/13/24
42381	RITA HENEGHAN	V4001575	DIST WELLNESS INITIATIVE N.A.	100.00 11/21/24
40802	CAMELOT THERAPEUTIC SC	574019	SPED PRIVATE TUITION ATHS OTHER	24,378.64 11/21/24
58529	HILDEBRAND SPORTING GO	573905	SUPPLIES WB STUDENT ACTIV STUDENT ACTIVITIES	880.00 11/13/24
58451	HIMES, PETRARCA & FEST	V3003075	PUR SVC BOE LEGAL SERVICE BOE LEGAL SERVICES	2,079.00 11/06/24
58451	HIMES, PETRARCA & FEST	V3003107	PUR SVC BOE LEGAL SERVICE BOE LEGAL SERVICES	6,993.00 11/13/24
TOTAL VENDOR				9,072.00
40179	HINCKLEY SPRING WATER	573760	SUPPLIES WB ATHLETICS SUPPLIES	66.43 11/06/24
40179	HINCKLEY SPRING WATER	573760	SUPPLIES WB HEALTH SVC SUPPLIES	53.94 11/06/24
40179	HINCKLEY SPRING WATER	573760	SUPPLIES WB PRIN OFF SUPPLIES	59.94 11/06/24
40179	HINCKLEY SPRING WATER	573872	SUPPLIES WB BOOKSTORE SUPPLIES	26.48 11/13/24
TOTAL VENDOR				206.79
1846	HINSDALE CENTRAL HIGH	573793	PUR SVC WB ATH PURCHASED SERVICES	300.00 11/06/24
43427	HINSDALE SOUTH HS ATHL	573935	PUR SVC WB ATH PURCHASED SERVICES	200.00 11/13/24
59293	HOBART SERVICE	573761	PUR SVC WB MAINTENANCE PURCHASED SERVICES	7,722.35 11/06/24
42180	CHARLES B HOEHN	573822	PUR SVC BOE OTHER BOE OTHER PUR SVC	2,358.14 11/07/24
28359	HOME DEPOT CREDIT SERV	V3003088	SUPPLIES AT MAINTENANCE SUPPLIES	143.88 11/06/24
28359	HOME DEPOT CREDIT SERV	V3003088	SUPPLIES WB MAINTENANCE SUPPLIES	53.77 11/06/24
28359	HOME DEPOT CREDIT SERV	V3003088	SUPPLIES AT MAINTENANCE SUPPLIES	6.93 11/06/24
28359	HOME DEPOT CREDIT SERV	V3003122	SUPPLIES AT MAINTENANCE SUPPLIES	199.01 11/13/24
28359	HOME DEPOT CREDIT SERV	V3003145	SUPPLIES WB MAINTENANCE SUPPLIES	59.97 11/21/24
28359	HOME DEPOT CREDIT SERV	V3003145	SUPPLIES WB MAINTENANCE SUPPLIES	23.96 11/21/24
28359	HOME DEPOT CREDIT SERV	V3003145	SUPPLIES AT MAINTENANCE SUPPLIES	551.92 11/21/24
TOTAL VENDOR				1,039.44
773	HORACE MANN INSURANCE	573959	EDUCATION FUND HORACE MANN	50.00 11/13/24
773	HORACE MANN INSURANCE	574039	EDUCATION FUND HORACE MANN	50.00 11/25/24
TOTAL VENDOR				100.00
59143	HOWIES ATHLETIC TAPE	573762	SUPPLIES WB ATHLETICS SUPPLIES	361.03 11/06/24
59143	HOWIES ATHLETIC TAPE	573762	SUPPLIES WB ATHLETICS SUPPLIES	660.68 11/06/24
TOTAL VENDOR				1,021.71
28285	IASB	573873	PUR SVC BOE OTHER BOE OTHER PUR SVC	58.00 11/13/24
53254	IL DEPT OF AGRICULTURE	574020	SUPPLIES WB MAINTENANCE SUPPLIES	300.00 11/21/24

53254	IL DEPT OF AGRICULTURE	574020	SUPPLIES AT MAINTENANCE SUPPLIES	300.00 11/21/24
TOTAL VENDOR				600.00
44522	ILLINOIS DECA	6970	DECA N.A.	30.00 11/21/24
10583	ILLINOIS DEPT OF PUBLI	573906	SUPPLIES AT MAINTENANCE SUPPLIES	75.00 11/13/24
10583	ILLINOIS DEPT OF PUBLI	573906	SUPPLIES WB MAINTENANCE SUPPLIES	100.00 11/13/24
TOTAL VENDOR				175.00
27117	ILLINOIS PRINCIPALS AS	573874	SUPPLIES AT PRIN OFF SUPPLIES	689.00 11/13/24
47114	INTELLIGENT SYSTEMS SE	573763	PUR SVC AT MAINTENANCE PURCHASED SERVICES	640.00 11/06/24
47114	INTELLIGENT SYSTEMS SE	573763	PUR SVC WB MAINTENANCE PURCHASED SERVICES	3,003.00 11/06/24
TOTAL VENDOR				3,643.00
54474	KATIE INZINGA	V4001542	ATHLETIC SPECIAL PROJECTS N.A.	231.16 11/06/24
54474	KATIE INZINGA	V3003123	SUPPLIES AT ATH SUPPLIES	23.95 11/13/24
TOTAL VENDOR				255.11
46164	ISTE	573988	PERIODICALS AT LIBRARY PERIODICALS	95.00 11/21/24
48536	MARCIA IVANCEVIC	V3003124	SUPPLIES WB PRIN OFF SUPPLIES	159.84 11/13/24
28697	J.W. PEPPER AND SON, I	573764	SUPPLIES WB MUSIC SUPPLIES	65.00 11/06/24
28697	J.W. PEPPER AND SON, I	573764	SUPPLIES AT MUSIC SUPPLIES	76.25 11/06/24
28697	J.W. PEPPER AND SON, I	573764	SUPPLIES WB MUSIC SUPPLIES	269.10 11/06/24
28697	J.W. PEPPER AND SON, I	573764	SUPPLIES AT MUSIC SUPPLIES	19.20 11/06/24
28697	J.W. PEPPER AND SON, I	573764	SUPPLIES AT MUSIC SUPPLIES	2.10 11/06/24
28697	J.W. PEPPER AND SON, I	573764	SUPPLIES AT MUSIC SUPPLIES	104.99 11/06/24
28697	J.W. PEPPER AND SON, I	573764	SUPPLIES AT MUSIC SUPPLIES	68.00 11/06/24
28697	J.W. PEPPER AND SON, I	573875	SUPPLIES WB MUSIC SUPPLIES	34.97 11/13/24
28697	J.W. PEPPER AND SON, I	573875	SUPPLIES WB MUSIC SUPPLIES	23.98 11/13/24
28697	J.W. PEPPER AND SON, I	573875	SUPPLIES WB MUSIC SUPPLIES	30.97 11/13/24
28697	J.W. PEPPER AND SON, I	573875	SUPPLIES WB MUSIC SUPPLIES	12.99 11/13/24
28697	J.W. PEPPER AND SON, I	573875	SUPPLIES WB MUSIC SUPPLIES	24.99 11/13/24
28697	J.W. PEPPER AND SON, I	573875	SUPPLIES WB MUSIC SUPPLIES	10.99 11/13/24
28697	J.W. PEPPER AND SON, I	573989	SUPPLIES AT MUSIC SUPPLIES	13.50 11/21/24
28697	J.W. PEPPER AND SON, I	573989	SUPPLIES AT MUSIC SUPPLIES	86.78 11/21/24
TOTAL VENDOR				843.81
57069	JASON'S DELI	573765	SUPPLIES WB PRIN OFF SUPPLIES	318.40 11/06/24
53639	JOHN NERI CONSTRUCTION	573990	PUR SVC WB MAINTENANCE PURCHASED SERVICES	7,017.72 11/21/24
59412	ASHLIE MONEE JONES	573823	PUR SVC BOE OTHER BOE OTHER PUR SVC	1,148.05 11/07/24
53443	JONES SCHOOL SUPPLY CO	573991	SUPPLIES AT PRIN OFF SUPPLIES	739.94 11/21/24
59366	WILLIAM EDERICK JONES	V3003125	SUPPLIES AT JROTC SUPPLIES	269.24 11/13/24
28090	JOSTENS INC.	6938	CENTURION N.A.	3,081.50 11/06/24
28090	JOSTENS INC.	6938	ATTRIBUTE N.A.	6,845.60 11/06/24
TOTAL VENDOR				9,927.10
59377	RICHARD J KAPPEL	573824	PUR SVC BOE OTHER BOE OTHER PUR SVC	628.70 11/07/24
59400	RIMON A KARI	573825	PUR SVC BOE OTHER BOE OTHER PUR SVC	442.69 11/07/24
58885	KEAN PHOTOBOOTH	6939	STUDENT COUNCIL N.A.	1,400.00 11/06/24
59015	KELDER THREADS INC	6971	MUSIC BOOSTERS N.A.	359.00 11/21/24
27379	KEY CLUB INTERNATIONAL	6955	SILVER KEY CLUB N.A.	323.00 11/13/24
58707	MEGAN HAZEL KING	V3003089	TUITION REIMB ESL/DUAL CR TUITION REIMBURSEMENT	597.88 11/06/24
55237	KONICA MINOLTA BUSINES	573794	DUPLICATING WB PRIN OFF DUPLICATING SERVICES	150.00 11/06/24
55237	KONICA MINOLTA BUSINES	573794	DUPLICATING AT PRIN OFF DUPLICATING SERVICES	200.00 11/06/24
55237	KONICA MINOLTA BUSINES	573907	DUPLICATING WB PRIN OFF DUPLICATING SERVICES	168.00 11/13/24
55237	KONICA MINOLTA BUSINES	573907	SUPPLIES BUSINESS OFFICE SUPPLIES	233.88 11/13/24
TOTAL VENDOR				751.88
55096	KONICA MINOLTA PREMIER	574021	DO CAPITAL LEASE-INTEREST LEASE INTEREST	8.98 11/21/24
55096	KONICA MINOLTA PREMIER	574021	DO CAPITAL LEAS-PRINCIPAL LEASE PRINCIPAL	183.82 11/21/24
TOTAL VENDOR				192.80
53669	JENNIFER KOWALSKI	V4001562	DIST WELLNESS INITIATIVE N.A.	100.00 11/13/24
46581	DANIEL D KRAUSE	V3003090	SUPPLIES WB PRIN OFF SUPPLIES	1,130.91 11/06/24
59386	HANNAH GRACE KUPFER	573854	PUR SVC BOE OTHER BOE OTHER PUR SVC	877.04 11/07/24
59386	HANNAH GRACE KUPFER	573826	PUR SVC BOE OTHER BOE OTHER PUR SVC	871.10 11/07/24
59386	HANNAH GRACE KUPFER	573826	PUR SVC BOE OTHER BOE OTHER PUR SVC	877.04 11/07/24
59386	HANNAH GRACE KUPFER	573826	PUR SVC BOE OTHER BOE OTHER PUR SVC	-877.04 11/07/24 VOID
59386	HANNAH GRACE KUPFER	573826	PUR SVC BOE OTHER BOE OTHER PUR SVC	-871.10 11/07/24 VOID
TOTAL VENDOR				877.04
48777	KURT ECKWALL	573992	R&M WB MUSIC REPAIR & MAINTENANCE	400.00 11/21/24
48777	KURT ECKWALL	573992	R&M WB MUSIC REPAIR & MAINTENANCE	330.00 11/21/24
48777	KURT ECKWALL	573992	R&M WB MUSIC REPAIR & MAINTENANCE	370.00 11/21/24
TOTAL VENDOR				1,100.00
57830	L & W SUPPLY CORPORATI	573993	SUPPLIES AT MAINTENANCE SUPPLIES	20.67 11/21/24
58278	LAKESHORE RECYCLING SY	573908	REFUSE DISPOSAL WB OPER REFUSE/DISPOSAL	474.50 11/13/24
58278	LAKESHORE RECYCLING SY	573908	REFUSE DISPOSAL WB OPER REFUSE/DISPOSAL	2,580.00 11/13/24

TOTAL VENDOR				3,054.50
59357	LINDA M LANDES	V3003091	STAFF TRAVEL WB SPED STAFF TRAVEL	70.35 11/06/24
59115	LANE TECH ATHLETIC	573936	PUR SVC WB ATH PURCHASED SERVICES	450.00 11/13/24
58721	LANGUAGE LINE SOLUTIONS	573994	TITLE 1 PS WB PAR OUTREAC PUR SVC COMM SVCS	391.30 11/21/24
58721	LANGUAGE LINE SOLUTIONS	573994	TITLE 1 PS AT PAR OUTREAC PUR SVC COMM SVCS	391.30 11/21/24
58721	LANGUAGE LINE SOLUTIONS	573994	PS IDEA B SUPPORT SVCS PUR SVC OTHER SUPPORT	271.10 11/21/24
TOTAL VENDOR				1,053.70
57962	LEARNWELL	573766	WB HOME & HOSP TUTORING INSTR. PUR. SRV.	109.40 11/06/24
57962	LEARNWELL	573766	WB HOME & HOSP TUTORING INSTR. PUR. SRV.	259.83 11/06/24
57962	LEARNWELL	573766	WB HOME & HOSP TUTORING INSTR. PUR. SRV.	437.60 11/06/24
57962	LEARNWELL	573876	AT HOME & HOSP TUTORING INSTR. PUR. SRV.	124.50 11/13/24
57962	LEARNWELL	573876	AT HOME & HOSP TUTORING INSTR. PUR. SRV.	124.50 11/13/24
57962	LEARNWELL	573876	AT HOME & HOSP TUTORING INSTR. PUR. SRV.	62.25 11/13/24
57962	LEARNWELL	573876	AT HOME & HOSP TUTORING INSTR. PUR. SRV.	311.25 11/13/24
57962	LEARNWELL	573876	AT HOME & HOSP TUTORING INSTR. PUR. SRV.	186.75 11/13/24
57962	LEARNWELL	573876	AT HOME & HOSP TUTORING INSTR. PUR. SRV.	62.25 11/13/24
57962	LEARNWELL	573876	AT HOME & HOSP TUTORING INSTR. PUR. SRV.	249.00 11/13/24
57962	LEARNWELL	573876	AT HOME & HOSP TUTORING INSTR. PUR. SRV.	124.50 11/13/24
57962	LEARNWELL	573876	AT HOME & HOSP TUTORING INSTR. PUR. SRV.	311.25 11/13/24
57962	LEARNWELL	573876	AT HOME & HOSP TUTORING INSTR. PUR. SRV.	311.25 11/13/24
57962	LEARNWELL	573876	AT HOME & HOSP TUTORING INSTR. PUR. SRV.	311.25 11/13/24
57962	LEARNWELL	573876	AT HOME & HOSP TUTORING INSTR. PUR. SRV.	249.00 11/13/24
57962	LEARNWELL	573876	WB HOME & HOSP TUTORING INSTR. PUR. SRV.	218.80 11/13/24
57962	LEARNWELL	573876	WB HOME & HOSP TUTORING INSTR. PUR. SRV.	164.10 11/13/24
57962	LEARNWELL	573876	WB HOME & HOSP TUTORING INSTR. PUR. SRV.	273.50 11/13/24
TOTAL VENDOR				3,890.98
44501	LEND	573877	PUR SVC BOE OTHER BOE OTHER PUR SVC	160.00 11/13/24
114	LEN'S ACE HARDWARE	V3003076	SUPPLIES AT MAINTENANCE SUPPLIES	91.94 11/06/24
114	LEN'S ACE HARDWARE	V3003076	SUPPLIES AT MAINTENANCE SUPPLIES	73.92 11/06/24
114	LEN'S ACE HARDWARE	V3003076	SUPPLIES DO MAINTENANCE SUPPLIES	17.94 11/06/24
114	LEN'S ACE HARDWARE	V3003076	SUPPLIES DO MAINTENANCE SUPPLIES	11.94 11/06/24
114	LEN'S ACE HARDWARE	V3003076	SUPPLIES AT MAINTENANCE SUPPLIES	13.99 11/06/24
114	LEN'S ACE HARDWARE	V3003076	SUPPLIES AT MAINTENANCE SUPPLIES	28.25 11/06/24
114	LEN'S ACE HARDWARE	V3003108	SUPPLIES DO MAINTENANCE SUPPLIES	79.99 11/13/24
TOTAL VENDOR				317.97
49820	LEYDEN HIGH SCHOOL	573937	PUR SVC WB ATH PURCHASED SERVICES	350.00 11/13/24
49285	LIBERTYVILLE HIGH SCHO	573938	PUR SVC WB ATH PURCHASED SERVICES	300.00 11/13/24
49285	LIBERTYVILLE HIGH SCHO	574022	SUPPLIES WB STUDENT ACTIV STUDENT ACTIVITIES	300.00 11/21/24
TOTAL VENDOR				600.00
59166	LIGHTING DESIGN CHICAG	6940	STUDENT COUNCIL N.A.	2,700.00 11/06/24
1241	LINCOLN INVESTMENT PLA	573960	EDUCATION FUND LINCOLN FINANCIAL W/H PAY	6,177.83 11/13/24
1241	LINCOLN INVESTMENT PLA	574040	EDUCATION FUND LINCOLN FINANCIAL W/H PAY	6,177.83 11/25/24
TOTAL VENDOR				12,355.66
49624	LINCOLN-WAY CENTRAL HI	573939	PUR SVC WB ATH PURCHASED SERVICES	425.00 11/13/24
55884	LINDA ONDRUS	573995	IDEA PUP TRANS SERV PS SPEC ED TRANSPORTATION	150.00 11/21/24
53238	LINDEN OAKS TUTORING S	573878	AT HOME & HOSP TUTORING INSTR. PUR. SRV.	48.00 11/13/24
869	LITTLE FRIENDS, INC.	V3003126	SPED PRIVATE TUITION ATHS OTHER	13,612.83 11/13/24
57563	SUZANNE LOBDELL	573827	PUR SVC BOE OTHER BOE OTHER PUR SVC	1,506.85 11/07/24
54924	LOCALGOVNEWS	574023	PUR SVC BOE OTHER BOE OTHER PUR SVC	1,920.00 11/21/24
59040	LOCKPORT TOWNSHIP HS D	573940	PUR SVC WB ATH PURCHASED SERVICES	350.00 11/13/24
59273	LODO MASSAGE LLC	6941	DIST WELLNESS INITIATIVE N.A.	360.00 11/06/24
59273	LODO MASSAGE LLC	6941	DIST WELLNESS INITIATIVE N.A.	360.00 11/06/24
59273	LODO MASSAGE LLC	6941	DIST WELLNESS INITIATIVE N.A.	720.00 11/06/24
TOTAL VENDOR				1,440.00
41872	LOGISTICS RECYCLING IN	573996	REFUSE DISPOSAL WB OPER REFUSE/DISPOSAL	2,542.82 11/21/24
116	LOMBARD ACE HARDWARE	573767	SUPPLIES WB MAINTENANCE SUPPLIES	89.91 11/06/24
116	LOMBARD ACE HARDWARE	573767	SUPPLIES WB MAINTENANCE SUPPLIES	17.98 11/06/24
116	LOMBARD ACE HARDWARE	573767	SUPPLIES WB MAINTENANCE SUPPLIES	59.98 11/06/24
116	LOMBARD ACE HARDWARE	573767	SUPPLIES WB MAINTENANCE SUPPLIES	13.99 11/06/24
116	LOMBARD ACE HARDWARE	573879	SUPPLIES WB MAINTENANCE SUPPLIES	50.98 11/13/24
116	LOMBARD ACE HARDWARE	573879	SUPPLIES WB MAINTENANCE SUPPLIES	54.99 11/13/24
116	LOMBARD ACE HARDWARE	573997	SUPPLIES WB MAINTENANCE SUPPLIES	59.97 11/21/24
TOTAL VENDOR				347.80
50090	LOMBARD CHAMBER OF COM	573880	INFO SERV SUPPLIES SUPPLIES	45.00 11/13/24
51219	BRENDAN LYONS	V4001576	ATHLETIC SPECIAL PROJECTS N.A.	165.35 11/21/24
1292	LYONS TOWNSHIP H.S.	573941	PUR SVC WB ATH PURCHASED SERVICES	150.00 11/13/24
1292	LYONS TOWNSHIP H.S.	573942	PUR SVC WB ATH PURCHASED SERVICES	135.00 11/13/24
TOTAL VENDOR				285.00

59405	STEVE MALOK	573828	PUR SVC BOE OTHER BOE OTHER PUR SVC	1,338.12 11/07/24
45626	THOMAS E MANKA	V3003127	STAFF TRAVEL DIR O&M STAFF TRAVEL	210.72 11/13/24
58180	MARYKATHRYN MARANOWICZ	573829	PUR SVC BOE OTHER BOE OTHER PUR SVC	1,046.36 11/07/24
58180	MARYKATHRYN MARANOWICZ	573829	PUR SVC BOE OTHER BOE OTHER PUR SVC	1,046.36 11/07/24
TOTAL VENDOR				2,092.72
53070	MARATHON SPORTSWEAR	573881	SUPPLIES WB BOOKSTORE SUPPLIES	5,001.72 11/13/24
56260	MARIAN CATHOLIC HIGH S	573909	PUR SVC AT ATH PURCHASED SERVICES	250.00 11/13/24
56260	MARIAN CATHOLIC HIGH S	573910	PUR SVC AT ATH PURCHASED SERVICES	100.00 11/13/24
TOTAL VENDOR				350.00
25087	MARKLUND	573911	SPED PRIVATE TUITION ATHS OTHER	11,394.90 11/13/24
49710	MARTENSON TURF PRODUCT	573998	SUPPLIES WB MAINTENANCE SUPPLIES	1,882.12 11/21/24
49710	MARTENSON TURF PRODUCT	573998	SUPPLIES AT MAINTENANCE SUPPLIES	2,333.90 11/21/24
TOTAL VENDOR				4,216.02
59145	VICTOR MARTINEZ	V3003092	SUPPLIES AT SCIENCE SUPPLIES	18.84 11/06/24
59145	VICTOR MARTINEZ	V3003092	SUPPLIES AT SCIENCE SUPPLIES	6.56 11/06/24
59145	VICTOR MARTINEZ	V3003092	SUPPLIES AT SCIENCE SUPPLIES	5.00 11/06/24
59145	VICTOR MARTINEZ	V3003146	SUPPLIES AT SCIENCE SUPPLIES	61.69 11/21/24
59145	VICTOR MARTINEZ	V3003146	SUPPLIES AT SCIENCE SUPPLIES	11.79 11/21/24
59145	VICTOR MARTINEZ	V3003146	SUPPLIES AT SCIENCE SUPPLIES	2.48 11/21/24
59145	VICTOR MARTINEZ	V3003146	SUPPLIES AT SCIENCE SUPPLIES	2.60 11/21/24
59145	VICTOR MARTINEZ	V3003146	SUPPLIES AT SCIENCE SUPPLIES	10.47 11/21/24
59145	VICTOR MARTINEZ	V3003146	SUPPLIES AT SCIENCE SUPPLIES	4.88 11/21/24
TOTAL VENDOR				124.31
56259	MATRIX TRUST COMPANY	573961	EDUCATION FUND ASPIRE FINANCIAL SVCS	1,515.00 11/13/24
56259	MATRIX TRUST COMPANY	574041	EDUCATION FUND EQUITABLE LIFE ANNUITY	1,515.00 11/25/24
TOTAL VENDOR				3,030.00
59378	ANDRIA MARIE MAZZUCCHI	573830	PUR SVC BOE OTHER BOE OTHER PUR SVC	291.89 11/07/24
59380	JACOB CHRISTOPHER MCAL	573831	PUR SVC BOE OTHER BOE OTHER PUR SVC	812.63 11/07/24
59404	ERIC MCCOO	573832	PUR SVC BOE OTHER BOE OTHER PUR SVC	778.34 11/07/24
49126	ANNA LOUISE MCSWEENEY	V4001543	STUDENT COUNCIL N.A.	143.89 11/06/24
59113	MEDCO SUPPLY	573882	SUPPLIES AT ATH SUPPLIES	37.72 11/13/24
18748	MENARDS	V4001544	THEATER DRAMA N.A.	944.69 11/06/24
18748	MENARDS	V4001544	THEATER DRAMA N.A.	214.80 11/06/24
18748	MENARDS	V3003077	SUPPLIES AT AUDITORIUM SUPPLIES	179.00 11/06/24
18748	MENARDS	V4001544	STUDENT COUNCIL N.A.	483.93 11/06/24
18748	MENARDS	V3003093	SUPPLY WB VOC ED BUS ED SUPPLIES VOC ED	700.07 11/06/24
18748	MENARDS	V3003147	SUPPLIES AT BUS ED SUPPLIES	127.35 11/21/24
18748	MENARDS	V3003147	SUPPLIES AT I&T SUPPLIES	152.74 11/21/24
18748	MENARDS	V4001577	THEATER DRAMA N.A.	134.20 11/21/24
TOTAL VENDOR				2,936.78
55780	MENTA ACADEMY HILLSIDE	573912	SPED PRIVATE TUITION WBHS OTHER	3,974.30 11/13/24
55780	MENTA ACADEMY HILLSIDE	573912	SPED PRIVATE TUITION ATHS OTHER	7,948.60 11/13/24
TOTAL VENDOR				11,922.90
58890	MENTA ACADEMY NORTH	573913	SPED PRIVATE TUITION ATHS OTHER	8,252.42 11/13/24
55792	MENTA ACADEMY OAK PARK	573914	SPED PRIVATE TUITION ATHS OTHER	1,157.82 11/13/24
55792	MENTA ACADEMY OAK PARK	573914	SPED PRIVATE TUITION WBHS OTHER	1,350.79 11/13/24
TOTAL VENDOR				2,508.61
776	METROPOLITAN LIFE INS.	573962	EDUCATION FUND METLIFE INS W.H. PAY	250.00 11/13/24
776	METROPOLITAN LIFE INS.	574042	EDUCATION FUND METLIFE INS W.H. PAY	250.00 11/25/24
TOTAL VENDOR				500.00
51156	MICHAEL ANTHONY'S	6942	CONCESSIONS N.A.	113.00 11/06/24
51156	MICHAEL ANTHONY'S	6942	WB GIRLS FLAG FOOTBALL N.A.	152.20 11/06/24
TOTAL VENDOR				265.20
46867	MINOOKA COMMUNITY HIGH	573943	PUR SVC WB ATH PURCHASED SERVICES	600.00 11/13/24
59329	SIDNEY MONTANO	573833	PUR SVC BOE OTHER BOE OTHER PUR SVC	2,177.63 11/07/24
53015	MELISSA J MORALES	V4001545	POM PONS N.A.	23.06 11/06/24
53015	MELISSA J MORALES	V4001563	POM PONS N.A.	24.91 11/13/24
53015	MELISSA J MORALES	V4001563	POM PONS N.A.	11.70 11/13/24
53015	MELISSA J MORALES	V4001563	POM PONS N.A.	31.22 11/13/24
53015	MELISSA J MORALES	V4001563	POM PONS N.A.	9.49 11/13/24
53015	MELISSA J MORALES	V4001563	POM PONS N.A.	51.73 11/13/24
53015	MELISSA J MORALES	V4001563	POM PONS N.A.	65.74 11/13/24
53015	MELISSA J MORALES	V4001563	POM PONS N.A.	36.94 11/13/24
TOTAL VENDOR				254.79
59409	ANDREAS MUNGER	573834	PUR SVC BOE OTHER BOE OTHER PUR SVC	1,796.59 11/07/24
49128	MUSIC AND ARTS	573883	SUPPLIES WB MUSIC SUPPLIES	29.50 11/13/24
54243	NAFME TRI-M MUSIC	6943	TRI M -WBHS N.A.	270.00 11/06/24
54243	NAFME TRI-M MUSIC	6943	TRI M -WBHS N.A.	16.12 11/06/24

TOTAL VENDOR				286.12
17950	NARDI'S TOWER OF PIZZA	6944	STUDENT COUNCIL N.A.	1,050.00 11/06/24
17950	NARDI'S TOWER OF PIZZA	6973	ATHLETIC SPECIAL PROJECTS N.A.	130.00 11/21/24
TOTAL VENDOR				1,180.00
59367	NATIONAL CHEERLEADING	6957	CHEERLEADING N.A.	2,425.00 11/13/24
49298	NATIONAL LIFT TRUCK	573999	PUR SVC WB ATH PURCHASED SERVICES	3,146.00 11/21/24
58440	NAVIGATE WELLNESS LLC	V4001578	DIST WELLNESS INITIATIVE N.A.	1,295.04 11/21/24
10653	NCPERS GROUP LIFE INS	573915	EDUCATION FUND IMRF LIFE INSURANCE	608.00 11/13/24
56733	NEWPORT TRUST COMPANY	573963	EDUCATION FUND VANGUARD	4,370.00 11/13/24
56733	NEWPORT TRUST COMPANY	574043	EDUCATION FUND VANGUARD	4,370.00 11/25/24
TOTAL VENDOR				8,740.00
59090	NICOLE GUILFOYLE	6974	MUSIC BOOSTERS N.A.	51.82 11/21/24
1284	NICOR GAS	574024	HEATING DO HEATING	303.14 11/21/24
1284	NICOR GAS	574024	HEATING WB UTILITY HEATING	1,442.37 11/21/24
1284	NICOR GAS	574024	HEATING AT UTILITY HEATING	1,636.55 11/21/24
TOTAL VENDOR				3,382.06
3472	NILES WEST HIGH SCHOOL	573944	PUR SVC WB ATH PURCHASED SERVICES	195.00 11/13/24
58807	NORTHERN ILLINOIS SCHO	6958	ATTRIBUTE N.A.	180.00 11/13/24
26410	ODP BUSINESS SOLUTIONS	573768	SUPPLIES AT ENGLISH SUPPLIES	69.79 11/06/24
26410	ODP BUSINESS SOLUTIONS	573768	SUPPLIES AT SOC STUDIES SUPPLIES	69.79 11/06/24
26410	ODP BUSINESS SOLUTIONS	573768	SUPPLIES AT SOC STUDIES SUPPLIES	20.63 11/06/24
26410	ODP BUSINESS SOLUTIONS	573768	SUPPLIES AT ENGLISH SUPPLIES	20.64 11/06/24
26410	ODP BUSINESS SOLUTIONS	573884	SUPPLIES AT BOOKSTORE SUPPLIES	81.93 11/13/24
TOTAL VENDOR				262.78
27040	KIRSTEN ANN OLSON	V4001564	ATHLETIC SPECIAL PROJECTS N.A.	311.74 11/13/24
27040	KIRSTEN ANN OLSON	V4001579	ATHLETIC SPECIAL PROJECTS N.A.	300.00 11/21/24
TOTAL VENDOR				611.74
59339	ORGANIC LIFE	V3003148	PUR SVC WB FOOD SERVICE PURCHASED SERVICES	74,618.57 11/21/24
59339	ORGANIC LIFE	V3003148	PUR SVC AT FOOD SERVICES PURCHASED SERVICES	79,400.20 11/21/24
TOTAL VENDOR				154,018.77
55782	RICHARD ORTIZ	V3003094	RENTAL WB ATHLETICS RENTALS	14.00 11/06/24
55782	RICHARD ORTIZ	V3003128	SUPPLIES WB PRIN OFF SUPPLIES	179.99 11/13/24
TOTAL VENDOR				193.99
43739	PACIFIC LIFE	573964	EDUCATION FUND PACIFIC LIFE W.H. PAYABLE	1,225.00 11/13/24
43739	PACIFIC LIFE	574044	EDUCATION FUND PACIFIC LIFE W.H. PAYABLE	1,225.00 11/25/24
TOTAL VENDOR				2,450.00
59403	GIANNA PALERMO	573835	PUR SVC BOE OTHER BOE OTHER PUR SVC	499.60 11/07/24
59355	PAULINA PAPPAS	V3003095	TUITION REIMBURSEMENT TUITION REIMBURSEMENT	600.00 11/06/24
54177	PEORIA HIGH SCHOOL	573945	PUR SVC WB ATH PURCHASED SERVICES	250.00 11/13/24
59406	PAOLA PEREZ	573836	PUR SVC BOE OTHER BOE OTHER PUR SVC	78.65 11/07/24
59407	VICTORIA I PEREZ	573837	PUR SVC BOE OTHER BOE OTHER PUR SVC	709.98 11/07/24
40130	JAMES M PERUSICH	V4001580	STUDENT COUNCIL N.A.	100.00 11/21/24
51652	PETRARCA, GLEASON, BOY	V3003109	PUR SVC BOE LEGAL SERVICE BOE LEGAL SERVICES	5,500.00 11/13/24
51552	JENNA PHILLIPS	V3003096	SUPPLIES AT ESL SUPPLIES	242.07 11/06/24
53903	NICHOLAS PINGEL	V3003149	TUITION REIMBURSEMENT TUITION REIMBURSEMENT	550.00 11/21/24
6232	PITSCO EDUCATION	573769	SUPPLIES C&T ED IMP GRANT SUPPLIES	1,029.60 11/06/24
57938	POP'S KETTLE CORN	6945	ATHLETIC SPECIAL PROJECTS N.A.	602.00 11/06/24
57936	ROBERT PORTILLO	573838	PUR SVC BOE OTHER BOE OTHER PUR SVC	1,784.60 11/07/24
57936	ROBERT PORTILLO	573838	PUR SVC BOE OTHER BOE OTHER PUR SVC	1,050.08 11/07/24
TOTAL VENDOR				2,834.68
55112	STACEY PUCCINI	V3003150	PUR SVC AT ATH PURCHASED SERVICES	585.00 11/21/24
55112	STACEY PUCCINI	V4001581	ATHLETIC SPECIAL PROJECTS N.A.	72.87 11/21/24
TOTAL VENDOR				657.87
16088	QUINLAN AND FABISH	573770	SUPPLIES AT MUSIC SUPPLIES	63.96 11/06/24
16088	QUINLAN AND FABISH	573770	SUPPLIES AT MUSIC SUPPLIES	52.99 11/06/24
16088	QUINLAN AND FABISH	573770	SUPPLIES AT MUSIC SUPPLIES	109.48 11/06/24
16088	QUINLAN AND FABISH	573885	R&M AT MUSIC REPAIR & MAINTENANCE	311.66 11/13/24
16088	QUINLAN AND FABISH	574000	R&M WB MUSIC REPAIR & MAINTENANCE	101.00 11/21/24
16088	QUINLAN AND FABISH	574000	R&M WB MUSIC REPAIR & MAINTENANCE	140.22 11/21/24
16088	QUINLAN AND FABISH	574000	R&M WB MUSIC REPAIR & MAINTENANCE	677.00 11/21/24
16088	QUINLAN AND FABISH	574000	R&M WB MUSIC REPAIR & MAINTENANCE	118.00 11/21/24
16088	QUINLAN AND FABISH	574000	SUPPLIES WB MUSIC SUPPLIES	29.98 11/21/24
16088	QUINLAN AND FABISH	574000	R&M WB MUSIC REPAIR & MAINTENANCE	72.60 11/21/24
16088	QUINLAN AND FABISH	574000	SUPPLIES WB MUSIC SUPPLIES	60.00 11/21/24
16088	QUINLAN AND FABISH	574000	R&M WB MUSIC REPAIR & MAINTENANCE	33.80 11/21/24
16088	QUINLAN AND FABISH	574000	R&M WB MUSIC REPAIR & MAINTENANCE	350.25 11/21/24
16088	QUINLAN AND FABISH	574000	R&M WB MUSIC REPAIR & MAINTENANCE	101.10 11/21/24
16088	QUINLAN AND FABISH	574000	R&M WB MUSIC REPAIR & MAINTENANCE	99.12 11/21/24

16088	QUINLAN AND FABISH	574000	R&M WB MUSIC REPAIR & MAINTENANCE	91.49 11/21/24
16088	QUINLAN AND FABISH	574000	R&M WB MUSIC REPAIR & MAINTENANCE	123.99 11/21/24
16088	QUINLAN AND FABISH	574000	SUPPLIES WB MUSIC SUPPLIES	25.99 11/21/24
16088	QUINLAN AND FABISH	574000	SUPPLIES WB MUSIC SUPPLIES	108.99 11/21/24
16088	QUINLAN AND FABISH	574000	SUPPLIES WB MUSIC SUPPLIES	538.40 11/21/24
16088	QUINLAN AND FABISH	574000	SUPPLIES WB MUSIC SUPPLIES	203.99 11/21/24
16088	QUINLAN AND FABISH	574000	SUPPLIES WB MUSIC SUPPLIES	85.00 11/21/24
16088	QUINLAN AND FABISH	574000	SUPPLIES WB MUSIC SUPPLIES	14.00 11/21/24
16088	QUINLAN AND FABISH	574000	SUPPLIES WB MUSIC SUPPLIES	71.97 11/21/24
TOTAL VENDOR				3,584.98
59418	ALISON ANN RASSO	573855	PUR SVC BOE OTHER BOE OTHER PUR SVC	871.10 11/07/24
20328	JULIE M RASSO	V4001565	DIST WELLNESS INITIATIVE N.A.	100.00 11/13/24
59381	MARLENE RAZO	573839	PUR SVC BOE OTHER BOE OTHER PUR SVC	1,093.38 11/07/24
50783	READY REFRESH BY NESTL	573886	SUPPLIES AT HEALTH SVC SUPPLIES	41.99 11/13/24
51443	REINDERS INC	V3003078	SUPPLIES WB MAINTENANCE SUPPLIES	246.03 11/06/24
51443	REINDERS INC	V3003110	SUPPLIES WB MAINTENANCE SUPPLIES	385.78 11/13/24
TOTAL VENDOR				631.81
53237	RELIANCE STANDARD LIFE	574025	LIFE INSURANCE/LTD GENERAL ADMIN BENEFITS	5,694.93 11/21/24
53237	RELIANCE STANDARD LIFE	574025	LIFE INSURANCE/LTD GENERAL ADMIN BENEFITS	442.40 11/21/24
53237	RELIANCE STANDARD LIFE	574025	LIFE INSURANCE/LTD GENERAL ADMIN BENEFITS	5,694.93 11/21/24
53237	RELIANCE STANDARD LIFE	574025	LIFE INSURANCE/LTD GENERAL ADMIN BENEFITS	206.10 11/21/24
TOTAL VENDOR				12,038.36
57697	ALLAN E RENDAK	V3003151	TUITION REIMBURSEMENT TUITION REIMBURSEMENT	600.00 11/21/24
57697	ALLAN E RENDAK	V3003151	TUITION REIMBURSEMENT TUITION REIMBURSEMENT	200.00 11/21/24
57697	ALLAN E RENDAK	V3003151	TUITION REIMBURSEMENT TUITION REIMBURSEMENT	600.00 11/21/24
TOTAL VENDOR				1,400.00
55610	REPUBLIC SERVICES #551	574026	REFUSE DISPOSAL DO REFUSE/DISPOSAL	117.92 11/21/24
55610	REPUBLIC SERVICES #551	574026	REFUSE DISPOSAL AT OPER REFUSE/DISPOSAL	370.62 11/21/24
55610	REPUBLIC SERVICES #551	574026	REFUSE DISPOSAL AT OPER REFUSE/DISPOSAL	1,926.01 11/21/24
TOTAL VENDOR				2,414.55
52685	ROADSAFE TRAFFIC SYSTE	573771	SUPPLIES AT PRIN OFF SUPPLIES	41.20 11/06/24
58433	AMANDA N ROBLES	V3003129	SUPPLIES AT LANGUAGE SUPPLIES	59.13 11/13/24
58433	AMANDA N ROBLES	V3003152	SUPPLIES AT LANGUAGE SUPPLIES	28.19 11/21/24
TOTAL VENDOR				87.32
47308	ROCKLER WOODWORKING AN	573772	SUPPLIES CARL PERKINS SUPPLIES INST. STUDENT	25.99 11/06/24
58053	EVELINA RODRIGUEZ	V4001546	HOLA CLUB N.A.	76.71 11/06/24
58053	EVELINA RODRIGUEZ	V4001546	HOLA CLUB N.A.	17.37 11/06/24
58053	EVELINA RODRIGUEZ	V4001546	HOLA CLUB N.A.	124.77 11/06/24
58053	EVELINA RODRIGUEZ	V4001546	HOLA CLUB N.A.	121.11 11/06/24
58053	EVELINA RODRIGUEZ	V4001566	INT'L DANCE CLUB N.A.	221.39 11/13/24
TOTAL VENDOR				561.35
57807	MICHAEL A ROSENGRANT	V3003130	REG TRANSPORTATION SUPPLY SUPPLIES	20.00 11/13/24
57315	RUNCO OFFICE SUPPLY &	V3003079	SUPPLIES WB GUIDANCE SUPPLIES	420.16 11/06/24
57315	RUNCO OFFICE SUPPLY &	V3003079	SUPPLIES WB GUIDANCE SUPPLIES	49.99 11/06/24
57315	RUNCO OFFICE SUPPLY &	V3003079	SUPPLIES WB GUIDANCE SUPPLIES	23.26 11/06/24
57315	RUNCO OFFICE SUPPLY &	V3003079	SUPPLIES WB GUIDANCE SUPPLIES	38.82 11/06/24
57315	RUNCO OFFICE SUPPLY &	V3003079	SUPPLIES CENT SUPPORT SER SUPPLIES	179.92 11/06/24
57315	RUNCO OFFICE SUPPLY &	V3003079	SUPPLIES CENT SUPPORT SER SUPPLIES	79.90 11/06/24
57315	RUNCO OFFICE SUPPLY &	V3003079	SUPPLIES WB PRIN OFF SUPPLIES	37.52 11/06/24
57315	RUNCO OFFICE SUPPLY &	V3003111	SUPPLIES WB PRIN OFF SUPPLIES	126.00 11/13/24
57315	RUNCO OFFICE SUPPLY &	V3003111	SUPPLIES WB PRIN OFF SUPPLIES	11.99 11/13/24
57315	RUNCO OFFICE SUPPLY &	V3003111	SUPPLY WB VOC ED BUS ED SUPPLIES VOC ED	91.93 11/13/24
57315	RUNCO OFFICE SUPPLY &	V4001582	DRAMA N.A.	834.06 11/21/24
57315	RUNCO OFFICE SUPPLY &	V3003153	SUPPLIES WB PRIN OFF SUPPLIES	62.93 11/21/24
TOTAL VENDOR				1,956.48
59413	GRACE ELIABETH RUSH	573840	PUR SVC BOE OTHER BOE OTHER PUR SVC	2,627.64 11/07/24
16187	S & S ACTIVEWEAR LLC	6946	PRODUCTION/SCREENPRINTING N.A.	230.95 11/06/24
16187	S & S ACTIVEWEAR LLC	6946	PRODUCTION/SCREENPRINTING N.A.	31.52 11/06/24
16187	S & S ACTIVEWEAR LLC	6946	PRODUCTION/SCREENPRINTING N.A.	82.26 11/06/24
16187	S & S ACTIVEWEAR LLC	6946	PRODUCTION/SCREENPRINTING N.A.	19.99 11/06/24
TOTAL VENDOR				364.72
43070	SALT CREEK SCHOOL DIST	573887	PUR SVC BOE OTHER BOE OTHER PUR SVC	1,331.84 11/13/24
50251	SAM'S CLUB	6947	TRANSITIONS-BUSINESS N.A.	9.98 11/06/24
50251	SAM'S CLUB	6947	TRANSITIONS-BUSINESS N.A.	15.98 11/06/24
50251	SAM'S CLUB	6947	PERKS & POSSIBILITIES N.A.	142.32 11/06/24
50251	SAM'S CLUB	6947	PERKS & POSSIBILITIES N.A.	187.77 11/06/24
50251	SAM'S CLUB	573916	SUPPLIES IDEA B SUPPLIES	248.28 11/13/24
50251	SAM'S CLUB	573916	SUPPLIES - BOE SUPPLIES	62.93 11/13/24

50251	SAM'S CLUB	6959	STUDENT COUNCIL N.A.	71.84 11/13/24
50251	SAM'S CLUB	573916	SUPPLIES ESL DIRECTOR SUPPLIES	187.44 11/13/24
50251	SAM'S CLUB	573916	SUPPLIES CENT SUPPORT SER SUPPLIES	213.74 11/13/24
50251	SAM'S CLUB	573916	SUPPLIES EXEC ADMIN SUPPLIES	232.20 11/13/24
50251	SAM'S CLUB	6959	AT INTERACT CLUB N.A.	387.16 11/13/24
50251	SAM'S CLUB	573916	SUPPLIES AT PRIN OFF SUPPLIES	581.93 11/13/24
50251	SAM'S CLUB	574027	SUPPLIES IDEA B SUPPLIES	220.95 11/21/24
TOTAL VENDOR				2,562.52
59363	GRISELDA SANCHES	V3003097	TUITION REIMBURSEMENT TUITION REIMBURSEMENT	535.00 11/06/24
45190	KEITH A SANTINI	V3003154	SUPPLIES AT I&T SUPPLIES	45.00 11/21/24
49972	ROBERT J SCHADER	V3003098	SUPPLIES AT STUDENT ACTIV STUDENT ACTIVITIES	200.00 11/06/24
49972	ROBERT J SCHADER	V3003098	SUPPLIES AT STUDENT ACTIV STUDENT ACTIVITIES	362.62 11/06/24
49972	ROBERT J SCHADER	V3003098	SUPPLIES AT STUDENT ACTIV STUDENT ACTIVITIES	291.10 11/06/24
49972	ROBERT J SCHADER	V4001583	NATIONAL HONOR SOCIETY N.A.	14.00 11/21/24
49972	ROBERT J SCHADER	V3003155	SUPPLIES AT STUDENT ACTIV STUDENT ACTIVITIES	20.79 11/21/24
49972	ROBERT J SCHADER	V3003155	SUPPLIES AT STUDENT ACTIV STUDENT ACTIVITIES	66.38 11/21/24
TOTAL VENDOR				954.89
27749	SCHOLASTIC CLASSROOM M	573888	SUPPLIES AT SPED SUPPLIES	91.26 11/13/24
452	SCHOOL HEALTH CORPORAT	573773	SUPPLIES WB HEALTH SVC SUPPLIES	60.00 11/06/24
56010	MADELINE M SCHULTE	573841	PUR SVC BOE OTHER BOE OTHER PUR SVC	415.22 11/07/24
59401	MARK SCHULTZ	573842	PUR SVC BOE OTHER BOE OTHER PUR SVC	756.27 11/07/24
48806	SEAL OF ILLINOIS, INC.	573917	SPED PRIVATE TUITION WBHS OTHER	7,272.76 11/13/24
48806	SEAL OF ILLINOIS, INC.	573917	SPED PRIVATE TUITION ATHS OTHER	36,363.80 11/13/24
TOTAL VENDOR				43,636.56
1595	SEIU LOCAL 73	573951	EDUCATION FUND LOCAL 11 W.H. PAYABLE	1,020.96 11/13/24
1595	SEIU LOCAL 73	574031	EDUCATION FUND LOCAL 11 W.H. PAYABLE	1,020.96 11/25/24
TOTAL VENDOR				2,041.92
58735	SERINOS DELI	573889	PUR SVC BOE OTHER BOE OTHER PUR SVC	157.98 11/13/24
58735	SERINOS DELI	573889	SUPPLIES CENT SUPPORT SER SUPPLIES	612.17 11/13/24
58735	SERINOS DELI	574001	SUPPLIES AT ENGLISH SUPPLIES	32.47 11/21/24
58735	SERINOS DELI	574001	SUPPLIES AT ENGLISH SUPPLIES	32.47 11/21/24
TOTAL VENDOR				835.09
10200	SETON	573774	SUPPLIES DO MAINTENANCE SUPPLIES	273.35 11/06/24
59417	AMANDA SEYMORE	573843	PUR SVC BOE OTHER BOE OTHER PUR SVC	608.66 11/07/24
15278	SHAMROCK GARDEN FLORIS	574002	SUPPLIES WB PRIN OFF SUPPLIES	119.99 11/21/24
15278	SHAMROCK GARDEN FLORIS	574002	SUPPLIES WB PRIN OFF SUPPLIES	117.99 11/21/24
TOTAL VENDOR				237.98
59396	MACY CORRIN SHERWOOD	573844	PUR SVC BOE OTHER BOE OTHER PUR SVC	1,172.37 11/07/24
47123	SIR SPEEDY PRINTING	573775	SUPPLIES AT ATH SUPPLIES	190.00 11/06/24
56551	SOARING EAGLE ACADEMY	573918	SPED PRIVATE TUITION ATHS OTHER	11,051.26 11/13/24
56150	SOCCER SHOWDOWN	573795	PUR SVC AT ATH PURCHASED SERVICES	450.00 11/06/24
53077	JESSICA SOKOLOWSKI	V4001547	AT BEST BUDDIES CLUB N.A.	336.00 11/06/24
58795	SONIA SHANKMAN ORTHOGE	574028	SPED PRIVATE TUITION WBHS OTHER	8,417.42 11/21/24
43772	SPECIAL EDUCATION SYST	574003	SP ED TRANSPORTATION SPEC ED TRANSPORTATION	367.01 11/21/24
43772	SPECIAL EDUCATION SYST	574003	SP ED TRANSPORTATION SPEC ED TRANSPORTATION	1,932.26 11/21/24
TOTAL VENDOR				2,299.27
19720	SPORTDECALS, INC.	573776	SUPPLIES WB ATHLETICS SUPPLIES	275.00 11/06/24
58709	ST LAURENCE HIGH SCHOO	573946	PUR SVC WB ATH PURCHASED SERVICES	325.00 11/13/24
58682	STAPLES CONTRACT & COM	574004	SUPPLIES AT CUSTODIAL SUPPLIES	738.90 11/21/24
44563	STARDUST BOWL	573777	SUPPLIES SPED TRANSITIONS SUPPLIES	240.00 11/06/24
44563	STARDUST BOWL	574005	SUPPLIES SPED TRANSITIONS SUPPLIES	212.00 11/21/24
44563	STARDUST BOWL	574005	SUPPLIES AT PE SUPPLIES	2,508.00 11/21/24
TOTAL VENDOR				2,960.00
49163	STEINER ELECTRIC COMPA	574006	SUPPLIES WB MAINTENANCE SUPPLIES	403.27 11/21/24
56182	STEVE WEISS MUSIC INC.	573778	SUPPLIES AT MUSIC SUPPLIES	36.00 11/06/24
56294	ALEXANDER STOMBRES	V3003099	SUPPLIES AT MUSIC SUPPLIES	57.67 11/06/24
56294	ALEXANDER STOMBRES	V3003099	SUPPLIES AT MUSIC SUPPLIES	54.99 11/06/24
TOTAL VENDOR				112.66
47754	KATHERINE E STRAND-CAR	V4001548	WB FIELD TRIP ACTIVITY N.A.	1,030.90 11/06/24
59364	STRIVE FOR INDEPENDENC	573779	SPED PRIVATE TUITION WBHS OTHER	3,600.00 11/06/24
54330	PATRICIA SUBERS	V4001549	DIST WELLNESS INITIATIVE N.A.	100.00 11/06/24
58570	SUBURBAN DOOR CHECK &	573780	SUPPLIES WB MAINTENANCE SUPPLIES	294.70 11/06/24
51861	SUBURBAN TIRE AUTO CAR	6975	AUTO REPAIR CLUB N.A.	180.00 11/21/24
46996	SUGAR CREEK GOLF COURS	573781	SUPPLIES WB ATHLETICS SUPPLIES	1,120.00 11/06/24
46996	SUGAR CREEK GOLF COURS	573781	PUR SVC WB ATH PURCHASED SERVICES	14,969.00 11/06/24
TOTAL VENDOR				16,089.00
53883	EDWARD S SULLIVAN III	V4001550	WB SUMMER ATHLETIC CAMPS N.A.	704.38 11/06/24
49822	SUPER CDA	6948	AT CHEERLEADERS N.A.	2,500.00 11/06/24

49563	HANNAH A SUTTON	V4001584	LETTERMAN'S CLUB N.A.	41.64 11/21/24
57449	CLAIRE E SYCHTA	V4001585	AT INTERACT CLUB N.A.	39.98 11/21/24
58832	SYMBOL TRAINING INSTIT	574007	FACILITY RENTAL PURCHASED SERVICES	11,709.92 11/21/24
52978	CURTIS TATE	574030	OTHER LOCAL REVENUE OTHER LOCAL REVENUE	299.00 11/21/24
485	TERRACE SUPPLY	573890	SUPPLIES WB MAINTENANCE SUPPLIES	13.02 11/13/24
23599	THE EMPRESS BANQUETS	6960	NATIONAL HONOR SOCIETY N.A.	11,112.00 11/13/24
55154	THE OMNI GROUP	573919	EDUCATION FUND 403B FEES	70.50 11/13/24
56787	THILLENS, INC	V3003131	PUR SVC WB PRIN OFF PURCHASED SERVICES	231.80 11/13/24
56787	THILLENS, INC	V3003131	PUR SVC AT PRIN OFF PURCHASED SERVICES	231.80 11/13/24
TOTAL VENDOR				463.60
59415	JAMAL THOMAS	573845	PUR SVC BOE OTHER BOE OTHER PUR SVC	1,168.66 11/07/24
40084	THOMPSON'S RENTAL STAT	573782	PUR SVC WB ATH PURCHASED SERVICES	615.40 11/06/24
57979	THOMAS BOUGH	6949	MUSIC/GENERAL N.A.	500.00 11/06/24
52485	LICEL TORNABENE	V4001551	DIST WELLNESS INITIATIVE N.A.	100.00 11/06/24
59298	TROOP CONTRACTING INC	573920	CAP PROJECT-AT CAP PROJECT-AT	452,809.01 11/13/24
17960	TROPHIES BY GEORGE	V4001552	AT GIRLS FLAG FOOTBALL N.A.	53.31 11/06/24
54828	TROPI-QUATICS PET CENT	573783	SUPPLIES WB SCIENCE SUPPLIES	7.18 11/06/24
54828	TROPI-QUATICS PET CENT	573783	SUPPLIES WB SCIENCE SUPPLIES	20.38 11/06/24
54828	TROPI-QUATICS PET CENT	573783	SUPPLIES WB SCIENCE SUPPLIES	11.67 11/06/24
TOTAL VENDOR				39.23
59296	TURNING POINT AUTISM F	573921	SPED PRIVATE TUITION ATHS OTHER	21,933.34 11/13/24
55418	TWIN SUPPLIES, LTD	574008	PUR SVC DO MAINTENANCE PURCHASED SERVICES	865.80 11/21/24
57418	UMB BANK F/B/O AXA	573965	EDUCATION FUND PLAN MEMBER SERVICE CORP	11,343.33 11/13/24
57418	UMB BANK F/B/O AXA	574045	EDUCATION FUND PLAN MEMBER SERVICE CORP	11,343.33 11/25/24
TOTAL VENDOR				22,686.66
45046	UNITED DISPATCH AGENT	573784	SP ED TRANSPORTATION SPEC ED TRANSPORTATION	16,208.05 11/06/24
45046	UNITED DISPATCH AGENT	573784	SP ED TRANSPORTATION SPEC ED TRANSPORTATION	25,718.99 11/06/24
45046	UNITED DISPATCH AGENT	574009	SP ED TRANSPORTATION SPEC ED TRANSPORTATION	5,233.59 11/21/24
45046	UNITED DISPATCH AGENT	574009	SP ED TRANSPORTATION SPEC ED TRANSPORTATION	10,521.42 11/21/24
TOTAL VENDOR				57,682.05
57361	UNITED RENT-A-FENCE	6950	STUDENT COUNCIL N.A.	300.00 11/06/24
6763	UNITED PARCEL SERVICE	573796	PUR SVC POSTAGE - WB BOE POSTAGE	35.76 11/06/24
6763	UNITED PARCEL SERVICE	573796	PUR SVC POSTAGE - AT BOE POSTAGE	36.04 11/06/24
6763	UNITED PARCEL SERVICE	573922	PUR SVC POSTAGE - WB BOE POSTAGE	35.53 11/13/24
6763	UNITED PARCEL SERVICE	573922	PUR SVC POSTAGE - AT BOE POSTAGE	35.53 11/13/24
TOTAL VENDOR				142.86
53259	US TICKET	573785	SUPPLIES AT ATH SUPPLIES	83.99 11/06/24
59382	RICHARD J VACCO JR	573846	PUR SVC BOE OTHER BOE OTHER PUR SVC	439.07 11/07/24
59382	RICHARD J VACCO JR	573846	PUR SVC BOE OTHER BOE OTHER PUR SVC	126.28 11/07/24
TOTAL VENDOR				565.35
51568	COURTNEY E VALA	V4001553	PRODUCTION/SCREENPRINTING N.A.	1.35 11/06/24
51568	COURTNEY E VALA	V3003100	SUPPLY WB VOC ED BUS ED SUPPLIES VOC ED	16.92 11/06/24
TOTAL VENDOR				18.27
59414	NICHOLAS J VAN DYKE	573847	PUR SVC BOE OTHER BOE OTHER PUR SVC	78.65 11/07/24
59384	ANN VANDERMEER	573848	PUR SVC BOE OTHER BOE OTHER PUR SVC	387.98 11/07/24
59399	JOSEPH MICHAEL VARGAS	573849	PUR SVC BOE OTHER BOE OTHER PUR SVC	238.49 11/07/24
59399	JOSEPH MICHAEL VARGAS	573849	PUR SVC BOE OTHER BOE OTHER PUR SVC	65.39 11/07/24
TOTAL VENDOR				303.88
772	VARIABLE ANNUITY LIFE	573966	EDUCATION FUND VAR ANNUITY W.H. PAYABLE	2,157.00 11/13/24
772	VARIABLE ANNUITY LIFE	574046	EDUCATION FUND VAR ANNUITY W.H. PAYABLE	2,157.00 11/25/24
TOTAL VENDOR				4,314.00
19787	VILLA PARK ELECTRICAL	V3003112	SUPPLIES DO MAINTENANCE SUPPLIES	60.30 11/13/24
136	VILLAGE OF ADDISON	573786	AUX POLICE SERV-AT AUX POLICE SERV	9,049.91 11/06/24
136	VILLAGE OF ADDISON	573797	WATER UTILITY DO WATER	458.70 11/06/24
136	VILLAGE OF ADDISON	573797	WATER AT UTILITY WATER	24,783.00 11/06/24
136	VILLAGE OF ADDISON	573797	WATER AT UTILITY WATER	250.80 11/06/24
TOTAL VENDOR				34,542.41
13137	VILLAGE OF VILLA PARK	573787	RENTAL WB ATHLETICS RENTALS	320.00 11/06/24
13137	VILLAGE OF VILLA PARK	573787	RENTAL AT ATHLETICS RENTALS	320.00 11/06/24
13137	VILLAGE OF VILLA PARK	573923	WATER WB UTILITY WATER	7,392.21 11/13/24
13137	VILLAGE OF VILLA PARK	573923	WATER WB UTILITY WATER	119.36 11/13/24
13137	VILLAGE OF VILLA PARK	573891	SUPPLIES WB DRIVER ED SUPPLIES	398.97 11/13/24
TOTAL VENDOR				8,550.54
59420	NICHOLAS M VILLASENOR	V4001586	DECA N.A.	49.75 11/21/24
59420	NICHOLAS M VILLASENOR	V4001586	DECA N.A.	50.18 11/21/24
TOTAL VENDOR				99.93
58425	REBECCA L VOGT	V4001554	AT INTERACT CLUB N.A.	36.40 11/06/24
58425	REBECCA L VOGT	V4001554	AT INTERACT CLUB N.A.	7.94 11/06/24

TOTAL VENDOR				44.34
51734	GARY WALKER	V4001555	BOYS GOLF N.A.	1,354.69 11/06/24
51734	GARY WALKER	V4001555	BOYS GOLF N.A.	793.32 11/06/24
TOTAL VENDOR				2,148.01
55026	CLYDE WARE	V3003101	WB STUDENT ATHLETE TRAVEL ATHLETIC TRAVEL	324.80 11/06/24
55026	CLYDE WARE	V3003156	REG TRANSPORTATION SUPPLY SUPPLIES	30.00 11/21/24
TOTAL VENDOR				354.80
47649	MICHAEL G WARREN	V3003102	SUPPLIES AT PRIN OFF SUPPLIES	27.24 11/06/24
56411	LAURA WEINBRENNER	V3003132	SUPPLIES AT PRIN OFF SUPPLIES	250.00 11/13/24
59383	ANTHONY EDWARD WELNOWS	573850	PUR SVC BOE OTHER BOE OTHER PUR SVC	598.82 11/07/24
59290	WELTMAN, WEINBERG & RE	573952	EDUCATION FUND GARNISHMENTS W.H.	483.71 11/13/24
59290	WELTMAN, WEINBERG & RE	574032	EDUCATION FUND GARNISHMENTS W.H.	483.71 11/25/24
TOTAL VENDOR				967.42
7864	WEST CHICAGO COMMUNITY	573947	PUR SVC WB ATH PURCHASED SERVICES	325.00 11/13/24
7864	WEST CHICAGO COMMUNITY	573948	PUR SVC WB ATH PURCHASED SERVICES	325.00 11/13/24
7864	WEST CHICAGO COMMUNITY	573949	PUR SVC WB ATH PURCHASED SERVICES	50.00 11/13/24
TOTAL VENDOR				700.00
53773	WEST SUBURBAN DECA	6976	DECA N.A.	234.00 11/21/24
1594	WEST SUBURBAN TEACHERS	573953	EDUCATION FUND AFT W.H. PAYABLE	14,038.18 11/13/24
1594	WEST SUBURBAN TEACHERS	574033	EDUCATION FUND AFT W.H. PAYABLE	14,060.61 11/25/24
TOTAL VENDOR				28,098.79
59376	DAVID L WHITAKER	573851	PUR SVC BOE OTHER BOE OTHER PUR SVC	822.88 11/07/24
59348	TYLER L WHITE	573852	PUR SVC BOE OTHER BOE OTHER PUR SVC	1,462.29 11/07/24
56734	WILMINGTON HIGH SCHOOL	573924	PUR SVC AT ATH PURCHASED SERVICES	100.00 11/13/24
56734	WILMINGTON HIGH SCHOOL	573925	PUR SVC AT ATH PURCHASED SERVICES	250.00 11/13/24
TOTAL VENDOR				350.00
55888	NILAY WOODBURY	V4001587	MULTICULTURAL CLUB N.A.	3,423.56 11/21/24
59385	SHARON M WOZNIAK	573853	PUR SVC BOE OTHER BOE OTHER PUR SVC	633.57 11/07/24
57674	YESCO CHICAGO	574010	PUR SVC WB MAINTENANCE PURCHASED SERVICES	2,985.00 11/21/24
1843	YORK HIGH SCHOOL	573950	PUR SVC WB ATH PURCHASED SERVICES	300.00 11/13/24
56744	ELIZABETH ELLEN ZWART	V4001588	DIST WELLNESS INITIATIVE N.A.	79.88 11/21/24
TOTAL REPORT				3,528,281.85

8.C. Construction Project Pay Application #6 - Culinary Arts Renovation

TO: Dr. Jean Barbanente
Board of Education

DATE: December 5, 2024

FROM: Mr. Ryan Domeracki

RE: Construction Project Pay Application #6 – Culinary Arts Renovation

The administration is presenting pay application #6 from Troop Contracting for the culinary arts renovation at Addison Trail in the amount of \$93,169.19. The pay application and appropriate lien waivers were reviewed and approved by Arcon Associates. The partial lien waiver is in order for this pay application.

Suggested Motion:

Move that the Board of Education approve pay application #6 from Troop Contracting in the amount of \$93,169.19.

APPLICATION AND CERTIFICATE FOR PAYMENT

TO (OWNER): DuPage High School District 88 2 Friendship Plaza Addison, IL 60101	PROJECT: Renovations At Addison Trail High School 213 N Lombard Road Addison, IL 60101	APPLICATION NO. 6R APPLICATION DATE 11/26/2024 PERIOD TO: 11/26/2024	DISTRIBUTION TO ☒ OWNER ☐ ARCHITECT ☐ CONTRACTOR
FROM (CONTRACTOR) Troop Contracting 648 Executive Drive Willowbrook, IL 60527	Via Architect: ARCON Associates, Inc 2050 S. Finley Road Lombard, IL 60148	ARCHITECTS PROJECT NO 23060	
CONTRACTOR: Troop Contracting	ARCHITECT: ARCON	CONTRACT DATE: 2/14/2024	

CONTRACTOR'S APPLICATION FOR PAYMENT

CHANGE ORDER SUMMARY		ADDITIONS	DEDUCTIONS
Change orders approved in previous month by Owner			
TOTAL			
Number	Date Approved		
TOTALS		\$ -	\$ -
Net change by Change Order *		\$ -	\$ -

The undersigned Contractor certifies that to the best of the Contractor's knowledge, information and belief the Work covered by this Application for Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for Work for which previous Certificates for Payment were issued and payments received from the Owner, and that current payment shown herein is now due.

CONTRACTOR

By Michael Gerhardstein
Michael Gerhardstein

Date: 12/05/2024

ARCHITECT'S CERTIFICATE FOR PAYMENT

In accordance with the Contract Document, based on site observations and the data comprising the above application, the Architect certifies to the Owner that to the best of the Architect's knowledge, information and belief the work has progressed as indicated, the quality of the Work is in accordance with the Contract Documents, and the Contractor is entitled to payment of the AMOUNT CERTIFIED.

*Does not include pending change orders and extras in the amount of

N/A

Application is made for Payment, as shown below, in connection with the Contract .
Continuation Sheet is attached.

1. ORIGINAL CONTRACT SUM	\$ 2,381,272.00
2. Net Change Orders*	\$ -
3. CONTRACT SUM TO DATE (Line 1 ± 2)*	\$ 2,381,272.00
4. TOTAL COMPLETED & STORED TO DATE	\$ 2,317,604.60
5. RETAINAGE	
a. 5% of complete work (Column E + F on Continuation Sheets)	\$ 115,880.23
b. 10% of Stored materials (Column G on Continuation Sheets)	\$ -
Total Retainage (Line 5a + 5b or Total In Column J of Continuation Sheets)	\$ 115,880.23
6. TOTAL EARNED LESS RETAINAGE. (Line 4 less Line 5 TOTAL)	\$ 2,201,724.37
7. LESS PREVIOUS STATEMENTS FOR PAYMENTS** (Line 6 from prior Statement)	\$ 2,108,555.18
8. CURRENT PAYMENT DUE	\$ 93,169.19
9. BALANCE TO FINISH, PLUS RETAINAGE * (Line 3 less Line 6)	\$ 179,547.63

State of: Illinois

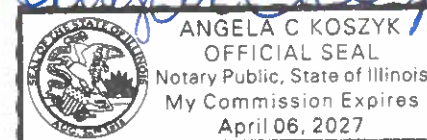
County of: Cook Dupage

Subscribed and sworn to before me this

Notary Public:

My Commission expires:

5th day of December, 2024



AMOUNT CERTIFIED

\$ 93,169.19

(Attach explanation if amount certified differs from amount applied for)

ARCHITECT:

N/A

Date: 12/5/2024

This Certificate is not negotiable. The AMOUNT CERTIFIED is payable only to the Contractor named herein. Issuance, payments and acceptance of payments are without prejudice to any rights of the Owner or Contractor under this Contract.

8.D. Fundraiser(s) Exceeding \$1,000

TO: Dr. Jean Barbanente
Board of Education

DATE: December 5, 2024

FROM: Mr. Ryan Domeracki

RE: **Fundraiser(s) Exceeding \$1,000**

Attached is the information in regards to fundraiser(s) exceeding \$1,000. This information will be presented for board discussion and approval.

Suggested Motion:

Move that the Board of Education approve the fundraiser(s) exceeding \$1,000 as presented.

FUNDRAISER CONTRACTS

The following fundraisers with anticipated revenue in excess of \$1,000 have been proposed:

1. Willowbrook Girls Basketball will sell digital coupons. The proceeds will be used to purchase team gear and team meals for the players.
2. Willowbrook Varsity Softball will sell digital coupons. The proceeds will be used to offset the costs of the hotel, game fee and meals for the spring trip.
3. Willowbrook Dance Team will sell digital coupons. The proceeds will be used to offset the competition costs including choreography and costumes.
4. Willowbrook Boys Basketball will sell digital coupons. The proceeds will be used to purchase team meals and team gear that the students will keep and to lower the cost of camp.
5. Addison Trail Baseball will solicit pledges to support the program. The proceeds will be used to offset the cost for team dinners, hats, and additional equipment.

8.E.Donation

DONATIONS

In accordance with established Board Policy, it is recommended that the following donations be accepted for educational use only.

- o 2011 Town & Country VIN#: 2A4RR8DGXBR714577 donated to Willowbrook High School to be used in the automotive technology program.

- o Vitalant donated \$750.00 to Willowbrook High School.

Suggested Motion:

Move that the Board of Education accept the donations as presented.

8.F. Personnel

PERSONNEL REPORT
December 09, 2024

CERTIFIED STAFF APPOINTMENT:

It is recommended that the board approve the following certified staff appointment:

Maria Louis
Addison Trail Part-time Math Teacher
Salary:\$5,676.32; 1/11ths of Scale I, Step 1- \$60,779.52
Effective: January 06, 2025

CERTIFIED STAFF CHANGE IN STATUS:

It is recommended that the board approve the following certified staff change in status:

Laura Weinbrenner
From District Office Part-time Speech Pathologist to District Office Full-time Speech Pathologist
Effective: November 11, 2024

CLASSIFIED STAFF APPOINTMENT:

It is recommended that the board approve the following classified staff appointment:

Joel Gallardo
Addison Trail Student Supervisor
Salary:\$17,357.37 (prorated)
Effective: November 18, 2024

CLASSIFIED STAFF CHANGE IN STATUS:

It is recommended that the board approve the following classified staff change in status:

Laura Lazzara
From Addison Trail Attendance Secretary to Addison Trail Guidance Secretary
Effective: November 18, 2024

Shilpa Shah
From Willowbrook School Registrar to District Office Student Information Specialist
Effective: January 15, 2024

CLASSIFIED STAFF RETIREMENT:

It is recommended that the board approve the following classified staff retirement:

Lisa Crotty
District Office Student Information Specialist
Effective Date: February 01, 2025, at which time Lisa will have completed 18 years of service with District 88.

CLASSIFIED STAFF RESIGNATION:

It is recommended that the board accept the following classified staff resignation:

Laura Nork
Willowbrook Student Supervisor
Effective: January 10, 2025

SUGGESTED MOTION

Move that the Board of Education approve the Personnel Report.

9. **Motion To Approve Consent Agenda**
10. **Separate Action Items**
 - 10.A. Adoption of Property Tax Levy 2024

TO: Dr. Jean Barbanente
Board of Education

DATE: December 3, 2024

FROM: Mr. Ryan Domeracki

RE: **Adoption of Property Tax Levy 2024**

At this meeting the Board of Education is scheduled to open the public hearing regarding the proposed property tax levy for 2024 as presented at the November 11, 2024 meeting. The public notice was published Friday, November 29, 2024 in the Daily Herald (see attached).

In summary, with the CPI of 3.4%, which is under the maximum allowed under the Property Tax Extension Limitation Law (PTELL) of 5.0%, and applying an estimate of \$30,000,000 for new property, it is likely we will receive an increase of approximately 4.22% when the taxes are extended in the spring. The 2024 proposed Property Tax Levy of \$69,763,367 represents a request of 4.90% over the prior year extension, (*see Exhibit 2, row 9, columns C and E*). This levy is based upon an estimate of property value (EAV) increasing in accordance with informal trending from the local township assessors. As always, our ability to accurately project the tax extension is quite challenging due to the unknown property value factors. Therefore, we are submitting a levy request that provides appropriate protections to fund the district next year.

Once the public hearing is completed the Board will be asked to take the following actions:

1. **Move that the Board of Education** approve the Resolution Authorizing and Directing Tax Levy including authorizing the Certificate of Tax Levy for the year 2024 be filed with the DuPage County Clerk accordingly
2. **Move that the Board of Education** approve the Resolution Authorizing and Directing Certain Special-Purpose Tax Levies
3. Signature (Board President) on the Certification of Compliance with Truth-In-Taxation Law form
4. Signature (Board President and Secretary) on the ISBE Certificate of Tax Levy

Copies of the above items are attached for your information and will be filed with the DuPage County Clerk before the last Tuesday in December in accordance with established regulations.

ND

A century of ministry

St. Joan of Arc in Lisle marks 100 years of commitment to the community

BY DENISE PETTY
St. Joan of Arc Catholic Church

St. Joan of Arc is launching its centennial celebration, honoring 100 years of ministry and service to the Lisle community. Founded on Dec. 14, 1924, the church held its first Mass above Albert Riedy's Hardware Store with an altar borrowed from St. Procopius Abbey, drawing an attendance of 261 parishioners.

Since then, the church has been a steadfast anchor, fostering spiritual growth and education while upholding the values of the Benedictine tradition.

The church's journey began with the generous donation of land by August Riedy and his family, followed by the completion and dedication of the church building in 1927.



COURTESY OF DENISE PETTY

St. Joan of Arc Catholic Church constructed and dedicated its present church building in 1976. It was the church's second building after its founding in 1924.

The church expanded its mission by founding a school, which has since grown to become the recipient of the National Blue Ribbon award three times. A new school building was erected in 1955, and in 1976 the present church was constructed and

dedicated, further solidifying its role as a pillar of the community.

Staffed by the Benedictines from St. Procopius, the same order that established Benedictine University, St. Joan of Arc continues to make a significant impact. As the church

welcomes its second century, it remains dedicated to serving the community with a strong presence and commitment to the Benedictine values of worship, hospitality, community, and stewardship.

To commemorate this remarkable milestone, St. Joan of Arc invites all members of the community to participate in the Centennial Mass at 4 p.m. Saturday, Dec. 14.

This Mass will be celebrated by Bishop Ronald Hicks. Join them as they celebrate a century of faith, community, and service at St. Joan of Arc.

Tickets for this Mass will be available on the church website after Dec. 1.

For additional information on the history of St. Joan of Arc Parish and the celebration of its 100th anniversary, visit www.sja-lisle.org/centennial.

Religion — Special events

Continued from Page 3

A Night in Bethlehem: The St. Walter Performing Arts Ministry presents "A Night in Bethlehem" Dec. 6-7. Join in a journey to Bethlehem following the path of Mary and Joseph in a 20-minute walking play. It will be 6:30 to 9 p.m. Friday and Saturday in the circle drive at St. Walter Church, 130 W. Pine Ave. in Roselle. Enjoy this free family event with live animals, music, arts and crafts, hot beverages, treats and more. All are welcome. Visit stwalterchurch.com.

Breakfast with Santa: On Saturday, Dec. 7, New Hope United Methodist Church in West Chicago will host Breakfast with Santa from 8:30 to 11 a.m. at the church, 643 E. Washington St. Families can enjoy a pancake and sausage breakfast and the chance to share their Christmas wishes with the Jolly Old Elf himself. Tickets are \$8, \$7 for seniors, \$5 for under age 12, or \$25 for families (two adults and three or

more children). To learn more, visit www.newhopeum.church or call (630) 231-3344.

"Stories Behind the Best-Loved Songs of Christmas": On Sunday, Dec. 8, dramatic actress and vocalist Jenny Riddle sings and shares the fascinating stories behind beloved Christmas songs from 5 to 6:30 p.m. at Bethel United Church of Christ, 315 E. St. Charles Road in Elmhurst. Tickets are \$25 or \$35 for VIP. For tickets, go to www.musicatbethel.com.

Advent Lessons and Carols: A trio of inspirational vocalists and recording artists will headline the annual "Advent Lessons and Carols" program at 7 p.m. Friday, Dec. 13, at St. Thomas the Apostle Catholic Church, 1500 Brookdale Road, Naperville. John Angotti, Meredith Augustin and Craig Colson will join the St. Thomas Music Makers. A freewill offering will be accepted at the door. Visit www.stapostle.org.

Trinity Episcopal to celebrate its 150th anniversary in 2025

BY KAREN EHRSMAN
Trinity Episcopal Church

Trinity Episcopal Church has launched its 150th anniversary celebration, marking a century and a half of faith and service to the Wheaton community.

The year 2025 will feature a full calendar of commemorative events designed to bring the community together and celebrate this historic milestone.

Here's a preview of a few calendar highlights:

• **Kickoff event: Christmas Boutique, Sunday, Dec. 8**

Start the season with holiday cheer at the Christmas Boutique. Special merchandise has been created to honor this anniversary and provide gift-giving opportunities, including custom-designed ornaments, golf balls, baseball caps, and Trinity-themed name art. The boutique will open at 9 a.m. in the parlor and remain open during the annual Advent Brunch.

• **Turn Back Time Weekend, Feb. 8-9**

Relive 1959 with a re-creation of the dedication of



COURTESY OF TRINITY EPISCOPAL WHEATON

Trinity Episcopal Wheaton's "Prairie Gothic" style historic chapel was constructed in 1881. The chapel is the oldest church building in Wheaton in continuous use.

Trinity Episcopal Church. All services this weekend will feature vintage vestments worn by clergy, and attendees are invited to join in the fun by dressing in their best 1950s attire. After the 10 a.m. service, a festive reception will be held in Millet Hall.

• **150 @130: A Celebration in Words & Music, April 27**

Experience an afternoon of inspiration and joy with a special program of words and music, featuring Trinity's parish vocal choir, bell ensemble, and guest performers from the Glen Ellyn Children's Chorus. Soloists also will make

special appearances. This event is free and open to the public, with a reception to follow.

• **Historic Preservation in Action: Chapel Open House weekends in May**

In honor of Historic Preservation Month, Trinity Episcopal Church will host Chapel Open Houses every weekend in May. Visitors are invited to explore insightful displays and enjoy guided tours provided by parishioners. This event is free and open to the public.

The church is located at 130 N. West St. Connect with the church online at trinitywheaton.org.

LEGAL NOTICE NOTICE OF PROPOSED PROPERTY TAX INCREASE FOR DUPAGE HIGH SCHOOL DISTRICT NUMBER 88

- I. A public hearing to approve a proposed property tax levy increase for DuPage High School District Number 88 for 2024 will be held on December 9, 2024 at 7:00 p.m. at 2 Friendship Plaza, Addison, Illinois 60101, in the District Board Room.

Any person desiring to appear at the public hearing and present testimony to the taxing district may contact Ryan Domeracki, Chief Financial Officer, 2 Friendship Plaza, Addison, Illinois 60101 (630) 530-3970.

- II. The corporate and special purpose property taxes extended or abated for 2023 were \$66,504,639.97.

The proposed corporate and special purpose property taxes to be levied for 2024 are \$69,763,367.00. This represents a 4.90% increase over the previous year.

- III. The property taxes extended for debt service and public building commission leases for 2023 were \$10,962,385.18.

The estimated property taxes to be levied for debt service and public building commission leases for 2024 are \$10,879,784.00. This represents a 0.75% decrease over the previous year.

- IV. The total property taxes extended or abated for 2023 were \$77,675,690.54. The estimated total property taxes to be levied for 2024 are \$80,643,150.76. This represents a 3.82% increase over the previous year.


Secretary, Board of Education

NOTICE OF PROPOSED PROPERTY TAX INCREASE FOR ITASCA PARK DISTRICT

- I. A public hearing to approve a proposed property tax levy increase for the Itasca Park District for 2024, for all Park District purposes for the period commencing on May 1, 2024, and ending on April 30, 2025, will be held on December 9, 2024, 6:15 p.m., at 350 E Irving Park Road, Itasca IL, 60143.

Any person desiring to appear at the public hearing and present testimony to the taxing district may contact Maryfran H. Leno, Executive Director, 350 E. Irving Park Rd, Itasca, IL, 630-773-2257, maryfran@itascaparkdistrict.com.

- II. The corporate and special purpose property taxes extended or abated for 2023 were \$2,186,549.82.

The proposed corporate and special purpose property taxes to be levied for 2024 are \$2,470,801.29. This represents an approximate 13% increase over the previous year.

- III. The property taxes extended for debt service and public building commission leases for 2023 were \$486,613.26 (Bonds & Interest).

The estimated property taxes to be levied for debt service and public commission leases for 2024 are \$549,872.98 (Bonds & Interest). This represents an approximate decrease of 13% from the previous year.

- IV. The total property taxes extended or abated for 2023 were \$2,673,163.08.

The estimated total property taxes to be levied for 2024, for all Park District purposes for the period commencing on May 1, 2024 and ending on April 30, 2025, are \$3,020,674.27. This represents an approximate 13% increase of the previous year.

All hearings shall be open to the public. The corporate authority of the taxing district must explain the reasons for the proposed levy and shall permit persons desiring to be heard an opportunity to present testimony within reasonable time limits as the authority determines.

NOTICE OF PROPOSED PROPERTY TAX INCREASE FOR Marquardt School District 15

- I. A public hearing to approve a proposed property tax levy increase for Marquardt School District 15 DuPage County, Illinois for 2024 will be held on December 10, 2024 at 1860 Glen Ellyn Rd, Glendale Heights, IL 60139, , IL at 7:00pm.

Any person desiring to appear at the public hearing and present testimony to the taxing district may contact Mike Zelek or Mike Vargas at Mzelek@d15.us / Mvargas@d15.us.

- II. The corporate and special purpose property taxes extended or abated for 2023 were \$37,983,534

The proposed corporate and special purposed property taxes to be levied for 2024 are \$39,900,000 . This represents a 5.05% increase over the previous year

- III. The property taxes extended for debt services and public building commission leases for 2023 were \$1,492,241

The estimated property taxes to be levied for debt service and public building commission leases for 2024 are \$1,498,394

- IV. The total property taxes extended or abated for 2023 were \$39,475,775

The estimated total property taxes to be levied for 2024 are \$41,398,394 . This represents a 4.87% increase over the previous year

DUPAGE HIGH SCHOOL DISTRICT #88
2024 PROPOSED TAX LEVY vs. PREVIOUS YEAR'S TAX EXTENSION

EXHIBIT 2

10/17/2024

ESTIMATED 2024 "T.I.F." A.V. = \$3,829,315,334

	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]
	FINAL 2023 TAX RATE	2023 TAX EXTENSION	2024 PROPOSED TAX LEVY	\$ CHANGE	% CHANGE	% OF TAX LEVY	2024 ESTIMATED EXTENSION	% CHANGE	2024 ESTIMATED TAX RATE	Maximum Authorized Rate (a)
1 EDUCATIONAL	1.3904%	\$51,808,634.81	\$53,447,258	\$1,638,623	3.16%	66.28%	\$53,093,457		1.3865%	0.0000%
2 OPERATIONS & MAINT.	0.2031%	\$7,567,846.47	\$7,938,671	\$370,825	4.90%	9.84%	\$7,888,390		0.2060%	0.5500%
3 TRANSPORTATION	0.1087%	\$4,050,344.22	\$5,248,811	\$1,198,467	29.59%	6.51%	\$5,215,527		0.1362%	0.0000%
4 IMRF PENSION	0.0192%	\$715,424.19	\$713,980	(\$1,444)	-0.20%	0.89%	\$712,253		0.0186%	0.0000%
5 SOCIAL SECURITY	0.0400%	\$1,490,467.05	\$1,500,000	\$9,533	0.64%	1.86%	\$1,489,604		0.0389%	0.0000%
6 WORKING CASH	0.0000%	\$0.00	\$0	\$0	0.00%	0.00%	\$0		0.0000%	0.0500%
7 HEALTH / LIFE SAFETY	0.0000%	\$0.00	\$0	\$0	0.00%	0.00%	\$0		0.0000%	0.1000%
8 SPECIAL EDUCATION	0.0234%	\$871,923.23	\$914,647	\$42,724	4.90%	1.13%	\$911,377		0.0238%	0.4000%
9 TOTAL CAPPED FUNDS	1.7848%	\$66,504,639.97	\$69,763,367	\$3,258,727	4.90%	86.51%	\$69,310,608	4.22%	1.8100%	
10 DEBT SERVICE	0.2942%	\$10,962,385.18	\$10,879,784	(\$82,601)	-0.75%	13.49%	\$10,990,135		0.2870%	
11 AGGREGATE REFUNDS	0.0056%	\$208,665.39	\$0	\$0	0.00%	0.00%	\$0		0.0000%	
12 TOTAL NON-CAPPED FUNDS	0.2998%	\$11,171,050.57	\$10,879,784	(\$82,601)	-0.74%	13.49%	\$10,990,135	-1.62%	2.1783%	
13 GRAND TOTAL	2.0846%	\$77,675,690.54	\$80,643,151	\$3,176,126	4.09%	100.00%	\$80,300,743	3.38%	2.0970%	

(a) Public Act 94-976 established maximum tax rates for some funds by type of district; Transp., IMRF & Tort are not limited and Public Act 100-465 removed specific limit for Education Fund for school districts subject to PTELL

Original: ☒ X
Amended: ☐

ILLINOIS STATE BOARD OF EDUCATION

School Business Services Department
217-785-8779

CERTIFICATE OF TAX LEVY

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

District Name	District Number	County
DuPage High School	0---88	DuPage

Amount of Levy

Educational	\$ 53,447,258	Fire Prevention & Safety *	\$ 0
Operations & Maintenance	\$ 7,938,671	Tort Immunity	\$ 0
Transportation	\$ 5,248,811	Special Education	\$ 914,647
Working Cash	\$ 0	Leasing	\$ 0
Municipal Retirement	\$ 713,980	Other	\$ 0
Social Security	\$ 1,500,000	Other	\$ 0
		Total Levy	\$ 69,763,367

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

See explanation on reverse side.

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

We hereby certify that we require:

the sum of 53,447,258 dollars to be levied as a special tax for educational purposes; and
the sum of 7,938,671 dollars to be levied as a special tax for operations and maintenance purposes; and
the sum of 5,248,811 dollars to be levied as a special tax for transportation purposes; and
the sum of 0 dollars to be levied as a special tax for a working cash fund; and
the sum of 713,980 dollars to be levied as a special tax for municipal retirement purposes; and
the sum of 1,500,000 dollars to be levied as a special tax for social security purposes; and
the sum of 0 dollars to be levied as a special tax for fire prevention, safety, energy conservation, disabled accessibility, school security and specified repair purposes; and
the sum of 0 dollars to be levied as a special tax for tort immunity purposes; and
the sum of 914,647 dollars to be levied as a special tax for special education purposes; and
the sum of 0 dollars to be levied as a special tax for leasing of educational facilities or computer technology or both, and temporary relocation expense purposes; and
the sum of 0 dollars to be levied as a special tax for _____; and
the sum of 0 dollars to be levied as a special tax for _____
on the taxable property of our school district for the year _____.

Signed this 9th day of December 20 24 .
(President)

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

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

Number of bond issues of said school district that have not been paid in full 5 .

(Detach and Return to School District)

This is to certify that the Certificate of Tax Levy for School District No. 88 , DuPage County, Illinois, on the equalized assessed value of all taxable property of said school district for the year 2024 , was filed in the office of the County Clerk of this County on _____ .

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

The total levy, as provided in the original resolution(s), for said purposes for the year 2024 , is \$ _____ .

(Signature of County Clerk)

(Date)

(County)

RESOLUTION AUTHORIZING AND DIRECTING TAX LEVY

WHEREAS, the Board of Education has determined the amount of money necessary to be raised by taxes for the current levy year; and

WHEREAS, the Board of Education must adopt and file its certificate of tax levy with the County Clerk on or before the last Tuesday in December annually (105 ILCS 5/17-11); and

WHEREAS, the cash reserve balance of all funds held by the school district related to its operational levy and, if applicable, any obligations secured by those funds have been disclosed to the public, as required by 105 ILCS 5/17-1.3.

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of DuPage High School District Number 88, County of DuPage, Illinois, as follows:

Section 1. The foregoing recitals are incorporated into and made a part of this resolution by reference.

Section 2. The Board of Education does hereby approve and authorize the amounts stated on the attached Certificate of Tax Levy.

Section 3. The President and Secretary of the Board of Education are authorized and directed to sign and file the attached Certificate of Tax Levy with the County Clerk.

Section 4. The County Clerk is hereby authorized and directed to levy the taxes in the amounts shown on the attached Certificate of Tax Levy.

Section 5. This resolution shall be in full force and effect upon its adoption.

Member _____ moved and Member _____ seconded the motion that this resolution as presented and read by title be adopted. After a full and complete discussion thereof, the President directed the Secretary to call the roll for a vote on the motion to adopt the resolution.

Upon the roll's being called, the following members voted "Aye":

The following members voted "Nay":

Adopted: December 9, 2024

President, Board of Education

Whereupon, the President declared the motion carried and the resolution adopted and in open meeting approved and signed the resolution and directed the Secretary to record it in full in the records of the Board of Education of DuPage High School District Number 88, County of DuPage, Illinois, which was done. Other business not pertinent to the adoption of the resolution was duly transacted at the meeting.

Upon motion duly made, seconded, and carried, the meeting was adjourned this 9th day of December, 2024.

Secretary, Board of Education

**RESOLUTION AUTHORIZING AND DIRECTING
CERTAIN SPECIAL-PURPOSE TAX LEVIES**

WHEREAS, the Board of Education is authorized to levy taxes for certain special purposes upon authority of a separate resolution; and

WHEREAS, the Board of Education has determined it necessary to levy the following special-purpose taxes in the amounts specified herein;

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of DuPage High School District Number 88, County of DuPage, Illinois, as follows:

***Section 1.* The Board of Education does hereby approve and authorize the following special-purpose tax levies:**

- (a) \$ 713,980 for Illinois municipal retirement purposes;**
- (b) \$ 0 for fire prevention, safety, energy conservation, disabled access, school security, and specified repair purposes;**
- (c) \$914,647 for special education purposes; and**
- (d) \$ 0 for leasing and/or computer technology purposes.**

***Section 2.* The County Clerk is hereby directed to extend these special-purpose tax levies.**

***Section 3.* This resolution shall be in full force and effect upon its adoption.**

Member _____ moved and Member _____ seconded the motion that this resolution as presented and read by title be adopted.

After a full and complete discussion thereof, the President directed the Secretary to call the roll for a vote on the motion to adopt the resolution.

Upon the roll's being called, the following members voted "Aye":

The following members voted "Nay":

Adopted: December 9, 2024.

President, Board of Education

Whereupon, the President declared the motion carried and the resolution adopted and in open meeting approved and signed the resolution and directed the Secretary to record it in full in the records of the Board of Education of DuPage High School District Number 88, County of DuPage, Illinois, which was done.

Other business not pertinent to the adoption of the resolution was duly transacted at the meeting.

Upon motion duly made, seconded, and carried, the meeting was adjourned this 9th day of December, 2024.

Secretary, Board of Education

**CERTIFICATION OF COMPLIANCE WITH
TRUTH IN TAXATION LAW**

I, the undersigned, do hereby certify that I am the duly qualified and acting President of the Board of Education of DuPage High School District Number 88, County of DuPage, Illinois.

I do further certify that prior to adoption of the attached Certificate of Tax Levy, [the Board of Education complied with the provisions of the Truth in Taxation Law, 35 ILCS 200/18-55, *et seq.*] [the provisions of the Truth in Taxation Law, 35 ILCS 200/18-55, *et seq.*, were inapplicable].

IN WITNESS WHEREOF, I hereunto affix my official signature this 9th day of December, 2024.

**President, Board of Education
DuPage High School District 88
DuPage County, Illinois**

10.B. Annual Financial Audit Fiscal Year 2024

TO: Dr. Jean Barbanente
Board of Education

DATE: December 4, 2024

FROM: Mr. Ryan Domeracki

RE: **Annual Financial Audit Fiscal Year 2024**

(Attached: Communications to Those Charged with Governance and Management)

The financial audit for fiscal year ending June 30, 2024 was completed by Lauterbach & Amen, LLP as of November 27, 2024. Mr. Don Shaw will be attending the December 9, 2024 meeting to present the financial reports. I am pleased to report that this audit resulted in another unqualified opinion or what is commonly referred to as a “clean” opinion. The annual financial report will be filed with the Regional Office of Education and State Board of Education by December 15, 2024 in accordance with the extension we requested. In addition, we are now completing all of the required state and federal agency report filings to maintain future grant eligibility and fulfill our continuing disclosure compliance for outstanding bonds in accordance with the SEC Rule 15c2-12.

The financial audit is prepared on an accrual basis which is different from the cash basis that we operate and report on during the fiscal year. This accrual basis is referred to as the most accurate measure of our financial condition as it adjusts for the timing of receipts and expenses to present a “true” position. The total fund balance reserves reflect a decrease of \$349,705 as reflected on page 25 of the audit report. The standard financial audit governmental reporting format does not provide for an Operating Funds only measure which takes into consideration the transfer of bond proceeds from Working Cash for the capital projects and bus purchasing. In addition, it removes the state on-behalf pension contributions (\$22,129,452) and all activity from non-operating funds. Consequently, we created such a format as of the year 2016 and that is now part of the supplementary pages at the end of the audit report. This format is more comparable to the Operating Funds format that we submit monthly to the Board but on an accrual accounting basis. The operating funds reserves as of fiscal year ending June 30, 2024 reflect a net increase of \$1,295,046 (see pages 113-115) net of the Working Cash Bond issuances and the transfers from Working Cash bond proceeds. This reflects the decision to fund capital improvements and vehicle replacement from non-operating funds and using the bond issuance proceeds. In addition, we transfer from the Education Fund to the Debt Service fund for any capital lease expense.

The auditor’s supplemental Management Letter to the Board of Education, reflects two current recommendations and five prior recommendations. For the two current recommendations, there were two governmental accounting standards board (GASB) changes during the previous fiscal year that will be forthcoming that Lauterbach and Amen will work with the District to incorporate for next year. One deals with certain risk disclosures while the other establishes improvements to financial reporting models. As for the handful of previous recommendations, there is one for GASB 100 which deals with accounting changes and error corrections that had no implications and therefore is considered implemented. Lauterbach and Amen will continue to monitor this in the future to determine if additional disclosures are required. The other GASB recommendation is for compensated absences

that the District will work with Lauterbach and Amen to incorporate for the current year and set up appropriate reporting mechanism. Furthermore, there is a capital asset policy recommendation that we will be bringing to the December 9th Board meeting to enhance our current capital asset policy to include estimated useful life for capital items with better inventory management which will include utilizing asset tags and a more comprehensive system to track the assets. Lastly we did have an over budget notation for the Ed, O&M, Transportation and Capital Projects Funds. The transportation item is related to the substantial increase in services and rates and as such, they also noticed this fund out of compliance with the fund balance policy as not having a thirty percent reserve. This was one of the areas for which we amended the budget for but still came up about \$71,000 short. The other funds expense item represents their accrual entries for invoices received and paid in July and August, 2024, after the close of the fiscal year. There are no implications for these recommendations other than consideration for the future when budgeting or issuing bonds.

In addition to the financial audit report, the state required Annual Financial Report (AFR) was completed and will be filed with the State Board of Education and placed on our website.

We appreciate the comprehensive approach to this financial audit that Lauterbach & Amen, LLP provided on behalf of the Board of Education during this fourth-year engagement.

Suggested Motion:

Move that the Board of Education accept the financial audit for fiscal year ending June 30, 2024 as prepared by Lauterbach & Amen, LLP.



November 27, 2024

Members of the Board of Education
DuPage High School District No. 88
Addison, Illinois

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the DuPage High School District No. 88 (the District), Illinois 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, if applicable, *Government Auditing Standards* and the Uniform Guidance), 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 November 27, 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 the District are described in the Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 2024. We noted no transactions entered into by the District 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 governmental activities' financial statements were:

Management's estimate of the depreciation expense on capital assets is based on assumed useful lives of the underlying capital assets, the net pension liabilities is based on estimated assumptions used by the actuary, and the total OPEB liability is based on estimated assumptions used by the actuary, adjusted for inflation. We evaluated the key factors and assumptions used to develop the depreciation expense, the net pension liabilities, and the total OPEB liability estimates 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. Any material misstatements detected as a result of audit procedures were corrected by management.

Significant Audit Findings - Continued

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 November 27, 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 the District'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 the District'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 the required supplementary information (RSI), as listed in the table of contents, 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 the other supplementary information and supplemental schedules, as listed in the table of contents, 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 the 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 section and statistical section, 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, and we do not express an opinion or provide any assurance on it.

Restrictions on Use

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

We wish to express our gratitude to the Board of Education and staff (in particular the Finance Department) of the DuPage High School District No. 88, Illinois for their valuable cooperation throughout the audit engagement.

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP



**INDEPENDENT AUDITORS' REPORT
ON THE ANNUAL FINANCIAL REPORT**

November 27, 2024

Members of the Board of Education
DuPage High School District No. 88
Addison, Illinois

We have audited the basic financial statements of DuPage High School District No. 88 (the "District") as of and for the year ended June 30, 2024, and have issued our report thereon, dated November 27, 2024, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to November 27, 2024.

The accompanying Annual Financial Report, Form ISBE SD50-35/JA50-60, for the District as of and for the year ended June 30, 2024 has been prepared in the form prescribed by the Illinois State Board of Education, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information, except for the financial profile information, estimated financial profile summary, supplementary schedules, statistical section, estimate indirect cost rate for federal programs, report on shared service or outsourcing, administrative cost worksheet, and itemization schedule, as listed in the table of contents, which were not audited, and on which we express no opinion, has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information, except for those portions identified above as not audited, is fairly stated in all material respects in relation to the basic financial statements as a whole.

The answers to questions 1 through 25 contained in the "Auditor's Questionnaire" on page 2 are based solely on the procedures performed and data obtained during our audit of the basic financial statements of the District as of and for the year ended June 30, 2024.

This report is intended solely for the information and use of the Board of Education, management of the District, and the Illinois State Board of Education and is not intended to be and should not be used by anyone other than these specified parties.

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP

DUPAGE HIGH SCHOOL DISTRICT
NO. 88

MANAGEMENT LETTER



FOR THE FISCAL YEAR ENDED
JUNE 30, 2024

2 Friendship Plaza
Addison, IL 60101
Phone: 630.530.3973
www.dupage88.net



November 27, 2024

Members of the Board of Education
DuPage High School District No. 88
Addison, Illinois

In planning and performing our audit of the financial statements of the DuPage High School District No. 88 (the District), Illinois, for the year ended June 30, 2024, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

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

The accompanying comments and recommendations are intended solely for the information and use of the Board, Chief Financial Officer and senior management of the DuPage High School District No. 88, Illinois.

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

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

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP

CURRENT RECOMMENDATIONS

1. GASB STATEMENT NO. 102 CERTAIN RISK DISCLOSURES

Comment

In December 2023, the Governmental Accounting Standards Board (GASB) issued Statement No. 102, *Certain Risk Disclosures*, which establishes the requirements for disclosing, in the notes to the financial statements, the risks related to a government's vulnerabilities due to certain concentrations or constraints that are essential to their analyses for making decisions or assessing accountability. Governments may be vulnerable to risks from certain concentrations or constraints that limit their ability to acquire resources or control spending. Concentration risk is a lack of diversity related to an aspect of a significant inflow of resources (revenues) or outflow of resources (expenses). Constraint risk is a limitation that is imposed by an external party or by formal action of a government's highest level of decision-making authority. GASB Statement No. 102, *Certain Risk Disclosures* is applicable to the District's financial statements for the year ended June 30, 2025.

Recommendation

Lauterbach & Amen, LLP will work directly with the District to review the new risk related criteria to determine the appropriate financial reporting disclosures for these activities under GASB Statement No. 102.

Management's Response

Management acknowledges this comment and, if applicable, will work to implement it when required by GASB.

2. GASB STATEMENT NO. 103 FINANCIAL REPORTING MODEL IMPROVEMENTS

Comment

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

Recommendation

Lauterbach & Amen, LLP will work directly with the District to review the disclosure criteria related to the statement to determine the appropriate financial reporting changes for these sections of the report, if applicable, under GASB Statement No. 103.

Management's Response

Management acknowledges this comment and, if applicable, will work to implement it when required by GASB.

PRIOR RECOMMENDATIONS

1. GASB STATEMENT NO. 100 ACCOUNTING CHANGES AND ERROR CORRECTIONS

Comment

In June 2022, the Governmental Accounting Standards Board (GASB) issued Statement No. 100, *Accounting Changes and Error Corrections*, which establishes accounting and financial reporting requirements for (a) accounting changes, and (b) the correction of an error in previously issued financial statements (error correction). Accounting changes are (a) changes in accounting principle, (b) changes in accounting estimates, or (c) changes to or within the financial reporting entity. Error corrections are (a) errors from mathematical mistakes, mistakes in the application of accounting principles, or oversight or misuse of facts that existed at the time the financial statements were issued, or (b) a change from (i) applying an accounting principle that is not generally accepted to transactions or other events that previously were significant to (ii) applying a generally accepted accounting principle to those transactions or other events is an error correction. GASB Statement No. 100 requires that (a) changes in accounting principal and error corrections are reported retroactively, (b) changes in accounting estimates are reported prospectively, and (c) changes to or within the financial reporting entity should be reported by adjusting the current reporting period's beginning net position, fund balance, or fund net position, as applicable, for the effect of the change as if the change occurred as of the beginning of the reporting period. GASB Statement No. 100, *Accounting Changes and Error Corrections* is applicable to the District's financial statements for the year ended June 30, 2024.

Recommendation

Lauterbach & Amen, LLP will work directly with the District to review any accounting changes or error corrections to determine the appropriate financial reporting for these activities under GASB Statement No. 100.

Status

This comment had no current year implications and therefore is considered implemented. Lauterbach & Amen will continue to monitor in the future to determine if additional disclosures are required.

2. GASB STATEMENT NO. 101 COMPENSATED ABSENCES

Comment

In June 2022, the Governmental Accounting Standards Board (GASB) issued Statement No. 101, *Compensated Absences*, which establishes standards of accounting and financial reporting for (a) compensated absences, and (b) associated salary-related payments, including certain defined contribution pensions and defined contribution other post-employment benefits (OPEB). The statement requires that a liability should be recognized for any type of leave that has not been used at year-end if (a) The leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Examples of leave that should be reviewed, and potentially measured under GASB Statement No. 101 are vacation leave, paid time off leave, holiday leave, and sick leave. Examples of leave that are excluded from GASB Statement No. 101 are parental leave, military leave, and jury duty leave. GASB Statement No. 101, *Compensated Absences* is applicable to the District's financial statements for the year ended June 30, 2025.

PRIOR RECOMMENDATIONS - Continued

2. GASB STATEMENT NO. 101 COMPENSATED ABSENCES

Recommendation

Lauterbach & Amen, LLP will work directly with the District to review the new compensated absences and associated salary-related payments, including certain defined contribution pensions and defined contribution other post-employment benefits criteria to determine the appropriate financial reporting for these activities under GASB Statement No. 101.

Status

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

Management's Response

Management acknowledges this comment and, if applicable, will work to implement it when required by GASB.

3. CAPITAL ASSET POLICY

Comment

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

Recommendation

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

Status

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

Management's Response

Management acknowledges this comment and will discuss with the Board of Education for further consideration.

PRIOR RECOMMENDATIONS - Continued

4. FUNDS OVER BUDGET

Comment

Previously and during our current year-end audit procedures, we noted that the following funds had an excess of actual expenditures over budget for the fiscal year:

Fund	6/30/23	6/30/24
General - Education	\$ —	1,546,922
General - Operations and Maintenance	—	356,636
Transportation	386,322	71,047
Capital Projects	111,967	485,794

Recommendation

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

Status

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

Management Response

Management acknowledges this comment and will discuss with the Board of Education for further consideration.

5. FUND NOT IN COMPLIANCE WITH FUND BALANCE POLICY

Comment

Previously and during our current year-end audit procedures, we noted the following fund with fund balances that were not in compliance with the Board approved fund balance policy:

	Current Year Expenditures	Fund Balance per Report	Amount Not in Compliance
Transportation Fund			
Minimum			
Expenditures	\$ 5,802,772		
X's 30% per policy	30%		
	1,740,832	597,777	1,143,055
	Current Year Expenditures	Fund Balance per Report	Amount Not in Compliance
Transportation Fund			
Minimum			
Expenditures	\$ 5,638,185		
X's 30% per policy	30%		
	1,691,456	(32,409)	1,723,865

PRIOR RECOMMENDATIONS - Continued

5. FUND NOT IN COMPLIANCE WITH FUND BALANCE POLICY - Continued

Recommendation

We recommended the District investigate the fund balances and adopt future budgets to address these items not in compliance.

Status

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

Management Response

Management acknowledges this comment and will discuss with the Board of Education for further consideration.

DUPAGE HIGH SCHOOL DISTRICT
NO. 88

ANNUAL FINANCIAL REPORT



FOR THE FISCAL YEAR ENDED
JUNE 30, 2024

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Addison, IL 60101
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INDEPENDENT AUDITOR'S REPORT

November 27, 2024

Members of the Board of Education
DuPage High School District No. 88
Addison, Illinois

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the DuPage High School District No. 88 (the District), Illinois, 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 DuPage High School District No. 88, Illinois, as of June 30, 2024, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the DuPage High School District No. 88, Illinois' basic financial statements. The other supplementary information and supplemental schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, other supplementary information and supplemental schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 27, 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 to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP



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

November 27, 2024

Members of the Board of Education
DuPage High School District No. 88
Addison, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the DuPage High School District No. 88, Illinois, 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 November 27, 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 a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. According, we do not express an opinion on the effectiveness of the District's internal control.

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP

MANAGEMENT'S DISCUSSION AND ANALYSIS

DUPAGE HIGH SCHOOL DISTRICT NO. 88

Management's Discussion and Analysis

June 30, 2024

The discussion and analysis of DuPage High School District No. 88 (the District) financial performance provides an overall review of the District's financial activities as of and for the year ended June 30, 2024. The management of the District encourages readers to consider the information presented herein in conjunction with the basic financial statements to enhance their understanding of the District's financial performance. Certain comparative information between the current year and the prior is required to be presented in the Management's Discussion and Analysis (the "MD&A").

FINANCIAL HIGHLIGHTS

The District's fund balances reported a decrease of \$349,687 during the fiscal year. Several factors contributed to this change:

- Educational and extra-curricular programming for fiscal year 2023-24 continued to receive assistance through the federal Elementary and Secondary School Education Recovery (ESSER) dollars and was essential to continue to offer and expand services and opportunities for students and families. The District were allocated approximately \$6.3 million and fiscal year 2023-24 reflected the remaining investment toward meeting those needs.
- The District continues to decisively control operating expenditures with a commitment to minimizing the impact upon the educational programs and services to students. The District continues to carefully review all program enrollment and staffing to ensure a balance with program offering within available fiscal resources.
- We are locally seeing new property growth that is beginning to generate more funding through the Tax Cap formula. Additionally, we started benefiting from elevated interest rates, reflecting income of \$3,897,568 or 254% of budget.
- The majority of facility improvement projects are being funded from the Working Cash fund and the general obligation bond proceeds. This is reducing the pressure to the operating funds by approximately \$1,000,000 per year. Additional funding of \$4.0 million was obtained through the general obligation Working Cash bonds issued October 2021 at a borrowing cost of 1.92% over the twelve-year term. This will continue to support the master facility plan.
- The District continues to use bid solicitation to obtain the highest quality vendors at the most competitive pricing. Food service management is a multi-year agreement, indexed to CPI for Food Away From Home and at the conclusion of this school year (2023-24) the contract has expired and the District has gone out to bid to secure a new food service management provider.
- The bus transportation contract was renewed for one year for 2023-24. The performance-based contract credit terms, which result in lower fees paid if all bus routes are not fully staffed, was added back in fiscal year 2017-18 in response to the on-going staffing challenges that were adversely impacting daily route services. This continues to be an essential commitment for all parties.

Management's Discussion and Analysis

June 30, 2024

FINANCIAL HIGHLIGHTS - Continued

- The certified personnel collectively bargained agreement was mutually agreed to with the base salary increase linked to 95% of CPI or 4.75% for 2023-24 with an additional step advancement.
- The support staff personnel collectively bargained agreement was mutually agreed to extend for one year with a base salary increase linked to 85% of CPI or 4.25% in addition, they will receive schedule step advancement, if applicable.
- The teacher Aide collectively bargained agreement was mutually agreed to at a base increase of \$1.50 plus 95% of CPI or 4.75%. There is no step advancement schedule for this employee group and the board establishes the starting salary rate.
- The maintenance and custodial salaries were mutually agreed to with the base salary increase for 2023-24 of 70% of CPI as reported in December 2021 or 3.50% for base salaries. In addition, the step schedule for both employee groups will sunset when the final existing members reach their top step. All new hires will start at the base salary as of 2017-18 and receive the base percent increase only for future years.
- In total, government-wide net position increased by \$13,581,195, due mainly to an increase in property and replacement taxes in FY2024.
- General revenues accounted for \$88,814,610 in revenue or 73.0% of all revenues. Program specific revenues in the form of charges for services and fees, grants and on-behalf payments accounted for \$32,856,472 or 27.0% of total revenues of \$121,671,082.
- The District had \$108,089,887 in expenses related to government activities. However, only \$32,856,472 of these expenses were offset by program specific charges and grants.
- Revenues for FY2024, as reported on the Statement of Revenues, Expenditures and Changes in Fund Balances, were \$121,671,082, inclusive of on-behalf payments to the Teacher's Retirement System and Teachers' Health Insurance Security Fund. Expenditures for FY2024 were \$122,020,787, also inclusive on State of Illinois payments to the Teachers Retirement System and Teachers' Health Insurance Security Fund.
- The Illinois Teacher's Retirement System receives on-behalf pension and post-retirement health insurance programs from the State of Illinois for the District's certified staff. In FY2024, \$22,129,452 was included in the total revenues and expenditures of the District representing the State of Illinois contributions.
- Actual revenues received in FY2024 for the General Fund, exclusive of the State of Illinois on-behalf payment to the Teachers Retirement System, was \$80,331,320. Actual expenditures exclusive of on-behalf contributions were \$78,905,898 in FY2024.
- The District decreased the total outstanding long-term debt by 16.1%. As of June 30, 2024, total outstanding debt was \$44,795,000.
- The combination of expenditure controls, recovering economy, increased state funding and improved property taxes have allowed us to discontinue the use of financial reserves and continue to restore from prior year commitments. As of fiscal year ending 2020, the District had fully restored the \$7.5 million of cumulative financial reserves used during the five year period of 2010 to 2014 and since then the District has been able to increase the reserves.

Management's Discussion and Analysis

June 30, 2024

USING THIS ANNUAL REPORT

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

Major Features of the District-Wide and Fund Financial Statements		
	District-Wide Statements	Fund Financial Statements
		Governmental Funds
Scope	Entire district (except fiduciary funds)	The activities of the district that are not proprietary or fiduciary, such as instruction, administration, building maintenance, food service, and community education
Required financial statements	- Statement of Net Position - Statement of Activities	- Balance Sheet - Statement of Revenues, Expenditures and Changes in Fund Balance
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial focus
Type of asset/liability information	All assets, deferred outflows of resources, deferred inflows of resources and liabilities, both financial and capital short-term and long-term	Generally, assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets or long-term liabilities included
Type of inflow/outflow of information	All revenues and expenses during the year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and the related liability is due and payable

Management's Discussion and Analysis

June 30, 2024

USING THIS ANNUAL REPORT - Continued

Government-Wide Financial Statements

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

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

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

Fund Financial Statements

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

Governmental Funds

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

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

The District maintains five individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund and Debt Service Fund are considered to be major funds. Data from the other three governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

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

DUPAGE HIGH SCHOOL DISTRICT NO. 88

Management's Discussion and Analysis

June 30, 2024

USING THIS ANNUAL REPORT - Continued

Notes to the Financial Statements

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

Other Information

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve over time as a useful indicator of a government's financial position. The following tables show that in the case of the District, assets/deferred outflows exceeded liabilities/deferred inflows by \$91,657,422.

	Net Position	
	2024	2023
Current/Other Assets	\$ 124,988,834	118,926,763
Capital Assets	131,953,631	132,665,243
Total Assets	256,942,465	251,592,006
Deferred Outflows	5,446,803	13,242,370
Total Assets/Deferred Outflows	262,389,268	264,834,376
Long-Term Debt	54,215,774	66,803,238
Other Liabilities	13,623,071	10,702,245
Total Liabilities	67,838,845	77,505,483
Deferred Inflows	102,893,001	109,252,666
Total Liabilities/Deferred Inflows	170,731,846	186,758,149
Net Position		
Net Investment in Capital Assets	84,167,250	75,484,246
Restricted	16,498,312	18,404,214
Unrestricted (Deficit)	(9,008,140)	(15,812,233)
Total Net Position	91,657,422	78,076,227

DUPAGE HIGH SCHOOL DISTRICT NO. 88**Management's Discussion and Analysis****June 30, 2024****GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued**

A large portion of the District's net position, \$84,167,250, reflects its investment in capital assets (for example, land, construction in progress, land improvements, buildings, and equipment), less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion, \$16,498,312, of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining deficit amount of \$9,008,140, represents unrestricted net position and may be used to meet the government's ongoing obligations to citizens and creditors.

	Change in Net Position	
	2024	2023
Revenues		
Program Revenues		
Charges for Services	\$ 3,064,896	3,179,127
Operating Grants/Contrib.	7,662,124	7,701,347
On-behalf Payments	22,129,452	20,984,597
General Revenues		
Taxes	77,405,526	75,550,459
General State Aid	6,379,242	6,290,657
Other General Revenues	5,029,842	3,184,650
Total Revenues	121,671,082	116,890,837
Expenses		
Instruction	48,917,022	47,555,510
Support Services	33,237,889	30,784,713
Community Services	336,618	170,999
Payments to Other Districts/Govts.	2,186,590	1,941,682
Provision for Contingencies	173	3,160
State Retirement Contributions	22,129,452	20,984,597
Interest on Long-Term Debt	1,282,143	124,939
Total Expenses	108,089,887	101,565,600
Change in Net Position	13,581,195	15,325,237
Net Position - Beginning	78,076,227	62,750,990
Net Position - Ending	91,657,422	78,076,227

DUPAGE HIGH SCHOOL DISTRICT NO. 88

Management's Discussion and Analysis

June 30, 2024

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

Net position of the District's governmental activities increased by 17.4 percent (\$78,076,227 in 2023 compared to \$91,657,422 in 2024). Unrestricted net position, the part of net position that can be used to finance day-to-day operations without constraints, totaled (\$9,008,140) at June 30, 2024.

Revenues for governmental activities totaled \$121,671,082, while the cost of all governmental functions totaled \$108,089,887, resulting in an increase of \$13,581,195. In 2023, revenues of \$116,890,837 exceeded expenses of \$101,565,600, resulting in an increase of \$15,325,237. The increase in 2024 is due primarily to the combination of additional state resources and the continued control of expenses including staffing, retirements and the use of bond proceeds for facility improvements. The additional Corporate Personal Property Replacement Tax (CPPRT) receipts beyond what we've been historically receiving as well as the elevated interest rates contributed to the positive financial outcome for the year. In addition, the federal ESSER funding minimized the financial impact on our normal operating budget, which has grown to meet the increasing needs of our students.

Net Cost of Governmental Activities For the Years Ended June 30, 2024 and 2023				
	Total Cost of Services		Net Costs of Services	
	2024	2023	2024	2023
Instruction	\$ 48,917,022	47,555,510	45,722,652	44,231,373
Student and Instruction Support Services	9,075,022	8,385,956	9,075,022	8,385,956
Community Services	336,618	170,999	336,618	170,999
Payments to Other Districts/Govts.	2,186,590	1,941,682	2,186,590	1,941,682
Provision for Contingencies	173	3,160	173	3,160
State Retirement Contributions	22,129,452	20,984,597	—	—
Other Support Services	24,162,867	22,398,757	16,630,217	14,842,420
Interest on Long-Term Debt	1,282,143	124,939	1,282,143	124,939
Total	108,089,887	101,565,600	75,233,415	69,700,529

- The total cost of all programs and services was \$108,089,887 for the year ended June 30, 2024, an increase of \$6,524,287 from the prior year. This is primarily due to an increase in State on-behalf pension contributions. In addition, payments to other districts and governments increased as well did student support services.
- The District's expenses are predominantly related to instruction and student and staff support with these areas accounting for 76.5% of total expenses.
- Expenses for fiscal year 2024 were less than revenues by 11.2%.
- Some of that cost was financed by the users of the District's programs \$3,064,896.
- The State and Federal government subsidized certain programs with grants and contributions of \$29,791,576.
- Most of the District's programs and operations were supported with local taxes representing 77.8% of revenue, net of on-behalf state pension payments.

Management's Discussion and Analysis

June 30, 2024

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

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

Governmental Funds

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

The District's governmental funds reported combined ending fund balances of \$44,165,070, which is a decrease of \$349,687, or 0.8%, from last year's total of \$44,514,757. Of the \$44,165,070 total, \$25,753,881, or 58.3%, of the fund balance constitutes unassigned fund balance.

Actual revenues, excluding on-behalf payments, for FY2024 were \$99,541,630. Actual expenditures, excluding on-behalf payments, totaled \$99,891,335. While many expenditures decisions are within direct control and actively managed within budget allocations, there are many other indirect commitments that may or may not result in the allocation of budgeted resources. These include staffing for turnover, the need for substitutes, supply chain pricing escalation etc. Expenditure decisions regarding purchasing in particular are made through the use of cooperatives or competitive bidding which resulted in the expenditures being below budget in some areas. Overall, expenditures were under budget for all but the Education Fund, Transportation Fund and the Working Cash Fund. Property taxes accounted for the largest portion of the District's revenues, contributing \$73,833,017 of total revenues. The remainder of revenues came from other local, state, and federal grant sources.

The total cost of all the District's programs was \$99,891,335, with the majority, 87.0% of expenditures dedicated to instructing and caring for the students and student transportation. The remaining amount of District expenditures was split among District leadership and business services, building operation and non-operational support such as debt service, pension and other payroll taxes, and tort liability and life safety capital improvements.

GENERAL FUND BUDGETARY HIGHLIGHTS

The General Fund is the District's largest budgeted fund and consists of the Educational, Operations and Maintenance, and Working Cash accounts. The General Fund's budgeted revenues were lower than actual revenues of \$80,331,320 by \$3,878,182 excluding on-behalf pension payments for both. Actual expenditures of \$78,905,898, were lower than budgeted expenditures \$77,002,340 by \$1,903,558, exclusive of on-behalf pension payments for both. The administration continues to work closely with the Board of Education to control expenditures following the prior commitment to use some financial reserves to stabilize programs through the fiscal year 2024. The District has worked tirelessly to balance resources with a comprehensive academic program that is expected by the community. The District continues to make great strides and set milestones with academic achievements while navigating these unprecedented times and restoring financial reserves.

DUPAGE HIGH SCHOOL DISTRICT NO. 88

Management's Discussion and Analysis

June 30, 2024

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The District's investment in capital assets for its governmental activities as of June 30, 2024 was \$131,953,631 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, land improvements, buildings, and equipment.

	Capital Assets - Net of Depreciation	
	2024	2023
Land	\$ 4,162,325	4,162,325
Construction in Progress	919,552	414,410
Land Improvements	2,031,278	1,373,677
Buildings	121,653,977	123,802,650
Equipment	3,186,499	2,912,181
Total	<u>131,953,631</u>	<u>132,665,243</u>

This year's major additions included:

Construction in Progress	\$ 919,552
Land Improvements	913,489
Buildings	2,202,380
Equipment	<u>522,779</u>
	<u>4,558,200</u>

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

Debt Administration

The District decreased debt by \$8,570,000 during the fiscal year with a total outstanding debt of \$44,795,000. At the end of FY2024, the District had a debt limit of \$257,105,566.

	Long-Term Debt Outstanding	
	2024	2023
General Obligation Bonds	<u>\$ 44,795,000</u>	<u>53,365,000</u>

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

Management's Discussion and Analysis

June 30, 2024

FACTORS BEARS ON THE DISTRICT'S FUTURE

The District is dependent on local sources for the majority of its revenue and the Property Tax Extension Limitation Law, commonly referred to as the property tax cap, will continue to limit the revenue the District can realize from its tax levy. In addition, there is annual legislative consideration to freeze property tax revenue, combined with discussions to shift more pension cost to the local level and other unfunded mandates. These proposals, of which the district has little control, would place significant pressure on the district's budget to maintain high quality educational and extra-curricular programs. We are actively involved with the local school district legislative representatives and the Legislative Education Network of DuPage County (LEND) to advocate against these financial changes.

The current economic climate reflects high inflationary pressure and labor staffing challenges as we move past the COVID-19 pandemic. Real estate sale activity is still showing strong signs with demand outpacing supply but with rising borrowing interest rates starting to cause a slow-down, although signs are indicating that we are beginning to slow down. The state Evidence Based Funding continues to provide much-needed additional financial resources now that funding has been increased. Following the state funding freeze for 2021 we are encouraged by the financial strength of the state and the resumed funding increase that resumed for fiscal year 2024. The Administration will continue to evaluate revenue and expense trends and propose recommendations as appropriate to the Board of Education to maintain the highest educational standards within the financial resources available.

Within the District's boundaries are eight Tax Increment Finance (TIF) areas spread across all three Village communities that cause the Equalized Assessed Valuation (EAV) of each area to be frozen until the TIF's are individually completed over twenty-three years. When they close a TIF the taxable property returns as new property. This brings in much needed financial resources as new taxable property under the tax cap and will help to relieve the tax burden to taxpayers. The next TIF to expire will be returning for the 2027 tax year funding fiscal year 2028-29. However, the incremental EAV is not significant so it is unlikely to generate much additional tax revenue.

The Board of Education is committed to maintaining a direct correlation of future employee salary contracts to the Consumer Price Index (CPI) factor. This is a critical alignment as the CPI is used to limit the annual property tax revenue for the District under the Property Tax Extension Limitation Law. Property taxes represent 79% of our annual revenue for the district. This alignment strategy will continue to be essential to sustaining financial stability in future years. In addition, there are fifty-six certified staff who have elected to retire between the year 2024 and 2030. This retirement program will continue to help reduce the annual personnel expense, through lower replacement salaries as enrollment is projected to remain relatively stable.

In addition, the changing student demographic between the year 2001 and 2024 reflects a significant increase in the low-income population from 14% to approximately 50%. This has a corresponding impact upon the need for services and a decline in local revenue from the waiver of registration fees etc. The implementation of new programs like the technology one-to-one device for all students required further commitment of financial resources for these students that qualify for a waiver. Furthermore, although the federal National School Lunch Program provides a stable funding for us to provide daily breakfast and lunch meals, it does not cover the full mandated expense.

Homeless transportation expense has increased from approximately \$20,000 in 2014 to near \$470,000 as of fiscal year 2024. While somewhat offset by sharing the cost with other public school districts involved and some state reimbursement, this is an expanding program of services that continues to exert pressure on the annual operating budget.

Management's Discussion and Analysis

June 30, 2024

FACTORS BEARS ON THE DISTRICT'S FUTURE - Continued

The recent federal Elementary and Secondary School Emergency Relief (ESSER) grants are providing significant resources to address the return to in-person instruction, provide a safe learning environment, address learning loss, attend to social/emotional needs of students and staff, and assist with the recruitment and retention of staff. These resources equate to \$6.3 million of assistance and were essential during the 2022-23 fiscal year with approximately 84% invested. This will continue into the fiscal year 2023-24 as we sustain some of these programs and set the course toward transitioning in 2023-24 and beyond without these additional resources.

Finally, the funding for capital needs in the district were shifted from annual operating to long term borrowing as of fiscal year 2016. We issued \$4.0 million of bonds in fiscal year 2022, with a twelve-year term and a borrowing cost of 1.92%. These funds will be used to complete the building improvement needs outlined in the Master Facilities Plan, combined with bus fleet updating through the year 2026. We continue to expand the vocational career opportunities for students through community partnerships with businesses that have current equipment and technology and are willing to provide student learning opportunities in cooperation with local college credit programming. In addition, recent student enrollment trends toward culinary arts will require significant facility renovations to expand capacity to meet this need.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the District's finances for all those with an interest in the government's finances. If you have questions about this report or need additional financial information, contact Mr. Edward Hoster, Chief Financial Officer, DuPage High School District No. 88, 2 Friendship Plaza, Addison, IL 60101.

BASIC FINANCIAL STATEMENTS

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

- Government-Wide Financial Statements
- Fund Financial Statements
 - Governmental Funds

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

DUPAGE HIGH SCHOOL DISTRICT NO. 88

Statement of Net Position

June 30, 2024

See Following Page

DUPAGE HIGH SCHOOL DISTRICT NO. 88**Statement of Net Position****June 30, 2024**

	<u>Governmental Activities</u>
ASSETS	
Current Assets	
Cash and Investments	\$ 85,255,352
Receivables - Net of Allowances	
Property Taxes	37,311,039
Intergovernmental	1,395,591
Inventories	513,556
Prepays	513,296
Total Current Assets	<u>124,988,834</u>
Noncurrent Assets	
Capital Assets	
Nondepreciable	5,081,877
Depreciable	244,361,362
Accumulated Depreciation	<u>(117,489,008)</u>
Total Noncurrent Assets	<u>131,953,631</u>
Total Assets	<u>256,942,465</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Items - RHP	753,881
Deferred Items - THIS	856,167
Deferred Items - TRS	388,817
Deferred Items - IMRF	3,447,938
Total Deferred Outflows of Resources	<u>5,446,803</u>
Total Assets and Deferred Outflows of Resources	<u>262,389,268</u>

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

	<u>Governmental Activities</u>
LIABILITIES	
Current Liabilities	
Accounts Payable	\$ 2,656,377
Accrued Payroll	302,749
Retainage Payable	58,026
Accrued Interest Payable	886,025
Current Portion of Long-Term Debt	9,719,894
Total Current Liabilities	<u>13,623,071</u>
Noncurrent Liabilities	
Total OPEB Liability - RHP	2,808,719
Total OPEB Liability - THIS	9,418,616
Net Pension Liability - TRS	2,994,488
Net Pension Liability - IMRF	927,464
General Obligation Bonds - Net	38,066,487
Total Noncurrent Liabilities	<u>54,215,774</u>
Total Liabilities	<u>67,838,845</u>
DEFERRED INFLOWS OF RESOURCES	
Property Taxes	77,806,612
Deferred Items - RHP	447,044
Deferred Items - THIS	24,314,817
Deferred Items - TRS	296,570
Deferred Items - IMRF	27,958
Total Deferred Inflows of Resources	<u>102,893,001</u>
Total Liabilities and Deferred Inflows of Resources	<u>170,731,846</u>
NET POSITION	
Net Investment in Capital Assets	84,167,250
Restricted	
Student Activity	1,188,546
Operations and Maintenance	4,043,544
Working Cash	5,859,331
Transportation	182,591
Capital Projects	3,177,846
Debt Service	577,704
Municipal Retirement/Social Security	1,468,750
Unrestricted (Deficit)	<u>(9,008,140)</u>
Total Net Position	<u>91,657,422</u>

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

DUPAGE HIGH SCHOOL DISTRICT NO. 88

Statement of Activities

For the Fiscal Year Ended June 30, 2024

		Program Revenues		Net (Expenses)/
		Charges	Operating	Revenues
	Expenses	for	Grants/	Governmental
		Services	Contributions	Activities
Governmental Activities				
Instruction	\$ 48,917,022	2,461,040	733,330	(45,722,652)
Support Services	33,237,889	603,856	6,928,794	(25,705,239)
Community Services	336,618	—	—	(336,618)
Payments to Other Districts/Govts.	2,186,590	—	—	(2,186,590)
Provision for Contingencies	173	—	—	(173)
State Retirement Contributions	22,129,452	—	22,129,452	—
Interest on Long-Term Debt	1,282,143	—	—	(1,282,143)
Total Governmental Activities	108,089,887	3,064,896	29,791,576	(75,233,415)
General Revenues				
Taxes				
Property Taxes				73,833,017
Personal Property Replacement Taxes				3,572,509
State Aid-Formula Grants				6,379,242
Investment Income				4,013,862
Other General Revenues				1,015,980
				88,814,610
Change in Net Position				13,581,195
Net Position - Beginning				78,076,227
Net Position - Ending				91,657,422

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

DUPAGE HIGH SCHOOL DISTRICT NO. 88**Balance Sheet - Governmental Funds****June 30, 2024**

	General	Debt Service	Nonmajor	Totals
ASSETS				
Cash and Investments	\$ 68,831,848	7,186,254	9,237,250	85,255,352
Receivables - Net of Allowances				
Property Taxes	29,265,183	5,130,236	2,915,620	37,311,039
Intergovernmental	1,395,591	—	—	1,395,591
Inventories	513,556	—	—	513,556
Prepays	513,296	—	—	513,296
Total Assets	100,519,474	12,316,490	12,152,870	124,988,834
LIABILITIES				
Accounts Payable	1,558,570	—	1,097,807	2,656,377
Accrued Payroll	302,749	—	—	302,749
Retainage Payable	—	—	58,026	58,026
Total Liabilities	1,861,319	—	1,155,833	3,017,152
DEFERRED INFLOWS OF RESOURCES				
Property Taxes	60,786,001	10,852,761	6,167,850	77,806,612
Total Liabilities and Deferred Inflows of Resources	62,647,320	10,852,761	7,323,683	80,823,764
FUND BALANCES				
Nonspendable	1,026,852	—	—	1,026,852
Restricted	11,091,421	1,463,729	4,829,187	17,384,337
Unassigned	25,753,881	—	—	25,753,881
Total Fund Balances	37,872,154	1,463,729	4,829,187	44,165,070
Total Liabilities, Deferred Inflows of Resources and Fund Balances	100,519,474	12,316,490	12,152,870	124,988,834

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

DUPAGE HIGH SCHOOL DISTRICT NO. 88

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

June 30, 2024

Total Governmental Fund Balances	\$ 44,165,070

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

Capital assets used in Governmental Activities are not financial resources and therefore, are not reported in the funds.	131,953,631

Deferred Outflows/Inflows of Resources related to the pension plans not reported in the funds.

Deferred Items - RHP	306,837
Deferred Items - THIS	(23,458,650)
Deferred Items - TRS	92,247
Deferred Items - IMRF	3,419,980

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

Total OPEB Liability - RHP	(2,808,719)
Total OPEB Liability - THIS	(9,418,616)
Net Pension Liability - TRS	(2,994,488)
Net Pension Liability - IMRF	(927,464)
General Obligation Bonds - Net	(47,786,381)
Accrued Interest Payable	(886,025)

Net Position of Governmental Activities	<u>91,657,422</u>

DUPAGE HIGH SCHOOL DISTRICT NO. 88

Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds For the Fiscal Year Ended June 30, 2024

	General	Debt Service	Nonmajor	Totals
Revenues				
Local Sources				
Property Taxes	\$ 58,352,609	10,900,945	4,579,463	73,833,017
Personal Property Replacement Taxes	3,447,509	—	125,000	3,572,509
Earnings on Investments	3,238,767	71,919	703,176	4,013,862
Other Revenue from Local Sources	3,922,751	—	158,125	4,080,876
State Sources	7,344,879	—	2,668,222	10,013,101
Federal Sources	4,024,805	—	3,460	4,028,265
On-Behalf Payments - State of Illinois	22,129,452	—	—	22,129,452
Total Revenues	102,460,772	10,972,864	8,237,446	121,671,082
Expenditures				
Instruction	48,336,726	—	1,358,960	49,695,686
Support Services	28,057,904	—	8,789,870	36,847,774
Community Services	324,678	—	11,940	336,618
Payments to Other Districts and Govt. Units	2,186,590	—	—	2,186,590
Provision for Contingencies	—	—	173	173
Debt Service				
Principal Retirement	—	8,570,000	—	8,570,000
Interest on Long-Term Debt	—	2,252,169	—	2,252,169
Service Charges	—	2,325	—	2,325
On-Behalf Payments - State of Illinois	22,129,452	—	—	22,129,452
Total Expenditures	101,035,350	10,824,494	10,160,943	122,020,787
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,425,422	148,370	(1,923,497)	(349,705)
Other Financing Sources (Uses)				
Transfers In	—	—	2,600,000	2,600,000
Transfers Out	(2,600,000)	—	—	(2,600,000)
Disposal of Capital Assets	18	—	—	18
	(2,599,982)	—	2,600,000	18
Net Change in Fund Balances	(1,174,560)	148,370	676,503	(349,687)
Fund Balances - Beginning	39,046,714	1,315,359	4,152,684	44,514,757
Fund Balances - Ending	37,872,154	1,463,729	4,829,187	44,165,070

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

DUPAGE HIGH SCHOOL DISTRICT NO. 88

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of the Governmental Funds to the Statement of Activities - Governmental Activities For the Fiscal Year Ended June 30, 2024

Net Change in Fund Balances - Total Governmental Funds	\$ (349,687)

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

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

Capital Outlays	4,558,200
Depreciation Expense	(5,269,812)

Change in Deferred Items Related to Pensions

RHP	332,439
THIS	4,495,755
TRS	162,405
IMRF	(1,933,410)

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

Change in Total OPEB Liability - RHP	(429,839)
Change in Total OPEB Liability - THIS	(248,162)
Change in Net Pension Liability - TRS	36,449
Change in Net Pension Liability/(Asset) - IMRF	2,684,506
Retirement of Long-Term Debt - General Obligation Bonds	8,570,000
Amortization on Bond Premium	824,616

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

147,735

Changes in Net Position of Governmental Activities

13,581,195

Notes to the Financial Statements

June 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

DuPage High School District No. 88 (the District) operates as a public-school system governed by a seven-member board. The District is organized under the School Code of the State of Illinois, as amended.

The government-wide financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant of the District's accounting policies established under GAAP and used by the District are described below.

REPORTING ENTITY

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

Government-Wide Statements

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

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

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

The net costs (by function) are normally covered by general revenue (property and personal property replacement taxes, interest income, etc.). This government-wide focus is more on the sustainability of the District as an entity and the change in the District's net position resulting from the current year's activities.

Notes to the Financial Statements

June 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

Fund Financial Statements

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

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

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

Governmental Funds

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

General Fund is the general operating fund of the District. It accounts for all financial resources except those required to be accounted for in another fund. This fund is primarily used for most of the instructional and administrative aspects of the District's operations. Revenues consist largely of local property taxes and state government aid. The General Fund is a major fund and is comprised of three subfunds, the Educational Account, the Operations and Maintenance Account, and the Working Cash Account.

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted or committed to expenditures for specified purposes, other than those accounted for in the Debt Service Fund, Capital Projects Funds or Fiduciary Funds. The District maintains two nonmajor special revenue funds, the Transportation Fund and the Municipal Retirement/Social Security Fund.

Debt Service Fund is used to account for the accumulation of resources that are restricted, committed, or assigned for, and the payment of, long-term debt principal, interest and related costs. The primary revenue source is local property taxes levied specifically for debt service. The Debt Service Fund is a major fund.

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

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

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

Notes to the Financial Statements

June 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING - Continued

Measurement Focus

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

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

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

Basis of Accounting

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

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

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

Notes to the Financial Statements

June 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY

Cash and Investments

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

Investments are generally reported at fair value. Short-term investments are reported at cost, which approximates fair value. For investments, the District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. All of the District's investments are in 2a7-like investment pools that are measured at the net asset value per share determined by the pool.

Interfund Receivables, Payables and Activity

Interfund activity is reported as loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers.

Prepays/Inventories

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaids in both the government-wide and fund financial statements. Prepaids/inventories are valued at cost, which approximates market, using the first-in/first-out (FIFO) method. The costs of governmental fund-type prepaids/inventories are recorded as expenditures when consumed rather than when purchased.

Capital Assets

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

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

Notes to the Financial Statements

June 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY - Continued

Capital Assets - Continued

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

Land Improvements	10 - 50 Years
Buildings	15 - 40 Years
Equipment	5 - 20 Years

Deferred Outflows/Inflows of Resources

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

Long-Term Obligations

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

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

Net Position

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

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

Notes to the Financial Statements

June 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY - Continued

Net Position - Continued

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

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

Use of Estimates

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

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

BUDGETARY INFORMATION

Budgeted amounts for all Governmental Funds are adopted on the modified accrual basis of accounting, which is consistent with accounting principles generally accepted in the United States of America.

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

1. The Administration 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 September 30, the budget is legally adopted through passage of a resolution. By the last Tuesday in December, a tax levy resolution is filed with the county clerk to obtain tax revenues.
4. Management is authorized to transfer budget amounts, provided funds are transferred between the same function and object codes. The Board of Education is authorized to transfer up to 10% of the total budget between line items within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the Board of Education after a public hearing.
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. Total 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. (All appropriations lapse at year end.)

Notes to the Financial Statements

June 30, 2024

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY - Continued

EXCESS OF ACTUAL EXPENDITURES OVER BUDGET IN INDIVIDUAL FUNDS

The following funds had an excess of actual expenditures over budget on an accrual basis as of the date of this report:

Fund	Excess
General - Education	\$ 1,546,922
General - Operations and Maintenance	356,636
Transportation	71,047
Capital Projects	485,794

NOTE 3 - DETAIL NOTES ON ALL FUNDS

DEPOSITS AND INVESTMENTS

Under State law, limits are imposed as to investments in commercial paper, corporate bonds, and mutual funds in which the District may invest, as well as the Illinois School District Liquid Asset Fund Plus (ISDLAF+).

The ISDLAF+ is a non-profit investment trust formed pursuant to the Illinois Municipal Code and managed by a Board of Trustees elected from participating members. It is not registered with the SEC as an investment company. Investments are sold valued at share price, which is the price for which the investment could be sold.

Deposits. At year-end, the carrying amount of the District's deposits for governmental activities totaled \$82,362,218 and the bank balances totaled \$84,094,512. In addition, the District has \$2,893,134 invested in the ISDLAF+ at year-end, which has an average maturity of less than one year and is measured at the net asset value per share determined by the pool.

Interest Rate Risk. Interest rate risk is the risk that changes in interest rates will adversely affect the value of an investment. The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Custodial Credit Risk. With respect to deposits, custodial credit risk refers to the risk that, in the event of a bank failure, the District's deposits may not be returned to it. The District's investment policy does not address custodial credit risk for deposits. As of June 30, 2024, the entire bank balance of the District's deposits with financial institutions was insured through FDIC insurance.

For an investment, this is the risk that in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District's investment policy does not mitigate custodial credit risk for investments. At year-end, the District's investments in the ISDLAF+ is not subject to custodial credit risk.

Notes to the Financial Statements

June 30, 2024

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

DEPOSITS AND INVESTMENTS - Continued

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The District's investment policy is to apply the prudent-person rule: Investments are made as a prudent person would be expected to act, with discretion and intelligence, to seek reasonable income, preserve capital, and, in general, avoid speculative investments. The District's investment policy allows investments in short term obligations of corporations organized in the United States with assets exceeding \$500,000,000, securities issued or guaranteed by the United States, interest-bearing accounts of banks and Savings and Loan Associations insured up to \$250,000 by the Federal Deposit Insurance Corporation, insured accounts of an Illinois credit union chartered under United States or Illinois law, money market mutual fund with portfolios of securities issued or guaranteed by the United States or agreements to repurchase these same types of obligations, repurchase agreements which meet instrument transaction requirements of Illinois law. At year-end, the District's investments in the ISDLAF+ were rated AAAM by Standard & Poor's.

Concentration Risk. This is the risk of loss attributed to the magnitude of the District's investment in a single issuer. The District's investment policy does not specifically address concentration risk. At year-end, the District does not have any investments over 5 percent of the total cash and investment portfolio (other than investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments).

PROPERTY TAXES

Property taxes attach as an enforceable lien on January 1. They are levied in December (by passage of a Tax Levy Ordinance). Tax bills are prepared by the County and issued on or about May 1 of the following year. They are payable in two installments on or about June 1 and on or about September 1 the following year. The County collects such taxes and remits them periodically. The allowance for uncollectible taxes has been stated at 1% of the tax levy, to reflect actual collection experience.

Property taxes are considered to be measurable when they have been collected by DuPage County. The District recognizes property tax revenue in the fiscal year for which they were levied - intended to finance operations. Based on the historical tax collection cycle, the District has intended to finance its operations with portions of both the 2022 and 2023 property tax levies. The property tax revenue in the current fiscal year financial statements represents the collections of the first half of the 2023 tax levy, the second half of the 2022 tax levy and minimal amounts from prior year levies.

Property taxes to be received after June 30, 2024 from the 2023 tax levy, which will be the collection of the second installment of the 2023 tax levy, are intended to finance operations of the fiscal year ended June 30, 2025. That portion of the 2023 tax levy has been recorded as receivable and deferred inflows of resources - deferred revenue and will be recognized as revenue next fiscal year.

DUPAGE HIGH SCHOOL DISTRICT NO. 88**Notes to the Financial Statements****June 30, 2024****NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued****PERSONAL PROPERTY REPLACEMENT TAXES**

Personal property replacement taxes are first allocated to the Municipal Retirement/Social Security and the balance is allocated to the remaining funds at the discretion of the District.

INTERFUND TRANSFERS

Interfund transfers for the year consisted of the following:

Transfer In	Transfer Out	Amount
Capital Projects	General - Working Cash	<u>\$ 2,600,000</u>

Transfers are used to use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

CAPITAL ASSETS**Governmental Activities**

Governmental capital asset activity for the year was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land	\$ 4,162,325	—	—	4,162,325
Construction in Progress	414,410	919,552	414,410	919,552
	<u>4,576,735</u>	<u>919,552</u>	<u>414,410</u>	<u>5,081,877</u>
Depreciable Capital Assets				
Land Improvements	7,724,201	913,489	—	8,637,690
Buildings and Building Improvements	220,949,422	2,616,790	—	223,566,212
Furniture, Equipment, and Vehicles	11,634,681	522,779	—	12,157,460
	<u>240,308,304</u>	<u>4,053,058</u>	<u>—</u>	<u>244,361,362</u>
Less Accumulated Depreciation				
Land Improvements	6,350,524	255,888	—	6,606,412
Buildings and Building Improvements	97,146,772	4,765,463	—	101,912,235
Furniture, Equipment, and Vehicles	8,722,500	248,461	—	8,970,961
	<u>112,219,796</u>	<u>5,269,812</u>	<u>—</u>	<u>117,489,608</u>
Total Net Depreciable Capital Assets	<u>128,088,508</u>	<u>(1,216,754)</u>	<u>—</u>	<u>126,871,754</u>
Total Net Capital Assets	<u>132,665,243</u>	<u>(297,202)</u>	<u>414,410</u>	<u>131,953,631</u>

DUPAGE HIGH SCHOOL DISTRICT NO. 88

Notes to the Financial Statements

June 30, 2024

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

CAPITAL ASSETS - Continued

Governmental Activities - Continued

Depreciation expense was charged to governmental activities as follows:

Instructional Staff	
Regular Programs	\$ 3,821,877
Special Programs	369,319
Other Programs	551,499
Support Services	
Students	152,829
Instructional Staff	122,453
General Administration	12,216
School Administration	13,711
Business	12,216
Operations and Maintenance	42,115
Transportation	159,361
Staff	12,216
	<u>5,269,812</u>

LONG-TERM DEBT

Legal Debt Margin

The District is subject to the Illinois School Code, which limits the amount of certain indebtedness to 6.9% of the most recent available equalized assessed valuation of the District. At year-end the legal debt margin is as follows:

Assessed Valuation - 2023	<u>\$ 3,726,167,626</u>
Legal Debt Limit - 6.9% of Assessed Value	257,105,566
Amount of Debt Applicable to Limit	<u>(44,795,000)</u>
Legal Debt Margin	<u>212,310,566</u>

DUPAGE HIGH SCHOOL DISTRICT NO. 88**Notes to the Financial Statements****June 30, 2024****NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued****LONG-TERM DEBT - Continued****General Obligation Bonds Payable**

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

Issue	Beginning Balances	Issuances	Retirements	Ending Balances
General Obligation Limited Tax Refunding School Bonds of 2015A, due in annual installments of \$965,000 to \$1,110,000 through January 15, 2025 with interest rates from 2.25% to 4.00%.	\$ 2,150,000	—	1,110,000	1,040,000
General Obligation Limited Tax Refunding School Bonds of 2015B, due in annual installments of \$100,000 to \$1,190,000 through January 15, 2028 with interest rates of 2.65% to 4.00%.	3,575,000	—	—	3,575,000
General Obligation Refunding School Bonds of 2016, due in annual installments from \$6,340,000 to \$8,825,000 through January 15, 2028 with interest rates of 3.00% to 5.00%.	40,260,000	—	7,345,000	32,915,000
General Obligation Limited Tax School Bonds of 2018, due in annual installments of \$60,000 to \$1,190,000 through January 15, 2032, with interest rates of 3.00% to 4.00%.	3,745,000	—	—	3,745,000
General Obligation Limited Tax School Bonds of 2021, due in annual installments of \$60,000 to \$1,195,000 through January 15, 2034, with an interest rate of 3.00%.	3,635,000	—	115,000	3,520,000
	53,365,000	—	8,570,000	44,795,000

DUPAGE HIGH SCHOOL DISTRICT NO. 88**Notes to the Financial Statements****June 30, 2024****NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued****LONG-TERM DEBT - Continued****Long-Term Liabilities Activity**

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

Type of Debt	Beginning Balances	Additions	Deductions	Ending Balances	Amounts Due within One Year
Governmental Activities					
Total OPEB Liability - RHP	\$ 2,378,880	429,839	—	2,808,719	—
Total OPEB Liability - THIS	9,170,454	248,162	—	9,418,616	—
Net Pension Liability - TRS	3,030,937	—	36,449	2,994,488	—
Net Pension Liability - IMRF	3,611,970	—	2,684,506	927,464	—
General Obligation Bonds	53,365,000	—	8,570,000	44,795,000	8,920,000
Unamortized Premium	3,815,997	—	824,616	2,991,381	799,894
	<u>75,373,238</u>	<u>678,001</u>	<u>12,115,571</u>	<u>63,935,668</u>	<u>9,719,894</u>

For governmental activities, the total OPEB liabilities and the net pension liability for TRS will be repaid from the General Fund (Educational Accounts). The Municipal Retirement/Social Security Fund liquidates the net pension liability for IMRF. The Debt Service Fund makes payments on the general obligation bonds.

Debt Service Requirements to Maturity

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

Fiscal Year	General Obligation Bonds	
	Principal	Interest
2025	\$ 8,920,000	1,929,944
2026	9,365,000	1,514,782
2027	9,585,000	1,069,115
2028	10,015,000	617,125
2029	1,225,000	231,400
2030	1,260,000	194,650
2031	1,310,000	145,400
2032	1,160,000	94,200
2033	1,195,000	58,650
2034	760,000	22,800
Total	<u>44,795,000</u>	<u>5,878,066</u>

DUPAGE HIGH SCHOOL DISTRICT NO. 88

Notes to the Financial Statements

June 30, 2024

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

NET POSITION CLASSIFICATION

Net investment in capital assets was comprised of the following as of June 30, 2024:

Governmental Activities	
Capital Assets - Net of Accumulated Depreciation	\$ 131,953,631
Less Capital Related Debt:	
General Obligation Limited Tax Refunding School Bonds of 2015A	(1,040,000)
General Obligation Limited Tax Refunding School Bonds of 2015B	(3,575,000)
General Obligation Refunding School Bonds of 2016	(32,915,000)
General Obligation Limited Tax School Bonds of 2018	(3,745,000)
General Obligation Limited Tax School Bonds of 2021	(3,520,000)
Unamortized Premium	<u>(2,991,381)</u>
Net Investment in Capital Assets	<u>84,167,250</u>

FUND BALANCE CLASSIFICATIONS

In the governmental fund financial statements, the District considers restricted amounts to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. The District first utilizes committed, then assigned and then unassigned fund balance when an expenditure is incurred for purposes for which all three unrestricted fund balances are available unless the Board or the Finance Committee has provided otherwise in its commitment or assignment actions.

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

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

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

DUPAGE HIGH SCHOOL DISTRICT NO. 88**Notes to the Financial Statements****June 30, 2024****NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued****FUND BALANCE CLASSIFICATIONS - Continued**

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

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

Minimum Fund Balance Policy. The District's fund balance policy states that the Education, Operation and Maintenance, Working Cash, Transportation, and Municipal Retirement/Social Security Funds should maintain a minimum fund balance equal to 30% of expenditures.

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

	General	Debt Service	Nonmajor	Totals
Fund Balances				
Nonspendable				
Inventories	\$ 513,556	—	—	513,556
Prepays	513,296	—	—	513,296
	<u>1,026,852</u>	<u>—</u>	<u>—</u>	<u>1,026,852</u>
Restricted				
Student Activity	1,188,546	—	—	1,188,546
Operations and Maintenance	4,043,544	—	—	4,043,544
Working Cash	5,859,331	—	—	5,859,331
Retirement	—	—	1,468,750	1,468,750
Capital Projects	—	—	3,177,846	3,177,846
Debt Service	—	1,463,729	—	1,463,729
	<u>11,091,421</u>	<u>1,463,729</u>	<u>4,646,596</u>	<u>17,201,746</u>
Unassigned	<u>25,753,881</u>	<u>—</u>	<u>—</u>	<u>25,753,881</u>
Total Fund Balances	<u>37,872,154</u>	<u>1,463,729</u>	<u>4,646,596</u>	<u>43,982,479</u>

Notes to the Financial Statements

June 30, 2024

NOTE 4 - OTHER INFORMATION

JOINT AGREEMENTS

School Association for Special Education in DuPage County

The District, in conjunction with 17 other area school districts, has created the School Association for Special Education in DuPage County (SASED). The SASED board of directors is composed of one member from each participating school district. SASED charged the District \$1,523,036 for special education, transportation, and related expenditures during the year ended June 30, 2024. SASED prepared separately issued financial statements which may be obtained at 2900 Ogden Avenue, Naperville, Illinois, 60563.

DuPage Area Occupational Education System

The District is a member of DuPage Area Occupational Education System (DAOES), a joint agreement to provide vocational education programs and services to the students enrolled. Each member district has a financial responsibility to annual and special assessments as established by the governing board. Complete financial statements for DAOES can be obtained from the Administrative Offices located at the Technology Center of DuPage at 301 South Swift Road, Addison, IL 60101-1499.

RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omission; injuries to employees; and natural disasters. During the fiscal year ended June 30, 2024, the District continued its risk management policies by purchasing commercial insurance for all risks. The amount of coverage has not decreased nor have the amount of settlements exceeded coverage in any of the past three fiscal years.

Collective Liability Insurance Cooperative

The District is a member of Collective Liability Insurance Cooperative (CLIC), which has been formed to provide casualty, property and liability protections and to administer some or all insurance coverages and protection other than health, life and accident coverages procured by the member districts. It is intended, by the creation of CLIC to allow a member district to equalize annual fluctuations in insurance costs by establishing a program whereby reserves may be created and temporary deficits of individual districts covered and to ultimately equalize the risks and stabilize the costs of providing casualty, property and liability protections. If, during any fiscal year, the funds on hand in the account of CLIC are not sufficient to pay expenses of administration, the Board of Directors shall require supplementary payment from all members. Such payment shall be made in the same proportion as prior payments during that year to CLIC.

School Employees Loss Fund

The District is a member of School Employees Loss Fund (SELF), which has been formed to reduce local school districts' workers' compensation costs. SELF is controlled by a Board of Directors which is composed of representative designated by each school district. The day-to-day operations of SELF are managed through an Executive Board elected by the Board of Directors. Each member district has a financial responsibility for annual membership contributions, which are calculated to provide for administrative expenses, specific and aggregate excess insurance coverage, and the funding of a portion of anticipated losses and loss adjustment expenses which will be borne directly by the membership. The losses and loss adjustment expenses to be borne by the membership are those which must be incurred prior to the attachment of excess insurance coverage. Complete financial statements for SELF can be obtained from the accountant at 2850 Golf Road, Rolling Meadows, IL 60008.

DUPAGE HIGH SCHOOL DISTRICT NO. 88

Notes to the Financial Statements

June 30, 2024

NOTE 4 - OTHER INFORMATION - Continued

RISK MANAGEMENT - Continued

Educational Benefits Cooperative

The District is a member of the Educational Benefits Cooperative (EBC), which was formed in 1984 as a voluntary cooperative agency of Illinois Public School Districts and Joint Agreements. The purpose of EBC is to administer some or all of the employee benefit programs offered by the member districts to their employees and employees' dependents. EBC administers the payment of claims that arise under the benefit programs offered by each member district. Additionally, EBC offers to its members group life insurance coverage obtained through outside insurance company. Monthly medical contributions are estimated the Plan's administrator in advance of each membership year based upon each district's plan of coverage, estimated enrollment, estimated claim costs and service fees. Complete financial statements for EBC can be obtained from its treasurer at 2850 Golf Road, Rolling Meadows, IL 60008.

CONTINGENT LIABILITIES

Litigation

The District is not a defendant in any lawsuits.

State and Federal Contingencies

The District has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under the terms of the grant. Management believes such disallowance, if any, would be immaterial.

OTHER POST-EMPLOYMENT BENEFITS

The aggregate amounts recognized for the two plans are:

	Expense/ (Revenue)	Net Pension Liability	Deferred Outflows	Deferred (Inflows)
OPEB - RHP	\$ 277,391	2,808,719	753,881	(447,044)
OPEB - THIS	(4,247,593)	9,418,616	856,167	(24,314,817)
	(3,970,202)	12,227,335	1,610,048	(24,761,861)

Notes to the Financial Statements
June 30, 2024

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Retiree Health Plan

General Information about the OPEB Plan

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

Benefits Provided. RHP provides healthcare benefits for retirees and their dependents. The benefit terms provide medical, prescription drug, and dental insurance for eligible retirees and their dependents through the District's group insurance plan, which covers both active and retired members. Benefit provisions are established through negotiations between the District and the unions representing District employees and are renegotiated each bargaining period. Retirees are eligible until the first month of Medicare.

Plan Membership. As of June 30, 2024, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	20
Inactive Plan Members Entitled to but not yet Receiving Benefits	—
Active Plan Members	<u>410</u>
Total	<u><u>430</u></u>

Total OPEB Liability

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

Actuarial Assumptions and Other Inputs. The total OPEB liability in the June 30, 2024 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	3.00%
Salary Increases	4.00%
Discount Rate	4.21%
Healthcare Cost Trend Rates	4.5% per year
Retirees' Share of Benefit-Related Costs	100% of Projected Health Insurance Premiums for Retirees

DUPAGE HIGH SCHOOL DISTRICT NO. 88

Notes to the Financial Statements

June 30, 2024

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Retiree Health Plan - Continued

Total OPEB Liability - Continued

Actuarial Assumptions and Other Inputs - Continued. The discount rate was based on S&P Municipal Bond 20-Year High-Grade Index. Mortality rates were based on the following:

Active IMRF Mortality follows PubG.H-2010(B) Mortality Table – General (below-median income) with future mortality improvement using Scale MP-2021.

Retiree and Spousal IMRF Mortality follows the PubG.H-2010(B) Mortality Table – General (below-median income), The Male table is adjusted by 108.0% and the Female table is adjusted by 106.4%. Future mortality improvements made using scale MP-2021.

Active TRS Mortality follows the rates from the June 30, 2023 Teachers' Retirement System Actuarial Valuation Report.

Retiree, and Spousal TRS Mortality follows RP-2014 White Collar Annuitant Tables projected generationally with Scale MP-2017, with female rates multiplied by 70% for ages under 78 and 110% for ages 78 to 114, and male rates multiplied by 94% for ages under 81 and 110% for ages 81 to 114.

Change in the Total OPEB Liability

	Total OPEB Liability
Balance at June 30, 2023	<u>\$ 2,378,880</u>
Changes for the Year:	
Service Cost	135,200
Interest on the Total OPEB Liability	94,532
Difference Between Expected and Actual Experience	130,256
Changes of Assumptions or Other Inputs	249,842
Benefit Payments	(179,991)
Net Changes	<u>429,839</u>
Balance at June 30, 2024	<u><u>2,808,719</u></u>

Notes to the Financial Statements

June 30, 2024

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Retiree Health Plan - Continued

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

The discount rate used to measure the total pension liability was 4.21%, while the prior valuation used 4.13%. The following presents the total OPEB liability, calculated using the discount rate, as well as what the total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher:

		1% Decrease (3.21%)	Current Discount Rate (4.21%)	1% Increase (5.21%)
Total OPEB Liability	\$	3,009,590	2,808,719	2,620,827

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

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

		1% Decrease (Varies)	Healthcare Cost Trend Rates (Varies)	1% Increase (Varies)
Total OPEB Liability	\$	2,543,080	2,808,719	3,116,941

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 \$277,391. At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

DUPAGE HIGH SCHOOL DISTRICT NO. 88**Notes to the Financial Statements****June 30, 2024****NOTE 4 - OTHER INFORMATION - Continued****OTHER POST-EMPLOYMENT BENEFITS - Continued****Retiree Health Program - Continued****OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB - Continued**

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	\$ 117,932	(102,171)	15,761
Change in Assumptions	635,949	(344,873)	291,076
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	—	—	—
Total Deferred Amounts Related to OPEB	753,881	(447,044)	306,837

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

Fiscal Year	Net Deferred Outflows of Resources
2025	\$ 47,660
2026	47,660
2027	47,660
2028	35,617
2029	22,595
Thereafter	105,645
Total	306,837

Notes to the Financial Statements

June 30, 2024

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Teachers' Health Insurance Security Fund

Plan Description

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

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

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

On Behalf Contributions to THIS Fund. The State of Illinois makes employer retiree health insurance contributions on behalf of the District. State contributions are intended to match contributions to THIS Fund from active members which were 0.90 percent of pay during the year ended June 30, 2024. State of Illinois contributions were \$354,610, and the District recognized revenues and expenditures of this amount during the year.

Employer Contributions to THIS Fund. The District also makes contributions to THIS Fund. The employer THIS Fund contribution was 0.67 percent during the year ended June 30, 2024. For the year ended June 30, 2024 the District paid \$263,988 to the THIS Fund, which was 100 percent of the required contribution.

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

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

Notes to the Financial Statements

June 30, 2024

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Teachers' Health Insurance Security Fund - Continued

Plan Description - Continued

Actuarial Assumption - Continued.

Inflation: 2.25%

Salary Increases: Depends on service and ranges from 8.50% at 1 year of service to 3.50% at 20 or more years of service.

Investment Rate of Return: 2.75%, net of OPEB plan investment expense, including inflation, for all plan years.

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

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

Notes to the Financial Statements

June 30, 2024

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Teachers' Health Insurance Security Fund - Continued

Single Discount Rate

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

Since TRIP is financed on a pay-as-you-go basis, a discount rate consistent with fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity's index's "20-year Municipal GO AA Index" has been selected. The discount rates are 3.86% as of June 30, 2023, and 3.69% as of June 30, 2022.

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

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

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

	1% Decrease (4.86%)	Current Discount Rate (3.86%)	1% Increase (2.86%)
Employer's Proportionate Share of the OPEB Liability	\$ 10,662,745	9,418,616	8,566,849

Notes to the Financial Statements

June 30, 2024

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Teachers' Health Insurance Security Fund - Continued

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

The following table shows the plan's net OPEB liability as of June 30, 2023, using current trend rates and sensitivity trend rates that are either one percentage point higher or lower. The current claims trend rates are 6.00% in 2024, 8.00% in 2025, decreasing to an ultimate trend rate of 4.25% in plan year end 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.

	1% Decrease	Healthcare Cost Trend Rates	1% Increase
Employer's Proportionate Share of the OPEB Liability	\$ 8,127,679	9,418,616	11,290,674

At June 30, 2024, the District reported a liability for its proportionate share of the net OPEB liability that reflected a reduction for State OPEB support provided to the District. The collective net OPEB liability was measured as of June 30, 2023, and the total OPEB liability used to calculate the collective net OPEB liability was determined by an actuarial valuation as of June 30, 2022. The District's proportion of the collective net OPEB liability was based on a projection of the District's long-term share of contributions to the OPEB plan relative to the projected contributions of the District, actuarially determined. At June 30, 2023, the District's proportion was 0.132147 percent, which was a decrease of 0.001832 from its proportion measured as of June 30, 2023. The State's support and total are for disclosure purposes only. The amount recognized by the District as its proportionate share of the net OPEB liability, the related State support, and the total portion of the net OPEB liability that was associated with the District were as follow:

Employer's Proportionate Share of the Net OPEB Liability	\$ 9,418,616
State's Proportionate Share of the Net OPEB Liability Associated with the Employer	<u>12,736,952</u>
Total	<u><u>22,155,568</u></u>

For the year ending June 30, 2024, the District recognized OPEB revenue and expense of \$354,610 for support provided by the State. For the year ending June 30, 2024, the District recognized OPEB revenue of \$4,247,593. At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

DUPAGE HIGH SCHOOL DISTRICT NO. 88

Notes to the Financial Statements

June 30, 2024

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Teachers' Health Insurance Security Fund - Continued

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

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Differences Between Expected and Actual Experience	\$ —	(5,259,553)	(5,259,553)
Net Difference Between Projected and Actual			
Earnings on Pension Investments	—	(18,387,835)	(18,387,835)
Changes of Assumptions	3,800	(51)	3,749
Changes in Proportion and Differences Between Employer			
Contributions and Proportionate Share of Contributions	588,379	(667,378)	(78,999)
Total Pension Expense to be Recognized in Future Periods	592,179	(24,314,817)	(23,722,638)
Employer Contributions Subsequent to the Measurement Date	263,988	—	263,988
Totals	856,167	(24,314,817)	(23,458,650)

\$263,988 reported as deferred outflows of resources related to OPEB resulting from District contributions subsequent to the measurement date and before the end of the fiscal year will be included as a reduction of the collective net OPEB liability in the year ending June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in the District's OPEB expense as follows:

Fiscal Year	Net Deferred (Inflows) of Resources
2025	\$ (4,735,336)
2026	(4,226,085)
2027	(4,092,006)
2028	(4,040,272)
2029	(3,726,523)
Thereafter	(2,902,416)
Total	(23,722,638)

DUPAGE HIGH SCHOOL DISTRICT NO. 88

Notes to the Financial Statements

June 30, 2024

NOTE 4 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS

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

The aggregate amounts recognized for the two pension plans are:

	Pension (Revenue)	Net Pension Liability	Deferred Outflows	Deferred (Inflows)
TRS	\$ (198,854)	2,994,488	388,817	(296,570)
IMRF	(201,112)	927,464	3,447,938	(27,958)
	(399,966)	3,921,952	3,836,755	(324,528)

Teachers' Retirement System (TRS)

Plan Descriptions, Provisions and Funding Policies

The District participates in the Teachers' Retirement System of the State of Illinois (TRS). TRS is a cost-sharing multiple-employer defined benefit pension plan that was created by the Illinois legislature for the benefit of Illinois public school teachers employed outside the City of Chicago. TRS members include all active non-annuitants who are employed by a TRS-covered employer to provide services for which teacher licensure is required. The Illinois Pension Code outlines the benefit provisions of TRS, and amendments to the plan can only be made by legislative action with the Governor's approval. The TRS Board of Trustees is responsible for TRS's administration. TRS issues a publicly available financial report that can be obtained at <https://www.trsil.org/financial/acfrs>; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling 888-678-3675, option 2.

Benefits Provided

TRS provides retirement, disability, and death benefits. Tier 1 members have TRS or reciprocal system service prior to January 1, 2011. Tier 1 members qualify for retirement benefits at age 62 with five years of service, at age 60 with 10 years, or age 55 with 20 years. The benefit is determined by the average of the four highest years of creditable earnings within the last 10 years of creditable service and at 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. Disability and death benefits are also provided.

Notes to the Financial Statements

June 30, 2024

NOTE 4 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Teachers' Retirement System (TRS) - Continued

Benefits Provided - Continued

Tier 2 members qualify for retirement benefits at age 67 with 10 years of service, or a discounted annuity can be paid at age 62 with 10 years of service. Creditable earnings for retirement purposes are capped and the final average salary is based on the highest consecutive eight years of creditable service rather than the highest four. Disability provisions for Tier 2 are identical to those of Tier 1. Death benefits are payable under a formula that is different than Tier 1.

Essentially all Tier 1 retirees receive an annual 3 percent increase in the current retirement benefit beginning January 1 following the attainment of age 61 or on January 1 following the member's first anniversary in retirement, whichever is later. Tier 2 annual increases will be the lesser of three percent of the original benefit or one-half percent of the rate of inflation beginning January 1 following attainment of age 67 or on January 1 following the member's first anniversary in retirement, whichever is later.

Public Act 100-0023, enacted in 2017, creates an optional Tier 3 hybrid retirement plan, but it has not yet gone into effect. Public Act 100-0587, enacted in 2018, requires TRS to offer two temporary benefit buyout programs that expire on June 30, 2026. One program allows retiring Tier 1 members to receive a partial lump-sum payment in exchange for accepting a lower, delayed annual increase. The other allows inactive vested Tier 1 and 2 members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs began in 2019 and are funded by bonds issued by the state of Illinois.

Contributions

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

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2023, was 9.0 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer.

On Behalf Contributions to TRS. The State of Illinois makes employer pension contributions on behalf of the employer. For the year ended June 30, 2024, State of Illinois contributions recognized by the employer were based on the State's proportionate share of the collective net pension liability associated with the employer, and the employer recognized revenue and expenditures of \$21,774,842 in pension contributions from the State. For the year ended June 30, 2023, the employer recognized revenue and expenditures of \$20,652,218 in pension contributions from the State.

2.2 Formula Contributions. Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2024 were \$214,200 and are deferred because they were paid after the June 30, 2023 measurement date.

Notes to the Financial Statements

June 30, 2024

NOTE 4 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Teachers' Retirement System (TRS) - Continued

Contributions - Continued

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

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

For the year ended June 30, 2024, the employer pension contribution was 10.60 percent of salaries paid from federal and special trust funds. For the fiscal year ended June 30, 2023, the employer pension contribution was 10.49 percent of salaries paid from federal and special trust funds. For the fiscal year ended June 30, 2024, salaries totaling \$1,162,586 were paid from federal and special trust funds that required employer contributions of \$121,955, which was equal to the District's actual contributions. For the fiscal year ended June 30, 2023, required employer contributions of \$—, which was equal to the District's actual contributions. The June 30, 2024 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 employer is required to make a one-time contribution to TRS for members granted salary increases over 6 percent if those salaries are used to calculate a retiree's final average salary.

A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2024, the employer paid \$20,934 to TRS for employer contributions due on salary increases in excess of 6 percent, \$11,693 for salary increases in excess of 3 percent and \$— for sick leave days granted in excess of the normal annual allotment. For the year ended June 30, 2023, the District paid \$— to TRS for employer contributions due on salary increases in excess of 6 percent and made no payments 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 employer reported a liability for its proportionate share of the net pension liability (first amount shown below) that reflected a reduction for state pension support provided to the employer. The state's support and total are for disclosure purposes only. The amount recognized by the employer as its proportionate share of the net pension liability, the related state support and the total portion of the net pension liability that was associated with the employer follows below:

DUPAGE HIGH SCHOOL DISTRICT NO. 88**Notes to the Financial Statements****June 30, 2024****NOTE 4 - OTHER INFORMATION - Continued****RETIREMENT SYSTEMS - Continued****Teachers' Retirement System (TRS) - Continued****Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - Continued**

Employer's Proportionate Share of the Net Pension Liability	\$ 2,994,488
State's Proportionate Share of the Net Pension Liability Associated with the Employer	<u>258,425,816</u>
Total	<u><u>261,420,304</u></u>

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 0.0035 percent, which was a decrease of 0.0001 percent from its proportion measured as of June 30, 2022.

For the year ended June 30, 2024, the employer recognized pension expense of \$21,774,842 and revenue of \$21,774,842 for support provided by the state. At June 30, 2024, the employer reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Differences Between Expected and Actual Experience	\$ 12,448	(12,071)	377
Net Difference Between Projected and Actual Earnings on Pension Investments	—	(86)	(86)
Changes of Assumptions	10,214	(2,634)	7,580
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	—	(281,779)	(281,779)
Total Pension Expense to be Recognized in Future Periods	<u>22,662</u>	<u>(296,570)</u>	<u>(273,908)</u>
Employer Contributions Subsequent to the Measurement Date	<u>366,155</u>	<u>—</u>	<u>366,155</u>
Totals	<u><u>388,817</u></u>	<u><u>(296,570)</u></u>	<u><u>92,247</u></u>

\$366,155 reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the reporting year ended June 30, 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:

Notes to the Financial Statements

June 30, 2024

NOTE 4 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Teachers' Retirement System (TRS) - Continued

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

Fiscal Year	Net Deferred (Inflows) of Resources
2025	\$ (112,042)
2026	(107,368)
2027	(20,478)
2028	(27,341)
2029	(6,679)
Thereafter	—
Total	<u>(273,908)</u>

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 Percent

Salary Increases: Varies by Amount of Service Credit

Investment Rate of Return: 7.00 Percent, 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 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 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:

Notes to the Financial Statements**June 30, 2024****NOTE 4 - OTHER INFORMATION - Continued****RETIREMENT SYSTEMS - Continued****Teachers' Retirement System (TRS) - Continued****Actuarial Assumptions - Continued**

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Global Equity	37.0%	5.4%
Private Equity	15.0%	8.0%
Income	26.0%	4.3%
Real Assets	18.0%	4.6%
Diversifying Strategies	4.0%	3.4%
Total	100.0%	

Discount Rate

At June 30, 2023, the discount rate used to measure the total pension liability was 7.0 percent, 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.

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

Notes to the Financial Statements

June 30, 2024

NOTE 4 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Teachers' Retirement System (TRS) - Continued

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

The following presents the employer's proportionate share of the net pension liability calculated using the discount rate of 7.00 percent, as well as what the employer's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate.

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Employer's Proportionate Share of the OPEB Liability	\$ 3,685,793	2,994,488	2,420,777

TRS Fiduciary Net Position

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

Illinois Municipal Retirement Fund (IMRF)

Plan Descriptions

Plan Administration. The District's defined benefit pension plan for regular employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The District's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a defined benefit 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.

Notes to the Financial Statements

June 30, 2024

NOTE 4 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

Benefits Provided. IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

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

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

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

Plan Membership. As of December 31, 2023, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	319
Inactive Plan Members Entitled to but not yet Receiving Benefits	406
Active Plan Members	<u>238</u>
Total	<u><u>963</u></u>

Notes to the Financial Statements

June 30, 2024

NOTE 4 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

Contributions. As set by statute, the District'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. For the year-ended June 30, 2024, the District's contribution was 5.08% of covered payroll.

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

Actuarial Assumptions. The total pension liability was determined by an actuarial valuation performed, as of December 31, 2023, using the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Fair Value
Actuarial Assumptions	
Interest Rate	7.25%
Salary Increases	2.85% to 13.75%
Cost of Living Adjustments	2.75%
Inflation	2.25%

For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108.0%) and Female (adjusted 106.4%) tables, and future mortality improvements projected using scale MP-2021. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021.

Notes to the Financial Statements

June 30, 2024

NOTE 4 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

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

Asset Class	Target	Long-Term Expected Real Rate of Return
Fixed Income	24.50%	4.75%
Domestic Equities	34.50%	5.00%
International Equities	18.00%	6.35%
Real Estate	10.50%	6.30%
Blended	11.50%	6.05% - 8.65%
Cash and Cash Equivalents	1.00%	3.80%

Discount Rate

The discount rate used to measure the total pension liability was 7.25%, the same as the prior valuation. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that District contributions will be made at rates equal to the difference between the actuarially determined contribution rates and the member rate. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all project future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the total pension liability.

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability/(asset) to changes in the discount rate. The table below presents the net pension liability/(asset) of the District calculated using the discount rate as well as what the District's net pension liability/(asset) would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

DUPAGE HIGH SCHOOL DISTRICT NO. 88**Notes to the Financial Statements****June 30, 2024****NOTE 4 - OTHER INFORMATION - Continued****RETIREMENT SYSTEMS - Continued****Illinois Municipal Retirement Fund (IMRF) - Continued****Discount Rate Sensitivity - Continued**

		1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net Pension Liability/(Asset)	\$	7,468,220	927,464	(4,319,307)

Changes in the Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2022	\$ 59,096,624	55,484,654	3,611,970
Changes for the Year:			
Service Cost	981,656	—	981,656
Interest on the Total Pension Liability	4,188,743	—	4,188,743
Difference Between Expected and Actual Experience of the Total Pension Liability	(30,509)	—	(30,509)
Changes of Assumptions	(18,616)	—	(18,616)
Contributions - Employer	—	527,553	(527,553)
Contributions - Employees	—	472,323	(472,323)
Net Investment Income	—	6,156,402	(6,156,402)
Benefit Payments, Including Refunds of Employee Contributions	(3,623,364)	(3,623,364)	—
Other (Net Transfer)	—	649,502	(649,502)
Net Changes	1,497,910	4,182,416	(2,684,506)
Balances at December 31, 2023	60,594,534	59,667,070	927,464

DUPAGE HIGH SCHOOL DISTRICT NO. 88**Notes to the Financial Statements****June 30, 2024****NOTE 4 - OTHER INFORMATION - Continued****RETIREMENT SYSTEMS - Continued****Illinois Municipal Retirement Fund (IMRF) - Continued****Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions**

For the year ended June 30, 2024, the District recognized pension revenue of \$201,112. At June 30, 2024, the District reported deferred outflows or resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Differences Between Expected and Actual Experience	\$ 217,123	(17,363)	199,760
Changes of Assumptions	—	(10,595)	(10,595)
Net Difference Between Projected and Actual			
Earnings on Pension Plan Investments	2,931,722	—	2,931,722
Total Pension Expense to be Recognized in Future Periods	3,148,845	(27,958)	3,120,887
Pension Contributions Made Subsequent to the Measurement Date	299,093	—	299,093
Total Deferred Amounts Related to IMRF	3,447,938	(27,958)	3,419,980

\$299,093 reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the reporting year ended June 30, 2025. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Fiscal Year	Net Deferred Outflows/ (Inflows) of Resources
2025	\$ 417,967
2026	990,370
2027	2,153,616
2028	(441,066)
2029	—
Thereafter	—
Total	3,120,887

REQUIRED SUPPLEMENTARY INFORMATION

Required supplementary information includes financial information and disclosures that are required by the GASB but are not considered a part of the basic financial statements. Such information includes:

- Schedule of Changes in the Employer's Total OPEB Liability
Retiree Health Plan
- Schedule Employer Contributions
Teacher's Health Insurance Security Fund
- Schedule of Employer's Proportionate Share of the Collective Net OPEB Liability
Teacher's Health Insurance Security Fund
- Schedule of Employer's Proportionate Share of the Net Pension Liability and Employer Contributions
Teachers' Retirement System
- Schedule Employer Contributions
Illinois Municipal Retirement Fund
- SSchedule of Changes in the Employer's Net Pension Liability/(Asset)
Illinois Municipal Retirement Fund
- Budgetary Comparison Schedule
General Fund

Notes to the Required Supplementary Information

Budgetary Information - Budgets are adopted on a basis consistent with generally accepted accounting principles.

DUPAGE HIGH SCHOOL DISTRICT NO. 88

Retiree Health Plan

Schedule of Changes in the Employer's Total OPEB Liability

June 30, 2023

See Following Page

DUPAGE HIGH SCHOOL DISTRICT NO. 88**Retiree Health Plan****Schedule of Changes in the Employer's Total OPEB Liability****June 30, 2023**

	<u>6/30/2018</u>
Total OPEB Liability	
Service Cost	\$ 114,941
Interest	67,535
Changes in Benefit Terms	—
Differences Between Expected and Actual	
Experience	(80,734)
Change of Assumptions or Other Inputs	(1,362)
Benefit Payments	(167,027)
Other	266,366
Net Change in Total OPEB Liability	199,719
Total OPEB Liability - Beginning	<u>2,150,055</u>
Total OPEB Liability - Ending	<u><u>2,349,774</u></u>
Covered-Employee Payroll	N/A
Total OPEB Liability as a Percentage of Covered-Employee Payroll	N/A

Notes:

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Changes in Assumptions. Changes in assumptions related to the discount rate were made in 2018 through 2024.

N/A - Not Available

6/30/2019	6/30/2020	6/30/2021	6/30/2022	6/30/2023	6/30/2024
118,604	135,850	141,306	159,046	121,360	135,200
67,584	64,459	64,373	55,208	92,684	94,532
—	—	—	—	—	—
—	(143,906)	—	(10,536)	—	130,256
32,883	208,134	91,705	(286,925)	(6,913)	249,842
(163,720)	(196,859)	(192,282)	(177,597)	(188,725)	(179,991)
3,657	39,716	—	—	—	—
59,008	107,394	105,102	(260,804)	18,406	429,839
2,349,774	2,408,782	2,516,176	2,621,278	2,360,474	2,378,880
2,408,782	2,516,176	2,621,278	2,360,474	2,378,880	2,808,719
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A

DUPAGE HIGH SCHOOL DISTRICT NO. 88**Teacher's Health Insurance Security Fund
Schedule of Employer Contributions
June 30, 2024**

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2018	\$ 258,112	\$ 257,875	\$ (237)	\$ 30,727,610	0.84%
2019	276,133	276,474	341	31,378,779	0.88%
2020	305,524	305,524	—	33,209,128	0.92%
2021	318,290	318,290	—	34,596,785	0.92%
2022	247,828	247,828	—	36,989,220	0.67%
2023	247,438	247,438	—	36,930,975	0.67%
2024	263,988	263,988	—	39,401,136	0.67%

Note:

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

DUPAGE HIGH SCHOOL DISTRICT NO. 88

Teacher's Health Insurance Security Fund Schedule of Employer Contributions - Continued June 30, 2024

Notes to the Schedule of Employer Contributions

Valuation Date	June 30, 2022
Measurement Date	June 30, 2023
Sponsor's Fiscal Year End	June 30, 2024

Methods and Assumptions Used to Determine Actuarial Liability and Contributions:

Actuarial Cost Method	Entry Age Normal, used to measure the Total OPEB Liability
Contribution Policy	Benefits are financed on a pay-as-you go basis. Contribution rates are defined by statute. For fiscal year end June 30, 2023, contribution rates are 0.90% of pay for active members, 0.67% of pay for school districts and 0.90% of pay for the State. Retired members contribute a percentage of premium rates. The goal of the policy is to finance current year costs plus a margin for incurred but not paid plan costs.
Asset Valuation Method	Fair Value
Investment Rate of Return	2.75%, net of OPEB plan investment expense, including inflation for all plan years.
Inflation	2.25%
Salary Increases	Depends on service and ranges from 8.50% at 1 year of service to 3.50% at 20 or more years of service.
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the June 30, 2021, actuarial valuation.
Mortality	Retirement and Beneficiary Annuitants: PubT-2010 Retiree Mortality Table, adjusted for TRS experience. Disabled Annuitants: PubNS-2010 Non Safety Disabled Retiree Table. Pre-Retirement: PubT-2010 Employee Mortality Table. All tables reflect future mortality improvements using Projection Scale MP-2020.
Healthcare Cost Trend Rates	Trend rates for plan year 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.
Aging Factors	Based on the 2013 SOA Study "Health Care Costs – From Birth to Death".
Expenses	Health administrative expenses are included in the development of the per capita claims costs. Operating expenses are included as a component of the Annual OPEB Expense.

DUPAGE HIGH SCHOOL DISTRICT NO. 88**Teacher's Health Insurance Security Fund****Schedule of the Employer's Proportionate Share of the Collective Net OPEB Liability****June 30, 2024**

	<u>6/30/2018</u>
Employer's Proportion of the Net OPEB Liability	0.133449%
Employer's Proportionate Share of the Net OPEB Liability	\$ 34,629,431
State's Proportionate Share of the Net OPEB Liability Associated with the Employer	<u>45,477,048</u>
Total	<u>80,106,479</u>
Employer's Covered Payroll	\$ N/A
Employer's Proportionate Share of the Net OPEB Liability as a % of its Covered Payroll	N/A
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	(0.17%)

Notes:

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

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

6/30/2019	6/30/2020	6/30/2021	6/30/2022	6/30/2023	6/30/2024
0.132531%	0.131252%	0.013125%	0.133279%	0.133979%	0.132147%
34,916,359	36,327,075	35,095,878	29,395,216	9,170,454	9,418,616
46,885,140	45,824,773	46,188,697	39,855,617	12,475,488	12,736,952
81,801,499	82,151,848	81,284,575	69,250,833	21,645,942	22,155,568
30,727,610	31,378,779	33,209,128	34,596,785	36,989,220	36,930,975
113.63%	115.77%	105.68%	84.97%	24.79%	25.50%
(0.07%)	0.25%	0.70%	1.40%	5.24%	6.21%

DUPAGE HIGH SCHOOL DISTRICT NO. 88**Teachers' Retirement System****Schedule of the Employer's Proportionate Share of the Net Pension Liability and Employer Contributions
June 30, 2024**

	6/30/2015	6/30/2016	6/30/2017
Employer's Proportion of the Net Pension Liability	0.0089%	0.0096%	0.0076%
Employer's Proportionate Share of the Net Pension Liability	\$ 5,434,701	6,257,358	5,980,985
State's Proportionate Share of the Net Pension Liability Associated with the Employer	182,781,933	194,217,342	247,736,507
Totals	188,216,634	200,474,700	253,717,492
Employer's Covered Payroll	\$ N/A	29,873,116	29,973,581
Employer's Proportionate Share of the Net Pension Liability as a % of its Covered-Employee Payroll	N/A	20.95%	19.95%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	42.95%	41.47%	36.44%
Contractually-Required Contribution	\$ 324,669	298,797	232,561
Contributions in Relation to the Contractually Determined Contribution	\$ 330,177	290,849	232,380
Contribution Deficiency/(Excess)	\$ (5,508)	7,948	181
Employer's Covered Payroll	\$ 29,973,581	31,019,696	30,727,610
Contributions as a % of Covered Payroll	1.10%	0.94%	0.76%

Notes:

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

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 7.0, 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.

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.

N/A - Not Available.

6/30/2018	6/30/2019	6/30/2020	6/30/2021	6/30/2022	6/30/2023	6/30/2024
0.0056%	0.0044%	0.0042%	0.0040%	0.0039%	0.0036%	0.0035%
4,309,100	3,397,022	3,372,473	3,406,460	3,009,207	3,030,937	2,994,488
227,277,868	232,710,226	240,015,205	266,811,647	252,203,566	262,913,693	258,425,816
231,586,968	236,107,248	243,387,678	270,218,107	255,212,773	265,944,630	261,420,304
31,019,696	30,727,610	31,378,779	33,209,128	34,596,785	36,989,220	36,930,975
13.89%	11.06%	10.75%	10.26%	8.70%	8.19%	8.11%
39.26%	40.00%	39.60%	37.80%	45.10%	42.80%	42.80%
185,880	190,689	196,273	203,145	309,392	336,155	366,155
184,952	189,531	195,155	202,232	310,647	336,155	366,155
928	1,158	1,118	913	(1,255)	—	—
31,378,779	32,239,139	33,209,128	34,596,785	36,989,220	36,930,975	39,401,136
0.59%	0.59%	0.59%	0.58%	0.84%	0.91%	0.93%

DUPAGE HIGH SCHOOL DISTRICT NO. 88

Illinois Municipal Retirement Fund Schedule of Employer Contributions June 30, 2024

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2015	\$ 946,940	\$ 946,965	\$ 25	\$ 8,663,680	10.93%
2016	903,052	902,964	(88)	8,767,495	10.30%
2017	907,000	915,071	8,071	8,962,451	10.21%
2018	868,211	874,154	5,943	9,139,059	9.57%
2019	891,347	891,347	—	9,284,867	9.60%
2020	790,236	790,236	—	9,392,879	8.41%
2021	841,947	841,947	—	9,188,481	9.16%
2022	780,255	780,255	—	9,979,919	7.82%
2023	599,040	599,040	—	10,235,505	5.85%
2024	549,984	549,984	—	10,831,092	5.08%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Aggregate Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	20 Years
Asset Valuation Method	5-Year Smoothed Fair Value
Inflation	2.25%
Salary Increases	2.75% to 13.75%, Including Inflation
Investment Rate of Return	7.25%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2020 valuation pursuant to an experience study of the period 2017-2019.
Mortality	For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

DUPAGE HIGH SCHOOL DISTRICT NO. 88

Illinois Municipal Retirement Fund

Schedule of Changes in the Employer's Net Pension Liability/(Asset)

June 30, 2024

See Following Page

DUPAGE HIGH SCHOOL DISTRICT NO. 88**Illinois Municipal Retirement Fund****Schedule of Changes in the Employer's Net Pension Liability/(Asset)****June 30, 2024**

	12/31/2014	12/31/2015	12/31/2016
Total Pension Liability			
Service Cost	\$ 1,027,946	993,906	990,286
Interest	3,087,331	3,308,205	3,393,610
Changes in Benefit Terms	—	—	—
Differences Between Expected and Actual Experience	(530,912)	(495,509)	145,758
Change of Assumptions	1,927,793	51,815	(53,425)
Benefit Payments, Including Refunds of Member Contributions	(2,460,447)	(2,639,843)	(2,675,070)
Net Change in Total Pension Liability	3,051,711	1,218,574	1,801,159
Total Pension Liability - Beginning	41,880,658	44,932,369	46,150,943
Total Pension Liability - Ending	44,932,369	46,150,943	47,952,102
Plan Fiduciary Net Position			
Contributions - Employer	\$ 946,965	902,964	915,071
Contributions - Members	390,242	409,920	404,822
Net Investment Income	2,552,135	214,536	2,923,701
Benefit Payments, Including Refunds of Member Contributions	(2,460,447)	(2,639,843)	(2,675,070)
Other (Net Transfer)	(258,076)	68,841	186,970
Net Change in Plan Fiduciary Net Position	1,170,819	(1,043,582)	1,755,494
Plan Net Position - Beginning	42,399,894	43,570,713	42,527,131
Plan Net Position - Ending	43,570,713	42,527,131	44,282,625
Employer's Net Pension Liability/(Asset)	\$ 1,361,656	3,623,812	3,669,477
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	96.97%	92.15%	92.35%
Covered Payroll	\$ 8,663,680	8,767,495	8,962,451
Employer's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	15.72%	41.33%	40.94%

12/31/2017	12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022	12/31/2023
1,002,378	948,044	981,844	968,827	902,604	963,825	981,656
3,527,944	3,563,225	3,681,696	3,803,177	3,870,761	3,989,672	4,188,743
—	—	—	—	—	—	—
623,666	482,660	269,796	150,310	261,943	1,346,205	(30,509)
(1,765,227)	1,345,531	—	(638,037)	—	—	(18,616)
(2,828,073)	(2,954,301)	(3,213,727)	(3,288,704)	(3,349,264)	(3,502,253)	(3,623,364)
560,688	3,385,159	1,719,609	995,573	1,686,044	2,797,449	1,497,910
47,952,102	48,512,790	51,897,949	53,617,558	54,613,131	56,299,175	59,096,624
48,512,790	51,897,949	53,617,558	54,613,131	56,299,175	59,096,624	60,594,534
874,154	891,347	690,494	861,597	859,017	692,262	527,553
421,506	421,838	423,082	416,454	434,447	474,682	472,323
7,898,831	(2,842,906)	8,805,556	7,636,560	9,918,755	(8,285,681)	6,156,402
(2,828,073)	(2,954,301)	(3,213,727)	(3,288,704)	(3,349,264)	(3,502,253)	(3,623,364)
(867,417)	927,954	(31,116)	(42,766)	(800,118)	559,819	649,502
5,499,001	(3,556,068)	6,674,289	5,583,141	7,062,837	(10,061,171)	4,182,416
44,282,625	49,781,626	46,225,558	52,899,847	58,482,988	65,545,825	55,484,654
49,781,626	46,225,558	52,899,847	58,482,988	65,545,825	55,484,654	59,667,070
(1,268,836)	5,672,391	717,711	(3,869,857)	(9,246,650)	3,611,970	927,464
102.62%	89.07%	98.66%	107.09%	116.42%	93.89%	98.47%
9,139,059	9,284,867	9,358,500	9,254,532	9,501,555	10,180,320	10,468,615
(13.88%)	61.09%	7.67%	(41.82%)	(97.32%)	35.48%	8.86%

DUPAGE HIGH SCHOOL DISTRICT NO. 88**General Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual****For the Fiscal Year Ended June 30, 2024**

	Budget			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Local Sources				
Property Taxes	\$ 56,920,657	56,920,657	58,352,609	1,431,952
Personal Property Replacement Taxes	3,738,825	3,738,825	3,447,509	(291,316)
Earnings on Investments	1,338,000	1,338,000	3,238,767	1,900,767
Other	3,318,000	3,318,000	3,922,751	604,751
State Sources	7,045,427	7,045,427	7,344,879	299,452
Federal Sources	4,092,229	4,092,229	4,024,805	(67,424)
On-Behalf Payments - State of Illinois	—	22,000,000	22,129,452	129,452
Total Revenues	76,453,138	98,453,138	102,460,772	4,007,634
Expenditures				
Instruction	46,830,183	46,830,183	48,336,726	(1,506,543)
Support Services	27,954,090	27,954,090	28,057,904	(103,814)
Community Services	273,625	273,625	324,678	(51,053)
Payments to Other Districts and Government Units	1,944,442	1,944,442	2,186,590	(242,148)
On-Behalf Payments - State of Illinois	—	22,000,000	22,129,452	(129,452)
Total Expenditures	77,002,340	99,002,340	101,035,350	(2,033,010)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(549,202)	(549,202)	1,425,422	1,974,624
Other Financing Sources (Uses)				
Transfers Out	(1,108,000)	(2,565,317)	(2,600,000)	(34,683)
Disposal of Capital Assets	—	—	18	18
	(1,108,000)	(2,565,317)	(2,599,982)	(34,665)
Net Change in Fund Balances	(1,657,202)	(3,114,519)	(1,174,560)	1,939,959
Fund Balances - Beginning			39,046,714	
Fund Balances - Ending			37,872,154	

OTHER SUPPLEMENTARY INFORMATION

Other supplementary information includes financial statements and schedules not required by the GASB, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

Such statements and schedules include:

- Combining Statements - General Fund
- Budgetary Comparison Schedules - General Fund Accounts
- Combining Statements - Nonmajor Governmental Funds
- Budgetary Comparison Schedules - Nonmajor Governmental Funds
- Consolidated Year-End Financial Report

INDIVIDUAL FUND DESCRIPTIONS

GENERAL FUND

The General Fund is used to account for all financial resources except those required to be accounted for in another fund. The General Fund includes the Educational, Operations and Maintenance, and Working Cash Accounts.

SPECIAL REVENUE FUNDS

The Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than fiduciary funds or capital project funds) that are legally restricted to expenditure for specified purposes.

Transportation Fund

The Transportation Fund is used to account for all revenue and expenditures made for student transportation. Revenue is derived primarily from local property taxes and state reimbursement grants.

Municipal Retirement/Social Security Fund

The Municipal Retirement/Social Security Fund is used to account for the District's portion of pension contributions to the Illinois Municipal Retirement Fund and FICA tax payments to the Social Security System for non-certified employees. Revenue to finance the contributions is derived primarily from local property taxes.

DEBT SERVICE FUND

The Debt Service Fund is used to account for the accumulation of resources that are restricted, committed, or assigned for, and the payment of, long-term debt principal, interest and related costs. The primary revenue source is local property taxes levied specifically for debt service.

CAPITAL PROJECTS FUND

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

DUPAGE HIGH SCHOOL DISTRICT NO. 88**General Fund - by Accounts****Combining Balance Sheet****June 30, 2024**

	Education	Operations and Maintenance	Working Cash	Totals
ASSETS				
Cash and Investments	\$ 53,666,590	9,305,927	5,859,331	68,831,848
Receivables - Net of Allowance				
Property Taxes	24,355,541	4,909,642	—	29,265,183
Intergovernmental	1,395,591	—	—	1,395,591
Inventories	513,556	—	—	513,556
Prepays	513,296	—	—	513,296
Total Assets	80,444,574	14,215,569	5,859,331	100,519,474
LIABILITIES				
Accounts Payable	649,629	908,941	—	1,558,570
Accrued Payroll	302,749	—	—	302,749
Total Liabilities	952,378	908,941	—	1,861,319
DEFERRED INFLOWS OF RESOURCES				
Property Taxes	51,522,917	9,263,084	—	60,786,001
Total Liabilities and Deferred Inflows of Resources	52,475,295	10,172,025	—	62,647,320
FUND BALANCES				
Nonspendable	1,026,852	—	—	1,026,852
Restricted	1,188,546	4,043,544	5,859,331	11,091,421
Unassigned	25,753,881	—	—	25,753,881
Total Fund Balances	27,969,279	4,043,544	5,859,331	37,872,154
Total Liabilities, Deferred Inflows of Resources and Fund Balances	80,444,574	14,215,569	5,859,331	100,519,474

DUPAGE HIGH SCHOOL DISTRICT NO. 88**General Fund - by Accounts****Combining Statement of Revenues, Expenditures and Changes in Fund Balances****For the Fiscal Year Ended June 30, 2024**

	Educational	Operations and Maintenance	Working Cash	Totals
Revenues				
Local Sources				
Property Taxes	\$ 50,849,484	7,481,584	21,541	58,352,609
Personal Property Replacement Taxes	3,447,509	—	—	3,447,509
Earnings on Investments	2,387,637	349,018	502,112	3,238,767
Other Local Sources	3,407,997	514,754	—	3,922,751
State Sources	7,294,879	50,000	—	7,344,879
Federal Sources	4,012,533	12,272	—	4,024,805
Total Direct Revenues	71,400,039	8,407,628	523,653	80,331,320
On-Behalf Payments - State of Illinois	22,129,452	—	—	22,129,452
Total Revenues	93,529,491	8,407,628	523,653	102,460,772
Expenditures				
Instruction	48,336,726	—	—	48,336,726
Support Services	18,912,580	9,145,324	—	28,057,904
Community Services	324,678	—	—	324,678
Payments to Other Districts and Government Units	2,186,590	—	—	2,186,590
Total Direct Expenditures	69,760,574	9,145,324	—	78,905,898
On-Behalf Payments - State of Illinois	22,129,452	—	—	22,129,452
Total Expenditures	91,890,026	9,145,324	—	101,035,350
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,639,465	(737,696)	523,653	1,425,422
Other Financing Sources (Uses)				
Transfers Out	—	—	(2,600,000)	(2,600,000)
Disposal of Capital Assets	18	—	—	18
	18	—	(2,600,000)	(2,599,982)
Net Change in Fund Balance	1,639,483	(737,696)	(2,076,347)	(1,174,560)
Fund Balances - Beginning	26,329,796	4,781,240	7,935,678	39,046,714
Fund Balances - Ending	27,969,279	4,043,544	5,859,331	37,872,154

DUPAGE HIGH SCHOOL DISTRICT NO. 88**Educational Account - General Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual****For the Fiscal Year Ended June 30, 2024****(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2023)**

	2024				2023
	Original Budget	Final Budget	Actual	Variance with Final Budget	Actual
Revenues					
Local Sources					
General Levy	\$ 48,855,773	48,855,773	49,780,260	924,487	46,931,461
Special Education Levy	816,119	816,119	841,930	25,811	799,922
Other Tax Levies	126,500	126,500	227,294	100,794	222,259
Personal Property Replacement Tax	3,738,825	3,738,825	3,447,509	(291,316)	4,524,575
Tuition	48,500	48,500	50,400	1,900	50,810
Earnings on Investments	888,000	888,000	2,387,637	1,499,637	1,176,548
Food Service	400,000	400,000	462,701	62,701	417,227
District/School Activity Income	1,653,000	1,653,000	2,013,519	360,519	2,168,856
Textbooks	270,000	270,000	318,156	48,156	346,824
Contributions and Donations - Private	—	—	6,000	6,000	6,000
Impact Fees	50,000	50,000	8,458	(41,542)	32,938
Refund of Prior Year Expenditures	30,000	30,000	24,875	(5,125)	17,983
Drivers' Education Fees	85,000	85,000	78,965	(6,035)	89,130
Other Local Revenues	370,000	370,000	444,923	74,923	1,070,290
	<u>57,331,717</u>	<u>57,331,717</u>	<u>60,092,627</u>	<u>2,760,910</u>	<u>57,854,823</u>
State Sources					
General State Aid	6,379,700	6,379,700	6,379,242	(458)	6,290,657
Special Education	425,000	425,000	447,866	22,866	447,495
Vocational Education	123,398	123,398	105,371	(18,027)	137,580
State Free Lunch and Breakfast	4,000	4,000	13,025	9,025	4,734
Drivers' Education	110,000	110,000	130,093	20,093	83,442
Other	3,329	3,329	219,282	215,953	2,840
	<u>7,045,427</u>	<u>7,045,427</u>	<u>7,294,879</u>	<u>249,452</u>	<u>6,966,748</u>
Federal Sources					
National School Lunch Program	800,000	800,000	763,403	(36,597)	821,566
School Breakfast Program	120,000	120,000	82,195	(37,805)	109,895
Title I - Low Income	381,055	381,055	508,040	126,985	515,946
Federal - Special Education					
IDEA Flow-Through	993,851	993,851	1,023,703	29,852	988,299
IDEA Room and Board	—	—	74,940	74,940	127,127
CTE - Perkins	64,004	64,004	64,003	(1)	60,585

DUPAGE HIGH SCHOOL DISTRICT NO. 88**Educational Account - General Fund****Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Continued****For the Fiscal Year Ended June 30, 2024****(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2023)**

	2024				2023
	Original Budget	Final Budget	Actual	Variance with Final Budget	Actual
Revenues - Continued					
Federal Sources - Continued					
Race to the Top - Preschool Expansion \$	150,000	150,000	99,771	(50,229)	149,283
Title III - English Language Acquisition	73,200	73,200	79,256	6,056	49,403
Title IV	26,789	26,789	22,429	(4,360)	23,942
Title II - Eisenhower/Teacher Quality	88,658	88,658	95,756	7,098	120,450
Medicaid Matching Funds					
Administrative Outreach	50,000	50,000	41,790	(8,210)	50,865
Other Federal Sources	1,130,439	1,130,439	1,157,247	26,808	2,061,997
	3,877,996	3,877,996	4,012,533	134,537	5,079,358
 Total Direct Revenues	 68,255,140	 68,255,140	 71,400,039	 3,144,899	 69,900,929
 On-Behalf Payments	 —	 22,000,000	 22,129,452	 129,452	 20,984,597
 Total Revenues	 68,255,140	 90,255,140	 93,529,491	 3,274,351	 90,885,526
Expenditures					
Instruction					
Regular Programs					
Salaries	21,070,595	21,070,595	21,543,405	(472,810)	20,290,733
Employee Benefits	4,179,729	4,179,729	4,278,652	(98,923)	4,133,480
Purchased Services	695,276	695,276	606,570	88,706	904,291
Supplies and Materials	715,641	715,641	511,366	204,275	648,554
Capital Outlay	370,000	370,000	392,568	(22,568)	32,623
Other Objects	6,000	6,000	1,671	4,329	731
Non-Capital Equipment	572,200	572,200	700,953	(128,753)	353,813
	27,609,441	27,609,441	28,035,185	(425,744)	26,364,225
 Special Education Programs	 	 	 	 	
Salaries	6,123,361	6,123,361	6,241,849	(118,488)	5,586,616
Employee Benefits	1,028,572	1,028,572	1,016,125	12,447	920,681
Purchased Services	77,900	77,900	62,409	15,491	51,175
Supplies and Materials	72,850	72,850	45,953	26,897	87,045

DUPAGE HIGH SCHOOL DISTRICT NO. 88**Educational Account - General Fund****Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Continued****For the Fiscal Year Ended June 30, 2024****(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2023)**

	2024				2023
	Original Budget	Final Budget	Actual	Variance with Final Budget	Actual
Expenditures - Continued					
Instruction - Continued					
Special Education Programs - Continued					
Non-Capital Equipment	\$ 2,106	2,106	3,985	(1,879)	—
	7,304,789	7,304,789	7,370,321	(65,532)	6,645,517
Remedial and Supplemental Programs K-12					
Salaries	65,000	65,000	20,947	44,053	60,542
Employee Benefits	5,300	5,300	95	5,205	109.00
Purchased Services	100,000	100,000	206,776	(106,776)	114,831
Supplies and Materials	59,150	59,150	106,430	(47,280)	130,394
	229,450	229,450	334,248	(104,798)	305,876
CTE Programs					
Salaries	2,316,412	2,316,412	2,356,831	(40,419)	2,227,551
Employee Benefits	309,219	309,219	305,452	3,767	279,548
Purchased Services	68,500	68,500	64,085	4,415	77,395
Supplies and Materials	192,016	192,016	176,698	15,318	166,639
Capital Outlay	31,015	31,015	28,648	2,367	30,082
Non-Capitalized Equipment	47,968	47,968	60,743	(12,775)	44,852
	2,965,130	2,965,130	2,992,457	(27,327)	2,826,067
Interscholastic Programs					
Salaries	2,565,000	2,565,000	2,880,905	(315,905)	2,548,213
Employee Benefits	58,500	58,500	72,201	(13,701)	55,478
Purchased Services	542,551	542,551	611,914	(69,363)	612,343
Supplies and Materials	112,614	112,614	100,981	11,633	109,842
	3,278,665	3,278,665	3,666,001	(387,336)	3,325,876
Summer School Programs					
Salaries	160,000	160,000	116,140	43,860	111,160
Supplies and Materials	700	700	191	509	—
	160,700	160,700	116,331	44,369	111,160
Driver's Education Programs					
Salaries	215,000	215,000	200,341	14,659	188,685
Employee Benefits	8,551	8,551	6,609	1,942	5,537

DUPAGE HIGH SCHOOL DISTRICT NO. 88**Educational Account - General Fund****Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Continued****For the Fiscal Year Ended June 30, 2024****(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2023)**

	2024				2023 Actual
	Original Budget	Final Budget	Actual	Variance with Final Budget	
Expenditures - Continued					
Instruction - Continued					
Driver's Education Programs - Continued					
Purchased Services	\$ 10,000	10,000	2,916	7,084	2,735
Supplies and Materials	9,600	9,600	8,366	1,234	9,424
	243,151	243,151	218,232	24,919	206,381
Bilingual Programs					
Salaries	26,254	26,254	26,789	(535)	23,693
Purchased Services	—	—	3,835	(3,835)	1,530.00
Supplies and Materials	12,600	12,600	14,152	(1,552)	13,024
	38,854	38,854	44,776	(5,922)	38,247
Truants Alternative and Optional Programs					
Salaries	—	—	—	—	1,349,226
Employee Benefits	—	—	—	—	84,820
Supplies and Materials	—	—	—	—	847
Other Objects	1,741,003	1,741,003	1,592,623	148,380	180,525
	1,741,003	1,741,003	1,592,623	148,380	1,615,418
Special Education Programs K - 12 - Private Tuition					
Other Objects	2,259,000	2,259,000	2,482,881	(223,881)	2,499,288
Student Activity Fund					
Other Objects	1,000,000	1,000,000	1,483,671	(483,671)	1,798,859
Total Instruction	46,830,183	46,830,183	48,336,726	(1,506,543)	45,736,914
Support Services					
Pupils					
Attendance and Social Work Services					
Salaries	2,278,209	2,278,209	2,359,272	(81,063)	2,144,014
Employee Benefits	450,708	450,708	423,149	27,559	429,319
Purchased Services	493,300	493,300	451,545	41,755	390,973
Supplies and Materials	—	—	3,699	(3,699)	—
	3,222,217	3,222,217	3,237,665	(15,448)	2,964,306

DUPAGE HIGH SCHOOL DISTRICT NO. 88**Educational Account - General Fund****Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Continued****For the Fiscal Year Ended June 30, 2024****(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2023)**

	2024			Variance with Final Budget	2023
	Original Budget	Final Budget	Actual		Actual
Expenditures - Continued					
Support Services - Continued					
Pupils - Continued					
Guidance Services					
Salaries	\$ 2,115,859	2,115,859	2,105,890	9,969	2,017,282
Employee Benefits	316,920	316,920	339,145	(22,225)	302,182
Supplies and Materials	8,600	8,600	8,342	258	8,714
	<u>2,441,379</u>	<u>2,441,379</u>	<u>2,453,377</u>	<u>(11,998)</u>	<u>2,328,178</u>
Health Services					
Salaries	390,086	390,086	380,507	9,579	291,180
Employee Benefits	34,987	34,987	20,987	14,000	19,412
Supplies and Materials	6,600	6,600	5,841	759	8,201
	<u>431,673</u>	<u>431,673</u>	<u>407,335</u>	<u>24,338</u>	<u>318,793</u>
Psychological Services					
Salaries	625,521	625,521	622,101	3,420	562,403
Employee Benefits	66,701	66,701	75,397	(8,696)	63,027
Purchased Services	156,000	156,000	482,092	(326,092)	32,742
Supplies and Materials	6,600	6,600	9,079	(2,479)	1,972
	<u>854,822</u>	<u>854,822</u>	<u>1,188,669</u>	<u>(333,847)</u>	<u>660,144</u>
Speech Pathology and Audiology Services					
Purchased Services	10,000	10,000	5,251	4,749	5,492
Other Support Services					
Salaries	285,315	285,315	269,314	16,001	161,176
Employee Benefits	8,533	8,533	8,533	—	183
Purchased Services	10,000	10,000	9,105	895	10,662
Non-Capitalized Equipment	47,100	47,100	45,806	1,294	40,948
	<u>350,948</u>	<u>350,948</u>	<u>332,758</u>	<u>18,190</u>	<u>212,969</u>
Total Pupils	<u>7,311,039</u>	<u>7,311,039</u>	<u>7,625,055</u>	<u>(314,016)</u>	<u>6,489,882</u>

DUPAGE HIGH SCHOOL DISTRICT NO. 88**Educational Account - General Fund****Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Continued****For the Fiscal Year Ended June 30, 2024****(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2023)**

	2024				2023
	Original Budget	Final Budget	Actual	Variance with Final Budget	Actual
Expenditures - Continued					
Support Services - Continued					
Instructional Staff					
Improvement of Instructional Services					
Salaries	\$ 277,000	277,000	96,026	180,974	467,859
Employee Benefits	—	—	11,383	(11,383)	96,086
Purchased Services	136,274	136,274	153,594	(17,320)	145,135
Supplies and Materials	14,258	14,258	9,417	4,841	10,834
	427,532	427,532	270,420	157,112	719,914
Educational Media Services					
Salaries	816,087	816,087	813,506	2,581	778,578
Employee Benefits	199,086	199,086	197,499	1,587	179,775
Supplies and Materials	83,400	83,400	54,198	29,202	82,434
	1,098,573	1,098,573	1,065,203	33,370	1,040,787
Assessment and Testing					
Salaries	68,000	68,000	31,516	36,484	29,078
Purchased Services	117,321	117,321	74,734	42,587	106,295
Supplies and Materials	40,000	40,000	8,094	31,906	—
	225,321	225,321	114,344	110,977	135,373
Total Instructional Staff	1,751,426	1,751,426	1,449,967	301,459	1,896,074
General Administration					
Board of Education Services					
Salaries	9,000	9,000	2,126	6,874	5,226
Purchased Services	287,530	287,530	199,271	88,259	247,470
Supplies and Materials	23,000	23,000	26,829	(3,829)	16,870
	319,530	319,530	228,226	91,304	269,566

DUPAGE HIGH SCHOOL DISTRICT NO. 88**Educational Account - General Fund****Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Continued****For the Fiscal Year Ended June 30, 2024****(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2023)**

	2024			Variance with Final Budget	2023
	Original Budget	Final Budget	Actual		Actual
Expenditures - Continued					
Support Services - Continued					
General Administration - Continued					
Executive Administration Services					
Salaries	\$ 336,016	336,016	332,311	3,705	304,966
Employee Benefits	30,018	30,018	30,018	—	27,499
Purchased Services	24,000	24,000	8,387	15,613	11,324
Supplies and Materials	12,000	12,000	12,246	(246)	10,236
	402,034	402,034	382,962	19,072	354,025
Special Area Administration Services					
Salaries	187,550	187,550	169,641	17,909	148,636
Purchased Services	20,000	20,000	21,320	(1,320)	17,248
	207,550	207,550	190,961	16,589	165,884
Tort Immunity					
Purchased Services	670,522	670,522	644,220	26,302	712,082
Total General Administration	1,599,636	1,599,636	1,446,369	153,267	1,501,557
School Administration					
Office of the Principal Services					
Salaries	1,610,196	1,610,196	1,587,467	22,729	1,537,596
Employee Benefits	367,524	367,524	368,577	(1,053)	321,483
Purchased Services	93,312	93,312	77,716	15,596	81,461
Supplies and Materials	388,728	388,728	436,262	(47,534)	434,494
Capital Outlay	—	—	—	—	5,515
Non-Capital Outlay	41,000	41,000	44,005	(3,005)	34,279
	2,500,760	2,500,760	2,514,027	(13,267)	2,414,828
Other Support Services - School Admin					
Salaries	1,934,583	1,934,583	1,920,037	14,546	1,781,098
Employee Benefits	7,911	7,911	7,911	—	7,518
	1,942,494	1,942,494	1,927,948	14,546	1,788,616
Total School Administration	4,443,254	4,443,254	4,441,975	1,279	4,203,444

DUPAGE HIGH SCHOOL DISTRICT NO. 88

Educational Account - General Fund

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

For the Fiscal Year Ended June 30, 2024

(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2023)

	2024				2023
	Original Budget	Final Budget	Actual	Variance with Final Budget	Actual
Expenditures - Continued					
Support Services - Continued					
Business					
Direction of Business Support Services					
Salaries	\$ 202,962	202,962	202,967	(5)	269,325
Employee Benefits	76,010	76,010	117,798	(41,788)	105,320
Purchased Services	71,000	71,000	77,820	(6,820)	68,544
Supplies and Materials	20,000	20,000	23,700	(3,700)	11,400
	369,972	369,972	422,285	(52,313)	454,589
Fiscal Services					
Salaries	417,196	417,196	407,462	9,734	467,784
Employee Benefits	8,443	8,443	14,338	(5,895)	4,878
Other Objects	—	—	4,314	(4,314)	18,739
Non-Capitalized Equipment	—	—	591	(591)	4,053
	425,639	425,639	426,705	(1,066)	495,454
Operations and Maintenance of Plant Services					
Purchased Services	—	—	4,494	(4,494)	—
Pupil Transportation Services					
Salaries	2,000	2,000	639	1,361	264
Capital Outlay	60,000	60,000	52,160	7,840	—
	62,000	62,000	52,799	9,201	264
Food Services					
Salaries	71,388	71,388	60,353	11,035	57,479
Employee Benefits	14,004	14,004	14,004	—	13,170
Purchased Services	1,210,000	1,210,000	988,584	221,416	855,940
Supplies and Materials	7,000	7,000	3,150	3,850	6,352
Non-Capital Equipment	10,000	10,000	—	10,000	—
	1,312,392	1,312,392	1,066,091	246,301	932,941
Internal Services					
Salaries	171,440	171,440	177,260	(5,820)	164,750
Employee Benefits	30,176	30,176	10,176	20,000	30,213
	201,616	201,616	187,436	14,180	194,963
Total Business	2,371,619	2,371,619	2,159,810	211,809	2,078,211

DUPAGE HIGH SCHOOL DISTRICT NO. 88**Educational Account - General Fund****Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Continued****For the Fiscal Year Ended June 30, 2024****(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2023)**

	2024				2023
	Original Budget	Final Budget	Actual	Variance with Final Budget	Actual
Expenditures - Continued					
Support Services - Continued					
Central					
Direction of Central Support Services					
Salaries	\$ 7,500	7,500	—	7,500	105,076
Employee Benefits	—	—	—	—	22,985
Purchased Services	13,500	13,500	9,511	3,989	12,761
Supplies and Materials	20,000	20,000	19,226	774	16,938
Capital Outlay	—	—	—	—	—
Non-Capitalized Equipment	10,000	10,000	10,731	(731)	5,611
	51,000	51,000	39,468	11,532	163,371
Planning, Research, Development, and Evaluation Services					
Salaries	415,601	415,601	478,414	(62,813)	—
Employee Benefits	90,055	90,055	104,245	(14,190)	—
	505,656	505,656	582,659	(77,003)	—
Information Services					
Salaries	110,000	110,000	115,217	(5,217)	103,350
Employee Benefits	11,972	11,972	11,972	—	10,963
Supplies and Materials	5,000	5,000	4,116	884	4,871
	126,972	126,972	131,305	(4,333)	119,184
Staff Services					
Salaries	209,094	209,094	289,053	(79,959)	198,316
Employee Benefits	51,378	51,378	48,951	2,427	33,989
Purchased Services	52,000	52,000	27,742	24,258	46,507
Supplies and Materials	10,900	10,900	15,334	(4,434)	11,813
	323,372	323,372	381,080	(57,708)	290,625
Data Processing Services					
Salaries	390,874	390,874	399,967	(9,093)	488,411
Employee Benefits	122,054	122,054	90,055	31,999	119,233
Purchased Services	163,500	163,500	164,870	(1,370)	82,001
Supplies and Materials	5,000	5,000	—	5,000	—
	681,428	681,428	654,892	26,536	689,645
Total Central	1,688,428	1,688,428	1,789,404	(100,976)	1,262,825

DUPAGE HIGH SCHOOL DISTRICT NO. 88**Educational Account - General Fund****Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Continued****For the Fiscal Year Ended June 30, 2024****(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2023)**

	2024				2023
	Original Budget	Final Budget	Actual	Variance with Final Budget	Actual
Expenditures - Continued					
Other Support Services					
Supplies and Materials	\$ —	—	—	—	12,050
Total Support Services	19,165,402	19,165,402	18,912,580	252,822	17,444,043
Community Services					
Salaries	94,873	94,873	163,997	(69,124)	60,825
Employee Benefits	73,350	73,350	86,693	(13,343)	61,354
Purchased Services	51,842	51,842	41,652	10,190	29,652
Supplies and Materials	19,060	19,060	24,677	(5,617)	13,885
Other Objects	30,000.00	30,000.00	3,160	26,840	—
Non-Capitalized Equipment	4,500.00	4,500.00	4,499	1	825.00
Total Community Services	273,625	273,625	324,678	(51,053)	166,541
Payments to Other Districts and Governmental Units					
Special Education - Tuition	—	—	—	—	1,038,187
Special Education - Purchased Services	—	—	—	—	169,891
Special Education - Other	1,944,442	1,944,442	2,186,590	(242,148)	200,013
CTE - Tuition	—	—	—	—	315,066
Other - Tuition	—	—	—	—	218,525
Total Payments to Other Districts and Governmental Units	1,944,442	1,944,442	2,186,590	(242,148)	1,941,682
Provision for Contingencies	—	—	—	—	3,160.00
Total Direct Expenditures	68,213,652	68,213,652	69,760,574	(1,546,922)	65,292,340
On Behalf Payments - State of Illinois	—	22,000,000	22,129,452	(129,452)	20,984,597
Total Expenditures	68,213,652	90,213,652	91,890,026	(1,676,374)	86,276,937

DUPAGE HIGH SCHOOL DISTRICT NO. 88**Educational Account - General Fund****Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Continued****For the Fiscal Year Ended June 30, 2024****(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2023)**

	2023				2022
	Original Budget	Final Budget	Actual	Variance with Final Budget	Actual
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 41,488	41,488	1,639,465	1,597,977	4,608,589
Other Financing Sources (Uses)					
Disposal of Capital Assets	—	—	18	18	184
Transfers Out	(8,000)	(8,000)	—	8,000	—
	(8,000)	(8,000)	18	8,018	184
Net Change in Fund Balance	<u>33,488</u>	<u>33,488</u>	1,639,483	<u>1,605,995</u>	4,608,773
Fund Balance - Beginning			<u>26,329,796</u>		<u>21,721,023</u>
Fund Balance - Ending			<u>27,969,279</u>		<u>26,329,796</u>

DUPAGE HIGH SCHOOL DISTRICT NO. 88**Operations and Maintenance Account - General Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual****For the Fiscal Year Ended June 30, 2024****(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2023)**

	2024				2023
	Original Budget	Final Budget	Actual	Variance with Final Budget	Actual
Revenues					
Local Sources					
General Levy	\$ 7,238,600	7,238,600	7,481,584	242,984	7,057,646
Replacement Taxes	—	—	—	—	325,000
Earnings on Investments	200,000	200,000	349,018	149,018	159,213
Rentals	215,000	215,000	253,790	38,790	230,118
Refund of Prior Year Expenditures	—	—	2,004	2,004	1,164
Other Revenue from Local Sources	70,000	70,000	258,960	188,960	126,313
Total Local Sources	7,723,600	7,723,600	8,345,356	621,756	7,899,454
State Sources					
School Infrastructure - Maintenance Project	—	—	50,000	50,000	—
Federal Sources					
Other Federal Revenue	214,233	214,233	12,272	(201,961)	99,304
Total Revenues	7,937,833	7,937,833	8,407,628	469,795	7,998,758
Expenditures					
Support Services					
Business					
Facilities Acquisition and Construction Services					
Purchased Services	—	—	732,206	(732,206)	—
Capital Outlay	1,615,536	1,615,536	1,708,928	(93,392)	270,913
Non-Capitalized Equipment	—	—	8,177	(8,177)	—
	1,615,536	1,615,536	2,449,311	(833,775)	270,913
Operation and Maintenance of Plant Services					
Salaries	3,489,163	3,489,163	3,450,656	38,507	3,319,354
Employee Benefits	753,370	753,370	720,959	32,411	664,263
Purchased Services	811,670	811,670	798,214	13,456	972,029
Supplies and Materials	2,023,700	2,023,700	1,690,194	333,506	1,501,965
Capital Outlay	40,000	40,000	10,740	29,260	7,216
Non-Capitalized Equipment	55,249	55,249	25,250	29,999	56,961
	7,173,152	7,173,152	6,696,013	477,139	6,521,788
Total Expenditures	8,788,688	8,788,688	9,145,324	(356,636)	6,792,701

DUPAGE HIGH SCHOOL DISTRICT NO. 88**Operations and Maintenance - Special Revenue Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Continued****For the Fiscal Year Ended June 30, 2024****(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2023)**

	2024				2023
	Original Budget	Final Budget	Actual	Variance with Final Budget	Actual
Net Change in Fund Balance	<u>\$ (850,855)</u>	<u>(850,855)</u>	(737,696)	<u>113,159</u>	1,206,057
Fund Balance - Beginning			<u>4,781,240</u>		<u>3,575,183</u>
Fund Balance - Ending			<u>4,043,544</u>		<u>4,781,240</u>

DUPAGE HIGH SCHOOL DISTRICT NO. 88**Working Cash Account - General Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual****For the Fiscal Year Ended June 30, 2024****(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2023)**

	2024				2023
	Original Budget	Final Budget	Actual	Variance with Final Budget	Actual
Revenues					
Taxes					
Property Taxes	\$ 10,165	10,165	21,541	11,376	(76)
Earnings on Investments	250,000	250,000	502,112	252,112	169,334
Total Revenues	260,165	260,165	523,653	263,488	169,258
Expenditures	—	—	—	—	—
Excess (Deficiency) of Revenues Over (Under) Expenditures	260,165	260,165	523,653	263,488	169,258
Other Financing (Uses)					
Transfers Out	(1,100,000)	(2,557,317)	(2,600,000)	(42,683)	(2,554,250)
Net Change in Fund Balance	<u>(839,835)</u>	<u>(2,297,152)</u>	(2,076,347)	<u>220,805</u>	(2,384,992)
Fund Balance - Beginning			<u>7,935,678</u>		<u>10,320,670</u>
Fund Balance - Ending			<u>5,859,331</u>		<u>7,935,678</u>

DUPAGE HIGH SCHOOL DISTRICT NO. 88**Debt Service Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual****For the Fiscal Year Ended June 30, 2024****(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2023)**

	2024				2023
	Original Budget	Final Budget	Actual	Variance with Final Budget	Actual
Revenues					
Local Sources					
Property Taxes	\$ 10,402,652	10,402,652	10,900,945	498,293	10,863,572
Earnings on Investments	70,000	70,000	71,919	1,919	118,324
Total Revenues	10,472,652	10,472,652	10,972,864	500,212	10,981,896
Expenditures					
Debt Service					
Principal Retirement	8,583,000	8,583,000	8,570,000	13,000	8,200,000
Interest on Long-Term Debt	2,255,669	2,255,669	2,252,169	3,500	2,595,250
Service Charges	2,375	2,375	2,325	50	1,796
Total Expenditures	10,841,044	10,841,044	10,824,494	16,550	10,797,046
Excess (Deficiency) of Revenues Over (Under) Expenditures	(368,392)	(368,392)	148,370	516,762	184,850
Other Financing (Uses)					
Transfers Out	(8,000)	(8,000)	—	8,000	—
Net Change in Fund Balance	<u>(376,392)</u>	<u>(376,392)</u>	148,370	<u>524,762</u>	184,850
Fund Balance - Beginning			<u>1,315,359</u>		<u>1,130,509</u>
Fund Balance - Ending			<u>1,463,729</u>		<u>1,315,359</u>

DUPAGE HIGH SCHOOL DISTRICT NO. 88
Nonmajor Governmental Funds
Combining Balance Sheet
June 30, 2024

	Special Revenue			
		Municipal Retirement/ Social Security	Capital Projects	Totals
	Transportation			
ASSETS				
Cash and Investments	\$ 2,318,611	2,620,257	4,298,382	9,237,250
Receivables - Net of Allowances				
Property Taxes	1,883,295	1,032,325	—	2,915,620
Total Assets	4,201,906	3,652,582	4,298,382	12,152,870
LIABILITIES				
Accounts Payable	35,297	—	1,062,510	1,097,807
Retainage Payable	—	—	58,026	58,026
	35,297	—	1,120,536	1,155,833
DEFERRED INFLOWS OF RESOURCES				
Property Taxes	3,984,018	2,183,832	—	6,167,850
Total Liabilities and Deferred Inflows of Resources	4,019,315	2,183,832	1,120,536	7,323,683
FUND BALANCES				
Restricted	182,591	1,468,750	3,177,846	4,829,187
Total Liabilities, Deferred Inflows of Resources and Fund Balances	4,201,906	3,652,582	4,298,382	12,152,870

DUPAGE HIGH SCHOOL DISTRICT NO. 88**Nonmajor Governmental Funds****Combining Statement of Revenues, Expenditures and Changes in Fund Balances****For the Fiscal Year Ended June 30, 2024**

	Special Revenue			
		Municipal Retirement/ Social Security	Capital Projects	Totals
	Transportation			
Revenues				
Local Sources				
Property Taxes	\$ 2,507,031	2,072,432	—	4,579,463
Personal Property Replacement Taxes	—	125,000	—	125,000
Earnings on Investments	527,317	99,154	76,705	703,176
Other Local Sources	102,854	—	55,271	158,125
State Sources	2,082,337	—	585,885	2,668,222
Federal Sources	3,460	—	—	3,460
Total Revenues	5,222,999	2,296,586	717,861	8,237,446
Expenditures				
Instruction	—	1,358,960	—	1,358,960
Support Services	5,638,012	641,049	2,510,809	8,789,870
Community Services	—	11,940	—	11,940
Provision for Contingencies	173	—	—	173
Total Expenditures	5,638,185	2,011,949	2,510,809	10,160,943
Excess (Deficiency) of Revenues Over (Under) Expenditures	(415,186)	284,637	(1,792,948)	(1,923,497)
Other Financing Sources				
Transfers In	—	—	2,600,000	2,600,000
Net Change in Fund Balances	(415,186)	284,637	807,052	676,503
Fund Balances - Beginning	597,777	1,184,113	2,370,794	4,152,684
Fund Balances - Ending	182,591	1,468,750	3,177,846	4,829,187

DUPAGE HIGH SCHOOL DISTRICT NO. 88**Transportation - Special Revenue Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual****For the Fiscal Year Ended June 30, 2024****(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2023)**

	2024			Variance with Final Budget	2023
	Original Budget	Final Budget	Actual		Actual
Revenues					
Local Sources					
Property Taxes	\$ 3,172,495	3,172,495	2,507,031	(665,464)	2,221,841
Transportation Fees	40,000	40,000	101,822	61,822	49,359
Earnings on Investments	100,000	100,000	527,317	427,317	76,841
Other Revenue from Local Sources	—	—	1,032	1,032	—
Total Local Sources	3,312,495	3,312,495	3,137,202	(175,293)	2,348,041
State Sources					
Transportation					
Regular	122,898	122,898	116,188	(6,710)	122,992
Special Education	1,535,000	1,535,000	1,966,149	431,149	1,535,000
Total State Sources	1,657,898	1,657,898	2,082,337	424,439	1,657,992
Federal Sources					
Other Federal Revenues	—	—	3,460	3,460	138,602
Total Revenues	4,970,393	4,970,393	5,222,999	252,606	4,144,635
Expenditures					
Support Services					
Business					
Pupil Transport Services					
Purchased Services	5,292,138	5,292,138	5,499,554	(207,416)	5,394,804
Supplies and Materials	185,000	185,000	138,458	46,542	153,718
Capital Outlay	—	—	—	—	254,250
Provision for Contingencies					
Non-Capitalized Equipment	90,000	90,000	173	89,827	—
Total Expenditures	5,567,138	5,567,138	5,638,185	(71,047)	5,802,772
Excess (Deficiency) of Revenues Over (Under) Expenditures	(596,745)	(596,745)	(415,186)	181,559	(1,658,137)
Other Financing Sources					
Transfers In	—	—	—	—	254,250
Net Change in Fund Balance	(596,745)	(596,745)	(415,186)	181,559	(1,403,887)
Fund Balance - Beginning			597,777		2,001,664
Fund Balance - Ending			182,591		597,777

DUPAGE HIGH SCHOOL DISTRICT NO. 88**Municipal Retirement/Social Security Fund - Special Revenue****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual****For the Fiscal Year Ended June 30, 2024****(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2023)**

	2024				2023
	Original Budget	Final Budget	Actual	Variance with Final Budget	Actual
Revenues					
Local Sources					
Property Taxes					
General Levy	\$ 666,634	666,634	671,655	5,021	781,235
FICA/Medicare Levy	1,389,861	1,389,861	1,400,777	10,916	1,248,815
Replacement Taxes	125,000	125,000	125,000	—	114,209
Earnings on Investments	25,000	25,000	99,154	74,154	48,829
Total Revenues	2,206,495	2,206,495	2,296,586	90,091	2,193,088
Expenditures					
Instruction	1,404,389	1,404,389	1,358,960	45,429	1,332,342
Support Services	692,022	692,022	641,049	50,973	637,558
Community Services	4,728	4,728	11,940	(7,212)	4,458
Total Expenditures	2,101,139	2,101,139	2,011,949	89,190	1,974,358
Net Change in Fund Balance	105,356	105,356	284,637	179,281	218,730
Fund Balance - Beginning			1,184,113		965,383
Fund Balance - Ending			1,468,750		1,184,113

DUPAGE HIGH SCHOOL DISTRICT NO. 88**Capital Projects Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual****For the Fiscal Year Ended June 30, 2024****(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2023)**

	2024				2023 Actual
	Original Budget	Final Budget	Actual	Variance with Final Budget	
Revenues					
Local Sources					
Personal Property Replacement Tax \$	—	—	—	—	460,000
Earnings on Investments	2,500	2,500	76,705	74,205	7,676
Other Local Revenue	—	—	55,271	55,271	—
Total Local Sources	2,500	2,500	131,976	129,476	467,676
State Sources					
Other Revenue from State Sources	600,000	600,000	585,885	(14,115)	50,000
Total Revenues	602,500	602,500	717,861	115,361	517,676
Expenditures					
Support Services					
Business					
Facilities Acquisition and Construction					
Purchased Services	160,190	160,190	145,653	14,537	94,372
Capital Outlay	1,864,825	1,864,825	2,365,156	(500,331)	414,595
Non-Capitalized Equipment	—	—	—	—	3,000
Total Expenditures	2,025,015	2,025,015	2,510,809	(485,794)	511,967
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,422,515)	(1,422,515)	(1,792,948)	(370,433)	5,709
Other Financing Sources					
Transfers In	1,100,000	2,557,317	2,600,000	42,683	2,300,000
Net Change in Fund Balance	(322,515)	1,134,802	807,052	(327,750)	2,305,709
Fund Balance - Beginning			2,370,794		65,085
Fund Balance - Ending			3,177,846		2,370,794

DUPAGE HIGH SCHOOL DISTRICT NO. 88**Consolidated Year-End Financial Report****June 30, 2024**

CSFA #	Program Name	State	Federal	Other	Totals
478-00-0251	Medical Assistance Program	\$ —	43,532	—	43,532
586-00-1723	School Maintenance Project	50,000	—	—	50,000
586-18-0406	School Breakfast Program	—	84,550	—	84,550
586-18-0407	National School Lunch Program	—	763,402	—	763,402
	Educational Agencies	—	508,040	—	508,040
586-18-0428	Title III - Title III Immigrant Education Program	—	79,256	—	79,256
586-18-2610	American Rescue Plan - Homeless Children and Youth Grant	—	8,247	—	8,247
586-53-2590	ARP - LEA-IDEA	—	229,385	—	229,385
	Principals, and Other School Leaders	—	95,756	—	95,756
586-62-1588	ESSA Title IV Student Support and Academic Enrichment (SSAE)	—	22,429	—	22,429
586-62-2402	Federal Programs - Emergency Relief	—	1,832	—	1,832
586-62-2578	ARP – LEA and COOP American Rescue Plan (ESSER III)	—	782,287	—	782,287
586-64-0417	Federal - Special Education - IDEA Flow-Through	—	1,023,703	—	1,023,703
586-82-1466	Federal - Special Education - IDEA Room and Board	—	74,940	—	74,940
	Other Grant Programs and Activities	—	321,053	—	321,053
	Totals	50,000	4,038,412	—	4,088,412

SUPPLEMENTAL SCHEDULES

DUPAGE HIGH SCHOOL DISTRICT NO. 88

Long-Term Debt Requirements

General Obligation Limited Tax Refunding School Bonds of 2015A

June 30, 2024

Date of Issue	December 3, 2015
Date of Maturity	January 15, 2025
Authorized Issue	\$8,220,000
Interest Rates	2.25% - 4.00%
Interest Dates	July 15 and January 15
Principal Maturity Date	January 15
Payable at	Amalgamated Bank of Chicago

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2025	\$ 1,040,000	24,960	1,064,960

DUPAGE HIGH SCHOOL DISTRICT NO. 88**Long-Term Debt Requirements****General Obligation Limited Tax Refunding School Bonds of 2015B****June 30, 2024**

Date of Issue	December 22, 2015
Date of Maturity	January 15, 2028
Authorized Issue	\$3,950,000
Interest Rates	2.65% - 4.00%
Interest Dates	July 15 and January 15
Principal Maturity Date	January 15
Payable at	Amalgamated Bank of Chicago

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2025	\$ 100,000	105,434	205,434
2026	1,125,000	101,432	1,226,432
2027	1,160,000	63,465	1,223,465
2028	1,190,000	32,725	1,222,725
	<u>3,575,000</u>	<u>303,056</u>	<u>3,878,056</u>

DUPAGE HIGH SCHOOL DISTRICT NO. 88**Long-Term Debt Requirements****General Obligation Refunding School Bonds of 2016****June 30, 2024**

Date of Issue	December 29, 2016
Date of Maturity	January 15, 2028
Authorized Issue	\$73,070,000
Interest Rates	3.00% - 5.00%
Interest Dates	July 15 and January 15
Principal Maturity Date	January 15
Payable at	Amalgamated Bank of Chicago

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2025	\$ 7,640,000	1,557,500	9,197,500
2026	8,025,000	1,175,500	9,200,500
2027	8,425,000	774,250	9,199,250
2028	8,825,000	353,000	9,178,000
	<u>32,915,000</u>	<u>3,860,250</u>	<u>36,775,250</u>

DUPAGE HIGH SCHOOL DISTRICT NO. 88**Long-Term Debt Requirements****General Obligation Limited Tax School Bonds of 2018****June 30, 2024**

Date of Issue	September 6, 2018
Date of Maturity	January 15, 2032
Authorized Issue	\$3,950,000
Interest Rates	3.00% - 4.00%
Interest Dates	July 15 and January 15
Principal Maturity Date	January 15
Payable at	Amalgamated Bank of Chicago

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2025	\$ —	136,450	136,450
2026	—	136,450	136,450
2027	—	136,450	136,450
2028	—	136,450	136,450
2029	1,110,000	136,450	1,246,450
2030	1,145,000	103,150	1,248,150
2031	1,190,000	57,350	1,247,350
2032	300,000	9,750	309,750
	<u>3,745,000</u>	<u>852,500</u>	<u>4,597,500</u>

DUPAGE HIGH SCHOOL DISTRICT NO. 88**Long-Term Debt Requirements****General Obligation Limited Tax School Bonds of 2021****June 30, 2024**

Date of Issue	October 19, 2021
Date of Maturity	January 15, 2034
Authorized Issue	\$3,695,000
Interest Rate	3.00%
Interest Dates	July 15 and January 15
Principal Maturity Date	January 15
Payable at	Amalgamated Bank of Chicago

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2024	\$ 140,000	105,600	245,600
2025	215,000	101,400	316,400
2026	—	94,950	94,950
2027	—	94,950	94,950
2028	115,000	94,950	209,950
2029	115,000	91,500	206,500
2030	120,000	88,050	208,050
2031	860,000	84,450	944,450
2032	1,195,000	58,650	1,253,650
2033	760,000	22,800	782,800
	3,520,000	837,300	4,357,300

DUPAGE HIGH SCHOOL DISTRICT NO. 88**Property Tax Levies and Collections - Last Five Tax Levy Years
June 30, 2024 (Unaudited)**

Tax Levy Year	2019	2020	2021	2022	2023
Assessed Valuation	\$ 3,211,432,591	3,379,289,485	3,482,088,964	3,632,483,241	3,726,167,626
Rate					
Educational	\$ 1.3971	1.3739	1.3733	1.3837	1.3967
Operations and Maintenance	0.2079	0.2072	0.2051	0.2083	0.2031
Bond and Interest	0.3381	0.3191	0.3157	0.3035	0.2942
Transportation	0.0551	0.0693	0.0592	0.0705	0.1080
Municipal Retirement	0.0268	0.0229	0.0184	0.0187	0.0192
Special Education	0.0229	0.0227	0.0225	0.0229	0.0234
Social Security	0.0420	0.0386	0.0383	0.0390	0.0400
Working Cash	0.0007	0.0000	0.0000	0.0006	—
Totals	2.0906	2.0537	2.0325	2.0472	2.0846
Extension					
Educational	\$ 44,866,925	46,093,591	47,447,519	49,869,840	52,017,300
Operations and Maintenance	6,676,568	6,951,446	7,086,206	7,503,531	7,567,846
Bond and Interest	10,857,854	10,705,630	10,907,436	10,932,892	10,962,405
Transportation	1,769,499	2,324,977	2,045,360	2,514,385	4,050,344
Municipal Retirement	860,664	768,282	635,720	673,625	715,424
Special Education	735,418	761,573	777,375	824,920	871,923
Social Security	1,348,802	1,295,009	1,323,265	1,404,886	1,490,467
Working Cash	22,480	—	—	21,614	—
Totals	67,138,210	68,900,508	70,222,881	73,745,693	77,675,709
Collected					
Educational	\$ 44,733,104	46,001,504	47,098,961	49,896,598	27,167,408
Operations and Maintenance	6,656,654	9,271,283	7,067,385	7,495,143	5,722,525
Bond and Interest	10,825,468	1,412,958	10,878,265	10,920,672	3,950,526
Transportation	1,764,221	6,937,558	2,192,355	2,511,574	2,100,723
Municipal Retirement	858,097	766,747	703,803	672,872	373,462
Special Education	733,225	2,320,332	775,253	823,938	455,157
Social Security	1,344,779	760,052	1,319,557	1,403,316	778,046
Working Cash	22,413	1,292,422	—	21,580	—
Totals	66,937,961	68,762,856	70,035,579	73,745,693	40,547,847
Percent Collections	99.70%	99.80%	99.73%	100.00%	52.20%

DUPAGE HIGH SCHOOL DISTRICT NO. 88**Summary of Operations - Bookstores****June 30, 2024 (Unaudited)**

	Addison Trail High School	Willowbrook High School	Totals
Revenue from Sales:			
Sale of Textbooks	\$ 305,743	9,037	314,780
Sale of Supplies	11,696	8,765	20,461
Total Revenue from Sales	317,439	17,802	335,241
Cost of Sales:			
Inventory of Supplies and Textbooks at July 1, 2023	198,581	322,245	520,826
Purchase of Supplies	33,724	32,081	65,805
Purchase of Textbooks	48,616	100,609	149,225
Total Available for Sale	280,921	454,935	735,856
Less Inventory of Supplies and Textbooks at June 30, 2024	131,850	381,706	513,556
Total Cost of Sales, Including Disposals	149,071	73,229	222,300
Gross Profit (Loss)	168,368	(55,427)	112,941
Operating Expenses:			
Salaries	86,347	90,913	177,260
Sales Tax	700	971	1,671
Insurance	10,176	—	10,176
Total Operating Expenses	97,223	91,884	189,107
Net Income (Loss)	71,145	(147,311)	(76,166)

Note: The activity of the bookstores is accounted for in the General Fund's Educational Account

DUPAGE HIGH SCHOOL DISTRICT NO. 88

District Enrollment - Last Ten Fiscal Years

June 30, 2024 (Unaudited)

Willowbrook

Addison Trail

September 30 (excluding special education)

	Enrollment				Totals
	Freshman	Sophomore	Junior	Senior	
2023/2024	1,057	986	890	934	3,867
2022/2023	1,095	963	855	1,006	3,919
2021/2022	1,077	912	889	1,059	3,937
2020/2021	1,031	1,000	907	978	3,916
2019/2020	1,126	1,046	901	920	3,993
2018/2019	1,155	995	835	1,028	4,013
2017/2018	1,085	965	889	1,033	3,972
2016/2017	1,048	1,028	869	1,055	4,000
2015/2016	1,165	1,031	841	1,028	4,065
2014/2015	1,180	1,006	815	1,070	4,071

Average Daily Attendance

2023/2024	3,237
2022/2023	3,302
2021/2022	3,236
2020/2021	3,267
2019/2020	3,456
2018/2019	3,491
2017/2018	3,535
2016/2017	3,537
2015/2016	3,427
2014/2015	3,200

	Operating Expense Per Pupil	Per Capita Tuition Charge
2023/2024	\$ 21,464.00	21,721.00
2022/2023	22,592.19	21,061.00
2021/2022	22,561.53	20,113.71
2020/2021	20,478.46	19,662.76
2019/2020	18,990.28	18,486.84
2018/2019	18,831.15	17,891.85
2017/2018	18,118.27	17,021.64
2016/2017	18,204.38	17,346.51
2015/2016	18,404.28	17,644.48
2014/2015	19,707.09	18,628.38

DUPAGE HIGH SCHOOL DISTRICT NO. 88

**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances by Account
Net of State On-Behalf Payments - District's Operating Funds
June 30, 2024**

See Following Page

DUPAGE HIGH SCHOOL DISTRICT NO. 88

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances by Account Net of State On-Behalf Payments - District's Operating Funds June 30, 2024

	General			
	Educational	Operations and Maintenance	Working Cash	Total General
Revenues				
Property Taxes	\$ 50,849,484	7,481,584	21,541	58,352,609
Personal Property Replacement Taxes	3,447,509	—	—	3,447,509
Earnings on Investments	2,387,637	349,018	502,112	3,238,767
Other Local Sources	3,407,997	514,754	—	3,922,751
State Sources	7,294,879	50,000	—	7,344,879
Federal Sources	4,012,533	12,272	—	4,024,805
On-Behalf Payments State of Illinois	22,129,452	—	—	22,129,452
Total Revenues	93,529,491	8,407,628	523,653	102,460,772
Less: On-Behalf Payments State of Illinois	22,129,452	—	—	22,129,452
Total Revenues - Net of On-Behalf Payments	71,400,039	8,407,628	523,653	80,331,320
Expenditures				
Current Operating				
Instruction	48,336,726	—	—	48,336,726
Supporting Services	18,912,580	9,145,324	—	28,057,904
Community Services	324,678	—	—	324,678
Payments to Other Districts and Governmental Units	2,186,590	—	—	2,186,590
On-Behalf Payments State of Illinois	22,129,452	—	—	22,129,452
Total Expenditures	91,890,026	9,145,324	—	101,035,350
Less: On-Behalf Payments - State of Illinois	22,129,452	—	—	22,129,452
Total Expenditures - Net of On-Behalf Payments	69,760,574	9,145,324	—	78,905,898
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,639,465	(737,696)	523,653	1,425,422
Other Financing Sources (Uses)				
Transfers Out	—	—	(2,600,000)	(2,600,000)
Proceeds from the Sale of Fixed Assets	18	—	—	18
	18	—	(2,600,000)	(2,599,982)
Net Change in Fund Balances	1,639,483	(737,696)	(2,076,347)	(1,174,560)
Fund Balances - Beginning	26,329,796	4,781,240	7,935,678	39,046,714
Fund Balances - Ending	27,969,279	4,043,544	5,859,331	37,872,154

Transportation	Municipal Retirement/ Social Security	Total Operating Funds
2,507,031	2,072,432	62,932,072
—	125,000	3,572,509
527,317	99,154	3,865,238
102,854	—	4,025,605
2,082,337	—	9,427,216
3,460	—	4,028,265
—	—	22,129,452
5,222,999	2,296,586	109,980,357
—	—	22,129,452
5,222,999	2,296,586	87,850,905
—	1,358,960	49,695,686
5,638,012	641,049	34,336,965
—	11,940	336,618
—	—	2,186,590
—	—	22,129,452
5,638,012	2,011,949	108,685,311
—	—	22,129,452
5,638,012	2,011,949	86,555,859
(415,013)	284,637	1,295,046
—	—	(2,600,000)
—	—	18
—	—	(2,599,982)
(415,013)	284,637	(1,304,936)
597,777	1,184,113	40,828,604
182,591	1,468,750	39,523,495
Net Change in Fund Balances		(1,304,936)

10.C. Treasurer's Report for October 2024

TO: Dr. Jean Barbanente
Board of Education

DATE: December 5, 2024

FROM: Mr. Ryan Domeracki

RE: Treasurer's Report

Attached is the treasurer's report as of this past month reflecting deposit and disbursement activity by fund. In addition, the monthly bank account and investment activity as of the month end closing. This information will be presented for board discussion and approval.

Suggested Motion:

Move that the Board of Education approve the Treasurer's Report as presented.

DuPage High School District 88
Treasurer's Report for October 2024

	Cash Balance	Investments	Total
Education Fund	\$64,089,048.78	\$0.00	\$64,089,048.78
O&M Fund	\$8,844,366.35	\$0.00	\$8,844,366.35
Debt Fund	\$11,557,600.33	\$0.00	\$11,557,600.33
Transportation Fund	\$3,870,432.41	\$0.00	\$3,870,432.41
IMR Fund	\$2,960,289.48	\$0.00	\$2,960,289.48
Capital Projects	\$1,237,801.89	\$0.00	\$1,237,801.89
Working Cash Fund	\$5,950,251.57	\$0.00	\$5,950,251.57
Fire Prevention/Safety (L/S)	\$0.00	\$0.00	\$0.00
Total Balance Board Accounts	<u>\$98,509,790.81</u>	<u>\$0.00</u>	<u>\$98,509,790.81</u>
Activity Fund	\$1,390,924.98	\$0.00	\$1,390,924.98
Grand Total	<u><u>\$99,900,715.79</u></u>	<u><u>\$0.00</u></u>	<u><u>\$99,900,715.79</u></u>

**DuPage High School District 88
Treasurer's Report for October 2024**

Fund	Cash Balance 09/30/24	Monthly Receipts	Monthly Disbursements	Cash Balance 10/31/24	Investments @ 10/31/2024	Cash Plus Investments
Education	\$68,118,047.98	\$3,313,739.36	\$7,342,738.56	\$64,089,048.78	\$0.00	\$64,089,048.78
O & M	\$9,359,461.78	\$266,339.68	\$781,435.11	\$8,844,366.35	\$0.00	\$8,844,366.35
Debt Service	\$11,210,149.18	\$348,118.95	\$667.80	\$11,557,600.33	\$0.00	\$11,557,600.33
Transportation	\$3,481,635.91	\$709,357.05	\$320,560.55	\$3,870,432.41	\$0.00	\$3,870,432.41
IMR	\$3,072,282.17	\$72,966.55	\$184,959.24	\$2,960,289.48	\$0.00	\$2,960,289.48
Capital Projects	\$1,799,333.96	\$7,405.47	\$568,937.54	\$1,237,801.89	\$0.00	\$1,237,801.89
Working Cash	\$5,928,035.15	\$22,216.42	\$0.00	\$5,950,251.57	\$0.00	\$5,950,251.57
Fire Prevention & Safety	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Activity	\$1,319,226.39	\$160,690.70	\$88,992.11	\$1,390,924.98	\$0.00	\$1,390,924.98
	<u>\$104,288,172.52</u>	<u>\$4,900,834.18</u>	<u>\$9,288,290.91</u>	<u>\$99,900,715.79</u>	<u>\$0.00</u>	<u>\$99,900,715.79</u>

* Disbursements also include investment purchases and interfund transfers.

Investments as of October 31, 2024

	<u>Matured</u>	<u>Purchased</u>	<u>Principal</u>	<u>Purchase Date</u>	<u>Maturity Date</u>	<u>Institution</u>	<u>Rate</u>	<u>Type</u>
Investments Matured/Purchased :	\$0.00	\$0.00						
Interest Received 10/01/24-10/31/24		<u>\$370,273.61</u>						

<u>Bank Balance as of October 31, 2024</u>	<u>Rate</u>	
Fifth Third		\$1,237,358.79
Fifth Third-Money Market (DDA)	2.68%	\$17,654,073.57
Fifth Third-Money Market Securities	4.73%	\$46,568,415.86
Fifth Third-Allied		\$69,713.87
Fifth Third-Student Activity Accounts		\$1,462,524.06
PMA ISDLAF	4.788%	\$2,941,923.14
Addison Bank and Trust Money Market	5.14%	\$2,535,801.42
Byline Bank Money Market	5.14%	\$27,425,655.08
Petty Cash		\$5,250.00
		<u>\$99,900,715.79</u>

10.D. Budget Status Report for October 2024

TO: Dr. Jean Barbanente
Board of Education

DATE: December 5, 2024

FROM: Mr. Ryan Domeracki

RE: Budget Status Report

Attached is the monthly budget status report reflecting activity as of the prior month closing with comparative analysis to the same period of the prior fiscal year. This information will be presented for board discussion and approval.

Suggested Motion:

Move that the Board of Education approve the Budget Status Report as presented.

BUDGET STATUS SUMMARY
October 2024

EDUCATION FUND

<u>REVENUES</u>	BUDGET	YTD TOTAL	BALANCE	% REC'D	PRIOR YEAR	VARIANCE	OCT 2022	VARIANCE
LOCAL - PROPERTY TAX	\$ 51,755,804	\$ 24,156,773	\$ 27,599,031	46.67%	46.05%	0.62%	46.05%	0.62%
LOCAL - OTHER *	5,330,823	3,027,507	2,303,316	56.79%	52.92%	3.87%	48.52%	8.27%
STATE	7,542,850	1,863,585	5,679,265	24.71%	27.77%	-3.06%	29.12%	-4.41%
FEDERAL	3,401,587	2,418,310	983,277	71.09%	51.92%	19.17%	30.40%	40.69%
TOTAL REVENUES	\$ 68,031,064	\$ 31,466,176	\$ 36,564,889	46.25%	45.13%	1.12%	43.23%	3.02%

<u>EXPENDITURES</u>	BUDGET	YTD TOTAL	BALANCE	% EXP	PRIOR YEAR	VARIANCE	OCT 2022	VARIANCE
SALARIES	\$ 50,529,127	\$ 11,936,350	\$ 38,592,778	23.62%	23.67%	-0.05%	22.68%	0.94%
BENEFITS	8,223,253	2,964,466	5,258,787	36.05%	35.62%	0.43%	35.06%	0.99%
PURCHASE SERVICES	5,533,255	2,086,218	3,447,037	37.70%	34.24%	3.46%	29.05%	8.65%
SUPPLIES	2,023,131	987,686	1,035,445	48.82%	34.83%	13.99%	42.19%	6.63%
CAPITAL OUTLAY	1,160,145	647,306	512,839	55.80%	68.86%	-13.06%	44.57%	11.23%
TUITION/OTHER	4,781,728	1,941,180	2,840,548	40.60%	45.69%	-5.09%	20.43%	20.17%
TOTAL EXPENDITURES	\$ 72,250,640	\$ 20,563,206	\$ 51,687,434	28.46%	28.38%	0.08%	25.32%	3.14%

* Local Revenue Other includes: registration/textbooks, event receipts, CPPRT. interest income, food sales etc.

BUDGET STATUS SUMMARY
October 2024

OPERATION & MAINTENANCE FUND

<u>REVENUES</u>	BUDGET	YTD TOTAL	BALANCE	% REC'D	PRIOR YEAR	VARIANCE	OCT 2022	VARIANCE
LOCAL - PROPERTY TAX	\$ 7,482,201	\$ 3,456,037	\$ 4,026,164	46.19%	46.68%	-0.49%	45.79%	0.40%
LOCAL - OTHER *	562,000	155,743	406,257	27.71%	36.12%	-8.41%	30.21%	-2.50%
STATE	50,000	0	50,000	0.00%	0.00%	0.00%	0.00%	0.00%
FEDERAL	0	0	0	0.00%	5.73%	-5.73%	62.66%	-62.66%
TOTAL REVENUES	\$ 8,094,201	\$ 3,611,780	\$ 4,482,421	44.62%	44.93%	-0.31%	45.36%	-0.74%

<u>EXPENDITURES</u>	BUDGET	YTD TOTAL	BALANCE	% EXP	PRIOR YEAR	VARIANCE	OCT 2022	VARIANCE
SALARIES	\$ 3,662,834	\$ 1,174,966	\$ 2,487,868	32.08%	32.54%	-0.46%	30.64%	1.44%
BENEFITS	754,734	238,672	516,063	31.62%	32.53%	-0.91%	31.66%	-0.04%
PURCHASE SERVICES	984,955	488,353	496,602	49.58%	40.28%	9.30%	37.98%	11.60%
SUPPLIES	2,038,700	774,173	1,264,527	37.97%	26.12%	11.85%	20.68%	17.29%
CAPITAL OUTLAY	1,187,860	993,211	194,650	83.61%	43.71%	39.90%	34.48%	49.13%
OTHER	0	0						
TOTAL EXPENDITURES	\$ 8,629,083	\$ 3,669,375	\$ 4,959,709	42.52%	33.95%	8.57%	29.36%	13.16%

* Local Revenue Other includes: rental of facilities, interest income,E-Rate etc.

O & M UTILITY EXPENSES

	BUDGET	YTD TOTAL	BALANCE	% EXP	PRIOR YEAR	VARIANCE	OCT 2022	VARIANCE
Heating	\$ 221,500	\$ 21,606	\$ 199,894	9.75%	4.66%	5.09%	9.65%	0.10%
Electricity	1,343,000	514,405	828,595	38.30%	27.57%	10.73%	16.19%	22.11%
Water	211,500	61,290	150,210	28.98%	27.03%	1.95%	30.49%	-1.51%
Telephone	49,380	17,198	32,182	34.83%	46.75%	-11.92%	32.72%	2.11%
Total	\$ 1,825,380	\$ 614,498	\$ 1,210,882	33.66%	25.40%	8.26%	17.83%	15.83%

Note:

1. Heating expenditures are through 09/30/24 for Willowbrook and for Addison Trail.
2. Electricity expenditures are through 10/09/24 for Willowbrook and 09/26/24 for Addison Trail.

BUDGET STATUS SUMMARY
October 2024

TRANSPORTATION FUND

<u>REVENUES</u>	BUDGET	YTD TOTAL	BALANCE	% REC'D	PRIOR YEAR	VARIANCE	OCT 2022	VARIANCE
LOCAL - PROPERTY TAX	\$ 4,492,603	\$ 1,849,510	\$ 2,643,093	41.17%	36.05%	5.12%	42.19%	-1.02%
LOCAL - OTHER *	230,000	53,665	176,335	23.33%	33.84%	-10.51%	33.82%	-10.49%
STATE	2,645,719	581,511	2,064,208	21.98%	57.49%	-35.51%	39.72%	-17.74%
FEDERAL	0	0	0	0.00%	0.00%	0.00%	37.70%	-37.70%
TRANSFER	0	0	0	0.00%	0.00%	0.00%	100.00%	-100.00%
TOTAL REVENUES	\$ 7,368,322	\$ 2,484,686	\$ 4,883,636	33.72%	43.21%	-9.49%	44.77%	-11.05%

<u>EXPENDITURES</u>	BUDGET	YTD TOTAL	BALANCE	% EXP	PRIOR YEAR	VARIANCE	OCT 2022	VARIANCE
PURCHASE SERVICES	5,960,912	548,132	5,412,780	9.20%	12.23%	-3.03%	24.47%	-15.27%
SUPPLIES	183,000	22,841	160,159	12.48%	21.22%	-8.74%	16.60%	-4.12%
CAPITAL OUTLAY	125,000	0	125,000	0.00%	0.00%	0.00%	100.00%	-100.00%
TOTAL EXPENDITURES	\$ 6,268,912	\$ 570,972	\$ 5,697,940	9.11%	12.67%	-3.56%	28.08%	-18.97%

* Local Revenue Other includes: interest income and homeless billing to other schools

ILLINOIS MUNICIPAL RETIREMENT (IMR) PENSION FUND

<u>REVENUES</u>	BUDGET	YTD TOTAL	BALANCE	% REC'D	PRIOR YEAR	VARIANCE	OCT 2022	VARIANCE
LOCAL - PROPERTY TAX	\$ 2,130,160	\$ 1,007,405	\$ 1,122,755	47.29%	45.51%	1.78%	45.78%	1.51%
LOCAL - CPPRT/OTHER	128,750	122,796	5,954	95.38%	18.33%	77.05%	92.19%	3.19%
STATE	0	0						
FEDERAL	0	0						
TOTAL REVENUES	\$ 2,258,910	\$ 1,130,201	\$ 1,128,709	50.03%	43.67%	6.36%	48.64%	1.39%

<u>EXPENDITURES</u>	BUDGET	YTD TOTAL	BALANCE	% EXP	PRIOR YEAR	VARIANCE	OCT 2022	VARIANCE
SOC. SEC./IMR/MEDICARE	\$ 2,220,853	\$ 586,171	\$ 1,634,682	26.39%	25.65%	0.74%	27.13%	-0.74%

10.E. DLP Renovation Project Recommendation

TO: Dr. Jean Barbanente
Board of Education

DATE: December 3, 2024

FROM: Mr. Ryan Domeracki

RE: **DLP Renovation Project at Willowbrook**

We are recommending that the Board of Education approve the lowest responsive and responsible bid received from Construction Inc. in the total amount of \$251,000 to construct a life skills lab for the DLP program at Willowbrook. Work would also include removing the existing kitchen equipment and cabinetry in both DLP classrooms and a pass-through door between the two classrooms. The life skills lab will include new kitchen equipment, casework, washer and dryer. This project would be fully funded through a grant we received through the Illinois Department of Commerce and Economic Opportunity. Work would be scheduled for the upcoming summer (2025).

We received bids from four (4) vendors, with Construction Inc. having the lowest proposal. Arcon Associates have completed their vetting of the scope of the project with Construction Inc. and their bid was inclusive of all components. There is a general \$15,000 contingency built into the project. Construction Inc. has completed a few projects with the District over the years with no issues arising from them.

Suggested Motion:

Move that the Board of Education approve the lowest responsive and responsible bid from Construction Inc. in the total amount of \$251,000, which includes \$15,000 for contingency for the construction of a new life skills lab for the DLP program at Willowbrook.



December 2, 2024

Mr. Ryan Domeracki
Chief Financial Officer
DuPage High School District 88
2 Friendship Plaza
Addison, Illinois 60101

RE: DLP RENOVATIONS AT WILLOWBROOK HIGH SCHOOL
PROJECT NO. 24036

Dear Mr. Domeracki:

On Tuesday, November 26, 2024, at 2:30 PM, four (4) sealed bids were opened for the DLP Renovations at Willowbrook High School project. The low bid was submitted by Construction, Inc. in the base bid amount of \$210,000.00.

We have contacted Construction, Inc. and a pre-award meeting was conducted. The bid proposal was discussed, and Construction has confirmed their bid. During our review, we have not discovered any evidence that would disqualify the bid as submitted.

Therefore, ARCON Associates, Inc. recommends that the Board of Education, DuPage High School District 88 award the contract for the DLP Renovations Project at Willowbrook High School to Construction, Inc. in the base bid amount of \$210,000.00. ARCON also recommends that the Board of Education, DuPage High School District 88 consider the award of Bid Alternate #1 for a value of \$21,000.00) and Bid Alternate #2 for a value of \$20,000.00, for a final total contract value of \$251,000.00.

ARCON does not recommend awarding Bid Alternate #3 or Bid Alternate #4.

Attached is the Bid Tabulation sheet for your review. Please feel free to contact me if you have any questions.

Sincerely,
ARCON Associates, Inc.

A handwritten signature in black ink, appearing to read "Nicholas T. Graal", with a stylized flourish at the end.

Nicholas T. Graal, AIA, NCARB, LEED AP BD+C
Senior Associate

c: Olga Davis, DuPage High School District 88
Donna Demarakis, ARCON Associates, Inc.
George Demarakis, ARCON Associates, Inc.

attachments
NTG

Project: DLP Renovations at Willowbrook High School
Owner: DuPage High School District 88
Project No.: 24036
Bid Date/Time: Tuesday, November 26, 2024 at 2:30 PM

[illegible]

10.F. Intergovernmental Agreement Concerning Village of Villa Park St. Charles Road
Commercial Corridor TIF District with Respect to Student Tuition Payments

TO: Dr. Jean Barbanente
Board of Education

DATE: December 3, 2024

FROM: Mr. Ryan Domeracki

RE: **Intergovernmental Agreement Concerning Village of Villa Park St. Charles Road Commercial Corridor TIF District with Respect to Student Tuition Payments**

Following our discussion at the September 5, 2024 Finance Committee meeting, we've had further discussion with the Village of Villa Park in respect to the Union Project in the recently TIF'd St. Charles Road Commercial Corridor. The project, titled The Union, would be an upscale, seven story apartment building with approximately 234 units with retail space available on the ground level of approximately 8,000 sq. ft. The project would be located across from the Ovaltine apartments, along Villa Ave. and the Chicago Great Western Trail (110 S. Villa Ave, Villa Park, IL) . This property currently is generating no revenue to the district and will not unless development occurs. The Village of Villa Park estimates that the Union project would increase our EAV (equalized assessed value) by \$27.4M and add roughly \$500,000 worth of property tax per year after the TIF (23 years). This is completely dependent on the value of the property in the year that the TIF expires.

At the September Finance Committee meeting, the Village asked the District to consider a \$0 tuition reimbursement for any students that are generated from this project. In speaking with the Village, we were not agreeable to receiving nothing. Furthermore, we questioned how many students would generate from this development. The unit mix breakdown for the units would be:

Studio	32
One Bed	127
Two Bed	70
Three Bed	5

As such, we don't believe that many students would be generated out of this development for District 88. After working with the Village, they have increased their ask from \$0 to a maximum of 6.5% of incremental taxes for each student who would generate. This is roughly half of what the TIF Act allowance would entitle us to (13%). However, after further discussion with the Village, and as discussed at the November 11, 2024 Finance Committee meeting, the Village included a new provision in the agreement (Section 2.3) that should the total amount of money for eligible tuition payments under the state law (13%) exceeds the modified amount of 6.5%, the Village is agreeing to accrue these unpaid amounts plus interest at an annual rate of the previous calendar year's CPI-U and will repay all of those funds based on available increment in the years after the bonds are retired but during the life of the TIF. This claw back provision will allow both the Village to pursue their project and will ultimately make the District whole should we have more students generated out of this development than anticipated.

Suggested Motion:

Move that the Board of Education approve the Intergovernmental Agreement concerning Village of Villa Park St. Charles Road Commercial Corridor TIF District with respect to student tuition payments.

**Village of Villa Park and
DuPage High School District 88, County, Illinois**

**INTERGOVERNMENTAL AGREEMENT CONCERNING VILLAGE OF
VILLA PARK ST. CHARLES ROAD COMMERCIAL CORRIDOR TIF
DISTRICT WITH RESPECT TO STUDENT TUITION PAYMENTS**

This Intergovernmental Agreement is entered into as of the _____ day of _____, 2024, by and between the Village of Villa Park, Illinois (“Village”) and the Board of Education of DuPage High School District 88, DuPage County, Illinois (“District 88”).

WHEREAS, each of the parties has the authority to enter into this Agreement pursuant to Article VII, Section 10 of the Illinois Constitution of 1970, pursuant to Sections 3 and 5 of the Intergovernmental Cooperation Act (5 ILCS 220/3 and 5 ILCS 220/5), and pursuant to the statutory contracting power of each party;

WHEREAS, pursuant to the Tax Increment Allocation Redevelopment Act (65 ILCS 5/11-74.4-1 *et seq.*) (the “TIF Act”), the Village created a redevelopment plan and redevelopment project area commonly known as the “St. Charles Road Commercial Corridor TIF District” (sometimes referred to herein as the “TIF District”), and adopted tax increment allocation financing for the TIF District, which TIF District is located within the boundaries of the Village and also located in whole or in part within the boundaries of District 88; and

WHEREAS, the parties favor the economic development that can be incentivized through the creation of the TIF District and desire that the creation of the TIF District shall not result in financial detriment to the parties or have a substantial negative impact on the real estate tax base of any taxing district;

WHEREAS, the Village has been approached by Marquette Apartment Advisors LLC, an Illinois limited liability company (the “Developer”) to acquire certain property owned by the Village of Villa Park and located at 100-110 S. Villa Avenue, Villa Park, Illinois and within the TIF District (the “Subject Property”) to develop a mixed-use complex on the Redevelopment Property, to be known as “the Union”, that would include 238 apartments, 8,000 sq. ft. of commercial space along Villa Avenue, and a two-story parking deck that would include approximately 90 public parking spaces (“Project”) and has requested financial assistance from the Village in order to proceed to construct the Project; and

WHEREAS, pursuant to the TIF Act, the maximum amount of student tuition payments to be paid by the Village to District 88 pursuant to Section 65 ILCS 11-74.4-3(q)(7.5)(B)(iii) the TIF Act (the “Student Tuition Payments”) for each student residing in the residential housing component of the Project is equal to thirteen percent (13%) of Incremental Tax Revenues, as hereinafter defined, generated from the Subject Property; and

WHEREAS, the Developer has also stated that its experience as an owner and operator of similar mixed-use developments within the region has demonstrated that few school age children reside in rental units with the size, style and number of units as proposed for the Project; and

WHEREAS, the Village and Developer have provided sufficient information to substantiate the fact that the Project could not proceed if the maximum Student Tuition Payments were required to be paid (despite it being contrary to the Developer's experience), because the Project would not be economically viable; and

WHEREAS, District 88 has reviewed the proposed Project and the information supplied by the Village and Developer and understands that the Project would benefit the Village by adding a superior mixed-use development to the community; provide a significant number of job opportunities; and, upon expiration of the TIF District, substantially increase the tax base of all taxing districts having jurisdiction over the Project; and

WHEREAS, after due consideration, in order to permit the Project to proceed, District 88 agrees to limiting the maximum amount of Student Tuition Payments to be paid from Incremental Tax Revenues generated from the Subject Property as hereinafter provided.

NOW, THEREFORE, in consideration of the mutual promises contained herein, the parties agree as follows:

1. DEFINITIONS

As used herein, unless the context indicates otherwise, or unless specifically defined otherwise, the following terms shall be accorded the following meanings:

1.1 Incremental Tax Revenues. The amount of real estate tax revenues which would be required to be deposited into the Village's special tax allocation fund pursuant to Section 11-74.4-8(b) of the TIF Act and in consequence of the Village's designation of the TIF District and approval of the redevelopment plan and project.

1.2 TIF Fund. The special tax allocation fund, as that term is used in the TIF Act, for the TIF District or such other fund or funds of the Village where the Incremental Tax Revenues are deposited.

2. PAYMENTS FOR STUDENTS FROM TIF DISTRICT

In consideration for the promises provided for herein, the Village shall make the following payments to District 88:

2.1 Student Tuition Payments. The Village agrees to use Incremental Tax Revenues generated from the Subject Property as reimbursement for each student attending District 88 but only to a maximum of (i) six and one-half percent (6.5%) of such Incremental Tax Revenues for years 2027 through 2045 (which is an amount approximately equal to the projected Student Tuition Payments based on the number of Students projected by the TIF Advisor) or until the year the Alternative Revenue Source General

Obligation Bond (the “ARS G.O. Bonds”) on the Subject Property is paid off, whichever comes first. District 88 agrees that the total amount of Student Tuition Payments, no matter the number of students residing at the Subject Property for so long as the TIF District remains in place, shall never exceed the maximum of the Incremental Tax Revenues set forth herein, notwithstanding the requirements of the Act.

- 2.2** The Village shall dedicate half of any Incremental Tax Revenues in excess of Payments to School Districts, to the Villa Park Library, and to obligations on the ARS G.O. Bonds, of the total Incremental Tax Revenues toward early payment of the Bonds from the initiation of the Bonds payments until the Bonds are paid off. The Village shall pay off the bonds the first year that the funds set aside from the excess increment for the purpose of paying off the bonds are sufficient to retire the remaining debt if the bonds agreement allows it.
- 2.3** If the total amount of money for eligible Tuition Payments under State law (up to 13%) as modified by this Agreement exceeds the amount agreed to in this IGA (6.5%) and paid by the Village, the Village agrees to accrue these unpaid amounts plus interest at an annual rate of the previous calendar year’s CPI-U for the Chicagoland area and repay all of those funds based on available increment in the years after the Bonds are retired, but during the life of the TIF.

 - 2.3.1** These funds shall be referred to as the Deferred Tuition Payments.
 - 2.3.2** The Village will add the Deferred Tuition Payments to the amount of Tuition Payments owed according to State Law and as modified by this Agreement once the Bonds Debt is paid off in full and retired.
 - 2.3.3** Deferred Tuition payments shall accrue during the life of the TIF and shall be paid in equal payments divided among the remaining years of the TIF after the Bonds are retired.
 - 2.3.4** Regardless of the total amount of Deferred Tuition Payments during the repayment of the Bonds, the total payment to District 88 shall not exceed 19.5% of the total annual Increment generated in any year; such that the total cost of Tuition payments owed annually after the retirement of the Bond, plus repayment of Deferred Tuition Payments, shall not exceed 19.5% of the total annual Increment generated in any year.
- 2.4** Upon completion of any portion of the proposed housing and the issuance of certificates of occupancy for any of the dwelling units, District 88 agrees to provide the Village on or before September 30 of each year during the term of this Agreement a list of students attending District 88 and residing at the Subject Property.

- 2.5** Incremental Tax Revenues. For purposes of this Amendment, Incremental Tax Revenues shall mean all ad valorem real property taxes arising from the tax levies upon the Subject Property attributable to the current equalized assessed valuation of the Subject Project over and above the equalized assessed valuation as of the date of the TIF District was established.

3. MISCELLANEOUS PROVISIONS

- 3.1 Authority.** Each party warrants to the other that it is authorized to execute, deliver and perform this Agreement. Each party warrants to the other that execution, delivery and performance of this Agreement does not constitute a breach or violation of any agreement, undertaking, law or ordinance by which that party is bound. Each individual signing this Agreement on behalf of a party warrants to the other party that such individual is authorized to execute this Agreement in the name of the party on whose behalf he or she executes it.
- 3.2 Term.** The parties' obligations under this Agreement shall cease upon the earlier of: (i) the termination of the TIF District; or (ii) December 31, 2044.
- 3.3 Binding Effect.** This Agreement shall be binding on the parties and their respective successors. It may not be assigned.
- 3.4 Further Acts.** Each party shall, at the request and expense of the other, execute and deliver any further documents and do all acts and things as that party may reasonably require to carry out the true intent and meaning of this Agreement.
- 3.5 Governing Law.** This Agreement is governed by and shall be interpreted and enforced in accordance with the laws of the State of Illinois.
- 3.6 Waivers and Modifications.** No waiver of any term or condition of this Agreement shall be binding or effective for any purpose unless expressed in writing and signed by the party making the waiver, and then shall be effective only in the specific instance and for the purpose given. This Agreement shall not in any other way be modified except in writing signed by all parties.
- 3.7 Notices.** Any notice, payment, request, instruction, or other document to be delivered hereunder shall be deemed sufficiently given if in writing and delivered personally or mailed by certified mail, postage prepaid, as follows:

If to the Village:
Village Manager
Village of Villa Park
20 S. Ardmore
Villa Park, IL 60181

If to District 88:
Superintendent
DuPage High School District 88
2 Friendship Plaza
Addison, IL 60101

3.8 Entire Agreement. This Agreement expresses the complete and final understanding of the parties with respect to its subject matter.

3.9 Execution. This Agreement may be executed in duplicate counterparts, each of which shall be as effective as the others upon approval and execution by all parties.

IN WITNESS WHEREOF, the parties have executed this Agreement on or before the _____, 2024.

BOARD OF EDUCATION, DUPAGE HIGH SCHOOL DISTRICT NUMBER 88 By: _____ Board President ATTEST: _____ Board Secretary Date: _____, 2024	VILLAGE OF VILLA PARK, DUPAGE COUNTY, ILLINOIS By: _____ Village President ATTEST: _____ Village Clerk Date: _____, 2024

10.G. Amendment to TowerCo Ground Lease Agreement

TO: Dr. Jean Barbanente
Board of Education

DATE: December 3, 2024

FROM: Mr. Ryan Domeracki

RE: **Amendment to TowerCo Ground Lease Agreement**

We are recommending that the Board of Education approve the amendment to the ground lease agreement, originally signed in 2022, with TowerCo for a communications tower at Willowbrook HS. The amendment alters the payment structure of the lease. Currently, the agreement would pay the district \$1,700 in rent, the first day of the month and would escalate 2% each year for the life of the lease agreement. The life of the agreement is five (5) years and TowerCo has the right to extend the lease for four (4) additional five (5) year terms for a total of twenty-five (25) years. In this proposed amendment, TowerCo would advance the District the first 10 years of rent payments totaling \$204,000. Pursuing this option would forgo the 2% escalator during this time period, which would equate to approximately \$3,980 in lost revenue. However, we would still be entitled to the additional revenue and the 2% escalator on any additional antennas that are added in the future (\$400/mo). If TowerCo renews the contract after the initial 10-year term, the new lease payment to the District would resume as if the 2% escalator was never waived and the base lease amount would move from \$1,700/mo to approximately \$2,072. The \$204,000 lump sum payment would be reserved to cover the costs of RF testing around Willowbrook HS. The remaining amount would be for consideration of a yet determined capital project at Willowbrook HS. In addition, the amendment also provides the district with an annual structural analysis report as well as when any equipment is modified on the tower.

Suggested Motion:

Move that the Board of Education approve amendment to the TowerCo ground lease agreement.

FIRST AMENDMENT TO THE GROUND LEASE AGREEMENT

THIS FIRST AMENDMENT TO THE GROUND LEASE AGREEMENT ("Amendment") is entered as of the later of the signature dates below by and between Board of Education of DuPage High School District 88, a public school district ("Lessor") and TowerCo 2013 LLC, a Delaware limited liability company ("Lessee").

RECITALS

A. Whereas, Lessor and Lessee are parties to that certain Ground Lease Agreement dated November 10, 2022, which is in full force and effect (the "Lease");

B. Whereas, Lessor and Lessee agree to modify the Rent payments for the first ten (10) years of the Lease.

NOW, THEREFORE, for and in consideration of the promises and mutual covenants herein contained and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties hereby agree to amend the Lease as follows:

1. **Consideration.** Paragraph 5 is hereby deleted in its entirety and replaced with the following:

"5. Consideration. Within ten (10) days of the Commencement Date, Lessee shall pay Lessor a lump sum payment equal to Two Hundred Four Thousand and 00/100 Dollars (\$204,000.00) ("Initial Rent Payment") as Rent for the Lease Term specified in Section 3 of this Lease and the first Renewal Term set forth in Section 4 of this Lease. This Initial Rent Payment shall be made to Lessor at Lessor's address as provided in Paragraph 16 below or by electronic wire to Lessor, if preferred. The parties expressly acknowledge and agree that the Initial Rent Payment is being made to enable the Lessor to undertake and perform capital improvement projects within DuPage High School District 88, that the timing and lump sum form of such payment is a material term of this Lease, and that the Initial Rent Payment shall be non-refundable to the Lessee for any reason, notwithstanding any termination of this Lease pursuant to Section 8 hereof, or anything contained in this Lease to the contrary.

On the first day of the month in advance of the commencement date of the second Renewal Term set forth in Section 4 of this Lease, Lessee shall commence paying Lessor the monthly sum of Two Thousand Seventy and 29/100 Dollars (\$2,072.29) ("Recurring Rent"). The Recurring Rent shall be paid monthly for the remainder of the Lease term unless terminated per the terms provided herein. The Recurring Rent shall be increase on each anniversary of the Commencement Date thereafter by two percent (2%) over the Recurring Rent payable during the immediately preceding year.

As further consideration for Lessor to enter into this Lease, Lessee shall pay to Lessor within ten (10) days of the Effective Date of this Lease, a one-time signing bonus of One Thousand Dollars (\$1,000).

2. **Use.** Paragraph 2 is hereby modified by inserting “applied” prior to “frequencies” in the first sentence of Paragraph 2.
3. **Tower Structural Report.** Lessee shall annually provide Lessor with the most current structural analysis report for the tower reflecting that the tower structure meets all local, state and national structural requirements and standards. Lessee may also request such a report at any time there is a modification to the equipment on the tower structure.
4. **Lease in Full Force.** Except as expressly amended hereby, all terms and conditions of the Lease shall remain in full force and effect, and, in the event of any inconsistencies between this Amendment and the terms of the Lease, the terms set forth in this Amendment shall govern and control. The covenants, representations and conditions in the Lease are mutual and dependent.
5. **Counterparts.** This Amendment may be executed in one or more counterparts which shall be construed together as one document.
6. **Successors and Assigns.** Upon full execution by Lessor and Lessee, this Amendment (i) shall be binding upon and shall inure to the benefit of each of the parties and their respective successors, assigns, receivers and trustees; and (ii) may be modified or amended only by a written Lease executed by each of the parties.
7. **Recitals.** The recitals at the beginning of this Amendment are incorporated in and made a part of this Amendment.

IN WITNESS WHEREOF, the parties have executed this Amendment as of the later of the signature dates below.

LICENSEE:

TowerCo 2013 LLC, a Delaware limited liability corporation

By: _____

Name: Mike Smith

Title: CFO

Date: _____

LICENSOR:

Education of DuPage High School District 88, a public school district

By: _____

Name: _____

Title: _____

Date: _____

10.H. Amended 2024-25 School Calendar

RECOMMENDATION TO AMEND THE
2024-2025 SCHOOL CALENDAR

The administration is proposing the following amendments to the 2024-2025 calendar.

- January 13, 2025- late start

Suggested Motion:

Move that the Board of Education approve the amended 2024-2025 School Calendar as presented.

2024 - 2025 School Calendar

August, 2024

Mon	Tues	Wed	Thur	Fri	Total
			1	2	
L5	6	7	8	9	
♦12	°13	{14	15	16	3
L19	20	21	22	23	5
L26	27	ED28	29	30	5
					13

September, 2024

Mon	Tues	Wed	Thur	Fri	Total
H	3	4	5	6	4
L9	10	11	12	13	5
L16	17	18	19	20	5
L23	24	25	26	27	5
L30					1
					20

October, 2024

Mon	Tues	Wed	Thur	Fri	Total
	1	2	PC 3	4	3
L7	8	9	10	11	5
H	15	16	17	18	4
L21	22	23	24	25	5
L28	29	30	31		4
					21

November, 2024

Mon	Tues	Wed	Thur	Fri	Total
				1	1
L4	H	6	7	8	4
L11	12	13	14	15	5
L18	19	20	21	22	5
25	ER 26	X	H	X	2
					17

December, 2024

Mon	Tues	Wed	Thur	Fri	Total
L2	3	4	5	6	5
L9	10	11	12	13	5
L16	17	SE 18	SE 19	SE* 20	5
X	X	H	X	X	
X	X				
					15

January, 2025

Mon	Tues	Wed	Thur	Fri	Total
		H	X	X	
L6	7	8	9	10	5
L13	14	15	ED 16	♦17	4
H	21	22	23	24	4
L27	28	29	30	31	5
					18

February, 2025

Mon	Tues	Wed	Thur	Fri	Total
L3	4	5	6	7	5
L10	11	12	13	14	5
H	18	19	20	21	4
L24	25	26	27	♦28	4
					18

March, 2025

Mon	Tues	Wed	Thur	Fri	Total
H	4	5	6	7	4
L10	11	12	13	14	5
L17	18	19	20	21	5
L24	25	26	27	ER 28	5
X					
					19

April, 2025

Mon	Tues	Wed	Thur	Fri	Total
	X	X	X	X	
L7	8	9	10	11	5
L14	15	16	17	X	4
L21	22	23	24	25	5
L28	29	30			3
					17

May, 2025

Mon	Tues	Wed	Thur	Fri	Total
			1	♦2	1
L5	6	7	8	9	5
L12	13	14	15	16	5
L19	20	21	22	23	5
H	SE 27	SE 28	SEY*29	E! 30	3
					19

June, 2025

Mon	Tues	Wed	Thur	Fri	Total
E 2	E 3	E 4	E 5	6	
9	10	11	12	13	
16	17	18	H	20	
23	24	25	26	27	
30					

First Day of Classes August 14, 2024
Graduation May 18, 2025
Last Day of Classes May 29, 2025 (provided no emergency days are used)

SCHOOL HOLIDAYS/BREAKS

Labor Day September 2, 2024
Col./Indig. Peo. Day October 14, 2024
Election Day November 5, 2024
Thanksgiving Break Nov. 27 thru Nov. 29, 2024
Winter Break Dec. 23, 2024 thru Jan. 3, 2025
Christmas Day December 25, 2024
New Year's Day January 1, 2025
M.L. King's Birthday January 20, 2025
President's Day February 17, 2025
Casimir Pulaski Day March 3, 2025
Spring Break March 31 thru April 4, 2025
Non-Attendance Day April 18, 2025
Memorial Day May 26, 2025
Juneteenth June 19, 2025

Parent/Teacher Conference Schedule:

October 3, 2024 12:00 p.m. - 7:00 p.m.

*Students not in attendance.

LEGEND:

H Legal School Holidays
♦ Institutes
X Not in Attendance
{ School Begins
} School Closes
L Late Arrivals - Begin at 9:00 a.m.
PC Parent/Teacher Conference
° Teacher Work Day
***** End of Semester
ER 2:05 Dismissal
ED 1:40 Dismissal
SE Semester Exams
E Emergency/Non-Attendance
Y Teacher Check-Out/Last School Day
! Final Teacher Check-Out Day
^ State Testing - TBD (Make Up - TBD)

AP Exams: May 5 thru May 16, 2025
First Semester Exams: Dec. 18 thru Dec. 20, 2024
Second Semester Exams: May 27 thru May 29, 2025
Note: May 30 thru June 5, 2025 will be declared
Special Holidays if not used for emergency days.

Actual Days in Attendance: 1st Semester: 86 ; 2nd Semester: 91; Institute Days: 4; Parent/Teacher Conference:1; Teacher Work Day:1; Emergency Days:5

TOTAL: 188

Adopted By Board of Education

REVISED 11/26/24

10.I. 2025-2026 School Calendar

2025-2026 SCHOOL CALENDAR

The administration will review and present highlights of the 2025-2026 School Calendar.

The highlights of this calendar include:

- August 11-12, 2025– Teacher Institute Day
- August 14, 2025– First Day of Classes
- October 9, 2025 – Parent/Teacher Conferences
- November 26-28, 2025– Thanksgiving Break
- December 17-19, 2025– 1st Semester Exams
- December 22, 2025- January 2, 2026- Winter Break
- January 5, 2026– 2nd Semester begins
- March 30- April 3, 2026– Spring Break
- May 20- May 22, 2026– 2nd Semester Exams
- May 22, 2026– Last Day of Classes, if no Emergency Days are used
- May 26- June 1, 2026- Non-Attendance/Emergency Day (if needed)

The proposed calendar provides 86 days in the first semester and 91 days in the second semester. The Emergency Days are listed as June 1 through 7.

Suggested Motion:

Move that the Board of Education adopt the 2025-26 School Calendar as presented.

Administration PROPOSAL

2025 - 2026 School Calendar

August, 2025							September, 2025						
Mon	Tues	Wed	Thur	Fri	Total		Mon	Tues	Wed	Thur	Fri	Total	
				1			H	2	3	ED 4	5	4	
4	5	6	7	8			L 8	9	10	11	12	5	
♦ 11	♦ 12	° 13	{ 14	15	2		L 15	16	17	18	19	5	
18	19	20	21	22	5		L 22	23	24	25	26	5	
L 25	26	27	28	29	5		L 29	30				2	
					12							21	
October, 2025							November, 2025						
Mon	Tues	Wed	Thur	Fri	Total		Mon	Tues	Wed	Thur	Fri	Total	
		1	2	3	3								
L 6	7	8	PC 9	10	4		L 3	4	5	6	7	5	
H	14	15	16	17	4		L 10	11	12	13	14	5	
L 20	21	22	23	24	5		L 17	18	19	20	21	5	
L 27	28	29	30	31	5		24 ER 25	X		H	X	2	
					21							17	
December, 2025							January, 2026						
Mon	Tues	Wed	Thur	Fri	Total		Mon	Tues	Wed	Thur	Fri	Total	
L 1	2	3	4	5	5					H	X		
L 8	9	10	11	12	5		L 5	6	7	8	9	5	
L 15	16	SE 17	SE 18	SE* 19	5		L 12	13	14	ED 15	♦ 16	4	
X	X	X	H	X			H	20	21	22	23	4	
X	X	X					L 26	27	28	29	30	5	
					15							18	
February, 2026							March, 2026						
Mon	Tues	Wed	Thur	Fri	Total		Mon	Tues	Wed	Thur	Fri	Total	
L 2	3	4	5	6	5		L 2	3	4	5	6	5	
L 9	10	11	12	13	5		L 9	10	11	12	13	5	
H	17	18	19	20	4		L 16	17	18	19	20	5	
L 23	24	25	26	♦ 27	4		L 23	24	25	26	ER 27	5	
					18		X	X				20	
April, 2026							May, 2026						
Mon	Tues	Wed	Thur	Fri	Total		Mon	Tues	Wed	Thur	Fri	Total	
		X	X	X							1	1	
L 6	7	8	9	10	5		L 4	5	6	7	8	5	
L 13	14	15	16	17	5		L 11	12	13	14	15	5	
L 20	21	22	23	24	5		L 18	19	SE 20	SE 21	SE* Y 22	5	
L 27	28	29	30		4		H	E! 26	E 27	E 28	E 29	0	
					19							16	
June, 2026													
Mon	Tues	Wed	Thur	Fri	Total								
E} 1	2	3	4	5									
8	9	10	11	12									
15	16	17	18	H									
22	23	24	25	26									
29	30												

First Day of Classes August 14, 2025
Graduation May 17, 2026
Last Day of Classes May 22, 2026 (provided no emergency days are used)

SCHOOL HOLIDAYS/BREAKS
Labor Day September 1, 2025
Col./Indig. Peo. Day October 13, 2025
Thanksgiving Break Nov. 26 thru Nov. 28, 2025
Winter Break Dec. 22, 2025 thru Jan. 2, 2026
Christmas Day December 25, 2025
New Year's Day January 1, 2026
M.L. King's Birthday January 19, 2026
President's Day February 16, 2026
Spring Break Mar. 30 thru Apr. 3, 2026
Memorial Day May 25, 2026

Parent/Teacher Conference Schedule:
 October 9, 2025 12:00 p.m. - 7:00 p.m.
 *Students not in attendance.

AP Exams: May 4 through May 15, 2026

LEGEND:

H Legal School Holidays
♦ Institutes
X Not in Attendance
{ School Begins
} School Closes
L Late Arrivals - Begin at 9:00 a.m.
PC Parent/Teacher Conference
° Teacher Work Day
***** End of Semester
ER 2:05 Dismissal
ED 1:40 Dismissal
SE Semester Exams
E Emergency/Non-Attendance
Y Teacher Check-Out/Last School Day
! Final Teacher Check-Out Day
^ State Testing - TBD (Make Up - TBD)

First Semester Exams: December 17-19, 2025

Second Semester Exams: May 20-22, 2026

Note: May 26 thru June 1, 2026 will be declared
 Special Holidays if not used for emergency days.

Actual Days in Attendance: 1st Semester: 86 ; 2nd Semester: 91; Institute Days: 4; Parent/Teacher Conference: 1; Teacher Work Day: 1; Emergency Days: 5

Adopted By Board of Education (date)

TOTAL: 188

10.J. Graduation Requirements

Graduation Requirements

Mrs. Yvonne Tsagalis, Assistant Superintendent for College and Career Readiness, is recommending the approval of the proposed graduation requirement changes below.

The District 88 Board of Education is committed to fostering the success of its highly diverse student population by aligning efforts with its Vision, Mission, and Strategic Plan goals. The Vision statement emphasizes cultivating inclusive and rigorous learning opportunities for students to pursue individualized pathways to success. The Mission highlights preparing students to be college and career ready in a diverse society. Strategic Plan Goal #2 focuses on increasing graduation rates by implementing multiple and diverse pathways to access post-secondary environments and individualized 4-year planning.

In line with the direction outlined in the D88 Strategic Plan, the D88 District Leadership Team has analysed the current D88 graduation requirements including the review of the following data:

- A Comparison of the ISBE graduation requirements
- A Comparison of the surrounding Illinois high school graduation requirements
- A review of college entry requirements
- A review of the entry requirements for students entering career pathway and trade industry programs.
- Consultation with department leaders on the D88 Joint Leadership Team.
- Consultation with the D88 school counseling staff
- Consultation with the D88 Board of Education Curriculum Council

The administration is recommending adjusting the English graduation requirement by removing the specific Speech (Public Speaking) course requirement. Students may take Speech (Public Speaking) as one of the required eight (8) semesters for graduation, but would not be required to take the Speech (Public Speaking) course in order to graduate. Students would be encouraged, however, to take the Speech (Public Speaking) course in addition to the eight (8) semester of English.

Additionally, the administration is recommending adjusting the Social Studies requirement by removing the Economics course requirement. Students may elect to take Economics to fulfill one of the six (6) required Social Studies semesters, but may also take other Social Studies courses to fulfill the requirement.

Lastly, the administration is recommending the removal of the Reading requirement for graduation. Students may be recommended for Reading intervention but specific reading courses would not be required for graduation.

SUGGESTED MOTION: Move that the Board of Education approve the changes in graduation requirements in English, Social Studies, and Reading to be implemented in the fall of 2025 as presented.

Current D88 Graduation Requirements		Proposed D88 Graduation Requirement Recommendations	Proposed D88 Recommended Courses for College Bound Students	ISBE Graduation Requirements
English	8 semesters 1 semester of Speech English 9,10,11 1 additional semester	8 semesters English 9,10,11 2 additional semesters - may include a course on public speaking. Please note that all EL courses count toward this requirement.	9 semesters English 9,10,11 2 additional semesters of English 1 semester of Public Speaking Please note that all EL courses count toward this requirement. Dual Credit, Collegiate Credit, AP, and Transitional courses are highly encouraged.	Writing - 2 years; 1 year must be an English course and 1 year may be provided as a part of any course offered. Language Arts - 4 years; no content specified.
Mathematics	6 semesters 2 semesters algebraic thinking 2 semesters geometric thinking 2 additional semesters	No changes	8 semesters 2 semesters algebraic thinking 2 semesters geometric thinking 2 additional semesters 2 additional semesters Dual Credit, Collegiate Credit, AP, and Transitional courses are highly encouraged.	3 years 1 year must be Algebra I 1 year must be a course that includes geometry content.

Science	6 semesters 2 semesters biological science 2 semesters physical science 2 additional semesters (3rd Science may be substituted with a credentialed career pathway capstone course as outlined in the D88 Graduation Requirement Flexibility document	No changes	8 semesters 2 semesters biological science 2 semesters physical science 4 additional semesters of lab science Dual Credit, Collegiate Credit and AP courses highly encouraged	2 years no content specified.
Social Studies	6 semesters 2 semesters Human Geography or AP Human Geography 2 semesters American History 1 semester Economics 1 semester US Government	6 semesters 2 semesters of Human Geography or Geography related course 2 semesters US History 1 semester US Government 1 semester of additional Social Studies courses	8 semesters 2 semesters of Human Geography or Geography related course 2 semesters US History 1 semester US Government 3 additional semesters of Social Studies Dual Credit, Collegiate Credit and AP courses encouraged	2 years must include 1 year of U.S. history or combination of U.S. history and American government 1 semester civics
Reading	1 semester – unless exempt. Based on proficiency, a student may need additional reading courses.	Courses in reading intervention may be recommended for students but are not required for graduation.		
General Education	3 semesters World Language, Art, Music, or CTE (Business, Industry & Technology, or Family and Consumer Sciences)	Proposed Recommendation to be implemented in the Fall of 2028 provided there is no change to the ISBE Foreign Language Mandate: 3 semesters Art, Music, or CTE		General Education - 1 year; includes art, music, foreign language, or vocational education Starting in the 2028-2029 school year, high school students will be required to take 2 years of a

		(Business, Industry & Technology, or Family and Consumer Sciences) 4 semesters World Language LINK to ISBE World Language FAQ's		foreign language. This may include American Sign Language. LINK to ISBE World Language FAQ's
Consumer Education	1 semester	1 semester This requirement can be fulfilled by taking Consumer Management, Introduction to Business, Economics (including Dual Credit and AP), and any other courses determined by the administration.		One quarter (nine weeks) of consumer education (see 105 ILCS 5/27-12.1 and 23 Ill. Adm. Code 1.440(a)(11)),
Physical Education	Health Proficiency Requirement must pass a Health class All students are required to take 8 semesters of Physical Education (including Health) per Illinois School Code. The PE credits will allow students to complete 8 of the 13 elective credits necessary for graduation but specific PE credits are not required for graduation except for Health. Students may be exempt from PE if they qualify for one of the approved exemptions outlined in the D88 Graduation Requirement Flexibility document.	No changes		Daily physical education, while not a state graduation requirement, is a required course for all students in each of four years of high school (see 105 ILCS 5/27-6).

Computer Literacy		We will bring a recommendation on the revised Computer Literacy Standards in the Spring		One year of a course that includes intensive instruction in computer literacy, which may be English, social science, or any other subject and which may be counted toward the fulfillment of other graduation requirements. (PA 101-0654) LINK to ISBE Continuum Document
Elective Credits	13.0			9.0
Total Credits	44.0			16.75 units (= 33.5 credits)
Performance Requirements	Constitution Test			
Additional Proposed Performance Requirements to be implemented in the fall of 2025		All District 88 students must complete a portfolio and 4-year plan with a commitment to one of the three “E”s (Enroll, Enlist, Employ) in order to receive approval for graduation. Detailed recommendations will be finalized during the spring of 2025. Students requesting to graduate prior to the completion of 8 semesters will be required to show evidence of post-secondary commitment prior to early graduation approval.		

11. Discussion Items

11.A. Post Issuance Tax Report



TO: Dr. Jean Barbanente
Board of Education

DATE: December 4, 2024

FROM: Mr. Ryan Domeracki

RE: Post Debt Issuance Tax Compliance Report - 2024

In accordance with board policy 4:42 Securities Disclosure, as the Disclosure Officer for the district, I am required to annually complete and report to the Board of Education regarding the post debt issuance tax compliance. To assist with this responsibility, Chapman and Cutler LLP provided the attached reporting template that I have completed for all outstanding bonds from 2015 through 2021. As of December 2024, I find that we are in compliance with the applicable reporting and tax law requirements. We continue to work with PMA Securities to submit the required reporting to the Electronic Municipal Market Access (EMMA) portal annually.

POST ISSUANCE COMPLIANCE CHECKLIST

\$8,355,000 GENERAL OBLIGATION LIMITED TAX REFUNDING SCHOOL BONDS, SERIES 2015A \$3,950,000 GENERAL OBLIGATION LIMITED TAX SCHOOL BONDS, SERIES 2015B

Responsible Person for Debt Management Activities	Treasurer
Bond Counsel	Chapman and Cutler LLP
Financial Advisor	PMA Securities, Inc.
Underwriter	Mesirow Securities, Inc.
Paying Agent	Amalgamated Bank of Chicago
Rebate Service	
Other:	

A. FEDERAL TAX LAW REQUIREMENTS

1. General Matters.

- (a) Location of complete bond transcript: *Series 2015 refunding and new issue transcripts were not downloaded to electronic version, only CD Rom; Copies of CD Rom in with all master file documents from the sale in the Business Office contracts cabinet.*
- (b) Have there been any “significant modifications” to the bond documents? If so, this could result in a reissuance. You may need proof of filing a new Form 8038-G plus a final rebate calculation on the pre-modified bonds.

2. Monitor the Use of Proceeds and Financed Facilities.

- (a) Do you have any private business use arrangements with any private entities (includes the federal government and Section 501(c)(3) organizations)? *Yes, but limited intermittent use for most and Polish School rental of classrooms is below threshold allowed*
- (b) Have you taken any actions Re: the Financed Facilities? *None*
 - (i) Sale?
 - (ii) Leases?
 - (iii) Management contracts”?
 - (iv) “Special legal entitlements”?

3. Arbitrage.

- (a) Rebate¹.
 - (i) First installment of arbitrage rebate generally is due on the fifth anniversary of bond issuance plus 60 days.
 - (ii) Succeeding installments every five years.
 - (iii) Final installment 60 days after retirement of last bonds of issue.
 - (iv) Monitor expenditures prior to semi-annual target dates for six-month, 18-month, or 24-month spending exception.
- (b) Monitor expenditures generally against date of issuance expectations for three-year temporary period.
- (c) For advance refunding escrows, confirm that any scheduled purchases of 0% SLGS are made on scheduled date.

4. Record Retention.

- (a) Maintain general records relating to issue for life of issue plus any refunding plus three years.
- (b) Maintain special records required by safe harbor for investment contracts or defeasance escrows.
- (c) Maintain record of identification on issuer's books and records of "qualified hedge" contracts and all payments and receipts thereunder.

B. SECURITIES LAW DISCLOSURE REQUIREMENTS

1. SEC Rule 15c2-12 Requirements².

- (a) Did the District execute and deliver a continuing disclosure undertaking ("*CDU*") in connection with the Bond issue? Was it a limited or a full *CDU*? If you are obligated to provide certain information to the market and fail to do so, subsequent attempts to access the market may be penalized.
- (b) Periodically determine that required *CDU* filings have been prepared, sent to and received by EMMA.

¹ To calculate rebate one must have at least (i) complete records of all payments of principal and interest made on the Bonds and (ii) all investment income received on the investment of Bond proceeds.

² Disclosures must be made via the Municipal Securities Rulemaking Board's Electronic Municipal Market Access ("*EMMA*") system. Material filed at EMMA will be open to the public for free.

(c) Information required to be provided to EMMA:

(i) Annual Reports.

- (1) Quantitative financial information and operating data disclosed in official statement.
- (2) Audited financial statements.

(ii) Other information.

- (1) Change of fiscal year.
- (2) Other information specified in CDU.

(d) Reportable Event Disclosure.

Notification by obligated person to EMMA, in timely manner, of any of the following events with respect to the Bonds:

- (i) Principal and interest payment delinquencies.
- (ii) Non-payment related defaults, if material.
- (iii) Unscheduled draws on debt service reserves reflecting financial difficulties.
- (iv) Unscheduled draws on credit enhancements reflecting financial difficulties.
- (v) Substitution of credit or liquidity providers, or their failure to perform.
- (vi) Adverse tax opinions, the issuance by the IRS of proposed or final determinations of taxability, Notices of Proposed Issue (IRS Form 5701-TEB) or other material notices or determinations with respect to the tax status of the bonds, or other material events affecting the tax status of the bonds.
- (vii) Modifications to rights of holders of the bonds, if material.
- (viii) Bond calls and tender offers.
- (ix) Defeasances.
- (x) Release, substitution or sale of property securing repayment of the bonds.
- (xi) Rating changes.
- (xii) Bankruptcy, insolvency, receivership or similar event of the District.
- (xiii) The consummation of a merger, consolidation, or acquisition involving the District or the sale of all or substantially all of the assets of the District, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms, if material.

- (xiv) Appointment of a successor or additional trustee or the change of name of a trustee, if material.
- (e) Failure of the District to timely file financial information (including audited financial statements) and operating data with EMMA.

2. Notification to Underwriters of Bonds.

Determine if the bond purchase agreement requires the District to notify underwriters for a specified period of time of any fact or event that might cause the official statement to contain any untrue statement of material fact or omit to state a material fact necessary to make the statements made therein, in light of the circumstances in which they were made, not misleading.

3. Information Required to be Filed with Other Entities.

- (a) Rating Agency(ies).
- (b) Bond Insurer.
- (c) Credit Enhancer.

Examples:

- (i) Financial records.
 - (1) Annual.
 - (2) Quarterly.
- (ii) Budgets.
- (iii) Issuance of additional bonds.
- (iv) Events of default.
- (v) Notices of redemption.
- (vi) Amendments to bond documents.

C. MISCELLANEOUS

1. Financial Covenants.

Monitor rate or other covenants.

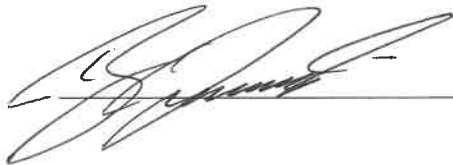
2. Investments.

Monitor permitted investments restrictions.

PLEASE NOTE: This checklist is by its nature not comprehensive. No checklist can ever be a complete safeguard. Federal tax law compliance depends upon all of the relevant facts and circumstances in the particular transaction. Nonetheless, checklists can help provide a methodology for compliance.

The joint task force between the National Association of Bond Lawyers and the Government Finance Officers Association has prepared a more comprehensive “Tax Compliance Checklist—Post Issuance,” which can be found at [www.http://www.gfoa.org/downloads/ PostIssuanceCompliance.pdf](http://www.gfoa.org/downloads/PostIssuanceCompliance.pdf).

December 3, 2024

 _____, Disclosure Officer

POST ISSUANCE COMPLIANCE CHECKLIST

\$73,070,000 GENERAL OBLIGATION LIMITED TAX REFUNDING SCHOOL BONDS, SERIES 2016

Responsible Person for Debt Management Activities	Treasurer
Bond Counsel	Chapman and Cutler LLP
Financial Advisor	PMA Securities, Inc.
Underwriter	Morgan Stanley & Co., LLC
Paying Agent	Amalgamated Bank of Chicago
Rebate Service	
Other:	

A. FEDERAL TAX LAW REQUIREMENTS

1. General Matters.

- (a) Location of complete bond transcript: *Series 2016 refunding transcript was not downloaded to electronic version, only CD Rom; Copies of CD Rom are in with all master file documents from the sale in the Business Office contracts cabinet.*
- (b) Have there been any “significant modifications” to the bond documents? If so, this could result in a reissuance. You may need proof of filing a new Form 8038-G plus a final rebate calculation on the pre-modified bonds. *None*

2. Monitor the Use of Proceeds and Financed Facilities.

- (a) Do you have any private business use arrangements with any private entities (includes the federal government and Section 501(c)(3) organizations)? *Yes, but limited intermittent use for most and Polish School rental of classrooms is below threshold allowed.*
- (b) Have you taken any actions Re: the Financed Facilities? *None*
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 - (ii) Leases?
 - (iii) Management contracts”?
 - (iv) “Special legal entitlements”?

3. Arbitrage.

- (a) Rebate¹.
 - (i) First installment of arbitrage rebate generally is due on the fifth anniversary of bond issuance plus 60 days.
 - (ii) Succeeding installments every five years.
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- (b) Monitor expenditures generally against date of issuance expectations for three-year temporary period.
- (c) For advance refunding escrows, confirm that any scheduled purchases of 0% SLGS are made on scheduled date.

4. Record Retention.

- (a) Maintain general records relating to issue for life of issue plus any refunding plus three years.
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We did complete annual CDU reporting via assistance by PMA Securities

- (b) Periodically determine that required CDU filings have been prepared, sent to and received by EMMA.

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(viii) Bond calls and tender offers.

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(x) Release, substitution or sale of property securing repayment of the bonds.

(xi) Rating changes.

(xii) Bankruptcy, insolvency, receivership or similar event of the District.

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December 3, 2024

_____, TREASURER

POST ISSUANCE COMPLIANCE CHECKLIST

\$3,950,000 GENERAL OBLIGATION LIMITED TAX REFUNDING SCHOOL BONDS, SERIES 2018

Responsible Person for Debt Management Activities	Treasurer
Bond Counsel	Chapman and Cutler LLP
Financial Advisor	PMA Securities, Inc.
Underwriter	Piper Jaffray
Paying Agent	Amalgamated Bank of Chicago
Rebate Service	
Other:	

A. FEDERAL TAX LAW REQUIREMENTS

1. General Matters.

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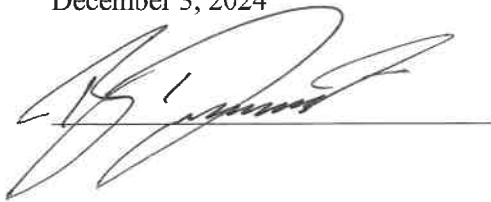
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December 3, 2024

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\$3,695,000 GENERAL OBLIGATION LIMITED TAX REFUNDING SCHOOL BONDS, SERIES 2021

Responsible Person for Debt Management Activities	Treasurer
Bond Counsel	Chapman and Cutler LLP
Financial Advisor	PMA Securities, Inc.
Underwriter	Piper Sandler & Co.
Paying Agent	Amalgamated Bank of Chicago
Rebate Service	
Other:	

A. FEDERAL TAX LAW REQUIREMENTS

1. General Matters.

- (a) Location of complete bond transcript:

CFO electronic files, S:Business Office/Debt Service/Series 2021/Final Transcript Doc etc Chapman and the file is named: Community High School District Number 88 DuPage County, Illinois \$4,000,000 General Obligation Limited Tax School Bonds, Series 2021 Final Transcript of all Docs.pdf

Copies of resolutions etc. are in with all master file documents from the sale in the Business Office file cabinet.

- (b) Have there been any “significant modifications” to the bond documents? If so, this could result in a reissuance. You may need proof of filing a new Form 8038-G plus a final rebate calculation on the pre-modified bonds. *None*

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¹ To calculate rebate one must have at least (i) complete records of all payments of principal and interest made on the Bonds and (ii) all investment income received on the investment of Bond proceeds.

² Disclosures must be made via the Municipal Securities Rulemaking Board's Electronic Municipal Market Access ("EMMA") system. Material filed at EMMA will be open to the public for free.

(c) Information required to be provided to EMMA:

(i) Annual Reports.

(1) Quantitative financial information and operating data disclosed in official statement.

(2) Audited financial statements.

(ii) Other information.

(1) Change of fiscal year.

(2) Other information specified in CDU.

(d) Reportable Event Disclosure.

Notification by obligated person to EMMA, in timely manner, of any of the following events with respect to the Bonds:

(i) Principal and interest payment delinquencies.

(ii) Non-payment related defaults, if material.

(iii) Unscheduled draws on debt service reserves reflecting financial difficulties.

(iv) Unscheduled draws on credit enhancements reflecting financial difficulties.

(v) Substitution of credit or liquidity providers, or their failure to perform.

(vi) Adverse tax opinions, the issuance by the IRS of proposed or final determinations of taxability, Notices of Proposed Issue (IRS Form 5701-TEB) or other material notices or determinations with respect to the tax status of the bonds, or other material events affecting the tax status of the bonds.

(vii) Modifications to rights of holders of the bonds, if material.

(viii) Bond calls and tender offers.

(ix) Defeasances.

(x) Release, substitution or sale of property securing repayment of the bonds.

(xi) Rating changes.

(xii) Bankruptcy, insolvency, receivership or similar event of the District.

(xiii) The consummation of a merger, consolidation, or acquisition involving the District or the sale of all or substantially all of the assets of the District, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms, if material.

- (xiv) Appointment of a successor or additional trustee or the change of name of a trustee, if material.
- (e) Failure of the District to timely file financial information (including audited financial statements) and operating data with EMMA.

2. Notification to Underwriters of Bonds.

Determine if the bond purchase agreement requires the District to notify underwriters for a specified period of time of any fact or event that might cause the official statement to contain any untrue statement of material fact or omit to state a material fact necessary to make the statements made therein, in light of the circumstances in which they were made, not misleading.

3. Information Required to be Filed with Other Entities.

- (a) Rating Agency(ies).
- (b) Bond Insurer.
- (c) Credit Enhancer.

Examples:

- (i) Financial records.
 - (1) Annual.
 - (2) Quarterly.
- (ii) Budgets.
- (iii) Issuance of additional bonds.
- (iv) Events of default.
- (v) Notices of redemption.
- (vi) Amendments to bond documents.

C. MISCELLANEOUS

1. Financial Covenants.

Monitor rate or other covenants.

2. Investments.

Monitor permitted investments restrictions.

PLEASE NOTE: This checklist is by its nature not comprehensive. No checklist can ever be a complete safeguard. Federal tax law compliance depends upon all of the relevant facts and circumstances in the particular transaction. Nonetheless, checklists can help provide a methodology for compliance.

The joint task force between the National Association of Bond Lawyers and the Government Finance Officers Association has prepared a more comprehensive "Tax Compliance Checklist—Post Issuance," which can be found at [www.http://www.gfoa.org/downloads/ PostIssuanceCompliance.pdf](http://www.gfoa.org/downloads/PostIssuanceCompliance.pdf).

December 3, 2024

 ,TREASURER

11.B. Curriculum Council Committee Meeting Recap

Discussion Item

Mrs. Yvonne Tsagalis, Assistant Superintendent for College and Career Readiness, will share a recap of the Curriculum Council Committee meeting that was held on December 4, 2024.

- 11.C. Review of Board Policies (1st Reading)- As reviewed by the Board Policy Committee on December 2, 2024
- 11.C.1) PRESS Issue 116

BOARD POLICY

PRESS Issue 116 August 2024

POLICIES AND DESCRIPTORS

*******deadline for submitting PRESS Plus Issue 116 is December 30, 2024.Should the December 30, 2024, submission deadline need to be extended due to ongoing litigation regarding the 2024 Title IX regulations, we will inform all PRESS Plus subscribers through a separate e-mail.**

August 2024 PRESS Issue

*****IMPORTANT NOTE:** The 2024 Title IX regulations, which are featured in the 2024 August PRESS Issue 116, are subject to ongoing federal litigation which may affect some schools within Illinois. The legal situation is fluid and evolving, and we are monitoring for impact on PRESS materials. *Before adopting or implementing the materials in the 2024 August PRESS Issue 116, districts should consult with their board attorneys for guidance on the impact of pending litigation and options regarding policy adoption and implementation of administrative procedures.*

The DuPage High School District 88 Policy Committee December 2, 2024, Included in the recommended changes are the policy recommendations from PRESS (Policy Reference Education Subscription Service), as well as recommendations from our attorneys, which reflect recent legislative and legal changes. The recommendations range from a simple revision to footnotes to additions and/or deletions of language (words, sentences, paragraphs, and or complete policies). The district also receives recommended changes to administrative procedures or exhibits (which are documents that support the enforcement and implementation of Board Policies and Guide Practice).

In each of the Board Policies that follow, recommended revisions are noted in underline and/or strikeout text and are indicated with a different font color. The suggested changes bring District 88 Board of Education's existing policies into compliance with the revised code and new legislation. Policies approved by the committee will be recommended to the Board of Education.

Updated Board Policies

II. School Board

2:260 Uniform Grievance Procedure

The policy, Legal References, and footnotes are updated. The policy and footnotes are updated for continuous improvement and in response to final regulations implementing Title IX of the Education Amendments of 1972 (Title IX), requiring all Title IX sex discrimination complaints to be processed using sample policy 2:265, Title IX Grievance Procedure. Footnote 4 is updated in response to final regulations implementing Title II of the Americans with Disabilities Act (Title II),

requiring school districts to implement the Web Content Accessibility Guidelines (WCAG) Version 2.1, Level AA for their web content and mobile apps. The Legal References are updated for continuous improvement.

IV. Operational Services

4.80 Capital Asset Policy

The policy has been updated in response to the district auditor's management letter.

VII. Students

7:20 Harassment of Students Prohibited

The policy and footnotes are updated for the reason stated in 2:265, Title IX Grievance Procedure, above, and for continuous improvement.

7:185 Teen Dating Violence Prohibited

The policy is updated for the reason stated in 2:265, Title IX Grievance Procedure, above, and for continuous improvement.

Draft Update- Rewritten

VIII. Community Relations

2:265 Title IX Grievance Procedure

REWRITTEN. The policy and footnotes are updated in response to final regulations implementing Title IX.

V. General Personnel

5:100 Staff Development Program

The policy, Administrative Procedure References, and footnotes are updated. The policy and footnotes are updated in response to:

1. 105 ILCS 5/10-22.39(b-5), amended by P.A. 103-603, eff. 1-1-25, deleting "chronic health conditions of students" from the list of required staff training regarding health conditions of students;
2. 105 ILCS 5/10-22.39(b-20), amended by P.A. 103-603, eff. 1-1-25, requiring in-service training on the definitions of trauma, trauma-responsive learning environments, and whole child as set forth in 105 ILCS 5/3-11; and
3. 34 C.F.R. §106.8(d), updating Title IX training requirements for staff.

The footnotes are also updated in response to:

1. 105 ILCS 5/10-22.39(b-5)(7), amended by P.A. 103-603, eff. 1-1-25, providing immunity for trained employees using a trauma kit;
2. 105 ILCS 110/3, amended by P.A. 103-609, eff. 1-1-25, requiring districts to provide staff with information on emergency procedures and life-saving techniques within 30 days after the first day of each school year; and
3. Continuous improvement.

The Administrative Procedure References are updated to add NEW sample administrative procedure 2:265-AP3, Title IX Coordinator.

11.C.1)a) Draft Updates- Rewritten: 2:265, 5:100

Document Status: Draft Update - Rewritten

SCHOOL BOARD

2:265 Title IX Grievance Procedure

Discrimination on the basis of sex, including sex-based harassment, affects a student's ability to learn and an employee's ability to work. [PRESSPlus1](#) Providing an educational and workplace environment free from discrimination on the basis of sex is an important District goal.

The District does not discriminate on the basis of sex and prohibits sex discrimination in any education program or activity that it operates, as required by Title IX of the Education Amendments of 1972 (Title IX) and its implementing regulations (34 C.F.R. Part 106), including against applicants for employment, students, parents/guardians, employees, and third parties. [PRESSPlus2](#)

Title IX Sex Discrimination Prohibited

Sex discrimination as defined in Title IX (Title IX Sex Discrimination) is prohibited. A District employee, agent, or student violates this prohibition whenever that person engages in conduct on the basis of sex that causes another person to be excluded from participation in, be denied the benefits of, or otherwise be subjected to discrimination under any education program or activity operated by the District. Title IX Sex Discrimination includes discrimination on the basis of sex stereotypes, sex characteristics, pregnancy or related conditions, sexual orientation, and/or gender identity.

Sex-based harassment is a form of Title IX Sex Discrimination. Sex-based harassment occurs whenever a person engages in conduct on the basis of sex that satisfies one or more of the following:

1. A District employee, agent, or other person authorized by the District to provide an aid, benefit, or service under the District's education program or activity explicitly or impliedly conditions the provision of an aid, benefit, or service on a person's participation in unwelcome sexual conduct; or
2. Unwelcome sex-based conduct that, based on the totality of the circumstances, is subjectively and objectively offensive and is so severe or pervasive that it limits or denies a person's ability to participate in or benefit from the District's education program or activity; or
3. Sexual assault, dating violence, domestic violence, or stalking as defined in 34 C.F.R. §106.2.

Definitions from 34 C.F.R. §106.2 [PRESSPlus3](#)

Complainant means: (1) a student or employee who is alleged to have been subjected to conduct that could constitute Title IX Sex Discrimination; or (2) a person other than a student or employee who is alleged to have been subjected to conduct that could constitute Title IX Sex Discrimination and who was participating or attempting to participate in the District's education program or activity at the time of the alleged Title IX Sex Discrimination. [PRESSPlus4](#)

Complaint means an oral or written request to the District that objectively can be understood as a request for the District to investigate and make a determination about alleged discrimination under Title IX.

Respondent means a person who is alleged to have violated the District's prohibition on Title IX Sex Discrimination.

Retaliation means intimidation, threats, coercion, or discrimination against any person by the District, a student, or an employee or other person authorized by the District to provide aid, benefit, or service under the District's education program or activity, for the purpose of interfering with any right or privilege secured by Title IX or its regulations, or because the person has reported information, made a Complaint, or participated or refused to participate in any manner in an investigation, proceeding, or hearing under the Title IX regulations.

Making a Report

A person who wishes to make a report under this policy may make a report to the Title IX Coordinator, Nondiscrimination Coordinator, Building Principal, Assistant Building Principal, Dean of Students, [PRESSPlus5](#) a Complaint Manager, or any employee with whom the person is comfortable speaking.

School employees who receive information about conduct that reasonably may constitute Sex Discrimination under this policy shall promptly forward the report or information to the Title IX Coordinator. An employee who fails to promptly make or forward a report or information may be disciplined, up to and including discharge.

The Superintendent shall insert into this policy and keep current the name, office address, email address, and telephone number of the Title IX Coordinator. [PRESSPlus6](#)

Title IX Coordinator:

Name

Address

Email

Telephone

Processing and Reviewing a Report or Complaint

Upon receipt of a report of conduct that reasonably may constitute Title IX Sex Discrimination, the Title IX Coordinator and/or designee shall offer and coordinate supportive measures, as appropriate, for a Complainant.

Further, the Title IX Coordinator will analyze the report to identify and determine whether there is another or an additional appropriate method(s) for processing and reviewing it. For any report received, the Title IX Coordinator shall review Board policies 2:260, *Uniform Grievance Procedure*; 5:10, *Equal Employment Opportunity and Minority Recruitment*; 5:20, *Workplace Harassment Prohibited*; 5:90, *Abused and Neglected Child Reporting*; 5:120, *Employee Ethics; Code of Professional Conduct; and Conflict of Interest*; 7:10, *Equal Educational Opportunities*; 7:20, *Harassment of Students Prohibited*; 7:180, *Prevention of and Response to Bullying, Intimidation, and Harassment*; 7:185, *Teen Dating Violence Prohibited*; and 7:190, *Student Behavior*, to determine if the allegations in the report require further action under those policies.

Reports of alleged Title IX Sex Discrimination will be confidential to the greatest extent practicable,

subject to the District's duty to investigate and maintain an educational program or activity that is productive, respectful, and free of Title IX Sex Discrimination.

Title IX Complaint Grievance Process

The Superintendent or designee shall implement procedures to ensure the prompt and equitable resolution of all Complaints according to a grievance process that fully complies with 34 C.F.R. §106.45. See the District's Title IX Complaint Grievance Process (Grievance Process) under administrative procedure 2:265-AP2, *Formal Title IX Complaint Grievance Process*.

When a Complaint is filed, the Title IX Coordinator will investigate it and make a determination regarding the outcome of the Complaint, or appoint a qualified person(s) to undertake the investigation and make a determination regarding the outcome of the Complaint.

Enforcement

Any District employee who is determined, at the conclusion of the Grievance Process, to have engaged in Title IX Sex Discrimination will be subject to disciplinary action up to and including discharge. Any third party who is determined, at the conclusion of the Grievance Process, to have engaged in Title IX Sex Discrimination 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 District student who is determined, at the conclusion of the Grievance Process, to have engaged in Title IX Sex Discrimination will be subject to disciplinary action, including, but not limited to, suspension and expulsion consistent with student behavior policies. Any person making a knowingly false accusation regarding Title IX Sex Discrimination will likewise be subject to disciplinary action.

This policy does not increase or diminish the ability of the District or the parties to exercise any other rights under existing law.

Retaliation Prohibited

The District prohibits any form of retaliation, including peer retaliation, in its education program or activity. Any person should report claims of retaliation using this Board policy 2:265, *Title IX Grievance Procedure*.

A student, employee, or other person authorized by the District to provide aid, benefit, or service under the District's education program or activity who retaliates against others for reporting or complaining of violations of this policy or for participating in any manner under this policy will be subject to disciplinary action, up to and including discharge, with regard to employees, or suspension and expulsion, with regard to students.

LEGAL REF.:

20 U.S.C. §1681 et seq., Title IX of the Educational Amendments of 1972; 34 C.F.R. Part 106.

Davis v. Monroe County Bd. of Educ., 526 U.S. 629 (1999).

Gebser v. Lago Vista Independent Sch. Dist., 524 U.S. 274 (1998).

CROSS REF.: 2:260 (Uniform Grievance Procedure), 5:10 (Equal Employment Opportunity and Minority Recruitment), 5:20 (Workplace Harassment Prohibited), 5:90 (Abused and Neglected Child Reporting), 5:100 (Staff Development Program), 5:120 (Employee Ethics; Code of Professional Conduct; and Conflict of Interest), 5:200 (Terms and Conditions of Employment and Dismissal), 5:240

(Suspension), 5:290 (Employment Termination and Suspension), 6:60 (Curriculum Content), 6:65 (Student Social and Emotional Development), 7:10 (Equal Educational Opportunities), 7:20 (Harassment of Students Prohibited), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment), 7:185 (Teen Dating Violence Prohibited), 7:190 (Student Behavior)

PRESSPlus Comments

PRESSPlus 1. Title IX of the Education Amendments of 1972 (Title IX) (20 U.S.C. §1681 et seq.) requires this subject matter to be covered by policy and controls this policy's content.

The U.S. Dept. of Education released final regulations implementing Title IX of the Education Amendments of 1972 (Title IX), effective 8-1-24. Compared to the previous Title IX regulations, the new 2024 Title IX regulations:

- Expand the breadth of Title IX grievance procedures to require that they be used to address all Title IX sex discrimination complaints, not just complaints of sexual harassment.
- Clarify that the scope of Title IX sex discrimination includes discrimination on the basis of sex stereotypes, sex characteristics, pregnancy or related conditions, sexual orientation, and/or gender identity.
- Allow districts the flexibility to use a single investigator/decisionmaker template, so that the same individual who investigates a Title IX complaint may also make a decision regarding the complaint.

See Issue 116 Update Memo and the footnote information in Rewritten PRESS sample policy 2:265, *Title IX Grievance Procedure*, available at PRESS Online by logging in at www.iasb.com, for more information. **Issue 116, August 2024**

PRESSPlus 2. A district must prominently display its Title IX notice of nondiscrimination on its website and in each handbook, catalog, announcement, bulletin, and application form made available to students, applicants for employment, parents/guardians, employees, and collective bargaining units. 34 C.F.R. §106.8(c)(2)(i). The notice must state that nondiscrimination extends to any program or activity operated by the district, including employment; that inquiries about the application of Title IX and its regulations may be referred to the district's Title IX Coordinator, to the U.S. Dept. of Education's Office for Civil Rights, or both; the name or title, office address, email address, and telephone number of the district's Title IX Coordinator; how to locate the district's nondiscrimination policy and grievance procedures; how to report information about conduct that may constitute sex discrimination under Title IX; and how to make a complaint of sex discrimination. 34 C.F.R. §106.8(c)(1)(i). See the Notice of Nondiscrimination subhead of sample administrative procedure 2:265-AP1, *Title IX Response*, for a sample notice of nondiscrimination and nondiscrimination statement meeting the minimum requirements of Title IX regulations. The sample administrative procedure is available at PRESS Online by logging in at www.iasb.com. **Issue 116, August 2024**

PRESSPlus 3. If the district uses sample exhibit 2:265-E, *Title IX Glossary of Terms*, or a similar document, the definitions of these terms within it should match the definitions used in this policy. Sample exhibit 2:265-E is available at PRESS Online by logging in at www.iasb.com. **Issue 116, August 2024**

PRESSPlus 4. The 2024 Title IX regulations shift the focus of the analysis from "whether the participation or attempted participation occurred at the time the complaint was filed" (as required under the 2020 Title IX regulations) to "the time of the alleged sex discrimination." 89 Fed. Reg. 33483. **Issue 116, August 2024**

PRESSPlus 5. If the title(s) Assistant Building Principal and/or Dean of Students do not apply, enter Edit Mode, strike the non-applicable title(s), and save the policy as **Adopted with Additional District Edits**.
Issue 116, August 2024

PRESSPlus 6. Title IX regulations require districts to designate and authorize at least one employee to coordinate its efforts to comply with Title IX and to refer to that employee as the *Title IX Coordinator*. 34 C.F.R. §106.8(a). If a district has more than one Title IX Coordinator, it must designate one of its Title IX Coordinators to retain ultimate oversight to ensure the district's consistent compliance with its responsibilities under Title IX and its implementing regulations. 34 C.F.R. §106.8(a)(1). The Title IX Coordinator with ultimate oversight should be listed in this policy.

Consistent with how Nondiscrimination Coordinators and Complaint Managers are listed in PRESS sample policies, this policy requires the Title IX Coordinator's name, office address, email address, and telephone number to be listed. It is important for updated names and contact information to be inserted into this policy and regularly monitored.

A district's Nondiscrimination Coordinator often also serves as its Title IX Coordinator. See policy 2:260, *Uniform Grievance Procedure*.

IASB will insert the Title IX Coordinator listed in the board's adopted policy 2:260 into policy 2:265. Ensure that the name and contact information listed in policy 2:260, *Uniform Grievance Procedure*, is correct. **Issue 116, August 2024**

Document Status: Draft Update - Rewritten

General Personnel

5:100 Staff Development Program

The Superintendent or designee shall implement a staff development program. [PRESSPlus1](#) The goal of the program shall be to update and improve the skills and knowledge of staff members in order to achieve and maintain a high level of job performance and satisfaction. Additionally, the development program for licensed staff members shall be designed to effectuate any School Improvement Plans so that student learning objectives meet or exceed goals established by the District and State.

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

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

1. Within three months of employment, each staff member must complete mandated reporter training from a provider or agency with expertise in recognizing and reporting child abuse. Mandated reporter training must be completed again at least every three years.
2. By January 31 of every year, all school personnel must complete evidence-informed training on preventing, reporting, and responding to child sexual abuse, grooming behaviors (including *sexual misconduct* as defined in *Faith's Law*), [PRESSPlus2](#) and boundary violations.

In-Service Training Requirements

The staff development program shall provide, at a minimum, within six months of employment and renewed at least once every five years thereafter (unless required more frequently by other State or federal law), the in-service training of all District staff who work with pupils on: [PRESSPlus3](#)

1. Health conditions of students, including but not limited to training on:
 - a. ~~Chronic health conditions of students~~; [PRESSPlus4](#)
 - b. Anaphylactic reactions and management, conducted by a person with expertise on anaphylactic reactions and management;
 - c. Management of asthma, prevention of asthma symptoms, and emergency response in the school setting; [PRESSPlus5](#)
 - d. The basics of seizure recognition and first aid and emergency protocols, consistent with best practice guidelines issued by the Centers for Disease Control and Prevention;
 - e. The basics of diabetes care, how to identify when a diabetic student needs immediate or emergency medical attention, and whom to contact in case of emergency;
 - f. Current best practices regarding identification and treatment of attention deficit hyperactivity disorder; and
 - g. How to respond to an incident involving life-threatening bleeding, including use of a school's trauma bleeding control kit, if applicable. [PRESSPlus6](#)

2. Social-emotional learning. Training may include providing education to all school personnel about the content of the Illinois Social and Emotional Learning Standards, how they apply to everyday school interactions, and examples of how social emotional learning can be integrated into instructional practices across all grades and subjects.
3. Developing cultural competency, including but not limited to understanding and reducing implicit bias, including *implicit racial bias* as defined in 105 ILCS 5/10-20.61 (implicit bias training).
4. Identifying warning signs of mental illness, trauma, and suicidal behavior in youth, along with appropriate intervention and referral techniques, including resources and guidelines as outlined in 105 ILCS 5/2-3.166 (*Ann Marie's Law*) and the definitions of *trauma*, *trauma-responsive learning environments*, and *whole child* as set forth in 105 ILCS 5/3-11. [PRESSPlus7](#)
5. Domestic and sexual violence and the needs of expectant and parenting youth, conducted by persons with expertise in domestic and sexual violence and the needs of expectant and parenting youth. Training shall include, but is not limited to:
 - a. Communicating with and listening to youth victims of domestic or sexual violence and expectant and parenting youth;
 - b. Connecting youth victims of domestic or sexual violence and expectant and parenting youth to appropriate in-school services and other agencies, programs, and services as needed;
 - c. Implementing the District's policies and procedures regarding such youth, including confidentiality; and
 - d. Procedures for responding to incidents of teen dating violence that take place at school, on school grounds, at school-sponsored activities, or in vehicles used for school-provided transportation as outlined in 105 ILCS 110/3.10 (see Board policy 7:185, *Teen Dating Violence Prohibited*).
6. Protections and accommodations for students, including but not limited to training on:
 - a. The federal Americans with Disabilities Act as it pertains to the school environment; and
 - b. Homelessness.
7. Educator ethics and responding to child sexual abuse and grooming behavior (see Board policy 5:120, *Employee Ethics; Code of Professional Conduct; and Conflict of Interest*); including but not limited to training on:
 - a. Teacher-student conduct;
 - b. School employee-student conduct; and
 - c. Evidence-informed training on preventing, recognizing, reporting, and responding to child sexual abuse and grooming as outlined in 105 ILCS 5/10-23.13 (*Erin's Law*).
8. Effective instruction in violence prevention and conflict resolution, conducted in accordance with the requirements of 105 ILCS 5/27-23.4 (violence prevention and conflict resolution education).

Additional Training Requirements

In addition, the staff development program shall include each of the following: [PRESSPlus8](#)

1. Ongoing professional development for teachers, administrators, school resource officers, and staff regarding the adverse consequences of school exclusion and justice-system involvement, effective classroom management strategies, culturally responsive discipline, the appropriate and available supportive services for the promotion of student attendance and engagement, and developmentally appropriate disciplinary methods that promote positive and healthy school climates.
2. Annual continuing education and/or training opportunities (professional standards) for school nutrition program directors, managers, and staff. Each school food authority's director shall

document compliance with this requirement by the end of each school year and maintain documentation for a three-year period.

3. All high school coaching personnel, including the head and assistant coaches, and athletic directors must obtain online concussion certification by completing online concussion awareness training in accordance with 105 ILCS 25/1.15. Coaching personnel and athletic directors hired on or after 8-19-14 must be certified before their position's start date.
4. The following individuals must complete concussion training as specified in the Youth Sports Concussion Safety Act: coaches and assistant coaches (whether volunteer or employee) of an interscholastic athletic activity; nurses, licensed and/or non-licensed healthcare professionals serving on the Concussion Oversight Team; athletic trainers; game officials of an interscholastic athletic activity; and physicians serving on the Concussion Oversight Team.
5. For school personnel who work with hazardous or toxic materials on a regular basis, training on the safe handling and use of such materials.
6. For delegated care aides performing services in connection with a student's seizure action plan, training in accordance with 105 ILCS 150/, the Seizure Smart School Act.
7. For delegated care aides performing services in connection with a student's diabetes care plan, training in accordance with 105 ILCS 145/, the Care of Students with Diabetes Act.
8. For all District staff, annual sexual harassment prevention training.
9. Title IX requirements for training in accordance with 34 C.F.R. §106.8(d) as follows (see Board policy 2:265, *Title IX Grievance Procedure*):[PRESSPlus9](#)
 - a. ~~For all District staff, training on the definition of sexual harassment, the scope of the District's education program or activity, all relevant District policies and procedures, and the necessity to promptly forward all reports of sexual harassment to the Title IX Coordinator.~~
 - b. ~~For school personnel designated as Title IX coordinators, investigators, decision-makers, or informal resolution facilitators, training on the definition of sexual harassment, the scope of the District's education program or activity, how to conduct an investigation and grievance process (including hearings, appeals, and informal resolution processes, as applicable), and how to serve impartially.~~
 - c. ~~For school personnel designated as Title IX investigators, training on issues of relevance to create an investigative report that fairly summarizes relevant evidence.~~
 - d. ~~For school personnel designated as Title IX decision-makers, training on issues of relevance of questions and evidence, including when questions and evidence about a complainant's sexual predisposition or prior sexual behavior are not relevant.~~
10. Training for all District employees on the prevention of discrimination and harassment based on race, color, and national origin in school as part of new employee training and at least once every two years.[PRESSPlus10](#)
11. Training for at least one designated employee at each school about the Prioritization of Urgency of Need for Services (PUNS) database and steps required to register students for it.[PRESSPlus11](#)

The Superintendent shall develop protocols for administering youth suicide awareness and prevention education to staff consistent with Board policy 7:290, *Suicide and Depression Awareness and Prevention*.[PRESSPlus12 Q1](#)

LEGAL REF.:

20 U.S.C. §1681 et seq., Title IX of the Educational Amendments of 1972; 34 C.F.R. Part 106.

42 U.S.C. §1758b, Pub. L. 111-296, Healthy, Hunger-Free Kids Act of 2010; 7 C.F.R. Parts 210 and 235.

105 ILCS 5/2-3.62, 5/2-3.166, 5/3-11, 5/10-20.17a, 5/10-20.61, 5/10-22.6(c-5), 5/10-22.39, 5/10-23.12, 5/10-23.13, 5/22-80(h), 5/22-95, and 5/24-5.

105 ILCS 25/1.15, Interscholastic Athletic Organization Act.

105 ILCS 145/25, Care of Students with Diabetes Act

105 ILCS 150/25, Seizure Smart School Act.

105 ILCS 110/3, Critical Health Problems and Comprehensive Health Education Act.

325 ILCS 5/4, Abused and Neglected Child Reporting Act.

745 ILCS 49/, Good Samaritan Act.

775 ILCS 5/2-109 and 5/5A-103, Ill. Human Rights Act.

23 Ill.Admin.Code §§ 22.20, 226.800, and Part 525.

77 Ill.Admin.Code §527.800.

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

Questions and Answers:

***Required Question 1. For districts that have a practice of providing instruction in life-saving techniques and first-aid in their staff development programs, insert the following optional paragraph that restates 105 ILCS 5/3-11, 105 ILCS 110/3, and 77 Ill.Admin.Code §527.800:

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

Persons performing CPR are generally exempt from civil liability if they are trained in CPR (745 ILCS 49/10); persons performing automated external defibrillation are generally exempt from civil liability if

they were trained and acted according to the standards of the American Heart Association (745 ILCS 49/12).

Would the board like to add the optional paragraph shown above, restating 105 ILCS 5/3-11, 105 ILCS 110/3, and 77 Ill.Admin.Code §527.800?

☐ No. (Default)

☒ Yes. (IASB will add the optional paragraph shown above, restating 105 ILCS 5/3-11, 105 ILCS 110/3, and 77 Ill.Admin.Code §527.800.)

PRESSPlus Comments

PRESSPlus 1. This policy is rewritten due to Public Act 103-542, which significantly streamlines school in-service training requirements into eight categories. Though P.A. 103-542 was to be effective on 1-1-24, most of its changes become operative on 7-1-24. As a result, legislative action during Veto Session amended the effective date of P.A. 103-542 to 7-1-24. For more information, see the footnotes of sample policy 5:100, *Staff Development Program*, available at PRESS Online by logging in at www.iasb.com.

This policy contains items on which collective bargaining may be required. Any policy that impacts upon wages, hours, and terms and conditions of employment, is subject to collective bargaining upon request by the employee representative, even if the policy involves an inherent managerial right. **Issue 114, March 2024**

PRESSPlus 2. Sexual misconduct under Faith's Law is defined in 105 ILCS 5/22-85.5(c), added by P.A. 102-676. **Issue 114, March 2024**

PRESSPlus 3. This list of in-service trainings is required by State law but only numbers 4, 5(d), and 7 are required to be specified in board policy. **Issue 114, March 2024**

PRESSPlus 4. Updated in response to 105 ILCS 5/10-22.39(b-5), amended by P.A. 103-603, eff. 1-1-25, deleting "chronic health conditions of students" from the list of required staff training regarding health conditions of students. **Issue 116, August 2024**

PRESSPlus 5. Consult the board attorney about whether:

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

Issue 114, March 2024

PRESSPlus 6. From 6-30-23 through 7-1-24, 105 ILCS 5/10-22.39(g), added by P.A. 103-128, requires that at least once every two years, all District personnel be trained on methods to respond to trauma, including instruction on how to respond to an incident involving life-threatening bleeding and, if applicable, how to use a school's trauma kit. See 105 ILCS 5/10-20.85, added by P.A. 103-128, for a definition of *trauma kit*. To avoid confusion between trauma related to life-threatening bleeding and trauma as defined in 105 ILCS 5/3-11(b), added by P.A. 103-413, this policy uses the phrase *trauma bleeding control kit* instead of *trauma kit*.

Beginning with the 2024-25 school year, training on life-threatening bleeding must be completed within six months of employment and renewed within two years. Beginning with the 2027-28 school year, training on life-threatening bleeding must be completed within six months of employment and renewed at least once every five years thereafter. 105 ILCS 5/10-22.39(b-5)(7), added by P.A. 103-542, eff. 7-1-24. **Issue 114, March 2024**

PRESSPlus 7. Updated in response to 105 ILCS 5/10-22.39(b-20), amended by P.A. 103-603, eff. 1-1-25, requiring in-service training on the definitions of *trauma*, *trauma-responsive learning environments*, and *whole child* as set forth in 105 ILCS 5/3-11. **Issue 116, August 2024**

PRESSPlus 8. Optional. These in-services and/or trainings are required by State and/or federal law but are not required to be specified in board policy. Putting this optional list into the policy will help the board monitor that the required in-service and training topics are being covered. While it is possible to *pick and choose*, this practice is likely to add more confusion to an already confusing responsibility. Unless noted, the School Code does not mandate the frequency with which the training must occur. Several other trainings that are mentioned in laws other than the School Code are addressed in other sample policies and procedures. **Issue 114, March 2024**

PRESSPlus 9. Updated in response to 34 C.F.R. §106.8(d). **Issue 116, August 2024**

PRESSPlus 10. Updated in response to 775 ILCS 5/5A-103(c), added by P.A. 103-472, eff. 8-1-24. For training requirement details, see sample administrative procedure 2:270-AP, *Prevention and Response Program for Complaints of Discrimination and Harassment Based on Race, Color, and National Origin*, available at PRESS Online by logging in at www.iasb.com. **Issue 114, March 2024**

PRESSPlus 11. 105 ILCS 5/2-3.163(c), amended by P.A. 103-504. **Issue 114, March 2024**

PRESSPlus 12. Districts are not required to train staff on life-saving techniques, though 105 ILCS 110/3, amended by P.A. 103-608, eff. 1-1-25, requires that all teachers, administrators, and other school personnel, as determined by school officials, be provided with information about emergency procedures and life-saving techniques within 30 days after the first day of each school year. Such life-saving techniques must include the Heimlich maneuver, hands-only cardiopulmonary resuscitation (CPR), and automated external defibrillator (AED) use. The information provided must be in accordance with standards of the American Red Cross, the American Heart Association (AHA), or another nationally recognized certifying organization. See e.g., <https://cpr.heart.org/en/cpr-courses-and-kits/hands-only-cpr/hands-only-cpr-resources>, <https://cpr.heart.org/en/training-programs/aed-implementation>, and www.redcross.org/take-a-class/resources/learn-first-aid/adult-child-choking. **Issue 116, August 2024**

11.C.1)b) Updated Board Policies: 2:260, 4:80, 7:20, 7:185

Document Status: Draft Update

SCHOOL BOARD

2:260 Uniform Grievance Procedure

A student, parent/guardian, employee, or community member should notify any District Complaint Manager if he or she believes that the School Board, its employees, or its agents have violated his or her rights guaranteed by the [State](#) or federal [Constitution](#), State or federal statute, or Board policy, or ~~has~~^{ve} a complaint regarding any one of the following:

1. Title II of the Americans with Disabilities Act, [42 U.S.C. §12101](#) *et seq.*
2. ~~Title IX of the Education Amendments of 1972, 20 U.S.C. §1681 *et seq.*, excluding Title IX sexual harassment complaints governed by Board policy 2:265, Title IX Grievance Procedure~~ [PRESSPlus1](#)
3. Section 504 of the Rehabilitation Act of 1973, [29 U.S.C. §791](#) *et seq.*
4. Discrimination and/or harassment on the basis of race, color, or national origin prohibited by the Illinois Human Rights Act, [775 ILCS 5/](#); Title VI of the Civil Rights Act of 1964, [42 U.S.C. §2000d](#) *et seq.*; and/or Title VII of the Civil Rights Act of 1964, [42 U.S.C. §2000e](#) *et seq.* (see Board policy 2:270, *Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited*)
5. Title VII of the Civil Rights Act of 1964, [42 U.S.C. §2000e](#) *et seq.* (see also number 4, above, for discrimination and/or harassment on the basis of race, color, or national origin)
6. Sexual harassment prohibited by the State Officials and Employees Ethics Act, [5 ILCS 430/70-5\(a\)](#); Illinois Human Rights Act, [775 ILCS 5/](#); and Title VII of the Civil Rights Act of 1964, [42 U.S.C. §2000e](#) *et seq.* (Title IX sexual harassment complaints are addressed under Board policy 2:265, *Title IX Grievance Procedure*)
7. Breastfeeding accommodations for students, [105 ILCS 5/10-20.60](#)
8. Bullying, [105 ILCS 5/27-23.7](#)
9. Misuse of funds received for services to improve educational opportunities for educationally disadvantaged or deprived children
10. Curriculum, instructional materials, and/or programs
11. Victims' Economic Security and Safety Act, [820 ILCS 180/](#)
12. Illinois Equal Pay Act of 2003, [820 ILCS 112/](#)
13. Provision of services to homeless students
14. Illinois Whistleblower Act, [740 ILCS 174/](#)
15. Misuse of genetic information prohibited by the Illinois Genetic Information Privacy Act, [410 ILCS 513/](#); and Titles I and II of the Genetic Information Nondiscrimination Act, [42 U.S.C. §2000ff](#) *et seq.*
16. Employee Credit Privacy Act, [820 ILCS 70/](#)

The Complaint Manager will first attempt to resolve complaints without resorting to this grievance procedure. If a formal complaint is filed under this policy, the Complaint Manager will address the complaint promptly and equitably. A student and/or parent/guardian filing a complaint under this policy

may forego any informal suggestions and/or attempts to resolve it and may proceed directly to this grievance procedure. The Complaint Manager will not require a student or parent/guardian complaining of any form of harassment to attempt to resolve allegations directly with the accused (or the accused's parent(s)/guardian(s)); this includes mediation.

Right to Pursue Other Remedies Not Impaired

The right of a person to prompt and equitable resolution of a complaint filed under this policy shall not be impaired by the person's pursuit of other remedies, e.g., criminal complaints, civil actions, etc. Use of this grievance procedure is not a prerequisite to the pursuit of other remedies and use of this grievance procedure does not extend any filing deadline related to the pursuit of other remedies. If a person is pursuing another remedy subject to a complaint under this policy, the District will continue with a simultaneous investigation under this policy.

Deadlines

All deadlines under this policy may be extended by the Complaint Manager as he or she deems appropriate. As used in this policy, *school business days* means days on which the District's main office is open.

Filing a Complaint

A person (hereinafter Complainant) who wishes to avail him or herself of this grievance procedure may do so by filing a complaint with any District Complaint Manager. The Complainant shall not be required to file a complaint with a particular Complaint Manager and may request a Complaint Manager of the same gender. The Complaint Manager may request the Complainant to provide a written statement regarding the nature of the complaint or require a meeting with a student's parent(s)/guardian(s). The Complaint Manager shall assist the Complainant as needed.

For any complaint alleging bullying and/or cyberbullying of students, the Complaint Manager or designee shall process and review the complaint according to Board policy 7:180, *Prevention of and Response to Bullying, Intimidation, and Harassment*, in addition to any response required by this policy.

For any complaint alleging sex discrimination that, if true, would implicate Title IX of the Education Amendments of 1972 (20 U.S.C. §1681 et seq.), the Title IX Coordinator or designee [PRESSPlus2](#) shall process and review the complaint under Board policy 2:265, *Title IX Grievance Procedure*.

For any complaint alleging harassment on the basis of race, color, or national origin, the Nondiscrimination Coordinator or a Complaint Manager or designee shall process and review the complaint under Board policy 2:270, *Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited*, in addition to any response required by this policy.

For any complaint alleging sexual harassment or other violation of Board policy 5:20, *Workplace Harassment Prohibited*, the Nondiscrimination Coordinator or a Complaint Manager or designee shall process and review the complaint according to that policy, in addition to any response required by this policy, and shall consider whether an investigation under Board policy 5:120, *Employee Ethics; Code of Professional Conduct; and Conflict of Interest*, [PRESSPlus3](#) should be initiated.

Investigation Process

The Complaint Manager will investigate the complaint or appoint a qualified person to undertake the investigation on his or her behalf. The Complaint Manager shall ensure both parties have an equal

opportunity to present evidence during an investigation. ~~If the Complainant is a student under 18 years of age, the Complaint Manager will notify his or her parents/guardians that they may attend any investigatory meetings in which their child is involved.~~ [PRESSPlus4](#) The complaint and identity of the Complainant will not be disclosed except: (1) as required by law, this policy, or any collective bargaining agreement, (2) as necessary to fully investigate the complaint, or (3) as authorized by the Complainant.

The identity of any student witnesses will not be disclosed except: (1) as required by law, this policy, or any collective bargaining agreement, (2) as necessary to fully investigate the complaint, or (3) as authorized by the parent/guardian of the student witness, or by the student if the student is 18 years of age or older.

The Complaint Manager will inform, at regular intervals, the person(s) filing a complaint under this policy about the status of the investigation. Within 30 school business days after the date the complaint was filed, the Complaint Manager shall file a written report of his or her findings with the Superintendent. The Complaint Manager may request an extension of time from the Superintendent.

The Superintendent will keep the Board informed of all complaints.

If a complaint contains allegations involving the Superintendent or Board member(s), the written report shall be filed directly with the Board, which will make a decision in accordance with paragraph four of the following section of this policy.

Decision and Appeal

Within five school business days after receiving the Complaint Manager's report, the Superintendent shall mail provide his or her written decision to the Complainant and the accused ~~by registered mail, return receipt requested, and/or personal delivery~~ [PRESSPlus5](#) as well as to the Complaint Manager. All decisions shall be based upon the *preponderance of evidence* standard.

Within 10 school business days after receiving the Superintendent's decision, the Complainant or the accused may appeal the decision to the Board by making a written request to the Complaint Manager. The Complaint Manager shall promptly forward all materials relative to the complaint and appeal to the Board.

Within 30 school business days after an appeal of the Superintendent's decision, the Board shall affirm, reverse, or amend the Superintendent's decision or direct the Superintendent to gather additional information. Within five school business days after the Board's decision, the Superintendent shall inform the Complainant and the accused of the Board's action.

For complaints containing allegations involving the Superintendent or Board member(s), within 30 school business days after receiving the Complaint Manager's or outside investigator's report, the Board shall mail provide its written decision to the Complainant and the accused, ~~by registered mail, return receipt requested, and/or personal delivery~~ as well as to the Complaint Manager.

This policy shall not be construed to create an independent right to a hearing before the Superintendent or Board. The failure to strictly follow the timelines in this grievance procedure shall not prejudice any party.

Appointing a Nondiscrimination Coordinator and Complaint Managers [PRESSPlus6](#)

The Superintendent shall appoint a Nondiscrimination Coordinator to manage the District's efforts to provide equal opportunity employment and educational opportunities and prohibit the harassment of

employees, students, and others. The Nondiscrimination Coordinator also serves as the District's Title IX Coordinator.

The Superintendent shall appoint at least one Complaint Manager to administer this policy. If possible, the Superintendent will appoint two Complaint Managers, each of a different gender. The District's Nondiscrimination Coordinator may be appointed as one of the Complaint Managers.

The Superintendent shall insert into this policy and keep current the names, office addresses, email addresses, and telephone numbers of the Nondiscrimination Coordinator and the Complaint Managers.

Nondiscrimination Coordinator:

Michael Bolden

2 Friendship Plaza,
Addison, IL 60101

mbolden@dupage88.net

630-530-3985

Complaint Managers:

Yvonne Tsagalis

2 Friendship Plaza,
Addison, IL 60101

ytsagalis@dupage88.net

630-530-3993

Michael Bolden

2 Friendship Plaza,
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630-530-3985

LEGAL REF.:

[8 U.S.C. §1324a](#) *et seq.*, Immigration Reform and Control Act.

[20 U.S.C. §1232g](#), Family Education Rights Privacy Act.

[20 U.S.C. §1400](#), The Individuals with Disabilities Education Act.

[20 U.S.C. §1681](#) *et seq.*, Title IX of the Education Amendments; [34 C.F.R. Part 106](#).

[29 U.S.C. §206](#)(d), Equal Pay Act.

[29 U.S.C. §621](#) *et seq.*, Age Discrimination in Employment Act.

[29 U.S.C. §791](#) *et seq.*, Rehabilitation Act of 1973.

[29 U.S.C. §2612](#), Family and Medical Leave Act.

[42 U.S.C. §2000d](#) *et seq.*, Title VI of the Civil Rights Act of 1964.

[42 U.S.C. §2000e](#) et seq., Title VII of the Civil Rights Act of 1964.

[42 U.S.C. §2000ff](#) et seq., Genetic Information Nondiscrimination Act.

[42 U.S.C. §11431](#) et seq., McKinney-Vento Homeless Assistance Act.

[42 U.S.C. §12101](#) et seq., Americans With Disabilities Act; [28 C.F.R. Part 35](#).

[105 ILCS 5/2-3.8](#), [5/3-10](#), [5/10-20](#), [5/10-20.5](#), [5/10-20.7a](#), [5/10-20.60](#), [5/10-20.69](#), [5/10-20.75](#), [5/10-22.5](#), [5/22-19](#), [5/22-95](#) (final citation pending), [5/24-4](#), [5/27-1](#), [5/27-23.7](#), and [45/1-15](#).

[5 ILCS 415/10](#)(a)(2), Government Severance Pay Act.

[5 ILCS 430/70-5](#)(a), State Officials and Employees Ethics Act.

[410 ILCS 513/](#), Ill. Genetic Information Privacy Act.

[740 ILCS 174/](#), Whistleblower Act.

[740 ILCS 175/](#), Ill. False Claims Act.

[775 ILCS 5/](#), Ill. Human Rights Act.

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

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

820 ILCS 180/, Victims' Economic Security and Safety Act; 56 Ill.Admin.Code Part 280.

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

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

[23 Ill.Admin.Code §§1.240](#), [200.40](#), [226.50](#), and [226.570](#).

CROSS REF.: 2:105 (Ethics and Gift Ban), 2:265 (Title IX Grievance Procedure), 2:270 (Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited), 5:10 (Equal Employment Opportunity and Minority Recruitment), 5:20 (Workplace Harassment Prohibited), 5:30 (Hiring Process and Criteria), 5:90 (Abused and Neglected Child Reporting), 6:120 (Education of Children with Disabilities), 6:140 (Education of Homeless Children), 6:170 (Title I Programs), 6:260 (Complaints About Curriculum, Instructional Materials, and Programs), 7:10 (Equal Educational Opportunities), 7:15 (Student and Family Privacy Rights), 7:20 (Harassment of Students Prohibited), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment), 7:185 (Teen Dating Violence Prohibited), 7:315 (Restrictions on Publications; High Schools), 8:70 (Accommodating Individuals with Disabilities), 8:95 (Parental Involvement), 8:110 (Public Suggestions and Concerns)

Adopted: June 10, 2024

PRESSPlus Comments

PRESSPlus 1. Updated in response to final regulations implementing Title IX of the Education Amendments of 1972 (Title IX), requiring all Title IX sex discrimination complaints to be processed using policy 2:265, *Title IX Grievance Procedure*. **Issue 116, August 2024**

PRESSPlus 2. “Title IX Coordinator or designee” is used where Title IX is implicated. In contrast, if Title IX is not implicated, “Nondiscrimination Coordinator or a Complaint Manager or designee” is used (see the last paragraph under the Filing a Complaint subhead). **Issue 116, August 2024**

PRESSPlus 3. See sample administrative procedure 5:120-AP2, *Employee Conduct Standards*, and its exhibit 5:120-AP2, E, *Expectations and Guidelines for Employee-Student Boundaries*, available at PRESS Online by logging in at www.iasb.com. **Issue 116, August 2024**

PRESSPlus 4. This sentence is deleted because it is not legally required and it is not practical for districts to seek parent/guardian attendance at every investigatory meeting involving their child. **Issue 116, August 2024**

PRESSPlus 5. Using a consistent delivery method that allows the district to verify the date of receipt is a best practice, e.g., registered mail, return receipt requested, and/or personal delivery. **Issue 116, August 2024**

PRESSPlus 6. Names and contact information are required by law to be listed, and it is important that they be regularly monitored and updated.

If changes are made to the Nondiscrimination Coordinator, Complaint Manager, and/or Title IX Coordinator information, use the Save Status **Adopted with Additional District Edits**. Best practice is that throughout the board policy manual, the same individual be named as Nondiscrimination Coordinator. The Nondiscrimination and Title IX Coordinator(s) need not be the same person. If the district uses a separate Title IX Coordinator who does not also serve as the Nondiscrimination Coordinator, list the Title IX Coordinator's name and contact information separately. **IASB will use the information provided in policy 2:260 for the Nondiscrimination Coordinator and Title IX Coordinator in policies 5:10, 5:20, 7:20, and 7:180. In addition, IASB will use the Title IX Coordinator information provided in policy 2:260 for policy 2:265.**

Complaint Managers identified in individual policies may vary depending upon local district needs. Ensure that policies 2:260, 5:10, 5:20, 7:20, and 7:180 each contain the correct names and contact information for the district's Complaint Managers.

Issue 116, August 2024

Document Status: Draft Update

STUDENTS

7:20 Harassment of Students Prohibited

No person, including a School District employee, agent, or student, shall harass, intimidate, or bully a student on the basis of actual or perceived: race; color; national origin; military status; unfavorable discharge status from military service; 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; physical appearance; socioeconomic status; academic status; 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, or bullying whether verbal, physical, sexual, or visual, that affects the tangible benefits of education, that unreasonably interferes with a student's educational performance, or that creates an intimidating, hostile, or offensive educational environment. Examples of prohibited conduct include name-calling, using derogatory slurs, stalking, sexual violence, 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.

Sexual Harassment Prohibited

The District shall provide an educational 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. See Board policies 2:265, *Title IX Grievance Procedure*, and 2:260, *Uniform Grievance Procedure*.

Making a Report or Complaint

Students are encouraged to promptly report claims or incidents of bullying, intimidation, harassment, sexual harassment, or any other prohibited conduct to the Nondiscrimination Coordinator, Building Principal, Assistant Building Principal, Dean of Students, a Complaint Manager, or any employee with whom the student is comfortable speaking. A student may choose to report to an employee of the student's same gender.

Reports under this policy will be considered a report under Board policy 2:260, *Uniform Grievance Procedure*, and/or Board policy 2:265, *Title IX Grievance Procedure*. The Nondiscrimination Coordinator and/or Complaint Manager or designee shall process and review the report according to the appropriate grievance procedure. 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:

Michael Bolden

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Complaint Managers:

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630-530-3985

The Superintendent shall use reasonable measures to inform staff members and students of this policy by including:

1. For students, age-appropriate information about the contents of this policy in the District's student handbook(s), on the District's website, and, if applicable, in any other areas where policies, rules, and standards of conduct are otherwise posted in each school.
2. For staff members, this policy in the appropriate employee handbook(s), if applicable, and/or in any other areas where policies, rules, and standards of conduct are otherwise made available to staff.

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 comply 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 an educational environment that is productive, respectful, and free of unlawful discrimination, including harassment.

For any report or complaint alleging sex-based ^{PRESSPlus1} 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 student 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 policies 2:260, *Uniform Grievance*

Procedure, and/or 7:190, *Student Behavior*, 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

Any District employee who is determined, after an investigation, to have engaged in conduct prohibited by this policy will be subject to disciplinary action up to and including discharge. Any third party who is determined, after an investigation, to have engaged in conduct prohibited by this policy will be addressed in accordance with the authority of the Board in the context of the relationship of the third party to the District, e.g., vendor, parent/[guardian](#), invitee, etc. Any District student who is determined, after an investigation, to have engaged in conduct prohibited by this policy will be subject to disciplinary action, including but not limited to, suspension and expulsion consistent with the behavior policy. Any person making a knowingly false accusation regarding prohibited conduct will likewise be subject to disciplinary action.

Retaliation Prohibited

Retaliation against any person 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*).

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

LEGAL REF.:

[20 U.S.C. §1681](#) et seq., Title IX of the Educational 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](#).

[105 ILCS 5/10-20.12](#), [5/10-22.5](#), [5/10-23.13](#), [5/27-1](#), and [5/27-23.7](#).

[775 ILCS 5/1-101](#) et seq., Illinois Human Rights Act.

[23 Ill.Admin.Code §1.240](#) and [Part 200](#).

[Davis v. Monroe County Bd. of Educ.](#), 526 U.S. 629 (1999).

[Franklin v. Gwinnett Co. Public Schs.](#), 503 U.S. 60 (1992).

[Gebser v. Lago Vista Independent Sch. Dist.](#), 524 U.S. 274 (1998).

West v. Derby Unified Sch. Dist. No. 260, 206 F.3d 1358 (10th Cir. 2000).

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), 4:165 (Awareness and Prevention of Child Sexual Abuse and Grooming Behaviors), 5:20 (Workplace Harassment Prohibited), 5:90 (Abused and Neglected Child Reporting), 5:120 (Employee Ethics; Code of Professional Conduct; and Conflict of Interest), 7:10 (Equal Educational Opportunities), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment), 7:185 (Teen Dating Violence Prohibited), 7:190 (Student Behavior), 7:240 (Conduct Code for Participants in Extracurricular Activities)

Adopted: June 10, 2024

PRESSPlus Comments

PRESSPlus 1. Updated in response to final regulations implementing Title IX. **Issue 116, August 2024**

Document Status: Draft Update

STUDENTS

7:185 Teen Dating Violence Prohibited

Engaging in teen dating violence that takes place at school, on school property, at school-sponsored activities, or in vehicles used for school-provided transportation is prohibited. For purposes of this policy, the term *teen dating violence* occurs whenever a student who is 13 to 19 years of age uses or threatens to use physical, mental, or emotional abuse to control an individual in the dating relationship; or uses or threatens to use sexual violence in the dating relationship.

The Superintendent or designee shall develop and maintain a program to respond to incidents of teen dating violence that:

1. Fully implements and enforces each of the following Board policies:
 - a. 2:260, *Uniform Grievance Procedure*. This policy provides a method for any student, parent/guardian, employee, or community member to file a complaint if he or she believes that the School Board, its employees, or its agents have violated his or her rights under the State or federal Constitution, State or federal statute, Board policy, or various enumerated bases.
 - b. 2:265, *Title IX Grievance Procedure*. This policy prohibits any person a District employee, agent, or student from engaging in sexual discrimination, including sex-based harassment, in violation of Title IX of the Education Amendments of 1972. Prohibited conduct includes but is not limited to sexual assault, dating violence, domestic violence, and stalking.
 - c. 7:20, *Harassment of Students Prohibited*. This policy prohibits any person, including a District employee, agent, or student, from harassing, intimidating, or bullying a student based on the student's actual or perceived characteristics of sex; sexual orientation; gender identity; and gender-related identity or expression (this policy includes more protected statuses).
 - d. 7:180, *Prevention of and Response to Bullying, Intimidation, and Harassment*. This policy prohibits students from engaging in bullying, intimidation, and harassment at school, school-related events and electronically. Prohibited conduct includes threats, stalking, physical violence, sexual harassment, sexual violence, theft, public humiliation, destruction of property, or retaliation for asserting or alleging an act of bullying.
2. Encourages anyone with information about incidents of teen dating violence to report them to any of the following individuals:
 - a. Any school staff member. School staff shall respond to incidents of teen dating violence by following the District's established procedures for the prevention, identification, investigation, and response to bullying and school violence.
 - b. The Nondiscrimination Coordinator, Building Principal, Assistant Building Principal, Dean of Students, or a Complaint Manager identified in policy 7:20, *Harassment of Students Prohibited*.

3. Incorporates age-appropriate instruction in grades 9 through 12, in accordance with the District's comprehensive health education program in Board policy 6:60, *Curriculum Content*. This includes incorporating student social and emotional development into the District's educational program as required by State law and in alignment with Board policy 6:65, *Student Social and Emotional Development*.
4. Incorporates education for school staff, as recommended by the Nondiscrimination Coordinator, Building Principal, Assistant Building Principal, Dean of Students, or a Complaint Manager.
5. Notifies students and parents/guardians of this policy.

Incorporated

by Reference: 7:180-AP1, (Prevention, Identification, Investigation, and Response to Bullying)

LEGAL REF.:

[105 ILCS 110/3.10.](#)

CROSS REF.: 2:240 (Board Policy Development), 2:260 (Uniform Grievance Procedure), 2:265 (Title IX Grievance Procedure), 5:100 (Staff Development Program), 5:230 (Maintaining Student Discipline), 6:60 (Curriculum Content), 6:65 (Student Social and Emotional Development), 7:20 (Harassment of Students Prohibited), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment), 7:190 (Student Behavior), 7:220 (Bus Conduct), 7:230 (Misconduct by Students with Disabilities), 7:240 (Conduct Code for Participants in Extracurricular Activities)

ADOPTED: November 15, 2021

PRESSPlus Comments

PRESSPlus 1. Updated in response to final regulations implementing Title IX. **Issue 116, August 2024**

OPERATIONAL SERVICES

4:80 Accounting and Audits

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

Annual Audit

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

Annual Financial Report

The Superintendent or designee shall annually prepare and submit the Annual Financial Report on a timely basis using the form adopted by the ISBE. The Superintendent shall review and discuss the Annual Financial Report with the Board before it is submitted.

Inventories

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

Capitalization Threshold

To be considered a capital asset for financial reporting purposes, a capital item must be at or above a capitalization threshold of \$5,000 and the threshold for capital improvements to property/renovations will be set as \$10,000 **for all items** with an estimated useful life greater than one year.

Disposition of District Property

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

Taxable Fringe Benefits

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

Controls for Revolving Funds and Petty Cash

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

Control Requirements for Checks

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

Internal Controls

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

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

LEGAL REF.:

[2 C.F.R. §200](#) *et seq.*

[30 ILCS 708/](#), Grant Accountability and Transparency Act, implemented by [44 Ill.Admin.Code 7000](#) *et seq.*

[105 ILCS 5/2-3.27](#), [5/2-3.28](#), [5/3-7](#), [5/3-15.1](#), [5/5-22](#), [5/10-21.4](#), [5/10-20.19](#), [5/10-22.8](#), and [5/17-1](#) *et seq.*

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

Adopted: August 26, 2024

DuPage HSD 88

Capital Asset Policy Section to be added to policy 4.80

INTRODUCTION

Purpose

The purpose of this capital asset policy is to provide control and accountability over capital assets, and to gather and maintain information needed for the preparation of financial statements. The DuPage High School District 88’s capital asset policy is herein established to safeguard assets and to insure compliance with GASB34 for governmental financial reporting.

Overview

This policy is herein established to safeguard and address the District’s investment in property, which comprises a significant resource. This policy is meant to ensure compliance with various accounting and financial reporting standards including Generally Accepted Accounting Principles (GAAP), and Governmental Accounting, Auditing, and Financial Reporting (GAAFR).

Further, this policy is meant to reflect the District’s desire to meet the reporting requirements set forth in the Governmental Accounting Standards Board (GASB) Statement No. 34. Specifically, the GASB Statement No. 34 states that governments should provide additional disclosures in their summary of significant accounting policies including the policy for capitalizing assets and for estimating the useful lives of those assets which is used to calculate the depreciation expense. The Statement also requires disclosure of major classes of assets, beginning and end-of-year balances, capital acquisition, sales/dispositions, and current-period depreciation expense.

INVENTORY, VALUING, CAPITALIZING, AND DEPRECIATION

Inventory

Responsibility for control of capital assets will rest with the office wherein the asset is located. The Business Office shall ensure that such control is maintained by establishing an inclusive capital asset inventory schedule. Asset purchases, which fall below the capitalization threshold, will not be included in the capital asset inventory.

Each Department will be responsible for control of capital assets for their department. The Department Chair shall ensure that such control is maintained by establishing a capital asset inventory schedule. The inventory schedule will include the following for each asset:

- Asset Classification (Land and Land Improvements, Building and Building Improvements, Vehicles, Machinery and Equipment, and Infrastructure Assets)
- Department name and physical location of asset
- Date asset was purchased/acquired and or disposed
- Cost of Asset
- Method of acquisition (purchased or donated)
- Estimated useful life

This list will be maintained, updated, and reviewed by the Department Chair and given to the Business Office on an ongoing basis.

DuPage High School District 88
Capital Asset Policy – Continued

Valuing Capital Assets

Capital assets should be valued at cost or historical costs, plus those costs necessary to place the asset in its location (i.e. freight, installation charges.) In the absence of historical costs information, a realistic estimate will be used. Donated assets will be recorded at the estimated current fair market value.

Capitalizing

When to Capitalize Assets:

Assets are capitalized at the time of acquisition. To be considered a capital asset for financial reporting purposes an item must be at or above the capitalization threshold (see schedule-page 3 & 4) and have a useful life of at least one year.

Assets not Capitalized:

Capital assets below the capitalization threshold (see schedule-page 3 & 4) on a unit basis but warranting “control” shall be inventoried at the department level and an appropriate list will be maintained.

Capital Assets should be capitalized if they meet the following criteria:

- Tangible
- Useful life of more than one year (benefit more than a single fiscal period)
- Cost exceeds designated threshold (see schedule-page 3 & 4)

Capital Assets include the following major classes of assets:

Land and Inexhaustible Land Improvements – Capitalized value is to include the purchases price plus costs such as legal fees and filing fees;

improvements such as excavation work, preparation of land for construction, landscaping.

Land Improvements – Capitalized value is to include the purchase price plus costs such as legal fees and filing fees; improvements such as parking lots, fences, pedestrian bridges.

Building and Building Improvements – Costs include purchase price plus costs such as legal fees and filing fees; improvements include structures and all other property permanently attached to, or an integral part of the structure. These costs include re-roofing, electrical/plumbing, carpet replacement, and HVAC.

Vehicles – Costs include purchase price plus costs such as title & registration.

Machinery and Equipment – Assets included in this category are heavy equipment, traffic equipment, generators, office equipment, phone system, and kitchen equipment.

Infrastructure Assets – Infrastructure Assets are long-lived capital assets that are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets.

Depreciation

Depreciation is computed on a straight-line method with depreciation computed on a monthly basis from the month of acquisition. Additions and improvements will only be capitalized if the cost either enhances the asset's functionality or extends the asset's useful life.

Projects in process will be added to the asset base as the projected expenses are incurred. However, the project will first need to meet its individual threshold.

DuPage High School District 88
Capital Asset Policy – Continued

Capital Assets Useful Lives are as follows:

	<u>Useful Life</u>	<u>Capitalization Threshold</u>	<u>Inventory Threshold</u>
Land (and Inexhaustible Land Improvements)			N/A \$ 1
\$	1		
Site Improvements	15-20	5,000	1
Buildings			
Buildings	45	50,000	1
Building Improvements		50,000	1
HVAC	20		
Re-Roofing	20		
Electrical/Plumbing	30		
Carpet Replacement	10		
Vehicles		10,000	1
Vehicles – General	7		
Machinery & Equipment		25,000	1,000
Heavy Equipment	15		
Recreational Equipment	20		
Generators	20		
Furniture & Fixtures		15,000	5,000
Office Furniture	20		
Office Equipment	5		
Phone System	10		
Kitchen Equipment	10		
Infrastructure	50	250,000	

OTHER

Removing Capital Assets from Inventory

Capital assets are to be removed from inventory once they are obsolete or claimed as surplus property. The item must be removed from the department inventory listing and reported to the Business Office.

Donations or Transfer

Each Department must add additions and deletions from donated or transferred assets to the inventory listing.

Surplus Property

Each Department must report all capital assets classified as surplus to the Business Office. The District will have a sealed bid, as needed, to sell the surplus property.

Lost or Stolen Property

When suspected or known losses of inventoried assets occur, the Department should conduct a search for the missing property. The search should include transfer to another department, storage, scrapping, surplus property. If the missing property is not found, the department must contact the Business Office to report the missing property.

11.C.2) PRESS Issue 117

BOARD POLICY

PRESS Issue 117 October 2024

POLICIES AND DESCRIPTORS

The DuPage High School District 88 Policy Committee will meet on December 2, 2024. Included in the recommended changes are the policy recommendations from PRESS (Policy Reference Education Subscription Service), as well as recommendations from our attorneys, which reflect recent legislative and legal changes. The recommendations range from a simple revision to footnotes to additions and/or deletions of language (words, sentences, paragraphs, and or complete policies). The district also receives recommended changes to administrative procedures or exhibits (which are documents that support the enforcement and implementation of Board Policies and Guide Practice).

In each of the Board Policies that follow, recommended revisions are noted in underline and/or strikeout text and are indicated with a different font color. The suggested changes bring District 88 Board of Education's existing policies into compliance with the revised code and new legislation. Policies approved by the committee will be recommended to the Board of Education.

Updated Board Policies

II. School Board

2:105 Ethics and Gift Ban

The policy and footnotes are updated for continuous improvement. Footnote 3 is updated with optional language in response to III. Council of School Attorneys member feedback.

2:120 Board Member Development

The policy and footnotes are updated in response to:

1. 105 ILCS 5/10-16a, amended by P.A. 103-771, eff. 6-1-25, adding training on improving student outcomes to mandatory professional development and leadership training for school board members;
2. 105 ILCS 5/10-22.6(c-5), amended by P.A.103-896, requiring school districts to make reasonable efforts to provide training to all school personnel, school board members, and school resource officers on the requirements of 105 ILCS 5/10-22.6 and 5/10-20.14; and
3. Continuous improvement.

IV. Operational Services

4:30 Revenue and Investments

The policy and footnotes are updated. The policy is updated in response to:

1. Public Funds Investment Act (PFIA), 30 ILCS 235/2(a)(4.5), amended by P.A. 103-880, eff. 1-1-25, which 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;
2. PFIA, 30 ILCS 235/8(a), amended by P.A. 101-657, requiring a public agency to consider the financial institution's record and current level of financial commitment to its local community when deciding whether to deposit public funds in that financial institution;
3. PFIA, 30 ILCS 235/8(a-5) and (a-10), added by P.A. 101-657, addressing requirements related to deposits in financial institutions subject to the federal Community Reinvestment Act of 1977; and
4. Continuous improvement.

The footnotes are updated for the reasons stated immediately above and in response to:

1. PFIA, 30 ILCS 235/2, amended by P.A. 103-880, eff. 1-1-25, adding certain authorized investments and;
2. PFIA, 30 ILCS 235/20(e), amended by P.A. 103-324, requiring investment managers to make certain disclosures about sustainability factors before being awarded a contract.

4:60 Purchases and Contracts

The policy, Legal References, and footnotes are updated in response to 105 ILCS 5/10-20.86, renumbered by P.A. 103-605, renumbering the citation to 105 ILCS 5/10-20.856. Continuous improvement changes are also made to the footnotes.

4:170 Safety

The policy and footnote 9 are updated in response to 105 ILCS 5/10-20.97, added by P.A. 103-1019, eff. 1-1-25, requiring at least one automated external defibrillator (AED) to be present at all attendance centers during the school day. The footnotes are also updated in response to:

1. 105 ILCS 128/25, amended by P.A. 103-608, eff. 1-1-25, requiring districts to annually review procedures regarding its cardiac emergency response plan;
2. 105 ILCS 128/30, amended by P.A. 103-175, requiring ISBE to create a reporting mechanism for annual school safety review compliance reports;
3. 105 ILCS 128/45, amended by P.A. 103-780, requiring district threat assessment teams to include at least one law enforcement official and cross-disciplinary representatives directly familiar with student and staff mental and behavioral health needs; and
4. 105 ILCS 5/10-20.14(c), amended by P.A. 103-896, requiring ISBE to draft and publish guidance for school bus safety procedures by 7-1-25; and
5. Continuous improvement.

V. General Personnel

5:10 Equal Employment Opportunity and Minority Recruitment

The policy, Legal References, and footnotes are updated. The policy and footnotes are updated in response to:

1. 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, prohibiting discrimination on the basis of an employee's reproductive health decisions; and

2. IHRA, 775 ILCS 5/2-102(A), amended by P.A. 103-797, eff. 1-1-25, prohibiting discrimination on the basis of an employee's family responsibilities.

The Legal References are updated in response to 29 C.F.R. Part 1636, added by 89 Fed.Reg. 29182, adding implementing regulations for the Pregnant Workers Fairness Act. The footnotes are also updated in response to:

1. IHRA, 775 ILCS 5/2-102(L), added by P.A. 103-804, eff. 1-1-26, prohibiting employers from using artificial intelligence in a manner that subjects employees to unlawful discrimination;
2. 740 ILCS 174/, Ill. Whistleblower Act, amended by P.A. 103-867, eff. 1-1-25, protecting employees from retaliation on the basis or disclosure of certain information to a government or law enforcement agency; and
3. Continuous improvement.

5:20 Workplace Harassment Prohibited

The policy and footnotes are updated in response to:

1. IHRA, 775 ILCS 5/1-102(A) and 5/1-103(Q), amended by P.A. 103-785, eff. 1-1-25, prohibiting discrimination on the basis of an employee's reproductive health decisions;
2. IHRA, 775 ILCS 5/2-102(A), amended by P.A. 103-797, eff. 1-1-25, prohibiting discrimination on the basis of an employee's family responsibilities; and
3. 2024 Title IX regulations.

The footnotes are also updated in response to Equal Employment Opportunity Commission Enforcement Guidance on Harassment in the Workplace, and for continuous improvement.

5:90 Abused and Neglected Child Reporting

The policy and footnote 4 are 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 DCFS, and for continuous improvement.

5:120 Employee Ethics; Code of Professional Conduct; and Conflict of Interest

The policy and footnotes are updated in response to 105 ILCS 5/22-93, amended by P.A. 103-1020, changing the term guidance counselor to school counselor, and permitting school counselors to accept payment from an institution of higher education for the travel, lodging, food, and beverage costs the guidance counselor incurs for attending an educational or military program at the institution of higher education. The footnotes are also updated for continuous improvement.

5:125 Personal Technology and Social Media: Usage and Conduct

The policy and footnotes are updated for continuous improvement. The footnotes are also updated in response to updated footnote content in 8:10, Connection with the Community.

5:230 Maintaining Student Discipline

The policy, Legal References, and footnotes are 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, defining corporal punishment and prohibiting its use in all circumstances.

The policy and footnotes are also updated to delete references to certificated employees, so that only references to licensed employees remain.

VI. Instruction

6:60 Curriculum Content

The policy, Legal References, and footnotes are updated in response to 105 ILCS 5/10-20.84, added by P.A. 102-917, requiring boards, by 7-1-25, to either implement or opt-out of: (1) career exploration and development activities in grades 6-12 in accordance with a State framework, and (2) College and Career Pathway Endorsements. The policy and footnotes are also updated in response to:

1. 105 ILCS 5/27-24.1, amended by P.A. 103-944, adding worker safety in high- way construction and maintenance zones to the topics that must be covered in a driver education course;
2. Comprehensive Health Education Program (CHEP), 105 ILCS 110/3(e), amended by P.A. 103-810, expanding mandated instruction on the dangers of fentanyl to grades 6-12; and
3. 105 ILCS 5/27-13.1, amended by P.A. 103-837, eff. 7-1-25, requiring instruction on climate change beginning in the 2026-2027 school year; and
4. Continuous improvement.

The footnotes are also updated in response to:

1. 105 ILCS 5/2-3.200, renumbered by P.A. 103-695, renumbering the citation to 105 ILCS 5/2-3.200196; and
2. 105 ILCS 5/27-23.17 (final citation pending), added by P.A. 103-598, allowing high schools to designate and annually observe a Workplace Readiness Week.

6:135 Accelerated Placement

The policy and footnotes are updated in response to:

1. 105 ILCS 5/14A-17, amended by P.A. 103-263, defining advanced academic program;
2. 105 ILCS 5/14A-32(b)(6), added by P.A. 103-263, permitting a district's accelerated placement policy to include or incorporate procedures to promote equity;
3. 105 ILCS 5/14A-32(a-5), amended by P.A. 103-743, to only require automatic enrollment into the next most rigorous level of advanced coursework for a student who meets or exceeds State standards;
4. 105 ILCS 14A-32(a-10), added by P.A. 103-743, requiring that by no later than the beginning of the 2027-28 school year, districts require automatic enrollment into the next most rigorous level of advanced coursework to a student who meets State standards;
5. 105 ILCS 5/14A-32(a-20), added by P.A. 103-743, permitting a district's accelerated placement policy to allow for the waiver of a course or unit of instruction completion requirement;
6. 105 ILCS 5/14A-32(a-25), added by P.A. 103-743, requiring a district's accelerated placement policy to include a process for notifying parents/guardians in writing of a student's eligibility for enrollment in accelerated courses.

6:270 Guidance and Counseling Program

The policy and footnotes are updated in response to 105 ILCS 5/10-22.24b, amended by P.A. 103-780, clarifying and expanding the list of what services may be included within school counseling, and for continuous improvement.

VII. Students

7:10 Equal Educational Opportunities

The policy and footnotes are updated. The policy language in paragraph 1 and footnote 5 are updated in response to:

1. IHRA 775 ILCS 5/1-102(A) and 5/1-103, both amended by P.A. 103-785, eff. 1-1-25, to prohibit discrimination based on reproductive health decisions; and

2. Continuous improvement to more comprehensively reflect categories protected by the IHRA by prohibiting discrimination based on military status and unfavorable military discharge.

The policy language in the Sex Equity subheading and footnotes 3 and 10 are updated in response to final regulations implementing Title IX of the Education Amendments of 1972 (Title IX). Footnote 8 is updated to note 23 Ill.Admin.Code §200.80(b)(1), requiring districts to survey students every four years about their athletic interests. Additional continuous improvement updates are made to the policy and footnotes.

7:100 Health, Eye, and Dental Examinations; and Exclusion of Students

The policy, Legal References, and footnotes are updated. The policy and footnotes are updated in response to 105 ILCS 5/27-8.1(8.5), amended by P.A. 103-985, eff. 1-1-25, removing the requirement for districts to provide informational materials on meningococcal disease and meningococcal vaccinations, and for continuous improvement. The Legal References are updated in response to 77 Ill.Admin. Code Part 690, amended at 47 Ill.Reg. 18112, renaming the Part to Control of CommunicableNotifiable Diseases and Conditions Code.

7:160 Student Appearance

The policy is unchanged. The footnotes are updated in response to ISBE's Guidance on Display of Graduation Attire and Inclusion of Culturally Appropriate Regalia. Optional language in Footnote 2 is updated for continuous improvement and to align with changes made to optional language in footnote 10 of 7:165, School Uniforms.

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

The policy and footnotes are updated. The policy language in Item No. 12(b) is changed from sexual harassment to sex discrimination in response to final regulations implementing Title IX. Footnote 1 is updated in response to 23 Ill. Admin.Code §1.295, amended at 48 Ill.Reg. 13586, and with links to ISBE's Racism-Free Schools Law and Bullying Prevention Data Collection Guidance (8-7-24) and Bullying Racism Free Schools Data Collection Template.

7:200 Suspension Procedures

REFORMATTED. The policy and footnotes are updated for the reasons set forth in 7:190-AP-The procedure is updated in response to 105 ILCS 5/10-22.6(b-25), amended by P.A. 103-896, requiring districts to provide appropriate and available support services to students who are suspended out-of-school for 54 or more school days, and for continuous improvement.

VIII. Community Relations

8:10 Connection with the Community

The policy and footnotes are updated in response to the U.S. Supreme Court case *Lindke v. Freed*, 601 U.S. 187 (2024), addressing government official speech on social media, and for continuous improvement.

11.C.2)a) Updated Board Policies: 2:105, 2:120, 4:30, 4:60, 4:170, 5:10, 5:20, 5:90, 5:120, 5:125, 5:230, 6:60, 6:135, 6:270, 7:10, 7:100, 7:160, 7:180, 7:200, 8:10

Document Status: Draft Update

SCHOOL BOARD

2:105 Ethics and Gift Ban

Prohibited Political Activity

The following precepts govern political activities being conducted by District employees and School Board 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.

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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

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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.

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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: January 30, 2023

PRESSPlus Comments

PRESSPlus 1. The term *use* in Item #2 is based on the Ill. AttorneyGeneral'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

SCHOOL BOARD

2:120 Board Member Development

The School Board 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 School Board Meetings)

Adopted: January 22, 2024

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/](http://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**

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

Investment Objectives

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

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

Authorized Investments

The Chief Investment Officer may invest District funds in one or more of the following: [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
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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 [10three](#) [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.

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12. Repurchase agreements of government securities having the meaning set out in the Government Securities Act of 1986, as now or hereafter amended or succeeded, subject to the provisions of said Act and the regulations issued there under. The government securities, unless registered or inscribed in the name of the District, shall be purchased through banks or trust companies authorized to do business in the State of Illinois.

Except for repurchase agreements of government securities that are subject to the Government Securities Act of 1986, as now or hereafter amended or succeeded, the District may not purchase or invest in instruments that constitute repurchase agreements, and no financial institution may enter into such an agreement with or on behalf of the District unless the instrument and the transaction meet all of the following requirements:

a. The securities, unless registered or inscribed in the name of the District, are purchased through banks or trust companies authorized to do business in the State of Illinois. b. The

Chief Investment Officer, after ascertaining which firm will give the most favorable rate of interest, directs the custodial bank to "purchase" specified securities from a designated institution. The "custodial bank" is the bank or trust company, or agency of government, that acts for the District in connection with repurchase agreements involving the investment of funds by the District. The State Treasurer may act as custodial bank for public agencies executing repurchase agreements.

- c. A custodial bank must be a member bank of the Federal Reserve System or maintain accounts with member banks. All transfers of book-entry securities must be accomplished on a Reserve Bank's computer records through a member bank of the Federal Reserve System. These securities must be credited to the District on the records of the custodial bank and the transaction must be confirmed in writing to the District by the custodial bank.
- d. Trading partners shall be limited to banks or trust companies authorized to do business in the State of Illinois or to registered primary reporting dealers.
- e. The security interest must be perfected.
- f. The District enters into a written master repurchase agreement that outlines the basic responsibilities and liabilities of both buyer and seller.
- g. Agreements shall be for periods of 330 days or less.
- h. The Chief Investment Officer informs the custodial bank in writing of the maturity details of the repurchase agreement.
- i. The custodial bank must take delivery of and maintain the securities in its custody for the account of the District and confirm the transaction in writing to the District. The custodial undertaking shall provide that the custodian takes possession of the securities exclusively for the District; that the securities are free of any claims against the trading partner; and that any claims by the custodian are subordinate to the District's claims to rights to those securities.
- j. The obligations purchased by the District may only be sold or presented for redemption or payment by the fiscal agent bank or trust company holding the obligations upon the written instruction of the Chief Investment Officer.
- k. The custodial bank shall be liable to the District for any monetary loss suffered by the District due to the failure of the custodial bank to take and maintain possession of such securities.

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

Except as provided herein, investments may be made only in banks, savings banks, savings and loan

associations, or credit unions that are insured by the Federal Deposit Insurance Corporation or other approved share insurer.

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

Selection of Depositories, Investment Managers, Dealers, and Brokers

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

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

The above eligibility requirements of a bank to receive or hold public deposits do not apply to investments in an interest-bearing savings account, [demand deposit account](#), interest-bearing certificate of deposit, or interest-bearing time deposit if: (1) the District initiates the investment at or through a bank located in Illinois, and (2) the invested public funds are at all times fully insured by an agency or instrumentality of the federal government.

The District [shall](#) [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 District may consider factors including:

1. For financial institutions subject to the federal Community Reinvestment Act of 1977 [\(CRA\)](#), the current and historical ratings that the financial institution has received, to the extent that those ratings are publicly available, under the [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

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

Safekeeping and Custody Arrangements

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

Controls and Report

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

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

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

Ethics and Conflicts of Interest

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

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

LEGAL REF.:

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

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

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

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

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Adopted: January 22, 2024

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**

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 School Board 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. Contracts for repair, maintenance, remodeling, renovation, or construction, or a single project involving an expenditure not exceeding \$50,000 and not involving a change or increase in the size, type, or extent of an existing facility are exempt from bidding under State law, [105 ILCS 5/10-20.21](#)(a)(xi), but must comply with Board policy 4:150, *Facility Management and Building Programs*.
3. Construction, lease, or purchase of school buildings must comply with State law and Board policy 4:150, *Facility Management and Building Programs*.
4. Guaranteed energy savings must comply with [105 ILCS 5/19b-1](#) *et seq.*
5. Third party non-instructional services must comply with [105 ILCS 5/10-22.34c](#).
6. 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.

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7. Any contract to purchase food with a bidder or offeror must comply with [105 ILCS 5/10-20.21](#)(b 10).

8. The purchase of paper and paper products must comply with [105 ILCS 5/10-20.19c](#) and Board policy 4:70, *Resource Conservation*.

9. 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.

10. 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.

11. Design-build contracts must comply with [105 ILCS 5/15A-1](#) *et seq.*

12. Any new contract for a district-administered assessment must comply with 105 ILCS 5/10-20.865. [PRESSPlus1](#)

13. 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*

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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 SexOffender; Screening; Notifications), 5:90 (Abused and Neglected Child Reporting)

Adopted: January 22, 2024

PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS 5/10-20.86, renumbered by P.A. 103-605. **Issue 117, October 2024**

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DuPage High School District 88 \ SECTION4 -OPERATIONAL SERVICES \

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-III.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 shall implement testing for lead in each source of drinking water in

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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 SexOffender; 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 withOther Organizations and Agencies)

Adopted: January 10, 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**

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DuPage High School District 88 \ SECTION5 - PERSONNEL \ General Personnel \

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:

Michael Bolden

2 Friendship Plaza,

Addison, IL 60101

mbolden@dupage88.net

630-530-3985

Complaint Managers:

Yvonne Tsagalis Michael Bolden

2 Friendship	2 Friendship
Plaza, Addison,	Plaza, Addison,
IL 60101	IL 60101

ysagalis@dupage88.net mbolden@dupage88.net

630-530-3993 630-530-3985

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.

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[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.

[III. Constitution, Art. I](#), §§17, 18, and 19.

[105 ILCS 5/10-20.7](#), [5/10-20.7a](#), [5/10-21.1](#), [5/10-22.4](#), [5/10-23.5](#), [5/22-19](#), [5/24-4](#), [5/24-4.1](#), and [5/24- 7](#).

[410 ILCS 130/40](#), Compassionate Use of Medical Cannabis Program Act.

[410 ILCS 513/25](#), Genetic Information Privacy Act.

[740 ILCS 174/](#), III. Whistleblower Act.

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

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

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

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

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

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

[820 ILCS 180/30](#), 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: June 10, 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,
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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.

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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:

Michael Bolden

2 Friendship Plaza,

Addison, IL 60101

mbolden@dupage88.net

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Complaint Managers:

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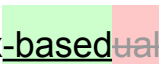
ysagalis@dupage88.net mbolden@dupage88.net

630-530-3993 630-530-3985

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  [PRESSPlus3](#) harassment that, if true, would implicate

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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.

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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;
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and Conflict of Interest), 7:20 (Harassment of Students Prohibited), 8:30 (Visitors to and Conduct on School Property)

Adopted: June 10, 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](#)

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
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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 ANCRA or an act of sexual misconduct under *Faith's Law*, and (2) that act resulted in the license holder's dismissal or resignation from the District, the Superintendent shall notify the State Superintendent and the Regional Superintendent in writing, providing the III. Educator Identification Number as well as a brief description of the misconduct alleged. The Superintendent must make the report within 30 days of the dismissal or resignation and mail a copy of the notification to the license holder.

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

The Superintendent shall execute the recordkeeping requirements of

Faith's Law. Special School Board Member Responsibilities

Each individual Board member must, if an allegation is raised to the member during an open or closed Board meeting that a student is an abused child as defined in 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 School Board; Indemnification*.

LEGAL REF.:

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

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

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

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

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

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

Adopted: June 26, 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

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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,

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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;
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*.

Guidance School Counselor Gift Ban [PRESSPlus1](#)

Guidance School 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 guidanceschool 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 guidanceschool counselor believes that it was provided due to the official position or employment of the guidanceschool counselor and not due to the personal friendship. In determining whether a gift is provided on the basis of personal friendship, the guidanceschool 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 guidanceschool counselor, including any previous exchange of gifts between those individuals.
 - b. Whether, to the actual knowledge of the guidanceschool 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 guidanceschool 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.

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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 guidanceschool 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: January 30, 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**

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

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

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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 during the in-service on educator ethics, teacher student conduct, and school employee-student conduct required by policy 5:120, *Employee Ethics; Code of Professional Conduct; and Conflict of Interest*.

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 implementing 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).

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[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: June 26, 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 School Board 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: June 26, 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
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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.

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*.

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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, including a developmentally appropriate consent education curriculum pursuant to [105 ILCS 5/27-9.1b](#).

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, intensive instruction in computer literacy, which may be included as a part of English, social studies, or any other subject.

13. 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.

14. 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.

15. 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](#)

16. 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.

17. 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.

18. 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.

19. In all schools, the curriculum includes instruction as determined by the Superintendent or designee on the history, struggles, and contributions of women.

20. 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

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American civil rights renaissance, as well as the struggles and contributions of African Americans.

21. In all schools offering a secondary agricultural education program, the curriculum includes courses as required by [105 ILCS 5/2-3.80](#).

22. In all schools, instruction during courses as determined by the Superintendent or designee on disability history, awareness, and the disability rights movement.

23. 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: January 22, 2024

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

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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**

P.A. 103-837, eff. 7-1-25; 23 Ill.Admin.Code §1.420(I). 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

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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 ~~School~~ 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~~ Processes 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 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 [PRESSPlus2](#) 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.

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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), 6:130 (Program for the Gifted), 7:10 (Equal Educational Opportunities), 7:50 (School Admissions and Student Transfers To and From Non District Schools)

Adopted: June 26, 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

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), 6:130 (Program for the Gifted), 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: January 30, 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 Regional Superintendent (pursuant to [105 ILCS 5/3-10](#)) and, thereafter, to the State Superintendent of Education (pursuant to [105 ILCS 5/2-3.8](#)).

Any student may file a 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).

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[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: June 10, 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, 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.

Unless an exemption or extension applies, the failure to comply with the above requirements by October 15 of the current school year will result in the student's exclusion from school until the required health forms are presented to the District. New students who register after October 15 of the current school year shall have 30 days following registration to comply with the health examination and immunization regulations. If a medical reason prevents a student from receiving a required immunization by October 15, the student must present, by October 15, 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

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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 before October 15 of the current school year that the student received an eye examination within one year prior to entry of the school. A physician licensed to practice medicine in all of its branches, or a licensed optometrist, must perform the required eye examination.

If a student fails to present proof by October 15, the school may hold the student's report card until the student presents proof: (1) of a completed eye examination, or (2) that an eye examination will take place within 60 days after October 15. The Superintendent or designee shall ensure that parents/guardians are notified of this eye examination requirement in

compliance with the rules of the IDPH. Schools shall not exclude a student from attending school due to failure to obtain an eye examination.

Dental Examination

All children in ninth grade 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 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

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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. School Board 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: January 30, 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: January 22, 2024

PRESSPlus Comments

PRESSPlus 1. Updated for continuous improvement and to align with policy 7:165, *School Uniforms*. **Issue 117, October 2024**

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DuPage High School District 88 \ SECTION7 - STUDENTS \

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

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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:

Michael Bolden

Michael Bolden

2 Friendship Plaza,
Addison, IL 60101

mbolden@dupage88.net

630-530-3985

Complaint Managers:

Yvonne Tsagalis Michael Bolden

2 Friendship
Plaza, Addison,
IL 60101

2 Friendship
Plaza, Addison,
IL 60101

ytsagalis@dupage88.net mbolden@dupage88.net

630-530-3993 630-530-3985

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.

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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.

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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: November 15, 2021

REVIEWED: May 9, 2022, January 30, 2023

REVISED: June 10, 2024

PRESSPlus Comments

PRESSPlus 1. Updated in response to final regulations implementing Title IX. **Issue 117, October 2024**

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DuPage High School District 88 \ SECTION7 - STUDENTS \

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

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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: January 10, 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

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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 or designee is the official spokesperson for the School Board. 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.

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CROSS REF.: 2:110 (Qualifications, Term, and Duties of Board Officers)

~~ADOPTED: November 15, 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

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clearly label their personal accounts as personal and limit district-related communications to official district accounts. **Issue 117, October 2024**

12. **Information (No discussion)**

12.A. Freedom of Information Request

FOIA REQUEST

On November 26, 2024 DuPage High School District 88 received a request via email from Ms. Sheri Reid of SmartProcure for the following information through the Freedom of Information Act (FOIA):

- General Purchasing Records from 8/26/24 - 11/26/24

The specific information requested from your record keeping system is:

Request details are as follows:

- Our request is limited to readily available, fully electronic documents.
 - For the purpose of this request, “fully electronic” refers to dynamic PDF, Excel (csv., xlsx.), TXT or RTF files containing active text.
 - Files containing active text should allow the user to use their mouse/trackpad to highlight, select, copy and paste the text from the file.
- Responsive reports include those containing the following details per purchase:
 - 1 Unique Identifier (i.e. PO #, Invoice #, Check #, Encumbrance #, etc.)
 - Purchase Date
 - Line item details
 - Line item quantity
 - Line item price
 - Vendor ID number, name, address, contact person and their email address

FOIA request was sent to Ms. Sheri Reid at sreid@smartprocure.com on December 2, 2024.

12.B. Credit Card Summary

CREDIT CARD PAYMENT SUMMARY

The attached usage report details the credit card transactions for the month of October. Total activity for the month is \$27,940.38

This information is provided as outlined in Board Policy – 4:55

DuPage High School District 88 Credit Card Usage Report

To allow for timely processing of credit card billing, please submit to business office within 3 days of the purchase.
Purchase documentation must be attached to this form when submitted.

Purchaser	Vendor	Purchase description	Date Purchased	Purchase Amount	Budget Account (ASN) to be charged
YTsagalis/TKikos	ICTFL	conference reg - E Lopez Montini	9/30/2024	\$230.00	4633BB
YTsagalis/TKikos	ICTFL	conference reg - J Block Montini	9/30/2024	\$230.00	4633BB
YTsagalis/TKikos	Endeavor Health	conference reg - J Piersma TC	9/30/24	60.54	4633BB
YTsagalis/TKikos	Cognia	conference reg - B DiMarco Montini	10/1/2024	\$250.00	4633BB
YTsagalis/TKikos	IRC	conference reg - J Hernandez	10/2/2024	\$380.00	4633AA
YTsagalis/AVillegas	DuPage Tents and Events	Tent rental	10/12/2024	\$3,533.86	20330
Ytsagalis	Caputo's	AP Lunch and Learn cookies	10/15/2024	\$42.03	53740
YTsagalis/TKikos	DuPage ROE	School Safety Summit	10/22/24	\$40.00	53730
YTsagalis / LOritz	IAASE	2024 IAASE Fall conference - A. Peschke, E. Craig, J. Murphy, J. Johnson, M. Cochran, S. Nitka	10/8/24	\$3,300.00	4711EE
YTsagalis / LOritz	DuPage ROE	Transportation course	10/10/2024	\$110.00	4713SE
YTsagalis / LOritz	IAASE	2024 IAASE Fall conference - A.Nix.	10/11/2024	\$550.00	4711EE

TOTAL

\$8,726.43

Signature

Date

11/25/24

DuPage High School District 88 Credit Card Usage Report

To allow for timely processing of credit card billing, please submit to business office within 3 days of the purchase.
Purchase documentation must be attached to this form when submitted.

Purchaser	Vendor	Purchase description	Date Purchased	Purchase Amount	Budget Account (ASN) to be charged
C. Syperski	Amazon	Web Support Services	10/2/2024	\$29.81	55030
D. Krause	The Webstaurant Store	JROTC Student Furniture	10/10/2024	\$5,050.67	24170
E. Sullivan	Ideal Charters	Transportation for IHSA Tournament	10/29/2024	\$4,210.92	2033B9

TOTAL

\$9,291.40



 Signature

12/3/24
 Date

DuPage High School District 88 Credit Card Usage Report

Oct-24

To allow for timely processing of credit card billing, please submit to business office within 3 days of the purchase.
Purchase documentation must be attached to this form when submitted.

Purchaser	Vendor	Purchase description	Date Purchased	Purchase Amount	Budget Account (ASN) to be charged
Cindy Petrбок/Jean Barbanente	Panera Bread	Compact meeting	10/10/2024	\$153.13	52140
Cindy Petrбок/Jean Barbanente	NSPRA	NSPRA membership- Brink	10/15/2024	\$295.00	41340
Cindy Petrбок/Jean Barbanente					
Cindy Petrбок/Jean Barbanente					
Cindy Petrбок/Jean Barbanente					
Cindy Petrбок/Jean Barbanente					
Cindy Petrбок/Jean Barbanente					
Cindy Petrбок/Jean Barbanente					
Cindy Petrбок/Jean Barbanente					
Cindy Petrбок/Jean Barbanente					
Cindy Petrбок/Jean Barbanente					

TOTAL

\$448.13



 Signature

Date

11/10/24

DuPage High School District 88 Credit Card Usage Report

To allow for timely processing of credit card billing, please submit to business office within 3 days of the purchase.

Purchase documentation must be attached to this form when submitted.

Purchaser	Vendor	Purchase description	Date Purchased	Purchase Amount	Budget Account (ASN) to be charged
A Nowak/A Aguirre	Walmart	consumables	several	\$1,429.13	22840
JAndrews/VNoyola/EDelgado	Reposteria Azteca	churros for Kermes	10/5/2024	\$409.00	38550
JAndrews/EDelgado	El Toreo	HHN taquiza	10/3/2024	\$2,900.00	34140
LObrzut	Ebay	supply for Autos	10/7/2024	\$271.24	47540
ECraig/EDelgado	Middle Terranean inc	Dinner for Padres Latinos mtg 10/8	10/7/2024	\$525.48	41740
ECraig/EDelgado	Middle Terranean inc	Dinner for Padres Latinos mtg 10/8	10/8/2024	\$10.15	41740
A Nowak/A Aguirre	The Webstaurant	misc FACS supplies	10/16/2024	\$378.04	4664AA
KCosio	Paypal	track coach clinic	10/15/2024	\$412.00	5373A1
CMerino/MWarren	Reposteria Azteca	Pre-ACT donuts	10/18/2024	\$254.58	30540
AEdwards/LOrtiz	IASSE	fall conference	10/23/2024	\$550.00	4711EE
HAyala/CBazant	Ideal Charter	Charter Moline	10/29/2024	\$2,334.80	30330

TOTAL \$9,474.42



Signature

11/26/2024

Date

13. **School Recognition**
14. **Board Member Report(s) / Future Agenda Items**
15. **Superintendent's Report**
16. **Public Comments:** Related to the discussion and/or actions of the board on the agenda items of this meeting, the board welcomes comments and suggestions from the public. The School Board will allocate an overall minimum of 30 minutes for public participation. During public participation, there will be a 20-minute minimum total length of time for any one subject. The time for any one person to address the Board during public participation shall be limited to five minutes. *To submit a public comment please use the provided link: www.dupage88.net/BoardMeetingCard*
17. **Announcements:**
Board of Education Meeting: Monday, January 13, 2025, 7:00 p.m., District Boardroom located at District Administrative Offices, 2 Friendship Plaza, Addison, IL 60101.
Board of Education Meeting: Monday, February 3, 2025, 7:30 p.m., District Boardroom located at District Administrative Offices, 2 Friendship Plaza, Addison, IL 60101.
18. **Closed Session Meeting**
 - 18.A. The appointment, employment, compensation, discipline, performance, or dismissal of specific employees, specific individuals who serve as independent contractors in a park, recreational, or educational setting, or specific volunteers of the public body or legal counsel for the public body, including hearing testimony on a complaint lodged against an employee, a specific individual who serves as an independent contractor in a park, recreational, or educational setting, or a volunteer of the public body or against legal counsel for the public body to determine its validity. However, a meeting to consider an increase in compensation to a specific employee of a public body that is subject to the Local Government Wage Increase Transparency Act may not be closed and shall be open to the public and posted and held in accordance with this Act. 5 ILCS 120/2(c)(1).
 - 18.B. Collective negotiating matters between the public body and its employees or their representatives, or deliberations concerning salary schedules for one or more classes of employees.
19. **Reconvene To Open Meeting**
20. **Roll Call**
21. **Action Necessitated By Closed Session**
22. **Adjournment**